



PROVINCIAL AUDITOR *of Saskatchewan*

2025 Report – Volume 2

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

December 2025

The Honourable T. Goudy, Speaker
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 2*, 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





2025 Report–Volume 2

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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 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.

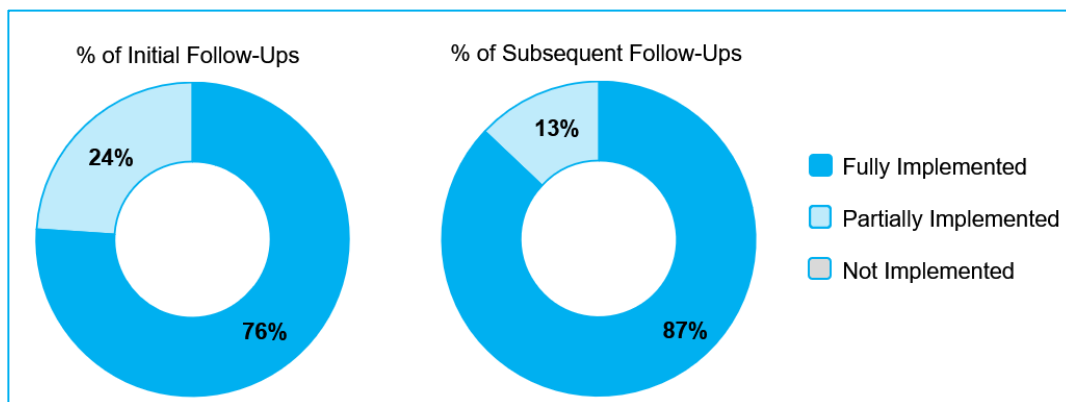
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

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 ^{A,B}	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 ^C					
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 ^{A,B}	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
Subsequent Follow-Ups Subtotal		30	26	4	0
% of Subsequent Follow-Ups Subtotal		100%	87%	13%	0%
Overall Total		55	45	10	0
% of Overall Total		100%	82%	18%	0%

Source: Compiled by the Office of 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 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.

Provincial Auditor Team		
Ally Taylor	Jonathan Pituley	Nicole Dressler
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Jason Wandy	Melanie Heebner	Trevor St. John
Jennifer Robertson	Michelle DeCorby	Victor Schwab
Jesse Dang	Michelle Lindenbach	Zac East
Jessica Carrier	Missy Castillo	Zachary Harrison
Johanna Nodado	Mohammed Amer	

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

Annual Integrated Audits

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Chapter 1

eHealth Saskatchewan

1.0 MAIN POINTS

This chapter reports the results of the 2024–25 annual audit of eHealth Saskatchewan. eHealth is the provincial health sector’s primary IT service provider, including for disaster recovery services.

eHealth’s 2024–25 financial statements are reliable. During 2024–25, eHealth complied with the authorities governing its activities related to financial reporting and safeguarding public resources. Other than the following areas, eHealth had effective rules and procedures to safeguard public resources for the year ended March 31, 2025.

eHealth is responsible for 55 critical IT systems—these are critical for the delivery of healthcare in Saskatchewan. At March 2025, eHealth completed partial testing of disaster recovery plans for these systems, but needs to formally track and complete testing of all system components and aspects of plans to confirm sufficiency of disaster recovery plans. Testing recovery plans confirms whether eHealth can restore critical IT systems in reasonable time when a disaster occurs.

eHealth also continued to work on controlling access to its IT network and enhancing its network monitoring. Effective network access controls and monitoring helps in preventing and detecting malicious activity timely.

Also, during 2024–25, eHealth finalized the remaining key aspects (e.g., security, disaster recovery requirements) of its IT service level agreement with the Saskatchewan Health Authority.

2.0 INTRODUCTION

2.1 Background

eHealth Saskatchewan’s mandate is to procure, implement, own, operate, and manage critical IT services used to administer and deliver provincial healthcare services including the provincial electronic health record and health information systems, as well as IT systems in use at the Saskatchewan Health Authority, Saskatchewan Cancer Agency, 3sHealth, and the Ministry of Health.^{1,2} eHealth is the provincial health sector’s primary disaster recovery provider for IT services.

eHealth also manages Saskatchewan’s vital statistics registry and health registrations.^{3,4}

¹ An electronic health record is a private, lifetime record of an individual’s medical information providing healthcare professionals with immediate access to a patient’s test results, past treatments, and medication.

² Order in Council 734/2010 issued under *The Crown Corporations Act, 1993*.

³ The vital statistics registry registers all births, marriages, deaths, stillbirths, legal name changes, and changes of sex designation that occur in Saskatchewan.

⁴ eHealth’s registration branch registers new Saskatchewan residents for provincial health coverage and maintains the registry of residents eligible for benefits. It also issues health service cards to residents approved for basic health coverage.



2.2 Financial Overview

During 2024–25, eHealth had revenues of approximately \$224 million (of which \$198 million were grants from the Ministry of Health), and expenses of \$214 million. At March 31, 2025, it held tangible capital assets with a net book value of \$26 million consisting primarily of IT hardware and software.

Figure 1—Financial Overview

	Actual 2024–25	Actual 2023–24
	(in millions)	
Grant from the Ministry of Health	\$ 197.9	\$ 168.0
Other Revenues	25.9	24.5
Total Revenue	223.8	192.5
Operational and Other Expenses	208.2	182.1
Amortization	5.9	3.7
Total Expenses	214.1	185.8
Annual Surplus	9.7	6.7
Total Financial Assets ^A	41.3	52.4
Total Liabilities ^B	17.4	30.1
Net Financial Assets	23.9	22.3
Tangible Capital Assets	\$ 25.7	\$ 22.1

Source: eHealth Saskatchewan 2024–25 audited financial statements.

^A Total Financial Assets include due from General Revenue Fund, receivables, etc.

^B Total Liabilities include accounts payable, accrued salaries and benefits, etc.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2025, we found, in all material respects:

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

eHealth Saskatchewan's governing Orders in Council
The Crown Corporations Act, 1993
The Executive Government Administration Act
The Financial Administration Act, 1993
The Vital Statistics Act, 2009
Regulations and Orders in Council issued pursuant to the above legislation

- eHealth Saskatchewan 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 eHealth Saskatchewan'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.

We focused our audit efforts on the following areas:

- The sufficiency of eHealth's IT service level agreement with the Saskatchewan Health Authority
- Progress on testing disaster recovery plans for critical IT systems
- The completeness and accuracy of tangible capital assets
- The reasonableness of significant estimates (such as accrued payroll and vacation liabilities)
- eHealth's IT controls over network access, user access, and change management for financial-related IT systems
- The impact on controls and financial information associated with eHealth's June 2024 implementation of the Administrative Information Management System (AIMS) for processing payroll

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 IT Service Level Agreement Finalized

We recommended eHealth Saskatchewan sign an adequate service level agreement with the Saskatchewan Health Authority. (2018 Report – Volume 2, p. 25, Recommendation 1; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

In September 2024, eHealth Saskatchewan and the Saskatchewan Health Authority finalized the remaining key aspects of their master service level agreement for IT services.

eHealth became responsible for the majority of the Authority's IT systems when the Authority moved them to eHealth's data centre in 2017–18. Both agencies signed the first version of a new master services agreement in May 2022 and the final version in September 2024.



Our review of the September 2024 agreement found it appropriately considered key aspects for the delivery of IT services, such as IT governance, disaster recovery, service levels (e.g., response times, system availability), security requirements, IT change management, payments and funding, regular reporting, and dispute resolution.

IT is an integral part of delivering and managing healthcare services (e.g., lab systems, accounting systems). The Authority depends on its IT data and systems to deliver healthcare services to the public. Having an adequate service level agreement decreases the risk that eHealth fails to meet the Authority's IT needs and reduces the likelihood the Authority's systems are breached or unavailable for long periods.

4.2 Disaster Recovery Plans Partially Tested

We recommended eHealth Saskatchewan have an approved and tested disaster recovery plan for systems and data. (2007 Report – Volume 3, p. 248,

Recommendation 6; Public Accounts Committee agreement January 8, 2008)

Status—Partially Implemented

eHealth Saskatchewan is responsible for 55 critical IT systems (2024: 52 systems), which are critical for the delivery of healthcare in Saskatchewan. At March 2025, eHealth completed partial testing of disaster recovery plans for these systems, but still needs to formally track and complete testing of all system components and aspects of plans to confirm their sufficiency.⁵

eHealth tested elements of its disaster recovery plans; however, it has not conducted full testing of those plans for the 55 critical IT systems. Disaster recovery testing verifies plans can be implemented successfully and critical IT systems can be restored after a disruption. If a disaster recovery plan does not work as expected, it can lead to extended periods of downtime, which can be costly and disruptive to healthcare services.

As of March 2025, eHealth has disaster recovery playbooks for all 55 critical IT systems.⁶ eHealth completed one full test, 43 partial tests (e.g., recovered a system component from backup), and six tabletop tests of IT system disaster recovery playbooks.⁷ A full disaster recovery test confirms users can log in and proves the system works as expected in a crisis scenario within the amount of expected downtime. eHealth is working on updating the expected downtime (i.e., recovery time objectives) for all 55 critical IT systems as of March 2025.

Effective disaster recovery planning processes require periodic validation of data backups. Occasionally, organizations simulate an actual disaster by doing a full restore at an off-site location and check whether backups are fully functional, and systems work as expected for users (i.e., full disaster recovery test).

⁵ Disaster recovery plans outline how to quickly recover from an event that compromises an organization's IT infrastructure (e.g., network).

⁶ A disaster recovery playbook is a document typically part of the overall IT recovery plan documenting key aspects and recovery steps to enact the recovery plans during a crisis.

⁷ A tabletop test assesses an organization's readiness to respond to cybersecurity incidents by testing whether individuals know what to do, who to contact, and communication channels are in place.

eHealth indicated that annual full disaster recovery tests may not always be feasible for all 55 systems (e.g., full system outages may negatively impact patient care). It plans to use a risk-based approach to complete partial tests in non-production environments for all 55 critical systems. Partial tests can be less disruptive and useful for testing specific components of systems and plans. However, eHealth has yet to summarize all the system components it has partially tested to demonstrate it has covered all necessary components and aspects of the recovery plans for the 55 critical systems. eHealth expects to begin tracking its partial tests by 2026–27.

Without fully tested disaster recovery plans, eHealth, the Saskatchewan Health Authority, Saskatchewan Cancer Agency, and the Ministry of Health may not be able to restore their critical IT systems and data (such as the personal health registration system or provincial lab systems) in a timely manner in the event of a disaster. These agencies rely on the availability of those systems to deliver time-sensitive health services. For example, doctors require laboratory test results from provincial lab systems to help provide more effective patient care, including timely diagnosis and treatment.

As ransomware and cyberattacks steadily rise and evolve, agencies like eHealth need tested disaster recovery plans that enable speedy and easy recovery of systems and data from the point of attack.

4.3 Better Control and Monitoring of eHealth IT Network Needed

While eHealth Saskatchewan continues to make progress toward implementing effective network access controls and improved monitoring of the eHealth IT network, further work is needed.

As **Figure 2** outlines, eHealth partially implemented two recommendations regarding its IT network we first made in 2020.⁸ We made these two recommendations during our 2019 audit of eHealth's processes for securing portable computing devices and annually assess eHealth's progress to implement them.

Figure 2—Recommendations Related to eHealth's IT Network

Outstanding Recommendations	Status at March 31, 2025, with Key Actions Taken in Year
<p><i>We recommended eHealth Saskatchewan implement a risk-based plan for controlling network access to mitigate the impact of security breaches.</i></p> <p><i>(2020 Report – Volume 1, p. 61, Recommendation 6; Public Accounts Committee agreement January 12, 2022)</i></p>	<p>Partially Implemented</p> <p>eHealth is working toward centralized Network Access Controls (NAC) for all health sector agencies and network access ports.^A It expects to complete an IT network roadmap in 2025–26 to help guide its implementation of network access controls in 2026–27.</p> <p>Without adequate security on network access ports, the eHealth IT network may be vulnerable to attack through these open ports. Unnecessary, open ports can provide a point of entry for an intruder to gain unauthorized access to a network. Controlling IT network access helps to mitigate the risk of security breaches, and the extent of breaches.</p>

⁸ 2020 Report—Volume 1, Chapter 6, pp. 47–63.



Outstanding Recommendations	Status at March 31, 2025, with Key Actions Taken in Year
<p><i>We recommended eHealth Saskatchewan utilize key network security logs and scans to effectively monitor the eHealth IT network and detect malicious activity.</i></p> <p><i>(2020 Report – Volume 1, p. 62, Recommendation 7; Public Accounts Committee agreement January 12, 2022)</i></p>	<p>Partially Implemented</p> <p>eHealth began using a service provider in May 2023 to help monitor and manage the security of its IT network—it expects the service provider to monitor network security 24/7 and focus on preventing, detecting, analyzing, and responding to cybersecurity incidents.</p> <p>At March 31, 2025, the service provider had yet to implement network monitoring tools for all expected aspects of the eHealth IT network (e.g., servers) and had not started reporting on its monitoring activities of the eHealth IT network.</p> <p>Without effective IT network monitoring, eHealth may not detect malicious activity and mitigate risks of a successful attack on its corporate network within sufficient time to prevent a security breach.</p>

^A Network Access Control (NAC) is the process of restricting unauthorized users and devices from gaining access to a corporate network. NAC ensures that only authenticated users and devices that are authorized and compliant with security policies can enter the network. www.fortinet.com/resources/cyberglossary/what-is-network-access-control (23 June 2025).

eHealth controlling IT network access helps mitigate the risk of security breaches, and the extent of breaches. Effective IT network monitoring helps timely detection of malicious activity and mitigate the risks of a successful attack on its corporate network.

Chapter 2

Global Transportation Hub Authority

1.0 MAIN POINTS

In 2024–25, the Global Transportation Hub Authority (GTHA) had effective rules and procedures to safeguard public resources other than it did not have well-defined collaboration procedures for major developments. Having well-defined procedures would provide a consistent and rigorous consultation process. It would also help minimize undesirable impacts on nearby municipalities for future major land developments at the Global Transportation Hub.

The 2024–25 financial statements of the GTHA are reliable. The GTHA complied with the authorities governing its activities related to financial reporting and safeguarding public resources in 2024–25.

2.0 INTRODUCTION

2.1 Background

Order in Council 492/2009 established the Global Transportation Hub Authority (GTHA) as a Treasury Board Crown on June 24, 2009. *The Global Transportation Hub Authority Act* gives the GTHA authority over land use, planning and regulation, infrastructure asset ownership, and rights to property taxes. These responsibilities and powers are similar to that of a municipality (e.g., power to levy property taxes).

The primary mandate of the GTHA is to support the economic and social development of Saskatchewan by planning, developing, constructing, managing, regulating, operating, marketing, and promoting a competitive, economic, integrated and efficient transportation logistics hub (Hub).¹ The Hub is located directly west of Regina and has about 450 acres of service-ready land for sale or lease.²

2.2 Financial Overview

As show in **Figure 1**, in 2024–25, the Global Transportation Hub Authority had revenues of about \$23.4 million and expenses of \$21.6 million.

¹ *The Global Transportation Hub Authority Act*, section 4.

² thegth.com/why/ (29 September 2025).

**Figure 1—Financial Overview**

	Budget 2024–25	Actual 2024–25
	(in thousands)	
Land sales	\$ 4,500	\$ 3,374
Land leases	8	8
Property tax	4,410	4,225
Permits and fees	10	317
Other	174	504
Government transfer	15,000	15,000
Total Revenue	24,102	23,428
Land and development costs	1,560	877
Authority management	2,028	2,239
Permits and fees	59	331
Professional services	534	454
Operating expenses	2,542	2,699
Other expenses (i.e., rail line infrastructure upgrades)	15,000	15,000
Total Expenses	21,723	21,600
Annual Surplus	\$ 2,379	\$ 1,828

Source: Global Transportation Hub Authority audited financial statements for 2024–25.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2025, we found, in all material respects:

- **Global Transportation Hub Authority had effective rules and procedures to safeguard public resources except for the matter described in this chapter**
- **Global Transportation Hub Authority complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Global Transportation Hub Authority Act

The Global Transportation Hub Authority Regulations

The Crown Corporations Act, 1993

The Executive Government Administration Act

The Financial Administration Act, 1993

- **Global Transportation Hub Authority 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 Global Transportation Hub Authority'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 assessing the valuation of inventory held by the GTHA; adequate oversight and monitoring of the GTHA's management services provider; and the accounting treatment and related disclosures, along with adherence to policies (e.g., signing-authority delegation) associated with land sales during the year.

4.0 KEY FINDING AND RECOMMENDATION

4.1 Well-Defined Collaboration Procedures for Major Developments Required

The Global Transportation Hub Authority has not set out established procedures for collaborating with stakeholders (e.g., municipalities) on major land development projects it plans to pursue at the Hub. Proper collaboration helps the GTHA better understand stakeholders' interests and proposals before making decisions on such developments.

The Global Transportation Hub Authority Act gives the GTHA authority to develop and/or sell lands.³ The Act also states that the GTHA shall prepare a development plan that assists the GTHA in controlling and directing development in the Hub (e.g., set out land uses, provide guidance for development design such as roadway design and parking lot requirements). The plan operates as an official community plan similar to what municipalities prepare.

The *GTH Development Plan Bylaw* specifies that the GTHA will maintain cooperative, ongoing dialogue and relationships with stakeholders (e.g., City of Regina, RM of Sherwood) on matters such as development standards, land use, and transportation.⁴ According to the bylaw, the intent of this requirement is for the GTHA to understand and minimize undesirable development impacts on other stakeholders.⁵

In 2024, the GTHA began negotiations with Costco Wholesale Canada Ltd. (Costco) for the sale of land at the Hub for the development of retail space. While the GTHA had legislative authority to sell land at its Hub to Costco for retail space development, formal consultation processes were not clearly defined before it began negotiating with Costco for the sale of land. The GTHA made attempts to collaborate with the City of Regina regarding its proposed land sale to Costco. For example, we saw some emails to the City communicating GTHA's intent to sell land at the Hub to Costco.

However, we found the GTHA did not have a well-defined approach to collaboration for major land development projects at the Hub. For example, it had not formally determined at what stage during the development approval process it expected collaboration to occur and the desired methods of collaboration with stakeholders.

Having well-defined procedures for collaborating with stakeholders on major land developments at the Hub would provide a consistent and rigorous consultation process for such developments. It would also reduce the likelihood of the GTHA competing with developers in nearby municipalities for future major land developments.

1. **We recommend the Global Transportation Hub Authority develop written procedures about the timing, nature, and extent of collaboration for major land development projects at the Global Transportation Hub.**

³ *The Global Transportation Hub Authority Act*, s. 6(1)(b) and (f).

⁴ *GTH Development Plan Bylaw*, section 4.

⁵ *Ibid.*

Chapter 3

Healthcare Affiliates

1.0 MAIN POINTS

The 2024–25 financial statements for each of 33 healthcare affiliates are reliable. There were two additional healthcare affiliates that did not have completed audited financial statements as of October 7, 2025.

For the year ended March 31, 2025, each of 33 healthcare affiliates complied with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. Each had effective rules and procedures to safeguard public resources except for All Nations' Healing Hospital Inc.

All Nations' did not consistently document approval of expense transactions in 2024–25. We found All Nations processed 16 payments without appropriately documented approval of the invoice and/or electronic funds transfer—increasing the risk of processing payments for inappropriate or fraudulent transactions.

2.0 INTRODUCTION

The Provincial Health Authority Act and related regulations set out the roles and responsibilities of the Ministry of Health, the Saskatchewan Health Authority, and Saskatchewan's 36 healthcare affiliates.¹ **Appendix 1** of this Report includes a list of the 36 healthcare affiliates.

The Provincial Health Authority Administration Regulations designate healthcare affiliates, and make them responsible for providing contracted health services on behalf of the Saskatchewan Health Authority. Most affiliates provide health services for long-term care patients in the healthcare system; several others also provide hospital services in certain areas of the province. These 36 healthcare affiliates employ approximately 6,800 staff.²

Figure 1 provides the combined financial results of 33 healthcare affiliates for 2023–24 and 2024–25.

¹ St. Paul's Hospital is not included in this chapter as it is consolidated into the financial statements of the Saskatchewan Health Authority. See **Chapter 6**, for the results of the annual audit of the Authority. Two healthcare affiliates (Cupar and District Nursing Home Inc. and Lakeview Pioneer Lodge Inc.) are not included in this chapter due to delayed completion of their annual audits at October 7, 2025—these healthcare affiliates had yet to provide the Authority with the results from their 2024–25 audits as set out in their funding agreements with the Authority.

² Affiliates' staff headcount (i.e., full-time, part-time, casual) provided by the Ministry of Health.

**Figure 1—Healthcare Affiliates' Combined Financial Results**

	2024–25	2023–24
	(in millions)	
Grants from the Saskatchewan Health Authority	\$ 275.1	\$ 237.9
Other Revenue (e.g., Federal Government grants, food service revenue)	71.4	62.4
Total Revenue	346.5	300.3
Total Expenses	310.6	302.1
Annual Surplus (Deficit)	\$ 35.9	\$ (1.8)
Net Financial Assets (Liabilities) ^A	\$ 22.7	\$ (17.3)
Non-financial Assets ^B	\$ 129.4	\$ 133.6

Source: Adapted from audited healthcare affiliates' financial statements for the years ending March 31. **Figure 1** does not include two healthcare affiliates (Cupar and District Nursing Home Inc. and Lakeview Pioneer Lodge Inc.) whose audited financial statements were not available at October 7, 2025. These two healthcare affiliates had combined revenues of \$9.1 million and expenses of \$8.9 million in 2023–24.

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

^B Non-financial assets include tangible capital assets (e.g., buildings).

Each year, the Saskatchewan Health Authority contracts healthcare affiliates to supply almost 3,200 beds and health services.³ The Authority paid \$275.1 million in 2024–25 (2023–24: \$237.9 million) to 33 healthcare affiliates.

3.0 AUDIT CONCLUSIONS

Our Office worked with appointed auditors (see **Appendix 2** of this Report) to carry out the audits of the healthcare affiliates. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*.⁴

In our opinion, for the year ended March 31, 2025, we found, in all material respects each of the 33 healthcare affiliates:

- **Had effective rules and procedures to safeguard public resources except for the matter related to All Nations' Healing Hospital Inc.**
- **Complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Provincial Health Authority Act
The Facility Designation Regulations
The Provincial Health Authority Administration Regulations
The Special-Care Homes Rates Regulations, 2011
The Housing & Special-Care Homes Regulations

The Special-Care Homes Regulations, 2024
The Trustee Act, 2009
The Health Labour Relations Reorganization (Commissioner) Regulations
 Orders in Council issued pursuant to the above legislation

- **Had reliable financial statements**

³ Information provided by the Ministry of Health.

⁴ *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* available at auditor.sk.ca.

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 healthcare affiliate'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 healthcare affiliates' 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.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 All Nations' Healing Hospital Inc.

Inconsistent Approvals of Expense Transactions

All Nations' Healing Hospital Inc. did not consistently document approval of expense transactions during 2024–25.

Audit testing of 33 transactions found All Nations processed 16 payments without appropriately documented approval of the invoice and/or electronic fund transfer. These payments amounted to almost \$43,000 in total expenses. Review and approval of expense transactions prior to processing help to ensure expenses incurred are valid, goods and services are received, and payments are properly authorized.

Without consistent documentation of expense approvals, there is increased risk of All Nations processing payments for inappropriate or fraudulent transactions.

1. **We recommend All Nations' Healing Hospital Inc. appropriately approve expense transactions prior to processing payments.**

No Capital Projects Lacking Minister Approval

We recommended All Nations' Healing Hospital Inc. seek the responsible Minister's approval required by law when undertaking capital projects valued at greater than \$100,000. (2023 Report – Volume 2, p. 33, Recommendation 1; Public Accounts Committee agreement February 26, 2024)

Status—No longer relevant

All Nations' Healing Hospital Inc. did not undertake any capital projects exceeding \$100,000 in 2024–25 and therefore, did not need to obtain Minister approval.



During 2022–23, we found All Nations' did not seek approval from the Minister of Health for two capital projects exceeding \$100,000 each (i.e., renovations of cafeteria and office space) as required under *The Provincial Health Authority Act* and *The Provincial Health Authority Administration Regulations*.⁵ Without obtaining Minister approval, there is increased risk of money being spent on items not considered a priority to the healthcare system.

Given we found All Nations did not undertake any further capital projects valued at greater than \$100,000 since 2022–23—we deem this recommendation as no longer relevant. We will continue to monitor All Nations' compliance with the capital project approval requirements set out in the Regulations annually.

⁵ The Ministry of Health amended *The Provincial Health Authority Administration Regulations* in August 2025, increasing the threshold requiring healthcare affiliates to seek capital project approval from the Minister of Health from \$100,000 to \$250,000.

Chapter 4

Lotteries and Gaming Saskatchewan Corporation— Saskatchewan Indian Gaming Authority Inc.

1.0 MAIN POINTS

Saskatchewan Indian Gaming Authority Inc.'s (SIGA) 2024–25 financial statements are reliable. During 2024–25, SIGA had effective rules and procedures to safeguard public resources and complied with authorities governing its financial-related activities other than it needs to ensure its procedures and reporting clearly comply with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.

Under the Act, SIGA is required to assess and document the risk of money laundering or terrorist financing offences at its casinos and report suspicious financial transactions to the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC).¹

In September 2024, FINTRAC examined SIGA's reporting, policies, and procedures for compliance with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and identified findings. FINTRAC issued SIGA a notice of violation and associated administrative penalty of \$1.175 million in August 2025.² Administrative penalties can adversely affect SIGA's distribution of income to Lotteries & Gaming Saskatchewan. SIGA disagrees with the findings in the notice of violation and assessment of penalties and was planning to appeal to the Federal Court of Canada as of September 9, 2025.

2.0 INTRODUCTION

The Saskatchewan Indian Gaming Authority Inc. is a non-profit corporation established under *The Non-Profit Corporations Act, 2022*. The members of SIGA are the Federation of Sovereign Indigenous Nations (FSIN), Tribal Councils of Saskatchewan, and certain independent First Nations. SIGA operates, under licences issued by the Saskatchewan Liquor and Gaming Authority, seven casinos and an online gaming site (PlayNow) in Saskatchewan. SIGA's seven casinos provide table games, slot machines, and other hospitality services (ancillary operations) to the public.

2.1 Background

As required by section 207 of the Criminal Code of Canada, Lotteries & Gaming Saskatchewan Corporation is responsible for the overall conduct and management of slot machines and online gaming in the province.^{3,4,5} It owns the slot machines located in

¹ The Financial Transactions and Reports Analysis Centre (FINTRAC) is Canada's financial intelligence unit and anti-money laundering and anti-terrorist financing supervisor (i.e., regulator). The Centre helps to combat money laundering, terrorist activity financing, sanctions evasion, and threats to the security of Canada.

² fintrac-canafe.canada.ca/pen/amps/pen-2025-09-12-eng (15 September 2025).

³ Criminal Code, RSC (1985) c C-46 s 207.

⁴ Lotteries & Gaming Saskatchewan Corporation was established April 1, 2023, as a Crown corporation to conduct and manage gaming for the province. The Government of Saskatchewan transferred responsibilities related to gaming from the Saskatchewan Liquor and Gaming Authority to Lotteries & Gaming on June 1, 2023 (Order in Council 250/2023).

⁵ In 2002, the Government of Saskatchewan and the Federation of Sovereign Indigenous Nations (FSIN) signed a Framework Agreement effective from June 11, 2002, to June 11, 2037. The Agreement continued to allow the development and operations of casinos in Saskatchewan within the parameters of the Criminal Code of Canada.



SIGA's casinos. Revenue from those slot machines and online gaming belongs to Lotteries & Gaming. SIGA administers public money (as defined in *The Provincial Auditor Act*) on behalf of Lotteries & Gaming.

Under the Casino Operating Agreement, effective from June 11, 2002, to June 11, 2037, Lotteries & Gaming allows SIGA to deduct reasonable costs from slot machine revenues, determined by Lotteries & Gaming, for operating casinos.⁶ SIGA must remit the remainder of slot machine revenue to Lotteries & Gaming. The Casino Operating Agreement also allows SIGA to recover, in any year, net losses from the operation of licensed table games and ancillary operations from the net income earned from the operation of slot machines.⁷

Under the Online Gaming Operating Agreement, effective from November 5, 2021, to June 10, 2037, Lotteries & Gaming allows SIGA to recover expenses related to online gaming from online gaming revenues. SIGA must remit the remainder to Lotteries & Gaming.

2.2 Financial Overview

Figure 1 summarizes the 2024–25 and 2023–24 results of the Saskatchewan Indian Gaming Authority Inc.'s operations, which include slot machines, online gaming, ancillary operations (e.g., gift shops, restaurants), and table game operations. At March 31, 2025, SIGA generated about \$154 million in net income from slot and online gaming operations and distributed \$146 million to Lotteries & Gaming Saskatchewan.

Figure 1—Saskatchewan Indian Gaming Authority Inc. Net Income

	Actual 2024–25	Actual 2023–24
	(in millions)	
Net income from slot and online gaming operations	\$ 154.9	\$ 148.0
Revenue from table games and ancillary operations	40.1	37.5
Total revenue	195.0	185.5
Table game and ancillary expenses	49.0	46.7
Income before distribution	146.0	138.8
Distribution of income to Lotteries & Gaming Saskatchewan	(146.0)	(138.8)
Unrealized (loss) gain on interest rate swaps	(1.1)	0.2
Net (loss) income and comprehensive (loss) income	\$ (1.1)	\$ 0.2

Source: Adapted from SIGA financial statements for the year ended March 31, 2025.

3.0 AUDIT CONCLUSIONS

Our Office worked with appointed auditor Deloitte LLP, to carry out the audit of the Saskatchewan Indian Gaming Authority Inc. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*.⁸

⁶ The 2002 Casino Operating Agreement is an agreement between Lotteries & Gaming Saskatchewan Corporation and Saskatchewan Indian Gaming Authority Inc. setting out terms and conditions for operating SIGA casinos.

⁷ If Lotteries & Gaming determines that any expenses SIGA incurred did not follow approved policies and directives, it may recover such expenses from future amounts due to the First Nations Trust Fund.

⁸ *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* available at auditor.sk.ca.

In our opinion, for the year ended March 31, 2025:

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

The Non-profit Corporations Act, 2022
The Non-profit Corporations Regulations, 2022
The Alcohol and Gaming Regulation Act, 1997
The Gaming Regulations, 2007
The Proceeds of Crime (Money Laundering) and Terrorist Financing Act
The Proceeds of Crime (Money Laundering) and Terrorist Financing Suspicious Transaction Reporting Regulations
 Framework Agreement (June 11, 2002)
 Casino Operating Agreement (June 11, 2002)
 Online Gaming Operating Agreement (November 5, 2021)
 Terms and Conditions for SIGA Table Games (issued by Saskatchewan Liquor and Gaming Authority [SLGA])
 SIGA Operating Policies and Directives (issued by SLGA)
 SIGA Bylaws

- **SIGA had reliable financial statements**

4.0 KEY FINDING AND RECOMMENDATION

4.1 Regulator Identified Non-Compliance with the Law

The Saskatchewan Indian Gaming Authority needs to comply with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.

In April 2025, the Financial Transactions and Reports Analysis Centre (FINTRAC) notified SIGA that it violated provisions of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and the *Proceeds of Crime (Money Laundering) and Terrorist Financing Suspicious Transaction Reporting Regulations*.

Under the Act and Regulations, SIGA is required to assess and document the risk of money laundering or terrorist financing offences at its casinos and regularly submit reports to FINTRAC on suspicious transactions (e.g., cash transactions of \$10,000 or greater, or inconsistent with a client's apparent financial standing).⁹ FINTRAC completes periodic reviews of SIGA's compliance with the Act and Regulations.

In September 2024, FINTRAC examined SIGA's reporting, policies, and procedures for the period September 1, 2022, to September 1, 2024. It communicated to SIGA its findings (e.g., failure to report transactions, provide additional information required in reporting, and develop and apply policies and procedures for higher risk clients) in February 2025.

⁹ Casinos must fulfill specific obligations to help combat money laundering and terrorist activity financing in Canada. fintrac-canafe.canada.ca/intro-eng, fintrac-canafe.canada.ca/re-ed/casinos-eng (24 July 2025).



Where FINTRAC identifies reasonable grounds to believe non-compliance with the Act and Regulations, it may impose penalties. On April 30, 2025, FINTRAC provided SIGA with an initial notice of violation. SIGA formally disagreed with FINTRAC's findings and requested a review of the results. On August 28, 2025, FINTRAC provided SIGA with an updated notice of violation and administrative penalty of \$1.175 million.

SIGA can appeal FINTRAC's decision to the Federal Court of Canada. As of September 9, 2025, SIGA planned to appeal the decision.¹⁰

If SIGA does not ensure its reporting, policies, and procedures support compliance with the Act and Regulations, FINTRAC may identify violations in the future and impose administrative penalties on SIGA (subject to SIGA's right to appeal to the Federal Court of Canada), which can negatively impact the distribution of income to Lotteries & Gaming.

- 1. We recommend Saskatchewan Indian Gaming Authority Inc. ensure its reporting, policies, and procedures support compliance with the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act and Regulations*.**

¹⁰ Appeal of decision to the Federal Court of Canada [Reviews and Appeals](#) (24 July 2025).

Chapter 5 Northlands College

1.0 MAIN POINTS

In 2024–25, Northlands College sufficiently followed some of its procedures to safeguard public resources, but also has more work to do. The College:

- Reviewed credit card and bank reconciliations timely; and
- Reviewed and approved journal entries

The College did not make progress on segregating access to its cheque-signing system. This increases the risk of inappropriate or fraudulent payments going undetected.

Northlands College complied with the authorities governing its activities related to financial reporting and safeguarding public resources in 2024–25.

The 2024–25 financial statements of Northlands College are not reliable as the College did not properly record \$1.8 million in grants it received for child care spaces.

2.0 INTRODUCTION

Northlands College, one of Saskatchewan's six regional colleges, offers classes in communities across northern Saskatchewan with campuses in Buffalo Narrows, Creighton, La Ronge, and Air Ronge. The College offers Adult Basic Education, skills training, and university courses to around 650 students.¹

As shown in **Figure 1**, in 2024–25, the College had revenue of \$21.4 million and expenses of \$18.8 million. Approximately 55% of the College's expenses relate to salaries and benefits.

Figure 1—2024–25 Financial Overview

	Budget 2024–25	Actual 2024–25
	(in millions)	
Provincial Grants ^A	\$ 15.6	\$ 18.5
Other Revenue	3.6	2.9
Total Revenue	19.2	21.4
General	8.5	7.5
Skills Training	5.0	4.6
Basic Education	2.5	2.0
University	4.3	3.4
Services	0.6	0.4

¹ Northlands College, *Annual Report 2023–24*, p. 30.



	Budget 2024–25	Actual 2024–25
	(in millions)	
Scholarships	-	0.1
Student Housing	0.8	0.8
Total Expenses	21.7	18.8
Annual (Deficit) Surplus^A	\$ (2.5)	\$ 2.6

Source: Northlands College audited financial statements for the year ended June 30, 2025.

^A Northlands College inappropriately recorded \$1.8 million in grant revenue in its 2024–25 financial statements. This also overstated the annual surplus by \$1.8 million (See **Section 4.1**).

3.0 AUDIT CONCLUSIONS

Our Office worked with the appointed auditor, MNP LLP, to carry out the audit of Northlands College. We followed the framework in the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors*.²

In our opinion, for the year ended June 30, 2025:

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

The Regional Colleges Act
The Regional Colleges Regulations
The Regional Colleges Program Designation Regulations
The Regional Colleges Programs and Services Regulations, 1997

The Financial Administration Act, 1993
The Executive Government Administration Act
The Income Tax Act, 2000 (Saskatchewan)

- **Northlands College did not have reliable financial statements due to incorrect recording of grant revenue as reported in Section 4.1**

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 judgements about the effectiveness of Northlands College'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 College's processes for: collecting and recording revenue, preparing and processing payroll, and receiving and paying for goods and services. It also examined the effectiveness of the controls used to safeguard financial-related IT systems and data.

² *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* available at auditor.sk.ca

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Proper Recording of Grant Revenue Needed

Northlands College inappropriately recorded \$1.8 million in government grant revenue in its 2024–25 financial statements.

During 2024–25, Northlands College entered into two agreements, with the Ministry of Education, to create 90 child care spaces in La Ronge by March 2028. Northlands College received approximately \$1.8 million in grants under these agreements and recorded the funding as revenue. However, as at June 30, 2025, Northlands College had not met the specific stipulations in the agreements (e.g., had not begun development of the 90 child care spaces).³ Therefore, Northlands College had not yet earned the \$1.8 million funding it received and should have recorded the amounts received as deferred revenue (liability) until it meets the specific stipulations in the agreements. In the event the spaces are not developed, Northlands College is required to return the funding to the Ministry of Education.

Canadian public sector accounting standards require Northlands College to recognize revenue related to government grants when the grant is authorized, eligibility criteria (if any) have been met, and specific stipulations have been met.

Northlands College's auditor issued an unmodified (i.e., clean) opinion on the College's financial statements for 2024–25. We disagree with the unmodified auditor's report because, in our view, the financial statements contain a significant \$1.8 million error in grant revenue. This resulted in Northlands College overstating its annual surplus in 2024–25 by \$1.8 million (see **Figure 1**).

Incorrect application of Canadian public sector accounting standards can impact the relevance and reliability of Northlands College's financial reports and its Board's ability to make informed decisions. This may also decrease the public's confidence in the accuracy of those financial reports.

1. We recommend Northlands College follow Canadian public sector accounting standards when recording government grant revenue in its financial records.

4.2 Credit Card Reconciliations Properly Reviewed and Approved

We recommended Northlands College review and approve credit card reconciliations as required by its policy. (2023 Report – Volume 2, p. 41, Recommendation 1; Public Accounts Committee agreement October 17, 2025)

Status—Implemented

Northlands College followed its policy and properly reviewed and approved credit card reconciliations in 2024–25.

³ Stipulations are actions the recipient must perform or terms they must comply with to keep the grant funding.



The College's credit card policy requires each credit cardholder to submit a monthly transaction log reconciled to supporting receipts for approval by the Vice President of Finance or a designate. The audit found the College appropriately reviewed and approved all 25 credit card reconciliations tested.

Appropriately reviewing and approving credit card reconciliations decrease the risk of inappropriate credit card purchases occurring.

4.3 Restricted Access to Cheque-Signing System Required

We recommended Northlands College restrict access to its cheque-signing system to appropriately segregate duties. (2023 Report – Volume 2, p. 41, Recommendation 2; Public Accounts Committee agreement October 17, 2025)

Status—Not Implemented

Northlands College did not restrict access to its cheque-signing system to adequately separate duties related to making payments.

The College's procurement policy requires adequate segregation of duties between purchasing, receiving, and approving payments for goods and services. The College uses software to electronically sign cheques for payments, but staff who can approve payments also have access to the cheque-signing system. This could result in staff not only creating and approving a payment, but also processing a cheque for the payment.

Not adequately segregating duties increase the risk of inappropriate or fraudulent payments going undetected.

4.4 Bank Reconciliations Independently Reviewed and Approved

We recommended Northlands College independently review and approve monthly bank reconciliations timely. (2024 Report – Volume 2, p. 40, Recommendation 1; Public Accounts Committee agreement October 17, 2025)

Status—Implemented

Northlands College independently reviewed and approved monthly bank reconciliations in a timely manner for the second half of the year.

For the second part of the 2024–25 fiscal year, bank reconciliations were prepared and approved on a timely basis. The audit tested seven bank reconciliations and found two not prepared and approved timely. The College took prompt action to address the non-compliance issue once identified. Further audit testing found bank reconciliations were properly prepared and approved in a timely manner for the last six months of the College's fiscal year.

Timely preparation and review of bank reconciliations help ensure that discrepancies between the bank's records and the College's accounting records are identified and corrected quickly, thereby safeguarding assets and enhancing the reliability of financial reporting.

4.5 Journal Entries Adequately Supported and Approved

We recommended Northlands College independently review and approve supported journal entries. (2024 Report – Volume 2, p. 40, Recommendation 2; Public Accounts Committee agreement October 17, 2025)

Status—Implemented

In 2024–25, Northlands College independently reviewed and approved journal entries and it had sufficient support for all journal entries tested.

Additionally, all entries were prepared, reviewed, and approved prior to posting.

Independent review and approval of journal entries decrease the risk of unauthorized entries made in the accounting records, which also help ensure decision makers are provided accurate financial information.

Chapter 6

Saskatchewan Health Authority

1.0 MAIN POINTS

This chapter reports the results of the 2024–25 annual audit of the Saskatchewan Health Authority.

The Authority's 2024–25 financial statements are reliable. In 2024–25, the Authority complied with the authorities governing its activities related to financial reporting and safeguarding public resources. The Authority had effective rules and procedures to safeguard public resources for the year ended March 31, 2025, except where it needed to:

- Regularly monitor whether users with conflicting roles (i.e., ability to enter and approve invoices) processed payment transactions without involving others.

Lack of such monitoring increases the risk of the Authority processing inappropriate financial transactions, not catching errors, and fraud.

- Prepare and review sufficient financial reconciliations. The Authority's inability to obtain detailed reports from the Administrative Information Management System (AIMS) general ledger created challenges in preparing sufficient and timely financial reconciliations for accounts receivable, payroll, and cash—several of these key reconciliations were not done timely and included unreconciled amounts (e.g., four bank reconciliations had unreconciled balances totaling \$6 million at March 31, 2025).

Consistent preparation and review of sufficient reconciliations help to identify issues and allow for corrective action in a timely manner.

- Consistently maintain appropriately approved timecards for staff—over 25% of the timecards we tested lacked appropriate approvals.

Timecard approval helps manage employee attendance and makes sure staff get paid accurately for time worked.

During 2024–25, the Authority finalized the remaining key aspects (e.g., security, disaster recovery requirements) of its IT service level agreement with eHealth Saskatchewan—improving its ability to effectively monitor eHealth's provision of IT services. Additionally, while the Authority continued to work toward fully implementing AIMS, it shared lessons learned (e.g., lack of sufficient system testing or user training) with other government agencies leading significant IT projects—doing so can help avoid system implementation failures on similar IT projects by removing potential impediments before they happen.



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 Saskatchewan. The Authority's Board is responsible for administering its affairs and conducting the business of the Authority.

The Authority's mission is to improve Saskatchewan's health and wellbeing, every day, for everyone.¹ The Authority uses many affiliates and healthcare organizations to help deliver health services in the province.

2.2 Financial Overview

As set out in **Figure 1**, in 2024–25, the Saskatchewan Health Authority had revenue and expenses of \$6.1 billion and \$5.6 billion respectively, resulting in a \$449 million surplus. During the year, the Authority received approximately 93% of its revenue from the Ministry of Health. At March 31, 2025, it held assets of \$3.1 billion, including capital assets of \$2.3 billion.

Figure 1—Revenue and Expenses of the Saskatchewan Health Authority

	Actual 2024–25	Actual 2023–24 restated ^A
	(in millions)	
Ministry of Health—General Revenue Fund	\$ 5,679	\$ 5,083
Other revenue	416	425
Total Revenue	6,095	5,508
Salaries and benefits	3,266	3,143
Medical remuneration and benefits	601	583
Grants to ambulance services, healthcare organizations, and affiliates	400	360
Medical and surgical supplies	204	202
Amortization	168	181
Other expenses (e.g., purchased salaries, contracted services)	1,007	979
Total Expenses	5,646	5,448
Annual Surplus	\$ 449	\$ 60

Source: Adapted from Saskatchewan Health Authority audited financial statements for the year ended March 31, 2025.

^A The Authority's full implementation of a change in accounting policy during 2024–25 to standardize the estimated useful lives of its tangible capital assets across the province resulted in a \$28 million restatement to prior year amortization expense.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2025, we found, in all material respects:

- **The Saskatchewan Health Authority had reliable financial statements**

¹ Saskatchewan Health Authority, *Annual Report 2023–2024*, p. 6.

- **The Saskatchewan Health Authority had effective rules and procedures to safeguard public resources except as noted in this chapter**
- **The Saskatchewan Health Authority complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

The Provincial Health Authority Act
The Provincial Health Authority Administration Regulations
The Special-care Homes Rates Regulations, 2011
The Medical Laboratory Licensing Act, 1994
The Trustee Act, 2009
The Health Labour Relations Reorganization (Commissioner) Regulations
The Health Administration Act

The Housing & Special-care Homes Regulations
The Special-Care Homes Regulations, 2024
The Narcotic Control Regulations (Canada)
The Executive Government Administration Act
The Financial Administration Act, 1993
The Government Service Organization (Provincial Sales Tax) Remission Regulations
 Orders in Council issued pursuant to the above legislation

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 Health Authority'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.

Because salaries and benefits comprise the Authority's primary expense, our audit included testing processes for appropriately preparing and processing payroll (including overtime and contract salaries). We also tested the Authority's processes for ordering, paying for, and receiving goods and services.

We examined controls to safeguard financial-related IT systems and data. The audit assessed the reasonableness of key estimates recorded in the financial statements (e.g., accumulated sick leave liability, asset retirement obligations). The audit also assessed the reasonableness of information disclosed about the Authority's pension plans and the impact on controls and financial information associated with the Authority's implementation of the Administrative Information Management System (AIMS) in June 2024.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Certain Incompatible Duties Separated, But Monitoring of Payment Transactions Needed Where Conflicting Roles Exist

We recommended the Saskatchewan Health Authority separate incompatible duties. (2019 Report – Volume 2, p. 86, Recommendation 3; Public Accounts Committee agreement March 1, 2022)

Status—Implemented (for Payroll and Vendor Changes)

The Saskatchewan Health Authority's implementation of its new system called AIMS appropriately separated incompatible duties when setting up vendors and paying staff. However, the Authority had yet to implement practices to monitor whether AIMS users with conflicting roles process payment transactions without involving others.



The Authority implemented the AIMS finance, human resources, and supply chain modules in June 2024.

We found AIMS appropriately separates user access associated with processing payroll transactions (e.g., processing payroll, setting up new employees), which reduces the risk of payroll fraud and errors.

Additionally, the Authority strengthened its processes for entering and changing vendor information in AIMS by centralizing the review of vendor-change requests within its Finance Business Support Services and Analysis unit. This unit reviews and enters vendor changes within AIMS after verifying staff appropriately confirmed the validity of the vendor changes. This decreases the risk of making payments to fictitious vendors.

However, our review of Authority user access in AIMS identified 19 users with the ability to enter and approve invoices. We found the Authority did not have established practices to monitor whether users with these conflicting roles processed payment transactions without involving others. Involving more than one individual in making purchases decreases the risk of undetected fraud. Our analysis of 2024–25 financial data in AIMS did not identify any inappropriate payment transactions where the same user entered and approved an invoice. Such analysis and/or reporting should be done by the Authority on a regular basis.

The Authority may accept the risks associated with some AIMS users having conflicting roles but requires a mechanism to detect whether errors or fraud occur as a result. Without practices (e.g., data analytics, reports) to regularly monitor whether users with conflicting roles processed payment transactions without involving other individuals increase the risk of the Authority processing inappropriate financial transactions, not catching errors, and fraud.

1. **We recommend the Saskatchewan Health Authority regularly monitor whether users with conflicting roles process payment transactions without involving others.**

4.2 Sufficient and Timely Review of Financial Reconciliations Needed

The Saskatchewan Health Authority did not perform sufficient, timely reviews of financial reconciliations during 2024–25.

Timely, detailed review of financial reconciliations like bank reconciliations reduce the risk of inaccurate financial records and reports to management and the Board. Reconciliations help the Authority determine whether it appropriately records financial transactions in the general ledger and can help detect misappropriation of funds.

AIMS created challenges in preparing sufficient and timely financial reconciliations for accounts receivable, payroll, and cash given the Authority's inability to obtain detailed reports from the general ledger. We found several of these key reconciliations included unreconciled amounts. We found four accounts receivable reconciliations with unreconciled variances; the largest unreconciled balance was over \$600,000 in February 2025.

We examined 31 bank reconciliations the Authority completed throughout 2024–25 and found 21 not prepared or reviewed timely (e.g., within seven weeks of month-end) during the year. Also, we identified unreconciled differences in four out of 14 bank reconciliations we tested at March 31, 2025. The unreconciled balance for these four reconciliations totalled about \$6 million. As of April 2025, the Authority was working to reconcile the differences and correct the financial records where necessary.

We also found two instances where payroll reconciliations and two instances where accounts receivable reconciliations during 2024–25 were not done timely.

Regular reconciliations check the accuracy and reliability of accounting records. Consistent preparation and review of sufficient reconciliations help to identify issues and allow for corrective action in a timely manner.

2. We recommend the Saskatchewan Health Authority prepare and review sufficient financial reconciliations.

4.3 Approved Timecards Lacking

The Saskatchewan Health Authority does not consistently maintain appropriately approved timecards for staff.

The Authority expects staff to complete manual timecards to help track and record hours worked. Approvals are required to help ensure compliance with labour laws, accurate payment for hours worked, and prevent payroll mistakes. Approved timecards are also necessary for the Authority to maintain accurate staff-leave balances (e.g., vacation, sick time) and to confirm overtime recorded by staff is appropriate.

Payroll is the Authority's largest expense amounting to over \$2.7 billion in 2024–25 (including over \$200 million related to overtime pay).

We tested 80 payroll transactions (for both in-scope and out-of-scope staff) and found:²

- 21 instances where the Authority was unable to provide timecards, including 16 instances where we were unable to verify approval of overtime recorded by staff
- Two instances where supervisors did not approve the timecards

Over 25% of the timecards we tested lacked appropriate approvals.

When the Authority implements the last remaining AIMS module (time validation and scheduling) in 2025–26, staff will complete and approve timecards directly within the system (i.e., electronically). This should create efficiencies and help the Authority keep better records of timecard approvals.

Timecard approval is an important step in managing employee attendance and making sure staff get paid accurately for time worked. It is one of the final checks to help ensure payroll calculations are based on accurate and approved time records.

² In-scope staff generally refers to those covered by a collective agreement with a union. Out-of-scope staff are those excluded from union membership and are often staff in management and supervisory positions.



3. We recommend the Saskatchewan Health Authority consistently maintain approved timecards to support payroll amounts.

4.4 IT Service Level Agreement Finalized

We recommended the Saskatchewan Health Authority sign an adequate service level agreement with eHealth Saskatchewan to enable monitoring of the quality and timeliness of eHealth's provision of IT services. (2018 Report

– Volume 2, p. 80, Recommendation 1; Public Accounts Committee agreement March 1, 2022)

Status—Implemented

In September 2024, the Saskatchewan Health Authority and eHealth Saskatchewan finalized the remaining key aspects of their master service level agreement for IT services.

The Authority moved the majority of its IT systems into eHealth's data centre in 2017–18. It signed an interim operating agreement with eHealth in 2017. Both agencies signed the first version of a new master services agreement in May 2022 and the final version in September 2024.

Our review of the September 2024 agreement found it appropriately considered key aspects for the delivery of IT services, such as IT governance, disaster recovery, service levels (e.g., response times, system availability), security requirements, IT change management, payments and funding, regular reporting, and dispute resolution.

Disrupted IT availability can adversely impact the Authority's ability to deliver healthcare services. Having an adequate service level agreement helps the Authority effectively monitor eHealth's provision of IT services.

4.5 Lessons Learned Shared for AIMS Project

We recommended the Saskatchewan Health Authority document and share an overall lessons learned report for the AIMS project. (2023 Report – Volume 2,

p. 54, Recommendation 1; Public Accounts Committee agreement January 22, 2025)

Status—Implemented

As the Saskatchewan Health Authority continued to work toward implementing its new system called AIMS, it shared lessons learned with other government agencies leading significant IT projects.

Underway since 2018, the Authority unsuccessfully attempted to implement AIMS (i.e., go live) in November 2022 having originally intended to launch by March 31, 2021.

During 2024–25, the Authority began implementing AIMS using a phased approach. It went live with the AIMS finance, human resources, and supply chain modules in June 2024. The Authority expected to go live with the last remaining AIMS module (time validation and scheduling) in 2025–26. By March 31, 2025, the Authority spent about \$237 million on AIMS and forecasted to spend about \$281 million in total to complete the project.

Following implementation of the first phase of AIMS, we found the Authority shared a lessons learned presentation in September 2024 with officials from other government agencies (e.g., Ministry of SaskBuilds and Procurement) leading the Enterprise Business Modernization Project (EBMP).³ Additionally, we found AIMS and EBMP project teams meet monthly to share relevant information about their IT projects. Examples of lessons learned shared by the AIMS project team included considerations about:

- Extent of system testing (e.g., end-to-end testing) before going live
- User training (e.g., timing, tailoring to address needs of different user groups, instructor-led versus self-guided)
- Go live preparation (e.g., reconciliation checks, considerations for additional staff resources)
- Cutover to the new system (e.g., quality of supplier data)
- Management of technical support once launched (e.g., dry run of support processes, call centre staffing in anticipation of surge in client support requests)
- Project management lessons learned (e.g., data quality review and sign-off, metrics to track)
- Technology management lessons learned (e.g., engage business stakeholders early from a change management perspective, conduct regular change readiness assessments)

Sharing lessons learned with other government agencies leading significant IT projects can help avoid system implementation failures on similar IT projects—removing potential impediments before they happen.

³ The Enterprise Business Modernization Project (EBMP) includes implementing an IT system intended for Government ministries to use when completing many administrative and financial processes such as procurement, payments, payroll, budgeting, and financial reporting. See **Chapter 14** for audit work done at SaskBuilds and Procurement related to IT project implementation including EBMP.

Chapter 7 Social Services

1.0 MAIN POINTS

This chapter reports the results of our annual audit of the Ministry of Social Services for the year ended March 31, 2025. Our audit also assessed the Ministry's progress toward implementing recommendations related to procuring hotel rooms when income assistance or child and family programs' clients require hotel stays.

The Ministry complied with authorities governing its activities and had effective rules and procedures to safeguard public resources other than it needs to:

- Publicly disclose payments made to vendors (e.g., hotels) on behalf of its income assistance and child and family programs' clients. Doing so (e.g., within its annual report) can help the Ministry be transparent about its use of vendors and demonstrate accountability for its programs.
- Adequately record overpayments for the Saskatchewan Income Support (SIS) Program and recover them in a timely manner—the Ministry does not consistently set up automatic recovery for known overpayments, which delays timely overpayment collection. This can limit the Ministry's ability to collect overpayments if clients leave the SIS Program.

During 2024–25, the Ministry maintained sufficient documentation including appropriate rationale to support the selection of hotels needed for its child and family program clients. This allows the Ministry to demonstrate its consideration of best value in its procurement of hotel rooms while treating hotel providers and clients fairly.

In January 2025, the Ministry began to centrally track and monitor the hotels it pays and at what rates for clients from its income assistance and child and family programs. For example, its tracking showed that contracted room blocks were utilized approximately 75% of the time in Saskatoon and approximately 90% of the time in Regina.

The Ministry also evaluated its two hotel pilot projects to procure hotel rooms for income assistance and child and family program clients. Having reliable data allowed the Ministry to determine whether its pilot projects improved its procurement of suitable hotel rooms for program clients efficiently and effectively. As a result of the evaluation, the Ministry decided to continue to contract a block of rooms in one Saskatoon hotel and one Regina hotel.

2.0 INTRODUCTION

2.1 Background

The mandate of the Ministry of Social Services is to help children be safe from abuse and neglect, and help individuals meet their basic needs and participate in their community.¹

¹ Ministry of Social Services, *Annual Report for 2024–25*, p. 3.



The Ministry provides support through income assistance, child and family programs, affordable housing, and supports for people with disabilities. Key programs and services include child protection services, out-of-home care (e.g., foster care), financial assistance, housing programs, and disability services. The Ministry also builds capacity of community-based organizations.

2.2 Financial Overview

In 2024–25, the Ministry of Social Services spent about \$1.58 billion delivering its programs (see **Figure 1**). It also reported revenues totalling about \$55.5 million primarily from Federal Government transfers (e.g., special allowances for children in care).²

Figure 1—Expenses by Program

	Estimates 2024–25	Actual 2024–25
	(in millions)	
Central Management and Services	\$ 59.0	\$ 63.3
Income Assistance Services	667.9	672.1
Child and Family Services	389.4	429.7
Client Support	13.0	15.1
Housing	74.7	56.7
Disability Programs and Services	340.8	347.3
Total Appropriation^A	1,544.8	1,584.2
Capital Asset Acquisitions	(6.4)	(5.3)
Capital Asset Amortization	6.5	5.4
Total Expenses	\$ 1,544.9	\$ 1,584.3

Source: Ministry of Social Services, *Annual Report for 2024–25*, pp. 22–23.

^A During 2024–25, the Ministry of Social Services also received \$50 million in Supplementary Estimates and Special Warrant funding.

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2025, we found, in all material respects:

- The Ministry of Social Services had effective rules and procedures to safeguard public resources except for the matters described in this chapter
- The Ministry of Social Services complied with the following authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matter described in this chapter related to the inconsistent recording and recovery of Saskatchewan Income Support (SIS) Program overpayments:

The Child and Family Services Act
The Child Care Act, 2014
The Child Care Regulations, 2015
The Social Services Administration Act

The Rental Housing Supplement Regulations
The Saskatchewan Assured Income for Disability Regulations, 2012
The Saskatchewan Income Plan Act

² Ministry of Social Services, *Annual Report for 2024–25*, pp. 23–24.

The Rehabilitation Act
The Rehabilitation Regulations
The Vocational Rehabilitation Regulations
The Residential Services Act, 2019
The Residential Services Regulations
The Saskatchewan Assistance Act
The Saskatchewan Income Support Regulations
The Disability Housing Supplement Regulations
The Employment Supplement Regulations
The Personal Care Home Benefit Regulations

The Seniors Income Plan Regulations
The Training Allowance Regulations
The Executive Government Administration Act
The Ministry of Social Services Regulations, 2007
The Financial Administration Act, 1993
The Purchasing Act, 2004
The Saskatchewan Employment Incentive Regulations, 2024
 Orders in Council issued pursuant to the above legislation

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 Ministry of Social Services’ 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.

We focused our audit on the following areas:

- Administration of the Ministry’s various support programs (e.g., Saskatchewan Income Support [SIS], Saskatchewan Assured Income for Disability [SAID], Autism Individualized Funding) as prescribed by legislation and policy manuals
- Processes to verify client income information for its income assistance programs
- Processes for identifying, approving, and properly recording contractual payments and obligations
- Following up on the Ministry’s progress toward addressing our recommendations related to procuring hotel rooms when income assistance or child and family program clients require hotel stays

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Inconsistent Recording and Recovery of SIS Overpayments

We recommended the Ministry of Social Services record and recover overpayments related to its Saskatchewan Income Support Program in a timely manner. (2020 Report – Volume 2, p. 95, Recommendation 2; Public Accounts Committee agreement March 2, 2022)

Status—Partially Implemented

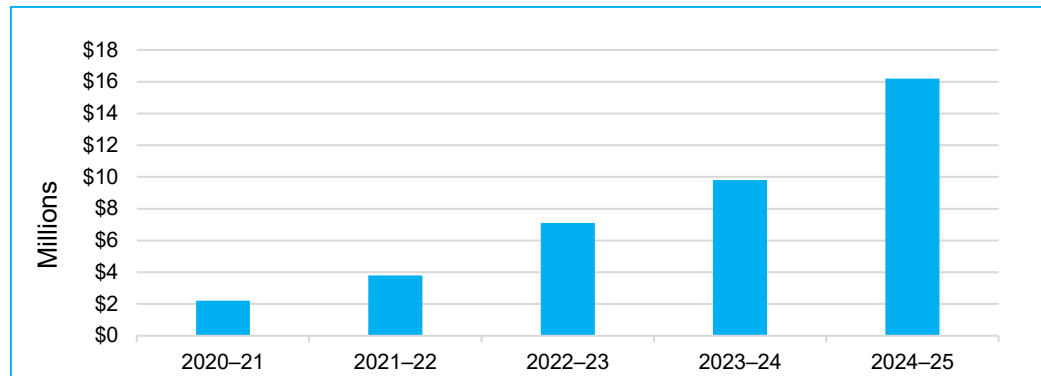
The Ministry of Social Services continued to inconsistently record, and inadequately recover, Saskatchewan Income Support (SIS) Program overpayments during 2024–25.³ The amount owing for SIS overpayments was over \$16 million at March 31, 2025.

³ The *Saskatchewan Income Support Regulations* set out circumstances where the Ministry of Social Services should recover overpayment of benefits (e.g., security deposits) from clients.



An overpayment occurs when the Ministry pays a SIS client before receiving all information necessary to confirm a client's eligibility for benefits, where it makes an error in determining a benefit amount, or when a client provides incomplete or inaccurate information to the Ministry. As shown in **Figure 2**, the Ministry recorded accounts receivable of \$16.2 million at March 31, 2025, related to SIS overpayments—a 65% increase from 2023–24.

Figure 2—Accounts Receivable for Saskatchewan Income Support (SIS) Program Overpayments Between 2021 and 2025



Source: Adapted from information provided by the Ministry of Social Services.

The Ministry expects staff to initiate recovery of overpayments in the month following payment. Additionally, the Ministry can pay clients' housing security deposits (i.e., deemed an overpayment) with the understanding and expectation under legislation that clients will repay these benefits beginning the following month after receiving payment.^{4,5}

The Ministry's IT system used to administer SIS benefits allow staff to establish automatic payment recovery (beginning the following month) and record the related amount due (i.e., accounts receivable) as overpayments from future SIS benefits.

We found staff were not always setting up an automatic recovery for known overpayments. A number of these known overpayments related to historical overpayments (e.g., from clients' previous SIS cases or historical income assistance programs) where the Ministry had yet to set up automatic recovery within the IT system.⁶

For 85 SIS client files we tested during 2024–25, we found 13 client files with confirmed overpayment issues:

- Ministry staff did not record the overpayments for three files and did not set up the collection from future benefits through the automatic payment recovery process
- Ministry staff did not set up the automatic payment recovery process for nine files
- Ministry staff set up the recovery for one file, but did not do so timely (i.e., collection started two months after the overpayment occurred)

⁴ The Ministry of Social Services considers security deposits to be recoverable payments, which we included with overpayments.

⁵ The Ministry of Social Services' policies allow SIS clients to request and receive security deposit payments, which they pay back to the Ministry at a rate of \$50 per month. Similarly, the Ministry's policies require it to recover any benefits overpaid to a SIS client at a rate of \$50 per month.

⁶ On August 31, 2021, the Ministry discontinued the Saskatchewan Assistance Program (SAP) and the Transitional Employment Allowance (TEA). The Ministry required any clients remaining on these programs to apply for support from SIS. Any SAP and TEA overpayments carried over when the clients moved to the SIS program.

Overall, there were 12 out of the 13 SIS client files tested where overpayments existed and were not being recovered as expected.

We notified the Ministry of the errors identified and it was working to make necessary adjustments to the respective client files (e.g., set up overpayment recovery from future SIS benefits). The Ministry indicated staff did not set up the automatic recovery of historical SIS overpayments due to this being a manual process on a client-by-client basis. When clients with historical overpayments apply for SIS benefits, the Ministry expects staff to set up such overpayment recovery in a reasonable timeframe—it anticipates providing staff with further training in this area during 2025–26.

Not recording amounts due and not initiating automatic payment recovery delays timely overpayment recovery. The Ministry will have limited ability to collect on overpayments if clients leave the SIS Program.

4.2 Documentation Maintained to Support Hotel Selections for Child and Family Clients

We recommended the Ministry of Social Services maintain sufficient documentation to support appropriate selection of hotels needed for its child and family program clients. (2024 Report – Volume 2, p. 61, Recommendation 1; Public Accounts Committee agreement October 15, 2025)

Status—Implemented

The Ministry of Social Services maintained sufficient documentation to support the selection of hotels needed for child and family program clients.

In 2024–25, the Ministry provided training to staff within the Child and Family Programs Branch about documentation requirements that support the selection of hotels for clients. The training focused on the Ministry's three-quote process and expectations for documenting rationale when selecting a hotel not on the Ministry's price quote list.⁷

The Ministry's price quote list is updated weekly by Ministry staff calling around and checking with at least three participating hotels in various communities as to whether they have rooms available and their weekly hotel rates. As of September 2025, the list included the following:

- 7 hotels in Saskatoon
- 2 hotels in Regina
- 4 hotels Prince Albert
- 6 hotels in Moose Jaw

⁷ In 2023–24, we found the Ministry of Social Services set formal requirements for staff to obtain three quotes when procuring hotel rooms for clients. The Ministry maintains a price quote list for hotels in Saskatoon, Regina, Prince Albert, and Moose Jaw that it expects staff to use when arranging hotel stays for clients.



The Ministry contacts various hotels to ask for quotes. Some hotels may choose not to participate in the quote process. Hotels that agree to provide a quote are included on the price list.

We reviewed documentation within the Ministry's case management system for six child and family program clients needing hotel stays and found staff documented appropriate rationale to support the selection of hotels for these clients. Staff selected a hotel from the Ministry's price quote list for one of these clients. For the remaining five clients, staff did not select hotels from the price quote list but appropriately documented their rationale (e.g., hotels on the list were already booked or did not meet the needs of the family). A manager or director appropriately approved the documented rationale in accordance with policy in all five instances.

Sufficient documentation about hotel selection enables the Ministry to demonstrate its consideration for best value and best fit in its procurement of hotel rooms, while also treating hotel providers and clients fairly.

4.3 Hotel Payments Centrally Tracked

We recommended the Ministry of Social Services centrally track and monitor hotels it pays and at what rates for clients of its income assistance and child and family programs. (2024 Report – Volume 2, p. 63, Recommendation 2; Public Accounts Committee agreement October 15, 2025)

Status—Implemented

The Ministry of Social Services centrally tracked and analyzed the hotels it pays and at what rates for clients of its income assistance and child and family programs.

In January 2025, the Ministry began requiring Saskatchewan Income Assistance and Child and Family Programs' staff to enter clients' hotel invoices into a central tracking spreadsheet for hotel stays in Saskatoon, Regina, Prince Albert, and Moose Jaw. The Ministry tracked this information to help evaluate its pilot projects related to procuring hotel rooms.

We found the Ministry tracked the following hotel information (overall and by each hotel provider): location, average nightly rates, total hotel payments, and number of stays. This tracking process covered January to September 2025 and included over 4,000 hotel invoices (which could include multiple nights). Overall, the tracking showed various hotels invoiced the Ministry approximately \$1.3 million during this time for those stays.

The tracking also showed that contracted room blocks in Saskatoon were utilized approximately 75% and contracted room blocks in Regina were utilized approximately 90%. The contracted room blocks cost the Ministry about \$480,000 between August 2024 and July 2025—over \$770,000 less than the maximum cost set out in its contracts with the hotels.⁸

⁸ Order in Council 371/2024 limited the Ministry of Social Services' expenditures on the two contracts for contracted room blocks to a maximum of \$1.25 million between August 2024 and July 2025.

Having reliable data allowed the Ministry to determine whether its pilot projects improved its ability to procure suitable hotel rooms for clients efficiently and effectively (see **Section 4.4**).

4.4 Evaluation of Hotel Pilot Projects Completed

We recommended the Ministry of Social Services complete a robust evaluation of its pilot projects to procure hotel rooms for clients of its income assistance and child and family programs. (2024 Report – Volume 2, p. 63,

Recommendation 3; Public Accounts Committee agreement October 15, 2025)

Status—Implemented

The Ministry of Social Services sufficiently evaluated its pilot projects for procuring hotel rooms for clients in 2025.

In September 2025, the Ministry evaluated its pilot projects to procure hotels rooms for income assistance and child and family program clients—it spent approximately \$1.3 million between January and September 2025 on invoice-based hotel rooms and another \$480,000 on contracted room blocks between August 2024 and July 2025.⁹

We found the Ministry's evaluation assessed the pilots for its three-quote process and its use of contracted blocked rooms in Regina and Saskatoon. We found the Ministry's evaluation considered the following:

- Partnerships with hotels (given challenges in securing hotels willing to accommodate certain Ministry clients)
- Efficiencies and opportunities for improvement (e.g., alternative approaches to obtaining updated rates for hotel stays)
- Comparison of benefits and costs between both pilot projects (e.g., administrative effort, average nightly costs)
- Utilization patterns of blocked rooms (i.e., approximately 90% in Regina and 75% in Saskatoon)

Overall, we found the Ministry determined both hotel pilots offer advantages, but no single approach meets all the Ministry's requirements for procuring hotel stays. For example, we found that while the Child and Family Program utilized the three-quote process to procure rooms for its clients, it did not book rooms with hotels from the three-quote list as often as the other income assistance programs due to differences in requirements for hotel rooms between the programs (e.g., requirements to support a family rather than a single person). The Ministry concluded using contracted room blocks was a more cost-effective approach for securing hotel accommodations, while maintaining its three-quote process helped support accountability and flexibility across locations.

⁹ Information provided by the Ministry of Social Services.



As a result of the evaluation, the Ministry decided to continue to contract a block of five rooms in one Saskatoon hotel and eight rooms in one Regina hotel each night for one year between October 2025 and September 2026 with options to extend for two additional one-year periods to September 2028 as well as the option to increase up to 30 rooms at the contracted rate on any given night. The Ministry expects this new contract (without increased room usage) to cost approximately \$650,000 annually.¹⁰

4.5 Lack of Transparency Continues as No Changes in Public Reporting

We recommended the Ministry of Social Services work with the Ministry of Finance to consider how to publicly report payments made to vendors on behalf of income assistance and child and family programs' clients.

(2024 Report – Volume 2, p. 64, Recommendation 4; Public Accounts Committee agreement October 15, 2025)

Status—Not implemented

The Ministry of Social Services has yet to determine how it could publicly report payments made to vendors on behalf of income assistance and child and family programs' clients. We found not publicly disclosing payments made to vendors on behalf of its clients inconsistent with other Canadian jurisdictions.

In two other Canadian provinces (i.e., Alberta and Manitoba), the Ministry's counterparts report payee details for payments made to vendors (e.g., hotels, grocery stores) on behalf of clients exceeding a specific threshold (e.g., \$10,000 or \$50,000). For example, these jurisdictions would have reported Ministry payments to vendors for hotel stays during the year. Based on its central tracking of hotel invoices, the Ministry indicated it paid 10 hotel vendors more than \$50,000 between January and September 2025 for income assistance child and family programs' clients.¹¹ Publicly reporting these amounts would make the Ministry more open and accountable for how public resources are spent.

The Ministry indicated it is following payee reporting details consistent with requirements from the Ministry of Finance. It had preliminary discussions with Ministry of Finance staff during 2024–25 to consider options for publicly reporting payments made to vendors on behalf of clients—it expects to continue these discussions in 2025–26.

Public reporting about payments made to vendors on behalf of clients (e.g., within its annual report) can help the Ministry increase transparency about its use of vendors and demonstrate accountability for its programs. Making relevant information publicly available assists the public in understanding and monitoring the activities and costs managed by the Ministry.

¹⁰ Order in Council 403/2025 authorizes a maximum of \$1.6 million annually. However, based on its evaluation of the contracted blocked rooms pilot, the Ministry of Social Services indicated it expects to incur annual costs of approximately \$650,000.

¹¹ Information provided by the Ministry of Social Services.

Chapter 8

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 2025 to Implement Recommendations
Executive Council	
We recommended Executive Council work with the Board of Internal Economy to remunerate legislative secretaries at rates consistent with Board of Internal Economy approved rates. (2018 Report – Volume 2, p. 30, Recommendation 2; Public Accounts Committee agreement February 26, 2020)	At its December 10, 2024, meeting, the Board of Internal Economy amended <i>The Board of Internal Economy Directive #21—Annual Indemnity and Allowances</i> to change the annual allowance for legislative secretaries to be up to \$16,303, which allows for varied remuneration rates up to the maximum approved limit.
Highways	
We recommended the Ministry of Highways prepare and review revenue reconciliations in accordance with its policy. (2024 Report – Volume 2, p. 36, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of November 7, 2025)	The Ministry's revenue reconciliation policy requires staff to complete monthly revenue reconciliations within 31 days of month-end, and for other staff to independently review the reconciliations within seven days after preparation. We found for seven revenue reconciliations tested after October 2024, staff prepared and reviewed the reconciliations timely, in accordance with the Ministry's policy.
We recommended the Ministry of Highways management conduct a detailed review of the Transportation Partnerships Fund's year-end financial statements. (2024 Report – Volume 2, p. 36, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of November 7, 2025).	During the audit of the Transportation Partnerships Fund's 2024–25 financial statements, we did not find any material misstatements. The financial statements initially presented for audit were complete. We saw evidence of management's review of the initial set of financial statements received for audit.
Prairie Agricultural Machinery Institute (PAMI)	
We recommended the Prairie Agricultural Machinery Institute require management to conduct a detailed review of financial information (e.g., financial reports, journal entries, reconciliations, payroll registers) prepared by staff responsible for carrying out these duties. (2021 Report – Volume 2, p. 53, Recommendation 1; Public Accounts Committee agreement February 4, 2024)	Key financial information (e.g., financial reports, journal entries, bank reconciliations) was included in monthly financial packages submitted for PAMI management review in 2024–25. We tested six monthly reports and found management conducted a detailed review of the key financial information. We also tested three payroll registers and found these were appropriately prepared and reviewed by staff responsible for carrying out these duties.



Past Recommendations (initial PAS Report, Date of Agreement of PAC) ^A	Key Actions Taken During 2025 to Implement Recommendations
Western Development Museum	
We recommended the Western Development Museum require management to conduct a detailed review of financial information (e.g., financial reports, journal entries, bank reconciliations) prepared by staff. (2023 Report – Volume 2, p. 66, Recommendation 1; Public Accounts Committee agreement July 9, 2024)	Western Development Museum management appropriately conducted a detailed review of financial information in 2024–25. We examined 34 journal entries, two monthly bank reconciliations, 30 catering revenue entries, and eight museum admission records and found evidence of management review for all of them.

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



Performance Audits

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Chapter 9

Corrections, Policing and Public Safety—Supporting the Mental Health of Correctional Workers

1.0 MAIN POINTS

Correctional facility work environments are stressful by nature. Prolonged exposure to high-stress environments (e.g., inmates with infectious diseases or mental illness, gang violence, aggressive behaviour) such as in correctional facilities can lead to burnout, anxiety, and depression.

The Ministry of Corrections, Policing and Public Safety operates five adult secure-custody facilities in Saskatchewan that house adult inmates sentenced under the Criminal Code of Canada for a term of less than two years, or inmates on remand. As of February 2025, the Ministry employed about 1,400 correctional workers at these facilities, including correctional officers and managers who work shifts to operate the facilities 24/7.

We assessed the Ministry of Corrections, Policing and Public Safety's processes to support the mental health of correctional workers employed at its adult secure-custody facilities and found it had effective processes, except it needs to:

- Provide clear guidance as to when to deploy its Critical Incident Stress Management (CISM) teams at its correctional facilities to support its workers experiencing mental health issues. It also needs to consistently track, analyze, and report on CISM usage to assess effectiveness.

Without proper analysis and clear guidance on when to support correctional workers involved in critical incidents with CISM, certain workers may not receive the assistance needed to support their mental health after a critical incident.

- Establish clear expectations and agreed upon plans for contacting correctional workers on mental health leaves of absence to better support those on leave in improving their mental health, and returning to work.
- Set, track, and analyze specific information (e.g., performance measures and targets, mental health injury data) to assess the effectiveness of its mental health supports for correctional workers and take action when needed. For example, analyzing workers' compensation claims or sick leave can be used to assess whether correctional workers are receiving adequate mental health supports.
- Enhance the staff surveys it uses to evaluate the mental health supports it provides to correctional workers, such as obtaining written comments from correctional workers.



2.0 INTRODUCTION

The Ministry of Corrections, Policing and Public Safety provides supervision and rehabilitation services for adult and young offenders, promotes appropriate and effective policing, and supports community and public safety services throughout Saskatchewan.¹ It also delivers programs and services to help ensure safe communities, safe facilities, and a safe and engaged workforce.²

The Saskatchewan Employment Act and *The Occupational Health and Safety Regulations, 2020*, require the Ministry to protect the physical and mental health and safety of its staff, including correctional workers.

2.1 Adult Secure-Custody Facilities

The Ministry of Corrections, Policing and Public Safety operates five adult secure-custody facilities in the province. These correctional facilities house adult inmates sentenced under the Criminal Code of Canada for a term of less than two years, or inmates on remand (lawfully detained or confined and awaiting trial or sentencing by the courts). As at February 6, 2025, Saskatchewan had 2,211 inmates in these correctional facilities.

As shown in **Figure 1**, as of February 2025, the Ministry employed about 1,400 correctional workers at its five adult secure-custody facilities across the province, including correctional officers and managers who work shifts to operate the facilities 24/7.

Figure 1—Correctional Worker Count as at February 6, 2025, at Saskatchewan's Adult Secure-Custody Facilities

Correctional Facility	Correctional Workers Per Facility				
	Correctional Officers (CO)			Managers ^A	
	Permanent Full-Time	Permanent Part-Time	Total COs by Facility	Permanent Full-Time	Total by Facility
Pine Grove Correctional Centre	159	26	185	12	197
Prince Albert Correctional Centre	279	36	315	17	332
Regina Correctional Centre	313	75	388	18	406
Saskatoon Correctional Centre	298	74	372	18	390
Saskatchewan Hospital North Battleford	60	12	72	6	78
Total	1,109	223	1,332	71	1,403

Source: Information provided by the Ministry of Corrections, Policing and Public Safety.

^A Assistant Deputy Directors of Operations (ADDOs), Assistant Deputy Directors of Programs (ADDPs) and Deputy Directors (DDs).

Correctional officers work to keep facilities and inmates safe through monitoring, supervising, and interacting with inmates, such as ensuring inmates follow routines dictated by their individual case plans (e.g., inmates kept in units or blocks based on their security rating, inmates attend required programs). Correctional managers are responsible for the safety and security of inmates, staff, and facilities, including continuously monitoring, reviewing, and updating, where needed, inmate placements in units or blocks.

¹ Ministry of Corrections, Policing and Public Safety 2024–2025 Annual Report, p. 3.

² Ibid.

2.2 Importance of Mental Health Support for Correctional Workers

Correctional work environments are stressful by nature. Correctional workers experiencing distress or trauma in the line of duty can face disabling after-effects that, left unchecked, can lead to other health issues (e.g., depression, substance abuse, hypertension) or suicide.^{3,4}

A Canadian study found that rates of mental disorders (e.g., post-traumatic stress disorder [PTSD], generalized anxiety disorder, panic disorder, social anxiety disorder) among public safety personnel, including correctional workers, correlated with the number of exposures to potentially psychologically traumatic events (those resulting in violence, injury, or death).^{5,6} Prolonged exposure to high-stress environments (e.g., inmates with infectious diseases or mental illness, gang violence, aggressive behaviour) such as in correctional facilities can lead to burnout, anxiety, depression, and PTSD.

Correctional workers seeking treatment for mental health concerns may be associated with negative perceptions such as laziness, weakness, deceitfulness, or not suited for the position.⁷ Stigma around the treatment of mental health concerns and other barriers can lead to undiagnosed conditions and staff experiencing symptoms longer and more severely.⁸

Research indicates that perceptions of organizational support (e.g., how staff perceive management and available supports) can have a positive impact on the wellbeing of correctional workers.⁹ 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. Turnover can create additional stress on remaining staff (e.g., overtime, irregular hours).

Stress experienced by correctional workers can also affect their personal lives. Long hours and demanding work schedules may lead to lack of time to fulfill family responsibilities. Workers may come home tense, irritable, or even in shock from daily experiences at work, which can negatively affect their personal relationships.¹⁰ Providing appropriate and timely mental health interventions lessen the impact on correctional workers and aid in reducing stress. Intervention also helps organizations, as it can facilitate the recovery of a worker's performance and can decrease the likelihood of long-term disability leave or absence.¹¹

Having effective processes to support the mental health of correctional workers help maintain a healthy workforce to ensure correctional workers can carry out their duties effectively and mitigate the impact of stress on their health and personal relationships. Supporting the mental health of correctional workers contributes to a safe and engaged workforce, safe facilities, and safe communities.

³ www.blueline.ca/compiling-the-data-on-correctional-officer-suicide-rates-in-canada/ (10 October 2025).

⁴ www.intechopen.com/chapters/84620 (10 October 2025).

⁵ R. N. Carleton et. al. (2019). Exposures to Potentially Traumatic Events Among Public Safety Personnel in Canada. *Canadian Journal of Behavioural Science / Revue canadienne des sciences du comportement*, Vol. 51. No. 1, 37–52. www.researchgate.net/publication/329550261ExposuresToPotentiallyTraumaticEventsAmongPublicSafetyPersonnelInCanada (9 December 2024).

⁶ www.intechopen.com/chapters/84620 (9 December 2024).

⁷ Johnston, M. S., Ricciardelli, R., & McKendy, L. (2022). Improving the Mental Health of Correctional Workers: Perspectives from the Field. *Criminal Justice and Behavior*, 49(7), 951–970. doi.org/10.1177/00938548221081468 (10 October 2025).

⁸ Ibid.

⁹ Ibid.

¹⁰ McKendy, L., & Ricciardelli, R. (2023). "This Job has Changed Me": Work Life Conflict, Self and Social Identity in Correctional Work. *Criminal Justice Review*, 48(4), 458–473. doi.org/10.1177/07340168221121314 (10 October 2025).

¹¹ www.blueline.ca/compiling-the-data-on-correctional-officer-suicide-rates-in-canada/ (10 October 2025).



3.0 AUDIT CONCLUSION

We concluded that for the 18-month period ended June 30, 2025, the Ministry of Corrections, Policing and Public Safety had effective processes to support the mental health of correctional workers employed at its adult secure-custody facilities.

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

- Provide clear guidance as to when to deploy its Critical Incident Stress Management program and consistently track, analyze, and report on its usage
- Enhance the staff survey it uses to assess the effectiveness of mental health supports provided to correctional workers
- Establish clear expectations for contacting correctional workers on mental health leave
- Analyze key information to assess the effectiveness of its mental health supports

Figure 2—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Ministry of Corrections, Policing and Public Safety has effective processes for the period ending June 30, 2025, to support the mental health of correctional workers employed at its adult secure-custody facilities.

Correctional workers include correctional officers and correctional facility managers (e.g., Assistant Deputy Directors – Programs, Assistant Deputy Directors – Operations and Deputy Directors).

Audit Criteria:

Processes to:

1. **Plan for timely mental health support (i.e., intervention services for correctional workers based on their needs)**
 - Raise awareness of mental health symptoms, disorders and the supports available
 - Allocate appropriate resources (e.g., human, financial)
 - Timely identification of correctional workers needing mental health supports
2. **Respond to correctional workers with mental health needs in a timely manner**
 - Establish standard procedures for responding timely to identified concerns
 - Provide timely access to mental health support (internal and external)
 - Provide appropriate ongoing support (e.g., periodic check-ins, peer support programs)
3. **Periodically assess the effectiveness of mental health services for correctional workers**
 - Analyze key information related to intervention services (e.g., number of correctional workers with mental health concerns, timeliness of support provided, absenteeism rates)
 - Take action to address where performance falls short of targets
 - Report key information to 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 Corrections, Policing and Public Safety'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 policies and procedures, training, websites, and other key documents related to supporting the mental health of correctional workers employed at its adult secure-custody facilities. We interviewed Ministry staff responsible for providing mental health supports and we tested a sample of incident files to assess mental health supports provided to correctional workers. In addition, we used an independent consultant with subject matter expertise in the area to help us identify good practice and assess Ministry processes.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Raising Mental Health Awareness Among Correctional Workers

The Ministry of Corrections, Policing, and Public Safety adequately raises awareness of mental illness symptoms, disorders, and available supports among its correctional workers.

The Ministry uses various methods to educate and inform correctional workers about mental health such as:

- Online resources on its internal website such as links to relevant policies (e.g., policies about Critical Incident Stress Management, Prevention of Violence in the Workplace) and external mental health supports (e.g., Employee Family Assistance Program [EFAP], PSPNET, crisis support hotlines like the National Suicide Hotline and 211 Saskatchewan).^{12,13}
- Email campaigns (e.g., information on the National Standard for Psychological Health and Safety in the Workplace, factors that can impact the mental health of employees).¹⁴
- Mandatory mental health training, which is part of introductory training for new correctional workers. Beginning in September 2021, the Ministry also delivered *The Working Minds First Responders Training* to those correctional workers already on the job when it implemented mandatory mental health training. It also provides additional training to supervisors on how to identify and support correctional workers with mental health issues.
- Occupational Health and Safety staff who work to identify and mitigate safety risks to correctional workers, and inform and educate them about mental health (e.g., an OH&S Consultant assigned to each correctional facility conducts weekly tours and provides guidance to facility management on how to address mental health-related incidents).
- An OH&S Committee made up of employee and employer representatives meets quarterly at each facility, reviews incident (injury) information about the types and frequency of incidents reported at the correctional facility, and maintains bulletin boards of health, safety and wellness information including mental health resources.

We reviewed information provided to correctional workers through these methods and found it sufficiently targeted the working environment stressors, mental health risks (e.g., exposure to violence, shift work, trauma) faced by correctional workers, and mental health supports available.

¹² The Employee Family Assistance Program (EFAP) is available to executive government employees (which includes correctional workers) and their eligible family members to provide personal health and wellbeing support. *Employee and Family Assistance Program (EFAP) Questions and Answers Fact Sheet April 2025*. Government of Saskatchewan, p. 1.

¹³ PSPNET provides free mental health services (e.g., cognitive behaviour therapy and training on topics such as PTSD and sleep) to public safety personnel through online courses, www.pspnet.ca/en/about-ppspnet (4 June 2025).

¹⁴ The National Standard for Psychological Health and Safety in the Workplace is a set of voluntary guidelines, tools, and resources intended to guide organizations in promoting mental health and preventing psychological harm at work, mentalhealthcommission.ca (1 October 2025).



Correctional workers can educate and inform themselves about mental health resources by accessing the Ministry's internal website. The Ministry provides all correctional workers with a government-issued email account and access to a work computer during their shift and expects them to check email regularly.

The Ministry assesses how well correctional staff understand and utilize mental health supports as part of the Saskatchewan Safety Survey sent to correctional workers.¹⁵ The survey includes a question asking respondents about their awareness and knowledge of mental health supports provided (i.e., I feel there is adequate awareness and knowledge of psychological health issues). The 2024 survey responses indicated two correctional facilities showed an improvement from the previous year related to this question. However, three correctional facilities did not.

Overall, we noted approximately 35% of respondents at the five adult secure-custody facilities agreed there was adequate awareness and knowledge of psychological health issues (approximately 15% of respondents neither agreed nor disagreed). While we found the Ministry utilizes several initiatives to raise awareness of mental health supports among correctional workers, it should consider other methods to raise awareness in facilities that did not show improvement.

Raising awareness and understanding of mental health, disorders, and available supports may reduce the risk of psychological injury to correctional workers in high-stress environments as well as the stigma associated with mental illness to encourage them to seek help without embarrassment or fear.

4.2 Accessible Resources Available to Support Correctional Workers' Mental Health

The Ministry of Corrections, Policing, and Public Safety has appropriate and accessible resources available to support the mental health of correctional workers. Key resources include Occupational Health and Safety Consultants, Occupational Health and Safety Committees, and a Critical Incident Stress Management (CISM) team assigned to each adult secure-custody correctional facility. The Ministry also employs Return-to-Work Specialists who support correctional workers on leave as well as provide access to other resources (e.g., counselling) to support mental health.

4.2.1 Occupational Health and Safety Consultants and Committees

The Ministry's Occupational Health and Safety (OH&S) Unit is responsible for mental health strategies for staff, including for correctional workers. The Ministry has four OH&S Consultants to support its five correctional facilities. Some Consultants split their time between two facilities (e.g., Prince Albert and Pine Grove Correctional Centres). We found, based on the number of correctional workers and incident (injury) reports at each correctional facility, with four OH&S Consultants the Ministry is able to reasonably support the mental health of its correctional workers.

¹⁵ The Ministry of Corrections, Policing, and Public Safety participated in a government-wide survey assessing physical and psychological safety annually up to 2024, which is now planned to be conducted every second year (next survey will be 2026).

The Ministry's OH&S Consultants provide guidance and assistance to managers, supervisors, staff, and OH&S Committees to identify mental health risks and develop and implement strategies to reduce those risks. We found the OH&S Consultants provided a monthly report on incidents (injuries) to the correctional facility directors summarizing the types of physical and psychological incidents and corrective actions to address them. The two parties also meet weekly to review and discuss any significant incidents that may have occurred and how best to address them.

The OH&S Committee at each correctional facility includes members representing both management and staff with a key responsibility to establish, promote, and recommend appropriate occupational health and safety programs for their facility. We observed the Committees posted relevant mental health information (e.g., Employee Family Assistance Program) on the OH&S bulletin board at three correctional facilities we tested.

4.2.2 Critical Incident Stress Management (CISM) Teams

The Ministry utilizes Critical Incident Stress Management (CISM) teams to provide peer support to correctional workers involved in or affected by critical incidents (e.g., suicide, physical attack, threats, riots) at correctional facilities. Critical Incident Stress Management is a support program designed to lessen the impact of a critical incident and help people cope with the stress from a serious or traumatic event (further described in **Section 4.5**).

The Ministry provides critical incident response training to correctional workers who volunteer on CISM teams. Management indicated the training was completed by the newest CISM team members in April 2025. This training prepares CISM team members to handle the psychological and emotional impacts of traumatic incidents, as well as how to provide peer support to colleagues.

The CISM team provides correctional workers with information about common reactions to stressful events (e.g., anxiety, sleep problems), self-care strategies (e.g., physical exercise), and available mental health resources (e.g., Employee Family Assistance Program, PSPNET).

We analyzed the composition of CISM teams in correctional facilities for 2024–25 and found CISM team sizes ranged from five to 14 members (see **Figure 3**) and were reasonable based on the number of correctional workers, with larger facilities having larger CISM teams.

Figure 3—Critical Incident Stress Management (CISM) Teams at Adult Secure-Custody Correctional Facilities

Correctional Facility	Correctional Workers (February 2025)	CISM Team Members (June 2025)
Pine Grove Correctional Centre	197	7
Prince Albert Correctional Centre	332	13
Regina Correctional Centre	406	13
Saskatoon Correctional Centre	390	14
Saskatchewan Hospital North Battleford	78	5
Total	1,403	52

Source: Adapted from Ministry of Corrections, Policing and Public Safety records.



4.2.3 Return-To-Work Specialists

The Ministry's Return-To-Work Specialists help injured, or ill staff safely return to work by developing customized plans, coordinating injury assessments, and facilitating communication between the employee, the Ministry, and healthcare providers. These Specialists ensure injured workers, including those with psychological injuries, receive appropriate support needed to improve their mental health, and return to work. The Ministry employs two Specialists who support all five correctional facilities.

We tested two leave files of correctional workers and found the Return-to-Work Specialists documented reasonable contact (e.g., every 1–2 months) with them and showed ongoing assessment of their progress toward returning to work.

4.2.4 Other Resources

The Ministry provides correctional workers access to several other mental health resources, including:

- **Employee Family Assistance Program (EFAP):** Provides free, 24/7 365-day access to voluntary, confidential personal health and wellbeing support. Correctional workers can participate in counselling in-person or online.

The Ministry receives a quarterly EFAP utilization report from the service provider that includes statistics such as the number of service requests (e.g., cases, information calls) and primary issue discussed (e.g., stress management, family conflict, depression). This information is very high-level to maintain confidentiality and does not include any details to determine who (e.g., employee or family member) uses the service or to identify them.

- **Mental health service coverage:** Correctional workers can access mental health services (e.g., psychologist, counsellor) of their choice and seek reimbursement under their employee benefits plan to a maximum of \$2,000 per year.
- **PSPNET:** External website specific to public safety personnel offering free, confidential, online cognitive behaviour therapy and courses about mental wellbeing, PTSD, and sleep.

We found the Ministry had appropriate resources available for correctional workers who may need mental health support that also accommodates the variable schedules of correctional workers (i.e., shift work). We tested 13 injury reports filed by correctional workers and found the Ministry offered mental health resources where appropriate.

Providing correctional workers with access to various types of mental health resources allow individuals to choose supports that will work best for their needs.

4.3 Identifying Correctional Workers in Need of Mental Health Support

The Ministry of Corrections, Policing and Public Safety identifies correctional workers with mental health concerns, focusing on workers involved in critical incidents (e.g., suicide, physical attack, threats, riots).

The Ministry uses various means to help identify correctional workers in need of mental health support, including:

- Voluntary self-disclosure

An employee may inform their supervisor about a mental health concern or their need for support or accommodation. Employees may also request Critical Incident Stress Management (CISM) team support regardless of whether they have been involved in a critical incident.

- Incident Reporting and Investigation Forms

The Ministry requires correctional workers involved in a workplace incident that causes or may cause injury (including psychological injury) to complete an Incident Reporting and Investigation (IRI) Form for further review and investigation. We found correctional workers filed 132 IRI Forms in 2024–25 for incidents related to violence or psychological injury.

- Senior Management Follow-up

Senior managers (e.g., Deputy Directors) at correctional facilities follow up with staff involved in a serious incident (e.g., staff assault, death in custody) that could result in psychological injury. Senior management is also present throughout an inquest (e.g., coroner's inquest for a death in custody) to support staff required to serve as a witness and recall traumatic events.

- Staff Behavioural Changes

Supervisors or coworkers may observe and report behavioural or attendance changes of certain workers that may be indicative of challenges affecting mental health.

- Saskatchewan Safety Survey results

The Ministry uses the survey results to identify both physical and psychological safety and mental health concerns at both the correctional-facility level and for the whole Ministry. It is distributed to all Ministry staff and includes six questions on workplace psychological safety (e.g., whether staff wellbeing is prioritized), four questions on awareness, support, and discussions of psychological health (e.g., adequacy of knowledge on these issues), and a query on employees' primary workplace stressor (e.g., workload or poor supervisor relations). The survey results are summarized at a correctional-facility level. **Section 4.4** provides further details about the survey and how the Ministry uses the results to enhance mental health supports.



Having various means to identify correctional workers in need of mental health support can help the Ministry take appropriate actions (e.g., referrals to counselling, CISM deployment) to support its workers.

4.4 Survey Conducted to Assess Mental Health Supports But Enhancements Needed

The Ministry of Corrections, Policing and Public Safety uses the Saskatchewan Safety Survey to assess the mental health supports it provides to its correctional workers. However, the survey may not sufficiently consider the unique working environment encountered by correctional workers.

As noted in **Section 4.3**, the survey asks questions related to both physical and psychological safety, calculating a safety score based on the responses.^{16,17} The survey is used across 14 Government of Saskatchewan agencies including the Ministry of Corrections, Policing and Public Safety. The Government developed a Corporate Health, Safety and Wellness Plan for Executive Government (i.e., ministries). The 2024–25 Plan states that each ministry will maintain or increase its psychological safety survey score from the prior year's results, although it does not set or direct ministries to set a specific target.

The Ministry indicated it aims for a psychological safety score above 3.0 for all its correctional facilities. It received a 35% response rate overall for the 2024 survey (from approximately 3,000 employees) and a Ministry-wide psychological safety score of 3.08—an increase from 2.52 in 2018. However, the psychological safety survey score among the five adult secure-custody correctional facilities (based on 358 responses received) ranged from 2.16 to 3.18, with four facilities reporting a score below 3.0.

The Ministry uses the psychological safety survey to assist in analyzing the effectiveness of mental health supports provided to correctional workers. However, because the survey is designed to be used across all ministries, the questions and results do not always highlight concerns unique to correctional work environments (e.g., daily exposure to violence and trauma).

We found some survey questions asked respondents to score statements that contained two different concepts (e.g., knowledge and awareness of psychological health issues), which can leave the response open to interpretation and result in inaccurate conclusions. Also, ministries can choose whether they want the survey to allow for written comments from respondents. However, the Ministry did not choose this for its 2024 survey.

To be an effective performance tool, the Ministry should revise its psychological safety survey to better assess the unique working environment of correctional workers. Alternatively, the Ministry could explore developing a separate survey for correctional workers.

¹⁶ Psychological safety score ranges from one to five, with higher scores reflecting a stronger safety climate.

¹⁷ The survey asks respondents to rate management's attitude and response to statements relating to psychological safety (e.g., management shows support for stress prevention through involvement and commitment, management considers employee psychological health to be as important as productivity).

1. We recommend the Ministry of Corrections, Policing and Public Safety enhance the staff survey it uses to assess the effectiveness of mental health supports it provides to its correctional workers.

4.5 Consistent Use and Periodic Analysis of Critical Incident Stress Management Program Needed

The Ministry of Corrections, Policing and Public Safety does not have clear guidance on when the Critical Incident Stress Management (CISM) program must be used at its correctional facilities to support its workers experiencing mental health issues. It also needs reliable and complete information to sufficiently analyze whether the CISM program is working effectively.

The Ministry uses CISM teams at its correctional facilities to provide peer-support to correctional workers following critical incidents (e.g., suicide, physical attacks) as described in **Figure 4**.¹⁸

Figure 4—Types of CISM Support for Correctional Workers

Defusing: Confidential peer support provided by CISM members to inform correctional workers about common reactions to stressful events, self-care strategies, and available resources (e.g., Employee Family Assistance Program, PSPNET). Defusing sessions are typically brief (i.e., 15–25 minutes) and conducted within 24 hours of a critical incident.

Debriefing: Provides an opportunity for correctional workers to share their reactions to a stressful event with a mental health provider (e.g., counsellor, psychiatrist). Debriefing will occur if requested by the worker during defusing and is typically conducted within 24–72 hours of an incident.

Source: Adapted from information provided by the Ministry of Corrections, Policing and Public Safety.

In October 2024, the Ministry created policies for the CISM program, setting out guidance and expectations for the program as well as the selection and training of CISM team members.

In policy, the Ministry defines critical incidents as any incident in the workplace with the potential to impact an individual's wellbeing and interfere with their ability to function effectively in their professional or personal lives. It also lists examples such as suicide, physical attacks, threats, or riots.

The Ministry did not clearly state in its policy which critical incidents should involve CISM teams but rather allows correctional facility management (e.g., Facility Director, Assistant Deputy Director of Operations) to decide whether to offer CISM. We found management did not track these decisions, and we were unable to determine whether decisions on offering CISM support were made consistently and appropriately across correctional facilities (see **Recommendation 3** about tracking CISM usage).

We tested a sample of 13 incident (injury) reports filed by correctional workers and found:

- One report where CISM was provided
- Five reports where the Ministry indicated CISM was offered and declined

¹⁸ Critical Incident Stress Management (CISM) is a support program intended to lessen the impact of a critical incident, normalize instinctive reactions to the incident, encourage the natural recovery process, restore the adaptive functioning skills of the person and/or group, and determine the need for further supportive services or therapy. cism.ca/cisminfo/ (25 September 2025).



- Three reports related to incidents of violence where CISM was not offered
- Four reports related to injuries resulting from other events (e.g., human resource concerns) that are not the result of a critical incident

As shown in **Figure 5**, the Ministry reported it offered CISM support in 84 instances in 2024–25 and correctional workers utilized CISM in 50 of those instances. This information was manually compiled by the Ministry and is not something it regularly tracks. In 34 instances, CISM was offered to, and declined by, all correctional workers involved. According to Ministry management, if all employees involved in a critical incident decline the offer of CISM support then CISM teams do not prepare a report, suggesting CISM may have been offered in more instances than outlined in **Figure 5**.

Figure 5—Provision of Critical Incident Stress Management (CISM) at Adult Secure-Custody Correctional Facilities in 2024–25

Correctional Facility	CISM Offered	CISM Provided ^B
Pine Grove Correctional Centre	15	7
Prince Albert Correctional Centre	24	13
Regina Correctional Centre	24	10
Saskatoon Correctional Centre	21	15
Saskatchewan Hospital North Battleford	Unknown ^A	5
Total	84	50

Source: Adapted from Ministry of Corrections, Policing and Public Safety records.

^A Saskatchewan Hospital North Battleford did not track when it offered CISM, only when it provided CISM.

^B CISM team member offers support to correctional workers and will provide support if the offer is accepted. Correctional workers can decline to receive support.

Without clear guidance on when to offer CISM support to correctional workers involved in critical incidents, certain workers may not receive the assistance they need to support their mental health after a critical incident.

2. We recommend the Ministry of Corrections, Policing and Public Safety provide clear guidance on when to use the Critical Incident Stress Management program to support correctional workers' mental health.

The Ministry has outlined reporting requirements in its CISM policies for CISM teams to provide the following to their correctional facility director:

- A report after each use of the program including details such as naming which CISM team members attended a critical incident, which staff were offered CISM, and limitations/barriers the CISM team faced during deployment
- Each year, a report including CISM group training events for team members, CISM team meetings and minutes, and a list of when CISM was used and which CISM team members attended which incident

We found the Ministry did not comply with its reporting requirements. The Ministry did not prepare consistent CISM reports or prepare CISM reports at all after some critical incidents (if CISM team support was declined). In addition, the Ministry did not prepare an annual CISM report as expected.

We found the Ministry does not always know when CISM is offered to and declined by correctional workers because reports are not always prepared when CISM is declined.

We reviewed two CISM reports prepared after incidents and found the CISM team provided timely supports (within 24 hours of an incident). However, we found the two reports varied. For example, one report did not list who CISM was offered to or the limitations/barriers encountered by the CISM team, as required by Ministry policy.

Further, we found correctional facilities did not prepare and provide the Correctional Facility Director an annual report in 2024–25 about CISM activities. An annual report would allow the Director to assess whether use of CISM teams effectively support the mental health of correctional workers when critical incidents occur.

In March 2025, the Ministry engaged the University of Regina to evaluate its CISM program to determine successes and improvements. The Ministry expects to receive these results in January 2026. The University will also complete a jurisdictional scan and literature review of CISM-type programs in correctional facilities and report to the Ministry in October 2025. A comprehensive evaluation should provide the Ministry qualitative (e.g., employee interviews) and quantitative data (e.g., number of critical incidents where CISM is and is not offered, number of employees who decline CISM support) to assess whether the program provides the necessary support staff want and need following a traumatic and stressful event.

A well-functioning CISM program supports correctional workers who regularly face violent and traumatic situations as part of their job. Without appropriately tracking information and periodically analyzing CISM use (e.g., decisions to offer program, CISM provided or declined), the Ministry cannot know whether the program operates effectively.

3. We recommend the Ministry of Corrections, Policing and Public Safety consistently track, analyze, and report on the usage of its Critical Incident Stress Management program by correctional workers.

4.6 Clear Expectations Needed for Contacting Correctional Workers on Mental Health Leave

The Ministry of Corrections, Policing and Public Safety does not have clear expectations for contacting correctional workers on mental health leave.

The Ministry will periodically contact (check-in with) correctional workers on extended leave (i.e., longer than one month) to take necessary steps for injured workers to receive appropriate support they need to improve their mental health, and return to work.



The Ministry's Return-to-Work Specialists manage correctional workers' leaves of absence (e.g., workers' compensation leave, non-work-related medical absences), including for mental health-related injuries. The Specialists track case management activity and schedule reminders to complete key tasks timely (e.g., obtain medical information from workers on leave, submit forms to Saskatchewan Workers' Compensation Board) in a database.

We tested the leave files for two correctional workers on a mental health leave of absence and observed documentation showing Ministry staff (e.g., correctional worker's supervisor, Deputy Director of Personnel) contacted the correctional worker on leave generally every 1–2 months to acquire updated medical information or discuss their return to work, which was reasonable. However, the Ministry has not established expectations on checking in with workers on leave.

Good practice recommends establishing clear expectations for contacting correctional workers on leave. Where possible, prior to going on leave, Ministry staff and the correctional worker should document and agree to the planned check-in terms (e.g., how often, by whom, communication method) to ensure they are comfortable with the amount of expected check-in. How often a correctional worker wants to be contacted will vary by individual.

Without clear expectations and an agreed upon plan for contacting correctional workers on mental health leave, the Ministry may not obtain required case management information timely. Allowing a correctional worker to have input into this process reduces the risk they feel harassed or unsupported by the Ministry.

4. We recommend the Ministry of Corrections, Policing and Public Safety establish clear expectations for contacting correctional workers on mental health leave.

4.7 Enhanced Analysis to Monitor Mental Health Supports for Correctional Workers Needed

While the Ministry of Corrections, Policing and Public Safety collects some information related to the mental health of its correctional workers, it does not sufficiently track, compile, and analyze all key information to assess and monitor the mental health supports provided to its correctional workers.

The Ministry has not set specific performance measures and targets to evaluate the effectiveness of mental health supports. Establishing and monitoring key performance indicators help to enhance the supports provided and identify areas for improvement. Potential performance measures are outlined in **Figure 6**.

Figure 6—Potential Performance Measures for Evaluating Mental Health Supports

Performance Measure	Importance of Measure
Sick leave hours (e.g., % reduction in sick leave hours)	Sick leave hours may indicate the lack of adequate mental health supports for correctional workers. Employees who are unwell (e.g., stressed, sleep deprived) may use sick time to recover. This may result in overtime to cover their shifts increasing the stress of other correctional workers.
CISM utilization (e.g., % of incidents where CISM was used, % of correctional workers accepting offer of CISM support)	CISM utilization indicators provide information on whether CISM is being used effectively to support the mental health of correctional workers involved in critical incidents. See Recommendation 3 .
Mental health related WCB Claims (e.g., % reduction in mental health claims or costs)	WCB claims may indicate correctional workers are not receiving adequate mental health supports.
Survey results related to mental health of correctional workers (% of employees aware of mental health supports)	Provides qualitative and quantitative information from correctional workers about their views on the Ministry's mental health supports.

Source: Office of the Provincial Auditor of Saskatchewan.

As shown in **Figure 7**, over the last three fiscal years, the Ministry has experienced high levels of sick leave and overtime at its adult secure-custody facilities. For example, for 2024–25, correctional officers used nearly 152,000 sick leave hours or approximately 114 hours (or three weeks of sick leave) per correctional officer. Also, in 2024–25, the Ministry's correctional officers worked over 350,000 hours of overtime or nearly 265 overtime hours per correctional officer. Overtime can lead to stress and burnout in correctional workers and may increase sick leave to deal with these mental health concerns.

Figure 7—Potential Indicators of Stress and Burnout in Correctional Officers (CO) at Five Adult Secure-Custody Facilities^A

	2022–23	2023–24	2024–25
Total Sick Leave Hours (per CO)	153,273 (106.6)	150,348 (104.4)	151,689 (113.9)
Total Overtime Hours (per CO)	311,651 (216.7)	406,073 (282.0)	352,675 (264.8)

Source: Adapted from Ministry of Corrections, Policing and Public Safety records.

^A Data for correctional officer positions only (i.e., does not include facility managers).

The Ministry collects information such as incident (injury) reports, Workers' Compensation Board claims, leaves, and accommodations, as well as safety surveys. As noted in **Section 4.5** the Ministry does not have complete information related to the use of its CISM program to support correctional workers.

The Ministry's OH&S Consultants and Return-to-Work Specialists developed a process to improve its tracking of incidents (injuries), leaves, and accommodation details. This tracking is expected to help gather better data to analyze correctional workers on mental health leaves of absence and the effectiveness of its mental health supports provided.



The Ministry prepared ad hoc reports and presentations to management regarding year-over-year trends and facility comparisons of safety survey results, such as the number of incidents (injuries). For example, the Ministry indicated that its comparisons identified overcrowding at one correctional facility, which led to more reported incidents. The Ministry added space at another facility and moved inmates to help alleviate overcrowding. However, without specific targets (e.g., psychological safety score), reporting may lack gap analysis to help in developing action plans where results fall short.

While the Ministry did prepare some action plans to address concerns identified in the various surveys (e.g., Saskatchewan Safety Survey, employee engagement survey), we found these action plans incomplete because they did not specify responsibilities, performance measures, targets, and timeframes. For example, one facility's action plan specified steps to increase physical and mental health awareness initiatives and listed a decrease in the number of injury reports as a measure. However, it did not include a target (e.g., amount of decrease expected) or specify who is responsible to carry out the action or timeframes required to complete the action. Other action plans also did not specify who is responsible to carry out the action. Specifying these will support accountability for the planned actions and address concerns identified in the various surveys, ultimately supporting the mental health of correctional workers.

Setting specific performance measures and targets can help the Ministry assess the effectiveness of its mental health supports for correctional workers. Tracking and analyzing key information like results against performance measures can help in determining whether the Ministry achieved its desired results, and if not, take action.

5. We recommend the Ministry of Corrections, Policing and Public Safety specifically analyze key information (e.g., performance measures, mental health injury data) to assess the effectiveness of mental health supports provided to correctional workers.

4.8 Better Reporting to Senior Management Needed

The Ministry of Corrections, Policing and Public Safety needs better reporting to senior management on the effectiveness of mental health supports provided to its correctional workers.

Costs associated with correctional workers with mental health issues can be significant, including increased sick leave, overtime, and Workers' Compensation Board (WCB) claims. The Ministry incurs approximately \$3 million per year in WCB premiums. As shown in **Figure 7**, in 2024–25, correctional officers used over 150,000 sick leave hours, and worked over 350,000 overtime hours costing approximately \$30 million. If the Ministry continues to address mental health issues for its correctional workers, sick leave and overtime costs could decrease.

The Ministry has some reporting requirements set out in its policies. For example, the Ministry expects quarterly incident (injury) data to be provided to the OH&S Committee at each facility. As noted in **Section 4.5**, the Ministry also expects annual reporting of CISM events and statistics to facility directors. However, annual reporting did not occur in 2024–25. There are no set policies for reporting to senior management on the effectiveness of mental health supports for correctional workers.

Current reporting to senior management is ad hoc and informal. For example, we found the Occupational Health and Safety Branch of the Ministry presented the 2024 psychological safety survey results to Ministry senior management. We also found staff presented WCB claims and incident (injury) data to the Ministry's Executive Director of the Central Services Branch in 2024.

Once the Ministry completes comprehensive analysis of key information related to the effectiveness of mental health supports for correctional workers (see **Recommendation 5**), it should provide this analysis to senior management to inform decision-making.

Formal, periodic reporting (e.g., annually) to senior management about the sufficiency of Ministry-provided supports for mental health of correctional workers will help senior management be informed of potential issues, know whether the Ministry achieved its overall objectives or whether timely corrective action needs to occur.

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Chapter 10

Education—Achieving Accessible Child Care

1.0 MAIN POINTS

In 2021, the Ministry of Education entered into the *Canada-wide Early Learning and Child Care Agreement* with the Federal Government and received \$738 million in federal funding by March 31, 2025. The Agreement intends to ensure all families in Canada have access to high-quality, affordable, flexible, and inclusive child care no matter where they live, targeting children under age six.¹

Under the Agreement, the Ministry committed to increase the number of child care spaces to about 46,000 by March 31, 2026. It reported creating 41,163 spaces by March 2025 with 7,635 of these spaces still under development. At June 2025, Saskatchewan had over 1,200 licensed child care providers (centres and homes).

We audited the Ministry of Education's processes to achieve the accessibility outcome of the Agreement and found it had effective processes, except where it needs to:

- Develop a sustainable funding model for the provision of child care in Saskatchewan. Without adequate funding, the quality of care may be impacted or providers may no longer operate, limiting access to child care.
- Sufficiently analyze key data (e.g., unmet demand, space utilization, early childhood educators required) to assess whether child care is truly accessible across Saskatchewan and whether the Ministry is meeting the intent of the Agreement.

We found 694 instances where child care spaces were underutilized compared to approved spaces. This suggests the Ministry may have approved new child care spaces in locations that do not need them. Also, not analyzing the supply of early childhood educators increases the risk of approving spaces that cannot be staffed.

- Track and report to the Federal Government annually on all key information as outlined in the Agreement (e.g., unmet demand, coverage rate, spaces available and net new spaces by age group of children in homes) to show progress in fulfilling agreed upon outcomes.

Unmet demand information would show the Federal Government whether there are a significant number of families waiting for child care in certain communities across the province.

At October 2025, the Ministry had yet to renew the Agreement (set to expire March 2026) with the Federal Government—one of only two provinces that had not yet done so.

Expanding access to licensed, quality child care strengthens families and communities by enabling increased participation in the workforce to attain greater economic security.

¹ *Canada-wide Early Learning and Child Care Agreement*, www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/saskatchewan-canada-wide-2021.html (1 October 2025).



2.0 INTRODUCTION

2.1 Canada-wide Early Learning and Child Care Agreement

The Minister of Education signed the *Canada-wide Early Learning and Child Care Agreement* with the Federal Government in 2021. The Agreement outlines several outcomes for the child care system.

The Agreement outlines the funding to be provided by the Federal Government to the Government of Saskatchewan to achieve the four key pillars (principles) of child care detailed in the Agreement: affordability, accessibility, quality, and inclusivity. Between April 1, 2021, and March 31, 2025, the Ministry received \$738.3 million in federal funding under the Agreement and had not spent \$23.3 million of it as of March 31, 2025.²

As of October 31, 2025, the Ministry had yet to renew the Agreement with the Federal Government, which expires on March 31, 2026.

For the accessibility outcome of the Agreement, the Ministry committed to increase the number of licensed child care spaces by 28,000 by March 31, 2026, from a 2021 baseline of 17,665 spaces (for a total of approximately 46,000 spaces by March 31, 2026). Saskatchewan reported it had 41,163 licensed child care and early learning spaces (including some under development) across the province as of March 2025.

Some key outcomes of the Agreement include:

- Increasing the number of child care spaces in the province
- Having parents with children under the age of six paying no more than \$10 per day for child care
- Increasing the number of qualified early childhood educators

While our audit focused on accessibility, we considered potential impacts of other key pillars in the Agreement that could affect the Ministry's ability to achieve this outcome (e.g., creation of new child care spaces depends on the ability of child care providers to hire and retain qualified early childhood educators, introduction of the affordability outcome of \$10 per day significantly increased demand for child care).^{3,4}

The Ministry indicated that approximately 98% of child care providers in the province receive payments under the Agreement. Our audit did not include assessing the Ministry's processes to annually license or monitor the quality of child care provided once providers become licensed (i.e., inspection process), and it did not include unlicensed child care.

² Ministry of Education records.

³ See *2021 Report – Volume 1, Chapter 5*, for our audit evaluating the Early Learning Intensive Support Program.

⁴ Early childhood educator certification is required for people who work with infants, toddlers, preschoolers, and school-aged children for 65 hours or more per month in a licensed child care centre. To become certified, an individual must complete their education at a recognized post-secondary institution. www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification (1 October 2025).

2.2 Ministry Oversight of Child Care in Saskatchewan

The Education Act, 1995, assigns responsibility to the Ministry of Education for all matters related to early learning, elementary, and secondary education in the province.⁵

The Child Care Act, 2014, makes the Ministry responsible for regulating child care centres and family child care homes in accordance with minimum standards prescribed by the Act and its associated *Child Care Regulations, 2015*. This Act and associated regulations apply to several kinds of child care arrangements including licensed child care centres, licensed family child care homes, licensed group family child care homes, and unlicensed child care as shown in **Figure 1**. Saskatchewan had 1,204 licensed child care providers (centres and homes) as of June 30, 2025.

Figure 1—Child Care Facilities and Legislative Requirements for Child Care Providers

Type of Child Care	Setting	Children Permitted	Regulated by the Ministry	Number of Providers ^B
Licensed Child Care Centres (includes school and early learning program spaces)	Any facility (e.g., school, separate centre) not including a private home	Maximum of 90 children	Yes	419
Licensed Family Child Care Homes	Operated in a residential premises	Up to 8 children (including the provider's own children under the age of 10)	Yes	153
Licensed Group Family Child Care Homes	Larger home-based care, with an additional caregiver who is at least 18 years of age	Up to 12 children	Yes	632
Unlicensed Child Care	Operated in a private home	Up to 8 children (including the provider's own children under the age of 10)	No ^A	Unknown

Source: Adapted from *The Child Care Act, 2014*, and Ministry of Education records.

^A Unlicensed child care in private homes is not eligible for any funding or subsidies under the *Canada-wide Early Learning and Child Care Agreement*.

^B As at June 30, 2025.

The Government of Saskatchewan allocated \$413.3 million in funding for early learning and child care in the 2025–26 provincial budget.⁶

2.3 Access to Child Care in Saskatchewan

In the *Canada-wide Early Learning and Child Care Agreement*, the Ministry of Education committed to the following related to accessible child care:

- Using federal funding to increase the net number of licensed child care spaces for children under the age of six to achieve a coverage rate target of 59% by 2025–26 (i.e., an additional 28,000 spaces from a baseline of 17,665 regulated child care spaces in 2021)⁷

⁵ *The Education Act, 1995*, ss. 3(1) and 3(1.1).

⁶ Ministry of Education, *Business Plan 2025–26*, p. 2.

⁷ Coverage rate means the percentage of child care spaces available in relation to the total number of children under age six in Saskatchewan. The Federal Government expected each province to achieve a coverage rate target of 5.9 child care spaces available for every 10 children under the age of six.

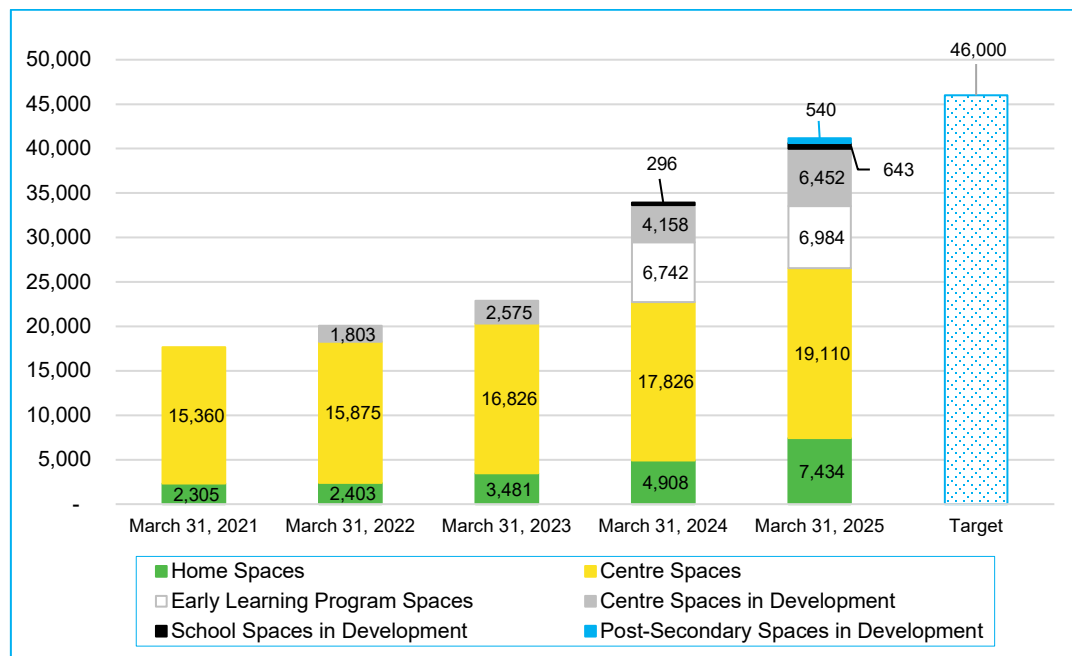


- Creating these additional child care spaces using federal funding exclusively to support licensed child care (i.e., not-for-profit, public child care providers/operations, family-based child care)⁸

The Ministry indicated it achieved 84% of the additional 28,000 child care spaces target as of March 31, 2025, which means it needs to create an estimated additional 4,837 spaces in 2025–26 to achieve the outcome specified in the Agreement.⁹

Figure 2 illustrates that as of March 2025 Saskatchewan had 41,163 licensed child care and early learning spaces across the province. The Ministry reported 7,635 of these spaces were under development as of March 2025.

Figure 2—Saskatchewan Regulated Child Care Spaces 2021–25



Source: Adapted from Ministry of Education records.

Expanding access to child care can foster building strong families and communities by helping parents enter the labour market or increase to full-time working hours. Having access to licensed child care where and when needed promotes greater gender equality by allowing more parents and caregivers, particularly mothers, to participate in the workforce, and achieve greater economic security.

3.0 AUDIT CONCLUSION

We concluded, for the period ending June 30, 2025, the Ministry of Education had, other than the following areas, effective processes to achieve the accessibility outcome of the *Canada-wide Early Learning Child Care Agreement*.

⁸ Organizations that provide child care services other than to generate a profit. Providers may generate a profit, but any surplus revenue is reinvested in the organization or its services, rather than distributed to owners, members, investors, or others. These include regulated family child care homes, early learning centres, preschools, and nursery schools. *Canada-Wide Early Learning and Child Care Agreement*, s. 2.2.1 (b).

⁹ Ministry of Education records.

The Ministry of Education needs to:

- **Develop a sustainable funding model for the provision of child care**
- **Analyze key data (e.g., unmet demand, child care space utilization, number of early childhood educators needed to meet space creation targets) related to making child care accessible**
- **Track and report on all key information (e.g., break down of spaces created by age group of children in home-based providers, unmet demand, coverage rate) to the Federal Government as outlined in the Agreement**

Figure 3—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Ministry of Education has effective processes to achieve the accessibility outcome of the *Canada-wide Early Learning and Child Care Agreement* for the period ending June 30, 2025.

Audit Criteria:

Processes to:

- 1. Implement strategies to achieve the accessibility outcome under the *Canada-wide Early Learning and Child Care Agreement* (CWELCC)**
 - Engage key interested parties (e.g., child care providers, school boards, Indigenous organizations) in identifying barriers (e.g., lack of early childhood educators) and in developing strategies
 - Set clear strategies to achieve the CWELCC accessibility outcome
 - Provide ongoing support (e.g., financial) to eligible child care providers
 - Establish performance measures and targets to monitor progress toward the accessibility outcome
- 2. Monitor progress toward achieving the accessibility outcome under the CWELCC**
 - Collect and analyze relevant and reliable data from licensed child care providers (e.g., demand for child care spaces, new child care spaces provided)
 - Monitor child care providers' compliance with Ministry reporting requirements (e.g., submitted required reporting on monthly attendance)
 - Mitigate ongoing risks (e.g., lack of early childhood educators, providers closing, rural location challenges) to achieve the accessibility outcome
 - Take action as necessary (e.g., adjust strategies where progress toward achieving outcome lacking)
- 3. Report results to senior management, the Federal Government, and the public**
 - Determine key Ministry reporting requirements (e.g., Federal Government, senior management and public)
 - Compile reliable data for reporting
 - Report key results (e.g., progress towards achieving outcome, variance explanations where targets not met, challenges, action plans)

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 creating child care spaces and approving new child care providers. We interviewed Ministry staff responsible for attracting and approving new child care providers and we assessed the Ministry's processes for creating strategies to increase child care spaces across the province. We tested a sample of new child care providers and capital grants paid. We also used an independent 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 Barriers Identified by Interested Parties

The Ministry of Education regularly consults with key interested parties (e.g., child care providers, early childhood educator associations, Indigenous-led child care organizations) to identify potential barriers to accessible child care.

Section 6.1 of the *Canada-wide Early Learning and Child Care Agreement* requires the establishment of a Federal-Provincial Implementation Committee to assist in monitoring progress toward meeting the goals set out in the Agreement.¹⁰ The Agreement states this Committee must meet twice per year.

We found Saskatchewan's Implementation Committee members appropriately included key interested parties from the child care sector (e.g., provincial and federal government representatives, child care providers, post-secondary institution representatives, Indigenous-led child care organizations, early childhood education associations). We also found the Committee met twice annually, as required.

From our review of meeting minutes, we found Committee members brought forward a number of barriers child care providers face in providing child care spaces and parents face when trying to obtain a space for their child (either at a home or centre). **Figure 4** in **Section 4.2** outlines the barriers identified at these meetings, including lack of a sufficiently qualified workforce and insufficient funding.

We found the Ministry undertakes strategies to address the barriers identified and reports back to the Implementation Committee on those strategies at its meetings.

Reporting to interested parties on how the Ministry is addressing identified barriers to accessible child care increases transparency and demonstrates the Ministry's efforts toward increasing the accessibility of child care spaces.

4.2 Strategies to Address Barriers Developed But Sustainable Funding Model Needed

Through its Implementation Committee, the Ministry of Education identified common barriers child care providers face that impact their ability to create and maintain child care spaces. While the Ministry developed strategies to address most of these barriers, it has not finalized a sustainable funding model to help ensure the spaces created under the *Canada-wide Early Learning and Child Care Agreement* continue to be available in the future.

¹⁰ The purpose of the Implementation Committee is for the parties involved to discuss and exchange information on issues related to the Agreement such as annual planning priorities, local challenges and priorities of interested parties, information on good practices (e.g., data collection, results, expenditures, approach to licensing providers), improvement of data collection, resolving issues arising from the implementation and management of the Agreement, and monitoring progress toward targets. *Canada-wide Early Learning and Child Care Agreement*, s. 6.2.

As required by the Agreement, the Ministry created action plans approved by the Federal Government.¹¹ These action plans outline Ministry investments toward accessible child care, strategies developed, and outcome (i.e., impact) to date. For example, one action plan outlined a key strategy to increase the number of regulated spaces—creation of spaces in post-secondary institutions offering early childhood educator training. It planned to fund 3,411 new spaces at various institutions in 2023–24 using \$58.3 million in federal funding.

The Ministry reports progress on these action plans in an annual report to the Federal Government—see **Section 4.7** detailing Ministry progress reports on meeting the accessible child care outcome.

Figure 4 shows some key barriers identified and associated strategies the Ministry implemented to address the identified barrier.

Figure 4—Barriers Identified and Ministry-Developed Strategies

Barriers	Ministry Strategies Implemented
Lack of a sustainable funding model	Funding model under development While the Ministry acknowledges the need for a funding model to support on-going sustained funding for the provision of child care, it has not yet finished developing a sustainable funding model for child care in Saskatchewan
Lack of a sufficiently qualified workforce	Funding provided for training and professional development to support the early childhood educator workforce Implemented wage enhancement grant in 2024 to invest in recruitment and retention of staff (up to \$8.50 more per hour for certified early childhood educators) ^A Beginning in 2021 and continuing to date, invested in tuition-free training and professional development seats at Saskatchewan post-secondary institutions (e.g., Saskatchewan Polytechnic) for early childhood educators
Insufficient funding	Gave additional funding to child care providers for operational and capital improvements Gave one-time inflationary grant for child care providers (in 2023) Provided operational support grants (e.g., nutrition grant, equipment grant) prior to Agreement and continuing to date. Increased capital grant funding (\$ per space) for centres (\$10,000/space increased to \$13,360/space) ^B Provided \$2,400 grant to all new home providers for fire, health and safety improvements
Significant surge in demand for child care exceeds spaces available (due to lower fees introduced as part of the affordability provisions of the Agreement)	Expanded initiatives to create child care spaces in schools and post-secondary institutions Held meetings with municipalities to discuss child care needs in their communities Undertook advertising campaigns to inform the public and child care sector about opportunities to develop child care spaces

Source: Adapted from Ministry of Education records.

^A When adjusting wage enhancement grants, the Ministry adjusts based on changes to minimum wage.

^B When considering increases to capital grant funding, the Ministry appropriately reviewed what other jurisdictions provided for funding. It also compared its capital grant funding to the Ministry of SaskBuilds and Procurement's funding rates used in funding child care facilities in schools.

¹¹ The *Canada-wide Early Learning and Child Care Agreement* required an action plan at the time of signing for fiscal years 2021–23, and another action plan for fiscal years 2023–26 by the beginning of fiscal year 2023–24.



A sustainable funding model would outline how the Ministry plans to fund the child care system going forward, such as:

- Potential funding sources
- Base funding provided to child care providers (e.g., cost-based, revenue replacement [i.e., funding the difference between the actual cost of a child care space and the \$10 per day fee])
- Other varied funding due to locations of child care providers

Having a sustainable funding model and communicating it to child care providers would assist in fostering confidence in the long-term sustainability of accessible child care. It would also allow child care providers to plan for their future operating costs. As of June 2025, there were 1,204 child care providers across Saskatchewan.

We found some other provinces have set such funding models.

For example, Prince Edward Island established a simple funding model. Its formula takes wage costs of child care provider staff, adds 20% for staff benefits (e.g., health, pension), and another 25% for all additional costs (e.g., food, rent, taxes) to fund the number of full-time staff required in its legislation to care for the number of currently enrolled children of all age groups (staffing costs typically make up 80% of the budget for a child care provider).

Ontario uses a more complex funding model. In January 2025, the province began using a cost-based funding model. All child care providers now receive base funding based on typical costs to operate child care in certain regions of the province in which they operate. The model considers:

- Number of child care spaces
- Age of child filling the space (e.g., infant, toddler, preschool). More funding provided for younger children (i.e., infant spaces receive more funding than preschool spaces)
- Home or centre-based care (expect centre-based providers to be higher cost)
- Number of operating days per month¹²

Ontario recognized that child-care operating costs differ depending on where providers operate, so it added a funding adjustment based on location (e.g., urban providers funded more than smaller centres).

By the Ministry not having an ongoing, sustainable funding model, an increased risk exists that child care providers experience financial inequities. Without adequate funding, providers may reduce quality of care, have to seek cost savings, or close, limiting child care access.

¹² Auditor General of Ontario, *Canada-wide Early Learning and Child Care Program, Independent Auditor's Report*, p. 36.

1. We recommend the Ministry of Education develop a sustainable funding model for the provision of child care in Saskatchewan.

At October 2025, the Ministry had not yet renewed its Agreement with the Federal Government.¹³ Ministry management indicated it expects a new Agreement will be reached before March 31, 2026. Until a new Agreement is signed, the Ministry faces challenges in developing a sustainable funding model as it does not know what the federal portion of funding may be.

4.3 Certain Data Not Gathered for Key Indicators in the Agreement

The Ministry of Education tracks and reports some information required by the *Canada-wide Early Learning and Child Care Agreement* (e.g., spaces created by provider type) but is not tracking and reporting information on child care spaces by age of children for home providers.

The Agreement requires the Ministry to measure and report on the number child care spaces available as of Agreement inception (April 2021) and number of net new spaces created each year to demonstrate its progress toward meeting the accessibility outcome (i.e., increase net number of licensed child care spaces for children under the age of six—by about 28,000—to achieve a coverage rate target of 59% by March 31, 2026).¹⁴

The Ministry tracks most key information about child-care space creation in its Early Learning and Child Care IT System. It then creates a series of sufficiently detailed monthly reports on the current state of provincial child care spaces. The information includes:

- Total spaces by month (type of space: home, centre, spaces in development; location: Saskatoon, Regina, rural, province-wide).
- Child care coverage rate (provincially and by community). Coverage rate is calculated using Statistics Canada data on the number of children aged 0–5 within a community compared to the number of approved child care spaces in that community.
- Number of children enrolled in licensed child care (total for the province).

Monthly, the Ministry requires child care providers to report the number of children enrolled at their home/centre. Ministry staff analyze whether this information aligns with what child care providers have previously reported (e.g., checks to ensure providers have not claimed their own children).

- Information on early childhood educators (number by level of certification, hourly wage information based on level of certification) for centres in total for the province.

The Ministry uses this information (e.g., spaces available and net new spaces created) in reporting to the Federal Government, senior management, and the public (see **Section 4.7** for information about Ministry reporting).

¹³ Saskatchewan and Alberta have not signed new Agreements as of October 31, 2025.

¹⁴ The intent of the *Canada-wide Early Learning and Child Care Agreement* is for 5.9 out of every 10 children (i.e., 59%) to have access to child care should parents want it.



Section 5.1.1(b) of the Agreement states that the following two indicators should be reported by the Ministry to the Federal Government (where data is available, and where data is unavailable, to indicate in the Ministry's action plan how it plans to obtain the information to be able to report at some point during the Agreement):

- Total number of spaces available by fiscal year broken down by age groups of children and type of setting (e.g., home, centre).
- Number of net new spaces created during the fiscal year—broken down by age groups of children and type of setting (e.g., home, centre).

The Ministry tracks this information by location [province wide (26,544 operational spaces created as of March 2025), Saskatoon (7,528), Regina (7,486), and remaining (11,530) considered rural].

For each of the two indicators noted, we found that while the Ministry tracked information by age group of children for centres, it did not do so for home providers. By not providing complete information on the age group of children in child care homes (around 800 providers), the Federal Government cannot see how the Ministry allocates federal funding (e.g., more funding for more costly infant child care).

By not tracking specific information required by the Agreement for home child care providers (i.e., spaces available and net new spaces by age group of children), the Ministry is unable to report on progress toward effectively meeting the Agreement's objectives and risks not complying with the Agreement.

2. We recommend the Ministry of Education track child care spaces by age group for home-based child care providers as required by the *Canada-wide Early Learning and Child Care Agreement*.

4.4 Not All Key Child Care Accessibility Data Analyzed

The Ministry of Education collects and analyzes some information to monitor accessible child care such as the number of spaces created, but it has not considered all key indicators (e.g., unmet demand, number of early childhood educators needed to meet space creation target, space utilization). Analyzing such information would help the Ministry assess whether child care is truly accessible across Saskatchewan and whether it is meeting the intent of the Agreement.

4.4.1 Potential Demand for Child Care Spaces Determined but Sufficient Information on Unmet Demand Not Collected

The Ministry obtains information about potential demand for child care spaces, but does not have a complete understanding of unmet demand.^{15,16}

¹⁵ Potential demand for child care is reflected by the population of all children between 0–5 years of age in a community. Potential demand does not consider that some children may not need child care because care is provided by a different source (e.g., grandparents, stay-at-home parent, unlicensed child care provider).

¹⁶ Unmet demand for child care considers whether parents of children aged 0–5 years who require child care have access to child care no matter where they live.

The purpose of the *Canada-wide Early Learning and Child Care Agreement* is for Canada and Saskatchewan to work together to build a community-based system of quality, regulated early learning and child care, aiming for all families to have access to high-quality, affordable, flexible, and inclusive early learning and child care no matter where they live, targeting children under age six.¹⁷

The Ministry receives some limited information about unmet child care demand via its Implementation Committee. We found meeting minutes indicated child care providers in attendance sometimes inform the Ministry of extensive waitlists.

Additionally, the Ministry does obtain some information about child care demand when it reviews applications for new child care providers. The Ministry requires all child care provider applicants to include a needs assessment outlining reasons why the community needs additional child care spaces (e.g., new large-scale economic activity, extensive waitlists). During our review of needs assessments, we noted that one child care provider (who already had several other locations operating in Saskatoon) indicated they had a waitlist in excess of 3,500 children across all of its locations.

When reviewing applications, the Ministry's Program Consultants check the applicant's community coverage rate for child care. Coverage rate is a ratio comparing information from Statistics Canada on the population of children aged 0–5 years old in a community to the number of child care spaces operating in the community.

Figure 5 outlines the coverage rate and number of communities within coverage rate brackets to show the discrepancy province-wide (i.e., a significant number of communities do not have any child care in their community at 0% coverage rate, while others have more child care spaces than children aged 0–5 giving some communities over 100% coverage rate). Of the 204 communities with a coverage rate higher than 0% at March 31, 2025, 87 communities have a coverage rate of less than 59% (meaning these communities are not hitting the target in Agreement).

Figure 5—Coverage Rates for Saskatchewan Communities at March 31, 2025

Coverage rate (%)	# of Communities
0	664 ^A
1–58	87
59–100	73
101+	44 ^B

Source: Adapted from Ministry of Education records.

^A All of the communities with 0% coverage rate are very small communities (e.g., Mortlach).

^B Communities with a coverage rate over 100% means that they have more child care spaces than children aged 0–5 years residing in the community. All of the communities in excess of 100% coverage rate are smaller communities providing child care to several surrounding communities. The highest coverage rate is 3400% in Ferland (34 spaces compared to one child aged of 0–5 years).

The Ministry could obtain further insight into unmet demand by analyzing Statistics Canada survey data on why parents are not using child care providers.¹⁸ The 2019 and 2023 Statistics Canada surveys noted the top reasons in each year as to why parents were not

¹⁷ *Canada-Wide Early Learning and Child Care Agreement*, Preamble.

¹⁸ The Ministry of Education considers current waitlist information to be unreliable because the same child can be on several waitlists at several child care providers, skewing the true demand for child care. However, Ontario is planning on collecting waitlist information in the future.



using child care providers. In 2023, the top difficulty encountered by parents related to child care not being available in their community. The number of respondents in Saskatchewan who noted this difficulty increased from 2019 to 2023 (2019: 7,919 families; 2023: 15,200 families), despite more child care spaces having been created.¹⁹

While the Ministry has some information on unmet demand, it does not obtain and assess waitlist information from child care providers to better understand unmet demand for child care spaces.

Not having sufficient information about communities with unmet demand increases the risk the Ministry does not approve new child care spaces in areas of the province with significant unaddressed demand. Lack of sufficient information also risks the Ministry being unable to meet the intent of the Agreement (i.e., families have access to high-quality child care no matter where they live).

See **Recommendation 3** about analyzing key data to understand accessibility of child care.

The Ministry should also consider working closer with municipal governments that have communities with low coverage rates (e.g., Balcarres with a coverage rate of 19% for its 154 children aged 0–5 years) to increase interest in opening child care spaces.

4.4.2 Child Care Space Utilization Not Analyzed

While the Ministry tracks child care spaces available, it does not track the extent of approved spaces being utilized. It requires child care providers to submit information on child enrolment but it does not compare this information to spaces available to determine the extent of utilization.

Each month, the Ministry requires child care providers to submit information (via its enrolment portal) on the number of children enrolled in order for it to pay certain grants. Providers must send attendance sheets to the Ministry when required to support what is entered on the portal (parents must sign the attendance sheet to ensure providers are not claiming higher grant amounts). Ministry staff also cross-check child care providers' enrolment reports to ensure home providers are not accidentally claiming their own children in the counts.

Since the Ministry does not do its own analysis, we compared enrolment information to total approved spaces as of June 30, 2025, for child care providers and found:²⁰

- 694 instances where child care spaces were underutilized compared to approved spaces (ranging from 1 unutilized space at a child care provider up to 52 unutilized spaces at another child care provider). It is reasonable for child care providers to have some underutilization because, for example, a child may have been withdrawn but has not yet been replaced (e.g., waitlisted child's parent notified of an available space,

¹⁹ www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=4210000801&pickMembers%5B0%5D=1.9&pickMembers%5B1%5D=3.1&cubeTimeFrame.startYear=2019&cubeTimeFrame.endYear=2023&referencePeriods=20190101%2C20230101 (16 October 2025).

²⁰ While the Ministry of Education provided us data to assess utilization, the data was inconsistent with other reports. For example, we found instances where child care providers were listed in the enrolment data, but were not on the list of approved child care providers. In most instances, this was because the child care provider closed and was no longer providing child care services.

but centre working toward filling the space). Because the Ministry does not analyze utilization we are unable to determine the reasons why these spaces were unutilized.

- 441 providers appeared to be using more spaces than approved, but in 75% of these cases, the provider had at least one child attending part time, which could account for some of the overage.
- 39 children listed as actively enrolled with a child care provider who exceeded the age of six as at June 30, 2025 (i.e., outside the age stipulated in the Agreement). These spaces are included in the space creation count as being for children under six but these spaces are not available as they are filled by children over six.

By the Ministry not analyzing space utilization data, the risk increases that it approves new child care spaces in locations that may not need those spaces (e.g., 52 spaces not utilized at one child care provider). These additional spaces could be approved in a location where the need is better supported.

See **Recommendation 3** about analyzing key data to understand accessibility of child care.

4.4.3 Ministry Tracks Why Providers Closed to Identify Additional Barriers

The Ministry tracks child care providers that close each fiscal year and includes rationale as to why the providers closed (in its IT system) to help it determine whether it may need to adjust its strategies.

The Ministry noted it reallocated the funding for closed spaces to other providers (i.e., the total number of spaces in the province did not decrease). The Ministry reported:

- 2021–22: 21 providers closed (three centres, 18 homes, 251 total spaces)
- 2022–23: 14 providers closed (two centres, 12 homes, 241 total spaces)
- 2023–24: 31 providers closed (five centres, 26 homes, 430 total spaces)
- 2024–25: 22 providers closed (two centres, 20 homes, 247 total spaces)²¹

Understanding why providers closed assists the Ministry in fully understanding barriers faced by child care providers and allows it to take sufficient action (see **Section 4.1** about potential barriers to accessible child care).

4.4.4 Current Early Childhood Educator Numbers Known, but Understanding of Numbers Required to Meet Space Expansions is Needed

In order to meet and sustain adequate child care spaces as outlined in the Agreement, an adequate number of early childhood educators (ECE) need to be trained to meet demand.

²¹ Adapted from Ministry of Education records.



The Ministry's *Child Care Regulations, 2015*, outline the required staff-to-child ratio for child care providers:

- One staff for every three infants (6 weeks of age to less than 18 months old)
- One staff for every five toddlers (18–30 months old)
- One staff for every 10 preschool aged children (over 30 months old)²²

While child care centres can have uncertified staff, the Regulations outline requirements for the minimum staff percentage who must have certain levels of early childhood education certification. Staff who work in excess of 65 hours per month must have their ECE Level I certification; 30% of centre staff must have at least ECE Level II certification; and an additional 20% of staff must have their ECE Level III certification.

Family child care home providers and group family child care home providers must have a 40-hour introductory course in early childhood education within one year of licensing, with group family child care home providers requiring their ECE Level I within three years of licensing. We found new providers approved indicated plans to have sufficiently trained staff. See **Section 4.5** for more information on the results of our testing.

The Ministry tracks centre staff counts by the highest levels of ECE as of March 31 each year. **Figure 6** outlines ECE numbers for the last five years. It shows the number of ECEs has steadily increased over the past five years to help meet the increase in spaces developed, with 3,690 as of March 31, 2025.

Figure 6—Centre Staff Count by Highest ECE Levels^A

Date (March 31)	ECE I	ECE II	ECE III	Total Certified ECE
2021	1,116	659	862	2,637
2022	1,194	654	915	2,763
2023	1,240	621	1,115	2,976
2024	1,397	665	1,253	3,315
2025	1,522	747	1,421	3,690

Source: Adapted from Ministry of Education records.

^A The **Figure** counts staff with more than one ECE certification (e.g., both Level I and Level II) as an ECE Level II.

In order to increase the number of child care spaces by 28,000 by March 31, 2026, the Ministry estimated at December 2024, that Saskatchewan needs approximately 1,330 more ECEs by March 31, 2026. Completing training to obtain ECE certification takes time indicating a risk that there is not sufficient time for all individuals enrolled in ECE programs to complete them before the Agreement expires (March 31, 2026). ECE Level I takes about four months of schooling, ECE Level II requires one year of schooling, and ECE Level III requires two years of schooling.²³

²² *The Child Care Regulations, 2015*, section 51.

²³ www.saskatchewan.ca/government/education-and-child-care/facility-administration/early-childhood-educator/early-childhood-educator-certification (26 October 2025).

We found the Ministry has not consulted with post-secondary institutions to ensure a sufficient number of students are enrolled in each ECE certification level. Additionally, it has not determined if ECEs will be available when needed. For example, if a person becomes ECE certified, but there are currently no available child care positions, it may lead them to leaving the industry and not available when additional child care spaces are created.

By not assessing the number of current ECEs, the number of ECEs leaving the workforce (i.e., retiring, career change), and the number of ECEs needed to meet the increase in demand due to new child care spaces, the Ministry has an incomplete picture of the number of ECEs required. A lack of qualified ECEs increases the risk of approving spaces that cannot be staffed (due to inadequate child to adult ratios to meet legislative requirements) and risks the Ministry not meeting its target to create 28,000 operational spaces.

3. We recommend the Ministry of Education sufficiently analyze key data (e.g., unmet child care demand, space utilization, early childhood educators required) to understand the accessibility of child care in the province.

4.5 New Child Care Providers Properly Approved

The Ministry of Education followed its established process to approve new child care provider applications.

The Child Care Regulations, 2015, outline the information that providers must submit for approval to open child care spaces. **Figure 7** outlines the application requirements for both child care centres and homes.

Figure 7—Application Requirements for Child Care Centre and Home Providers

Centres	Homes
<ul style="list-style-type: none"> • Health inspection report • Fire inspection report • Non-Profit Corporation certificate • A completed application form • Criminal record check policy^B 	<ul style="list-style-type: none"> • Family assessment questionnaire^A • Criminal record check • Character references • A completed application form

Source: *The Child Care Regulations, 2015*, sections 8 and 10 and Ministry of Education records.

^A A family assessment questionnaire allows the Ministry of Education to determine whether the applicant is fit to care for children (e.g., has a discipline policy, how they deal with stress, why they want to become a child care provider).

^B Centres are not required to have criminal record checks performed during the application stage but must have a policy within the first year of operation.

Along with provider contact information, applications for child care home providers ask for information on other household members (name, date of birth, relationship), type of provider (family child care, group family child care), and references.²⁴ Child care centre applicants must provide a completed needs assessment to help the Ministry determine whether there is sufficient demand to warrant a new centre in the area. The Ministry has created sufficiently detailed videos available on its website to assist providers in completing their applications.

²⁴ The Ministry of Education asks for information on household members so it can perform background checks to help identify potential risks to the safety of children being cared for in the home.



We tested 30 new provider applications (10 centre and 20 home providers) and found applicants provided:

- Fully completed application form
- Operating budget (outlining revenue from child care fees and operating expenses)
- For home providers and centres nearing opening, information on the number of children (including age categories such as toddler, infant) enrolled
- Evidence of appropriate educational requirements (i.e., centres must have a ratio of staff with the appropriate level of early childhood educator certification, group family home providers must be working toward their ECE Level I certificate)
- Staff-to-child ratios consistent with legislative requirements
- Appropriate criminal record checks for all operating child care providers and for other adults present in the home for home-based child care providers
- For centres that were operational (or nearing opening), lease information, inspection reports (fire, health), and floor plans

In addition, we compared the location of the applicants to the Ministry's internal reporting on coverage rates by community and found three instances where an applicant was in a rural community that exceeded a coverage rate of 100%, suggesting an excess of child care spaces in those communities. In all three instances, the application requested an increase in the number of spaces (i.e., existing centre was looking to expand). All three instances included a needs assessment showing the demand for child care spaces existed. We considered this reasonable.

The Ministry noted it rarely rejects child care provider applications (i.e., has rejected 71 applications over the last three years). Instead, it works with applicants to obtain any missing information or help bring them into compliance with Ministry requirements (e.g., informs the applicant they must provide a fire inspection report). We tested seven rejected child care applications and found in all instances the Ministry had adequate reasons for its rejection (e.g., insufficient evidence of demand for spaces, applicant unable to secure a location).

Establishing and following sufficient processes to approve new child care providers help to ensure that children receive quality care and child care applicants are treated fairly.

4.6 Child Care Providers Supported

The Ministry of Education and its 46 Early Learning and Child Care Consultants (Program Consultants) and five Program Managers provide ongoing support to child care providers by informing them of key requirements (e.g., startup funding application, ongoing funding application), providing financial assistance (grants), and working to address providers' questions.

4.6.1 Capital Funding Provided

The Ministry of Education adequately communicates, approves, and provides capital grants to both centre and home providers.

Centres are eligible for a maximum of \$13,360 per space in capital funding, typically when a centre is created. Additionally, the Ministry provides a one-time fire, health and safety grant to each home child care provider to a maximum of \$2,400.^{25,26} In both instances, providers must submit a project budget that supports the funding requested. The Ministry can approve less than the maximum if the budget shows less funding is warranted.

We tested 10 centre and 20 home child care providers that received capital funding and found the Ministry:

- Obtained a supported budget and plan for use of funds from providers
- Paid capital grants in accordance with legislation or had sufficient justification as to why less funding was provided (e.g., budget provided was less than what maximum capital funding allowed in legislation)
- Used Program Consultants to verify capital funds were used as intended (i.e., inspection performed)

When deciding how much funding it should allocate to capital projects, the Ministry appropriately considered what other provinces were providing and compared its grant amount to what the Ministry of SaskBuilds and Procurement was providing to new schools that were incorporating a child care centre. The Ministry determined not to fund the full amount of capital projects. Providers must use fundraising or obtain financing for the difference between the Ministry's capital grant amount and the total cost of the capital project.

Providing and allocating capital funding for the creation of new child care facilities or the expansion to existing facilities help to ensure that children attending the child care centres have access to a safe, high-quality environment.

4.6.2 Other Funding for Child Care Providers

In addition to capital funding for start-up costs, the Ministry offers several different grants based on child care provider eligibility.

Examples of additional grants include: ^{27,28}

- Early childhood educator wage enhancement grants (implemented in 2021 and ongoing since, with most recent increase occurring in September 2024) to support the

²⁵ www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes (10 October 2025).

²⁶ www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding (10 October 2025).

²⁷ www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-licensed-family-child-care-home/grants-for-regulated-family-child-care-homes (23 October 2025).

²⁸ www.saskatchewan.ca/business/entrepreneurs-start-or-exit-a-business/start-a-business/managing-a-child-care-business/start-a-regulated-child-care-centre/grants-for-child-care-centres#space-development-capital-funding (23 October 2025).



early childhood workforce in child care centres. Maximum increases are up to \$5.50 per hour for ECE Level I, \$7 per hour for ECE Level II, and \$8.50 per hour for ECE Level III.

- Play and exploration grants (prior to Agreement inception, ongoing since) are a one-time grant for new child care providers to purchase equipment and resources to enhance their early learning environment.
- Nutrition grants (prior to Agreement inception, ongoing since) are designed to support family home child care providers to serve well-balanced, nutritious meals and snacks to children in their care.

We tested 61 grants related to the Agreement over a three-year period (2023–25) and found:

- Grants paid to providers did not exceed Ministry established maximums and were properly approved
- Ministry Program Consultants verified funds were used appropriately

During 2023–24, when inflation rose significantly, the Ministry appropriately provided a one-time inflationary grant of approximately \$750 to each child care provider to assist with the significant increase in costs (e.g., groceries).

Providing additional financial supports to child care providers help to ensure children have access to high-quality equipment, learning environments, and nutritious meals, and provides additional assistance for providers to stay financially viable.

4.6.3 Other Ministry Supports for Providers

The Ministry uses many forms of communication to ensure its child care providers have all relevant information they need.

The Ministry communicates changes to legislation or processes to providers using an IT application that all providers have access to. We saw evidence of the Ministry communicating to providers about one-time grant funding (i.e., the Ministry provided a one-time inflationary grant in 2023), monthly newsletters on topics related to child care, and information on professional development opportunities.

Additionally, Ministry Program Consultants are available to answer any questions child care providers may have. We reviewed examples of email correspondence between Ministry staff and child care providers and found the communications clear and provided adequate information to answer providers' questions. One such example included a child care provider not understanding why they received less in their monthly grant than anticipated. The Ministry staff member sufficiently outlined the calculation the Ministry used to arrive at the amount it paid to the provider.

Providing sufficient support to child care providers helps them to have the key information they need to provide high-quality care to the children in their care. Additionally, providers feeling supported may be more likely to stay in the industry to help ensure child care spaces are sustainable in the longer term.

4.7 Ministry Reports Information on Child Care Accessibility But Reports Lack Some Key Information

The Ministry of Education reports to its senior management, the Federal Government, and the public on its progress toward meeting the accessibility outcome the *Canada-wide Early Learning and Child Care Agreement*. However, the Ministry does not report all key child care accessibility information (e.g., coverage rate) to the Federal Government.

4.7.1 Federal Government Reporting Lacking Details on Waitlists and Breakdown By Child Age Group

The Agreement includes specific information the Ministry must report (e.g., number of spaces and number of newly created spaces by age group) and additional information that would be useful to the Federal Government (e.g., waitlists) that the Ministry is not currently tracking or reporting.

As outlined in the Agreement, annually by October 1, the Ministry must provide the Federal Government with an annual report that outlines:

- A description of the strategies undertaken, expenditures and actual results compared to the action plan (see **Section 4.2** for information on action plans)
- Results achieved toward the intent of the Agreement (e.g., child care coverage rate target of 59%)²⁹

Additionally, section 5.1.1(e) of the Agreement states that provinces should outline any additional available information that would be useful to demonstrate progress, including information about waitlists to access child care spaces. Since the Ministry does not obtain waitlist information (see **Section 4.4.1**), it cannot report this to the Federal Government.

The Ministry should be reporting the following information to the Federal Government and is not:

- **Unmet demand:** this information would show the Federal Government whether there are still a significant number of families waiting for child care
- **Coverage rate:** this information would show how close the Ministry is to meeting the 59% target

As shown in **Figure 8**, the Ministry has attained a province-wide child care coverage rate of 49% by March 31, 2025. To meet the intent of the Agreement (i.e., 59% coverage), the Ministry needs to increase coverage by 10% by March 31, 2026.

²⁹ Canada-Wide Early Learning and Child Care Agreement, section 5.2.2.



The biggest increase in coverage rate seen to date has only been 9%, which means the Ministry is at risk of not achieving the required increase by March 31, 2026.

Figure 8—Child Care Spaces and Coverage Rates from 2021–25

Date (March 31)	Stats Canada Population Estimates (0–5 years)	Total Child Care Spaces	Coverage Rate
2021	87,624	24,282	28%
2022	86,126	26,877	31%
2023	85,579	29,922	35%
2024	84,844	34,292	40%
2025	84,844	41,163	49%

Source: Adapted from Ministry of Education Records

In addition, as shown in **Figure 2**, the Ministry is including in its count of spaces approximately 7,635 spaces in development at March 31, 2025. There is a potential risk that some of these spaces in development may not be realized which further increases the risk of the Ministry of not achieving the increase in child care spaces it committed to in the Agreement (by March 31, 2026).

- **Net new spaces by age group (for home providers only):** this information would show whether a particular age group of children have less spaces available than others

Not providing the Federal Government with reporting on all key information (e.g., unmet demand) reduces the Ministry's ability to show progress in fulfilling agreed upon outcomes.

4. We recommend the Ministry of Education report information as outlined in the *Canada-wide Early Learning and Child Care Agreement* (e.g., unmet demand, coverage rate, spaces available and net new spaces by age group of children in homes) to the Federal Government annually.

The Ministry must also provide the Federal Government with audited financial statements outlining revenue from the Federal Government, funding used by the Ministry toward early learning and child care programs, administration costs, and any unused funding.

The Federal Government reviews reporting provided by Saskatchewan and approves it. If changes are required, the Federal Government works with the Ministry to obtain the missing information.

We tested three annual reports since the Agreement's inception and found all included the required information (except as noted). In both 2021–22 and 2022–23, the Ministry missed the October 1 deadline (2021–22: 26 days late; 2022–23: four months late), which could have impacted the timing of its receipt of federal funding. However, the Federal Government did not withhold funding as a result of the delays.

During our testing of annual reports, we also recalculated the information reported to the Federal Government with no issues identified.

Providing the Federal Government with timely and accurate reporting helps demonstrate the Ministry's accountability for the significant funding provided under the *Canada-wide Early Learning and Child Care Agreement*. It also helps ensure the Ministry will continue to receive federal funding, which allows the province to continue to provide high-quality child care.

4.7.2 Reporting to Senior Management

The Ministry reports to senior management on the number of spaces created.

Monthly, the Ministry prepares a summary report to the Minister of Education and other senior management on where the Ministry is at in terms of child-care space creation.

Data reported in these summaries include total number of child care spaces in the province (number of operational spaces versus those still in development) as well as the number of spaces in homes and in centres. This information reports the Ministry's status in meeting its 28,000-space creation target.

Additionally, once management completes analysis of key child care accessibility data (see **Section 4.4**), it should also be reporting this information to senior management.

Periodically reporting to senior management on the Ministry's progress toward meeting the child-care space target outlined in the Agreement shows the status of how many spaces are still needed to meet the target.

4.7.3 Public Informed of Child Care Space Creation Progress Annually

The Ministry, via its annual report on the Agreement, updates the public on its progress made toward its child care space creation goal.

The Ministry releases an annual report, which is publicly available online.³⁰ The annual report outlines the year-over-year trends on the province's progress toward achieving the targets in the Agreement (e.g., creation of 28,000 new child care spaces).

Additionally, in December 2022, the Provincial and Federal Governments released a report, *Implementation Committee Progress Report on the Canada-Saskatchewan Canada-Wide Early Learning and Child Care Agreement*, which shared information on progress to date on the goals of the Agreement.³¹

Providing adequate reporting to the public helps them understand how the Provincial and Federal Governments are working together to improve child care in Saskatchewan.

³⁰ 2023–24 Annual Report Can-Sask ELCC Agreement, publications.saskatchewan.ca/#/products/125782 (28 October 2025).

³¹ www.saskatchewan.ca/residents/family-and-social-support/child-care/federal-funding-for-early-learning-and-child-care (10 October 2025).



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Chapter 11

Health—Inspecting Special-Care Homes

1.0 MAIN POINTS

The Ministry of Health is responsible for inspecting special-care homes in the province. Special-care homes provide personal and nursing care to residents who can no longer live independently due to health conditions, disabilities, or advanced age.

As of March 31, 2025, there were 161 special-care homes across the province—125 operated by the Saskatchewan Health Authority; 36 operated by healthcare affiliates contracted by the Authority.

We audited the Ministry of Health's processes to inspect special-care homes and found it had effective processes, except it needs to:

- Use a risk-based inspection approach. The Ministry should consider complaints and critical incidents to determine the frequency of special-care home inspections, and it should conduct unannounced inspections.

We found the Ministry did not inspect two homes, with very high rates (63.1% and 58.6%) of residents potentially receiving unnecessary antipsychotics, until over three years after its inspection program began in 2021–22. Completed inspections at both these homes identified critical risks related to chemical restraints (i.e., potentially using antipsychotics inappropriately). Also, unlike other provinces that conduct unannounced inspections, the Ministry gives advance notice and has the longest interval between home inspections—once every three years.

- Conduct independent follow-up inspections at special-care homes to reduce the likelihood that non-compliance with care standards continues.

Since 2022, we found the Ministry conducted only one independent follow-up inspection that identified three repeated critical non-compliance issues related to physical restraints. Also, where the Authority requested extensions to remediate critical and high non-compliance issues, it took between 8–203 days to address them beyond the required 30 business days.

- Analyze whether it has sufficient resources and capacity to carry out risk-based inspections and re-inspections at special-care homes.
- Analyze and report on special-care home inspection results (i.e., non-compliance issues) to identify common trends and potential areas for improvement. We found without this analysis, the Ministry does not know where it needs to take action.
- Publicly report special-care home inspection results to increase transparency about special-care homes and any non-compliance concerns.

Without regular inspections and proper follow up, special-care home residents are susceptible to neglect, abuse, and even early death.



2.0 INTRODUCTION

2.1 Special-Care Homes in Saskatchewan

The Provincial Health Authority Act makes the Minister of Health responsible for the strategic direction of the healthcare system.

Special-care homes are facilities that provide comprehensive personal and nursing care for individuals who can no longer live independently due to health conditions, disabilities, or advanced age.¹ Some special-care homes are owned and operated by the Saskatchewan Health Authority and some homes are contracted by the Authority to deliver care (known as affiliates). As of March 31, 2025, there were 161 special-care homes across the province—125 operated by the Authority; 36 operated by healthcare affiliates.

In Saskatchewan, people who need help to care for themselves, like seniors, have options that vary according to their needs. As people need more help, they may move to:

- **Assisted living facilities** (providing meals, accommodations, activities)

Assisted living facilities for seniors are not regulated or funded by the Government—residents arrange for home-care services themselves to remain independent in their own home.²

- **Personal care homes** (providing meals, accommodations, activities, and personal care including assistance with medications, if needed)

Personal care homes are regulated by the Ministry of Health but are not funded by the Ministry.

- **Special-care homes** (long-term residential care for ill or disabled people)

Special-care homes are regulated by the Ministry of Health, and the Ministry provides the majority of the funding for them through the Saskatchewan Health Authority. The Ministry has established minimum standards for operating these homes.

2.2 Importance of Special-Care Home Inspections

Adults 85 years and older are among the fastest growing age groups in Canada and are more likely to require care due to chronic conditions. Quebec, New Brunswick, Saskatchewan, and British Columbia have the highest proportions of people in this age group.³

Residents of special-care homes, who are admitted based upon assessed need, are vulnerable due to age, disability, and/or inability of family and other supporters to manage their care.

¹ A special-care home must be prescribed and designated by the Ministry of Health under *The Facility Designation Regulations*.

² Home care supports individuals with medical and daily living needs to remain at home. Services are based on assessed need and may include nursing, personal care, and meal delivery.

³ Statistics Canada. *A portrait of Canada's growing population aged 85 and older from the 2021 Census*. April 2022.

Under *The Facilities Designation Regulations*, the Ministry of Health is responsible for inspecting special-care homes, which is the focus of our audit. The Regulations enable the Minister of Health to designate or appoint inspectors to:

- Ensure the Authority or affiliate is operating a special-care home in accordance with the *Program Guidelines for Special-care Homes*
- Ensure the general wellbeing of special-care home residents

In 2024–25, the Ministry spent approximately \$483,000 on inspections. As at July 31, 2025, it had six inspectors responsible for inspecting 161 special-care homes with approximately 8,800 beds in total. Homes range in size from 5–303 beds.

The Canadian Institute for Health Information (CIHI) reports on six quality indicators to help assess processes for delivering care in special-care homes, as well as outcomes of such care.⁴ The six quality indicators include:

- Recent falls
- Worsened behavioural symptoms
- Unexplained weight loss
- Middle-loss activities of daily living (i.e., decline in basic physical movements)⁵
- Potentially inappropriate use of antipsychotics (i.e., chemical restraints)
- Use of physical restraints

According to a 2025 CIHI report, rates of recent falls, worsened behavioural symptoms, unexplained weight loss, and middle-loss activities of daily living in long-term care homes across Canada have remained generally stable over the last 10 years while trends in use of physical restraints have improved. However, rates of potentially inappropriate use of antipsychotic medications have worsened.⁶ Canadian guidelines caution against frequent use of antipsychotics for older adults without a psychosis diagnosis because the risks (increased likelihood of strokes, falls, fractures, death) question the safety and quality of care for this vulnerable population.⁷

As shown in **Figure 1**, in 2023–24, Saskatchewan had the second highest rate (34.8%) of residents in long-term care homes on antipsychotics without a diagnosis of psychosis—well above Canada's overall rate of 24.5%. In 2025, the Appropriate Use Coalition (comprised of 11 pan-Canadian healthcare organizations) set a new target of 15% in order to reduce inappropriate antipsychotic use in long-term care homes.⁸

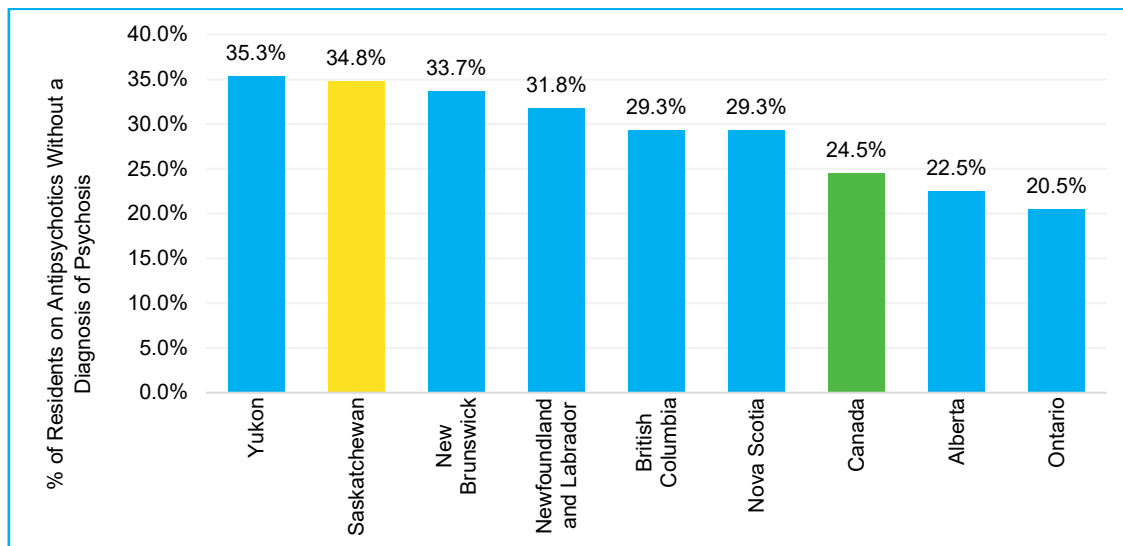
⁴ Canadian Institute for Health Information (May 2025), *Recent staffing and quality indicator trends in Canadian long-term care*, p. 11.

⁵ Middle-loss activities of daily living refer to tasks like moving around (locomotion) and getting in and out of bed or chairs (transferring), which are basic physical movements people may start to need help with as they age or experience health issues.

⁶ Canadian Institute for Health Information (May 2025), *Recent staffing and quality indicator trends in Canadian long-term care*, p. 12.

⁷ Appropriate Use Coalition, *Rising Rates: Antipsychotic Use in Canada's LTC Homes*. itcmeds.ca/data (19 June 2025).

⁸ Appropriate Use Coalition, *Antipsychotics in LTC: Setting a Target for Appropriate Use*. itcmeds.ca (19 June 2025).

**Figure 1—Rates of Residents on Potentially Inappropriate Antipsychotics in Long-term Care Homes**

Source: Appropriate Use Coalition, *Rising Rates: Antipsychotic Use in Canada's LTC Homes*, p. 4.

Special-care homes are the permanent residence for some of the most vulnerable individuals in the province. Without proper care, these individuals are susceptible to abuse, neglect, and even early death. Conducting appropriate inspections at special-care homes help maintain accountability and confirm residents receive quality care expected by the Ministry's *Program Guidelines for Special-care Homes*.

Not appropriately inspecting special-care homes can lead to lower care quality, increased safety risks, and weakens public trust in the care system.

3.0 AUDIT CONCLUSION

We concluded, for the period ended July 31, 2025, the Ministry of Health had, other than the following areas, effective processes to inspect special-care homes.

The Ministry of Health needs to:

- Use a risk-based approach to determine the frequency of special-care home inspections and conduct unannounced inspections
- Analyze its resources to determine whether it has sufficient capacity to carry out risk-based inspections at special-care homes
- Conduct independent follow-up inspections at special-care homes to determine whether non-compliance issues were sufficiently addressed
- Analyze and report on special-care home inspection results (i.e., non-compliance issues) to identify common trends and potential areas for improvement
- Publicly report special-care home inspection results

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

To assess whether the Ministry of Health had effective processes, for the period ended July 31, 2025, to inspect special-care homes.

Audit Criteria:

Processes to:

1. Establish special-care home inspection program

- Maintain requirements (e.g., checklists, procedures, care standards) for inspecting special-care homes that align with good practice
- Communicate requirements to inspectors and special-care home operators
- Set risk-based plans to conduct timely inspections (e.g., consider past inspections and complaints)
- Use qualified staff to conduct inspections

2. Assess compliance with established requirements

- Conduct risk-based inspections of special-care homes as expected
- Report inspection results to special-care homes timely
- Require special-care homes to take prompt action on non-compliance
- Conduct follow-up inspections to confirm remediation of non-compliance
- Investigate complaints about special-care homes timely

3. Evaluate performance of the special-care home inspection program

- Maintain quality control processes (e.g., monitor Ministry staff compliance with inspection requirements)
- Analyze inspection results to identify trends to take action for systemic improvement
- Report information on inspection results (e.g., reporting to 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 Health'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 the Ministry's policies and procedures, inspection criteria, and other key documents relating to special-care home inspections. We also interviewed key Ministry staff and observed two inspections at special-care homes. We tested a sample of inspections to assess whether the Ministry completed and documented inspection results as expected. We compared the Ministry's inspection practices to those in other provinces.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Inspection Requirements Maintained and Communicated

The Ministry of Health provides sufficient guidance to inspectors about inspecting special-care homes.

The Ministry maintains work standards documenting clear, detailed procedures for each stage of the inspection process (i.e., pre-inspections, inspections, post-inspections, and inspection non-compliance) for special-care homes. **Figure 3** outlines the inspection process.

**Figure 3—Inspection Process for Special-Care Homes**

Pre-inspection: Inspectors notify the special-care home about the upcoming inspection four weeks in advance and schedule a virtual pre-inspection meeting two weeks before the inspection, ensuring that special-care homes understand the Ministry of Health's expectations and have adequate time to prepare for the inspection.

Inspection: On days of inspection, inspectors tour the home, complete the inspection checklist, and conduct any necessary interviews. Inspectors do a verbal debrief of the inspection results with home operators when the inspection concludes.

Post-inspection: Within three business days of the inspection, inspectors send the written inspection compliance report to the special-care home and the Saskatchewan Health Authority.

Inspection non-compliance identified: The Authority is required to submit remediation plans to the Ministry within five business days for high/critical risk areas and within 30 business days for low/moderate risk areas. The Authority works with the special-care homes to ensure corrective remediation plans are implemented. For high/critical risk items, remediation is due within 30 days from the date the Ministry received the remediation plan and 60 days for low/moderate risk items.

Source: Adapted from Ministry of Health work standards for inspecting special-care homes.

The Ministry uses the *Program Guidelines for Special-care Homes* to set the minimum standard of care for safety, quality, staffing, and resident wellbeing in special-care homes. See **Figure 4** for the key areas covered under the Guidelines.

Figure 4—Areas Covered Under Program Guidelines for Special-care Homes

- **Administration** (e.g., move-in agreements)
- **Care Standards** (e.g., fall prevention and injury reduction programs, use of restraints [physical, chemical], medication management, nutrition, hydration)
- **Supportive Services** (e.g., facilitating diagnostic services, laundry)
- **Safety** (e.g., infection prevention, water temperature)
- **Staffing** (e.g., all homes must have at least one full-time registered nurse or registered psychiatric nurse)
- **Quality and Reporting** (e.g., handling concerns, critical incident reporting)

Source: Adapted from the Ministry of Health's *Program Guidelines for Special-care Homes*.

The Ministry uses the Guidelines as its inspection criteria when conducting inspections at special-care homes.

We found the Ministry updated the Guidelines in 2024 and properly communicated them with staff (i.e., inspectors), the Saskatchewan Health Authority, and special-care homes. In addition, the Ministry makes the Guidelines available on its website.⁹

We compared the Ministry's Guidelines to other Canadian jurisdictions (e.g., Manitoba, Ontario) and found the Guidelines were comparable, detailed, contained all of the significant areas we expected, and aligned with good practice.

Having up-to-date and robust guidelines for special care-homes and expectations for its inspection process allow the Ministry to hold each special-care home accountable for the same level of resident care, and for Ministry staff to understand the steps to follow when conducting a special-care home inspection.

⁹ publications.saskatchewan.ca/#/products/85127 (21 October 2025).

4.2 Risk-Based Approach for Inspections Needed

The Ministry of Health did not use a risk-based approach for inspections of special-care homes.

The Ministry began inspecting special-care homes in December 2021 and planned to inspect each home within three years. We found this timing did not align with good practice. At July 2025, the Ministry had inspected 130 of the 161 special-care homes across the province since December 2021.

When setting its annual inspection schedule, the Ministry indicated it considered geographical diversity, inspector availability, and number of beds in the homes to determine which special-care homes to inspect. The Ministry could not provide evidence of how it prioritizes inspections. We found the inspection schedule included the name of the special-care home, planned date for inspection, and inspector(s) responsible. However, the Ministry did not consider risks to determine when it should inspect special-care homes.

Risk-based inspections of special-care homes should involve prioritizing inspections based on the likelihood of significant negative outcomes such as:

- Poor quality of care indicators
- Reported critical incidents
- Public concerns or complaints.

The Canadian Institute for Health Information (CIHI) reports on six quality indicators (e.g., recent falls, potentially inappropriate use of antipsychotics) to help assess processes for delivering care in special-care homes, as well as outcomes of such care.¹⁰

According to CIHI, in 2023–24, Saskatchewan had the second highest rate (34.8%) of residents on potentially inappropriate antipsychotics (i.e., chemical restraints) in special-care homes—well above Canada's overall rate of 24.5%. CIHI also reports rates for each special-care home in Saskatchewan. The Ministry did not consider this information when scheduling inspections. For example, the Ministry should likely prioritize inspections at homes that do not meet the quality indicators and regularly inspect them if quality of care continues to remain below expectations.

We found the Ministry did not schedule or inspect two homes with very high rates of potentially inappropriate use of antipsychotics (63.1% and 58.6%) until March and August of 2025 (i.e., over three years after the Ministry's inspection program began). Ministry inspections completed at these two homes identified critical risks related to chemical restraints at both homes, meaning the homes inconsistently documented the use of chemical restraints and may have been using antipsychotic drugs to manage resident care when a diagnosis does not support the use of that medication.

¹⁰ Canadian Institute for Health Information (May 2025), *Recent staffing and quality indicator trends in Canadian long-term care*, p. 11.



The Saskatchewan Health Authority is required to report critical incidents to the Ministry. We identified five facilities that had critical incidents occur and reported to the Ministry between April 2023 and June 2024, yet inspection for those facilities did not take place until 2025.¹¹ Two of those critical incidents at two different special-care homes related to falls in which a resident of the special-care home died. Ministry inspections at these two special-care homes, which did not take place until 2025, identified critical risks related to falls (e.g., inconsistent documentation of resident falls, lack of prevention management plans). Earlier inspections by the Ministry at these homes may have addressed the concerns related to falls.

As noted in **Section 4.7**, the Ministry also tracks concerns/complaints, which includes care concerns, received directly or submitted to the Minister of Health's office. However, the Ministry does not consider the concerns/complaints received when planning special-care home inspections.

Not considering risks (e.g., past inspection results, complaints, critical incidents, quality of care indicator results) when planning special-care home inspections does not allow the Ministry to effectively prioritize inspections at the highest risk special-care homes. This can cause delays in identifying and ultimately addressing key areas of non-compliance.

1. We recommend the Ministry of Health use a risk-based approach for inspecting special-care homes.

In addition, unlike some other jurisdictions, we found Saskatchewan does not utilize unannounced inspections as part of the normal inspection cycle and also has the longest duration between inspections. **Figure 5** compares the inspection frequency and inspection type conducted in Saskatchewan to certain other jurisdictions across Canada. All other jurisdictions we compared conduct inspections of special-care homes at least every one or two years as well as perform unannounced inspections. Not inspecting special-care homes on a regular basis may result in patients living in unsafe conditions for long periods.

Figure 5—Comparison of Special-Care Home Inspection Frequency and Types to Certain Other Canadian Jurisdictions

- **Saskatchewan:** Announced inspections once every three years. Inspectors give the special-care home four weeks notice of the inspection (i.e., pre-inspection meeting).
- **Ontario:** Unannounced inspections at least once a year
- **Manitoba:** Unannounced inspections once every two years
- **Alberta:** Primarily unannounced, but some announced, once every 18 months

Source: Adapted from information received from each jurisdiction listed.

Announced inspections allow special-care homes time to rectify issues prior to an inspection. As a result, the Ministry may not observe a true representation of a home's day-to-day operations at the time of inspection. For example, during our onsite observation of two inspections conducted by the Ministry, we found a special-care home updated resident care plans after the Ministry informed the home of the upcoming inspection (the care plans had not been updated as required prior to receiving an inspection notice).¹²

¹¹ A critical incident is a serious and undesired adverse health event that was not expected or intended to occur, such as death, disability, injury, or harm.

¹² A resident care plan includes a resident's assessed unmet healthcare needs, goals, and interventions to address their needs.

Announced inspections may increase the risk that practices are altered to appear compliant, resulting in inaccurate assessments of resident care quality and safety.

2. We recommend the Ministry of Health conduct unannounced inspections at special-care homes.

4.3 Qualified Staff Conduct Inspections, But Analysis of Required Resources Needed

The Ministry of Health utilizes qualified staff with appropriate qualifications to conduct its inspections of special-care homes. However, the Ministry has not formally analyzed whether it has sufficient resources to conduct inspections.

At July 2025, the Ministry had six inspectors in Regina responsible for inspecting all 161 special-care homes in the province. Management indicated inspecting special-care homes take up around 60% of the inspectors' job responsibilities. The Ministry undertook 44 inspections between January and July 2025, and it expected to complete another 31 inspections by the end of March 2026. This supports the Ministry inspectors would be capable of inspecting care homes more frequently than once every three years.

The Ministry requires its inspectors to have an academic and professional background in the health sector, including a post-secondary degree in a health-related profession along with industry experience, preferably at the management level. We tested three inspectors who each had sufficient and appropriate academic credentials and extensive prior professional experience (e.g., Registered Nurse, Registered Psychiatric Nurse with management experience) required for their position.

The Ministry provides sufficient and appropriate training to new inspectors hired. It provides new inspectors with on-the-job training where they shadow experienced inspectors on 3–4 inspections to learn about the inspection process.

For inspections of special-care homes with 80 beds or less, one inspector completes the inspection. For special-care homes with more than 80 beds, two to three inspectors conduct the inspection together. As noted in **Section 4.2**, the Ministry planned to inspect each of the special-care homes within three years. At July 2025, it has not yet completed all inspections—3.5 years since inspections began in December 2021. Management indicated it plans to inspect the remaining 31 special-care homes by the end of 2025–26.

While the Ministry increased its inspectors from two to six since the inspection program began in 2021–22, it has not analyzed whether it has sufficient staff and resources to carry out timely inspections.¹³ For example, the Ministry has not analyzed:

- Whether the location of inspectors is reasonable (i.e., having all inspectors based in Regina given some special-care homes are located in northern Saskatchewan)
- Whether assigning caseloads would make sense (i.e., assigning special-care homes to specific inspectors)

¹³ As at July 31, 2025, there were six inspectors with one vacancy for a total of seven positions available to conduct inspections.



The Ministry will need to analyze resources needed as part of a risk-based approach for inspecting and re-inspecting special-care homes (see **Recommendation 1**).

Without sufficient resources to conduct inspections, the Ministry may encounter challenges in carrying out inspections and follow-up inspections in a timely and effective manner.

3. **We recommend the Ministry of Health analyze its resources to determine whether it has sufficient capacity to carry out risk-based inspections at special-care homes.**

4.4 Inspections Appropriately Conducted and Results Reported Timely

The Ministry of Health conducts inspections at special-care homes to confirm residents receive quality care expected by the *Program Guidelines for Special-care Homes* and reports timely results to the special-care homes and the Saskatchewan Health Authority.

The Ministry utilizes an inspection tool (checklist) to document each special-care home inspection it conducts. **Figure 6** shows examples of areas assessed during special-care home inspections. We found the checklist aligned with the *Program Guidelines for Special-care Homes*.

Figure 6—Examples of Special-Care Home Inspection Assessment Areas

- **Nutrition and Hydration** (e.g., nutritional assessment by a Registered Dietician completed if a resident shows evidence of nutritional risk factors, an accurate recording of food intake is documented when there is a significant change in weight)
- **Medication Management** (e.g., residents observed taking the medication, no medication is pre-poured or left unattended, documentation of medication reconciliation upon move-in and transfer, medications are within expiry dates)
- **Care Plans** (e.g., developed within four days of arrival and reviewed quarterly or when there is a change in health status, medical representative notified when a change in the care plan/condition occurred)
- **Personal Care** (e.g., residents received a minimum of one bath/shower in the last seven days, or documentation is provided as to why this did not occur, residents receive oral care minimum of once daily)
- **Pain management** (e.g., pain assessed daily and documented in the resident's chart, effectiveness of the pain management strategy is evaluated and documented in the resident's chart)
- **Restraints** (e.g., written physician's or nurse practitioner's order for the restraint on the chart, a completed review, at minimum, within the last three months when restraints are in use, written consent from resident/medical representative regarding use of and rationale for restraints, chemical restraints are reviewed a minimum of once a month)
- **Skin Integrity and Wound Care** (e.g., resident's chart notes observations on skin condition, documentation in the resident care plan regarding wound management and treatments)
- **Infection Prevention and Control** (e.g., wound supply products stored in a clean space, opened products are labeled with resident's name, personal care products labeled appropriately and labelled for individual use)
- **Water temperature** (e.g., the water temperature is controlled at the point of use, bath water temperature is checked and documented prior to each bath)

Source: Adapted from the Ministry of Health's inspection tool.

The Ministry also utilizes a risk assessment matrix to help determine the consequences of potential non-compliance occurring that affects residents (e.g., severity of injury) and the probability of occurrence of an adverse event (see **Figure 7**). During inspections, inspectors use the matrix to assess and rank the severity of identified non-compliance issues and classifies them as critical, high, moderate, or low in the checklist.

Figure 7—Risk Matrix to Assess Non-Compliance Identified During an Inspection

Likelihood (probability) How likely is the event to occur?	Consequences: What is the severity if risk occurs?				
	Insignificant No injury/no first aid	Minor Some first aid	Moderate External medical treatment	Major Extensive injuries	Catastrophic Extensive injuries/death
Almost Certain Expected in normal circumstances	Moderate	High	High	Critical	Critical
Likely Probably occur in most circumstances	Moderate	Moderate	High	High	Critical
Possible Might occur at some time (1%)	Low	Moderate	High	High	Critical
Unlikely Could occur in some future time (0.1%)	Low	Moderate	Moderate	High	High
Rare Only in exceptional circumstances	Low	Low	Moderate	Moderate	High

Source: Adapted from information provided by the Ministry of Health.

The Ministry expects inspectors to provide special-care home operators and Saskatchewan Health Authority management with a report within three business days after an inspection. The inspection report includes all instances of non-compliance and assessed risk (i.e., critical, high, moderate, low).

Our testing of 16 inspection reports found inspectors:

- Consistently utilized the inspection checklist and assessed instances of non-compliance when conducting each inspection
- Provided the special-care home and the Authority with inspection reports within three days of the inspection as required

We also attended two onsite inspections conducted by the Ministry in August 2025—one at an Authority-owned special-care home, the other at an affiliate. We found inspectors conducted thorough inspections by touring facilities, interviewing staff (e.g., maintenance, kitchen staff), reviewing resident charts, and properly completing the inspection checklist. Each inspection took two days to complete.



We also found if inspectors identified critical issues (e.g., bathing water temperature could exceed recommended temperature) that could be remedied immediately, they spoke to special-care home management to resolve an issue while onsite.

Conducting appropriate inspections at special-care homes and communicating inspection results help to confirm residents receive quality care expected by the *Program Guidelines for Special-care Homes* and maintain homes' accountability for resident care.

4.5 Remediation Plans Received and Implementation Self-Reported by the Saskatchewan Health Authority

The Ministry of Health receives remediation plans from the Saskatchewan Health Authority to address areas of non-compliance identified during special-care home inspections within expected timeframes. The Authority also self-reports actions and validates affiliates' actions taken to address non-compliance issues or requests the Ministry approve extensions for implementation.

As of March 31, 2025, there were 161 special-care homes across the province—125 operated by the Authority; 36 operated by healthcare affiliates. The Ministry requires the Authority management working with the special-care home operators, including affiliate operators, to submit remediation plans for identified non-compliance issues at a home. Once received, the Ministry reviews and assesses the adequacy of each plan (i.e., clearly define the actions and dates to address the non-compliance issues). After the Ministry accepts a plan, it requires the Authority to self-report actions taken to address the non-compliance issues.

The Ministry does not conduct independent inspections to confirm compliance, rather it relies on the Authority's self-reporting and validation of affiliates' actions.¹⁴ Self-reported information is not always accurate. Without directly assessing whether special-care homes addressed non-compliance issues, the Ministry does not know whether residents receive the level of care it expects or homes meet its Guidelines. See **Recommendation 4** regarding the need for the Ministry to conduct follow-up inspections and confirm timely remediation.

Figure 8 sets out the Ministry of Health's requirements for submitting and confirming implementation of remediation plans.

Figure 8—Requirements for Submitting and Implementing Remediation Plans

Ministry of Health Requirement	Non-Compliance Risk Level	
	Critical and High	Moderate and Low
Remediation plan submission requirement after inspection	Within 5 business days	Within 30 business days
Confirmation of remediation plan implementation after Ministry acceptance	Within 30 business days	Within 60 business days

Source: Adapted from information provided by the Ministry of Health.

¹⁴ The Saskatchewan Health Authority has a signed Principles and Services Agreement with each of its affiliates and the Authority reports on its observations and confirms to the Ministry of Health that each affiliate has completed the required remediation.

The Ministry requires the Authority to request extensions if a special-care home needs additional time to implement its remediation plan. The Authority must outline rationale (e.g., require more time to properly train or educate staff) for requesting an extension.

For the 16 inspections tested, we found:

- The Authority submitted remediation plans for 13 inspections as expected. It submitted the three remaining plans 2–4 days late, however, we saw evidence of the Ministry following up on late plans.
- The Ministry assessed remediation plans for all 16 inspections. In 12 instances, the Ministry accepted remediation plans within seven days of receiving the plan. In the remaining four cases, after the Ministry's assessment, it required the Authority to resubmit the remediation plans.
- The Authority requested, and the Ministry approved, extensions for addressing non-compliance issues identified in eight inspections (ranging from 1–4 extensions each). As a result, critical and high non-compliance issues addressed beyond the required 30 business days ranged from 8–203 days. See **Recommendation 4** regarding the need for the Ministry to conduct follow-up inspections and confirm timely remediation.
- The Authority and special-care homes addressed the non-compliance issues identified within the stipulated time (including approved extensions) in eight inspections. For the remaining eight inspections:
 - Remediation plan implementation was not yet due at time of testing for two inspections.
 - Implementation was late (4–22 days) for six inspections but we saw evidence of the Ministry following up with the Authority.

When special-care homes refuse to submit remediation plans or take action to address non-compliance issues, the Ministry can escalate the matter. We found one instance where the Ministry inspected an affiliate-operated special-care home in November 2024 and the home refused to submit remediation plans or act on non-compliance issues. The Ministry and the Authority worked together to escalate the matter (e.g., to senior leadership within the Ministry and the Authority). The Authority began co-managing the home in May 2025. As of October 2025, the special-care home had not yet addressed three moderate/low risk non-compliance issues (e.g., policy development). Management indicated the Ministry continues to closely monitor the situation.

Receiving remediation plans as required and having the Authority confirm implementation helps ensure appropriate action is taken on non-compliance issues identified during special-care home inspections.

4.6 Independent Follow Up on Non-Compliance Issues Needed

The Ministry of Health does not conduct follow-up inspections to determine whether special-care homes have remediated all areas of non-compliance identified during previous inspections.



The Ministry maintains a spreadsheet to track inspection dates, remediation plan submission dates, compliance due dates, and extension dates granted. As shown in **Figure 9**, our analysis found that while the number of days to implement remediation plans for critical and high-risk non-compliance issues decreased in 2025, the Saskatchewan Health Authority still requires up to three months to address certain critical and high-risk non-compliance issues. The Ministry does not track or analyze reasons for extensions causing delays in implementation.

Figure 9—Analysis of 2022–25 Inspections and Delays in Remediating Non-Compliance Issues

	2022	2023	2024	2025 (to July)	Total
Inspections conducted	47	10 ^A	29	44	130
Remediation plans implemented late	23	8	20	15	66
Extensions granted by the Ministry	23	19	43	25	110
Days to address critical and high non-compliance issues beyond required 30 business days	7–241 days	3–140 days	6–122 days	1–81 days	

Source: Adapted from information provided by the Ministry of Health.

^A Management indicated fewer inspections occurred due to inspector vacancies and, during that time, the Ministry required a minimum of two inspectors per inspection.

We found the Ministry does not track or analyze the number of critical and high or moderate and low non-compliance issues identified during each of the inspections. During our testing of 16 inspection reports, we found:

- Across these reports, the number of identified non-compliance issues ranged from 13–82 (out of over 200 areas assessed)
- Critical non-compliance ranged from 8–49 issues (e.g., nurse not observing resident taking medication, pain not assessed daily)
- High non-compliance ranged from 0–15 issues (e.g., inconsistent documentation for oral care provided to residents, effectiveness of pain management not documented)
- Moderate and low non-compliance ranged from 2–24 issues (e.g., unable to locate a policy, incomplete signage for use of video surveillance)

The Ministry does not return to verify whether special-care homes sufficiently rectified the areas of non-compliance identified during inspections. Instead, as noted in **Section 4.5**, it relies on self-reported information the Saskatchewan Health Authority collects from home operators to confirm proper remediation has taken place. The Ministry not confirming non-compliance issues are addressed, increases the risk residents are not receiving the level of care expected.

Since 2022, we found the Ministry has only conducted one follow-up inspection at a special-care home (an affiliate). The Ministry conducted the follow-up inspection due to several lengthy extensions, with the home not rectifying the non-compliance issues until over a year after the initial inspection.

We compared the original inspection results to the follow-up inspection results and found:

- During the original inspection in January 2022, inspectors identified 7 high and 21 critical non-compliance issues. The Authority reported all non-compliance issues were addressed in January 2023.
- During the follow-up inspection in August 2023, inspectors identified 2 high and 15 critical non-compliance issues
- Three critical non-compliance issues related to physical restraints repeated in the follow up inspection in August 2023. For example, residents were noted to be in Broda chairs with no physician orders or family/resident consent documented in the resident's chart.¹⁵ Being placed in a Broda chair unnecessarily impacts the resident's quality of life as it restricts mobility.

Overall, while non-compliance issues were remedied in certain instances going onsite to reinspect the special-care home did identify continuing non-compliance issues. This shows the importance of the Ministry conducting follow-up inspections as part of a risk-based approach to achieve sustained compliance.

We found other jurisdictions (e.g., Ontario, Manitoba) conduct follow-up inspections to confirm whether homes sufficiently address non-compliance issues.

Without periodic follow-up inspections to confirm compliance, the Ministry is unable to verify and ensure special-care homes have properly addressed non-compliance issues identified in initial inspections and whether special-care homes consistently meet the required standards for resident care (i.e., sustained compliance).

Furthermore, extended intervals between inspections increase the likelihood that sustained non-compliance with standards is not identified or rectified in a timely or appropriate manner, putting residents at risk. As part of setting its risk-based plan (**Recommendation 1**), the Ministry will need to determine when and how often to conduct follow-up inspections.

4. We recommend the Ministry of Health conduct independent follow-up inspections at special-care homes to determine whether previously identified non-compliance issues are sufficiently addressed.

4.7 Concerns and Complaints Tracked but Not Analyzed

The Ministry of Health tracks concerns and complaints received but does not analyze them to set a risk-based plan for special-care home inspections.

¹⁵ A Broda chair is a type of specialized, supportive wheelchair or seating device.



Individuals can lodge a concern or complaint about resident care at a special-care home, by contacting the Ministry directly via a general inquiries phone line or email, or file a concern or complaint with the Minister of Health.

The Ministry tracks the complaints or concerns received directly or by the Minister, including:

- Date
- Name of complainant
- Concern
- Special-care home name (city listed if not related to specific home)
- Inspector who addressed the concern
- Date response sent

We found the Ministry does not analyze concerns or complaints received such as different types of concerns/complaints (e.g., resident care), timeliness of responding to concerns/complaints, or whether certain special-care homes receive more concerns/complaints than others.

Per our review of the concerns or complaints received, the majority of concerns or complaints received relate to billings, resident placement, or resident assessments for placement. As shown in **Figure 10**, while the Ministry received fewer concerns or complaints in the last two years, the percentage of concerns or complaints related to resident care increased in 2025.

Figure 10—2022–25 Concerns or Complaints Related to Resident Care in Special-Care Homes

	2022	2023	2024	2025 (up to September)
Total concerns or complaints received	257	322	144	63
Concerns or complaints related to resident care	36	32	15	10
% of concerns or complaints related to resident care	14%	10%	10%	16%

Source: Adapted from information provided by the Ministry of Health.

We found the Ministry does not always document the completion date (i.e., when it responded to a concern or complaint), so we were unable to assess whether concerns/complaints were addressed timely on an overall basis.

For the two concerns or complaints tested relating to resident care, we found:

- Inspectors reached out to the complainants the same day the concern/complaint was received

- The concern/complaint was responded to within a reasonable time (8 and 16 days). Staff at the special-care homes met with the complainants and developed plans to address concerns (e.g., alternative skin care approach).

As noted in **Section 4.2**, the Ministry should analyze and consider complaints when developing a risk-based approach to inspecting special-care homes as they can provide insights into concerns such as insufficient care, poor management practices, or inappropriate treatment at a special-care homes.

4.8 Inspection Results Not Fully Analyzed or Reported

The Ministry of Health analyzes and reports on some special-care home inspection results but needs to do more for non-compliance issues.

After completing special-care home inspections, inspectors prepare a report on the results of the inspection. The Director of Continuing Care and Rehabilitation of the Ministry of Health informally reviews the inspection results. However, the Ministry has not established a method to monitor and analyze overall inspection results to determine the significance of the findings (e.g., number of critical and high-risk areas). **Section 4.6** describes the significance of non-compliance issues found with the 16 special-care home inspections we tested (e.g., number of critical non-compliance issues ranged from 8–49 issues, number of high non-compliance issues ranged from 0–15 issues).

Without analyzing the inspection results, the Ministry is unable to determine trends (e.g., common non-compliance issues, sustained compliance at homes).

In June 2025, Ministry senior management began receiving quarterly reports on the current status of inspections. We found the reports provided an overview of the status of inspections and extensions since the inspection program began in December 2021 (see **Figure 11**). As of June 10, 2025, the Ministry reported it completed 118 inspections, with 27 special-care homes still working toward remediation of identified issues.

Figure 11—Status of Special-Care Home Inspections as at June 10, 2025

Homes Inspected	Compliant Homes Post-Inspection	Remediation in Progress	Critical or High Extension Requests	Moderate or Low Extension Requests	Average Days of Extension
118/161 (73%)	91	27	91	33	75.6

Source: Adapted from the Ministry of Health's June 2025 quarterly report.

The report also includes the number (29) of delayed inspections with reasons (e.g., disease outbreak).

The Ministry also identified some common issues from the inspections. For example, it noted inconsistencies in resident care planning and assessment, as well as medication management.



During our testing of 16 inspections, we identified the following common issues:

- Care plans not consistently and appropriately completed
- Resident pain not assessed daily, and the effectiveness of pain intervention not consistently documented
- Fire drills occurring inconsistently and/or not documented
- Inconsistencies in documentation around individual fall prevention

In addition, we found the quarterly report provided some information related to the significance of the non-compliance issues found during inspections. However, it only included the results from the 2025–26 inspections. For example, it noted of the 20 inspections conducted, two homes were fully compliant and 18 were in progress toward completing remediation—83% of the special-care homes were in progress to remediate critical or high non-compliance issues within the required timeframe; 95% of the special-care homes were in progress to remediate moderate or low non-compliance issues.

Without analyzing or summarizing all inspection results, the Ministry does not know where it needs to take action (e.g., inform the Saskatchewan Health Authority on areas where additional training may be needed such as properly updating or completing resident care plans). The Ministry should also analyze extension requests to understand which special-care homes are challenged with achieving compliance and in what areas.

Analyzing and reporting on special-care home inspection results is crucial for identifying areas of improvement, ensuring compliance with quality care standards, and allocating resources effectively. It would also help the Ministry collect essential data for implementing corrective actions and making informed decisions on the special-care home inspection program.

5. We recommend the Ministry of Health formally analyze and report on special-care home inspection results (i.e., non-compliance issues) to identify common trends and potential areas for improvement.

In early 2025, the Ministry began considering options for publicly reporting results of special-care home inspections after its analysis showed other jurisdictions publicly report inspection results. At October 2025, the Ministry is determining what inspection results to publish and how often. Management indicated it expects to publicly report inspection results in 2026–27.

We would expect the Ministry to report, at a minimum, the inspection dates and non-compliance issues found.

Without public access to special-care home inspections results, the process lacks transparency leading to less pressure for special-care homes to quickly implement remediation plans and allows for recurring non-compliance, putting residents' health and safety at risk. In addition, families and the public are unaware of issues identified at special-care homes.

6. We recommend the Ministry of Health publicly report results of special-care home inspections.

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Chapter 12

Parks, Culture and Sport—Protecting Provincial Park Ecosystems

1.0 MAIN POINTS

Saskatchewan has 36 provincial parks covering 1.2 million hectares of parkland; 27 parks require ecosystem management by the Ministry of Parks, Culture and Sport.

Protecting park ecosystems mean managing unique ecosystems to sustain habitat for wildlife, plants, and people, while also supporting recreation and economic opportunities. The Ministry last assessed park ecosystem health in 2022; five of 27 parks were less healthy than the Ministry expects (e.g., unhealthy vegetation). The Ministry plans to reassess park ecosystem health in 2027 and has set targets to prioritize actions to improve ecosystem health in parks.

We audited the Ministry of Parks, Culture and Sport's processes to protect provincial park ecosystems. At May 31, 2025, we found it had effective processes, except the Ministry needs to:

- Prioritize creating ecosystem-based management plans aligned with good practice for all high-risk provincial parks. The Ministry had plans for nine parks; it did not plan to create management plans for two of six high-risk parks we identified (e.g., parks with critical habitat or ecosystems less healthy than Ministry target).
- Create detailed plans (e.g., fuel management plans) setting key activities to protect park ecosystems for all high-risk provincial parks.¹ The Ministry did not have fuel management plans for 13 of its 18 forested parks. Lack of sufficient actions to reduce wildfire risks in forested parks can increase the risk of greater severity of wildfires.
- Complete and centrally monitor ecosystem management activities (e.g., grazing, seeding native grasses, prescribed burns) consistent with planned actions and deadlines. We found the Ministry had not completed four planned activities in two parks within deadlines as outlined in its detailed action plans; delays can negatively impact park ecosystem health.
- Formalize factors considered when determining which Indigenous communities to consult with when planning ecosystem management activities in parks and retain sufficient evidence of those consultations. We found the Ministry did not retain evidence of the letters it sent to Indigenous communities or responses received for all consultations tested.

¹ Fuel management plans outline wildfire mitigation efforts, such as timber harvesting, prescribed burns (for grassland parks), and making fuel breaks (gaps in trees).



The Ministry also needs to enter provincial park ecosystem data and activities (used to assess ecosystem health) in its IT system timely as well as report to senior management and the public on key ecosystem management activities taken to protect provincial park ecosystems (e.g., park ecosystem health scores compared to targets).

Effective processes to protect provincial park ecosystems help to preserve provincial parks for future generations.

2.0 INTRODUCTION

2.1 Ministry's Responsibility for Protecting Provincial Park Ecosystems

Under *The Parks Act*, the Ministry of Parks, Culture and Sport is responsible for the administration, management, planning, development, and maintenance of all parkland in the province.² This includes managing parks and natural resources (e.g., forests, wildlife) in a sustainable manner.³ The Ministry manages the protection and conservation of over 1.2 million hectares of parkland.

Ecosystems are groups of plants, animals, vegetation, and their non-living environment interacting together.⁴ Protecting park ecosystems mean managing unique and representative ecosystems to sustain habitat for fish, wildlife, plants, and people while supporting recreation and economic opportunities.^{5,6}

The Parks Act describes three types of provincial parks where the Ministry must protect park ecosystems:^{7,8}

- Wilderness parks primarily focus on the preservation of large, remote, and undisturbed natural landscapes. These parks may allow the pursuit of low-intensity and non-mechanized wilderness recreational activities.
- Natural environment parks are used for protection of unique landscapes, in balance with the pursuit of outdoor recreational activities that are consistent with the protection of natural landscapes.
- Recreation parks are used primarily for the pursuit of outdoor recreational activities in a natural setting.

Figure 1 depicts the amount of provincial parkland the Ministry manages in 36 parks. See **Section 5.0** for a list of provincial parks. About 69% of Saskatchewan's parkland is forested land.⁹

² *The Parks Act*, section 13.

³ *The Natural Resources Act*, section 4(1)(h).

⁴ www.cbd.int/convention/articles/default.shtml?a=cbd-02 (3 September 2025).

⁵ Does not solely refer to legally protecting land use such as registering parcels of land under *The Wildlife Habitat Protection Act*.

⁶ Government of Saskatchewan, *State of the Environment Report 2025*, p 32.

⁷ *The Parks Act*, section 4.

⁸ Government of Saskatchewan, *Protected and Conserved Areas Roadmap*, pp. 28–30.

⁹ Adapted from the Ministry of Parks, Culture and Sport records.

Figure 1—Provincial Parkland Area Managed by the Ministry of Parks, Culture and Sport as of December 2020

Park Type	Land Area in Hectares	Land Area Percentage	Parks
Natural Environment Park (e.g., Saskatchewan Landing, Douglas)	704,753	58%	12
Wilderness Park (e.g., Athabasca Sand Dunes)	483,000	40%	4
Recreation Park (e.g., Danielson, Buffalo Pound, Crooked Lake)	27,876	2%	11
Historic Park (e.g., Cannington Manor Provincial Park, Fort Pitt Provincial Park) ^A	352	Negligible	9
Total	1,215,981	100%	36

Source: Government of Saskatchewan, *2025 State of the Environment Report*, p. 23 and *The Parks Act*, Schedule I.

^A We did not assess historic parks in this audit since they primarily preserve historic resources (rather than protecting ecosystems).

The Park Management Services Branch is primarily responsible for protecting provincial park ecosystems, in addition to operational and recreational activities (e.g., park facilities and services). The Landscape Protection Unit, within the Branch, has six permanent staff members who conduct ecosystem assessments and protect and conserve park ecosystems with the assistance of park staff.^{10,11}

In 2024–25, the Ministry spent \$1.8 million for provincial park conservation management (2023–24: \$1.5 million), including activities related to protecting provincial park ecosystems (e.g., prescribed burns).¹²

2.2 Saskatchewan Provincial Park Ecosystems

Saskatchewan provincial parks contain some unique features and represent three major ecozones as shown in **Figure 2**.¹³ The Ministry must consider these differences when protecting provincial park ecosystems.

Figure 2—Provincial Park Ecosystems Managed by the Ministry of Parks, Culture and Sport

Ecozone	Provincial Park Examples	Features
Boreal Shield	Athabasca Sand Dunes, Lac La Ronge	Dense forests, rocky terrain, lakes, wetlands, and species like woodland caribou
Boreal Plain	Narrow Hills, Meadow Lake	Dense coniferous forests, wetlands, lakes, and species like moose and lynx
Prairie Grasslands	Buffalo Pound, Douglas	Rolling grasslands, sand dunes, and rare species like burrowing owls

Source: Adapted from the Government of Saskatchewan, *2025 State of the Environment Report*, p. 31; canadianbiodiversity.mcgill.ca/english/ecozones/borealshield/borealshield.htm#flo (4 September 2025); and *The Parks Act*, Schedule I.

Conservation efforts are crucial to preserving and protecting park ecosystems, ensuring they remain healthy for future generations.¹⁴

¹⁰ Information provided by management at May 31, 2025.

¹¹ This Unit employs environmental specialists (e.g., doctorate or masters degree in areas of study related to ecology).

¹² Adapted from information obtained from the Ministry of Parks, Culture and Sport.

¹³ An ecozone is a large ecological area differentiated by its distinct climate, land features, plants, wildlife, and human activities.

¹⁴ www.saskatchewan.ca/residents/parks-culture-heritage-and-sport/provincial-park-management/conservation-programs-in-provincial-parks (4 September 2025).



2.3 The Dual Role of Conservation and Recreation

The Ministry of Parks, Culture and Sport has a dual role in protecting and promoting provincial parks in Saskatchewan. The Ministry helps with provincial park recreation by providing opportunities for outdoor activities such as camping, hiking, fishing, and boating, which support tourism, community wellbeing, and a connection to nature. The Ministry also plays a vital conservation role by protecting native ecosystems, wildlife habitats, and culturally significant landscapes from overdevelopment and ecological deterioration. All provincial parkland is a protected area and contributes to the Provincial Government's goal to conserve and protect 12% of Saskatchewan's land and water.¹⁵

Provincial parks are a popular destination for Saskatchewan residents and tourists. The Ministry reported 932,000 visitor entry-permit days annually between 2020 and 2024.¹⁶ Given Saskatchewan's population of approximately 1.25 million as of April 2025, the extent of visitors to parks demonstrates the significant role parks play in tourism.¹⁷

Creating a balance between recreation and conservation allows the public to enjoy the beauty and recreational opportunities of provincial parks without compromising ecosystems and their biodiversity.

2.4 Risk of Ineffective Protection of Park Ecosystems

Protecting Saskatchewan's provincial park ecosystems help to sustain biological diversity and result in increased resilience to wildfires and insect infestations.

Effective park-ecosystem management contributes to biodiversity, soil and wildlife habitat conservation, maintenance of ecosystem health, and helps to mitigate the impacts of changing climate conditions and human use. Healthy ecosystems also provide additional benefits such as plant pollination, clean air and water, waste decomposition, and flood control.¹⁸

Poor ecosystem management can lead to deterioration, increasing the risk of wildfires, insect damage, and vegetation diseases, resulting in biodiversity loss and compromised ecosystem functions. Without monitoring trends in an ecosystem's health and use of parkland over time, the Ministry of Parks, Culture and Sport may be unable to evaluate whether it is keeping ecosystems healthy.¹⁹

Since a significant part of Saskatchewan parkland is forested, the Ministry must also manage specific risks related to forested ecosystems. Proactively taking wildfire-risk reduction measures in provincial parks may help to reduce the intensity of wildfires, such as the large wildfire that recently occurred in Jasper National Park. In 2024, Saskatchewan recorded the second largest number of wildfire incidents and the second largest burn area in a decade.²⁰ As of September 3, 2025, 481 wildfires affected the province in 2025,

¹⁵ Government of Saskatchewan, *Protected and Conserved Areas Roadmap*, p. 14. Legally protected and conserved areas are managed to retain, improve, and restore the ecological, natural, and cultural values for which they were established.

¹⁶ Ministry of Parks, Culture and Sport, *Annual Report 2024–25*, p. 16. Visitor entry-permit days reflect the number of days visitors use their permit to enter a provincial park.

¹⁷ dashboard.saskatchewan.ca/people-community/people/population (4 September 2025).

¹⁸ www.millenniumassessment.org/documents/document.356.aspx.pdf (30 March 2025).

¹⁹ Government of Saskatchewan, *State of the Environment Report 2025*, p. 12.

²⁰ leaderpost.com/news/saskatchewan/saskatchewan-public-safety-agency-predicting-average-2025-wildfire-season (24 April 2025).

compared to the five-year average of 417 wildfires each year.²¹ Some risk-reduction measures may include removal of old and damaged trees (e.g., infested with mountain pine beetles), and establishing fireguards (cleared strips of land to prevent wildfire spread).

Effective processes to protect provincial park ecosystems help to preserve provincial parks for future use.

3.0 AUDIT CONCLUSION

We concluded, for the period ending May 31, 2025, the Ministry of Parks, Culture and Sport had, other than the following areas, effective processes to protect provincial park ecosystems.

The Ministry of Parks, Culture and Sport needs to:

- **Prioritize creating ecosystem-based management plans aligned with good practice for all high-risk provincial parks**
- **Create detailed plans (e.g., fuel management plans) for all high-risk provincial parks**
- **Complete and centrally monitor ecosystem management activities to protect provincial park ecosystems consistent with planned actions and deadlines**
- **Enter provincial park ecosystem data and activities in its IT system timely**
- **Report on key ecosystem management activities taken to protect provincial park ecosystems**
- **Formalize factors it considers when determining which Indigenous communities to consult and retain sufficient evidence of consultations**

Figure 3—Audit Objective, Criteria, and Approach

Audit Objective: Assess the effectiveness of the Ministry of Parks, Culture and Sport's processes, for the period ending May 31, 2025, to protect provincial park ecosystems.

Audit Criteria:

Processes to:

1. Plan to sustainably protect provincial park ecosystems

- Maintain inventory of provincial park ecosystems (e.g., type of ecosystem, habitat, current ecosystem condition, whether land is designated as a protected area)
- Work with key partners (e.g., federal and provincial government agencies, Indigenous communities) to sustainably protect ecosystems
- Establish park plans to sustainably protect ecosystems (e.g., park management plans, ecosystem-based management plans, forest conservation management plans)

2. Implement action plans to protect provincial park ecosystems

- Complete periodic ecosystem health assessments (e.g., park ecosystem health index)
- Carry out activities consistent with plans (e.g., prescribed fires, targeted grazing, tree planting, mountain pine beetle detection, preserve existing habitat)

²¹ www.saskpublicsafety.ca/emergencies-and-response/active-incidents (3 September 2025).



3. Monitor protection of provincial park ecosystems

- Evaluate the effectiveness of plans to protect park ecosystems (using measures and data)
- Adjust plans and/or management activities as required
- Report to senior management, the public, and other agencies (e.g., Federal Government) on significant findings (e.g., progress on protecting park ecosystems)

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'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 independent consultants. Ministry management agreed with the above criteria.

We examined the Ministry's policies and procedures relating to protecting provincial park ecosystems. We assessed samples of various plans and actions taken to protect park ecosystems. We also interviewed relevant Ministry staff and used an external consultant with subject matter 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 Key Ecosystem Data Collected But Not Entered Timely

The Ministry of Parks, Culture and Sport developed an inventory of ecosystem data to monitor park ecosystem health (see **Section 4.2** for description of its park ecosystem health index). However, the Ministry did not enter data timely in its IT system.²²

The Ministry's IT system has ecosystem data (e.g., types of vegetation, number and age of trees, species at risk) to calculate its park ecosystem health index but it does not monitor whether staff enter the data timely. Data includes satellite imaging of parks (e.g., size of landscape patches) and field data collected by the Landscape Protection Unit (e.g., wildlife surveys, grazing capacity, soil moisture). It also includes data obtained in collaboration with partners (e.g., Ministry of Environment, Saskatchewan Conservation Data Centre) about critical habitats and species at risk.

Staff collect park ecosystem health data and perform activities to protect park ecosystems in the spring and summer. The Ministry does not have a formal timeline or deadline for staff to enter data, although staff indicated it should be entered in the fall and winter. We consider this timeframe (e.g., within six to 12 months) reasonable, as staff generally need warmer weather to conduct activities in parks.

One way the Ministry collects ecosystem information is through ecological surveys, which are onsite observations and data assessments focused on specific species (e.g., plants, animals), or environmental impacts of new developments. See **Figure 4** for an example of an ecological survey—we found the Ministry's survey contained the detailed information expected.

²² Park ecosystem data is stored and managed using a Geospatial Information System (GIS) database (IT system).

Figure 4—Example of an Ecological Survey

Ecological surveys are an important tool for park ecologists and specialists. Staff survey parks for different reasons, from assessing the occurrence of rare or endangered species to evaluating environmental impacts of new trails and campgrounds. They also use surveys to assess whether management activities, such as tree harvesting and prescribed fires improve ecosystem health.

Ministry staff conducted a survey showing forest harvesting in Duck Mountain Provincial Park in 2024 worked effectively. The team surveyed harvested and non-harvested areas and noted in the harvested ones, aspen trees regenerating as expected. In the non-harvested areas, comprised of old trees, the number of species was low, and the floor predominantly covered in moss with no new trees growing.

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

Another way the Ministry collects ecosystem information is through range health assessments that check the health of grasslands (e.g., assessing plant types, soil stability and absorption, wildlife suitability).²³ We tested one range health assessment conducted in August 2022 and found staff had not entered data (e.g., area size, grasslands health) in the IT system as of May 2025. We also found, as of May 2025, the IT system did not include some information from 2015 (e.g., number of trees planted).

Without the timely entry of data (i.e., within six to 12 months) into its IT system, the Ministry's ecosystem inventory may not be complete. The Ministry relies on this data to conduct its periodic ecosystem health assessments (it plans to update its health index for provincial parks in 2027), so staff must enter all data prior to this for the health index for each park to be accurate. We found missing data (i.e., forest data) impacted one park health index in the 2022 calculation and resulted in Good Spirit Provincial Park scoring below the 2027 minimum target. See **Section 5.0** for the 2022 health index scores for each provincial park.

Without complete data, the Ministry's future ecosystem health assessments (health index) could be inaccurate and may result in a lack of action to protect parks' ecosystems.

1. We recommend the Ministry of Parks, Culture and Sport enter provincial park ecosystem data and management activities in its IT system timely.

4.2 Provincial Park Ecosystems' Health Assessment Tool Implemented

The Ministry of Parks, Culture and Sport developed a sufficient tool to assess the health of park ecosystems using a park ecosystem health index (health index).

The Ministry's health index considers various factors in provincial parks such as land composition and structure, presence of unique or invasive species (e.g., plants such as Canada thistle), percentage of native and non-native grass cover, and landscape connectivity (i.e., wildlife habitat). This calculation provides an index or score for each provincial park.

A healthy ecosystem is resilient, balanced, and able to recover from stresses like pollution, fires, or changing climate conditions. It can support a large variety of species and provide benefits such as clean air, water, and food.²⁴

²³ We found good practice is to complete range health assessments at least every 10 years.

²⁴ www.mdpi.com/2072-4292/13/16/3262 (8 September 2025).



In 2022, the Ministry developed its park ecosystem health index in collaboration with University of Saskatchewan researchers. The index provides an understanding of the overall baseline health of provincial park ecosystems. The index classifies ecosystem health conditions based on a scale from 1 (very poor) to 5 (very good) as shown in **Figure 5**. The Ministry calculated an index for all natural environment, wilderness, and recreational parks in 2022 and plans to recalculate the health index of parks every five years with the next assessment expected in 2027.

Figure 5—Park Ecosystem Health Index Scale and Classification

Park Ecosystem Health Index Scale	Classification
Less than 1.5	Very Poor
1.5 – 2.4	Poor
2.5 – 3.4	Fair
3.5 – 4.4	Good
Equal to or greater than 4.5	Very Good

Source: Adapted from the Ministry of Parks, Culture and Sport records.

We found the Ministry's health index uses globally accepted, quantifiable indicators evaluated by other experts and academics and consistent with good practice. A peer-reviewed journal published the index rationale and modelling structure.²⁵ Given the nature of the ecological indicators, which take time to change, the frequency of five years to assess the health of ecosystems aligns with good practice.

We found Saskatchewan is the only Canadian province to adopt such an ecosystem health assessment with a health index. Other jurisdictions (e.g., Parks Canada, United States National Park Services) conduct regular ecosystem health assessments, but none produce a health index like the Ministry.²⁶ We suggest the Ministry could further improve its ecological management by considering biodiversity and species-related indicators (e.g., number of species in the area, presence of rare or endangered species, abundance of invasive species) in its processes.

The Ministry uses the health index as a risk-based assessment tool to prioritize actions to improve the ecosystem health in parks that have not met the Ministry's minimum targets as outlined in **Figure 6**. For example, the Ministry's health index target for all natural environment parks in 2027 is 3.0, or a fair classification.

Figure 6—Park Ecosystem Health Index 2027 Minimum Targets

Park Type	Park Ecosystem Health Index 2027 Minimum Targets
Natural Environment	3.0
Recreation	2.5

Source: Adapted from the Ministry of Parks, Culture and Sport records. The Ministry did not set a minimum target for wilderness parks. Management indicated this was because wilderness parks have an overall average health index of 3.7 (good).

²⁵ *Remote Sensing Journal*, published 18 August 2021. www.mdpi.com/2072-4292/13/16/3262 (8 September 2025).

²⁶ The Canadian Parks Council, a non-profit organization of park leaders, awarded the Ministry of Parks, Culture and Sport with an Agency Award of Excellence in 2024 for its park ecosystem health index. parks-parcs.ca/home/awards-of-excellence (8 September 2025).

See **Section 5.0** for the 2022 health index scores for each provincial park; five parks in 2022 were below the 2027 minimum targets.

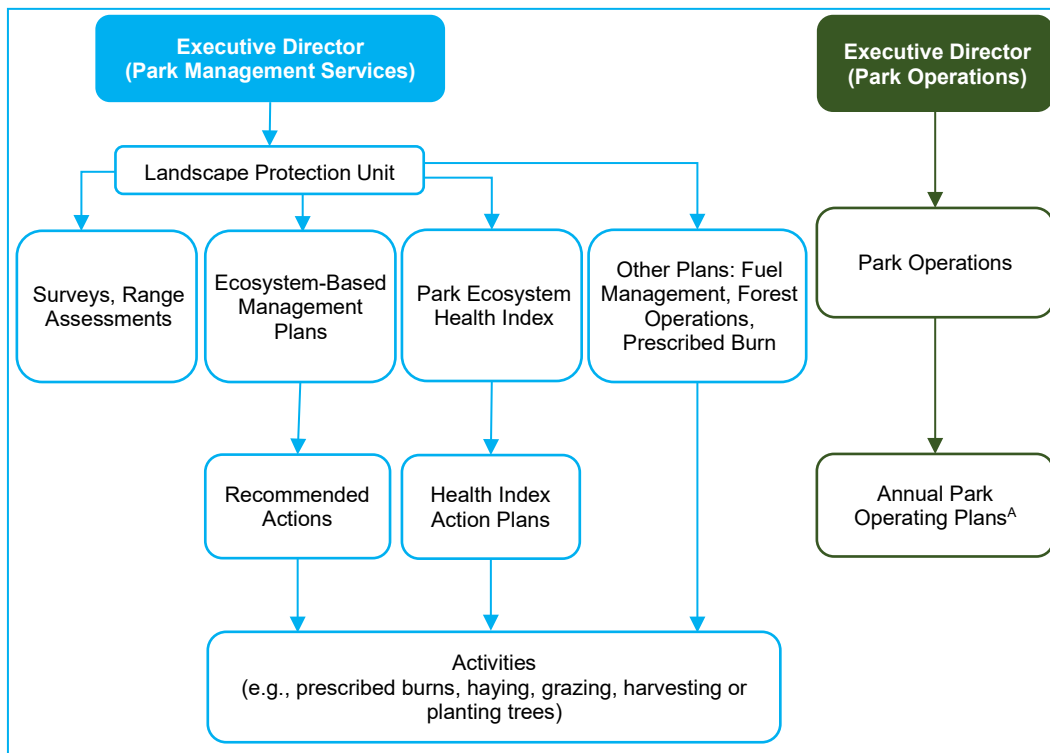
Having a science-based tool to assess provincial park ecosystem health allows the Ministry to understand the condition of parks and to plan actions to improve ecosystem health where necessary (e.g., take action where a park's health index falls below the target).

4.3 Ecosystem-Based Management Plans Incomplete

The Ministry of Parks, Culture and Sport developed various types of plans to sustainably protect park ecosystems. The Ministry has not created ecosystem-based management plans for all high-risk provincial parks, and the existing plans do not include all components expected by good practice.

The Ministry uses several tools to manage provincial park ecosystems as outlined in **Figure 7**. There is a lack of integration between the Park Management Services Branch and the Park Operations Branch regarding plans to protect ecosystems. We also found a lack of integration between the various plans outlined below. For example, the annual park operating plan does not have activities related to protecting park ecosystems, which increases the risk of planning activities that do not protect ecosystems.

- **Ecosystem-based Management Plans** (20-year management plans): provide a detailed overview of the park's ecosystem and direction for maintenance, protection, and restoration of the specific provincial park, including recommended actions to improve ecosystem health (e.g., increase area of young trees and harvest old trees).
- **Forestry Operating Plans**: set the details for forest management activities (e.g., harvesting and tree planting) in parkland conducted over one to five years, including recommended actions.
- **Fuel Management Plans**: identify wildfire threats and provide long-term direction (5 to 10 years) to undertake wildfire mitigation efforts, such as reducing fuel source (grass, dead trees) through harvesting and prescribed burns.
- **Prescribed Burn Plans**: plans to intentionally set fires under carefully controlled conditions by trained professionals to achieve specific ecological or land management objectives (plan for each individual fire).
- **Health Index Action Plans**: five-year targeted actions designed to improve health index scores of provincial parks below a minimum target (see **Figure 6**).
- **Park Operating Plans**: annual operating plan for each provincial park that includes operational activities (e.g., service centre replacement, upgrade day use area).

**Figure 7—Ministry of Parks, Culture and Sport Planning Tools**

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

^A Annual park operating plans lack activities related to ecosystem planning.

The Ministry uses management plans to outline its objectives, strategies, and recommendations for managing a park's ecosystem health, while monitoring the protection of natural resources and promoting visitor experiences. We found qualified staff (see **Section 4.9**) or specialized consulting firms prepared these plans.

4.3.1 Lack of Ecosystem-Based Management Plans

The Ministry does not have plans on how to prioritize developing ecosystem-based management plans for all high-risk parks and communicate those plans to the public. We consider high-risk parks to be parks with critical habitat or low health indices.²⁷

We found the Ministry:

- Drafted ecosystem-based management plans for nine natural environment and recreational parks (one plan was incomplete).²⁸ **Section 5.0** lists the parks with these management plans.
- Plans to have all 12 natural environment parks managed by ecosystem-based management plans by March 31, 2028; four were not done as of May 2025.²⁹ The Ministry has no plans to create management plans for other parks beyond its 2028 goal.

²⁷ The Federal Government protects species by listing them in the *Species at Risk Act*. Critical habitat is habitat that species at risk need for survival. The Federal Government legally protects critical habitat use from things like industrial development.

²⁸ One ecosystem-based management plan covers two parks (Douglas Provincial Park and Danielson Provincial Park) because of proximity and similar ecosystems.

²⁹ Ministry of Parks, Culture and Sport, *Annual Report 2024–25*, p. 13.

- Made two of those eight plans publicly available (i.e., Cypress Hills, Meadow Lake) as of May 31, 2025.³⁰ See **Section 4.7** where we note the Ministry has limited public reporting on its protection of park ecosystems.

As of May 2025, the Ministry does not have ecosystem-based management plans for four natural environment parks where it has an expectation to create these plans.

We identified six high-risk parks out of the 27 provincial parks. We found the Ministry does not have management plans for two of these high-risk parks. It has one recreation park with critical habitat that does not have a management plan (i.e., Pike Lake Provincial Park).³¹ It also has one recreation park with a health index lower than its minimum target for 2027 that does not have a management plan (i.e., Buffalo Pound Provincial Park).

Since the two high-risk parks above without ecosystem-based management plans are recreation parks, the Ministry had no plans to create management plans for them, rather is focusing on natural environment parks. We expected the Ministry to complete ecosystem-based management plans for all high-risk provincial parks (see **Recommendation 2**).

4.3.2 Ecosystem-Based Management Plans Do Not Fully Align with Good Practice

We found the Ministry also does not have clear guidance for staff to use when creating ecosystem-based management plans. The Ministry had a management plan template from 2011, but staff indicated they had not used it. As a result, we found that the plans lack consistency in format and content, and do not include some key elements of good practice.

We tested seven management plans and found they included some components of good practice, such as the plan purpose, land descriptions (e.g., grassland, forests), ecosystem management issues (e.g., temperature, drought, rangeland health), and recommendations (e.g., reduce grazing, conduct prescribed fires). However, these management plans lack certain components required by good practice.³² For example:

- None of the seven plans the Ministry completed, and we tested, include topics such as fire behaviour, human-use levels, and impact of human-use. The Ministry does not have a process to monitor the impact of visitation on park ecosystems.
- One plan is more than 20 years old.
- Three plans created without public consultation.³³
- Three plans did not discuss collaboration with Indigenous communities (see **Section 4.8**).
- Only five plans were complete (contained all information the Ministry intended; the Ministry was still developing the other two).

³⁰ www.saskatchewan.ca/residents/parks-culture-heritage-and-sport/provincial-park-management/conservation-programs-in-provincial-parks (4 September 2025).

³¹ There are only two other parks (i.e., Douglas Provincial Park and Saskatchewan Landing Provincial Park) with critical habitat in the province and each has an ecosystem-based management plan.

³² We considered Parks Canada to have good practice for management plans.

³³ Public consultation should provide opportunities for the public to provide input on management direction.



- Only two plans were properly approved (the other five were missing some of the required approval signatures).³⁴

We also found the Ministry expects these ecosystem-based management plans to be 20-year plans. Good practice is to update these plans every 10 years.

The absence of complete updated ecosystem-based management plans aligned with good practice for all high-risk provincial parks increase the risk of inconsistent decision-making, inefficient use of resources in prioritizing park conservation activities, and unaddressed threats to ecosystem health.

2. We recommend the Ministry of Parks, Culture and Sport prioritize creating ecosystem-based management plans aligned with good practice for all high-risk provincial parks (e.g., those parks with critical habitat or low park ecosystem health index scores).

4.4 Detailed Plans Not Created for All Applicable Parks

The Ministry of Parks, Culture and Sport has detailed plans (e.g., health index action plans, forest operating plans) to set out key activities (e.g., grazing, forest harvesting) to protect provincial park ecosystems in some parks, but not others.

We expected the Ministry to create ecosystem-based management plans for each high-risk park and then set detailed plans outlining key activities to protect park ecosystems. We expected the Ministry's detailed plans to include key ecosystem management activities including expected deadlines for completion of those activities.

We found the Ministry's detailed plans included:

- Health Index Action Plans: targeted action plans focused on improving ecosystems in parks.

In 2022, the Ministry identified ecosystem health in five provincial parks (Douglas, Good Spirit, Saskatchewan Landing, Buffalo Pound, and Danielson) as being below the minimum thresholds (see **Section 5.0**).³⁵

The Ministry developed targeted action plans for four of these parks (Douglas, Saskatchewan Landing, Buffalo Pound, and Danielson). We found these action plans included appropriate activities to improve the ecosystem health index score (e.g., grazing, prescribed burns) and deadlines for completion.

The Ministry had no documented action plans for ecosystem management activities in other parks to help sustain their health (i.e., prevent those parks' health index scores from declining). The Ministry indicated it informally planned to continue completing activities that it previously conducted at parks when it assessed the 2022 health index scores (e.g., continue grazing).

³⁴ Some of the missing approvals included the Park Manager, Landscape Protection Unit Director, and Park Management Services Executive Director.

³⁵ The Ministry of Parks, Culture and Sport did not include forest data in the Good Spirit Provincial Park 2022 health index calculations. Management indicated including this data would increase the park's health index above its minimum thresholds.

- **Fuel Management Plans:** plans outlining wildfire mitigation efforts, such as harvesting in grassland and forested parks, and prescribed burns in grassland parks.

We found the Ministry's expectations for the contents of these plans were appropriate (e.g., who is responsible, when and how to complete activities to address risks identified). The Saskatchewan Public Safety Agency (SPSA) generally leads the completion of these plans. The Ministry reviews and comments on the plans, and approves them. It can also request SPSA create fuel management plans for parks with identified wildfire risks.

For two fuel management plans tested, we found they both contained appropriate information (e.g., adequate deadlines to complete planned activities), but all expected senior management staff did not approve the plans.³⁶

The Ministry has fuel management plans for six provincial parks (five forested parks and one grassland park). We found the Ministry only plans prescribed burns at parks with grasslands (not forested parks), consistent with good practice. In forested parks, the Ministry uses other activities to manage wildfire risk such as forest harvesting and fuel breaks (gap in trees).

The Ministry does not have fuel management plans for 13 of its 18 forested parks. We could not tell whether the Ministry sufficiently planned actions to reduce wildfire risk in forested parks. This increases the risk of greater severity of wildfires should they occur.

- **Prescribed Burn Plans:** plan for setting fires to achieve specific ecological or land management objectives.

We tested three prescribed burn plans and found each followed Ministry guidelines (e.g., approved by the Ministry and the Saskatchewan Public Safety Agency, established roles and responsibilities).

- **Forestry Operating Plans:** forest management activities such as harvesting and tree planting.

We tested one forest operating plan (e.g., volume of trees to harvest, roads to construct) and found the plan consistent with Ministry guidelines and good practice and included deadlines to complete planned activities.

- **Unit Annual Plan:** the Landscape Protection Unit's 2024–25 annual plan outlined planned actions (e.g., monitor park ecosystem health, develop ecosystem-based management plans). This plan did not include deadlines (as included in other detailed plans).

Overall, the Ministry does not have fuel management plans for 13 forested parks as of May 2025.

³⁶ The Ministry of Parks, Culture and Sport's Park Management Services Executive Director and Landscape Protection Unit Director did not sign two fuel management plans tested.



Not having detailed plans for all high-risk parks increase the risk of inconsistent ecosystem management activities or not completing the right activities at the right time. Without sufficient fuel management plans for all forested parks, the Ministry may not appropriately reduce fuel sources, and forested parks may be at higher risk for wildfires.

3. We recommend the Ministry of Parks, Culture and Sport create detailed plans (e.g., fuel management plans) for all high-risk provincial parks.

4.5 Planned Ecosystem Management Activities Not Completed Timely

The Ministry of Parks, Culture and Sport has numerous planned ecosystem management activities in provincial parks but does not always complete these activities when expected.

The Ministry uses key ecosystem management activities such as:

- Grazing: using livestock (e.g., sheep, cows) or wildlife (e.g., bison) to eat specific vegetation in a controlled way to achieve ecological, agricultural, or conservation goals (e.g., control of invasive species, restore native vegetation, reduce fire fuel sources).
- Haying: strategically cutting and bailing hay from natural grasslands to support wildlife, improve plant diversity, and manage ecosystems.
- Prescribed burn: intentionally set fire to reduce the fuel source (e.g., dead wood, leaf litter), promote biodiversity (by allowing some plants to germinate), control invasive species, and maintain ecosystem health. See **Figure 8** and **Figure 9** for our observation of a prescribed fire at a provincial park.
- Forestry management: harvesting and tree planting.

We found the Ministry used the appropriate type of activities to protect park ecosystems consistent with good practice. Since the Ministry did not track completed activities centrally, it cannot readily produce information showing activities completed (see **Section 4.6**).

Figure 8—Observation of a Prescribed Burn

In spring 2025, we observed a prescribed burn at Rowan's Ravine Provincial Park, burning an area of 4.9 hectares (see **Figure 9**). The Ministry's goal was to reduce wildfire risks by removing accumulated dry vegetation. This technique also helps control invasive plants and shrubs, as well as rejuvenate native grasslands, which serve as food for numerous wildlife species, such as deer and elk.

An experienced team of 15 people from different agencies (e.g., Ministry of Parks, Culture and Sport; Canadian Wildlife Service; Sifton Volunteer Fire Department) conducted the burn. An incident commander led the team, working in collaboration with a safety officer, and several specialists, such as an igniter and pumper (responsible to extinguish the fire along the burn edges).

We observed a detailed safety meeting prior to the burn, discussing safety items such as evacuation routes, team roles, and weather conditions. We also observed the team using proper equipment, such as safety gear, radios, all terrain vehicles, and a fire truck. They thoroughly monitored the weather conditions (e.g., temperature, wind direction and speed) before and during the fire. The Ministry conducted the burn as expected, with no rogue fires and no smoke headed toward the nearest village two kilometres away.

Ministry specialists returned to the area approximately 45 days later to inspect results. They reported the burn consumed 80% of potential wildfire fuel sources (e.g., dry grass, litter) and noted a reduction in invasive species litter (e.g., certain leaves, stems, seeds) as well as the resprouting of native plants, such as chokecherry, and grasses, like little bluestem and wild flax.

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

Figure 9—Prescribed Burn in Progress

Source: Photo taken by the Office of the Provincial Auditor of Saskatchewan at Rowan's Ravine Provincial Park.

In 2022, the Ministry developed four targeted action plans to improve the parks ecosystem health index in some of the provincial parks below the Ministry's minimum threshold (i.e., Douglas, Saskatchewan Landing, Buffalo Pound, and Danielson). The action plans had 10 planned activities from 2022 to fall 2024. We tested all four action plans and found staff had not entered the results of six completed activities into the IT system by May 2025. See **Section 4.1** where we recommend the Ministry enter activities in its IT system timely.

At May 2025, we found the Ministry had not completed four planned activities (e.g., grazing, seeding native grasses, and a prescribed burn) in two provincial parks as outlined in the action plans. The Ministry noted it did not complete these due to a lack of resources or prioritizing other activities. It plans to adjust its action plans after reassessing provincial parks' health index scores in 2027. Without completing ecosystem management activities in accordance with planned deadlines, Ministry staff delay plans to protect park ecosystems, which could negatively impact ecosystem health.

4. We recommend the Ministry of Parks, Culture and Sport complete ecosystem management activities to protect provincial park ecosystems consistent with planned actions and deadlines.

4.6 Need to Centrally Monitor Ecosystem Management Activities Completed

The Ministry of Parks, Culture and Sport does not centrally track or monitor the completion of ecosystem management activities to protect provincial park ecosystems. This limits its ability to efficiently evaluate the effectiveness of its planned actions and whether staff completed activities as expected.



The Ministry issues recommendations in several of its plans and assessments (e.g., ecosystem-based management plans, range health assessments). Some recommendations include the Ministry conducting specific activities such as implementing or reducing grazing, planting trees, or using prescribed burns. For example, the Cypress Hills Interprovincial Park 2021 ecosystem-based management plan contained over seven pages of recommendations.

The Ministry does not centrally track or monitor these recommendations including who is responsible for taking action and when, and the status of implementation of the recommendations. We found staff were not aware of which recommendations had been started, were in progress, or completed.

Although the Ministry has a lot of ecosystem management activity data (e.g., number of hectares grazed, number of trees planted), it does not have a centralized tracking process for each activity conducted. As described in **Section 4.1**, the Ministry's IT system does not currently contain all data for completed activities. Landscape Protection Unit staff individually track data regarding those activities. Currently, the Ministry is unable to run complete reports from its IT system regarding various activities conducted (e.g., for monitoring). Rather, management must ask each staff for a list of completed activities.

The Landscape Protection Unit tracks progress against planned actions in the Unit's annual plan quarterly by manually gathering information. We found the Unit completed this tracking quarterly for 2024–25 and reported results to senior management. For example, the Ministry had 135 hectares of targeted grazing in five parks and had herbicide application service agreements to control weeds in three parks. However, these reports provide limited reporting as they only report activities completed, and not in comparison to the planned activities or explanations for any activities planned but not completed.

Without a centralized process to monitor ecosystem management activities, the Ministry risks not completing required activities, which can result in further deterioration of park ecosystem health. In addition, lack of readily available information for monitoring limits the Ministry's ability to make timely, evidence-based decisions efficiently, and to adjust plans as required. Not centrally tracking data (e.g., in IT system) also risks that information is lost when there is staff turnover.

5. We recommend the Ministry of Parks, Culture and Sport centrally monitor completion of planned ecosystem management activities to protect provincial park ecosystems.

4.7 Insufficient Reporting on Protection of Park Ecosystems

The Ministry of Parks, Culture and Sport has limited internal and public reporting on the outcomes of planned activities to protect provincial park ecosystems.

As described in **Section 4.6**, the Ministry has limited internal reporting and only reports on the results of activities completed by the Landscape Protection Unit quarterly to the Executive Director of Park Management Services.

The Ministry reports to the public through its annual report. It reports publicly on actions taken to increase a park's health index above the minimum threshold (e.g., haying and grazing activities, prescribed fires, seeding native grasses). Its reporting on these activities provides limited information (e.g., "significant ecological management actions completed with more than 43,000 hectares treated across five different parks").³⁷ It does not report which activities were undertaken (e.g., number of hectares grazed, number of trees planted).

Overall, the Ministry's targets are for each provincial park's health index to score above its minimum threshold (see **Figure 6**), and to have ecosystem-based management plans completed for all 12 natural environment parks by March 31, 2028 (see **Section 4.3**).

The Ministry does not report publicly on the targets to have each provincial park's health index above its minimum threshold and the actual results by individual park.

The Ministry reports the number of natural environment parks managed by park management plans in its annual report. As of March 31, 2025, the Ministry noted it had eight natural environment parks managed by ecosystem-based management plans.³⁸ However, as described in **Section 4.3**, based on our testing of these management plans, we found five complete plans, two draft plans, and one incomplete plan missing at least 100 pages.

Reporting is important not only to enhance accountability but also to educate the public about conservation initiatives and how they can help to protect park ecosystems. **Figure 10** provides some examples of potential performance measures the Ministry should consider reporting based on good practice.

Figure 10—Examples of Potential Performance Measures for Reporting

Performance Measure	Reporting Frequency
Area burned with prescribed fires	Annually
Species-at-risk indicators (e.g., number of each type of species, occupancy in critical habitats)	10 years
Number and description of critical habitats identified in parks	10 years
Hectares managed by each activity (e.g., grazing, prescribed fires)	Annually
Partnerships with local and Indigenous communities	Annually
Consultations with Indigenous communities performed	Annually
Park Ecosystem Health Index for each provincial park compared to minimum target	5 years

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

The Ministry also reports quarterly to the Federal Government on a project to plant trees in provincial parks. We observed it reported the data (e.g., locations, number of trees planted, size of planting sites) as expected to the Federal Government for the quarter-ended June 30, 2024.

³⁷ Ministry of Parks, Culture, and Sport, *Annual Report 2024–25*, p. 10.

³⁸ Ibid.



Without adequate internal reporting on ecosystem health and conservation activities in provincial parks, the Ministry may not have sufficient information to make informed decisions (e.g., allocation of resources). Without adequate public reporting on ecosystem health and conservation activities in provincial parks, the Ministry may not sufficiently build conservation awareness among visitors.

6. We recommend the Ministry of Parks, Culture and Sport report to senior management and the public on key ecosystem management activities taken to protect provincial parks.

4.8 Need to Formalize Factors Considered and Retain Evidence of Indigenous Consultations

The Ministry of Parks, Culture and Sport needs to formalize the factors (e.g., methods to identify Indigenous communities that might be affected by management decisions) it considers when determining which Indigenous communities it consults with before planning and implementing activities to protect provincial park ecosystems. It also needs to retain evidence of its consultations.

The Ministry of Government Relations requires ministries to follow the Government of Saskatchewan's *First Nation and Métis Consultation Policy Framework* (Framework) when determining which activities impact Indigenous communities and require consultation.^{39,40}

When assessing ecosystem-based management plans, we found the Ministry consulted with Indigenous communities for four of seven plans tested. The Ministry did not document the processes used to conduct the consultations (i.e., who it consulted with and why).

The Ministry also consults Indigenous communities when implementing forestry activities but does not maintain documentation on how it chose those communities and how it conducted the consultations. For example, the Ministry consulted Indigenous communities in 2024 for its forest operating plans in Meadow Lake and Duck Mountain Provincial Parks. The Ministry told us it used a radius of at least 100 kilometres surrounding these parks to identify which Indigenous communities to consult. We found the Ministry used this radius for one of the consultations but did not have documented rationale for using a 100-kilometre radius. The Provincial Government's Framework does not prescribe any radius. Management indicated it consulted with Government Relations to determine this distance, but it did not have documented support for the radius used or for these consultations.

Transparent consultation is important because the Ministry's decisions regarding activities to protect provincial park ecosystems may lead to Indigenous communities' inability to exercise their Treaty rights to conduct traditional uses, such as hunt, fish, and trap for food.

Formalizing consultation processes with Indigenous communities who may be significantly affected by activities to protect provincial park ecosystems can help to promote understanding, transparency, and credibility of the Ministry's processes.

³⁹ The 2024 *First Nation and Métis Consultation Policy Framework* was in place at the time of our audit.

⁴⁰ According to *The Constitution Act*, the Provincial Government has a legal duty to consult with, and accommodate, as appropriate, First Nation and rights-bearing Métis communities before making a decision that has the potential to impact Aboriginal or treaty rights adversely.

7. We recommend the Ministry of Parks, Culture and Sport formalize factors it considers when determining which Indigenous communities to consult with when planning activities to protect provincial park ecosystems.

For consultations it undertakes, the Ministry sends letters to Indigenous communities and invites them to respond with concerns. The Ministry then assesses responses and communicates the Ministry's decisions about planned activities to these Indigenous communities.

For the consultations tested where the Ministry had evidence of letters it sent, we found the Ministry:

- Sent adequate information to Indigenous communities (outlined planned activities and dates, possible disturbances to the area, response date)
- Received and assessed responses but did not formally track these (e.g., in a spreadsheet)
- Sufficiently communicated the Ministry's decision to Indigenous communities about its planned activities

We found the Ministry did not retain evidence of the letters sent and received from Indigenous communities for consultations for three of four ecosystem-based management plans. For the consultations for the two forest operating plans tested, the Ministry also did not keep evidence of the letters sent and received from Indigenous communities for one of the plans.

We were unable to evaluate the Ministry's assessment of responses for the consultation process where the Ministry did not retain evidence of the letters sent and received from Indigenous communities.

Without retaining sufficient evidence of consultations with Indigenous communities, the Ministry cannot demonstrate it followed transparent processes consistent with the Government of Saskatchewan's Framework.

8. We recommend the Ministry of Parks, Culture and Sport retain sufficient evidence of consultations with Indigenous communities related to protecting provincial park ecosystems.

4.9 Qualified Staff Conserve and Protect Provincial Parks

The Ministry of Parks, Culture and Sport uses qualified staff to protect provincial park ecosystems and provides adequate training (e.g., on prescribed burns).



At May 31, 2025, the Landscape Protection Unit had six permanent staff members (five staff and one director) who conduct ecosystem assessments and lead the protection and conservation of park ecosystems. The Ministry requires these staff to have at least a bachelor's degree in environmental sciences, ecology, natural resources management, forestry, or similar areas, or equivalent experience.⁴¹

We reviewed the qualifications of five staff and found they all possess relevant education and experience in conservation and natural resource management. We found one staff has a related certificate, one has a bachelor's degree, one has a master's degree, and two have doctorates in areas relevant to conservation.

We found the Landscape Protection Unit supports staff with training opportunities, including training on prescribed burns in collaboration with other agencies, such as the Canadian Prairies Prescribed Fires Exchange.

We found the Ministry does not have up-to-date job descriptions for two of the six staff members; however, we did not find any indication that staff were not aware of their current roles and activities the Ministry expected them to perform.

Using qualified staff for key ecosystem protection and conservation activities (e.g., conducting ecosystem health assessments, forest management activities) allows the Ministry to appropriately identify risks related to the management of park ecosystem health and take action.

5.0 PROVINCIAL PARKS AS OF MAY 2025

The Ministry of Parks, Culture and Sport protects ecosystems in 12 natural environment parks, 11 recreation parks, four wilderness parks, and nine historic parks as of May 2025.

Park Type and Name	Established	Health Index Score (2022) ^A	Ecosystem-Based Management Plan Created as of May 31, 2025
Natural Environment Parks			
Cypress Hills Provincial Park	1931	3.3	Yes
Douglas Provincial Park	1973	2.6	Yes^B
Duck Mountain Provincial Park	1931	3.6	—
Good Spirit Lake Provincial Park	1931	2.9	Yes
Greenwater Lake Provincial Park	1932	3.7	—
Lac La Ronge Provincial Park	1939	3.8	Yes^C
Makwa Lake Provincial Park	1986	4.0	Yes
Meadow Lake Provincial Park	1959	3.8	—
Moose Mountain Provincial Park	1931	3.5	Yes^D
Narrow Hills Provincial Park	1934	3.5	Yes^D
Porcupine Hills Provincial Park	2018	3.9	—
Saskatchewan Landing Provincial Park	1973	2.3	Yes

⁴¹ The Ministry of Parks, Culture and Sport requires one staff position to have a technical diploma in forestry and requires other staff to have professional designations in either forestry or agrology.

Park Type and Name	Established	Health Index Score (2022) ^A	Ecosystem-Based Management Plan Created as of May 31, 2025
Recreation Parks			
Blackstrap Provincial Park	1986	2.5	–
Buffalo Pound Provincial Park	1963	2.4	–
Candle Lake Provincial Park	1986	3.8	–
Crooked Lake Provincial Park	1986	2.5	–
Danielson Provincial Park	1971	2.3	Yes^B
Echo Valley Provincial Park	1960	2.6	–
Great Blue Heron Provincial Park	2013	3.6	–
Katepwa Point Provincial Park	1931	2.6	–
Pike Lake Provincial Park	1960	2.6	–
Rowan's Ravine Provincial Park	1960	2.6	–
The Battlefords Provincial Park	1960	3.3	–
Wilderness Parks			
Athabasca Sand Dunes Provincial Park	1992	3.3	–
Clarence-Steepbank Lakes Provincial Park	1994	3.7	–
Clearwater River Provincial Park	1986	3.8	–
Wildcat Hill Provincial Park	1992	4.0	–
Historic Parks			
Cannington Manor Provincial Park	1986	Not Applicable (N/A)	–
Cumberland House Provincial Park	1986	N/A	–
Fort Carlton Provincial Park	1986	N/A	–
Fort Pitt Provincial Park	1986	N/A	–
Last Mountain House Provincial Park	1986	N/A	–
St. Victor Petroglyphs Provincial Park	1986	N/A	–
Steele Narrows Provincial Park	1986	N/A	–
Touchwood Hills Post Provincial Park	1986	N/A	–
Wood Mountain Post Provincial Park	1986	N/A	–

Source: Adapted from information provided by the Ministry of Parks, Culture and Sport.

^A Park ecosystem health index (health index). Shaded cells show parks scoring below the Ministry's 2027 minimum target (**Figure 6**).

^B The Ministry has a combined ecosystem-based management plan for Douglas and Danielson Provincial Parks and surrounding area.

^C Incomplete plan

^D Draft plan

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Chapter 13

Saskatchewan Municipal Board—Providing Timely and Supported Municipal Appeal Decisions

1.0 MAIN POINTS

The Saskatchewan Municipal Board is responsible for hearing appeals regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners). This includes appeals relating to property assessments (e.g., assessed value) and planning and development (e.g., proposed subdivision rejection). In 2024, the Municipal Board received 356 appeals (334 property assessment appeals and 22 planning and development appeals).

We audited the Saskatchewan Municipal Board's processes to provide timely and supported appeal decisions and found it had effective processes, except it needs to:

- Periodically analyze key stages of the appeal process to identify where delays occur and take action to address issues (e.g., staff availability). We found appeals at various stages (e.g., case management, waiting to have a hearing scheduled) taking longer than the Municipal Board's expectation. For example, three appeals have each taken 288, 320, and 337 days to reach the hearing date. Analyzing delays at key stages can help appeals to meet the expectation of the entire appeal process taking 200 days.
- Monitor appeals in case management taking more time than expected. Monitoring appeals which are close to or exceeding the 20-day target for case management may identify unnecessary delays. Four appeals tested found case managers did not document reasons for delays (case management took 32–74 days). For two of these appeals, Board management determined case management was not needed and the appeals could move straight to scheduling.
- Require board members to annually sign-off on having read its code of conduct, including declaring any conflicts of interest. This requirement can decrease the risk of bias, either real or perceived, in decisions issued.
- Enhance public reporting by including the status of property assessment appeals in its annual report.
- Regularly update its appeal guidance to be consistent and fully aligned with legislation. We found various policies and procedures for handling appeals not consistently updated to ensure alignment with legislation. Regular updates can decrease the risk legislative requirements may not be met or followed consistently during appeals.

Effective processes to provide timely and supported appeal decisions help to demonstrate the Municipal Board's credibility and impartiality, and ensure decisions are made fairly and consistently.



2.0 INTRODUCTION

We audited the Saskatchewan Municipal Board's processes to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities (e.g., cities, towns, rural municipalities) and other parties (e.g., property owners).

We focused our audit on municipal property assessment appeals and planning and development appeals.

A municipal property assessment appeal is submitted to the Municipal Board when a party disagrees with a decision from the first level of appeal agency (e.g., local boards of revision). A property assessment is appealable if a perceived error (e.g., assessed value, classification) exists.¹ A planning and development appeal challenges decisions made by various parties (e.g., development appeal board, municipalities) related to land use and development (e.g., zoning, development permits).²

2.1 Municipal Appeals in Saskatchewan

The Ministry of Government Relations, municipalities, Saskatchewan Assessment Management Agency, local boards of revision, the Saskatchewan Municipal Board, and property owners are the key parties involved in municipal property assessment and planning and development appeals in Saskatchewan. **Figure 1** summarizes their roles and responsibilities.

Figure 1—Key Parties in Appeals for Municipal Property Assessments and Planning and Development

Key Parties	Roles and Responsibilities in Property Assessment Appeals	Roles and Responsibilities in Planning and Development Appeals
Provincial Government	Ministry of Government Relations, along with the Ministry of Finance, govern the provincial property tax system by establishing: <ul style="list-style-type: none">• Assessment policies• Municipal tax parameters• Education tax rate policies• Other laws and regulations regarding property assessment	Ministry of Government Relations approves subdivisions for most municipalities (except larger cities) ^A
Municipalities (e.g., towns, cities, rural municipalities)	Administer the property tax system: <ul style="list-style-type: none">• Set municipal tax rates• Bill and collect property taxes	Make initial planning and development decisions (e.g., issuing permits, enforcing zoning bylaws)
Saskatchewan Assessment Management Agency (SAMA)	Independent agency that provides property assessment services on behalf of most municipalities in Saskatchewan. Some municipalities (i.e., Regina, Saskatoon, Prince Albert, Swift Current) provide their own property assessment services. Administers the property assessment system, including the classification and establishment of assessed values for all properties province wide. SAMA's role in the appeal process is to prove the accuracy of its assessments.	N/A—not involved in planning and development appeals

¹ Government of Saskatchewan, *Assessment Appeals Guide in Saskatchewan for Citizens*, p. 3. Property tax levies are not appealable to the Saskatchewan Municipal Board.

² Saskatchewan Municipal Board, *Annual Report 2024*, p. 13.

Key Parties	Roles and Responsibilities in Property Assessment Appeals	Roles and Responsibilities in Planning and Development Appeals
Agency responsible for first level of appeal (e.g., local boards of revision appointed by municipal councils)	Local boards of revision provide the first level of appeal to property owners if they disagree with their property assessment or believe their property is incorrectly classified based on their current use	Specific agency (i.e., local development appeal board or an authorized subdivision approval authority) provides first level of appeal
Saskatchewan Municipal Board	Hears appeals from municipalities or property owners disagreeing with the accuracy of the property assessment or classification that SAMA or the specific city (with its own assessment services) determined after engaging with local boards of revision Parties can appeal Saskatchewan Municipal Board decisions to a higher court (i.e., Saskatchewan Court of Appeal)	Hears appeals from parties (e.g., developers, property owners) who disagree with the decisions of the first level of appeal (i.e., local development appeal board or an authorized subdivision approval authority) Parties can appeal Saskatchewan Municipal Board decisions to a higher court (i.e., Saskatchewan Court of Appeal)
Property owners	File appeals if they disagree with their property assessment or believe their property is incorrectly classified based on current use Property owners can hire agents and lawyers, at their own cost, to represent them during the appeal process	Initiate planning and development appeal if they disagree with the decision of a municipality or the Ministry of Government Relations

Source: Office of the Provincial Auditor of Saskatchewan.

^A *The Planning and Development Act, 2007*, (section 13), grants the cities of Estevan, Lloydminster, Moose Jaw, North Battleford, Prince Albert, Regina, Saskatoon, Swift Current, Weyburn, and Yorkton status as subdivision approval authorities.

Under *The Municipal Board Act*, the Saskatchewan Municipal Board, an administrative tribunal, is responsible for hearing appeals regarding property assessments, planning and development, road maintenance, municipal boundaries, fire prevention, and any other issues referred by the Minister of Government Relations or through legislation.^{3,4}

The Municipal Board uses various committees to handle appeals. Board members serve on committees to hear and make decisions on municipal appeals. Its two most active committees are the Assessment Appeals Committee, which receives approximately 90% of the annual appeals submitted to the Municipal Board for consideration, and the Planning Appeals Committee. These two committees were the focus of our audit.

The **Assessment Appeals Committee** is a second level of appeal for appellants (i.e., party filing appeal), including for municipalities, when they disagree with decisions of the local board of revision regarding property assessments.⁵ This Committee also hears some appeals directly when not heard by a local board of revision, such as consolidation appeals (e.g., owner has multiple properties in different municipalities), or some appeals involving commercial or industrial property (must be assessed at more than \$1 million).

The **Planning Appeals Committee** is the provincial level of appeal for appellants who disagree with decisions by local development appeal boards or authorized subdivision approval authorities regarding issues such as zoning or development permits.^{6,7}

³ An administrative tribunal is a government-established board, commission, appeal committee, or other administrative body to assist in carrying out its decision-making responsibilities.

⁴ Saskatchewan Municipal Board, *Annual Report 2024*, p. 3.

⁵ The local board of revision is appointed by each municipality to hear appeals related to property tax assessments and local improvement assessments.

⁶ A local development appeals board is a body appointed by municipal councils to hear appeals related to development-related decisions, such as zoning and development permits.

⁷ The Ministry of Government Relations' Community Planning Branch acts as the authorized subdivision approval authority for most of Saskatchewan (excluding 10 cities).



Located in Regina, the Municipal Board employs seven full-time equivalent staff (e.g., legal coordinator, scheduler), including three full-time board members (e.g., chair) for a total of 10 full-time equivalents as of June 30, 2025. It also has five part-time board members throughout the province.⁸

The Municipal Board receives funding from the Ministry of Government Relations. In 2023–24, the Municipal Board spent \$1.3 million handling appeals and collected \$218,000 in revenue (2022–23: \$1.5 million spent; \$283,000 collected).⁹

2.2 Risks Associated with Unfair Appeal Processes

During appeals, all parties expect a fair process and to receive impartial treatment and unbiased outcomes. An effective appeal process resolves issues in a timely and objective way.

Delays in appeals can create uncertainty for municipalities and appellants, and may significantly impact all parties financially.

If an administrative tribunal, like the Saskatchewan Municipal Board, acts outside of its jurisdiction or fails to act reasonably, a higher court (i.e., Court of Appeal) may overturn its decision. The matter would then be sent back for redetermination. In very rare cases, the court may replace the tribunal's findings with its own.

Effective processes to provide timely and supported appeal decisions regarding disputes between municipalities (e.g., towns, cities, rural municipalities) and other parties (e.g., property owners) help to ensure decisions are made fairly, consistently, and in accordance with legislation. It also helps the Municipal Board demonstrate credibility and impartiality thereby upholding public confidence in its decision-making process.

3.0 AUDIT CONCLUSION

We concluded, for the period ended June 30, 2025, the Saskatchewan Municipal Board had, other than the following areas, effective processes to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners).

Saskatchewan Municipal Board needs to:

- **Monitor appeals in case management taking more time than expected**
- **Periodically analyze key stages of the appeal process to identify necessary actions to address delays**
- **Require board members to annually sign-off on having read its code of conduct, including declaring any conflicts of interest**

⁸ Information provided by Saskatchewan Municipal Board.

⁹ Saskatchewan Municipal Board, *Annual Report 2024*, p. 17.

- Publicly report information on the status of property assessment appeals
- Regularly update its appeal guidance to be consistent and fully aligned with legislation

Figure 2—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Saskatchewan Municipal Board had effective processes, for the period ended June 30, 2025, to provide timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties (e.g., property owners).

Audit Criteria:

Processes to:

1. Set appeals framework

- Set policies and procedures for handling appeals that align with good practice and legislation
- Provide ready access to clear information on appeals (e.g., who can appeal, how to appeal, standard forms, hearing process)
- Use qualified and impartial staff (e.g., Municipal Board members) to handle appeals

2. Conduct impartial and timely hearings

- Confirm completeness of notice of appeal (e.g., clear explanation of issues, appropriate communication)
- Use case management to facilitate the appeal process
- Assign appeals to impartial Municipal Board members
- Schedule appropriate hearings using reasonable formats (e.g., written, virtual, in-person)
- Carry out hearings
- Issue timely and supported decisions

3. Monitor performance of the appeal process

- Respond to complaints timely
- Analyze key performance information (e.g., timeliness of hearings, number of appeals, number of overturned decisions by higher court)
- Take action based on trends and recurring issues for systemic improvement
- Periodically report key performance information 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 Saskatchewan Municipal Boards'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. Municipal Board management agreed with the above criteria.

We examined the Municipal Board's legislation, policies and procedures, website, and other key documents relating to providing timely and supported appeal decisions regarding disputes arising between Saskatchewan municipalities and other parties. We also interviewed key Municipal Board staff and observed an in-person hearing. We tested a sample of appeals to assess whether appeal decisions were timely and supported. In addition, we used an independent consultant with subject matter expertise in the area to help us identify good practice and assess the Municipal Board's processes.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Guidance Not Consistent and Fully Aligned with Legislation

The Saskatchewan Municipal Board uses various policies and procedures for handling appeals; however, these are not updated consistently to ensure alignment with legislation. It also outlines its policies and procedures in several manuals, which are not reviewed and updated concurrently.



The Municipal Board has an overarching Board Policy Manual that includes procedures for its meetings, board chair responsibilities, code of conduct, and procedures for each committee.

The Municipal Board uses various procedures outlined in separate manuals to guide its work on assessment and property appeals. See **Figure 3** for a description of each manual. We found these manuals align with good practice.

Figure 3—Description of Manuals Used to Guide Work on Handling Appeals

Rules of Procedures for Hearings for All Committees: includes 17 rules of procedures for all committees covering areas such as filing hearing material, pre-hearing conferences, non-attendance at a hearing, conduct of hearing, and recordings and transcripts.

Case Management Procedure Manual: includes detailed procedures for conducting case management with a checklist of items that should be discussed during case management meetings with the parties involved in an appeal (see **Section 4.6** for further details on case management).

Hearing and Decision Procedure Manual: includes detailed procedures for scheduling a hearing, preparing for a hearing (e.g., room set-up, panel chair responsibilities), post-hearing deliberations, types of evidence, and writing and issuing decisions.

Source: Adapted from Saskatchewan Municipal Board manuals.

The Municipal Board also has detailed procedures for staff to follow on property assessment and planning and development appeals, which include requirements set out in legislation.¹⁰

For example, legislation requires:

- Notice of appeals to be received within 30 days after the appellant is served with a decision from a board of revision or development appeals board
- Appellants to be granted one 14-day extension to perfect a notice of appeal
- Appellant to pay appeal fees

However, we found not all its manuals contain consistent information for committees to follow. For example, we found the Planning Appeals Committee Procedure Manual does not include all types of appeals as noted in legislation—such as appeals relating to development permits issued pursuant to *The Global Transportation Hub Authority Act*.

We also found the Planning Appeals Committee procedures within the Board Policy Manual have not been updated since 2001. In addition, the content in the Board Policy Manual does not fully align with the guidance in the manuals referenced in **Figure 3**, and does not always align with legislation (e.g., manuals included a different number of days for appeal deadlines).

Not consistently updating guidance regularly increases the risk legislative requirements may not be met or followed during appeals.

1. We recommend the Saskatchewan Municipal Board update its appeal guidance to be consistent and fully aligned with legislation.

¹⁰ Legislation includes, but not limited to *The Municipalities Act*, *The Municipal Board Act*, *The Planning and Development Act*, *The Cities Act*, *The Northern Municipalities Act*, 2010.

4.2 Annual Code of Conduct Review and Conflict of Interest Declaration Needed

The Saskatchewan Municipal Board has a code of conduct policy for its board members; however, it does not require its board members to review and sign the code of conduct annually, including declaring potential conflicts of interest.

The Municipal Board's code of conduct policy for its board members, which includes details on conflicts of interest and bias, aligns with good practice and *The Municipal Board Act*. As shown in **Figure 4**, the policy outlines nine areas of consideration. We found it clearly written, easy to understand, and included detailed descriptions, definitions, and examples in each area.

Figure 4—Details of Saskatchewan Municipal Board Code of Conduct Policy

Conflict of Interest and Bias: members should strive to conduct themselves in a manner that does not create bias nor raise a reasonable apprehension of bias.

Independence: members should fulfill their duties and responsibilities free of influence from any person, interest group, or the political process. Upon appointment to the board, a member should review all organizational memberships, and consider resigning from membership in organizations having a partisan interest in issues that may come before the board.

Impartiality and Objectivity: members should not prejudice a case.

Pecuniary Interest, Personal Interest, or Perception of Bias: refers to *The Municipal Board Act* (which outlines what is considered a conflict of interest) and provides definitions and examples. The policy indicates what should be done when a conflict of interest happens (e.g., inform the board chair immediately, refrain from participation in any discussion of a matter before the board).

Competence and Knowledge: members should foster their professional competence and knowledge.

Diligence: members should perform their duties and responsibilities fully and diligently. Members should conduct hearings as expeditiously as the circumstances and considerations of fairness permit.

Courtesy, Discretion, and Integrity: members should treat each person who appears before them with dignity and respect. Members should endeavour to maintain the integrity of the decision-making process.

Collegiality: members should foster a collegial approach in performing their official duties and responsibilities; accordingly, they should assist colleagues through the exchange of views, information and opinions in a spirit of respect for the special skills and qualities of each board member.

Outside Activities: members should not engage in any outside activities that could have the effect of bringing disrepute upon themselves or the board.

Source: Adapted from Saskatchewan Municipal Board Policy Manual.

The Municipal Board does not have a formal process for its eight board members to declare conflicts of interest.

The Municipal Board assigns board members to various panels to hear appeals. It will remove a board member and assign a different board member to the panel if the member has a conflict of interest, or if requested due to a perceived conflict of interest. For example, during our testing of nine appeals, we found one board member removed from one appeal panel at the request of an appellant due to a perceived conflict of interest. We did not identify any additional instances of conflicts of interest.

Good practice recommends board members, upon appointment and annually thereafter, review and sign-off on a code of conduct, including a conflict-of-interest declaration, to confirm they are aware of and have managed any conflicts of interest that could affect their decision-making.



Not requiring board members to annually review and sign-off on the code of conduct increases the risk of bias, either real or perceived, in decisions issued.

2. We recommend the Saskatchewan Municipal Board have board members annually review and sign-off on its code of conduct, including declaring any conflicts of interest.

4.3 Ready Access to Clear Information on Appeals Provided

The Saskatchewan Municipal Board provides parties involved in an appeal (i.e., appellants, respondents) with ready access to information on the appeal process that is clear and easy to understand.

Good practice indicates accessibility as one of the key elements of a fair appeal process. An accessible appeal process is one that is easily found and understood by individuals in a format and language they understand.¹¹

We found the Municipal Board publishes key information about the appeal process on its website.¹² We found the information clear, easily understandable, and contains sufficient detail to understand the appeal process.

For example, the website includes:

- Eligibility criteria for each appeal type
- How to apply—includes detailed steps on how to apply along with the fee structure and links to notice of appeal forms
- Appeal process—sets out what happens after an appeal is filed (e.g., case management, submission deadlines, hearing types, decision timeframe)
- Relevant legislation for each type of appeal

We also found, upon request, the Municipal Board makes presentations to its partners to help inform appellants and respondents of roles and obligations. For example, in April 2025, the Municipal Board presented to the Saskatchewan Assessment Management Agency an overview of its mandate and structure, committee statistics (e.g., appeals received, withdrawn, decided, to be heard), the appeal process, and the conduct of hearings.

Providing parties with clear, accessible, and understandable information on the appeal process helps ensure parties have a fair, transparent resolution.

¹¹ Ombudsperson British Columbia, *Quick Tips: Leading Practices in Conducting Appeals*, p. 1.

¹² www.saskatchewan.ca/government/municipal-administration/appealing-decisions-made-by-municipalities (29 September 2025).

4.4 Qualified Personnel Handle Appeals

The Saskatchewan Municipal Board has qualified personnel to handle appeals and to conduct hearings.

The Municipal Board had seven staff responsible for handling appeals as of June 2025. The Municipal Board's job descriptions set out qualifications and experience required for staff handling appeals (e.g., receiving applications, scheduling, reviewing decisions). We found it uses qualified staff to handle appeals. We tested four staff who each had the required qualifications (e.g., bachelor's degree in business/public administration) and experience required for their position.

The Municipal Board had eight board members responsible for hearing appeals as of June 2025. *The Saskatchewan Municipal Board Member Qualification Regulations, 2003*, sets out the requirements for appointment to the board. For example, the Regulations note a board member must be at least one of the following:

- A member in good standing in an accounting profession;
- A member in good standing in other associations such as Law Society of Saskatchewan, or;
- A holder of a rural or urban municipal administrator's certificate.

It also notes its board members must have experience in conducting public hearings, appeals, or meetings that involve hearing submissions from local authorities and the public.

For the four board members tested, each met the requirements of the Regulations.

Upon hiring, the Municipal Board provides its board members and staff with training material (e.g., onboarding manuals) augmented with on-the-job training. For example, members are invited to attend one or two hearings, depending on their previous experience, to observe and learn the Municipal Board's processes.

We found the onboarding manuals included relevant information related to the Municipal Board's processes (e.g., rules of procedures for hearings, writing and reviewing decisions, other staff checklists).

We also found the Municipal Board provides staff with other additional training including from other entities (e.g., Foundation of Administrative Justice). We found staff attended appropriate training for their positions (e.g., legal coordinator attended Principles of Administrative Justice and Interpreting Legislation courses in 2025).

Having qualified staff and board members handling appeals and conducting hearings help to ensure parties receive a fair appeal process.



4.5 Notice of Appeal Completeness Confirmed and Acknowledged Timely

The Saskatchewan Municipal Board reviews notices of appeal to confirm completeness and sends timely acknowledgment (i.e., within 14 days) to appellants.

Staff have 14 days to conduct an initial review of, and to acknowledge, an appeal. During the review, staff confirm appellants submitted all necessary documentation (e.g., assessment notice for assessment appeals) including payment, as well as notice of appeal form correctly completed and within 30 days of a local board of revision decision. Staff follow up via email if appellants are missing documents (e.g., assessment notice). The Municipal Board considers a notice of appeal complete once it receives both the notice of appeal form and payment.

The Municipal Board also has the option of sending a ‘Perfection Request,’ which is a formal request to amend/correct the notice of appeal—used generally when the grounds of the appeal are deemed insufficient (i.e., explanation of issue unclear).

Our testing of nine appeals (seven assessment appeals and two planning appeals) found:

- Six appeals were complete and included all relevant information when the appellant submitted the application.
- Three appeals were incomplete. Staff appropriately followed up on the missing information.
- All nine appeals clearly explained the issues.
- Staff acknowledged receipt of all nine appeals with appellants within 14 days (from 0–10 days).

Confirming completeness of notices of appeal and timely acknowledgement of their receipt helps facilitate a timely, fair, and transparent appeal process.

4.6 Case Management Not Always Timely

The Saskatchewan Municipal Board uses case management to assist parties with appeals to create more efficient hearings, but this is not always occurring within targeted timeframes.

As noted in **Section 4.1**, the Municipal Board’s Case Management Procedure Manual aligns with good practice. The purpose of case management is to have the Municipal Board’s case manager meet and work with the parties to clarify the grounds of appeal, determine hearing format (in-person, written, virtual), review jurisdictional issues, discuss preliminary matters, and discuss confidentiality of information.

As noted in **Figures 7 and 8**, the Municipal Board typically receives over 600 assessment appeals in a year and about 20 planning appeals. The Municipal Board assigned two board members responsibility for case management—one for assessment appeals, the other for

planning appeals. These members can delegate case manager duties to other board members as needed. The Municipal Board expects case management to take approximately 20 days once the notice of appeal is acknowledged and the appeal is sent to the case manager (i.e., board member).

We found case managers are not always conducting case management timely.

For 13 appeals tested (11 assessment appeals and two planning appeals), we found:

- Five appeals in case management took less than 20 days (ranged from 4–12 days).
- Eight appeals in case management took over 20 days.
 - Four appeals (case management ranged from 52–191 days) where we found the reasons for longer case management reasonable (e.g., Municipal Board waiting for decision on a similar case, parties negotiating independently).
 - Four appeals (case management ranged from 32–74 days) where we found case managers did not document reasons for the delays (e.g., in two appeals, when the appellant asked the Municipal Board for a status update, the case manager determined no case management was needed and moved straight to scheduling).

We found the Municipal Board uses a case management tracking spreadsheet for assessment appeals, but it does not always update this spreadsheet (e.g., missing dates, missing board member assignments). The Municipal Board does not track the status of case management for planning appeals. We also found the Municipal Board does not always follow up with case managers who are close to or have exceeded the 20-day target for case management.

Without adequately monitoring appeals in case management and following up on those taking more than 20 days, the risk of delays in scheduling hearings increases. As a result, appeals may not be heard within a reasonable timeframe thus delaying a decision.

3. We recommend the Saskatchewan Municipal Board monitor and follow up on property assessment and planning and development appeals in case management taking more time than expected.

The Municipal Board should also periodically analyze key stages of its appeal process, such as its case management process, to determine whether it needs to take action to address delays (see **Recommendation 4**).

4.7 Hearings Scheduled Based on Availability and in Format Requested but Not Always Timely

The Saskatchewan Municipal Board schedules hearings based on availability of panel members (i.e., board members) and parties, and in the format agreed to by the parties but scheduling does always occur timely.



A hearing is scheduled after the case manager notifies the scheduler the case is ready for a hearing. The Municipal Board's Hearing and Decision Procedure Manual sets out detailed steps used to schedule hearings. For example, the scheduler will:

- Confirm panel member availability and determine roles (i.e., panel chair, decision writer, panel member) to ensure balanced workloads
- Consult parties (appellant, respondent) for availability based on preselected hearing dates
- Use hearing format (virtual, in-person, written) agreed upon during case management

We found the scheduler maintains a spreadsheet to track and assign board members to appeals. It includes each working day of the month and sets out the details of the appeals on each day such as the time, city, location, type (written, virtual, in-person), committee (e.g., Assessment Appeals Committee, Planning Appeals Committee), appeal number, appellant, respondent, and the role (e.g., decision writer, panel chair) of each member for the appeal.

The Municipal Board expects scheduling to occur within seven days after the case manager notifies the scheduler the appeal is ready for a hearing.

For nine appeals tested, we found:

- Seven appeals took 24–137 days after the case manager notified the scheduler for the hearing to be scheduled therefore lengthening the total appeal process for certain appeals (see **Section 4.12** for instances where appeals took longer than expected). Management indicated delays were due to capacity of decision writers, capacity of respondent staff (e.g., respondents who appear frequently for hearings cannot be scheduled back-to-back), and other work of the Municipal Board (e.g., Local Government Committee, inter-municipal disputes).
- All nine appeals held in the format agreed to by the parties (four written, four in-person, one virtual).

While management provided reasonable explanations for the delays, we suggest the Municipal Board inform parties during case management whether it is experiencing scheduling delays. The Municipal Board should also periodically analyze key stages of its appeal process to determine whether it needs to take action to address delays (see **Recommendation 4**). For example, if the Municipal Board identifies challenges with scheduling timely hearings, it could make changes to improve panel member availability (e.g., hire additional board members).

Timely scheduling of hearings help to avoid unnecessary delays and ensure appeals are heard within a reasonable timeframe.

4.8 Relevant Hearing Information Provided to All Parties Timely

The Saskatchewan Municipal Board sends sufficient notices of hearing to all parties (appellant, respondent), receives submissions of evidence from the parties, and provides hearing books to all parties and panel members within expected timeframes to help ensure hearings are carried out as scheduled.

The Municipal Board has well-defined procedures for issuing the notice of hearing to all parties, receiving evidence, and providing the hearing book to all parties and panel members. **Figure 5** provides a brief description of this process.

Figure 5—Brief Description of Hearing Information Provided

- Once a hearing is scheduled, staff send a 'notice of hearing' email to all parties with the date, time, location, and panel members for the hearing. It also includes an information sheet (e.g., on the appeal process such as hearing formats, what can be presented as evidence, and when to expect a decision), submission template (outline for the submission with guidance on what each section should contain), and a sample submission. The Municipal Board expects staff to prepare and send this email at least 60 days prior to the hearing.
- The Municipal Board gives the appellant 45 days prior to the hearing (40 days prior to February 2025) to submit any evidence related to the appeal and the respondent 30 days prior to the hearing to respond to the appellant. The appellant has 23 days prior to the hearing to provide the last word.
- Once the Municipal Board receives all submissions, staff send the hearing book to all parties and the panel members. The hearing book is the record book (complete record that was before the lower appeal board [e.g., local board of revision], notice of appeal to the Municipal Board, case management notes) and submissions. The Municipal Board expects staff to share the hearing book with the parties and panel members at least 14 days prior to the hearing date.

Source: Adapted from information provided by Saskatchewan Municipal Board.

We found the notice of hearing contained sufficient information about the hearing and the hearing process. We also found the hearing notice, submission of evidence, and provision of hearing book processes to be aligned with good practice.

For nine appeals tested (seven assessment appeals and two planning appeals), we found:

- Notice of Hearing provided to all parties at the same time (via email)
- Notice of Hearing sent at least 60 days prior to hearing for all nine appeals
- Submissions received from appellant and respondent as expected for six appeals (submissions for three appeals not yet due at time of testing)
- Hearing books sent to all parties at least 14 days prior to the hearing date for six appeals (hearing books for three appeals were not yet due at time of testing)

Management indicated staff send the hearing book to all parties for the majority of appeals via the Government of Saskatchewan's secure file transfer service. Using a secure file transfer service wherever possible or use of other mechanisms (e.g., require password to open the hearing book) help protect confidential information.

Sending timely notices of hearing, receiving all the submissions of evidence, and providing hearing books within set timeframes allow the Municipal Board to conduct hearings as scheduled and help facilitate fair hearings.



4.9 Hearings Conducted Appropriately

The Saskatchewan Municipal Board conducts hearings consistent with good practice.

The Municipal Board has well-defined procedures for preparing for hearings (e.g., room set-up, virtual hearing procedures, swearing in witnesses). All parties are required to be in attendance for in-person and virtual hearings. Consistent with good practice, the Municipal Board records all appeals made directly to the Municipal Board, as well as complex appeals, and gives parties the option for other appeals (e.g., planning appeals, assessment appeals of lower board decisions).¹³ Both parties defend their case based on the hearing book staff provided to the panel members and parties prior to the hearing.

For six appeal hearings tested (four assessment appeals and two planning appeals), we found:

- All appropriate parties were in attendance for the three in-person hearings.
- Two in-person hearings were recorded. The appellant did not request a recording for the third in-person hearing.
- Three appeals were written submissions therefore attendance and recordings not required.

We observed a hearing and found the hearing followed good practice. For example, the panel chair controlled the hearing and followed established procedures (e.g., opening statement, confirming issues, presenting evidence, closing statement). We also found the hearing room appropriately set up, the hearing started on time and was recorded, and parties were given suitable breaks.

Appropriately conducting hearings help facilitate a fair resolution of an appeal. It also builds public trust in the hearing process.

4.10 Written and Rationalized Hearing Decisions Provided Timely

The Saskatchewan Municipal Board issues written, rationalized decisions within its expected timeframe (i.e., 60 days).

The Municipal Board has well-defined procedures for writing decisions, including decision templates, that align with good practice. Once a hearing concludes, the decision writer (i.e., assigned panel member) prepares the draft decision and distributes it to panel members for review. Once the panel completes its review and the writer updates the decision, the writer sends the decision to the legal coordinator for review. The legal coordinator proofreads, formats, and fact checks (e.g., dollar amounts correct, quotes are properly cited according to the hearing book) the draft decision. If adjustments are needed, the legal coordinator will consult the writer. Once finalized, staff send the decision to the parties, and the Municipal Board publishes the issued decision on the Canadian Legal Information Institute website (CanLII).¹⁴

¹³ The Assessment Appeals Committee also hears some appeals directly when not heard by a local board of revision, such as consolidation appeals (e.g., owner has multiple properties in different municipalities), or some appeals involving commercial or industrial property (must be assessed at more than \$1 million).

¹⁴ CanLII is a website for access to court judgements, tribunal decisions, statutes, and regulations from all Canadian jurisdictions.

The Municipal Board expects decisions to be issued within 60 days of a hearing taking place. We found this expectation reasonable, and aligned with other jurisdictions (i.e., British Columbia, Manitoba). Staff maintain a spreadsheet to track decision status (e.g., when the first draft is due, final draft due) to monitor the 60-day issuance timeframe.

For six appeal decisions tested (four assessment appeals and two planning appeals), we found all decisions:

- Issued within 60 days as expected (ranged from 33–44 days)
- Went through the quality review process
- Easily understandable and included reasons for the decision (i.e., supported)
- Sent out to all the parties at the same time and on the same day the decision was finalized

As shown in **Figure 6**, our analysis of decisions issued found the Municipal Board met its 60-day target over 90% of the time, except for assessment appeals in 2023. We found lateness ranged from only one to 30 days late during that year.

Figure 6—Summary of Decisions Issued from 2022 to 2025

Year	Assessment Appeals			Planning Appeals		
	Decisions Due ^A	Decisions Issued within 60 Days	On Time	Decisions Due ^A	Decisions Issued within 60 Days	On Time
2025 (January to June)	16	16	100%	9	9	100%
2024	32	31	97%	18	18	100%
2023	52	40	77%	16	15	94%
2022	118	107	91%	11	11	100%

Source: Adapted from information received from Saskatchewan Municipal Board on decisions issued.

^ADecisions may relate to multiple appeals.

Setting targets and meeting those targets for issuing decisions allow for appeals to be resolved in a timely and efficient manner.

4.11 Formal Complaints Responded to Promptly

The Saskatchewan Municipal Board responds to formal complaints promptly.

Individuals wishing to lodge a complaint about the Municipal Board's processes can contact them directly via a general inquiries phone line or email, or file a complaint with the Ministry of Government Relations. When appellants do not agree with the Municipal Board's decision, they have the right to appeal the decision to the Court of Appeals (see **Section 4.12** for the Municipal Board's analysis on decisions appealed).

We found individuals contacted the Municipal Board inquiring about the status of their appeal; however, the Municipal Board does not track these inquiries.



If the Ministry of Government Relations receives a complaint or inquiry, the Municipal Board is required to prepare a briefing note in response to the complaint/inquiry. Since 2023, the Municipal Board received four complaints from the Ministry with only one relating to assessment appeals. Management indicated the Municipal Board has not received any complaints directly in that same period. We suggest the Municipal Board develop a process on how to handle direct complaints in the event it receives such complaints in the future.

We tested the one complaint relating to an assessment appeal the Ministry received in 2024. We found the Municipal Board prepared and submitted the briefing note with an appropriate response for the Minister of Government Relations on the same day the complaint was received.

Resolving complaints and inquiries timely can increase public confidence in the Municipal Board's processes.

4.12 Periodic Analysis of Appeal Process Needed

The Saskatchewan Municipal Board needs to periodically analyze key stages of its appeal process to determine whether it needs to take action to address any issues.

On a quarterly basis, the Municipal Board Chair monitors the status of property assessment appeals. The information is also sent to the Municipal Board's key partners (e.g., SAMA, City of Regina, City of Saskatoon, Ministry of Government Relations).

Figure 7 summarizes the status of the assessment appeals. At June 30, 2025, the Assessment Appeals Committee had 485 outstanding appeals. Of those, 269 were waiting for higher court decisions (i.e., Saskatchewan Court of Appeal), 115 appeals waiting to be heard, and 101 decisions pending.

Figure 7—Status of Appeals with the Assessment Appeals Committee at June 30, 2025

Status of Appeal	Year Received					Total ^A
	2021	2022	2023	2024	2025	
Received	786	653	746	334	24	2,543
Pending 14-day initial review	-	-	-	-	6	6
In case management ^B	46	-	-	6	-	52
Held for Committee decision ^C	-	-	2	-	-	2
Hearing to be scheduled	1	5	18	20	-	44
Hearing scheduled	-	-	2	9	-	11
Total outstanding appeals	47	5	22	35	6	115
Hearing heard—decision pending	-	-	3	98	-	101

Source: Information provided by Saskatchewan Municipal Board.

^A Excludes 269 appeals received (but not heard) where a decision of the higher court (i.e., Saskatchewan Court of Appeal) could impact the Assessment Appeals Committee's decisions on appeals of similar matters.

^B Case management includes Municipal Board staff reviewing the issues in the appeal to ensure they are succinct prior to proceeding to a hearing.

^C Appeals received (but not heard) awaiting a decision of the Committee on appeals of similar matters.

On an annual basis, the Municipal Board assesses and summarizes the status of the planning appeals (see **Figure 8**). At December 31, 2024, the Planning Appeals Committee had 13 outstanding appeals waiting to be heard and had two decisions pending.

Figure 8—Status of Appeals with the Planning Appeals Committee at December 31, 2024

Status of Appeal	Year Received				Total
	2021	2022	2023	2024	
Received	18	27	20	22	87
Awaiting information from appellant	-	-	1	5	6
Hearing scheduled	-	-	-	6	6
Postponed/adjourned	-	1	-	-	1
Total outstanding appeals	-	1	1	11	13
Hearing heard—decision pending	-	-	-	2	2

Source: Saskatchewan Municipal Board, *2024 Annual Report*, p. 13.

If appellants disagree with the Municipal Board's decision, the final level of appeal is to the Saskatchewan Court of Appeal. The Municipal Board monitors the number and results of appeals (assessment and planning) to the higher court against its decisions. As shown in **Figure 9**, in 2024, the percentage of decisions appealed to the higher court doubled as compared to the previous three years. However, the percentage of successful appeals (i.e., overturned decisions) compared to decisions released remains low.

Figure 9—Status of Appeals with the Higher Court

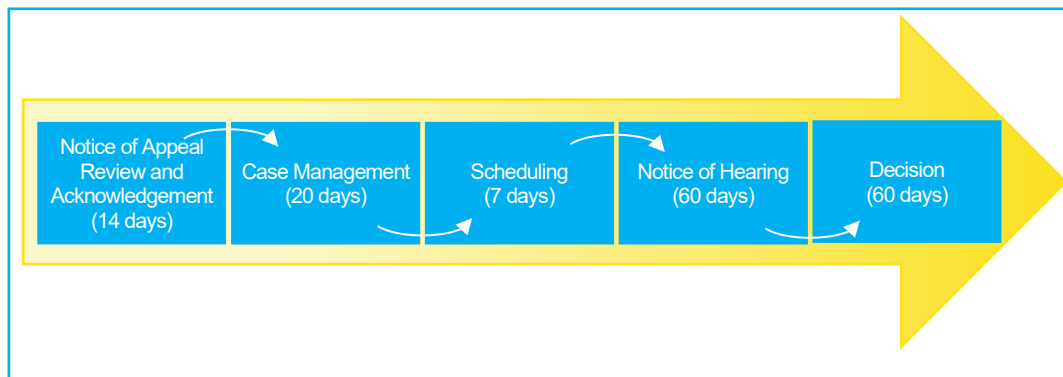
	2021	2022	2023	2024
Municipal Board decisions released	62	126	63	50
Unsuccessful/withdrawn	7	11	6	4
Still ongoing	-	-	2	12
Appeals successful	2	6	3	1
Total number of appeals to higher court	9	17	11	17
% of decisions appealed	15%	14%	17%	34%
% of decisions successfully appealed	3.2%	4.8%	4.7% ^A	2% ^A

Source: Adapted from information provided by Saskatchewan Municipal Board.

^A Excludes appeals still ongoing where a decision of the higher court (i.e., Saskatchewan Court of Appeal) could increase the % of decisions successfully appealed.

As noted in **Section 4.10**, the Municipal Board maintains a spreadsheet to track decision status to monitor the 60-day issuance timeframe. We found it is meeting its 60-day target for issuing a decision after a hearing is complete over 90% of the time. However, delays are occurring before a hearing is held.

We found the Municipal Board does not analyze other key stages of the appeal process (e.g., case management, scheduling) to determine whether appeals progress as expected. **Figure 10** sets out the key stages of the appeal process. The Municipal Board has set expected timeframes for key stages in the appeal process. For example, it expects case management to take 20 days; scheduling to take seven days; and the whole appeal process (i.e., from notice of appeal to hearing decision) to take approximately 200 days.

**Figure 10—Key Stages of the Appeal Process (Total Process Approximately 200 Days)^A**

Source: Adapted from information provided by the Saskatchewan Municipal Board.

^A Other parts of the process not depicted take approximately 40 days to complete (e.g., preparation of hearing information).

For the nine appeals tested (seven assessment appeals and two planning appeals), we found instances where appeals are taking longer than expected. For example:

- Four appeals were in case management for over 20 days (ranged 32–74 days) but case managers had not documented reasons for delays.
- Seven appeals took longer than seven days (ranged from 24–137 days) for the hearing to be scheduled.
- Three appeals well past the 200-day expectation. For these appeals the Municipal Board has taken 288, 320, and 337 days to reach the hearing date (does not include the 60-day decision period).

Without periodically analyzing its key stages in the appeal process, the Municipal Board may be unable to determine whether it needs to take action (e.g., provide additional training, hire staff, improve IT system) to address any issues causing delays.

4. We recommend the Saskatchewan Municipal Board periodically analyze key stages of its property assessment and planning and development appeal process to determine actions needed to address delays.

4.13 More Reporting to the Public Needed

The Saskatchewan Municipal Board provides the public with information on its assessment and planning appeals, but reporting should be enhanced.

Each year, the Municipal Board reports various statistics with trend information in its annual report. For example, it reports:

- Average number of days to issue decisions following a hearing
- Number of new appeals received in the year
- Change in volume of appeals (i.e., year-over-year trend)
- Classification of appeals (e.g., city, town, rural municipality)

We found the statistics reported in its annual report consistent with other jurisdictions, other than the Municipal Board does not include a summary of the status of the assessment appeals at various stages (e.g., case management, hearing to be scheduled, hearing scheduled) as shown in **Figure 7**. We found it only provides this information for planning appeals (see **Figure 8**).

In addition, to keep the public informed of its decisions, the Municipal Board publishes decisions issued on Canadian Legal Information Institute (CanLII) giving the public access to those decisions.

Periodic public reporting of all key appeal information increases the transparency of the Municipal Board's processes and decisions, and keeps the public better informed about efforts occurring to provide timely and supported appeal decisions.

5. We recommend the Saskatchewan Municipal Board publicly report information about the status of property assessment appeals.

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Chapter 14

SaskBuilds and Procurement—Monitoring the Implementation of IT Projects

1.0 MAIN POINTS

As government IT systems age, large-scale IT business application projects are often launched to improve efficiency, security, and service delivery. These complex projects carry risks—such as inadequate governance or poor planning—that can cause significant budget overruns, missed timelines, or unmet needs.

The Ministry of SaskBuilds and Procurement centrally monitors the health of such IT projects for government ministries and certain government agencies (its clients). Timely and effective monitoring can help keep projects on track and within budget.

We audited the Ministry's processes for monitoring the implementation of IT business application projects and found it had effective processes except the Ministry needs to:

- Formalize sufficient reporting requirements to ensure IT governance bodies receive detailed and timely data on each project's scope, costs, and schedules to appropriately assess individual IT projects. Reporting should also include metrics to track overall success of IT business application projects (e.g., percentage of projects on time and within budget) to support responsible IT investment and oversight.
- Ensure timely submission of monthly project progress reports for IT governance bodies and follow up when not received from clients to allow for complete and accurate project status information. We found the Ministry did not consistently receive progress reports from clients for two of four projects tested, even though both projects were running late and overbudget.
- Sufficiently analyze client-submitted IT project reports to identify project management issues and centrally report them. The Ministry did not document its analysis of the reports. Of 20 IT business application projects, we found eight overbudget and 12 delayed.
- Continuously assess key IT project risks and risk mitigation strategies reported by clients so it can provide timely advice and support. We found the Ministry did not assess completeness of client-reported risks or consider appropriateness of their risk mitigation plans. For example, one client spent more than \$4 million before cancelling a project due to the vendor's inability to meet the client's requirements. Timely risk analysis can help to support early intervention and save resources.



- Require lessons learned to share with other government agencies implementing similar IT projects. For example, at March 2025, the Ministry projected a \$130 million budget overrun and 2.5-year delay in its Enterprise Business Modernization Project (EBMP). A comprehensive lessons learned report at the end of projects would help to identify successes and challenges throughout implementation, and inform improvements for future projects.

2.0 INTRODUCTION

Under *The Ministry of SaskBuilds and Procurement Regulations*, the Ministry of SaskBuilds and Procurement centrally coordinates and delivers IT, project management, procurement, and other support services to its clients (e.g., ministries—see **Section 5.0** for a list of clients).

The Ministry's clients spent about \$84 million on IT capital in 2024–25 and planned to spend about \$62 million in 2025–26, including for IT business application projects monitored by the Ministry.^{1,2} In addition, clients may spend part of their annual operating funding to support their IT projects.

2.1 Ministry Monitoring of IT Business Application Projects

Governments need modern IT business applications to efficiently and effectively provide services to the public. Modern applications can reduce time to enter, process, and analyze data to support decision-making, improve data security and privacy, as well as provide timely information to the public. Projects to implement IT business applications are often large in scope and complex given the extent of services, changes, and approvals needed.

To help manage the risks associated with these large, complex projects, many organizations use central offices to help monitor projects across the organization, in addition to the processes used by project teams to manage individual projects. The Ministry of SaskBuilds and Procurement, through its Portfolio Management Office, helps to centrally monitor the health of its clients' IT business application projects.

The Portfolio Management Office maintains an inventory of the IT business application projects it helps monitor. As shown in **Figure 1**, between April 2024 and March 2025, the inventory included 20 IT business application projects forecast to cost about \$40 million in total.³ For example, these projects include new IT applications at the Ministries of Health for administering medical service claims; Highways for coordinating its equipment fleet; and Corrections, Policing and Public Safety for managing bail supervision. In 2024–25, the Portfolio Management Office spent about \$0.4 million (2025–26 budget: \$0.6 million) to support monitoring and other processes (e.g., assisting clients developing business cases) for IT projects.⁴

¹ IT business applications are the computer hardware and software used to manage business functions such as processing applications or requests, managing client cases, paying employees and vendors, or preparing financial reports.

² Government of Saskatchewan, *Budget 2025–26*, p. 60.

³ Per Ministry of SaskBuilds and Procurement records.

⁴ Ibid.

The Enterprise Business Modernization Project (EBMP), while not a part of the Ministry's inventory, is also led and monitored separately by the Ministry, through the Ministry's EBMP steering committee.⁵ EBMP is a complex and large-scale project, which includes implementing an IT business application system that will be used by all ministries to complete many administrative and financial processes such as procurement, payment, payroll, budgeting, and financial reporting. At March 31, 2025, the Ministry projected the system to cost about \$260 million to implement (see **Figure 1**).

Figure 1—IT Business Application Projects Monitored by the Ministry of SaskBuilds and Procurement Between April 1, 2024, and March 17, 2025

Project original expected cost category	Total forecasted cost at March 31, 2025 (in millions)	Total Projects	Active Projects	Closed or Cancelled Projects ^A
Monitored by the Ministry's Portfolio Management Office				
< \$1 million	4.9	11	6	5
\$1 million to \$5 million	13.2	7	4	3
\$5 million to \$20 million	21.8	2	--	2
Subtotal	\$39.9	20	10	10
Monitored by the Ministry's Enterprise Business Modernization Project (EBMP) steering committee				
> \$20 million (EBMP)	260.6	1	1	--
Total	\$300.6	21	11	10

Source: Adapted from Ministry of SaskBuilds and Procurement records.

^A One project was cancelled during 2024–25.

2.2 Risks Associated with IT Business Application Projects

Large-scale projects to implement IT business applications are inherently complex, expensive, and pose risks that can cause project failures such as significant budget overruns and missed timelines. Failure of these projects often result from inadequate governance, poor planning (e.g., ill-defined requirements), or absence or lack of clear agreement with clients on service standards.⁶

Failure to deliver expected IT projects can be costly.⁷ Both public and private sector organizations globally continue to struggle with the challenges of delivering successful IT business application projects.⁸ For example, at March 2025, the Saskatchewan Health Authority forecast its new business-wide IT system (called Administrative Information Management System [AIMS]) would be completed five years late at over 300% of its \$86 million planned cost.⁹ Also, in 2025, Manitoba Public Insurance cancelled its IT overhaul project without completion after spending nearly twice its \$86 million budget.¹⁰

⁵ The EBMP steering committee membership includes the Deputy Ministers of Finance, SaskBuilds and Procurement, Highways, and Corrections, and Policing and Public Safety, as well as the Chair of the Public Service Commission.

⁶ www.canada.ca/en/shared-services/corporate/publications/2013-14/what-prevents-large-it-projects-from-being-successful.html (29 July 2025).

⁷ www.ratcliff.it/news/5-famous-it-project-failures-and-how-you-can-avoid-their-pitfalls (29 July 2025).

⁸ www.cio.com/article/278677/enterprise-resource-planning-10-famous-erp-disasters-dustups-and-disappointments.html (31 July 2025).

⁹ *2025 Report – Volume 2*, Chapter 6.

¹⁰ www.cbc.ca/news/canada/manitoba/mpi-project-nova-shut-down-spending-review-1.7553145 (29 July 2025).



Timely and effective monitoring of IT business application projects reduce the risk of implementation failure and increase the chances of achieving desired outcomes, benefits, and value. It helps keep projects on track and within budget by identifying necessary adjustments, optimizing resource use, and enabling continuous improvement.

Ineffective project monitoring increases the risk of IT business application implementation delays, cost overruns, uncontrolled scope increases, missed deliverables, or failure to meet client needs. It also impacts resources available to deliver other key projects or programs.

3.0 AUDIT CONCLUSION

We concluded the Ministry of SaskBuilds and Procurement had effective processes to monitor the implementation of IT business application projects for the period ended March 31, 2025, except the Ministry needs to:

- **Formalize sufficient requirements for reporting to IT project governance bodies**
- **Follow up when monthly IT project progress reports are not received**
- **Sufficiently analyze IT project reports from clients**
- **Continuously assess key IT project risks and risk mitigation strategies**
- **Require and compile lessons learned**

Figure 2—Audit Objective, Criteria, and Approach

Audit Objective:

To assess whether the Ministry of SaskBuilds and Procurement had effective processes to monitor the implementation of IT business application projects for the period ended March 31, 2025.

For the purposes of this audit, IT business application projects included those where the Ministry signed the related IT project contracts (often on behalf of clients) or completed the project internally.

Audit Criteria:

Processes to:

- 1. Assess status of IT business application projects**
 - Appropriately track project work completed, and resources used
 - Regularly analyze project progress compared to plans (e.g., scope, cost, schedule, quality)
 - Evaluate project progress to identify lessons learned
- 2. Coordinate risk management of IT business application projects**
 - Proactively assess risk throughout projects
 - Support effective mitigation strategies (e.g., contingency planning, revisit contracts, communicate timely)
 - Maintain regular communication with project teams
- 3. Report on IT business application project performance to appropriate IT governance bodies**
 - Regularly report progress compared to plans, along with explanations
 - Facilitate timely responses to address changing conditions or emerging project issues
 - Recommend changes to IT project management practices based on lessons learned

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 SaskBuilds and Procurement'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, procedures, and other key documents related to monitoring the implementation of IT business application projects. We interviewed Ministry staff responsible for monitoring the implementation of IT business application projects and we assessed guides and other documentation used to communicate with the IT business application project teams (i.e., Ministry clients). We tested a sample of IT projects and analyzed project reports to verify the Ministry followed its established procedures.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 IT Governance Bodies in Place

The Ministry of SaskBuilds and Procurement supports central IT governance bodies responsible for coordinating strategic decision-making for IT investments and recommending which IT projects to pursue at which time.

In addition to the steering committees its clients (e.g., Ministry of Highways, Saskatchewan Housing Corporation) establish to oversee their IT business application projects, the Ministry has an IT governance structure that centrally oversees all IT projects undertaken by its clients. The IT governance structure is meant to provide an enterprise view of all IT projects and support a coordinated, collaborative, and strategic approach to IT investments across government.¹¹

Each IT business application project must pass through multiple layers of approval before detailed planning and execution begins. The Ministry's clients first internally select their proposed IT business application projects. The Ministry then oversees those project requests through its IT governance structure (see **Figure 3**), which assesses IT investments from a government-wide perspective. The projects must also go through various approvals as part of the Government's annual capital budgeting process. Once a project receives all required approvals, a project team is responsible to complete the work to implement the IT business application, under the direction of its project steering committee. Each project must also report to the Ministry for central IT governance oversight.

As shown in **Figure 3**, the IT governance structure supported by the Ministry involves three central governance bodies to support government-wide decision making for IT initiatives/projects. The Ministry's Portfolio Management Office supports these central governance bodies as well as reports on the status and long-term benefits of the IT projects overall.¹²

¹¹ taskroom.saskatchewan.ca/services-and-support/information-technology/it-services/it-governance (29 July 2025).

¹² Ibid.



Figure 3—IT Governance Structure

Role	Responsibilities	Members	Composition
Central IT Governance Bodies			
Information Technology Governance Committee (ITGC)	Provides strategic direction for IT and recommends IT capital budget requests to support development of the Government's Capital Plan Meets quarterly or as required	11	Co-Chair: 2 deputy ministers (to the Premier, SaskBuilds and Procurement) Voting: 6 deputy ministers or chief executive officers Secretariat and Technology Advisor: 3 staff from PfmO
Information Management Advisory Council (IMAC)	Recommends enterprise IT programs, projects, standards, and policies to ITGC Meets quarterly or as required	13	Co-Chair: 2 assistant deputy ministers Voting: 8 assistant deputy ministers or executive directors Secretariat and Technology Advisor: 3 staff from PfmO
Innovation Tables - Government Support - Economic Development and Sustainability - Citizen, Health, Safety and Education - Information Technology	Ensures IT business application proposals and cases align with government strategies and are adequately developed to support further evaluation and priority setting at an enterprise level; recommends IT projects to IMAC Each table (four in total) meets monthly or as required	18 to 25 members for each table	Chair: 1 assistant deputy minister from IMAC Voting: 6 to 8 executive directors Supported by: 10 to 15 Ministry of SaskBuilds and Procurement representatives from IT Division, Procurement, Information Management and Privacy Secretariat: 1 PfmO strategic portfolio manager
IT Governance Support			
Portfolio Management Office (PfmO), Ministry of SaskBuilds and Procurement	Reviews and recommends IT initiatives to ITGC and IMAC, monitors status of IT projects, and escalates project concerns to IMAC and ITGC	9	Director: 1 Portfolio manager: 1 Business analyst: 2 Strategic portfolio manager: 5
Project Management Committees			
Enterprise Business Modernization Project (EBMP) Deputy Minister Executive Steering Committee ^A	Approves major project decisions impacting scope, schedule, or budget; resolves escalated risks and issues; provides advice, guidance, and strategic direction for the project Meets bi-weekly or as required	8	Chair: Deputy Minister of Highways (formerly Deputy Minister of SaskBuilds and Procurement) Voting: Deputy Ministers of Finance, SaskBuilds and Procurement, and Corrections, Policing and Public Safety, and the Chair of the Public Service Commission Supported by: Ministry of SaskBuilds and Procurement representatives – Executive Sponsor (ADM), Executive Program Director, Executive Project Director
Client Project Steering Committees	Approves (or recommends to ITGC or IMAC) project priorities, budgets, timelines, and changes; monitors project progress; and manages project risks Meeting frequency varies by agency and project but commonly is bi-weekly	Varies by agency and project	Chair: 1 member of client's senior management or a project manager from the Ministry of SaskBuilds and Procurement Voting: representatives from client management and business unit(s) that will use the new IT business application; 1 member of IMAC or delegated PfmO strategic portfolio manager Supported by: client project team and PfmO strategic portfolio manager

Source: Adapted from Ministry of SaskBuilds and Procurement guidelines.

Grey shaded areas were not included in the scope of this audit.

^A The EBMP steering committee is supported by a committee made up of Assistant Deputy Ministers responsible to provide business context, expertise, and guidance to the project team; ensure capacity and appropriate prioritization; escalate issues for the project team; support communication across government; and participate in risk and issue management and project decision making. Members come from the Ministries of SaskBuilds and Procurement, Finance, and Highways, and the Public Service Commission.

The Information Technology Governance Committee (ITGC) is expected to provide corporate oversight for IT across the Government including helping ensure IT resources are invested responsibly, monitoring performance of IT projects, and providing advice if expected outcomes are not met. The Information Management Advisory Council (IMAC) is expected to provide recommended IT initiatives for consideration by ITGC and oversee the Government's IT initiatives.

IT governance bodies help organizations make strategic IT decisions that align with business goals, use resources efficiently, and reduce risks.

4.2 Sufficient Requirements Needed for Reporting to Central IT Governance Bodies

The Ministry of SaskBuilds and Procurement lacks sufficient and formalized requirements about what IT business application project information needs to be reported to the central IT governance bodies, including how often and by whom, to support informed decision making. Reporting requirements should expect detailed data on each project's scope, costs, and schedules to sufficiently assess each IT business application project status, as well as performance targets to measure overall success across projects (e.g., percentage of projects expected to be on budget and on time) and help assess effectiveness of project monitoring practices.

4.2.1 Clear Expectations Needed for Which IT Projects Require Reporting

The Ministry of SaskBuilds and Procurement has not formally determined which IT business application projects must be reported to the central IT governance bodies.

As noted in **Figure 3**, the Ministry's Portfolio Management Office is responsible to monitor the status of IT projects and escalate concerns to the central IT governance bodies (IMAC and ITGC). However, it is not clear which IT projects this includes. For example, we noted the Portfolio Management Office did not receive status updates about the Enterprise Business Modernization Project (EBMP) that the Ministry leads. While the EBMP team reported regularly to its steering committee about project status, it did not routinely report to IMAC and ITGC.¹³ The Ministry also helps some agencies (e.g., Financial and Consumer Affairs Authority of Saskatchewan, Saskatchewan Liquor and Gaming Authority) coordinate meetings with IMAC and ITGC about IT projects where the Ministry has no monitoring responsibilities (i.e., does not receive reports from the agency or report to IMAC or ITGC about the status of the project).

Ministry management advised us that since the inception of central IT governance practices in 2015, IT project monitoring and reporting practices have been evolving, becoming part of the Ministry in 2020. Thus, large IT projects impacting multiple agencies, like EBMP, were not fully considered when implementing the Ministry's monitoring practices. Additionally, the Ministry did not explicitly exclude from its reporting and monitoring practices some other government agencies such as the Saskatchewan Health

¹³ ITGC members may have received some EBMP status information as part of annual capital budgeting processes that were not part of our audit. Some members of ITGC also received some EBMP status information through their separate role on the EBMP steering committee (e.g., Deputy Minister to the Premier and Deputy Ministers of SaskBuilds and Procurement and Highways).



Authority and Crown Investments Corporation of Saskatchewan and its subsidiaries.¹⁴ The Ministry does not have a formal policy setting out which IT projects should be included within its purview, or the procedures for approving any future exceptions.

We noted during 2024–25, IMAC discussed how schedule overruns on EBMP impact other IT projects that will eventually integrate with the new IT system and requested regular updates about the project. Ministry management advised us that it expected to provide quarterly updates on EBMP to IMAC in 2025–26; however, at March 2025 the project was not included on the Ministry’s central dashboard that shows the status of each IT business application project it monitors (see **Section 4.2.3** for further discussion about the dashboard).

We found the Ministry followed the same practices for all IT projects it monitors, regardless of size or risk profile. As smaller projects (e.g., less than \$100,000) may have less extensive and complex information due to their nature, the Ministry may need to consider adjusting some reporting requirements to ensure efficiency and to help focus on projects with the greatest risk to government (i.e., some projects may require more frequent or extensive reporting than others to support effective monitoring).

Without clear expectations defining which government agencies and specific IT projects should report to the Ministry, and to what level of detail, decision makers may not have complete and appropriate information to support responsible IT investment and oversight.

4.2.2 No Policy or Targets Set for IT Project Reporting Requirements

The IT governance bodies (ITGC and IMAC, as described in **Figure 3**) each have a draft terms of reference created in 2020, and updated in 2023; however, they had not approved these terms as of March 2025. While the terms of reference set out the roles and responsibilities of each committee, expected membership, and meeting frequency, these do not set out reporting expectations of Ministry management. The Ministry also does not have a policy setting out reporting requirements for IT business application projects. In addition, neither the Ministry nor the central IT governance bodies have established performance targets to help monitor the effectiveness of IT project management practices.

Good reporting for governance oversight would highlight key insights and information related to IT project status, risks, and opportunities, as well as effectiveness of project management practices. **Figure 4** sets out some examples of good practice for reporting on IT projects.

Figure 4—Examples of Good Practice for Reporting on IT Projects

- **Overall success:** Targets and actual results for monitoring performance (e.g., percentage of projects expected within budget and on time within an established threshold, percentage of projects within original and approved revised scope)
- **Budget variances:** Planned and actual cost comparisons in total and by project, with explanations for significant differences
- **Project timelines:** Planned and actual timeline comparisons by project, with explanations for significant differences
- **Scope changes:** Changes to scope by project with explanations

¹⁴ The Saskatchewan Health Authority’s Administrative Information Management System (AIMS) project faced persistent overruns, delays, and implementation issues. (*2024 Report – Volume 2, Chapter 8*, pp. 45–50).

- **Risks:** Summary of major risks and issues across projects and by project (including the number of defects found during quality assurance testing), with relevant mitigation strategies
- **Critical decision items:** Critical decisions requiring executive attention (e.g., requested project changes, requested changes to IT project management policies)

Source: Adapted from Donato, Hannah (2025), *Project Status Reporting Made Simple (with Templates & Tools)*.

IT reporting requirements should drive the amount and type of analysis the Ministry completes as part of its monitoring and reporting practices. For example, the requirements should set acceptable thresholds for when analysis and explanations for differences between planned and actual results are expected. We found certain IT project information not sufficiently reported and assessed.

While we found ITGC and IMAC met at least quarterly as required by their terms of reference during 2024–25 (ITGC six times, IMAC 17 times), they received insufficient reporting that did not cover all areas of good practice. The IT governance bodies did not receive written reports, such as a status overview of all current IT projects, until later in 2024–25. Rather, Portfolio Management Office staff provided verbal updates on change requests and issues, with clients joining the meetings to support their projects' change requests.

When ITGC and IMAC each received a written report later in 2024–25, these reports did not compare planned to actual costs and timelines with explanations for differences, highlight where scope changes and risks existed, or provide overall results compared to targets such as percentage of IT projects on budget and on time. Ministry staff continued to present about IT projects with changes (see description of change management processes in **Section 4.6**) or risks requiring immediate decisions by the IT governance bodies.

Without sufficient and formalized reporting requirements (e.g., variances between planned and forecasted budgets and timelines, changes to project scope), the Ministry may not identify and report relevant IT project risks and opportunities to support IT governance bodies or may not support delivery of high-quality IT projects on time and within budget. Reporting requirements clarify who needs to report, what, when, and how to enable efficient analysis for effective decision making.

1. **We recommend the Ministry of SaskBuilds and Procurement formalize sufficient reporting requirements to support effective monitoring of IT business application projects by central IT governance bodies.**

4.2.3 Project Dashboard Evolving But Needs Enhancement

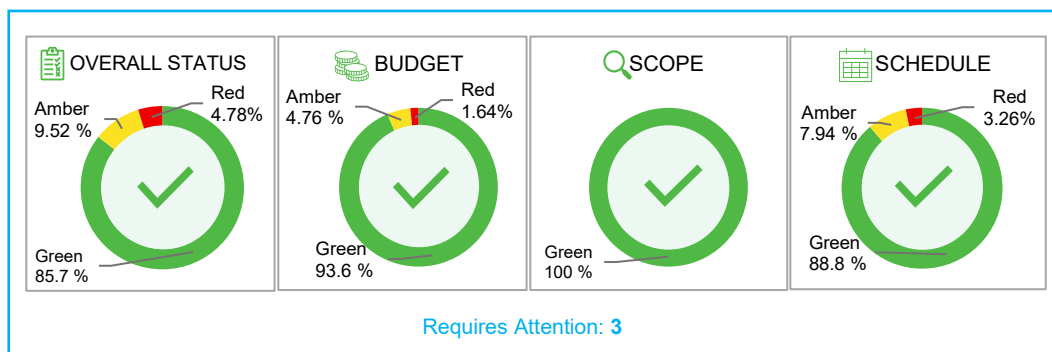
Although no formal documented reporting requirements exist, the Ministry of SaskBuilds and Procurement created an interactive dashboard showing the status of each IT business application project it monitors. The dashboard automatically updates as new information is entered into the system and allows users to obtain details about a group of projects or an individual project. Members of the central IT governance bodies (IMAC and ITGC) have ongoing access to the dashboard.



Meeting minutes showed the Ministry and its clients provided the governance bodies updates about various IT projects throughout 2024–25, as well as the Ministry presented the IT project dashboard once to each governance body late in 2024–25. Ministry management indicated it plans to present a status update via the dashboard at each meeting in 2025–26 based on initial feedback from the governance bodies.

We found the IT project dashboard included information as expected by good practice (see **Figure 4**). For example, the dashboard included the percentage of IT projects within budget, schedule, and scope (including approved changes), and highlighted the number of projects requiring attention (see example in **Figure 5**). It also summarized information about each project. We found dashboard users can select a particular project to see detailed reports submitted by project teams including original and revised budget and schedules, as well as actual costs and percentage completed to date. However, these reports did not calculate differences between planned and revised budgets and schedules (e.g., how much the projected amounts were overbudget or late) to help to easily identify issues and risks, or explain these differences.

Figure 5—Example Excerpt of the Ministry of SaskBuilds and Procurement’s IT Project Dashboard



Source: Adapted from the Ministry of SaskBuilds and Procurement records.

As described in **Section 4.2.2**, the dashboard did not include performance targets or trend analysis showing how well IT projects overall were completed on time, within budget, within scope, and in meeting all planned deliverables, with explanations for missed targets or changes in trends.

Sufficient IT project dashboard reports include adequate detail and explanations for differences between planned and forecasted budgets and timelines, changes to project scope, and comparisons of overall targets to actual results to help identify risks and opportunities so IT projects are completed on time and within budget (see **Recommendation 1**).

4.2.4 EBMP Follows Own Reporting Practices

The Ministry of SaskBuilds and Procurement monitors the Enterprise Business Modernization Project (EBMP) separately through its EBMP steering committee and was not part of the Ministry’s IT project dashboard or central reporting to IMAC and ITGC.

We found, although the EBMP team routinely reported status updates to its steering committee, it did not include all expected information. It used its own tools to report on project activities, schedule, milestones, risks, issues, and application testing results. We found the project team did not clearly report the variances between the original and revised deadlines (i.e., go live dates) in its project status reports.

The EBMP team also used separate reports to update its steering committee about the project's financial status. While the financial reports provided information about amounts spent to date, they did not provide information in a consistent format to help users readily interpret the information. In addition, these reports did not routinely compare budgets (original and revised) to actual and forecasted costs, or explain associated variances. As of March 2025, EBMP had an expected cost overrun of over \$130 million and was projected to be about 2.5 years late—key information needed to respond timely and effectively to address project risks.

Appropriate reporting requirements (e.g., variances between planned and forecasted project budgets and timelines, changes to project scope) help to ensure decision makers have sufficient information to assess whether IT project management practices support responsible IT resource investment, efficient IT project delivery, and adequate achievement of promised outcomes (see **Recommendation 1**).

4.3 Follow Up Needed for Monthly IT Project Reports Not Received

The Ministry of SaskBuilds and Procurement communicated its requirement for clients to provide it with monthly progress reports for all IT business application projects but did not routinely follow up when it did not receive reports as expected.

The Ministry requires clients to report monthly on the status and progress of IT business application projects underway, such as updates related to project cost, schedule, scope, risks, and activity. Clients use a reporting application with specific fields for various required information, which automatically feeds into the Ministry IT project dashboard (see **Section 4.2.3**). The Ministry expects the monthly report to summarize information readily available from reports the Ministry's clients provide to their individual steering committees.

The Ministry maintained a user guide to communicate its expectations to clients and help them to use its reporting application. It improved the guide in February 2025 and shared this with its clients in late March 2025. We found the changes clarified some expectations such as adding more examples (like how to calculate percentage of the project completed) and requiring information about impact, probability, and mitigation plans for key risks.

We found the Ministry sent out monthly reminders about these reporting requirements to its clients, with a link to its user guide. However, the Ministry did not routinely follow up with its clients if they did not submit their monthly reports as expected. Further, the user guide allowed clients discretion around reporting to the Ministry if there was no IT project activity, inhibiting the Ministry's ability to know whether follow-up is warranted. As a result, the Ministry did not always know whether its dashboard had accurate and complete information to support monitoring and decision making by the central IT governance bodies.



For two of four IT projects tested, we found clients did not consistently submit expected reports to the Ministry each month. These two projects had challenges; more timely reporting may have helped inform decisions to address the challenges or to provide support for the project teams. For the two projects lacking reports:

- Both projects were not completed on time—nine months late and at least two months late (without a revised expected completion date reported as of March 31, 2025)
- One project increased its scope and then tripled its expected project cost
- One project was headed overbudget with no indication of how much more funding may be required (project used entire budget by February 2025 but had not reported again as of July 2025 to update its forecasted cost)

Without processes to follow up when reports are not received timely, the Ministry may not have complete and accurate information to inform its analysis and subsequent reporting on risks and issues to the central IT governance bodies. Quality information is key to timely and effective decision making.

2. We recommend the Ministry of SaskBuilds and Procurement follow up when it does not receive monthly progress reports from client IT business application project teams as expected.

4.4 More Robust Analysis of IT Project Reports Needed

The Ministry of SaskBuilds and Procurement did not complete sufficient analysis of IT business application project reports submitted by its clients to identify issues that may lead to project cost overruns, missed deadlines, or poor-quality IT systems.

The Ministry did not have documented requirements for analyzing IT project information submitted by its clients, rather the Ministry's Portfolio Management Office staff used informal practices.

Weekly, these staff review progress reports that client project teams submit into the Ministry's dashboard reporting application (EBMP is not included in this reporting). The review focuses on projects reporting potential issues such as risks in meeting budget or deadlines. Staff then meet weekly with the Portfolio Management Office manager to discuss any issues or risks identified before the weekly whole Office meeting to discuss statuses of all projects.¹⁵ Office staff did not retain formal documentation of its analysis or of decisions made at these weekly meetings, although the Ministry began to keep some brief notes starting in February 2025. Sufficiently analyzing project progress to inform risk assessment and decision making is important given most (15 of 20) IT business application projects monitored by the Ministry's Portfolio Management Office were expected to be overbudget and/or late as of March 2025 (see **Figure 6**).

¹⁵ At March 2025, the Ministry of SaskBuilds and Procurement's Portfolio Management Office had nine employees.

Figure 6—IT Business Application Projects Monitored by the Ministry of SaskBuilds and Procurement's Portfolio Management Office at March 2025^A

Original expected cost category	Total original expected cost	Total expected cost at March 31, 2025	Projects ^A	Projects Over Budget ^B	Late Projects ^B
	(in millions)				
< \$1 million	3.2	4.9	11	6	5
\$1 million to \$5 million	15.1	13.2	7	1	5
\$5 million to \$20 million	17.8	21.8	2	1	2
Total	\$36.1	\$39.9	20	8	12

Source: Adapted from Ministry of SaskBuilds and Procurement records.

^A EBMP excluded as it is not included in the Ministry's Portfolio Management Office monitoring practices.

^B Columns may not add as projects may be both or neither late and/or overbudget. Late projects include one cancelled project.

The Ministry discusses issues with client project teams to determine whether changes to project information in the reporting system are needed, including to a project's budget, schedule, or scope once requested for approval by the central IT governance bodies. We found only appropriate Ministry staff have access to update approved changes to a project's budget, schedule, or scope in the reporting application. Ministry management indicated it does not change other information in its reporting application unless directed by a client project team.

We observed the Ministry appropriately locked the baseline information (e.g., budget and deadlines) in its reporting application for the four projects we tested. Restricting the ability to change baseline information is good practice and reduces the risk of errors or data manipulation. We also tested six change requests and found the Ministry appropriately updated this information.

For four projects tested, we found when clients submitted reports, information included planned and actual work completed and funds spent, status, and key decisions. However, we were unable to identify what analysis the Ministry completed for these reports and also found little evidence of issues identified or actions planned, except for within the brief notes from the Portfolio Management Office's weekly meetings.

We also did not see evidence the Ministry analyzed project reports to identify root causes of reported issues or potential lessons learned. For example, we observed projects with significant cost increases but little change in percentage of the project completed, with no explanation by clients for discrepancies. Without further analysis, it is unclear what caused the higher costs. For example, some common causes of IT overages include potentially poorly-defined user requirements, poor control over changes to project scope, or insufficient vendor capacity to complete the work. Requesting clients to identify root causes of issues and lessons learned in monthly reports could help the Ministry to gather and assess this information across all projects to establish mitigation strategies to improve other projects.

For all four projects tested, we saw cases where data appeared inconsistent with other data reported (e.g., unusual discrepancy between percentage of project completed compared to percentage of budget spent) or different than previous periods (e.g., percentage of project completed or budget spent decreased rather than increased as expected, or fluctuated significantly). We did not see evidence the Ministry identified these



issues. The Ministry indicated it does not routinely look for these types of issues. Using automated analysis and defined indicators (e.g., evaluating whether percentage of project completed differs by an established threshold from percentage of budget spent) could help the Ministry to efficiently identify these types of issues for follow up.

Not sufficiently analyzing IT project data submitted by clients limits the Ministry's ability to identify and centrally report on issues in IT project management. If issues go unaddressed and root causes are not identified, IT business application projects may continue to be overbudget, miss deadlines, and inadequately meet user needs. Insufficient analysis also increases the risk the Ministry may not fulfill its role to contribute to better IT project management in government.

3. We recommend the Ministry of SaskBuilds and Procurement sufficiently analyze IT business application project information reported by clients.

4.5 Risk Mitigation Strategies Lacking and Risks Not Addressed Timely

The Ministry of SaskBuilds and Procurement did not sufficiently assess client risk mitigation strategies for IT business application projects or address all key risks for the Enterprise Business Modernization Project (EBMP) timely.

Client project teams are responsible to manage risks related to their IT business application projects. The Ministry requires clients to provide information about key risks as part of their monthly project progress reports, as outlined in its user guide. The Ministry uses the risk information to report to the central IT governance bodies (e.g., ITGC) for decision making as well as to support the project teams by sharing its experience and expertise from working with project teams across government.

The Ministry reviews risk data as it is entered by clients as part of its monitoring of the monthly IT project progress reports. The Ministry did not assess completeness of the risks reported or consider appropriateness of clients' risk mitigation plans. While the Ministry may become aware of individual project risks through its Information Management Advisory Council (IMAC) representatives on individual project steering committees, stronger risk mitigation may be achieved by applying experience across government projects and leveraging expertise of its Portfolio Management Office staff.

While the Ministry required clients to report key risks on a monthly basis, it did not have a formal process for clients to report urgent or emerging key risks that may arise between the monthly reports. Establishing a clear process would help clients to know how to report such risks to support timely action and proper documentation.

For the four projects tested, we found:

- Three projects did not report consistently about their risks during 2024–25. These reports also lacked sufficient detail (e.g., did not include risk impact or mitigation plan) to help to identify whether the Ministry needed to follow up.

- The remaining project did not report any risks during 2024–25, so follow up may have helped to ensure there were no key risks missed in the reporting.

We found no evidence the Ministry's Portfolio Management Office analyzed the project risk information or identified any areas for follow up with its clients. We also did not find any evidence of whether the Office considered whether additional risks (e.g., uncontrolled changes to scope, vendor delays) existed and what project teams should watch for based on the Office's oversight knowledge from monitoring all client projects. Timely analysis of key risks can help to support earlier mitigation actions to reduce IT project failures as illustrated by the case noted in **Figure 7**.

Figure 7—Example of Risk Resulting in IT Project Failure

In October 2021, a Ministry of SaskBuilds and Procurement client started an IT business application project to replace an aging, key operational IT system with a new system that could modernize its business processes and provide better services. It expected to complete the project by August 2023 at a cost of about \$5.2 million.

During 2024–25, the client reported a risk related to the vendor's ability to deliver a viable solution.

Over a year after the original project deadline, the project was cancelled in November 2024. It was estimated to be 40% complete and had already cost nearly 90% of the project's initial budget. Following this cancellation, additional funds had to be spent to keep the existing system operational until a new solution to replace its aging system can be determined.

Based on the client's reporting, challenges that led to the eventual project cancellation included a lack of clear understanding of the user requirements for the new system and not clearly communicating these requirements to the vendor contracted to help implement the new system. Risk mitigation strategies included working with the vendor to try to resolve the issues, which was not successful and led to continued project costs before finally cancelling the project. Lessons learned from this project failure should be tracked to reduce the risk of similar project failures in the future.

Better understanding of project risks could have saved significant public funds and time for determining alternative options to meet business needs years earlier. For example, for a complex system requiring extensive customization, closer monitoring of deliverables may have been warranted to identify issues with meeting user requirements. Analyzing the project's completion rate compared to actual spend and time remaining compared to the project's deadline could have helped to take earlier action to address this risk. The project reports also showed the budget was mostly expended early into the project's build, indicating an issue existed that required attention.

Source: Adapted from Ministry of SaskBuilds and Procurement records.

For EBMP, we found the Ministry tracks and prioritizes identified risks and issues using an IT system (different from the reporting application used for other IT projects). To support timely monitoring and action, the IT system automatically alerts relevant members of the EBMP team when a new risk is added, or a critical or high risk is changed. The project team is required to assign a due date to risks and issues when identified. The team reviews critical and high risks and issues weekly to monitor that timely response occurs.

We found the Ministry followed its processes to address risks for EBMP; however, 44 out of over 270 critical or high priority risks and issues were not assigned a due date or closed timely (up to about 500 days after the risk or issue was identified). At March 2025, there were 42 critical or high priority risks and issues outstanding for EBMP, with some of them outstanding for over 700 days.

Without sufficient assessment of risks, the Ministry may not provide timely support to help IT business application project teams implement effective risk mitigation strategies. The Ministry may also not report timely about risks to IT governance bodies to support decisions that may prevent or manage project failures, cost overruns, or delays.



4. We recommend the Ministry of SaskBuilds and Procurement continuously assess key IT business application project risks to support effective risk mitigation strategies.

4.6 Appropriately Managing Changes in IT Projects

The Ministry of SaskBuilds and Procurement used reasonable procedures to manage changes to IT business application projects.

The Ministry has documented procedures for managing changes to projects. Typically, clients submit change requests to the Ministry through the monthly reports and the Ministry works with the clients to receive all required documentation for review of the change requests. The Ministry includes changes for discussion at the next central IT governance body meeting (e.g., IMAC). For urgent changes, the Ministry emails the governance body to expedite the approval process. The Ministry advises clients of outcomes (i.e., approved, rejected, modified) for each change requested.

Typical project changes may include a project extension for more time to complete application development and testing or a change in scope to add a feature or functionality not originally identified (e.g., new calculation or ability to approve transactions online), which often results in additional project costs.

For the six changes tested, we found the changes were adequately documented, supported, and approved as required by the Ministry's change management procedures.

In February 2025, the Ministry updated its change management procedures to further align with good practice, including adding a priority level to the changes to improve efficiency. The new procedures allow the Ministry's Portfolio Management Office to:

- Process small, low risk changes (up to 25% of budget), which are later reported to IMAC and ITGC
- Present medium, moderate risk changes (up to 40% of budget) to IMAC or ITGC for review
- Present along with clients large, higher risk changes (more than 40% of budget) to IMAC or ITGC for review

The Enterprise Business Modernization Project (EBMP) also uses similar formal change practices. A change committee reviews and monitors change requests and a manager can approve emergency changes later reported to the change committee. Overall, EBMP had over 130 changes during 2024–25. For the 11 changes tested, we found the changes followed expected procedures.

Appropriate processes to manage changes to IT projects can help to control project scopes and meet budgets and deadlines.

4.7 Not Consistently Requiring and Tracking Lessons Learned

The Ministry of SaskBuilds and Procurement did not require or track lessons learned from IT business application projects, although it received lessons learned from some client project teams.

The Ministry did not have a policy requiring clients to provide a lessons learned report at the end of each IT business application project; although during 2024–25, the central IT governance bodies requested the Ministry to develop a formal process to share lessons learned from IT projects. The Ministry drafted lessons learned practices for other types of IT projects that it expects to also adopt for IT business application projects, once completed.

While the Ministry did not have an established practice to track lessons learned for IT business application projects, the Ministry or IT governance bodies sometimes requested a specific project team to prepare lessons learned during or at the end of an IT project. None of these lessons learned reports related to the 21 projects included in our audit scope. We observed about 10 other projects reported their lessons learned in 2024–25. For example, these lessons learned identified the following areas for improvement:

- Upgrade business applications annually to reduce size and complexity of IT projects
- Plan resources to better support peak testing cycles
- Plan for consistent dedicated IT project resources
- Use of IT project team daily check-in meetings
- Formal tracking of warranty issues
- Allocating sufficient time and resources to IT projects

We also found the EBMP team started identifying some interim lessons learned, although these were not shared centrally within the Ministry. In addition, the EMBP team had considered lessons learned at the Saskatchewan Health Authority from a similar financial and administrative system project (AIMS) implementation.

Identifying lessons learned can help future projects to avoid mistakes that can result in more costly, delayed, and lower-quality public services.

In addition to monitoring the completion of lessons learned from IT business application projects, the Ministry may want to consider centrally obtaining and assessing lessons from other projects or agencies (e.g., CIC, other jurisdictions) and sharing this knowledge within the government to avoid similar issues with other projects. Good practice suggests the Ministry could also use lessons learned collected for other purposes (e.g., vendor management). Collecting, reporting, and sharing such information can help to avoid system implementation failures on similar projects—removing potential impediments before they happen.



Without clear requirements to complete and share lessons learned at the end of all IT business application projects, the Ministry's clients may repeat mistakes that result in other project cost overruns, delays, or unmet user needs. While IT business application projects are inherently risky, the Ministry can reduce risks of future projects by taking the initiative to learn from past project failures and successes and more effectively use public funds.

5. We recommend the Ministry of SaskBuilds and Procurement formally track lessons learned from IT business application projects.

4.8 Lessons Learned Needed for Enterprise Business Modernization Project

The Enterprise Business Modernization Project (EBMP) has faced numerous budget and schedule challenges. A robust evaluation of lessons learned from the EBMP team is critical at the end of the project to help better manage future large-scale and complex IT business application projects.

In 2019, the Government assessed the qualitative and quantitative value that a modernized enterprise resource planning system could bring to human resource, finance, and supply chain functions within ministries to increase efficiency and effectiveness of service delivery. A modernized IT business application would allow for the transition to more current IT systems given existing systems are reaching end of life (when vendors no longer provide security and other updates to protect the system). In the 2021 EBMP business case, expected outcomes included:

- \$158.8 million in total quantitative benefits over 10 years, largely driven from enhanced productivity or process efficiencies and revenue generation
- Enhanced client experience with greater system usability
- Enhanced direct access capabilities to the IT system
- Access to a consistent reporting environment that reduces manual effort and leverages data analytics to support evidence-based decision making
- Centralized solution to substantially reduce the number of IT business applications
- Support Government goals for improved productivity and innovation

The 2021 business case estimated EBMP implementation would cost about \$100.4 million, generating \$51.5 million in net quantitative benefits over 10 years after considering all costs related to the project. After completing more detailed planning, the Government approved a \$127.5 million project budget. By March 31, 2025, the estimated cost of the project increased substantially to \$260.6 million, exceeding the approved project budget by over \$130 million. In addition, the expected \$51.5 million in net quantitative benefits will not be achieved over 10 years due to the budget overages.

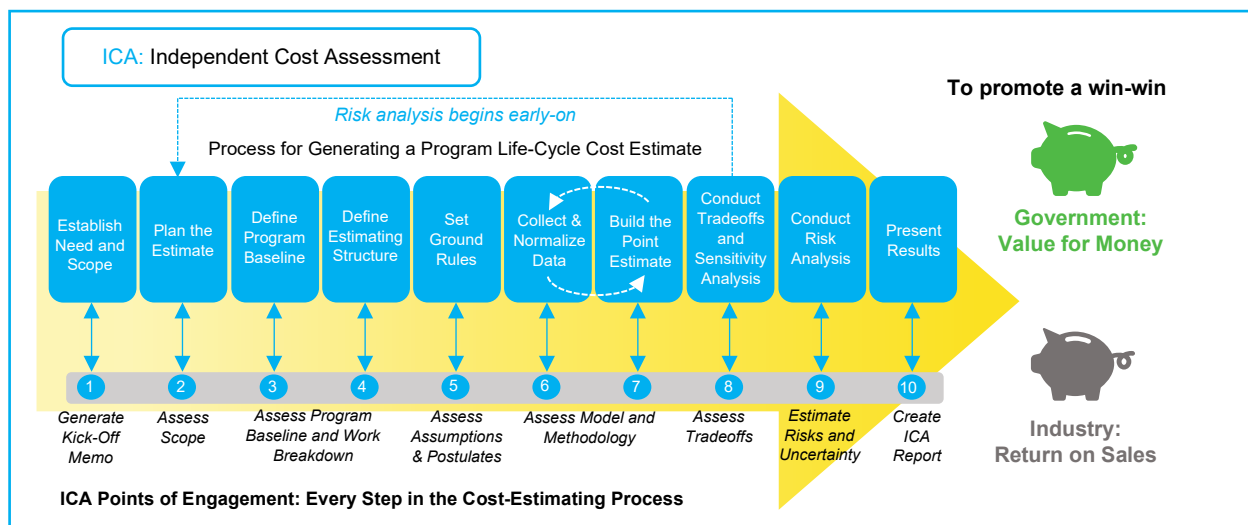
While the quantitative benefits may not be realized, the qualitative benefits may still be achieved by implementing a viable, supported, and secure system to deliver public services. It will be important for the project team to continue to manage key risks and complete sufficient testing and other readiness steps to ensure the system is ready before it is implemented to avoid costly operational issues once the system goes live.

EBMP development officially started in November 2021, with plans to implement the system through two main releases—finance and supply chain in April 2023 and human resources in July 2023, with some functionality such as business intelligence and analytics expected in September 2023. During the project, various challenges and issues set the project back, leading to multiple delays in the expected release dates. At March 31, 2025, the Ministry expects the first release of the finance and supply chain function to occur in November 2025, with the next release of the human resources function following four to six months later.

Given the magnitude of the expected cost overrun at March 31, 2025, it is important the Ministry consider the contributing factors including those related to planning and monitoring of EBMP. For example, the Ministry may want to consider whether additional analysis may have reduced the risk of optimistic funding estimates.

One good practice for estimating funding uses an independent cost assessment based on a validated pricing model (see example in **Figure 8**) to help with setting more realistic cost estimates at the start of IT projects as well as assessing costs estimates during project execution. In the past two years, two IT projects ran significantly overbudget—estimates indicate EBMP will be overbudget by about \$130 million and AIMS will be overbudget by about \$195 million (the Ministry's Portfolio Management Office was not involved in planning or monitoring of either project).¹⁶ We suggest the Ministry of SaskBuilds and Procurement consider the need for independent cost assessments based on a validated pricing model for significant IT business application projects.

Figure 8—Example of an Independent Pricing Validation Model



Source: Canadian Audit & Accountability Foundation presentation by Technomics Canada.

¹⁶ 2025 Report – Volume 2, Chapter 6.



In addition, evaluating the lessons learned from EBMP at the end of the project could be instrumental in avoiding similar pitfalls for comparable projects (see **Recommendation 5**). As described in **Section 4.7**, the lessons learned should be tracked in a central repository to support easier access to this information across project teams, over time, and in comparison, to other IT projects.

5.0 LIST OF IT PROJECT MONITORING CLIENTS AT MARCH 2025

Ministries:

Executive Council
Ministry of Advanced Education
Ministry of Agriculture
Ministry of Corrections, Policing and Public Safety
Ministry of Education
Ministry of Energy and Resources
Ministry of Environment
Ministry of Finance
Ministry of Government Relations
Ministry of Health

Ministry of Highways
Ministry of Immigration and Career Training
Ministry of Justice and Attorney General
Ministry of Labour Relations and Workplace Safety
Ministry of Parks, Culture and Sport
Ministry of SaskBuilds and Procurement
Ministry of Social Services
Ministry of Trade and Export Development
Public Service Commission

Agencies:

Apprenticeship and Trade Certification Commission
Global Transportation Hub Authority
Saskatchewan Crop Insurance Corporation

Saskatchewan Firearms Office
Saskatchewan Housing Corporation
Saskatchewan Public Safety Agency

Source: Ministry of SaskBuilds and Procurement.

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Chapter 15

Education—Evaluating the Early Learning Intensive Support Program

1.0 MAIN POINTS

The Early Learning Intensive Support Program is one of the Ministry of Education's key programs to support inclusivity of preschool-aged children (3–4 year olds) with intensive needs. Since 2018, the Ministry offered this Program in existing prekindergarten programs at select school divisions. In 2024–25, the Ministry designated 632 prekindergarten spaces for preschool-aged children requiring intensive supports.

By July 2025, the Ministry improved its processes for evaluating the Program by implementing the last remaining recommendation we first made in 2021.

In 2024, the Ministry reviewed action plans from school divisions to address challenges identified in its 2021 Program evaluation. The Ministry evaluated the Program again in spring 2025 and expects school divisions to develop associated action plans to address the identified challenges by February 2026. We found the Ministry also regularly monitors whether school divisions continue to meet Program expectations (e.g., utilization of allocated spaces, development of an Inclusion and Intervention Plan for each student).¹

Addressing challenges identified in Early Learning Intensive Support Program reviews help to reduce the risk of the Program not meeting the learning and developmental needs of children with intensive needs.

2.0 INTRODUCTION

2.1 Background

The Education Act, 1995, assigns responsibility for all matters relating to early learning, elementary, and secondary education to the Ministry of Education—this includes prekindergarten.² Prekindergarten is an early childhood education program (non-mandatory) available in some schools for vulnerable children ages three to four years old.

The Ministry provides leadership and direction to the early years and prekindergarten to Grade 12 education sectors.³ The Act also makes the Ministry responsible for overseeing school divisions and for providing educational services to students with disabilities, including those with intensive needs.⁴

¹ An Inclusion and Intervention Plan (IIP) is a document developed and implemented by a collaborative team (e.g., teachers, professional support staff, parents) that sets out student outcomes, focusing on key areas of development that will have the most impact on student success during the current school year.

² *The Education Act, 1995*, s. 3(1) and 3(1.1).

³ *Ministry of Education Business Plan for 2025–26*, p. 3.

⁴ *The Education Act, 1995*, s. 178 and 280.



2.2 Early Learning Intensive Support Program

On August 13, 2021, the Ministry of Education and the Federal Government signed an extension of the *Canada-Saskatchewan Early Learning and Child Care Agreement* to 2025–26 to ensure continuity of programs and services under the previous agreement.

Under the Agreement, the Ministry agrees to commit a portion of the federal funding toward addressing the inclusivity of children experiencing disabilities, including establishing programs for preschool-aged children. The Early Learning Intensive Support Program is funded within this Agreement for children experiencing significant delays in development and may include children diagnosed with autism, cognitive delays, physical challenges, auditory issues, or significant behavioural issues. The Program provides opportunities for children to engage in inclusive learning with other children of the same age.⁵

Under the Program, these children attend an existing prekindergarten program in a classroom that receives additional resources (e.g., educational assistants, speech-language pathologists, occupational therapists) to help support those children with intensive needs.^{6,7}

As illustrated in **Figure 1**, since the Program's inception in 2018, the Ministry gradually expanded it to nearly all (26 of 27) school divisions and, in turn, increased the number of spaces available to 632 spaces in 2024–25 (2017–18: 120).⁸

Figure 1—Early Learning Intensive Support Program Spaces and Spending from 2017–25

Fiscal Year	Amount (in millions)	School Divisions Accessing Program Funding	Spaces in Existing Prekindergarten Programs Designated for Children Requiring Intensive Supports
2017–18	\$ 0.70	4	120
2018–19	\$ 1.94	13	166
2019–20	\$ 3.03	23	242
2020–21	\$ 3.03	23	242
2021–22	\$ 3.03	23	242
2022–23	\$ 4.90	26	392
2023–24	\$ 4.90	26	392
2024–25	\$ 7.90	26	632

Source: Adapted from the Office of the Provincial Auditor of Saskatchewan *2023 Report – Volume 2, Chapter 18*, p. 169 and information provided by the Ministry of Education.

⁵ Early Learning Intensive Support Program—Information for Families Brochure (pubsaskdev.blob.core.windows.net/pubsask-prod/106058/ELIS%252BFamily%252BBrochure.pdf) (20 August 2025).

⁶ Ibid.

⁷ Prekindergarten in Saskatchewan is an early childhood education program targeting vulnerable three- and four-year-old children that focuses on fostering social development, nurturing educational growth, and promoting language development.

⁸ Conseil des Écoles Fransaskoises No. 310 does not participate in the Early Learning Intensive Support Program because the school division does not have a Ministry-funded prekindergarten program.

2.3 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 period ended December 31, 2020, the Ministry of Education had effective processes to evaluate whether the Early Learning Intensive Support Program helps preschool-aged children requiring intensive supports to receive a good start in their early learning and development except for areas in our two recommendations.⁹ By August 2023, the Ministry implemented one recommendation.¹⁰

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 interviewed Ministry staff responsible for evaluating the Early Learning Intensive Support Program. We reviewed a sample of school divisions' mid-year reports and associated action plans.

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 July 31, 2025, and the Ministry of Education's actions up to that date.

3.1 Ministry Reviewing School Divisions' Program Action Plans

We recommended the Ministry of Education regularly collect information about school divisions' actions to address the challenges identified in reviews of the Early Learning Intensive Support Program. (2021 Report – Volume 1, p. 44, Recommendation 2; Public Accounts Committee agreement on March 2, 2022)

Status—Implemented

In 2024, the Ministry of Education reviewed school divisions' action plans that sought to address challenges originally identified in the Ministry's 2021 evaluation of the Early Learning Intensive Support Program. The Ministry also evaluated the Program again in spring 2025 and expects school divisions to develop associated action plans to address identified challenges by February 2026.

⁹ *2021 Report – Volume 1, Chapter 5*, pp. 35–50.

¹⁰ *2023 Report – Volume 2, Chapter 18*, pp. 167–172.



The Ministry developed an action plan template requiring school divisions to use the spring 2021 Program survey results to establish actions for improvement.¹¹ The Ministry shared the survey results with school divisions in fall 2023, which identified areas for improvement (e.g., further professional development opportunities to help teachers respond to students with intensive needs, improved communications with families and between teachers and educational assistants). The Ministry expected school divisions to provide the action plans for the applicable identified areas for improvement within their 2024 mid-year reports.

The Ministry also maintains ongoing communication with school divisions to monitor whether they continue to meet the Program's expectations. We observed examples of the Ministry's emails with school division staff and of periodic meetings (spring and fall) with divisions. If expectations are not met, the Ministry would meet with a school division to understand any root causes contributing toward not meeting expectations and consider next steps.

We tested three school divisions and found the Ministry collected and reviewed the action plans included within those divisions' 2024 mid-year reports. We found the actions identified by school divisions primarily related to providing teachers and educational assistants with additional training opportunities (e.g., about inclusive education practices, or how to meet children's complex needs). Additionally, our review of these mid-year reports found the school divisions met the expectations of the Program (e.g., utilization of allocated spaces, development of an Inclusion and Intervention Plan for each student).

Addressing challenges identified in Program reviews help to reduce the risk of the Program not meeting the learning and developmental needs of children with intensive needs. Implementing improvements may also result in increasing these children's success in school and life.

¹¹ In our 2023 follow-up audit, we found the Ministry of Education collected data about the Early Learning Intensive Support Program in spring 2021 by surveying key partners (i.e., prekindergarten teachers, educational assistants, Program-specific educational assistants, and parents) to understand how effectively the Program operates.

Chapter 16

Health—Monitoring Enforcement of Tobacco and Vapour Products' Legislative Requirements

1.0 MAIN POINTS

It is illegal for retailers to sell tobacco or vapour products to minors under 19 years of age. There are also restrictions around the display and promotion of these products at retail locations. The Ministry of Health uses the Saskatchewan Health Authority's tobacco enforcement officers to enforce these legislative restrictions. Officers conduct inspections to assess almost 1,300 retail locations in Saskatchewan that sell tobacco and vapour products.

By July 2025, the Ministry implemented all six remaining recommendations we made about its monitoring of the Authority's enforcement of tobacco and vapour products' legislation.

The Ministry took steps to maintain a complete list of tobacco and vapour product retailers. It adopted a risk-based approach to inspect retailers and improved its frequency of inspections to meet its new inspection requirements. We found the Ministry is on target to complete routine compliance and youth test shopper inspections at retail locations at least once every two fiscal years. It also strengthened completion of youth test shopper reinspections—completing almost 73% within the required six months following an infraction.

The Ministry updated its timeframes for handling complaints related to the sale and promotion of tobacco and vapour products. Tobacco enforcement officers consistently met these timeframes, with almost 87% of complaints resolved within one month.

Additionally, the Ministry enhanced its quarterly reporting to both Ministry and Authority senior management, including providing supplementary reports about delayed inspections, overdue infractions, and outstanding complaints.

Effective and active enforcement restricts access to tobacco and vapour products by youth, which protects them from the harms associated with the use of such products.

2.0 INTRODUCTION

2.1 Background

Federal, provincial, and territorial governments share responsibility for regulating tobacco and vapour products in Canada.



Tobacco products mean tobacco in any form in which it is used or consumed including snuff and raw leaf tobacco.¹ Vapour products mean any or all of the following: e-cigarettes; e-substances; and a cartridge from, or component of, an e-cigarette.^{2,3}

In general, the Federal Government is responsible for regulating the manufacture, sale (e.g., online sales), labelling, and promotion (e.g., advertising) of tobacco and vapour products sold in Canada, including restrictions around product flavours. Provincial legislation is designed to reduce youth access to tobacco and vapour products, and to protect all Saskatchewan residents from the harms associated with environmental tobacco smoke and vapour.⁴

The Tobacco and Vapour Products Control Act and *The Tobacco and Vapour Products Control Regulations* regulate tobacco and vapour product use, sale, display, and advertisement in Saskatchewan. The Ministry of Health uses the Saskatchewan Health Authority to conduct tobacco and vapour enforcement activities (e.g., inspections of retail locations), including the youth test shopper program.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 June 30, 2021, the Ministry of Health had effective processes to monitor the Saskatchewan Health Authority's enforcement of tobacco and vapour products' legislative requirements over the sale, promotion, and use of tobacco and vapour products, except for the areas in our eight recommendations.⁶ By 2023, the Ministry 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 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 progress made by Ministry management, reviewed updated guidance, analyzed inspection data, and evaluated key reports provided to senior management.

¹ For the purposes of this audit, tobacco products include tobacco-related products. Under *The Tobacco and Vapour Products Control Act*, s. 2(k) "tobacco-related product" means a cigarette paper, a cigarette tube, a cigarette filter, a cigarette maker, a pipe or any other product used in association with tobacco that is prescribed.

² *The Tobacco and Vapour Products Control Act*, ss. 2(i), (k.1).

³ Vaping is the act of inhaling an aerosol, known as vapour, produced by a vaping (vape) device. This vapour is inhaled into the lungs. When vape devices are turned on, the battery warms the heating component that converts the e-liquid into an aerosol form to allow for vaporization. Vapour products do not contain tobacco but can deliver nicotine.

⁴ www.saskatchewan.ca/residents/health/wellness-and-prevention/tobacco-and-vapour-products/tobacco-and-vapour-products-legislation (3 October 2025).

⁵ The purpose of the youth test shopper program is to have minors attempt to buy tobacco or vapour products at a retail location. The Saskatchewan Health Authority employs about 10–12 youth for the program each year. Tobacco enforcement officers usually bring two youths aged 15–17 years to each inspection.

⁶ *2021 Report – Volume 2, Chapter 15*, pp. 85–106.

⁷ *2023 Report – Volume 2, Chapter 20*, pp. 181–191.

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 July 31, 2025, and the Ministry of Health's actions up to that date.

3.1 Complete List of Retail Locations Maintained

We recommended the Ministry of Health establish a formalized process to maintain a complete list of retail locations that sell tobacco and vapour products. (2021 Report – Volume 2, p. 94, Recommendation 2; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

The Ministry of Health maintains a complete list of tobacco and vapour product retail locations. At July 31, 2025, almost 1,300 locations sell tobacco and vapour products in Saskatchewan.

The Ministry receives listings quarterly of retailers registered to collect taxes from the sale of tobacco and vapour products. The Ministry of Finance provides the Ministry of Health with listings of retailers licensed under *The Vapour Products Tax Act*, and tobacco retailers registered to collect PST.^{8,9} The Ministry sends the listings to the Authority's tobacco enforcement officers (TEOs) to update the IT system used to track enforcement activities. *The Tobacco and Vapour Products Compliance and Enforcement Program Manual* states TEOs are responsible for maintaining an up-to-date list of retailers (retail locations).

To assess the completeness of the Ministry of Health's list of retail locations at July 2025, we performed the following:

- Determined whether the list contained all six retail locations included in Health Canada's latest Vaping Compliance and Enforcement Reports.¹⁰ We found the Ministry's list appropriately reflected these locations still operating at July 2025.
- Determined whether the list contained all retail locations included in the Ministry's listing of complaints. We found the Ministry's list appropriately reflected these locations still operating at July 2025.
- Selected a sample of 30 retail locations from the Ministry of Finance's quarterly listings of licensed retailers to determine whether the Ministry of Health's list included them. We found the Ministry's list appropriately reflected all 30 retail locations.

⁸ Retailers in Saskatchewan, including tobacco and vapour product retailers, are responsible to collect and remit provincial sales tax for non-exempt goods and services, and must register with the Ministry of Finance. When registering, retailers must identify whether they sell tobacco and/or vapour products.

⁹ Effective June 1, 2025, Provincial Sales Tax (PST) at the rate of 6% applies to vapour products. Retailers of vapour products will be required to collect and remit PST on vapour products in addition to the Vapour Products Tax (VPT).

¹⁰ www.canada.ca/en/health-canada/services/smoking-tobacco/vaping/compliance-enforcement/report-april-2023-march-2024.html (23 October 2025).



By having a complete list of all retailers, the Ministry knows how many retail locations selling tobacco and vapour products remain uninspected and how many are non-compliant (e.g., selling tobacco and vapour products to minors).

3.2 Inspections and Reinspections Done as Expected

We recommended the Ministry of Health work with the Saskatchewan Health Authority to conduct required youth test shopper inspections of retail locations that sell tobacco and vapour products. (2021 Report – Volume 2, p. 95, Recommendation 3; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

We recommended the Ministry of Health work with the Saskatchewan Health Authority to reinspect retail locations that sell tobacco and vapour products to youth in a timely manner. (2021 Report – Volume 2, p. 96, Recommendation 4; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

We recommended the Ministry of Health set a reasonable frequency for conducting periodic routine inspections at retail locations that sell tobacco and vapour products. (2021 Report – Volume 2, p. 100, Recommendation 6; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

The Ministry of Health adopted a risk-based approach to inspecting retail locations selling tobacco and vapour products—thereby improving its ability to complete inspections as expected.

Historically, the Ministry expected tobacco enforcement officers to conduct routine inspections of all retail locations that sell tobacco and vapour products once per fiscal year. It also expected officers to perform youth test shopper inspections at most retail locations each fiscal year.

Since our 2023 follow-up audit, we found the Ministry appropriately adopted a risk-based approach to inspections, as it had been unable to conduct annual inspections for all retail locations every fiscal year.¹¹ The Ministry updated its *Tobacco and Vapour Products Compliance and Enforcement Program Manual* to reflect changes to its requirements for inspections of retail locations that sell tobacco and vapour products. **Figure 1** summarizes the Ministry's requirements for routine and youth test shopper inspections, effective April 1, 2024.

¹¹ In 2022–23, tobacco enforcement officers did not perform routine annual inspections at 203 retail locations and did not perform youth test shopper visits at 117 retail locations.

Figure 1—Requirements for Inspecting Retail Locations Selling Tobacco and Vapour Products

Inspection Type	Requirements Effective April 1, 2024
Routine Compliance Inspections	<ul style="list-style-type: none"> Inspect (minimum) 50% of all provincial tobacco and vapour products retail locations annually All retailers must receive a routine compliance visit at least once every two fiscal years Priority given to new retailers and those locations not inspected for more than two years For inspections with infractions, follow-up inspection must be completed within six months
Youth Test Shopper Program ^A	<ul style="list-style-type: none"> Inspect (minimum) 50% of all retail locations included in the Youth Test Shopper Program annually All retail locations included in the Program must receive a routine test shopper inspection at least once every two fiscal years Inspect those locations that were non-compliant in the previous fiscal year Priority given to new retailers and those locations not inspected for more than two years Non-compliant retail locations must be inspected again within six months

Source: Adapted from the Ministry of Health's *Tobacco and Vapour Products Compliance and Enforcement Program Manual*.

^A Youth test shopper inspections exclude retail locations in the northern region, at age-restricted locations, and on First Nations' reserves.

We analyzed data on routine compliance inspections conducted between October 2023 and July 2025 and found:

- Tobacco enforcement officers performed 1,155 routine compliance inspections—representing inspections at almost 90% of retail locations (i.e., 1,288 total retailers)
- An average time between inspections of about 270 days (i.e., less than a year) and the maximum time between inspections of 438 days (i.e., over a year)—aligning with the Ministry's requirement for inspecting retailers at least once every two fiscal years

We analyzed data on inspections as part of the youth test shopper program conducted between April 2024 and July 2025 and found:

- Tobacco enforcement officers performed 1,035 youth test shopper inspections—representing inspections at over 80% of retail locations (i.e., 1,288 total retailers).
- An average time between inspections of about 250 days (i.e., less than a year) and the maximum time between inspections of 482 days (i.e., over a year)—aligning with the Ministry's requirement for inspecting retailers at least once every two fiscal years.
- For 156 retailers with infractions during youth test shopper inspections in 2023–24, officers reinspected 141 (about 90%) of those retail locations by July 2025. Performing youth test shopper inspections at retail locations as expected decreases the risk that retailers who do not comply with the law (i.e., selling tobacco or vapour products to minors) continue to sell to minors for extended periods.



Our analysis of youth test shopper reinspection data between October 2023 and July 2025 found tobacco enforcement officers:

- Performed 178 reinspections to follow up on previously identified infractions, with officers completing 129 reinspections (almost 73%) within the required six months—a significant improvement from our 2023 follow-up audit (i.e., almost 40% completed within six months).

Additionally, our analysis identified 233 new tobacco and vapour product retail locations in the province since the Ministry's implementation of its new inspection requirements in April 2024. As of July 2025, we found tobacco enforcement officers completed routine compliance inspections at 96 of these new retail locations (about 41%), along with 93 youth test shopper inspections (about 40%). However, we found 35 new retail locations (about 15%) had yet to receive any inspections, including 12 locations that started operations before January 2025 (e.g., one location had gone 476 days without an inspection)—illustrating that officers could better prioritize inspections of new retail locations, as expected by the Ministry.

As we describe in **Section 3.4**, the Ministry began providing supplementary reports to senior management at the Ministry and the Saskatchewan Health Authority about delayed inspections. While these supplementary reports do not provide details about new retail locations yet to be inspected, there is an opportunity for the Ministry to incorporate such details into their supplementary reports.

Adopting a risk-based approach in setting the frequency of inspections can help the Ministry allocate resources to the most risky or non-compliant tobacco and vapour product retailers. By inspecting retail locations within expected timeframes, there is a reduced risk that retailers inappropriately display and sell tobacco and vapour products, or illegally sell these products to youth.

3.3 Guidance Provided and Complaints Resolved Timely

We recommended the Ministry of Health provide clear guidance to the Saskatchewan Health Authority on handling complaints related to the sale and promotion of tobacco and vapour products. (2021 Report – Volume 2, p. 102,

Recommendation 7; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

The Ministry of Health updated the timeframes in its enforcement manual for handling complaints related to the sale and promotion of tobacco and vapour products. Tobacco enforcement officers consistently met the timeframes for resolving complaints.

Since our 2023 follow-up audit, the Ministry of Health updated its enforcement manual to require officers to initiate follow-up of complaints within two business days and resolve complaints within one month.¹²

¹² At the time of our 2023 follow-up audit, the Ministry of Health required tobacco enforcement officers to endeavor to resolve complaints within one week of receipt.

We also found the Ministry began providing the Saskatchewan Health Authority with quarterly reports detailing information (e.g., number of days since receipt of complaint) about outstanding complaints.

We assessed all 67 complaints received relating to the sale and promotion of tobacco and vapour products between October 2023 and July 2025 and found tobacco enforcement officers:

- Initiated follow-up of 37 complaints (about 55%) within two business days as expected
- Resolved 58 complaints (almost 87%) within one month—we found the Ministry appropriately followed up with the Authority to obtain an explanation (e.g., complaint assigned to a public health inspector instead of a tobacco enforcement officer) for complaints not resolved timely¹³

By investigating complaints in a timely manner, especially complaints related to sales to minors, there is less risk of retailers continuing to break the law by selling tobacco and vapour products to youth with no consequences.

3.4 Enhanced Reporting on Enforcement Activities

We recommended the Ministry of Health enhance written reports on enforcement activities (e.g., complaints, trends) given periodically to senior management relating to tobacco and vapour products. (2021 Report – Volume 2, p. 105, Recommendation 8; Public Accounts Committee agreement February 26, 2024)

Status—Implemented

The Ministry of Health improved its quarterly reporting to both Ministry and Saskatchewan Health Authority senior management.

Figure 2 outlines the specific information reported quarterly to senior management at the Ministry and the Authority relating to the tobacco and vapour enforcement program, including reporting enhancements made since our initial audit.

Figure 2—Quarterly Reporting to Senior Management and the Authority

Youth Test Shopper Inspections:

- Total retail locations subject to youth test shopper inspections
- Number and percentage of retail locations visited at least once (target 100%)
- Number of youth test shopper visits
- Number of non-compliant retailers
- Number of products purchased
- Number of summary offence tickets issued
- Non-compliance rate for current year
- 5-year trend of non-compliance rates
- 5-year trend of percentage of retailers visited at least once

¹³ Complaints typically relate to retail locations selling tobacco or vapour products to youth. Tobacco enforcement officers resolve such complaints by conducting youth test shopper inspections at suspected locations.



Routine Retail Location Inspections:

- Total number of retail locations
- Number and percentage of locations with at least one inspection
- Total number of inspections
- Top five retailer infractions (e.g., signs respecting legal age not displayed)

Specialty Vape Shop Inspections (reported separately, but included in overall routine retail location inspection statistics):

- Total number of specialty vape shops
- Number and percentage of specialty vape shops with at least one inspection
- Total number of inspections

Accountability Comments / Narrative:^A

- Ministry update and overview of program changes (e.g., legislative changes)
- Ministry comments and questions in relation to inspections (e.g., delayed inspections), along with responses from the Saskatchewan Health Authority

Supplementary Reports^A:

- Delayed inspections list (e.g., facility name, number of days since infraction, community)
- Outstanding complaints list (e.g., complaint details, time elapsed)
- Overdue infractions list (e.g., facility name, number of days since infraction, region)

Source: Adapted from information provided by the Ministry of Health.

^A Reporting added after our 2023 follow-up audit.

We found the Ministry improved its quarterly reporting since our 2023 follow-up audit by incorporating explanations of inspection results. For example, we found the reports include explanations from the Authority about its strategies to promote compliance with the inspection requirements or reasons for delayed inspections. We reviewed two quarterly reports and found both showed statistics and trend analysis for routine and youth test shopper inspections.

Additionally, since our last follow-up audit, we found the Ministry began providing supplementary reports to senior management at the Ministry and the Authority communicating which retail locations have delayed inspections, overdue infractions, and outstanding complaints.

By providing sufficient information to senior management at both the Ministry and the Authority on key enforcement activities and strategies to address non-compliance, decision makers have adequate information to determine whether the enforcement approach works as intended or to make appropriate adjustments (e.g., changes to the risk-based inspection requirements).

Chapter 17

Health—Providing Special Needs Equipment for Persons with Disabilities

1.0 MAIN POINTS

The Ministry of Health, under an agreement with the Saskatchewan Abilities Council (service provider) loans special needs equipment (e.g., wheelchairs, walkers, lifts) to persons with disabilities at no cost. It refers to this arrangement as the Special Needs Equipment Program.

By May 2025, the Ministry, in collaboration with its service provider, implemented the last remaining recommendation we first reported in 2016 related to providing special needs equipment to persons with disabilities (i.e., clients).

The Ministry and its service provider implemented a process to recover special needs equipment of significant value no longer utilized (e.g., equipment loaned to clients who are now deceased or who left the province). Once returned, equipment can be used to assist other persons with disabilities.

2.0 INTRODUCTION

2.1 Background

As part of its responsibilities under *The Health Administration Act*, the Ministry of Health may provide programs for persons with residual physical disabilities due to accident, congenital defect, injury, diseases, or other illnesses. The Ministry established the Saskatchewan Aids to Independent Living (SAIL) program to help fulfill this responsibility. The Special Needs Equipment Program is one of SAIL's 14 sub-programs.

The intent of this Program is to loan and repair special needs equipment (e.g., wheelchairs, walkers, lifts) at no cost to eligible clients throughout the province. The total cost to operate the Special Needs Equipment Program in 2024–25 was \$10.75 million.¹ The Ministry engaged a service provider, the Saskatchewan Abilities Council, to directly deliver the Program.

2.2 Focus of Follow-Up Audit

This chapter describes our fourth follow-up audit of management's actions on the recommendations we first made in 2016.

¹ Information provided by Ministry of Health management.



We concluded, for the 12-month period ended August 31, 2016, the Ministry of Health had, other than matters reflected in our six recommendations, effective processes to provide special needs equipment to persons with disabilities.² By June 2023, the Ministry implemented five of the six 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 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 interviewed Ministry staff and service provider staff responsible for providing special needs equipment to persons with disabilities. We examined reports about loaned equipment and other relevant documents. In addition, we tested a sample of clients to determine if the service provider attempted to recover loaned equipment.

3.0 STATUS OF RECOMMENDATION

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 May 31, 2025, and the Ministry of Health's actions up to that date.

3.1 Recovering Unused Special Needs Equipment

We recommended the Ministry of Health work with its service provider to identify special needs equipment on loan that is no longer utilized, and to recover this equipment within a reasonable timeframe. (2016 Report – Volume 2, p. 163, Recommendation 2; Public Accounts Committee agreement June 12, 2018)

Status—Implemented

The Ministry of Health, along with its service provider, implemented a process to recover certain special needs equipment that is no longer utilized (e.g., equipment loaned to clients who are now deceased or who left the province).

The service provider continues to attach stickers to all loaned special needs equipment indicating the equipment is the property of the service provider and should be returned when no longer needed. In addition, we found the service provider's website clearly states the responsibility of clients to return loaned equipment when no longer required.⁴

² 2016 Report – Volume 2, Chapter 27, pp. 155–167.

³ 2019 Report – Volume 1, Chapter 27, pp. 277–283; 2021 Report – Volume 1, Chapter 17, pp. 207–217; and 2023 Report – Volume 2, Chapter 21, pp. 193–196.

⁴ www.saskabilities.ca/services/independent-living/special-needs-equipment#loan-program (23 June 2025).

To focus its equipment recovery efforts, we found the Ministry reviewed information in the IT system that tracks loaned equipment and periodically provided the service provider with a list of deceased clients or clients who left the province that have loaned equipment of significant value (e.g., power wheelchairs, manual wheelchairs, hospital beds). Beginning in January 2025, the service provider began using this information to attempt to recover the loaned equipment by sending letters to clients or their estates.

We analyzed the Ministry's lists from January to March 2025 and found it identified 757 clients as deceased or no longer living in the province with loaned equipment of significant value, including 13 power wheelchairs and 80 electric hospital beds. We tested 10 clients and found the service provider sent letters to all 10 clients' estates appropriately listing the equipment to be returned.

The service provider manually tracks the status of the letters sent and responses received. Our analysis found the service provider received 295 responses from clients' estates indicating they had or will return the equipment or left it at a healthcare facility (e.g., long-term care home, hospital). We found the service provider confirmed the recovery of equipment it loaned to 110 clients.

As many clients using loaned special needs equipment reside in long-term care facilities, we observed the service provider emailing these facilities in April 2025 and reminding them to return any unused equipment they may be storing at their premises. The service provider found this did not result in an increased amount of returned equipment.

Regularly encouraging and reminding clients and healthcare facilities to return special needs equipment no longer utilized will help to recover specialized equipment for other clients in need.

Chapter 18

Justice and Attorney General—Conducting Timely and Accurate Coroner Investigations

1.0 MAIN POINTS

The Saskatchewan Coroners Service is part of the Ministry of Justice and Attorney General and responsible for the provision of coroners' services. It investigates unexpected, unnatural, and unexplained deaths. Investigations determine a deceased person's identity as well as the time, location, manner, and cause of death.

By July 2025, the Coroners Service implemented the two outstanding recommendations we first made in 2021 about conducting timely and accurate coroner investigations.

Quarterly, the Coroners Service tracks and analyzes whether coroners complete their reports within 24 business days of receiving all investigative information (e.g., medical records, final post-mortem report, toxicology report) and communicate investigation results with families of the deceased within its established timeframes (i.e., within five business days of investigation completion). We found the average number of days to communicate with families significantly improved from 22 business days in 2023–24 to 12 business days in 2024–25 for cases requiring toxicology reports.

While expected timelines are not always met, the Coroners Service is sufficiently identifying and addressing issues of untimely completion. In certain cases, late reports are obtained from coroners or disciplinary action is taken. In other cases, delays are deemed reasonable because of the complexity of the investigation and additional consultations required (e.g., forensic toxicologist is consulted). Overall, complex coroner cases were found to have coroner reports completed on average within 32 business days in 2024–25.

Completing timely death investigation reports, as well as promptly reporting investigation results to families provide closure for deceased persons' relatives.

2.0 INTRODUCTION

2.1 Background

The Coroners Act, 1999 (section 3), makes the Chief Coroner of Saskatchewan responsible for ascertaining the cause of all unexpected, unnatural, or unexplained deaths to help in educating the public on causes of death and in preventing further deaths. The Saskatchewan Coroners Service conducted 2,947 coroner investigations in 2024–25 (2023–24: 2,996).¹

¹ Based on information from the Saskatchewan Coroners Service.



The Chief Coroner leads the Coroners Service, which is part of the Courts and Community Justice Division of the Ministry of Justice and Attorney General. At May 2025, the Ministry employs and/or contracts about 58 community coroners and 8 full-time coroners (who review community coroner reports) (July 2023: 75 and 8). Community coroners work part-time on a fee-for-service basis located in communities throughout the province.

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 2021.

We concluded, for the 12-month period ending July 31, 2021, the Ministry of Justice and Attorney General (Saskatchewan Coroners Service) had effective processes to conduct timely and accurate coroner investigations into certain unexpected, unnatural, or unexplained deaths (excluding suspected homicides) other than the areas outlined in our eight recommendations.² By July 2023, the Ministry implemented six 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 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 examined data in the coroner case-management system, tested a sample of coroner investigations, reviewed updated policies and procedures, and assessed reports provided to Saskatchewan Coroners Service management.

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 July 17, 2025, and the Ministry of Justice and Attorney General's (Saskatchewan Coroners Service) actions up to that date.

3.1 Timelines Analyzed for Completing Coroner Reports and Notifying Families about Investigation Results

We recommended the Ministry of Justice and Attorney General establish formal timelines for communicating coroner investigation results to families and making recommendations to agencies. (2021 Report – Volume 2, p. 115, Recommendation 1; Public Accounts Committee agreement January 21, 2025)

Status—Implemented

² 2021 Report – Volume 2, Chapter 16, pp. 107–126. Our original audit did not include coroner inquests.

³ 2023 Report – Volume 2, Chapter 22, pp. 197–204.

We recommended the Ministry of Justice and Attorney General consistently complete timely coroner investigations and reports. (2021 Report

– Volume 2, p. 120, Recommendation 3; Public Accounts Committee agreement January 21, 2025)

Status—Implemented

The Saskatchewan Coroners Service regularly analyzes timelines for completing coroner investigations and final reports, as well as timelines for communicating results with families to ensure compliance with its policy.

The Coroners Service's policy requires coroners to prepare, review, and complete investigations in a Final Report of Coroner (i.e., coroner report) within 24 business days of receiving all investigative information (e.g., medical records, final post-mortem report, toxicology report).

The policy also requires coroners to communicate investigation results to families/next of kin within five business days after completing an investigation.⁴

The Coroners Service assesses its Timeline Report Summary each quarter to determine the average number of days taken to complete investigations and to communicate the results with families. We found the Coroners Service regularly shares (e.g., through emails, presentations) policy updates and its analysis of timelines with staff.

We analyzed the Timeline Report Summary for the 2023–24 and 2024–25 fiscal years and found:

Communication of Results with Families/Next of Kin

The Coroners Service:

- Met its five-day timeline for notifying families/next of kin where cases did not involve post-mortem exams or toxicology investigations^{5,6}
- Did not meet its timeline for communicating investigation results when investigations required post-mortem examinations or toxicology reports

However, we found the Coroners Service implemented a monitoring process to help ensure all coroners comply with the policy timeline. For example, the Coroners Service conducts monthly reviews of outstanding cases through its Timeline Report Summary to identify outstanding issues or reasons related to non-timely completion of coroner reports. At daily meetings, the Chief Coroner, Deputy Chief Coroner, regional supervising coroners, and full-time coroners discuss active coroner cases, follow up on any issues causing delays, and share feedback.

⁴ At our last follow-up audit in 2023, we determined that recommendations to agencies were timely. Therefore, for this follow-up, we focused on the Coroners Service's processes to communicate results to families/next of kin.

⁵ Post-mortem examination or autopsy is an inspection on a deceased person to determine the cause of death.

⁶ Toxicology is another aspect of after death or post-mortem examination that involves the retrieval of specimens for examination. It involves testing of blood and other bodily fluids to determine whether drugs or other foreign substances are present in the body at the time of death.



We tested 10 coroner cases not meeting the required timeline (i.e., five business days) and found the Coroners Service identified reasons for those delays and took corrective action (e.g., followed up with the responsible coroners to obtain outstanding investigation results). We also observed the Coroners Service take disciplinary action against a community coroner who had persistent delays with the investigation process (after providing the coroner with various levels of support and supervision).

Further, we found the average number of days to communicate with families has not declined but remained steady from 2023–24 at nine business days for investigations requiring post-mortem examinations (i.e., autopsies). However, we found the average number of days to communicate with families significantly improved from 22 business days in 2023–24 to 12 business days in 2024–25 for cases requiring toxicology reports.

Completed Coroner Investigations and Final Reports

The Coroners Service:

- Met its timeline of 24 business days to complete investigations and issue final coroner reports for cases that did not involve toxicology examinations.
- Did not meet its timelines where investigations required toxicology reports (i.e., requiring completed toxicology examinations). However, we found the average number of days for completing these coroner case reports decreased from 39 business days in 2023–24 to 32 business days in 2024–25.

We reviewed two cases requiring toxicology examinations that did not meet policy timelines and found the delays to be reasonable. Both cases required further consultation (e.g., consultations with forensic toxicologist) due to their complexity. We observed emails of coroners' consultation with the forensic toxicologist who completed the toxicology examination. One case involved additional consultation with a forensic pathologist after receiving the toxicology results.

Monitoring timely completion of coroner reports and communication with families is important as a coroner investigation and subsequent conclusion provides families with closure by identifying or confirming the cause of death of loved ones.

Chapter 19

Parks, Culture and Sport—Drinking Water in Provincial Parks

1.0 MAIN POINTS

By April 2025, the Ministry of Parks, Culture and Sport strengthened its processes to provide safe drinking water in provincial parks. The Ministry implemented the four remaining recommendations we first made in 2019. The Ministry:

- Documented procedures to operate its drinking water systems and monitor water quality. It established reasonable start-up and shutdown, and quality control procedures for drinking water operators. Also, its Safe Drinking Water Committee met periodically to monitor the provision of safe drinking water in accordance with its Safe Drinking Water Policy.
- Reviewed 83% of water quality test results we sampled within its expected 48-hour timeframe. Its newly established review process (e.g., time-stamped email evidence of review) significantly reduced delays in documenting review of water quality test results.
- Documented periodic water system maintenance expectations (e.g., daily, monthly). We found the Ministry started using its new maintenance checklists and continued to adapt the checklist template for each unique drinking water system.

While we found more work remains in regularly filling out maintenance checklists, the Ministry maintained completed checklists consistent with the new template for three of seven drinking water systems tested, and we found other processes occurring to monitor maintenance records (e.g., regulator inspections, supervisor reviews).

Park visitors rely on the Ministry to provide a safe supply of drinking water. Effective processes to provide safe drinking water in provincial parks help to ensure public safety.

2.0 INTRODUCTION

2.1 Background

The Ministry of Parks, Culture, and Sport is responsible for managing the provincial parks system under *The Parks Act*. Where it decides to provide drinking water in provincial parks, it is responsible to ensure the drinking water is safe and for complying with provincial water quality standards over water used for human consumption.¹

¹ All drinking water is required to meet provincial water quality standards pubsaskdev.blob.core.windows.net/pubsask-prod/126899/WSA%252B532%252BDrinking%252BWater%252BQuality%252BStandards%252Band%252BObjectives.pdf (10 September 2025).



At April 2025, the Ministry operated 43 drinking water systems—27 seasonally (May–September) and 16 year-round. These systems vary significantly in size and complexity. Its water systems include water treatment plants, distribution systems, and storage reservoirs (e.g., holding tanks). The Ministry spent about \$3.9 million in 2024–25 (2023–24: \$3.2 million) on capital and preventative maintenance for its water systems.

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 15-month period ended July 31, 2019, the Ministry of Parks, Culture, and Sport had effective process to provide safe drinking water in provincial parks, except for the areas outlined in our seven recommendations.² By 2022, the Ministry implemented three 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 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 interviewed Ministry staff about key actions management had taken since our 2022 follow up. We reviewed policies, staff communications, meeting minutes, and checklists to obtain an understanding of these actions. We tested samples of water quality test results as well as operational and maintenance records.

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 April 30, 2025, and the Ministry of Parks, Culture, and Sport's actions up to that date.

3.1 Procedures Documented for Operating Drinking Water Systems and Monitoring Water Quality

We recommended the Ministry of Parks, Culture and Sport assign clear responsibility for preparing and maintaining written procedures necessary to operate its drinking-water systems. (2019 Report – Volume 2, p. 185,

Recommendation 2; Public Accounts Committee agreement October 19, 2022)

Status—Implemented

² 2019 Report – Volume 2, Chapter 23, pp. 177–195.

³ 2022 Report – Volume 2, Chapter 18, pp. 199–206.

The Ministry of Parks, Culture and Sport documented start-up and shutdown, and quality control procedures necessary to operate its drinking water systems, and implemented its Safe Drinking Water Committee to monitor drinking water quality.

For start-up procedures, we observed the Ministry included relevant information such as equipment checks, reinstallation of disassembled components during water system closures, filter cleaning, and reservoir filling. For shutdown, the procedures also included pertinent information such as draining distribution systems, cleaning components, sealing tanks and reservoirs, and shutting down the water supply. As expected, start-up procedures were noted to occur at the start of season/summer and shutdown procedures at the end of season/summer. We found these procedures appropriate.

We found, for the four seasonal drinking water systems tested, staff documented start-up and shutdown procedures conducted during 2024.

The Ministry's Safe Drinking Water Policy requires a committee to monitor the implementation of the policy to ensure safe drinking water. The Policy expects the committee to meet at least quarterly. We found its Safe Drinking Water Committee met quarterly from July 2024 to March 2025 and discussed key aspects of complying with its Policy (e.g., monitoring credentials of water system operators, reviewing water quality test results, maintenance expectations).

Its Policy also requires all its drinking water systems to follow quality control procedures in accordance with good practice (e.g., regular sampling and testing to assess compliance with water quality standards).⁴ We found four of five water systems tested had quality control procedures documented as expected. The water system tested without these procedures documented was a newer system.

Written procedures for key processes to operate drinking water systems help staff to understand Ministry expectations and regulatory requirements and ensure staff follow adequate guidance to operate drinking water systems consistently.

3.2 Routine Maintenance Expectations Established and Starting to be Documented Using New Checklist

We recommended the Ministry of Parks, Culture and Sport document routine maintenance expectations for its drinking-water systems.

(2019 Report – Volume 2, p. 188, Recommendation 3; Public Accounts Committee agreement October 19, 2022)

Status—Implemented

⁴ pubsaskdev.blob.core.windows.net/pubsask-prod/127562/epb542.pdf (10 September 2025).



We recommended the Ministry of Parks, Culture and Sport complete routine maintenance on its drinking-water systems consistent with documented routine maintenance expectations. (2019 Report – Volume 2, p. 188,

Recommendation 4; Public Accounts Committee agreement October 19, 2022)

Status—Intent of Recommendation Met

The Ministry of Parks, Culture and Sport documented routine maintenance expectations in templates for its drinking water systems. Park staff continued to work with the new templates to tailor maintenance expectations specific to each park's unique water systems. We found staff documented completed maintenance reasonably consistent with expectations for three of seven water systems tested.

The Ministry centrally established minimum expectations for routine maintenance of park drinking water systems in a template checklist outlining key daily, weekly, biweekly, monthly, semi-annual, and annual maintenance tasks. The Ministry expects each park to use the template checklist to document maintenance or adapt the template to specific maintenance tasks required for their drinking water system where needed. The template requires maintenance staff to initial beside the listed task when complete. We found the routine maintenance checklist template contained reasonable expectations.

We observed the Ministry provided its new maintenance checklist to park staff in March 2024, with guidance for park staff to tailor the checklist to each park's unique drinking water systems. The Ministry hired an additional central water-system specialist to assist each park with water system issues, including customizing the maintenance checklist.

We tested documented maintenance activities carried out in 2024 and found for two of seven drinking water systems tested, staff used maintenance checklists appropriate for the specific water system. A third drinking water system tested set specific routine maintenance procedure expectations and used a sufficiently detailed logbook to record completed maintenance activities. The Ministry indicated it is continuing to support park staff to adjust the new checklist for use.

In addition to detailed maintenance records, we found three other processes the Ministry uses to monitor maintenance completion.

First, the Water Security Agency—regulator of larger and more complex drinking water systems—completes routine onsite inspections. The Agency's inspections include assessing maintenance records and whether drinking water systems are in good repair.⁵ We reviewed eight Agency inspections completed in 2025 of the Ministry's drinking water systems and found the Agency did not identify significant issues.

Next, the Ministry's Safe Drinking Water Committee monitors compliance with the Safe Drinking Water Policy, including completed maintenance. We found the Committee required staff to internally review drinking water records (e.g., maintenance, water quality test results) in fall 2024 and address issues found. In March 2025, the Committee reminded staff to continue to tailor maintenance checklists to each park's unique drinking water system.

⁵ Water Security Agency inspection records available at waterquality.saskatchewan.ca/DrinkingWater (26 September 2025).

Lastly, each park manager or delegate (i.e., a supervisor) completes a checklist each month outlining the operational records they must review for each drinking water system. Some items relate to maintenance (e.g., calibrating water testing equipment, completing and documenting routine maintenance). For the seven water systems tested, we found the park manager (or delegate) completed the monthly review checklist as expected and did not note significant maintenance issues.

Having documented routine maintenance expectations help staff to complete routine maintenance appropriately. Completing sufficient routine maintenance keeps drinking water systems working effectively.

3.3 Water Quality Test Results Reviewed Timely

We recommended the Ministry of Parks, Culture and Sport document evidence of its review of water quality test results. (2019 Report – Volume 2, p. 190,

Recommendation 6; Public Accounts Committee agreement October 19, 2022)

Status—Implemented

The Ministry of Parks, Culture and Sport generally documents its review of water quality test results in a timely manner.

The Ministry makes each provincial park manager (or delegate) who operates the drinking water systems responsible for documenting their review of drinking water test results within 48 hours of receiving those test results from the provincial laboratory. Park managers use time-stamped emails to document their reviews.

We observed significant improvements in completed reviews of water quality test results since our last follow-up audit. We tested management's review of water quality test results from five water systems for 2024. We found, since 2022, the number of lab test reviews not completed within the expected 48-hour timeframe significantly reduced from about 40% to about 17% in our sample results. In addition, compared to our last follow up, the average delay (not completed within 48-hour expectation) significantly reduced from 4–70 days to about one day.

Documenting timely reviews of the drinking water quality tests enable the Ministry to continuously track water quality, ensuring safe drinking water at its parks.

Chapter 20

Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer

1.0 MAIN POINTS

In Saskatchewan, colorectal cancer is the second leading cause of death by cancer. Approximately 90% of colorectal cancers can be prevented or successfully treated if caught early.¹

By June 2025, the Saskatchewan Cancer Agency implemented five of the six recommendations we first made in our 2020 audit of its processes to deliver its population-based Screening Program for Colorectal Cancer.

The Agency worked with the Ministry of Health and the Saskatchewan Health Authority to reduce the time patients wait for colonoscopies by standardizing the booking process and expanding booking services coordinated through the Agency. Using a consistent approach for booking colonoscopies reduces wait times between an abnormal test result and a colonoscopy exam.

The Agency and the Authority determined an expected timeframe (e.g., 95% of pathology reports completed within 14 days after a colonoscopy) for providing pathology results to healthcare providers related to colorectal cancer screening. Additionally, the Agency periodically (i.e., annually) provides senior management and its Board with analysis of results for key quality indicators (aligning with nationally accepted indicators) for its Screening Program for Colorectal Cancer.

The Agency still needs to analyze whether its promotional strategies help increase participation in its Screening Program for Colorectal Cancer; the Agency's participation rate has decreased since 2017 (see **Figure 1**).

An effective colorectal cancer screening program helps to identify seemingly healthy people who may have a higher risk of colorectal cancer and helps the Agency understand its progress as well as periodically recognize opportunities for improvement.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Cancer Agency is responsible for providing services with respect to screening individuals for, and prevention of, cancers including colorectal cancer.² Since 2009, the Agency provides a population-based Screening Program for Colorectal Cancer.³ It collaborates with the Saskatchewan Health Authority to deliver its screening program.

¹ saskcancer.ca/ColonCheck (9 September 2025).

² *The Cancer Agency Act*, section 9(1) and (2).

³ Population-based screening is a test offered to all individuals in a defined target group (e.g., of the same age range).



Colorectal screening can identify people who may have a higher risk of developing colorectal cancer, so they can be offered treatment or management techniques at an earlier stage that may positively affect outcomes. Colorectal cancer is one of the most treatable cancers if caught early, but not enough people in Canada participate in regular screening.⁴

The Agency provides home Fecal Immunochemical Test (FIT) kits to participants between the ages of 50–74 with a valid Saskatchewan Health Services card and who have not been previously diagnosed with colorectal cancer.⁵ Participants return completed tests via mail or at drop-off locations where kits are then sent to the Saskatchewan Health Authority for processing at the Roy Romanow Provincial Laboratory.

In 2024–25, the Agency spent over \$2.7 million on its Screening Program for Colorectal Cancer.⁶

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, for the 12-month period ended July 31, 2020, the Saskatchewan Cancer Agency had effective processes to deliver its population-based Screening Program for Colorectal Cancer, except for the areas reflected in our six recommendations.⁷ By March 2023, the Agency made some progress toward implementing the six recommendations, but further work was needed.⁸

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.

To carry out our follow-up audit, we interviewed key Agency staff responsible for delivering the Screening Program for Colorectal Cancer. We tested a sample of events promoting colorectal cancer screening. Additionally, we examined the Agency's IT systems and documents such as those analyzing outreach activities; Board Quality, Safety, and Risk (QSR) Committee minutes; and performance reporting related to the screening program.

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 June 30, 2025, and the Saskatchewan Cancer Agency's actions up to that date.

⁴ www.partnershipagainstcancer.ca/news-events/news/article/key-lessons-increasing-colorectal-screening/ (16 October 2025).

⁵ saskcancer.ca/ColonCheck (16 October 2025).

⁶ Information provided by the Saskatchewan Cancer Agency.

⁷ *2020 Report – Volume 2, Chapter 21*, pp. 145–164.

⁸ *2023 Report – Volume 2, Chapter 23*, pp. 205–213.

3.1 No Analysis of Whether Promotional Strategies Increased Participation

We recommended the Saskatchewan Cancer Agency analyze if its promotional strategies help increase participation in its Screening Program for Colorectal Cancer. (2020 Report – Volume 2, p. 152, Recommendation 1; Public Accounts Committee agreement January 12, 2022)

Status—Partially Implemented

The Saskatchewan Cancer Agency drafted a strategy to address low participation rates in its Screening Program for Colorectal Cancer but had yet to analyze whether its promotional strategies help to increase program participation.

The Canadian Partnership Against Cancer notes First Nations, Inuit and Métis; those living in rural and remote communities; and those living in northern regions of provinces are among the people at a higher risk of developing cancer (including colorectal cancer) as they are generally underserved in healthcare.⁹

As illustrated in **Figure 1**, since 2017, the participation rate of individuals aged 50 or older in the Agency's colorectal cancer screening program remained well below Canada's benchmark of 60%.¹⁰

Figure 1—FIT Kit Completion and Participation Rates in Saskatchewan^A

	April 2017– March 2019	April 2018– March 2020	April 2019– March 2021 ^B	April 2020– March 2022	April 2023– March 2025
People (aged 50 or older) who completed at least one FIT kit	159,367	152,727	137,625	136,638	149,256
Colorectal cancer screening program population-based participation rate	49.3%	46.9%	41.6%	41.1%	40.8%

Source: Adapted from information provided by the Saskatchewan Cancer Agency.

^A The Agency reports participation rate and completed Fecal Immunochemical Tests (FIT) received over a two-year period. The national benchmark of 60% is determined for a 30-month period. For the period July 2018 to December 2020, the Agency reported a 49.5% participation rate against the national benchmark—the highest rate among the reporting provinces.

^B The Agency paused its Screening Program for Colorectal Cancer from March 17, 2020, to May 19, 2020, due to the pandemic.

The Agency tracks participation in its colorectal cancer screening program by former health regions. We found the participation rates of northern Saskatchewan (e.g., La Ronge, La Loche) residents in the screening program remain the lowest in the province with all below 30% (see **Figure 2**).

⁹ www.partnershipagainstcancer.ca/news-events/news/article/key-lessons-increasing-colorectal-screening (16 October 2025).

¹⁰ Ibid.

**Figure 2—Population-based Participation Rates of Northern Saskatchewan Residents in the Screening Program for Colorectal Cancer**

Former Health Region	April 1, 2018, to March 31, 2020	January 1, 2021, to December 31, 2022 ^D	April 1, 2023, to March 31, 2025
Mamawetan Churchill River ^A	33.9%	28.0%	28.1%
Keewatin Yatthé ^B	28.1%	24.0%	22.9%
Athabasca ^C	22.3%	19.2%	28.6%

Source: Information provided by the Saskatchewan Cancer Agency.

^A Mamawetan Churchill River Health Region (e.g., Creighton, La Ronge, Pinehouse, Sandy Bay, Weyakwin).

^B Keewatin Yatthé Health Region (e.g., Beauval, Green Lake, Buffalo Narrows, La Loche).

^C Athabasca Health Region (e.g., Stony Rapids, Uranium City).

^D Period presented conveys data available at the time of our 2023 follow-up audit.

We found the Agency drafted an Outreach and Engagement Strategy for its Screening Program for Colorectal Cancer to address the province's low participation rates and expected to finalize the strategy in 2025–26. The draft strategy identifies key priority groups the Agency should focus on (e.g., Indigenous, immigrant populations) and outlines goals and objectives for the program (e.g., understanding barriers to participation, increasing public awareness) to improve program participation.

In 2024–25, the Agency held 11 events (e.g., presentation at a conference, display booth at a community health fair) to promote colorectal cancer screening. Of these, the Agency targeted three events toward Indigenous populations and none at immigrant populations. We found the Agency began using a new tracking tool in April 2024 to better collect and manage outreach (promotional) event information (e.g., purpose, target population, number of attendees). However, the Agency had yet to analyze the impact of its promotional activities on participation rates (e.g., whether events held in La Ronge increased program participation rates).

Focusing promotional strategies on under-screened areas to raise awareness and educate eligible target groups should lead to increased program participation rates. Analyzing these promotional events will help to determine whether these events achieve desired outcomes. Higher screening program participation should lead to early detection and better health outcomes for individuals diagnosed with colorectal cancer.

3.2 Streamlining Colonoscopy Booking Processes Underway

We recommended the Saskatchewan Cancer Agency work with the Saskatchewan Health Authority to reduce the time patients wait for colonoscopies with an aim to provide these services within the nationally accepted benchmark for colorectal cancer screening programs. (2020 Report

– Volume 2, p. 158, Recommendation 2; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

The Saskatchewan Cancer Agency worked with the Ministry of Health and the Saskatchewan Health Authority to reduce the time patients wait for colonoscopies by standardizing the booking process and expanding booking services coordinated by the Agency.

The Canadian Partnership Against Cancer has set a benchmark of booking 90% of follow-up colonoscopies within 60 days of a patient's receipt of an abnormal screening result from a FIT kit.

In April 2022, the Saskatchewan Health Authority's executive leadership approved an Endoscopy Executive Committee with the purpose of setting strategic direction, developing a provincial plan, and overseeing the work of endoscopy services. The Committee includes members from the Authority, the Agency, the Ministry of Health, and physician leaders.¹¹

Effective April 2025, with the assistance of a working group, we found the Committee implemented provincial diagnosis codes for prioritizing endoscopy procedures (e.g., colonoscopies), along with a standardized booking form for endoscopy procedures. We found the Agency expects patients with abnormal FIT kit results to receive a colonoscopy within 60 days—aligning with the Canadian benchmark.

Either the Agency or the patient's primary care provider (e.g., family physician) is responsible for booking follow-up colonoscopies in certain regions of the province. These different booking processes are referred to as program-navigated, dual-navigated, or non-navigated, as outlined in **Figure 3**.

Figure 3—Process for Booking Follow-Up Colonoscopies

Program-navigated: Booking a follow-up colonoscopy appointment is the responsibility of the Agency where, as part of the screening program, a patient's completed FIT kit resulted in an abnormal result.

Dual-navigated: Booking a follow-up colonoscopy appointment is the responsibility of the Agency where, as part of the screening program, a patient's completed FIT kit resulted in an abnormal result or as ordered by a patient's primary care provider as part of opportunistic screening.^A

Non-navigated: Responsibility for referring patients for a colonoscopy lies solely with the patient's primary care provider.^B

Source: Information provided by the Saskatchewan Cancer Agency.

^A Opportunistic screening is when patients receive screening for colorectal cancer at the request of their physician.

^B Historically, the following former health regions were non-navigated: Athabasca, Keewatin Yatthé, Memawetan Churchill River, Prairie North, Heartland, Cypress, and Five Hills.

Figure 4 shows that patients in non-navigated regions continue to wait longer for colonoscopies than patients in other regions. For example, in 2023, patients waited on average almost 79 days for a colonoscopy when their primary care provider was involved in arranging their colonoscopy, compared to an average of approximately 59 and 58 days when the Agency was responsible for arranging the colonoscopy. The Agency is striving to provide navigation services to all regions of the province, which means the Agency would book all colonoscopies for patients in the screening program.

¹¹ The Endoscopy Executive Committee replaced the former Provincial Endoscopy Committee in 2022. Colonoscopy is a type of endoscopy.



Figure 4—Average Wait Time from Abnormal FIT Kit Result to Colonoscopy Appointment for Screened Patients 2020 to 2024

Year	Non-navigated		Program-navigated		Dual-navigated	
	Patients Needing Colonoscopy	Average Wait Time (days)	Patients Needing Colonoscopy	Average Wait Time (days)	Patients Needing Colonoscopy	Average Wait Time (days)
2020	900	91.74	2,439	67.28	987	53.84
2021	1,138	83.46	2,996	66.30	1,208	51.08
2022	1,051	91.01	3,033	68.34	1,187	56.96
2023	1,138	78.56	3,006	59.20	1,156	57.66
2024 ^A	933	78.81	2,586	63.75	1,047	60.84

Source: Information provided by the Saskatchewan Cancer Agency.

^A Wait time data for 2024 does not reflect all patients who received colonoscopies after September 2024, as the Agency did not have complete colonoscopy data for the entire year.

In 2025, we found the Agency expanded its navigation services to non-navigated regions including the former Cypress (e.g., Swift Current and surrounding areas) and Prairie North (e.g., Lloydminster) Health Regions. The Agency indicated it expects to expand navigation services to the remaining areas of the province currently without navigation services. It plans to expand services in the former Heartland (e.g., Kindersley) and Five Hills (e.g., Moose Jaw) Health Regions by December 2025, and the remaining three regions (in northern Saskatchewan) before the end of 2026.

Using a consistent approach for booking colonoscopies (i.e., navigated through the Agency's screening program) should reduce wait times for colonoscopies across the province. This can result in more timely cancer diagnosis and treatment, where required.

3.3 Timeframe for Providing Pathology Results Established

We recommended the Saskatchewan Cancer Agency work with the Saskatchewan Health Authority to determine a timeframe (benchmark) for providing patients and healthcare providers with pathology results related to screening for colorectal cancer. (2020 Report – Volume 2, p. 160, Recommendation 3;

Public Accounts Committee agreement January 12, 2022)

Status—Implemented

The Saskatchewan Cancer Agency worked with the Saskatchewan Health Authority to set a timeframe for providing patients and healthcare providers with pathology results related to screening for colorectal cancer.

In June 2024, the Authority's Anatomic Pathology Surgical Provincial Discipline Committee approved a benchmark of 95% of pathology reports completed within 14 days after a colonoscopy.

The Agency provides the Authority with quarterly updates about turnaround times for pathology results (i.e., days between receipt of pathology reports following colonoscopies). As shown in **Figure 5**, only one provincial laboratory completed pathology reports within 14 days after colonoscopies (on average) between 2022 and 2024.

Figure 5—Days from Colonoscopy to Pathology by Laboratory Location

Year	Battlefords Union Hospital (North Battleford)	Pasqua Hospital (Regina)	Saskatoon City Hospital	Victoria Hospital (Prince Albert)
2022	12.6	22.4	28.0	22.9
2023	13.5	35.5	28.3	27.0
2024	14.5	70.5	31.5	47.1
Average Days	13.5	42.8	29.3	32.3

Source: Adapted from information provided by the Saskatchewan Cancer Agency.

The Authority indicated it is not meeting the 14-day target due to workload and resource challenges, which is outside of the Agency's control. We audited the Authority's processes to analyze surgical biopsies (including for possible colorectal cancer) in Regina and Saskatoon laboratories in 2018, and continue to have an outstanding recommendation related to prioritizing and issuing timely diagnosis reports for surgical biopsies.¹² We will continue to follow up on the Authority's ability to issue timely diagnosis reports.

Having benchmarks for expected timeframes to give pathology results from colonoscopies to patients and primary care providers help the Agency and the Authority monitor wait times. Timely receipt of pathology results assists in determining and providing appropriate and timely treatment and reduces the risk of the cancer growing or spreading.

3.4 Periodic Analysis and Reporting on Quality Indicators

We recommended the Saskatchewan Cancer Agency align quality indicators it regularly uses to report on the Screening Program for Colorectal Cancer with nationally accepted indicators. (2020 Report – Volume 2, p. 163, Recommendation 6; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

We recommended the Saskatchewan Cancer Agency report on results of key quality indicators timely for its Screening Program for Colorectal Cancer. (2020 Report – Volume 2, p. 162, Recommendation 5; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

We recommended the Saskatchewan Cancer Agency periodically include analysis of key quality indicator results for its Screening Program for Colorectal Cancer in its reports to senior management and the Board. (2020 Report – Volume 2, p. 162, Recommendation 4; Public Accounts Committee agreement January 12, 2022)

Status—Implemented

¹² 2024 Report – Volume 2, Chapter 26, p. 245.



The Saskatchewan Cancer Agency periodically provides senior management and the Board with timely data and analysis of key quality indicators for its Screening Program for Colorectal Cancer, in alignment with nationally accepted indicators.

The Canadian Partnership Against Cancer has set 11 national quality indicators for colorectal cancer screening programs. As shown in **Figure 6**, the Agency developed indicators, or a reasonable proxy, that align with the national indicators to monitor and report against.

Figure 6—Quality Indicators Used by the Saskatchewan Cancer Agency’s Screening Program for Colorectal Cancer at March 2025

National Quality Indicator	Definition	National Benchmark	Indicator Developed by the Agency
Screen-eligible population-based participation rate	Proportion of the target population who successfully completed at least one FIT in the program within 30 months	60% or higher	Yes
Screening program participation rate (i.e., among those invited to screen)	Proportion of the target population invited to screen who successfully completed at least one FIT in the program within 30 months	Not set	Yes
Up to date for colorectal cancer screening ^A	Proportion of screen-eligible individuals who were up to date for colorectal screening within the measurement timeframe specified by CPAC	Not set	Yes
Follow-up colonoscopy rate	Proportion of individuals with an abnormal FIT result having a follow-up colonoscopy within six months	85% or higher	Yes
Wait time to follow-up colonoscopy	Time interval from abnormal FIT result to follow-up colonoscopy	90% or higher within 60 days of an abnormal FIT result	Yes
Program invasive colorectal cancer rate	Rate per 1,000 individuals with colorectal cancer confirmed by pathology from a follow-up colonoscopy performed within 180 days of an abnormal screening FIT within the measurement timeframe specified by CPAC	2 or more colorectal cancer cases per 1,000 people screened	Yes
Colorectal cancer stage distribution	Distribution of detected colorectal cancer by tumor, node, and metastasis stage	Not set	Yes
Positivity rate ^A	Proportion of individuals with an abnormal FIT result	Not set	Yes
Positive predictive value invasive colorectal cancer ^A	Proportion of individuals with an abnormal FIT within the measurement timeframe specified by CPAC, in whom invasive colorectal cancer was confirmed by pathology at colonoscopy performed within 180 days of the FIT.	Not set	Yes
Interval cancer rate after negative fecal test result	Rate per 1,000 individuals with FIT screening results that were negative who were subsequently diagnosed with colorectal cancer before their next scheduled screening test (i.e., within two years)	Not set	Yes
Post-colonoscopy colorectal cancer rate after negative colonoscopy performed for a positive fecal test	Rate per 1,000 individuals with abnormal FIT results and colonoscopy results negative for colorectal cancer (performed within 180 days of abnormal FIT) who were subsequently diagnosed with colorectal cancer between six months and three years after the colonoscopy	Not set	Yes

Source: Adapted from Canadian Partnership Against Cancer, *Colorectal Cancer Screening System Level Indicators: Data Specifications*.

^A New or revised national quality indicators since our 2023 follow-up audit.

We reviewed periodic reporting the Agency provides to senior management and the Board's Quality, Safety, and Risk (QSR) Committee and found:

- The Agency's Vice-President of Population Health, Quality, and Research reviews the quality indicator results quarterly and the Executive Leadership Team review them annually. The Agency also provides the QSR Committee an update on all quality indicators annually. We also found the Agency reports the interval cancer rate to the Committee semi-annually, beginning in August 2025.
- Reports typically included three years of historical information to show trends. Also, the Agency provided some analysis to explain the trends and actions to address gaps from expected results. For example, in February 2025, the Agency reported to the QSR Committee that participation in the screening program did not meet the national target of 60% and the Agency described its plan to launch a targeted campaign focusing on increasing participation in the 50–59 age group (i.e., demographic with the lowest participation rates).
- Information was reported timely (i.e., typically within 3–6 months of reported results).

Timely reporting on key performance indicators for colorectal screening that are consistent with good practice provides senior management and the Board with pertinent information for decision-making. Written detailed analysis helps the Agency understand its progress and identify opportunities for improvement.

Chapter 21

Saskatchewan Distance Learning Centre—Supporting Students to Complete Distance Education Courses

1.0 MAIN POINTS

The Saskatchewan Distance Learning Corporation was established in 2022 through the acquisition of Sun West School Division No. 207's Distance Learning Centre. It provides distance education courses for kindergarten to Grade 12 students across the province. As a result of the acquisition, the Corporation known as the Saskatchewan Distance Learning Centre is now responsible for implementing the audit recommendations made to Sun West in 2022 regarding processes to support students' completion of Grades 10 to 12 distance education courses.

Some students (34% of Grades 10 to 12 students registered at the Centre) take only distance education courses, while others take some online courses to supplement their in-person classes at another school. For the 2023–24 school year, the Centre taught over 19,000 courses to about 8,600 Grades 10–12 students.

By April 2025, the Centre implemented the seven recommendations we first made in 2022.

The Centre formalized a framework in 2024–25 to guide course development and maintenance, as well as enhanced its course maintenance request process to help ensure courses are updated and renewed on a regular basis.

We found the Centre strengthened implementation of its marking and student inactivity policies. The Centre monitors teachers against a five-day target for completing marking of assignments. For a sample of teachers, we found Centre management (i.e., principals) appropriately used monitoring reports to develop action plans for teachers with marking backlogs. We also found teachers followed its policy, informing certain students and parents timely if those students fell behind in their coursework.

The Centre also set targets for course completion rates for all student groups (e.g., full-time, part-time) enabling effective assessment and understanding of its students' successes and challenges in distance education. Board reporting includes analysis on completion rates and why students drop courses (e.g., inactivity, restructuring of student course plan, course too challenging). This analysis helps the Centre to develop action plans (e.g., increase academic advisor engagement, extend graduation plans) directed at the root causes of incomplete courses.

Completing distance education courses allow students to graduate and develop essential skills for post-secondary education and the workforce.



2.0 INTRODUCTION

2.1 Background

Distance education is the delivery of instruction to students through online or print-based resources, where students are in a different location than the course teachers. Resources include both synchronous (e.g., real-time broadcasts) as well as asynchronous (e.g., on demand, pre-recorded) instructional resources.¹

Established in December 2022, the Saskatchewan Distance Learning Corporation (legal organizational name) known as the Saskatchewan Distance Learning Centre is a Treasury Board Crown Corporation mandated to provide high-quality kindergarten to Grade 12 online learning to students across the province. The Centre was established through the acquisition of Sun West School Division No. 207's Distance Learning Centre and expected to build upon the 14 online learning schools previously operated by the province's school divisions.²

High school students have access to over 120 courses at the Centre, with more than 70 offered as elective options in subject areas such as agriculture, business administration, creative arts, and trades, which provides students access to classes they may not have in their local schools, consider future career opportunities, and support their graduation plans.³

The Centre provided online education to nearly 2,900 full-time, 5,500 part-time, and 253 adult (age 22+) students registered in more than 19,000 Grades 10–12 online courses during the 2023–24 school year.⁴

In 2023–24, the Centre spent about \$29 million delivering online learning to students from across the province by employing approximately 327 staff (teachers, principals, management, and support staff).⁵

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendations we first made in 2022.

We concluded the Saskatchewan Distance Learning Corporation (Sun West School Division No. 207) had, other than in the areas of our seven recommendations, effective processes to support students to complete Grades 10 to 12 distance education courses for the period ending November 30, 2021.⁶ With the acquisition of Sun West's Distance Learning Centre in 2022, implementing the seven recommendations became the responsibility of the Corporation (known as the Saskatchewan Distance Learning Centre).

¹ 2022 Report – Volume 1, Chapter 8, p. 126.

² Annual Report for 2022–23 Saskatchewan Distance Learning Centre, p. 3.

³ Ibid., p. 6.

⁴ Ibid.

⁵ Adapted from Annual Report for 2023–24 Saskatchewan Distance Learning Centre.

⁶ 2022 Report – Volume 1, Chapter 8, pp. 125–140.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Centre's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Sun West School Division (Saskatchewan Distance Learning Centre) management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management, reviewed relevant documentation (e.g., policies, reports), and analyzed data tracking teachers' timeliness of marking assignments. We also examined student records, training records, and the Centre's reports to its Board.

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 April 30, 2025, and the Saskatchewan Distance Learning Centre's actions up to that date.

3.1 New Course Development and Maintenance Framework Implemented

We recommended the Saskatchewan Distance Learning Corporation implement a course development policy that includes the frequency of course reviews for distance education. (2022 Report – Volume 1, p. 132, Recommendation 1; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Saskatchewan Distance Learning Centre formalized a course development and maintenance framework in 2024–25, as well as enhanced its course maintenance request process so that courses are updated and renewed on a regular basis (e.g., annually).

The Centre utilizes a combination of staff, established processes, and continuous improvement cycles to manage course development and maintenance.⁷ The new framework, approved in January 2025, incorporates analysis and feedback from interested parties (e.g., teachers) to continuously improve courses.

The Centre's centralized course development team is made up of three full-time equivalent instructional design consultants and 12 full-time equivalent teachers who develop all new courses to ensure quality and consistency. We found the Centre implemented a four-point rubric scoring matrix as the basis for its comprehensive course analysis; revising scores annually. If an offered course scores below 2, then it is considered in need of an update.

⁷ Saskatchewan Distance Learning Centre, *Program Development and Maintenance Framework*.



Throughout the school year, teachers submit course maintenance requests such as correcting grammar or broken hyperlinks to major course-change proposals. A professional learning network facilitator approves these requests and then passes them on to the course development team. The course maintenance request process allows the Centre to gradually align older courses with updated Centre standards and policies until they need a full revision.

The Centre developed and renewed 22 high school courses in 2023–24.⁸ We found the Centre developed, changed, or renewed 46 high school courses in the 2024–25 school year (up to April 2025) while the course maintenance request process resulted in approximately 50 submissions for the same period.

Formalizing the course development and maintenance process supports adequate course reviews and updates during the year, which reduces the risk of outdated courses.

3.2 Timeliness of Teacher Marking Monitored

We recommended the Saskatchewan Distance Learning Corporation monitor the timeliness of teachers marking distance education coursework in accordance with its policy. (2022 Report – Volume 1, p. 135, Recommendation 2; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Saskatchewan Distance Learning Centre uses reports to monitor teachers' marking workloads, identify those who do not meet its targets, and support actions to address backlogs of marking.

The Centre expects teachers to mark assignments and exams timely, and get grades to students within five business days. Principals review reports to identify those who do not meet the five-day marking turnaround target and support actions to address backlogs.

We found reports appropriately identify teachers more than five working days behind in marking assignments. The reports are then used to discuss reasons for delays and determine expected completion dates.

We interviewed three principals to discuss how they monitored their teachers' marking workloads. Each principal indicated they review a report received every Monday to identify those teachers not meeting the five-day target for marking assignments. We found principals were taking appropriate action to eliminate backlogs when targets were unmet for certain teachers, including increasing monitoring, developing action plans, or engaging help for the teacher to catch up.

Monitoring timeliness of teachers returning marked assignments to students increase student engagement, success in completing courses, and better learning outcomes.

⁸ *Annual Report for 2023–24 Saskatchewan Distance Learning Centre.* p. 13.

3.3 Student Inactivity Policy Followed

We recommended the Saskatchewan Distance Learning Corporation consistently apply its student inactivity policy to engage distance education students falling behind in courses. (2022 Report – Volume 1, p. 136, Recommendation 3; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Saskatchewan Distance Learning Centre consistently applied its student inactivity policy to engage students falling behind in courses.

The Centre developed new guidelines for addressing student inactivity in November 2024, referred to as leveling procedures. Leveling is a process by which teachers can better offer support to their students through intervention steps with the goal of re-engaging students who fall behind in their studies.⁹

The new guidelines expect teachers to assess students' completion of assignments monthly and then initiate leveling procedures for identified student inactivity. For example, a student about 30 hours behind in their schoolwork is classified as level 3 and a progress report is expected to be sent to the student and parents by a teacher. This is then followed by a phone call home to the parents. If a student ends up at level 4, they are dropped from the class due to inactivity and notification is sent to the parents.

Our review of a sample of five teachers' student enrollments found the teachers applied leveling according to policy. We found progress reports were sent to both the student and parents when a student was falling behind. The communication indicated the student was at risk of being removed from the class if significant progress was not made in the next month.

The renewed guidelines and the actions taken to address student inactivity are reducing the risk of students not completing their courses due to lack of student engagement. See **Figure 1** showing course completion rates were generally meeting targets.

3.4 Online Training Available for Teachers

We recommended the Saskatchewan Distance Learning Corporation assess the need for ongoing focused professional development for teachers working in the distance education environment. (2022 Report – Volume 1, p. 136, Recommendation 4; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Saskatchewan Distance Learning Centre provides ongoing professional development to all teaching staff throughout the year, including specific distance-education training offered online.

⁹ Adapted from Saskatchewan Distance Learning Centre, *Building Relationships and Student Leveling Guidebook Grades 10–12*.



Teachers and other staff are provided professional development days throughout the year. According to Centre management, there have been certain online-instruction focused topics in the past (e.g., online teaching expert brought in). We found the Centre now offers specific distance-education training for its teachers online such as a course focused on teaching in a virtual classroom as well as another course summarizing curriculum interpretation for online course development. We found the online training system logged the training taken for Centre teaching staff, which allows the Centre to monitor course completion.

Ongoing training specific to distance-education will help teachers obtain the necessary tools to effectively engage and support students in the distance education environment.

3.5 Targets, Analysis, and Reporting Established

We recommended the Saskatchewan Distance Learning Corporation establish target course completion rates for its students who solely attend the Distance Learning Centre. (2022 Report – Volume 1, p. 137, Recommendation 4; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

We recommended the Saskatchewan Distance Learning Corporation analyze key information related to supporting students' completion of Grades 10 to 12 distance education courses to identify potential issues and take action. (2022 Report – Volume 1, p. 138, Recommendation 4; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

We recommended the Saskatchewan Distance Learning Corporation regularly provide complete written reports and analysis to its Board about supporting students' completion of Grades 10 to 12 distance education courses. (2022 Report – Volume 1, p. 138, Recommendation 4; Public Accounts Committee agreement February 7, 2024)

Status—Implemented

The Saskatchewan Distance Learning Centre established completion rate targets for different groups of students, analyzed why students do not complete distance education courses, and provided its Board with reports on student completion rates.

The Centre set course completion rates in 2024–25 for all high school student groups (e.g., part-time, full-time). **Figure 1** outlines the different segments of students registered in courses and their varied course completion targets and actual rates as of January 30, 2025 (end of semester 1). Different targets exist given the circumstances in which students engage with the Centre. Generally, each of the different student groups were meeting their targets.

Figure 1—Course Completion Target and Actual Rates by Student Group

Student Group	Target Rate	Actual Completion Rates January 30, 2025
Full-time students	70%	69.5%
Part-time asynchronous students	80%	85.0%
Part-time synchronous students	90%	86.5%
Adult students	60%	73.7%

Source: Adapted from Saskatchewan Distance Learning Centre records.
Synchronous students learn through real-time broadcasts while asynchronous students watch pre-recorded courses on demand.

The Centre has also started to track and analyze why students drop (i.e., do not complete) courses to understand the root causes, such as one of the following reasons:

- Restructuring the student's graduation plan (e.g., course timing changed)
- Course too challenging
- Student inactivity
- Moved out of province
- No longer in school
- Transferred to in-person school

Understanding root causes allow the Centre to address issues, where able, to increase course completion rates. For example, in January 2025, over 13% of full-time students did not complete their courses as planned due to student inactivity. Having such data enables the Centre to identify what courses may need to be reviewed because students continually do not complete them, or where more effort needs to be focused on engaging with students to prevent inactivity. For example, Centre management indicated course completion rates were higher for students where academic advisors were available at their local high schools (for part-time students) and planned to implement weekly teacher/student check-ins for full-time students.

Since 2024–25, the Centre provides its Board with regular, written reports outlining course completion rates including reasons why rates are lower than expected. We found the Board reports evolved since our initial audit to include completion rates for all student groups and better insights into why students dropped courses, allowing the Board to better understand what the Centre plans to do to improve course completion rates. This effectively reduces the risk of the Board being unable to understand overall successes and challenges of the Centre.

Chapter 22

Saskatchewan Gaming Corporation—Preventing Cyberattacks

1.0 MAIN POINTS

Cybercrime in Canada, including cyberattacks via the internet, causes more than \$3 billion in economic losses each year.¹

Effective cybersecurity programs are critical as cybercrime increasingly targets and can exploit government IT systems and networks resulting in data breaches, significant recovery costs, reputational damage, and disruption to the delivery of services.

By September 2025, Saskatchewan Gaming Corporation implemented the one outstanding recommendation to strengthen its processes for preventing cyberattacks from affecting IT systems and data it uses to support and deliver casino games. We found SaskGaming maintained clear action plans to address significant risks of cyberattacks it identified.

An effective cybersecurity program can help reduce the risk of a successful cyberattack and the total time and associated costs to recover from it.

2.0 INTRODUCTION

Saskatchewan Gaming Corporation, a subsidiary of Lotteries and Gaming Saskatchewan, operates two casinos (one in Regina and another in Moose Jaw) under *The Saskatchewan Gaming Corporation Act*. It offers a variety of casino games (e.g., slot machines, table games), food and beverage services, and entertainment.

SaskGaming's profits support people, programs, and services throughout Saskatchewan (e.g., First Nations and Métis organizations, general government programs).

SaskGaming depends on many IT systems to operate, and is responsible for managing and securing all its technology assets, including preventing cyberattacks.

2.1 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.

We concluded, for the 12-month period ended July 31, 2021, Saskatchewan Gaming Corporation had effective processes to prevent cyberattacks from affecting IT systems and data it uses to support and deliver casino games except for areas reflected in our seven recommendations.² By 2024, SaskGaming implemented six recommendations.³

¹ Public Safety Canada, *National Cyber Security Action Plan: 2019–2024*, p. 1.

² *2021 Report – Volume 2, Chapter 17*, pp. 127–142.

³ *2024 Report – Volume 1, Chapter 16*, pp. 187–191.



To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SaskGaming's progress toward meeting our recommendation, we used the relevant criteria from the original audit. SaskGaming management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key staff responsible for IT security and examined risk assessments, action plans, and reports related to cybersecurity.

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 September 5, 2025, and Saskatchewan Gaming Corporation's actions up to that date.

3.1 Clear Actions Planned to Address Cybersecurity Risks

We recommended Saskatchewan Gaming Corporation maintain well-defined action plans clearly addressing all significant risks of cyberattacks that may affect IT systems and data used to support and deliver casino games. (2021 Report – Volume 2, p. 134, Recommendation 1; Crown and Central Agencies Committee agreement November 10, 2022)

Status—Implemented

Saskatchewan Gaming Corporation maintained clear action plans to address significant risks of cyberattacks that may affect IT systems and data used to support and deliver casino games.

SaskGaming reviews its list of cybersecurity risks annually. We found SaskGaming updated its list of risks in 2025, as expected. It assessed 11 significant cybersecurity risks (e.g., information security or data breach, unauthorized access, malicious software), including the likelihood of each risk occurring and the impact each risk would have on its gaming operations.

SaskGaming identified controls in place to mitigate each risk and planned actions to further reduce the risks to acceptable levels. For example, it planned to implement further controls to help prevent the risk of data loss, improve processes to collect and analyze security information, and update security policies and training to continue supporting its employees to use good security practices. It also identified who is responsible to implement the planned actions for each risk and by when.

SaskGaming reported quarterly to its Board about the cybersecurity risks and progress toward implementing planned risk-reduction actions.

Well-defined action plans to address significant cyberattack risks can help prevent unauthorized access or breach of key IT systems and data.

Chapter 23

Saskatchewan Government Insurance—Licensing Commercial Drivers

1.0 MAIN POINTS

Saskatchewan Government Insurance (SGI) registers vehicles, licenses drivers, and provides related services to more than 60,000 commercial (i.e., Class 1) drivers in Saskatchewan.¹

By July 2025, SGI implemented the two audit recommendations made in 2022 related to licensing qualified commercial drivers.

We found SGI:

- Consistently updated employee training records to confirm Class 1 driver examiners met SGI's requirements before conducting road tests with commercial drivers
- Periodically evaluated the mandatory entry-level training program for commercial drivers in 2022 and 2024; evaluations showed the program significantly decreased the number of at-fault collisions and offence tickets for Class 1 drivers, and trucks failing inspection

Having adequate standards for commercial drivers help to support road safety and lower crash rates involving commercial vehicles.

2.0 INTRODUCTION

2.1 Background

Saskatchewan Government Insurance administers the Saskatchewan Auto Fund and its related responsibilities. On behalf of the Auto Fund, as administrator, SGI registers vehicles, licenses drivers, and provides related services to commercial drivers in Saskatchewan.²

The Traffic Safety Act makes SGI responsible for issuing driver licences to those eligible.³ The Act sets eligibility requirements to apply for a commercial driver licence, as well as restrictions SGI can place on commercial driver licences (e.g., require driver to wear prescription lenses while driving). The Act also sets out actions SGI can take when drivers are non-compliant (e.g., suspend licences, require additional driver training).⁴

¹ Class 1 drivers drive power units and semi-trailers, and trucks which have a trailer(s) or vehicle(s) in tow where the gross weight of the towed unit(s) exceed 4,600 kilograms.

² Enforcing traffic safety laws is the responsibility of law enforcement and beyond the scope of SGI's responsibilities.

³ *The Traffic Safety Act*, s. 30–47.

⁴ *Ibid.*, s. 48–55.



To improve standards for commercial driver training and to improve vehicle safety, SGI introduced mandatory entry-level training (MELT) for new Class 1 drivers in March 2019. SGI requires Class 1 drivers to undergo a minimum of 121.5 hours of MELT, which includes classroom instruction and in-vehicle training.⁵ About 1,500 individuals pass the Class 1 road test annually.

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 ending July 31, 2022, Saskatchewan Government Insurance had effective processes, except for the areas of our two recommendations, to license qualified commercial drivers.⁶

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SGI's progress toward meeting our recommendations, we used the relevant criteria from the original audit. SGI management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with SGI management, examined the Class 1 examiners' training records, tested a sample of Class 1 examiners and their qualifications, and assessed SGI's evaluations of its mandatory entry-level training program.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Crown and Central Agencies agreed to the recommendation, the status of the recommendation at July 21, 2025, and Saskatchewan Government Insurance's actions up to that date.

3.1 Examiner Qualifications Sufficiently Tracked

We recommended Saskatchewan Government Insurance sufficiently confirm Class 1 examiners met its requirements prior to conducting road tests with commercial drivers. (2022 Report – Volume 2, p. 124, Recommendation 1; Crown and Central Agencies Committee has not yet considered this recommendation as of November 7, 2025)

Status—Implemented

Saskatchewan Government Insurance tracks and confirms Class 1 examiners meet its requirements before conducting road tests with commercial drivers.

⁵ Mandatory entry-level training (MELT) – Student information, sgi.sk.ca/class-1-melt-student (15 August 2025).

⁶ 2022 Report – Volume 2, Chapter 11, p. 117–131.

Starting in November 2022, SGI began tracking examiners' training and testing requirements. It appropriately tracks information on which class (e.g., Class 1, Class 5) the examiner is qualified to conduct road tests, when the examiner received mandatory entry-level training and Class 1 training, and when SGI approved the examiner to perform Class 1 examinations.

The requirements to perform Class 1 examinations include:

- Six months of experience as a Class 5 driver examiner
- Obtain a Class 1 driver licence
- Shadow a Class 1 examiner for an average of three weeks of training on how to conduct driver exams
- Conduct examinations under the supervision of an experienced examiner (part of the training above)

We tested three out of 10 Class 1 driver examiners who received training after November 2022 and found management adequately maintained information confirming the examiners completed training and met the requirements to administer road tests with commercial drivers before conducting examinations by themselves.

Having support to verify that Class 1 examiners meet requirements reduces the risk that an examiner is inadequately qualified to test Class 1 drivers.

3.2 Mandatory Entry-Level Training Program Evaluated

We recommended Saskatchewan Government Insurance periodically evaluate effectiveness of mandatory entry-level training for commercial drivers. (2022 Report – Volume 2, p. 128, Recommendation 2; Crown and Central Agencies Committee has not yet considered this recommendation as of November 7, 2025)

Status—Implemented

Saskatchewan Government Insurance periodically evaluated the mandatory entry-level training (MELT) program for commercial drivers.

By July 2025, SGI completed two evaluations of MELT—one in 2022 and one in 2024. It compared commercial driver records prior to and after the implementation of MELT. We found the reports comprehensive, and captured relevant metrics (e.g., number of at-fault collisions and offence tickets, truck inspection passing rates). We compared results from the 2024 MELT evaluation report to SGI's data and found it matched, deeming SGI's evaluation data reliable.



The 2024 MELT evaluation report showed significant decreases from January 2018–December 2021 (pre-MELT) to April 2019–December 2023 (post-MELT) in the number of Class 1 driver offence tickets and at-fault collisions, and trucks failing inspection, including:

- 463 offence tickets pre-MELT compared to 99 offence tickets post-MELT—79% decrease
- 100 at-fault collisions pre-MELT compared to 29 at-fault collisions post-MELT—71% decrease
- 1,492 trucks failing inspection pre-MELT compared to 226 trucks failing inspection post-MELT—85% decrease

The MELT evaluation report also included preliminary areas for program improvement (e.g., training on obstacle detection and evasion techniques). Management indicated they do not have sufficient data yet to fully conclude on MELT program effectiveness and to determine whether it requires program adjustments. Management informed us they plan to implement changes after collecting additional data over the coming years.

SGI plans to evaluate MELT every three years. We found this timeline reasonable, as management needs more commercial driver records of MELT participants to conduct a more comprehensive evaluation.⁷

Periodically evaluating the effectiveness of mandatory entry-level training for commercial drivers helps SGI determine program success and identify areas for improvement.

⁷ This is comparable to Ontario, which evaluated its mandatory entry-level training program five years after implementation.

Chapter 24

Saskatchewan Health Authority—Filling Hard-to-Recruit Healthcare Positions

1.0 MAIN POINTS

Hard-to-recruit healthcare positions include those jobs responsible for directly delivering healthcare services where the Saskatchewan Health Authority has trouble in recruiting and retaining staff with the required competencies for the role. Having staff shortages for a long period can contribute to work overload and staff burnout.

By August 2025, the Authority fully implemented three of the seven recommendations we first made in 2022 relating to filling hard-to-recruit healthcare positions.

The Authority implemented processes to determine whether student clinical placements and post-secondary training seats purchased out of province are successful recruitment strategies for hard-to-recruit positions—it hired almost 136 staff who completed clinical placements with the Authority and almost 80% of graduated students from training seats purchased out of province in 2024. Additionally, the Authority established targets and reported on performance measures (e.g., chronic vacancy rates) to evaluate the success of its recruitment and retention strategies for hard-to-recruit positions.¹

The Authority still needs to:

- Assess in which facility locations across the province it expects the most significant shortages of hard-to-recruit positions, and consider associated root causes—further analysis can assist the Authority in determining where it needs staff most and help it implement appropriate targeted plans
- Develop targets for performance measures in its First Nations and Métis recruitment and retention plan, which can help determine whether its actions increase Indigenous representation at the Authority
- Analyze the results of staff exit surveys to help inform its retention strategies—lack of analysis limits the Authority’s ability to adjust its strategies where necessary

Successful recruitment and retention of key staff is a significant factor toward providing quality healthcare service, and meeting staffing demand. Staffing deficiencies in healthcare can have serious consequences, including patient death.

¹ Chronic vacancies are positions that have been vacant for an extended period (i.e., more than three months).



2.0 INTRODUCTION

2.1 Background

The Saskatchewan Health Authority is responsible for planning, organizing, delivering, and evaluating healthcare services within the province. Under *The Provincial Health Authority Act*, the Authority is responsible for engaging the services of any person in order to carry out its work.²

The Authority's human resources department is responsible for recruiting the Authority's workforce (not including physicians), and for executing retention strategies. It routinely hires staff, as well as organizes orientations, provides training opportunities, and administers benefit plans for staff.

The province released a *Health Human Resources Action Plan* in September 2022 to accelerate efforts to attract and retain healthcare workers. The Plan outlines four pillars—recruitment, training, incentives, and retention—to guide health-sector actions for addressing challenges within the healthcare workforce.³

The Authority lists hard-to-recruit positions on its website. **Figure 1** lists 32 hard-to-recruit positions identified by the Authority as of April 2025, with seven positions designated for positions in rural or northern Saskatchewan.

Figure 1—Saskatchewan Health Authority Hard-to-Recruit List as of April 2025

Anesthesia Assistant	Medical Resonance Imaging Technologist
Audiologist	Nuclear Medicine Technologist
Cardiology Technologist	Nurse Practitioner
Cardiopulmonary Function Technologist	Occupational Therapist
Cardiovascular Technologist	Pathologist Assistant
Clinical Genetics Technologist	Perfusionist
Combined Laboratory and X-Ray Technologist	Pharmacist
Continuing Care Assistant (Rural and North positions only) ^A	Pharmacy Technician
Cook (Rural and North positions only) ^A	Physician Assistant
Diagnostic Cardiac Sonographer	Physical Therapist
Diagnostic Medical Sonographer	Public Health Inspector (Rural and North positions only) ^A
Electroneurophysiology Technologist	Speech Language Pathologist
Emergency Medical Technician (Primary Care and Advanced Care Paramedic) (Rural and North positions only) ^A	Psychologist (Masters and Doctorate)
Licensed Practical Nurse (Rural and North positions only) ^A	Registered Nurse (Rural and North positions and speciality areas only) ^A
Medical Laboratory Technologist	Registered Psychiatric Nurse (Rural and North positions only) ^A
Medical Radiation Technologist	Respiratory Therapist

Source: www.saskhealthauthority.ca/careers-volunteering/careers/hard-recruit-opportunities

^A The Saskatchewan Health Authority defines rural and north positions as those not located in either Regina or Saskatoon.

² *The Provincial Health Authority Act*, s. 4-3(2)(e).

³ Government of Saskatchewan, *Health Human Resources Action Plan—September 2022*, p. 3.

The Authority identifies positions as hard-to-recruit for a variety of reasons (e.g., certain educational programs only available outside of Saskatchewan, higher levels of education required), and the location of positions in rural or remote areas of the province.

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 the Saskatchewan Health Authority had, for the 12-month period ended March 31, 2022, effective processes to fill hard-to-recruit healthcare positions, except for the areas reflected in our seven recommendations.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 with management the actions taken. We met with key staff responsible for filling hard-to-recruit positions, examined relevant documentation (e.g., work standards, meeting minutes, progress reports), and reviewed a sample of recruitment plans for hard-to-recruit positions.

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 August 31, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Staffing Gaps by Facility Needed to Inform Targeted Recruitment and Retention Plans

We recommended the Saskatchewan Health Authority determine in which facility locations across the province it expects to have the most significant shortages of hard-to-recruit positions. (2022 Report – Volume 2, p. 142, Recommendation 1; Public Accounts Committee agreement February 27, 2024)

Status—Partially Implemented

We recommended the Saskatchewan Health Authority implement targeted plans to address recruitment and retention for specific hard-to-recruit positions where it expects to have significant gaps. (2022 Report – Volume 2, p. 147, Recommendation 2; Public Accounts Committee agreement February 27, 2024)

Status—Partially Implemented

⁴ 2022 Report – Volume 2, Chapter 12, pp. 133–158.



The Saskatchewan Health Authority has yet to assess in which healthcare facility locations across the province it expects the most significant shortages of hard-to-recruit positions, or to consider associated root causes to help develop targeted recruitment and retention plans.

The Authority maintains a vacancy dashboard to track various information about existing vacancies for hard-to-recruit positions across the province, including the occupation, location, and facility. It also projected its five-year staffing gap (to 2027) for hard-to-recruit positions (e.g., forecasted gap of 66 respiratory therapists) across the province. While the dashboard provides the Authority with information about current staffing gaps for hard-to-recruit positions at specific facility locations (e.g., 10 continuing care assistant positions chronically vacant in Regina during September 2025), the Authority had yet to begin forecasting in which facility locations it expects to have the most significant shortages of hard-to-recruit positions.⁵ For example, an analysis of expected staffing gaps by facility location across the province can provide the Authority with information to help proactively prioritize and tailor its recruitment processes accordingly (e.g., consider community engagement, assess the need for accessible housing in the respective community)—reducing the risk of having to respond to staffing gaps as they occur.

We did find, on a pilot basis, the Authority forecasted future needs for certain hard-to-recruit positions for two significant capital projects under construction (i.e., new healthcare facilities in La Ronge and Grenfell). We reviewed the Authority's workplan for the project in La Ronge and found it forecasted its need for hard-to-recruit positions (e.g., four registered nurses, five licensed practical nurses). It planned to fill these positions in 2025–26.

The Authority has individual recruitment plans for the hard-to-recruit positions listed in **Figure 1**. It also set an overall chronic vacancy rate target of 5% for hard-to-recruit positions. Our testing of four plans for those chronically vacant positions found:

- Advertising plans (e.g., attending conferences, posting jobs with industry associations, presenting at post-secondary institutions)
- Consideration of different recruitment sources (e.g., out-of-province candidates, social media, post-secondary institutions, recruitment networks or industry associations)⁶
- Creation of working groups to monitor progress in hiring for each position

We found the plans did not include analysis of identified root causes to evaluate possible reasons for significant staffing gaps. Additionally, we found the plans similar in nature and not unique. Understanding where in the province it expects to experience the most significant shortages of hard-to-recruit positions, and why, can help the Authority toward developing more targeted recruitment and retention plans that address root causes (e.g., lack of housing, need for financial incentives) that may be unique to certain areas of the province.

⁵ The Saskatchewan Health Authority considers chronic vacancies as those positions vacant for more than 90 days.

⁶ The Authority indicated it also works with the Saskatchewan Healthcare Recruitment Agency to source potential applicants for classifications it deems to be the highest priority.

While the Authority had yet to develop unique recruitment and retention plans for specific hard-to-recruit positions with significant gaps, we found it considered unique circumstances for recruiting staff in La Ronge. In October 2023, the Authority formed a working group comprised of staff from its various departments (e.g., Organizational Culture, First Nations and Métis Health, Labour Relations) to consider and address recruitment challenges (e.g., housing availability) in La Ronge.

Analyzing expected staffing gaps by facility location across the province can assist the Authority in determining where it needs staff most and help it implement appropriate and targeted plans. Doing so should help the Authority minimize service disruptions to the public by addressing positions with chronic vacancies.

3.2 Student Clinical Placements Analyzed

We recommended the Saskatchewan Health Authority analyze whether clinical placements for students are a successful recruitment strategy for hard-to-recruit positions. (2022 Report – Volume 2, p. 148, Recommendation 3; Public

Accounts Committee agreement February 27, 2024)

Status—Implemented

The Saskatchewan Health Authority implemented a process to track information about student clinical placements and analyze whether placements are a successful recruitment strategy for hard-to-recruit positions.

Annually, the Authority creates clinical placement opportunities, including for hard-to-recruit positions, across the province for about 4,500 healthcare students enrolled at Saskatchewan post-secondary institutions. The Authority provides supervision and training (with experienced practitioners) for most clinical placement students.

We found the Authority maintains a spreadsheet to track (e.g., name, post-secondary institution, hiring status with the Authority) student clinical-placement information. It also developed a work standard to guide its analysis of whether clinical placements are a successful recruitment strategy and expects to analyze this each academic school year.

For example, in July 2025, the Authority assessed its hiring of students from 19 hard-to-recruit occupations requiring clinical placements (e.g., nuclear medicine technologist, nurse practitioner, physical therapist) following the 2023–24 academic year. The Authority found it hired 290 staff within those occupations, with 136 (47%) of those staff completing clinical placements with the Authority in their final year of study.

The Authority is also developing a survey to help further understand students' experiences during their clinical placements. We reviewed the draft survey and found it included relevant questions to help the Authority assess its clinical placements (e.g., workload, learning opportunities, inclusivity, willingness to work for the Authority in future, challenges faced). The Authority indicated it expects to implement its survey by March 2026.

Clinical placements are an important recruitment strategy that the Authority is uniquely positioned to use. Measuring the success of the strategy enables the Authority to make necessary adjustments and utilize clinical placements effectively.



3.3 Success of Out-of-Province Training Seats Assessed

We recommended the Saskatchewan Health Authority periodically determine whether post-secondary training seats purchased out of province are successful at addressing vacancies for hard-to-recruit positions. (2022 Report – Volume 2, p. 151, Recommendation 4; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

The Saskatchewan Health Authority began to track its success in hiring students who use post-secondary training seats purchased out of province.

The Government of Saskatchewan, through the Ministry of Advanced Education, signs inter-provincial agreements to purchase training seats related to healthcare education at Canadian post-secondary institutions outside of Saskatchewan.⁷ This type of training is required for several hard-to-recruit positions (e.g., respiratory therapist, diagnostic medical sonographer). The Government purchases the training seats to allow students who are Saskatchewan residents that meet the post-secondary educational requirements to access specialized healthcare training outside of the province.

We found the Authority requests student consent to be contacted about future job opportunities in Saskatchewan. Upon receiving consent, Authority staff contact these students and inform them about available job opportunities upon graduation. Doing so provides the Authority with an opportunity to provide conditional offers to interested students to help address vacancies in hard-to-recruit positions.

The Authority maintains a spreadsheet to track the post-secondary training seats purchased out of province (by graduation year), along with the names of the students and whether they accepted an offer of employment. We found the Authority hires a significant number of students occupying post-secondary training seats purchased out of province—for the five hard-to-recruit occupations with students graduating in 2024, the Authority hired almost 80% (or 30) of those students.

Starting in 2026–27, some post-secondary institutions in Saskatchewan expect to offer seats for certain hard-to-recruit occupations that the Government previously had to purchase out of province. The Authority anticipates the following occupations to have training seats available in Saskatchewan (i.e., at the University of Saskatchewan or Saskatchewan Polytechnic) during 2026–27: occupational therapy (40 seats), speech language pathology (40 seats), and respiratory therapy (20 seats). Establishing and offering specific training in Saskatchewan for more hard-to-recruit positions can help increase the likelihood of students remaining and working in the province following graduation.

Monitoring whether students using government-purchased, out-of-province seats return to work at the Authority reduce the risk that public money is not well spent.

⁷ During 2024–25, the Ministry of Advanced Education spent about \$6.04 million securing training seats related to healthcare education at Canadian post-secondary institutions outside of Saskatchewan.

3.4 Targets Lacking for First Nations and Métis Recruitment and Retention Plan Measures

We recommended the Saskatchewan Health Authority implement a First Nations and Métis recruitment and retention plan to help fill hard-to-recruit positions. (2022 Report – Volume 2, p. 154, Recommendation 5; Public Accounts Committee agreement February 27, 2024)

Status—Partially Implemented

The Saskatchewan Health Authority implemented a First Nations and Métis recruitment and retention plan but has yet to develop targets for all associated performance measures.

The Authority included its First Nations and Métis recruitment and retention plan within its *Health Human Resources Operational Plan 2022–2026*.⁸ Our review of the plan found it highlighted key actions for increasing Indigenous representation within the Authority's workforce, such as:

- Developing partnerships with Indigenous post-secondary institutions and regional colleges to address staffing vacancies
- Modernizing current bursaries and incentives for hard-to-recruit positions that target First Nation and Métis recruits
- Creating a strategy to support Indigenous employees (e.g., talking circles, access to Elders)

We found the Authority identified performance measures to help assess whether its plan is successful but has yet to develop targets for each measure. **Figure 2** shows examples of some performance measures, along with associated targets and results where applicable from its First Nations and Métis Recruitment and Retention Plan. There is only one measure that has a target as of August 2025.

Figure 2—Examples of Performance Measures from the Saskatchewan Health Authority's First Nations and Métis Recruitment and Retention Plan

Performance Measure	Target	Actual (June 2025)
Indigenous staff working at the Authority (%)	15.2% ^A	5.15%
Indigenous staff working in north (%), rural (%), Saskatoon (%), and Regina (%)	No targets ^B	N/A ^C
Length of employment (in years) for Indigenous people working at the Authority	No target	N/A ^C

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

^A The Authority's target for this measure represents the Saskatchewan working age population self-identifying as Indigenous (informed by Statistics Canada's 2021 census). We found the Authority's target consistent with guidance about employment equity targets provided by the Saskatchewan Human Rights Commission.

^B At August 2025, the Authority had yet to accumulate data to define a target for this measure. It expects to establish a target based on Indigenous representation from regional population demographics.

^C At June 2025, the Authority had started to accumulate actual results about these performance measures but had yet to internally communicate results with staff.

⁸ The Saskatchewan Health Authority's *Health Human Resources Operational Plan 2022–2026* supports the Government's *Health Human Resources Action Plan 2022–2026* to address current challenges and build a stronger, more sustainable workforce. *Health Human Resources Operational Plan 2022–2026*, p. 2.



Lack of targets for all performance measures limit the Authority's ability to assess whether their First Nations and Métis recruitment and retention plan successfully contributes toward a diverse workforce and ultimately helps to fill hard-to-recruit positions.

3.5 No Analysis of Centrally Collected Staff Exit Surveys

We recommended the Saskatchewan Health Authority centralize its analysis of staff exit surveys to inform retention strategies for hard-to-recruit positions. (2022 Report – Volume 2, p. 154, Recommendation 6; Public Accounts Committee agreement February 27, 2024)

Status—Partially Implemented

The Saskatchewan Health Authority centralized the collection of staff exit surveys but has yet to analyze the survey results to consider changes to its retention strategies.

In January 2024, the Authority began using a service provider to centrally administer and collect staff exit surveys. We found the Authority periodically (at least annually) shared the survey results with senior management. However, we found the Authority has yet to analyze the results to inform any adjustments to its retention strategies for hard-to-recruit positions.

Up to September 2025, the Authority indicated it concentrated on gathering sufficient exit survey data for analysis. Management expects to prioritize this data analysis in fall 2025 to help inform their retention strategies.

Staff exit surveys can provide an organization with valuable information about where it can improve. Lack of analysis of staff exit surveys limit the Authority's ability to assess the effectiveness of and adjust its recruitment and retention efforts for hard-to-recruit positions.

3.6 Measures for Recruitment and Retention Activities Established

We recommended the Saskatchewan Health Authority establish further measures to evaluate the success of its recruitment and retention activities for hard-to-recruit positions. (2022 Report – Volume 2, p. 158, Recommendation 7; Public Accounts Committee agreement February 27, 2024)

Status—Implemented

The Saskatchewan Health Authority established measures to evaluate the success of its recruitment and retention strategies for hard-to-recruit positions.

The Authority's *Health Human Resources Operational Plan 2022–2026* sets out specific strategies to address current and projected workforce needs.⁹ This includes strategies specific to hard-to-recruit positions, such as recruiting internationally-trained healthcare professionals, expanding training seats in the province, and offering bursaries and recruitment incentives.

⁹ *Health Human Resources Operational Plan 2022–2026*, p. 4.

The Authority provides the Ministry of Health with weekly updates about its achievements (i.e., actual results compared to targets) for strategies set out in its operational plan. The Ministry incorporates the Authority's information within weekly reports informing senior officials (e.g., senior management, Minister of Health) about the progress of strategies across health sector agencies (e.g., Saskatchewan Cancer Agency). We tested five weekly reports and found the Authority reported to the Ministry as expected. **Figure 3** sets out examples of achievements associated with strategies in the operational plan at June 2025.

Figure 3—Examples of Strategic Achievements from the Health Human Resources Operational Plan between September 2022 and June 2025

Strategy	Target	Actual Results (June 2025)
Recruitment of internationally trained healthcare professionals	Recruit hundreds of healthcare workers	Over 400 healthcare workers recruited
Recruitment of physician assistants	Recruit 12 physician assistants	Four physician assistants recruited
Training seat expansion	N/A ^A	Training seats added for four hard-to-recruit occupations ^A
Rural and Remote Recruitment Incentive ^B	180 incentive packages awarded	424 packages awarded (including staff filling eight hard-to-recruit positions)
Clinical placement bursaries ^C	300 bursaries awarded	128 applications received; 78 bursaries approved
Rural and Remote Stabilization Initiative (increased positions) ^D	Add 65 new or enhanced registered nurse positions to 30 rural and remote locations Add 20 nurse practitioner positions in rural communities	60 registered nurse positions filled 15 nurse practitioner positions filled

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

^A No specific target for this strategy because expanding training seats in health human resources programs were intended to help meet broader labour needs of the province. At June 2025, post-secondary institutions in Saskatchewan added training seats for the following hard-to-recruit occupations: diagnostic medical sonography (underway), physician assistant (fall 2025), speech language pathology (fall 2026), and occupational therapy (fall 2026).

^B The Ministry of Health offers a one-time incentive of up to \$50,000 to healthcare workers in hard-to-recruit positions in rural and remote Saskatchewan. Recipients receive payment of the incentive over three years for a matching return-of-service agreement as new employees at the Authority (or affiliate) or the Saskatchewan Cancer Agency filling a permanent full-time position in specified hard-to-recruit positions (e.g., registered nurse, nurse practitioner, continuing care assistant).

^C The Ministry of Health provides \$2,000 to approved applicants to help support their final clinical placement requirements.

^D Intends to add new positions to help stabilize staffing in select rural and remote communities.

Additionally, we found the Authority reports to its Governance and Human Resources Committee quarterly about the information it reports to the Ministry weekly, along with its achievement of targets associated with performance measures for hard-to-recruit chronic vacancies. Our review of the reports the Authority provided to the Committee in May and September 2025 found the Authority reported about its strategies as expected. **Figure 4** shows the Authority made progress in reducing chronic vacancies in hard-to-recruit positions between June 2024 and 2025.

**Figure 4—Chronic Vacancies for Hard-to-Recruit Positions between June 2024 and 2025**

Performance Measure	Target	Results	
		June 2024	June 2025
Overall Chronic Vacancy Rate for Hard-To-Recruit Positions ^{A,B}	5%	4.9%	3.6%
Registered Nurse and Registered Psychiatric Nurse (Full-time and Part-Time) Chronic Vacancy Rate (overall)	5%	5.2%	3.2%
Chronic Vacancy Rate for Rural and Northern Nurses	5%	6.1%	4.1%

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

^A See **Figure 1** for the list of 32 hard-to-recruit positions identified by the Authority as of April 2025.

^B At June 2025, the Authority had about 22,500 hard-to-recruit positions across the province, with over 750 positions chronically vacant.

We found the Authority's overall chronic vacancy rate for hard-to-recruit positions in June 2022, 2023, and 2024 was worse or very near its target of 5%. The Authority's reduction in chronic vacancies for hard-to-recruit positions at June 2025 help demonstrate the success of its recruitment and retention strategies.

Performance measures help the Authority assess achievement of its recruitment and retention strategies, and its ability to address vacancies in hard-to-recruit positions.

Chapter 25

Saskatchewan Health Authority—Minimizing Employee Absenteeism in Kindersley and Area

1.0 MAIN POINTS

Excessive employee absenteeism prevents the Saskatchewan Health Authority from delivering cost-effective healthcare services.

In 2024–25, the Authority experienced actual sick time per employee of about 101.2 hours (12.7 sick days) on a province-wide basis, as compared to 82 hours (10.25 sick days) in 2018–19—a 23% increase in sick time per employee.

By April 2025, the Authority continues to work on the three outstanding recommendations we first made in 2017 about minimizing employee absenteeism in Kindersley and surrounding areas.

While the Authority approved an Attendance Support Program and developed attendance reports to help managers work with employees with excessive absenteeism, the Authority has yet to monitor the actions taken by managers. The Authority expects to work on configuring an IT ticketing system in 2026 to help managers monitor and address employees with excessive absenteeism (i.e., sick hours greater than 10% of their scheduled hours).

The Authority is still unable to complete meaningful analysis on absenteeism trends and patterns due to data limitations. The Authority provides employees with resources, like informational packages, that outline support for reasons employees cited for absenteeism (e.g., physical health, mental health, chronic disease). The Authority has not evaluated whether the resources successfully reduce absenteeism or whether it requires additional targeted strategies.

Effective management of absenteeism enhances service delivery, reduces operational costs, and promotes employee wellbeing.

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 health services it provides. Employee absenteeism directly affects the delivery of health services.

Managing employee absenteeism is a key aspect to controlling the costs of delivering healthcare in Saskatchewan and supports employee wellbeing.



2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the recommendations we first made in 2017.

We concluded, for the 12-month period ended June 30, 2017, the Saskatchewan Health Authority had effective processes for minimizing employee absenteeism in Kindersley and surrounding areas except for the areas in our five recommendations.¹ By August 2023, the Authority implemented two of the five recommendations.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 discussed actions taken with management and examined key documents (e.g., policies and procedures, reports provided to the Authority's Board of Directors, training courses) relevant to minimizing employee absenteeism. In addition, we tested a sample of employees with excessive absenteeism in Kindersley and surrounding areas.

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 April 30, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Employees with Excessive Absenteeism Still Not Monitored

We recommended the Saskatchewan Health Authority monitor that those responsible for employee attendance management document discussions and actions with employees who have excessive absenteeism. (2017 Report – Volume 2, p. 188, Recommendation 3; Public Accounts Committee agreement February 26, 2019)

Status—Partially Implemented

The Saskatchewan Health Authority approved an Attendance Support Program in September 2025 and developed reports to help managers work with employees with excessive absenteeism, but the Authority has yet to monitor the actions taken by managers.

¹ 2017 Report – Volume 2, Chapter 25, pp. 177–191.

² 2020 Report – Volume 1, Chapter 28, pp. 263–267 and 2023 Report – Volume 2, Chapter 24, pp. 215–219.

In August 2023, the Authority established a new threshold (i.e., sick hours exceeding 10% of scheduled hours, which typically equals around two sick days per month for a full-time employee) for managers to identify and monitor employees with excessive absenteeism.³ Between April 1, 2024 and March 31, 2025, we found the Authority had 430 out of 1,711 employees (25.1%) in Kindersley and surrounding areas with sick leave exceeding the target threshold. Sick leave for these employees ranged from 64 to 554 hours.

We found the Authority provides managers with ad hoc reports (i.e., attendance reports, calendars) to monitor employees with excessive absenteeism. It expects managers to meet with employees with excessive absenteeism and document their discussions in a checklist. The checklist outlines discussion items such as issues leading to an absence (e.g., workload, physical health, mental health), resources available to the employee (e.g., Employee Family Assistance Program), and action plans with targeted completion dates.

We tested five employees' records with excessive absenteeism and found no evidence of managers monitoring or documenting discussions about excessive absenteeism. For example, one employee had 105 hours of sick leave (16% of their scheduled hours) during 2024–25, but their manager did not use the checklist or document any discussions with the employee.

The Authority's new Attendance Support Program will replace its existing attendance policies in 2026. We found the new Program appropriately includes tools for managers to identify a potential attendance concern, address absenteeism, and offer supports, along with setting out new documentation requirements for progressing employees with excessive absenteeism through the Program.

Additionally, the Authority indicated it is working toward implementing a process in 2026 for an IT ticketing system to help managers track and document actions for addressing employees with excessive absenteeism. It expects managers will document details of meetings held with employees directly in the system.

Without proper records, managers cannot demonstrate how or whether they determine the reasons for identified absences of employees with excessive absenteeism. Monitoring whether managers take appropriate and timely steps to address excessive absenteeism can help determine whether they have adequate support in their supervisory role. It can also assist in understanding significant causes for employee absenteeism.

3.2 Sufficient Analysis and Reporting of Absenteeism Needed

We recommended the Saskatchewan Health Authority analyze significant causes of its employees' absenteeism and implement targeted strategies to address them. (2017 Report – Volume 2, p. 190, Recommendation 4; Public Accounts Committee agreement February 26, 2019)

Status—Partially Implemented

³ Prior to August 2023, the Saskatchewan Health Authority's previous threshold for monitoring employees with excessive sick time was 64 hours of sick time per year, regardless of hours scheduled.



We recommended the Saskatchewan Health Authority give the Board periodic reports on the progress of attendance management strategies in reducing employee absenteeism and related costs. (2017 Report – Volume 2,

p. 190, Recommendation 5; Public Accounts Committee agreement February 26, 2019)

Status—Partially Implemented

The Saskatchewan Health Authority manually collects data on causes for employee absenteeism but does not analyze trends or patterns to report to the Board. The Authority has also not evaluated current strategies or implemented new targeted strategies to address significant causes of employee absenteeism.

The Authority manually collects data on reasons for employee absenteeism when managers meet with employees with excessive absenteeism. However, as noted in **Section 3.1**, these meetings are not always held and therefore, absenteeism data collected by the Authority may not be sufficiently complete. Authority management uses this data to produce annual summary reports about the primary causes for absenteeism for the Board's Human Resources and Governance Committee.

As shown in **Figure 1**, physical health, mental health, and chronic disease are the top reasons cited for absenteeism in the province in 2024. In the rural areas, which includes Kindersley and surrounding areas, employees cited physical health as the most common reason for absenteeism (54%).⁴

Figure 1—Common Reasons for Employee Absenteeism in 2024

Reason	Rural	Regina	Saskatoon	North	Total
Physical health	22	19	21	18	80
Mental health	6	15	16	20	57
Chronic disease	4	3	5	4	16
Family	3	6	6	5	20
Stress	1	0	7	1	9
Migraine	0	0	3	1	4
Addiction	3	1	0	2	6
Domestic Violence	2	0	0	0	2
Bereavement	0	0	1	3	4
Total	41	44	59	54	198

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

Since 2023, the Authority continues to offer educational resources and information packages to employees (e.g., mental health supports, healthy eating) but has not monitored whether these resources successfully reduce employee absenteeism, or whether it requires additional targeted strategies (e.g., on site fitness classes).

⁴ 54% calculated as 22 instances of physical health related reasons divided by 41 total instances.

We assessed the reports provided to the Board's Human Resources and Governance Committee in September 2023 and 2024. We found the reports contained details about the main causes of absenteeism (**Figure 1**) but did not discuss trends, patterns, or targets. Nor did the reports convey strategies the Authority is undertaking to reduce employee absenteeism.

As the Authority manually collects absenteeism information, it cannot efficiently gather absenteeism information by facility, location, or groups. The Authority indicated it is working to configure an IT ticketing system to collect more detailed information beginning in 2026. Lack of useful data limits the Authority's ability to develop targeted strategies to reduce employee absenteeism and minimize the related costs.

Collecting and analyzing necessary data on causes of absenteeism would assist in developing and evaluating attendance management strategies to reduce excessive employee absenteeism. Reporting that includes reliable data assessing key causes and strategies would help the Board understand whether the Authority is effectively reducing employee absenteeism, and whether additional changes and strategies are necessary. Excessive absenteeism increases costs, such as replacing workers (e.g., overtime pay for other employees) and administrative costs of managing absenteeism.⁵

⁵ In 2024–25, the Saskatchewan Health Authority spent \$234 million province-wide on employee overtime, including \$74 million in Kindersley and surrounding areas.

Chapter 26

Saskatchewan Health Authority—Overseeing Contracted Special-Care Homes in Saskatoon and Area

1.0 MAIN POINTS

The Saskatchewan Health Authority uses private operators of special-care homes to provide 24-hour care to those Saskatchewan residents who can no longer care for themselves. The Authority contracts 15 private special-care homes in Saskatoon and surrounding area.

By June 2025, the Authority implemented all remaining recommendations originally made in 2017 about overseeing contracted special-care homes in Saskatoon and surrounding area.

The Authority signed new contracts in 2024 with each of the 15 contracted special-care homes clearly outlining the accountability relationships between the Authority, the special-care homes, and the Ministry of Health. The Authority also established and included performance measures and targets, service expectations, and reporting requirements in the new contracts. This should help the Authority to assess each home's compliance with the Ministry's *Program Guidelines for Special-care Homes* and work toward improving the overall quality of resident care within these homes.

While special-care homes in Saskatoon and surrounding area continue to not meet all performance targets, they improved their results since 2023. Although results worsened for one measure (i.e., newly occurring pressure ulcers), results improved for four measures (i.e., residents in daily physical restraints, use of antipsychotics, pain management, residents with depression).

The Authority works with special-care homes to address non-compliance with performance measures related to the quality of resident care, including the option of entering into a co-management agreement if a home continuously fails to comply with the Guidelines. The Authority also requires homes to provide quarterly reports on their achievement of performance measures and targets, as well as associated corrective action plans to address any areas of non-compliance.

Effective oversight of contracted special-care homes allows the Authority to make sure the overall quality of resident care in special-care homes is reasonable and appropriate, and aligns with the Guidelines.



2.0 INTRODUCTION

2.1 Background

The Saskatchewan Health Authority contracts with private sector operators for services at 15 special-care homes in Saskatoon and surrounding area (See **Figure 1**). In 2024–25, the contracts with these 15 home operators costed a total of \$127.4 million.

Figure 1—Special-care Homes Contracted in Saskatoon and Surrounding Area in 2024–25

Special-care Home	Location	Long-Term Care Beds
Central Haven Special-care Home (Sherbrooke Community Society Inc.)	Saskatoon	60
Circle Drive Special-care Home Inc.	Saskatoon	53
Langham Care Home	Langham	17
Lutheran Sunset Home of Saskatoon	Saskatoon	129
Oliver Lodge	Saskatoon	139
Porteous Lodge (Jubilee Residences Inc.)	Saskatoon	99
Samaritan Place	Saskatoon	100
Saskatoon Convalescent Home	Saskatoon	60
Sherbrooke Community Centre (Sherbrooke Community Society Inc.)	Saskatoon	263
Spruce Manor Special Care Home Incorporated	Dalmeny	36
St. Ann's Home (St. Ann's Senior Citizens Village Corporation)	Saskatoon	80
St. Joseph's Home (Ukrainian Sisters of St. Joseph of Saskatoon)	Saskatoon	72
Stensrud Lodge (Jubilee Residences Inc.)	Saskatoon	100
Sunnyside Adventist Care Centre	Saskatoon	97
Warman Mennonite Special-care Home Inc.	Warman	31

Source: Information provided by the Saskatchewan Health Authority.

The Provincial Health Authority Act requires the Authority to enter into written contracts with special-care homes. This Act specifies that contracts must cover health services to be provided, funding, performance measures and targets, required reporting, and certain dispute resolution mechanisms. Homes are to provide health services in accordance with these contracts.

In addition, special-care homes must provide health services in compliance with applicable provincial legislation and policies. For example, *The Facility Designation Regulations* [s. 17(2) and (3)] require operators of special-care homes (including those operated by the Authority) to comply with the standards established by the Ministry of Health's *Program Guidelines for Special-care Homes*. These Guidelines set out the minimum care standards and related procedures (e.g., use of restraints, pain management) for the operation of special-care homes.

2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the recommendations we made in 2017.

We concluded, for 12-month period ended December 31, 2016, the Saskatchewan Health Authority had effective processes to oversee contracted special-care homes in Saskatoon and surrounding area except for areas reflected in our six recommendations.¹ By July 2023, the Authority implemented one recommendation and one recommendation we deemed no longer relevant.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 relevant Authority staff responsible for overseeing special-care homes. We reviewed the Authority's process for monitoring special-care homes' actions to address recommendations from inspections conducted by the Ministry of Health. In addition, we examined documents such as the contracts, meeting minutes, policies, and reports related to the oversight of special-care homes.

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 June 30, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Accountability Relationships Defined and Formalized

We recommended the Saskatchewan Health Authority enter into contracts with special-care homes that clearly set out expected accountability relationships between itself, the special-care home, and the Ministry of Health. (2017 Report – Volume 1, p. 168, Recommendation 2; Public Accounts Committee agreement February 26, 2019)

Status—Implemented

The Saskatchewan Health Authority and representatives from special-care homes in Saskatoon and surrounding area signed new contracts during 2024 sufficiently outlining the accountability relationship between all parties (i.e., the Authority, special-care homes operators, and the Ministry of Health).

¹ 2017 Report – Volume 1, Chapter 12, pp. 161–180.

² 2020 Report – Volume 1, Chapter 29, pp. 269–276 and 2023 Report – Volume 2, Chapter 25, pp. 221–226. We found one recommendation no longer relevant because the Ministry of Health began inspecting special-care homes instead of the Saskatchewan Health Authority.



In June 2024, the Authority and representatives from each contracted special-care home in Saskatoon and surrounding area finalized a 'Principles and Services Agreement' template. We found the Authority and all 15 special-care home representatives signed contracts by August 2024.

We found the new contracts clearly outline the expected accountability relationships between the Authority, special-care home operators, and the Ministry in greater detail than past contracts. For example, the new contracts now include additional schedules outlining parties' expectations regarding funding, performance measures and targets (as described in **Section 3.2**), and accountability and cooperation toward delivering quality health services.

Outlining clear accountability relationships between all parties reduces the risk of confusion for special-care home operators.

3.2 Service Expectations and Performance Measures Established and Clearly Defined

We recommended the Saskatchewan Health Authority work with the Ministry of Health to confirm performance measures that it requires contracted special-care homes to report on to help them assess each home's compliance with the Ministry of Health's Program Guidelines for Special-care Homes and improve quality of resident care. (2017 Report – Volume 1, p. 170, Recommendation 3; Public Accounts Committee agreement February 26, 2019)

Status—Implemented

We recommended the Saskatchewan Health Authority clearly define service expectations related to quality of care, and include targets for related key performance measures and all key reporting requirements in its contracts with special-care homes. (2017 Report – Volume 1, p. 171, Recommendation 4; Public Accounts Committee agreement February 26, 2019)

Status—Implemented

The Saskatchewan Health Authority clearly established and included performance measures, service expectations, and reporting requirements in the new contracts signed with special-care homes in Saskatoon and surrounding area to help assess each home's compliance with the Ministry of Health's *Program Guidelines for Special-care Homes*.

The Ministry's Guidelines set out expected care practices (e.g., use of restraints, managing responsive behaviours in accordance with a care plan, provision of skin and wound care, pain management) in the homes. The Ministry updated its Guidelines in October 2024.

We found the Authority collaborated with the Ministry to determine performance measures and targets for specific quality indicators. **Figure 2** describes the set performance measures, targets, and reporting requirements for 2024–25 and 2025–26 to help assess special-care home compliance with the Ministry's Guidelines. The Authority and the

Ministry developed these performance targets after conducting jurisdictional scans and research (e.g., data from the Canadian Institute for Health Information).

Figure 2—2024–25 Performance Measures, Targets, and Reporting Requirements for Special-care Homes

Performance Measures	2024–25 Target (%) of Residents	2025–26 Target (%) of Residents	Reporting Frequency
1. Residents in Daily Physical Restraints	Not to exceed 13.5%	Not to exceed 11.5%	Quarterly
2. Residents on Antipsychotics without a Diagnosis of Psychosis	Not to Exceed 27.5%	Not to exceed 23.4%	Quarterly
3. Residents whose Behavioural Symptoms Worsened	Not to Exceed 12.5%	Not to exceed 12.0%	Quarterly
4. Residents with a Newly Occurring Stage 2 to 4 Pressure Ulcer (sores resulting from being in a set position for long periods of time)	Not to exceed 2.7%	Not to exceed 2.6%	Quarterly
5. Residents Experiencing Pain	Not to exceed 5.0%	Not to exceed 4.0%	Quarterly
6. Residents Whose Mood from Symptoms of Depression Worsened	Not to exceed 22.5%	Not to exceed 20.0%	Quarterly

Source: Signed 'Principles and Services Agreements' provided by the Saskatchewan Health Authority.

We found the Saskatchewan Health Authority updated the targets for the performance measures in each fiscal year and communicated them to the special-care homes appropriately. The Authority also clearly outlined the service expectations (e.g., number of beds available for long-term or short-term care, no double occupancy in any room, types of care to be provided such as respite, palliative, or rehabilitative care) in the new contracts signed with special-care homes in 2024. It also provided training and educational resources to support homes' understanding and implementation of the performance measures and service expectations.

We tested signed contracts for three special-care homes in Saskatoon and surrounding area and found each contract clearly included service expectations, performance measures and targets set out in **Figure 2**, and reporting requirements (e.g., quarterly reports on performance measures, critical incident reports).

Having established performance measures and service expectations help special-care homes to understand and to deliver the quality of care expected.

3.3 Prompt Actions Taken to Address Non-Compliance

We recommended the Saskatchewan Health Authority take prompt action when it finds non-compliance with key measures that assess special-care homes compliance with the Ministry of Health's Program Guidelines for Special-care Homes. (2017 Report – Volume 1, p. 177, Recommendation 6; Public Accounts Committee agreement February 26, 2019)

Status—Implemented



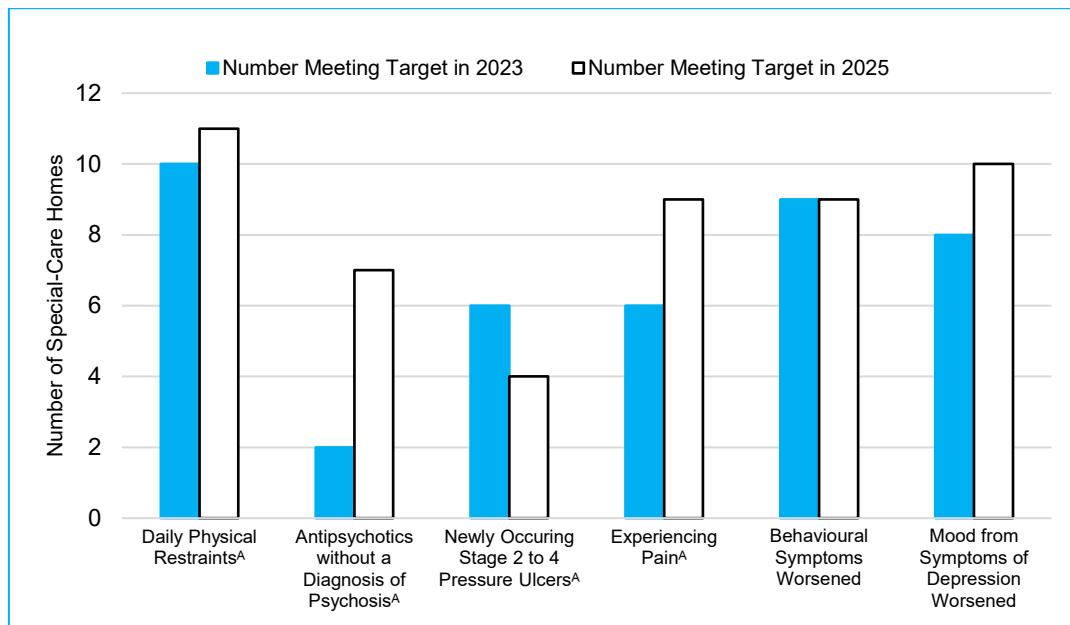
The Saskatchewan Health Authority takes prompt action when it finds Saskatoon and surrounding area special-care homes did not meet performance measures regarding the Ministry of Health's *Program Guidelines for Special-care Homes*. We found the Authority monitored homes' compliance and took appropriate action as required, including entering into one co-management agreement with a special-care home in Saskatoon and surrounding area.

The Authority monitors special-care homes' compliance with the performance measures described in **Figure 2**. It requires special-care homes to provide quarterly reports on their achievement of the performance measures. When a home exceeds the target threshold for one or more of the measures, the Authority requires the home to create an associated corrective action plan to address the non-compliance. The Authority also requires homes to report on the progress of their corrective action plan in the subsequent quarter.

We tested three special-care homes in Saskatoon and surrounding area and found quarterly reporting occurred as expected and the homes prepared corrective action plans for any performance measures not meeting the established targets. These corrective plans included actions like more frequent check-ins with residents experiencing pain or more frequent repositioning for any bedridden residents with pressure ulcers.

As illustrated in **Figure 3**, while the 15 special-care homes in Saskatoon and area continue to not meet all performance targets, they improved their results since 2023. Although results worsened for one measure (i.e., newly occurring pressure ulcers), results improved for four measures (i.e., residents in daily physical restraints, use of antipsychotics, pain management, and residents with worsening depression).

Figure 3—Special-care Homes in Saskatoon and Surrounding Area Meeting Performance Targets for January 1 to March 31, 2025, compared to January 1 to March 31, 2023



Source: Information provided by the Saskatchewan Health Authority.

^A Four of the six performance measures remained unchanged from our 2017 audit.

The Ministry of Health inspects special-care homes' compliance with its *Program Guidelines for Special-care Homes* and the Authority continues to support Ministry inspections by assessing whether special-care homes appropriately address identified areas of non-compliance. Since our 2023 audit, Ministry staff inspected (initial and follow-up) 10 of 15 special-care homes in Saskatoon and surrounding area. We tested three inspections and found the Authority reviewed the special-care homes' remediation plans, visited the homes, and collected necessary evidence to corroborate whether each special-care home appropriately addressed the areas of non-compliance identified by the Ministry (e.g., documented pain interventions in care plans, properly documented family involvement in the development and review of care plans).

We found the Authority also developed a process in 2024 to assess Saskatoon and area special-care homes' continued compliance with previously identified unmet standards. To observe sustained compliance of homes, the Authority conducts an onsite audit about 18 months following the Ministry's last inspection. The Authority's audits aim to identify areas of continued growth, as well as potential areas for improvement. As of June 2025, the Authority conducted onsite audits at five out of 15 special-care homes in Saskatoon and surrounding area. We tested two of these audits and found the Authority conducted the audit as expected and provided a report with recommendations to the special-care homes, which identified areas of improvement for the homes to help ensure continued compliance.

Furthermore, the Authority's new contracts with special-care homes described in **Section 3.1** include provisions that allow for the Authority to take action if a home continuously fails to comply with the Ministry's Guidelines. For example, the Authority can issue a written notice to special-care homes informing them about contract termination resulting from any material breach, which then results in a new co-management agreement. Since our 2023 audit, the Authority issued a notice to one special-care home in Saskatoon and surrounding area and entered into a co-management agreement for a significant non-compliance breach (i.e., non-compliance with several standards, practices and care-related policies, applicable laws, service performance).

Addressing special-care homes' non-compliance with expectations timely can result in improved services provided to residents, which can positively impact their quality of life.

Chapter 27

Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Area

1.0 MAIN POINTS

The Saskatchewan Health Authority provides mental health and addictions services in Prince Albert and surrounding areas through inpatient (e.g., in hospital, recovery centres), outpatient (e.g., day programming), and community rehabilitation and residential services. The Authority provides most of these services in the city of Prince Albert.

By July 2025, the Authority implemented the final two recommendations we first made in 2018 about providing timely access to mental health and addictions services in Prince Albert and surrounding areas (i.e., Northeast integrated service area).

The Authority developed a provincial strategy to implement a mental health and addictions IT system that records key information in a single client file for mental health and addictions services provided in outpatient and inpatient settings. The Authority has a provincial work plan for implementing the IT system and expects all mental health and addictions services to be using the system by March 2028. Having a single file that includes all mental health and addictions services provided to a client will better help healthcare providers in determining the next appropriate course of action for clients.

Further, the Authority sufficiently collaborated with the Ministry of Social Services to enhance access to housing (e.g., supportive housing) for mental health and addictions clients living in Prince Albert. The Authority also signed a data sharing agreement with various agencies (e.g., Ministries of Corrections, Policing and Public Safety, Social Services, and Health; Saskatchewan Housing Corporation) to share certain data to support the Government's Provincial Approach to Homelessness (PATH) initiative, which is an integrated response to address the increase in chronic homelessness. The Authority plans to monitor the initiative through various outcome indicators. Stable housing can lead to better outcomes for people living with complex mental health and addiction issues.

2.0 INTRODUCTION

2.1 Background

The Provincial Health Authority Act makes the Minister of Health responsible for the strategic direction of the provincial healthcare system, and makes the Saskatchewan Health Authority responsible for planning, organizing, delivering, and evaluating healthcare services, including mental health and addictions services.



The Authority uses six integrated service areas within Saskatchewan for the delivery and management of health services. The Northeast integrated service area includes the city of Prince Albert and surrounding areas.

2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of management's actions on the recommendations we first made in 2018.

We concluded, for the 12-month period ended January 31, 2018, the Saskatchewan Health Authority had effective processes to provide timely access to mental health and addictions services in Prince Albert and surrounding areas except for areas reflected in our 10 recommendations.¹ By July 2023, the Authority implemented eight recommendations.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 discussed with management the actions taken and examined key documents (e.g., Mental Health and Addictions Information System provincial work plan).

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 July 15, 2025, and the Saskatchewan Health Authority's actions up to that date.

3.1 Strategy Developed to Centrally Collect Client Information

We recommended the Saskatchewan Health Authority develop a strategy to collect key mental health and addictions client information from healthcare professionals for the provincial integrated mental health record system. (2018 Report – Volume 1, p. 114, Recommendation 3; Public Accounts Committee agreement February 26, 2019)

Status—Implemented

The Saskatchewan Health Authority developed a strategy to implement a provincial IT system (referred to as the Mental Health and Addictions Information System [MHAIS]) to record key information in one single client file on mental health and addictions services provided in outpatient and inpatient settings.

¹ 2018 Report – Volume 1, Chapter 8, pp. 103–125.

² 2021 Report – Volume 1, Chapter 22, pp. 241–253 and 2023 Report – Volume 2, Chapter 26, pp. 227–234.

In 2021, the Authority, Ministry of Health, and eHealth Saskatchewan jointly created the MHAIS steering committee to set strategies, priorities, and scope of initiatives related to key information to support the continuity of care for mental health and addictions clients.

The MHAIS steering committee maintains a provincial work plan for implementing MHAIS. We found the steering committee met seven times between July 1, 2024, and July 15, 2025, and monitored MHAIS implementation.

At July 2025, the Authority had implemented MHAIS as follows:

- MHAIS implemented in all inpatient acute care facilities (i.e., hospitals).
- Expectation that all other Authority-owned and operated inpatient facilities (e.g., recovery centres, detox centres), as well as programs operated by community-based organizations, will be using MHAIS by March 2028.

The Authority plans to transition 10 facilities (five in Prince Albert) to MHAIS in 2025–26, and another 28 facilities (three in Prince Albert) during April 2026 to March 2028.

Additionally, we found the steering committee continues to evaluate the effectiveness and usability of MHAIS. The committee worked with healthcare providers to develop a list of planned service enhancements to improve the system's functionality. For example, in 2026, the Committee plans to enhance the system for prescription generation.

Full province-wide implementation of MHAIS will allow the Authority to capture all client information and mental health and addictions services provided, giving healthcare providers a complete and comprehensive service history. Having one, central client file will help ensure relevant and timely information is readily available for client care.

3.2 Access to Housing Enhanced

We recommended the Saskatchewan Health Authority collaborate with the Ministry of Social Services to enhance access to housing options for mental health and addictions clients. (2018 Report – Volume 1, p. 120, Recommendation 5; Public Accounts Committee agreement February 26, 2019)

Status—Implemented

The Saskatchewan Health Authority collaborated with the Ministry of Social Services to enhance access to housing options for mental health and addictions clients.

In October 2023, the Government of Saskatchewan announced its Provincial Approach to Homelessness (PATH) initiative with the objective of providing an integrated response to address the increase in chronic homelessness. For example, through PATH, the Government committed to build 155 new supportive housing units in Regina and Saskatoon, 120 new permanent emergency shelter spaces in Regina, Saskatoon, Prince Albert, Moose Jaw, and other communities, and 30 new complex needs emergency shelter spaces in Regina and Saskatoon.



In November 2024, the Authority also signed a data sharing agreement with the Ministries of Corrections, Policing and Public Safety, Social Services, Health, and Justice and Attorney General; Saskatchewan Housing Corporation; and eHealth Saskatchewan to support the disclosure of data among these agencies to further the PATH initiative.

The agreement also sets out approved outcome indicators. See **Figure 1** for examples of approved outcome indicators for the agreement's three areas of focus.

Figure 1—Examples of Approved Outcome Indicators from PATH Data Sharing Agreement

Supportive Housing:

- Number of clients referred to supportive housing
- Number of unique client referrals to support services (e.g., addictions services, mental health services)
- Clients who identified as experiencing past chronic homelessness

Enhanced Emergency Shelters:

- Utilization rate
- Number of Saskatchewan Income Support and Saskatchewan Assured Income for Disability clients
- Number of clients moved to housing from shelters
- Number of clients accessing support services

Complex Needs Emergency Shelters

- Occupancy and utilization rate
- Number of referrals to services (e.g., mental health, addictions)
- Number of connections to services (e.g., mental health, addictions)

Source: Saskatchewan Health Authority Data Sharing Agreement, pp. 15–19.

Authority management indicated it expects to begin reporting on the PATH initiative and client indicators in late 2025. Having and monitoring outcome indicators is important as it can help management make informed decisions and may lead to better outcomes for people living with complex mental health and addictions issues.

The Authority also continued to support the Reaching Home Community Advisory Board that, as part of its mandate, is to provide advisory services and assist in planning for homelessness reduction and prevention strategies in Prince Albert.³ In November 2024, the Advisory Board oversaw the expansion of housing for youth (ages 12–18) resulting in the Authority signing an agreement with a community-based organization in Prince Albert to provide an additional five spaces for youth impacted by mental health issues and symptoms or addictions.

Collaborating with several agencies, including the Ministry of Social Services, can expand access to housing options that better fit clients' specific needs. Providing stable housing can lead to improved outcomes for people living with complex mental health and addictions issues.

³ In 2012, the Federal Government established the Reaching Home Community Advisory Board, which includes community partners (e.g., City of Prince Albert, Prince Albert Police Service), as well as government agencies (e.g., representatives from the Ministry of Social Services, Saskatchewan Housing Corporation).

Chapter 28

Saskatchewan Polytechnic—Supporting Success of Indigenous Students

1.0 MAIN POINTS

In 2023–24, Saskatchewan Polytechnic had total enrolment of nearly 18,000 students, of which 10% self-declared as Indigenous—a decrease of approximately 1,400 Indigenous students since 2018.¹ Sask Polytech uses its *Indigenous Student Success Strategy 2024–29* to improve post-secondary educational outcomes for its Indigenous students.

By June 2025, Sask Polytech implemented two recommendations and partially implemented two recommendations we first made in 2023 to support the success of Indigenous students by increasing student enrolment, retention, and graduation rates.

We found Sask Polytech:

- Revised and renewed its Indigenous Student Success Strategy to 2029 by holding several engagement sessions with various interested parties (e.g., students, Indigenous communities) to incorporate feedback. However, we did not see evidence of regular (i.e., quarterly) engagement or reporting on results of Indigenous student success to these parties, consistent with good practice.
- Implemented an identity verification policy to validate declarations of Indigenous ancestry for newly hired staff in Indigenous-designated positions.
- Established key performance measures and targets for evaluating Indigenous student success. It also set thresholds on when to investigate underperforming measures. We found Sask Polytech drafted an action plan to address two underperforming measures, but had not yet received approval of the plan and had not implemented it at June 2025.

Reducing disparities in educational outcomes between Indigenous and non-Indigenous students will support more equitable outcomes in attaining higher education, as well as in their employment earnings and overall success.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Polytechnic Act makes Saskatchewan Polytechnic responsible to carry out post-secondary applied education and research.² It provides certificate, diploma, degree, post-graduate certificate, and apprenticeship training as well as offers adult basic education and skills training programming.³

¹ Saskatchewan Polytechnic, *Annual Report 2023–24*, p. 20.

² *The Saskatchewan Polytechnic Act*, ss. 10 and 16.

³ Saskatchewan Polytechnic, *Annual Report 2023–24*, p. 11.



Sask Polytech serves students across four campuses: Saskatoon, Regina, Prince Albert, and Moose Jaw. In 2023–24, Sask Polytech had total enrolment of nearly 18,000 students (2022–23: 15,334), of which 10% self-declared as Indigenous.^{4,5}

2.1.1 Indigenous Student Success Strategy

In 2024, Saskatchewan Polytechnic released its *Indigenous Student Success Strategy 2024–29* after assessing progress against its recommendations and targets set in its *Indigenous Student Success Strategy 2018–23*.⁶ To create the Strategy, Sask Polytech reviewed leading practices, as well as evaluated its progress in meeting the recommendations outlined in the Truth and Reconciliation Commission of Canada's Calls to Action.⁷

Sask Polytech also gathered input from interested parties (e.g., students, Indigenous communities) on their priorities and expectations for the Strategy and obtained feedback through a series of group sessions, one-on-one conversations, paper-based questionnaires, and an online survey.⁸

Figure 1 outlines Sask Polytech's goals established in its Strategy related to Indigenous students.

Figure 1—Indigenous Student Success Strategy 2024–29 Goals

- **Horá (Dene) Welcoming:** focuses on continuing to help Indigenous students navigate the transition to post-secondary and to set them up for success at Sask Polytech
- **Ombi-ah' (Nakawe) Inspiring:** focuses on continuing to provide meaningful services and supports for Indigenous students, encouraging them to keep going in difficult times, and helping them realize their potential
- **Mnihéya (Nakoda) Empowering:** focuses on continuing to celebrate Indigenous students' success and build long-lasting relationships with Indigenous graduates [of Saskatchewan Polytechnic]
- **Heca (Dakota) Belonging:** focuses on continuing to foster warm, supportive, and respectful campuses and build miyo wáhkôhtowin—good relations with our Indigenous students and their communities

Source: Saskatchewan Polytechnic, *Indigenous Student Success Strategy 2024–29*, p. 19.

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 February 15, 2023, Saskatchewan Polytechnic had, other than in the areas of our four recommendations, effective processes to support the success of Indigenous students by increasing student enrolment, retention, and graduation rates.⁹

⁴ Saskatchewan Polytechnic, *Annual Report 2023–24*, pp. 5 and 18.

⁵ Saskatchewan Polytechnic, *Annual Report 2022–23*, p. 17.

⁶ www.saskpolytech.ca/about/organization/indigenous-strategy.aspx (16 September 2025).

⁷ Saskatchewan Polytechnic, *Indigenous Student Success Strategy 2024–29*, p. 13.

⁸ Ibid.

⁹ *2023 Report – Volume 1, Chapter 5*, pp. 63–78.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Sask Polytech's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Sask Polytech management agreed with the criteria in the original audit.

To carry out our follow-up audit, we examined Sask Polytech's procedures, policies, strategies, and reports relating to implementing its Indigenous Student Success Strategy. We assessed the adequacy of Sask Polytech's processes to establish targets, communicate with interested parties, and monitor progress in improving success of Indigenous students. We also analyzed data collected by Sask Polytech around Indigenous students (e.g., enrolment, graduation rates, employment rates).

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 June 30, 2025, and Saskatchewan Polytechnic's actions up to that date.

3.1 More Frequent Indigenous Community Engagement Needed

We recommended Saskatchewan Polytechnic regularly consult with Indigenous communities to obtain feedback on its strategies, and to report results on, Indigenous student success. (2023 Report – Volume 1, p. 70, Recommendation 1; Public Accounts Committee agreement January 21, 2025)

Status—Partially Implemented

Consistent with the process used to update its Indigenous Student Success Strategy in 2017, Saskatchewan Polytechnic solicited feedback from interested parties (e.g., students, Indigenous communities) for updating its Strategy in 2024. However, we did not see evidence of regular engagement (i.e., quarterly) with these parties to obtain continuous feedback (e.g., barriers faced, community needs) and to report on results of Indigenous student success, consistent with good practice.

In November 2024, Sask Polytech engaged an Indigenous-owned consulting group to facilitate two engagement sessions with Elders, knowledge keepers, and Indigenous communities connected to the institution. The purpose of these sessions was to gather authentic Indigenous perspectives to refine Sask Polytech's strategic objective and support intentions for embracing Indigenous ways of knowing and being.¹⁰ Feedback provided included:

- When students feel connected, like they are among family, they thrive.
- Indigenous teachings emphasize balance. If one aspect of a person is neglected, the whole person suffers (i.e., need to consider mental, physical, emotional, and spiritual elements when considering the whole person).

¹⁰ Naheyawin. *Indigenous Engagement Summary Report* (November 2024).



- Importance of including Indigenous languages to show respect and recognition of diverse cultures.
- Need for education on treaties and Indigenous rights, which is foundational for true reconciliation.
- The importance of community connections and engagement (i.e., student learning deepens through direct engagement with Indigenous communities).¹¹

Sask Polytech used the feedback provided from consultations to update the actions it plans to undertake in the next five years of its Indigenous Student Success Strategy.

Sask Polytech's Indigenous Strategy department employs several Community Liaisons to meet with interested parties (e.g., First Nations communities, prospective students, high school staff) outside of urban areas across Saskatchewan to promote, and build awareness of, Sask Polytech. Sask Polytech expects Community Liaisons to submit monthly reporting on their activities undertaken with interested parties. We found Community Liaisons primarily reported attending career fairs at high schools throughout the province.

Sask Polytech also hosted three Indigenous Advisory Circles since 2023 intended to obtain feedback on key projects and updates that honour the Indigenous ways of being, knowing, teaching and learning (e.g., incorporation of Indigenous artwork across campus). Attendees included Elders, Sask Polytech staff (e.g., Indigenous Strategy, Campus Planning), and a Métis Nation-Saskatchewan representative.

Management told us it mails copies of its Indigenous Student Success Reports to certain Indigenous communities to inform them of its progress in improving educational success for Indigenous students, but we were unable to see evidence of this occurring.

Given the importance of community engagement mentioned during the engagement sessions between the Indigenous consulting firm, Sask Polytech, Elders, knowledge keepers, and Indigenous communities, we expect Sask Polytech would meet with interested parties (e.g., First Nations communities) at least quarterly and present updated results of Indigenous student performance measures (e.g., enrolment numbers) during that quarter. Given the Indigenous student enrolment rate is lower than established targets (see **Section 3.4**), Sask Polytech can use these engagement sessions to understand, from the First Nations communities' perspective, why enrolment rates remain low and how Sask Polytech can help improve these rates.

Continuous engagement (e.g., at least quarterly) with Indigenous communities help to establish a strong relationship with Sask Polytech, which could result in Indigenous communities recommending their members to pursue post-secondary education at the institution. This could help Sask Polytech increase its Indigenous student enrolment.

¹¹ Naheyawin. *Indigenous Engagement Summary Report* (November 2024).

3.2 Identity Verification in Place for New Hires in Indigenous-designated Positions

We recommended Saskatchewan Polytechnic verify the Indigenous identity of staff in Indigenous-designated positions. (2023 Report – Volume 1, p. 73,

Recommendation 2; Public Accounts Committee agreement January 21, 2025)

Status—Implemented

Saskatchewan Polytechnic now verifies proof of heritage of new staff hired in Indigenous-designated positions; it does not require existing staff to provide proof of Indigenous heritage and has rationalized why not.

In April 2024, Sask Polytech implemented its Indigenous Citizenship/Membership Verification Policy to validate employee declarations of Indigenous ancestry for new hires. The Policy clearly outlines the identity verification process for all new employees who may benefit materially from their Indigenous citizenship/membership. We found the verification policy is adequately documented and aligns with the practices of other post-secondary institutions, such as the University of Waterloo and the University of Saskatchewan.

Since implementing its verification policy, Sask Polytech hired six staff in Indigenous-designated positions. We tested three of these staff hired and found Sask Polytech appropriately followed its Policy by obtaining evidence (e.g., Provincial Métis Citizenship cards) in all instances to verify Indigenous heritage.

At June 2025, Sask Polytech continued to have 30 full-time Indigenous-designated positions. Sask Polytech validated the Indigenous identity of staff in 12 of those positions and grandfathered 13 other positions (i.e., staff member held the position prior to policy implementation) so as to not require identity verification.¹² The remaining five positions were vacant.

Having a comprehensive way to verify identity of staff in Indigenous-designated positions help Sask Polytech to identify false identity claims and protect institutional trust.

3.3 Targets Established for All Key Performance Measures

We recommended Saskatchewan Polytechnic enhance and report on key performance measures and targets specific to Indigenous student success.

(2023 Report – Volume 1, p. 74, Recommendation 3; Public Accounts Committee agreement January 21, 2025)

Status—Implemented

Saskatchewan Polytechnic established key performance measures and targets for evaluating Indigenous student success.

¹² Saskatchewan Polytechnic rationalized it did not have to obtain evidence of heritage for individuals holding positions when the policy came into effect as many of these positions were not leadership positions (e.g., Education Counsellors, Indigenous Student Advisors). Therefore, Saskatchewan Polytechnic determined it was low risk to grandfather existing employees under the policy.



To create its targets, Sask Polytech appropriately reviewed Indigenous student-specific performance measures set by other post-secondary institutions across Canada. It found that it reported more information than other Canadian post-secondary institutions (e.g., University of Regina, University of Saskatchewan, Red River College, Southern Alberta Institute of Technology). In December 2024, Sask Polytech established targets for all six of its Indigenous student-success performance measures, as shown in **Figure 2**.

Figure 2—Indigenous Student Success Measures, Targets, and Actual Performance 2019–24

Indigenous Student Success Performance Measure	2019–20 Actual	2020–21 Actual	2021–22 Actual	2022–23 Actual	2023–24 Actual	2024–25 Target
Enrolment						
Indigenous Program Enrolment ^A	2,613	2,123	1,889	1,628	1,687	2,050
Retention						
Indigenous Annual Program Persistence ^B	86%	88%	80%	84%	86%	85%
Indigenous Student Satisfaction with Learning Environment	94%	93%	94%	95%	93%	92%
Indigenization of Curriculum ^{*C}		67%	79%	100%	100%	100%
Graduation						
Indigenous Cohort Graduation Rate	63%	61%	63%	61%	60%	62%
Indigenous Graduate Overall Satisfaction with Program	94%	94%	93%	94%	94%	92%

Source: Adapted from Saskatchewan Polytech records.

Grey shading indicates information was not reported.

^A Sask Polytech delivered programs.

^B Indigenous Annual Program Persistence is the percentage of Indigenous students at Sask Polytech delivered programs who did not withdraw from the program in an academic year.

^C Indigenization of Curriculum is the percentage of classes incorporating Indigenous perspectives, knowledge, and values into course content.

*New performance measure implemented in 2023.

In its *wītokamāhtōtān Indigenous Student Success 2023–2024 Report*, Sask Polytech tracked and reported on its key performance measures.¹³

Establishing targets and reporting results for all measures allow Sask Polytech to assess whether the Strategy is working, or if adjustments are needed, to improve the success of Indigenous students.

¹³ saskpolytech.ca/student-services/support/indigenous/documents/indigenous-student-success-strategy-report-2023-24.pdf (14 October 2025).

3.4 Thresholds Created to Address Fluctuations in Key Performance Measures, But Action Plans Needed

We recommended Saskatchewan Polytechnic establish thresholds for when to investigate and take action on unexpected changes in key performance measures related to Indigenous student success. (2023 Report – Volume 1, p. 77, Recommendation 4; Public Accounts Committee agreement January 21, 2025)

Status—Partially Implemented

Saskatchewan Polytech established thresholds for when to investigate changes and take action on unexpected fluctuations in key performance measures related to Indigenous student success. It also drafted an action plan to address underperforming Indigenous-student program enrolment but had neither received approval for the plan nor implemented it by June 30, 2025.

When setting thresholds for when to investigate reasons for measures failing to meet established targets, Sask Polytech appropriately relied on historical data (i.e., performance). **Figure 3** outlines the performance measures and associated investigation thresholds set by Sask Polytech.

Figure 3—Performance Measures and Established Investigation Thresholds

Performance Measure	Investigation Threshold (less than)	2021–22 Actual	2022–23 Actual	2023–24 Actual
Indigenous Program Enrolment	2,800	1,889	1,628	1,687
Indigenous Annual Program Persistence	82%	80%	84%	86%
Indigenous Student Satisfaction with Learning Environment	90%	94%	95%	93%
Indigenization of Curriculum	100%	79%	100%	100%
Indigenous Cohort Graduation Rate	62%	63%	61%	60%
Indigenous Graduate Overall Satisfaction with Program	90%	93%	94%	94%

Source: Adapted from Saskatchewan Polytech records.

Bolded information in **Figure 3** shows where actual results warranted further investigation (i.e., actual performance below investigation threshold).

As **Figure 3** shows, Indigenous student performance did not meet expectations related to:

- Enrolment: has not met threshold since 2020–21
- Graduation rate: has not met threshold since 2021–22.

In response to the lower-than-expected Indigenous student graduation rate, Sask Polytech recruited either a subject matter expert or Indigenous advisor for each faculty dedicated to Indigenizing curriculum and increasing enrolment. Sask Polytech tracks student progress toward graduation to see whether these changes increase graduation rates. Management indicated it plans to create a strategy to improve graduation rates but has not yet done so.



Further, Sask Polytech created a Dedicated Indigenous Student Recruitment Plan to address declining Indigenous student enrolment. This Plan intends to address the unique cultural, systemic, and socioeconomic barriers Indigenous students face, and includes several key actions to help increase enrolment:

- Engaging with Indigenous communities through local events and outreach such as by hosting annual community forums and cultural celebrations, attending pow wows and career fairs, establishing an Elder-in-residence program
- Collaborating with Elders, knowledge keepers, and Indigenous organizations
- Partnering with local K–12 schools for early outreach and mentorship (e.g., campus tours, hands-on workshops for Indigenous youth)
- Co-developing programs and pathways with Indigenous community input

While the Plan includes many actions to help address Indigenous student barriers to enroll at Sask Polytech, it has not yet been approved or implemented.

Not addressing underperforming measures increase the risk that educational success for Indigenous students does not improve resulting in continued inequities for Indigenous students.

Chapter 29

Saskatchewan Workers' Compensation Board— Administering Psychological Injury Claims

1.0 MAIN POINTS

By July 2025, the Saskatchewan Workers' Compensation Board (WCB) fully implemented the five outstanding audit recommendations we first made in 2022 to strengthen its processes to administer compensation claims for psychological injury (e.g., anxiety, acute trauma). In 2024, WCB processed 995 psychological injury claims.

WCB developed a dashboard to help staff monitor whether they administer claims in accordance with expectations. WCB expects staff to communicate an initial decision within 14 days of receiving a psychological injury claim application and regularly communicate with claimants at least every three weeks. In 2024, the dashboard showed WCB communicated its decisions within 14 days for 60% of the psychological injury claim applications processed, up from 33% in 2022. It also showed WCB contacted claimants every three weeks for 79% of claims in 2024.

We found WCB also developed appropriate guidance for staff involved in assessing appeals. Staff followed this guidance when deciding what worker information to provide to employers, when requested during appeals. Staff also followed this guidance when communicating appeal decisions to workers and employers.

WCB implemented several different quality reviews for all claims (e.g., reviewed samples of claims at various stages) and developed appropriate review templates. We found WCB conducted quality reviews for a reasonable amount of psychological injury claims. Additionally, we found the Appeals Manager sufficiently reviewed a sample of claim appeal files, including appropriateness of decisions, support, and communication of appeal results.

Effective processes to administer and monitor psychological injury claims minimize delays in taking necessary steps for injured workers to receive appropriate support to improve their mental health, and return to work.

2.0 INTRODUCTION

2.1 Background

The Saskatchewan Workers' Compensation Board operates under the authority of *The Workers' Compensation Act, 2013*, and is responsible for administering workers' compensation claims, including psychological injury claims. Psychological injuries (e.g., post-traumatic stress disorder, depression) are often complex, generally more difficult to administer as a claim, and require more judgment than some other injuries (e.g., broken bone).



The Act gives the WCB sole authority to decide whether an injury caused a condition or death, whether it occurred during employment, and the extent of impairment.¹ It also presumes psychological injuries are work-related unless proven otherwise.² WCB is also responsible for determining and managing compensation provided to workers (e.g., employee unable to work due to injury) for accepted claims.

WCB protects registered employers from lawsuits when a workplace injury happens. It provides guaranteed benefits and programs to injured workers from different industries (e.g., healthcare, hospitality, transportation) as covered by the Act.

WCB has received a significant increase in psychological injury claims. In 2024, WCB processed 995 psychological injury claims compared to 455 claims in 2016. Of the 995 claims in 2024, WCB accepted 41% (2016: accepted 31%) of claims. The total cost of psychological injury claims during 2024 was approximately \$24.6 million. Although the duration of psychological injury claims are longer than for other types of injuries, the average claim cost is less.

WCB has a Psychological Injuries Unit that is responsible for assessing and overseeing psychological injury claims. The Unit consists of the Unit Manager and several case workers.

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 December 31, 2021, the Saskatchewan Workers' Compensation Board had effective processes to administer compensation claims for psychological injury except for areas in our 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 WCB's progress toward meeting our recommendations, we used the relevant criteria from the original audit. WCB management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed WCB management and staff to discuss key actions taken since our 2022 audit to implement the recommendations. We reviewed policies, templates, and guidance. We tested samples of psychological injury claims and psychological injury claim appeal files.

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 July 31, 2025, and the Saskatchewan Workers' Compensation Board's actions up to that date.

¹ *The Workers' Compensation Act, 2013*, s.20.

² *Ibid.*, s.28.1(2).

³ *2022 Report – Volume 1, Chapter 7*, pp. 105–124.

3.1 Claim Decisions Conveyed Timely and Ongoing Communication with Claimants Improved

We recommended the Workers' Compensation Board make decisions on psychological injury claim applications consistent with its established target (i.e., within 14 business days). (2022 Report – Volume 1, p. 121, Recommendation 3; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

We recommended the Workers' Compensation Board regularly communicate with psychological injury claimants consistent with its established timeframe (i.e., at least every three weeks). (2022 Report – Volume 1, p. 121, Recommendation 4; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

The Saskatchewan Workers' Compensation Board developed tools to help monitor its key performance measures (e.g., time to process claims) and take action to meet its established targets. During 2024, WCB improved the timeliness of communicating an initial psychological injury claim decision within 14 days of receiving an application and regularly communicated with claimants (i.e., at least every three weeks).

WCB developed a dashboard for its Psychological Injuries Unit Manager to actively monitor key measures, including time to communicate claim decisions and ongoing communication with claimants, and to assess on a monthly basis why measures may not be met. The Unit Manager also meets with staff weekly to monitor the status of ongoing psychological injury claims.

For 30 psychological injury claims tested, we found WCB made its decision to accept or deny claim applications within 14 days for 26 claims, representing an 87% target achievement (2022 audit: 43%).

In 2024, the dashboard showed WCB communicated its decisions timely for 60% of psychological injury claim applications, up from 33% in 2022. It also reduced the number of claims taking over 30 days for a decision from 41% in 2022 to 16% in 2024. These improvements show reasonable progress toward WCB making timely decisions on psychological injury claim applications.

WCB expects staff to contact claimants every three weeks for 80% of ongoing claims; it achieved this for 79% of claims in 2024 (2022 audit: 68% target achievement).

Following established decision and communication timeframes help to reduce delays in injured workers receiving benefits and treatment. Actively monitoring established performance targets help WCB to improve its administration of compensation claims for psychological injuries and support workers and employers.



3.2 Quality Reviews Occurring for Psychological Injury Claims and Appeals

We recommended the Workers' Compensation Board implement ongoing quality reviews for psychological injury claim and appeal files. (2022 Report –

Volume 1, p. 123, Recommendation 5; Public Accounts Committee agreement February 6, 2023).

Status—Implemented

The Saskatchewan Workers' Compensation Board completed reasonable quality reviews for both psychological claim and appeal files.

WCB conducts three separate reviews on a sample of psychological injury claim files, which includes:

- Claims ongoing for six weeks are subject to review by the Psychological Injuries Unit Manager (target of three per month)
- Claims ongoing for 12 weeks are subject to review by Work Disability Prevention and Mitigation program area staff⁴
- Claim files are subject to review by the Service Excellence Branch⁵

From July 1, 2024, to July 31, 2025, the Psychological Injuries Unit Manager completed 10 reviews on psychological injury claim files ongoing for six weeks. We tested one of these reviews and found the Unit Manager appropriately documented their review results, including whether staff appropriately followed expectations. For example, the reviews identified some gaps where staff did not regularly communicate (i.e., every three weeks) with claimants.

From July 1, 2024, to July 31, 2025, the Work Disability Prevention and Mitigation program area staff conducted 44 reviews of psychological injury claim files ongoing for 12-weeks. We tested two of these reviews and found staff appropriately completed and documented their review results. The reviews tested did not identify any claims where staff made an incorrect acceptance decision (e.g., denied a claim that should be accepted).

The Service Excellence Branch performs quality reviews for all claims and does not report findings by each unit (i.e., psychological injury claim findings are not reported separately). It reviewed 25 psychological injury claims from July 1, 2024, to July 31, 2025, assessing whether staff follow policies when making an initial claim decision (e.g., obtain complete information). We tested three of these reviews and found Branch staff appropriately completed the review template and communicated results to staff. All three reviews found areas for improvement such as referencing correct policy and identifying incomplete information.

⁴ The Work Disability Prevention and Mitigation program area reviews a sample of all injury claims to assess whether staff make appropriate claim decisions (i.e., acceptance) and follow expected processes.

⁵ Service Excellence Branch staff conduct quality reviews across the Workers' Compensation Board and assess whether staff obtained sufficient information, made appropriate decisions, and followed expected processes.

While 12-week and Service Excellence reviews are not exclusive to psychological injury claims, and WCB completed less six-week reviews than expected, we found that, overall, psychological injury claims are sufficiently subject to quality reviews and staff reviewed a reasonable amount of psychological injury claim files for service quality.

For appeal files, we found WCB developed an appropriate template for the Appeals Manager to utilize as part of their quality review. This template included three areas (jurisdiction, adjudication, and communication) to help assess whether appeals staff appropriately assess and communicate appeal results to interested parties (e.g., injured worker, employer). At July 2025, the Appeals Manager focused their reviews on appeals administered by probationary appeals staff as they are new to assessing appeals. However, the Appeals Manager plans to review files of other appeals staff in the future.

Of the nine appeals we tested, the Appeals Manager reviewed one appeal. We found they appropriately documented and communicated their review results (e.g., assess whether appropriate decision made) to an appeal officer. The Appeals Manager started documenting their appeals in June 2025 and completed approximately six reviews per month.

Having effective quality review processes reduce the risk that instances of non-compliance with WCB policies occur. This helps to reduce delays in injured workers receiving appropriate treatment, as well as may decrease the risk of appeals occurring.

3.3 Appropriate Appeal Decision Guidance Provided

We recommended the Workers' Compensation Board develop formal guidance about key information appeals officers need to support and communicate psychological injury claim appeal decisions to stakeholders.

(2022 Report – Volume 1, p. 119, Recommendation 1; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

The Saskatchewan Workers' Compensation Board developed additional guidance for staff assessing appeals. We found staff appropriately followed this guidance.

Appeals officers use their background and knowledge of claim files to know when to request additional information. They also use the new quality review template (discussed in **Section 3.2**) as guidance for what information should be included in an appeal file. WCB trains its appeals staff on how to identify key information and communicate appeal results. Some examples of the training WCB provided included a review of guidelines and Q&A sessions with staff.

Where an appeals officer identifies missing key information required to assess a claim decision, they request additional information. We tested three appeal files where an appeal officer requested additional information to make their decision and found all three were reasonable and appropriate based on the appealable matter and existing information in the claim files.



Only requesting necessary information to support an appeal decision reduces the risk that appeals officers request information irrelevant to an appealable matter, which may delay an appeal decision by taking additional time and resources.

WCB also uses a template to help appeals officers communicate their decisions to claimants (e.g., injured worker, employer). This decision template and the quality review template provide guidance (e.g., appropriate language) on how to properly communicate decisions. We found both documents provide adequate guidance for appeals officers to understand what information to include and how to communicate appeal decisions and rationale appropriately.

We tested nine appeals and found appeals officers appropriately communicated results to claimants, as well as used the templates to include key information (e.g., reference relevant policy, decision result).

Consistently and clearly communicating results of appeals to claimants reduce the risk of additional appeals as claimants will be able to understand the basis for the decision and its alignment with policy and legislation.

3.4 Guidance Developed for Releasing Claim Information

We recommended the Workers' Compensation Board develop formal guidance for staff on what file information for psychological injury claims to release when an employer requests information during an appeal.

(2022 Report – Volume 1, p. 120, Recommendation 2; Public Accounts Committee agreement February 6, 2023)

Status—Implemented

The Saskatchewan Workers' Compensation Board developed sufficient guidance for staff on what information to release to employers from a workers' psychological injury claim file during an appeal.

The guidance includes the process from when an employer requests a claim file to when WCB releases the documents to the employer. It also includes what type of information should be withheld as part of this process such as personal medical history of the worker not applicable to the psychological injury claim, medications, and family information or family medical history.

WCB staff use guidance and on-the-job training to decide which information to include or remove when preparing file packages for employers.

We tested two appeal files where an employer requested worker information and found WCB only provided appropriate information to the employer for both appeals.

Having guidance for staff on which file information WCB expects to provide to employers decreases the risk that staff may provide confidential worker information while still allowing for necessary information to be shared with an employer to assist in their decision making.



Standing Committees

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Chapter 30

Standing Committee on Crown and Central Agencies

1.0 MAIN POINTS

Through its work and recommendations, the Standing Committee on Crown and Central Agencies helps the Legislative Assembly hold the Government of Saskatchewan accountable for its management of the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiary corporations.¹ The Committee does this, in part, by reviewing chapters in our Reports, as well as reviewing annual reports and related financial statements of agencies within its assigned scope.

At September 2025, the Committee had yet to review nine chapters in our Reports related to CIC and its subsidiaries. The Committee last met to review our Reports and CIC and subsidiary annual reports in December 2022, almost three years ago.

At September 2025, the Committee had not reviewed the last three years of annual reports of CIC and its subsidiaries. The 2022–23 annual reports were available in July 2023, 2023–24 annual reports in July 2024, and the 2024–25 annual reports in June 2025. Annual reports are key accountability documents.

Timely review of our Reports' chapters and agencies' annual reports demonstrate the Committee undertakes appropriate scrutiny and holds agencies accountable.

2.0 INTRODUCTION

This chapter outlines the Standing Committee on Crown and Central Agencies' role and responsibilities mainly focusing on those responsibilities and activities related to our Office's audit work between October 2024 and September 2025. It also describes the overall status of the Committee's recommendations resulting from our audit work, along with the status of its review of CIC and its subsidiary corporations' annual reports.

2.1 Committee Role and Responsibilities

The Standing Committee on Crown and Central Agencies is one of the Legislative Assembly's four policy field committees.² The Committee's assigned scope encompasses CIC and its subsidiary corporations, supply and services (e.g., Ministry of SaskBuilds and Procurement), central government agencies (e.g., Ministry of Finance), liquor, gaming, and all other revenue-related agencies and entities. See **Figure 1** for a brief description of policy field committees' responsibilities.

¹ Crown Investments Corporation of Saskatchewan subsidiaries include Lotteries and Gaming Saskatchewan, Saskatchewan Government Insurance, Saskatchewan Power Corporation, Saskatchewan Telecommunications Holding Corporation, SaskEnergy Incorporated, and Saskatchewan Water Corporation.

² Policy field committees include the Standing Committee on Crown and Central Agencies, Standing Committee on the Economy, Standing Committee on Human Services, and Standing Committee on Intergovernmental Affairs and Justice.

**Figure 1—Policy Field Committees' Responsibilities**

The Legislative Assembly makes policy field committees responsible for examining certain documents within their assigned subject area. These documents include bills and regulations (proposed laws), estimates, and annual reports. During their reviews, these committees can consider issues of current concern, future objectives, and past performance.

Policy field committees can also conduct inquiries into matters within their mandated subject area. They provide the Assembly with reports on their activities and can make recommendations to the Assembly for its consideration.

The Standing Committee on House Services determines the membership for each policy field committee. Policy field committee meetings are open to the public. The Assembly's website contains information about the composition of each committee and records of their meetings (i.e., meeting notices, Hansard verbatim, minutes, videos, and reports).

Each committee establishes a steering committee composed of the Chair and Deputy Chair. The steering committee determines how it will plan and organize its business and makes recommendations related to the committee's meeting agenda, the calling of witnesses, and times of sittings. Their meetings are conducted in-camera and, unless otherwise authorized, decisions made by the steering committee must be ratified by the full committee.

Source: www.legassembly.sk.ca/media/gkeph2ay/currentruleswithdestinations.pdf#page=38 (6 October 2025).

The Assembly gave the Committee the following responsibilities in addition to those typically given to a policy field committee:

- The Assembly, through *The Provincial Auditor Act* and under its *Rules and Procedures of the Legislative Assembly of Saskatchewan*, refers portions of our Reports (chapters) related to CIC and its subsidiary corporations to the Committee.³ When the Committee considers chapters from our Reports, our Office and the corporations' appointed auditor, if any, attend to assist in its review.
- The Assembly requires the Minister responsible for CIC to notify the Committee, in writing, about significant transactions of CIC and any of its subsidiaries within 90 days of the transaction.⁴ The notification must outline the transaction's objectives, the financial implications, a statement of any changed liabilities, and the authority under which the transaction was made.⁵
- The Assembly periodically refers regulations and bylaws of professional associations (e.g., CPA Saskatchewan) to the Committee for its review.

Figure 2 lists the members of the Standing Committee on Crown and Central Agencies.

Figure 2—Standing Committee on Crown and Central Agencies' Members at September 30, 2025

Member Name		
Doug Steele, Chair Erika Ritchie, Deputy Chair	Chris Beaudry Terri Bromm Brad Crassweller	Don McBean Jordan McPhail

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/crown-and-central-agencies/ (30 September 2025).

³ Section 14.1(8) of *The Provincial Auditor Act* and rule 145(3) of *The Rules and Procedures of the Legislative Assembly of Saskatchewan*.

⁴ The Standing Committee on Crown and Central Agencies defines significant transactions as those material in amount and outside the ordinary course of business or are judged to be sensitive and likely of interest to legislators and the public.

⁵ Rule 145(4) of *The Rules and Procedures of the Legislative Assembly of Saskatchewan*.

2.2 Frequency and Purpose of Committee Meetings

For the period from October 1, 2024, to September 30, 2025, the Standing Committee on Crown and Central Agencies met eight times (prior period: eight times) with the purpose of reviewing bills (proposed laws), the 2024–25 Supplementary Estimates, and the 2025–26 Estimates related to agencies within its subject area.

During this period, the Committee made two reports to the Assembly:

- On December 9, 2024, the Committee presented the *First Report of the Thirtieth Legislature* outlining the 2024–25 Supplementary Estimates considered, and the resolutions adopted by the Committee
- On April 16, 2025, the Committee presented the *Second Report of the Thirtieth Legislature* outlining the 2025–26 Estimates and 2024–25 Supplementary Estimates considered, and the resolutions adopted by the Committee

The Committee did not receive any significant transaction reports.

3.0 STATUS OF COMMITTEE WORK

3.1 Committee Work Related to Our Audits

The Standing Committee on Crown and Central Agencies did not consider any chapters from our Reports from October 1, 2024, to September 30, 2025. The Committee last reviewed our Report chapters related to audits of CIC and/or its subsidiaries in December 2022.

As shown in **Figure 3**, as at September 30, 2025, the Committee had not yet considered nine chapters from our Reports. The oldest chapter is from our *2022 Report – Volume 2* released in December 2022, almost three years ago.

Figure 3—Chapters the Committee Had Not Yet Considered as of September 30, 2025

Agency	Report	Chapter	New Recommendations to be Considered
Saskatchewan Government Insurance ^A	2022 – Volume 2	11	2
Standing Committee on Crown & Central Agencies	2022 – Volume 2	26	-
Saskatchewan Water Corporation	2023 – Volume 1	22	-
Standing Committee on Crown & Central Agencies	2023 – Volume 2	31	-
Saskatchewan Gaming Corporation ^B	2024 – Volume 1	16	-
Saskatchewan Power Corporation ^A	2024 – Volume 2	14	2
Saskatchewan Power Corporation	2024 – Volume 2	30	-
Standing Committee on Crown & Central Agencies	2024 – Volume 2	32	-
Saskatchewan Power Corporation	2025 – Volume 1	20	-

^A At September 30, 2025, the Committee had not yet considered recommendations from our chapters about Saskatchewan Government Insurance's processes to license commercial drivers and Saskatchewan Power Corporation's processes to transition to low and non-emitting energy sources.

^B Effective June 1, 2023, Saskatchewan Gaming Corporation became a subsidiary of Lotteries and Gaming Saskatchewan Corporation.



The Committee last reported to the Legislative Assembly about its review of our chapters on March 21, 2023 (i.e., *Sixth Report of the Twenty-Ninth Legislature*). This report contained seven recommendations resulting from its review of relevant chapters for the period from November 17, 2021, to March 21, 2023.

Timely review of our Reports' chapters and agencies' annual reports demonstrate the Committee undertakes appropriate scrutiny and holds agencies accountable.

3.2 Implementation of the Committee's Audit-Related Recommendations

By September 30, 2025, CIC and its subsidiaries fully implemented all of the Standing Committee on Crown and Central Agencies' 15 recommendations made during the previous five years.^{6,7} This does not include the four new audit recommendations not considered by the Committee noted in **Figure 3**.

3.3 Committee Review of CIC Sector Annual Reports

Annual reports are key accountability documents. As a policy field committee, the Standing Committee on Crown and Central Agencies is responsible for examining annual reports including related financial statements of agencies within its subject area (e.g., CIC and its subsidiary corporations).

Each year, CIC and its subsidiary corporations prepare annual reports and financial statements. Each summer, the annual reports are tabled in the Assembly and available for the Committee's review.

As of September 30, 2025, the Committee had not reviewed the last three years of annual reports of CIC and its subsidiary corporations.

The 2022–23 annual reports were tabled with the Committee in July 2023, the 2023–24 annual reports were tabled in July 2024, and the 2024–25 annual reports were tabled in June 2025.⁸

⁶ The Standing Committee on Crown and Central Agencies asked our Office to assess and report on the status of the recommendations it makes and reports to the Legislative Assembly resulting from our audit work. We assess the status of financial-related recommendations each year as part of annual integrated audits. As part of performance audit follow-ups, we assess other recommendations either two or three years after the original audit and, subsequently every two or three years, until the recommendations are either implemented or no longer relevant.

⁷ Calculations are based on the Standing Committee on Crown and Central Agencies' recommendations made in the previous five years—up to and including the *Second Report of the Thirtieth Legislature*.

⁸ Committee's Branch, Legislative Assembly Service, Standing Committee on Crown and Central Agencies, *Business Referred to Committee*.

Chapter 31

Standing Committee on Public Accounts

1.0 MAIN POINTS

The work of the Standing Committee on Public Accounts is crucial for a well-managed parliamentary system of government. The Committee holds government agencies accountable for the use of public resources, which strengthens the public's confidence in the Government.

The Committee's discussions and recommendations to the Legislative Assembly promote a more transparent and accountable government, as well as better management of government operations. By reviewing chapters in our Reports, questioning government officials, requesting information, and making recommendations in its reports to the Assembly, the Committee acts as an agent of change for the management practices of government.

The implementation of the Committee's recommendations by the Government and its agencies remains steady. As of September 2025, the Government fully implemented 73% of Committee recommendations made during the previous three years, and it partially implemented 18% of the remaining recommendations. This shows Government has taken action on 91% of the Committee's recommendations made over the past three years.

Between October 1, 2024, and September 30, 2025, the Committee met eight times and is relatively up to date in its review of our chapters in our Reports. At September 30, 2025, the Committee had not yet reviewed 64 chapters (September 2024: 88).

Timely review of our Reports' chapters demonstrate the Committee undertakes appropriate scrutiny and holds agencies accountable in a timely manner.

2.0 INTRODUCTION

This chapter provides an overview and brief description of the Standing Committee on Public Accounts' composition, role, and responsibilities, as well as how it reports to the Legislative Assembly. It highlights the Committee's activities since our last chapter to the Assembly about the Committee in our *2024 Report – Volume 2*, Chapter 33.¹

It also sets out the extent to which the Government implemented the Committee's recommendations, and the status of the Committee's review of our Reports.

¹ *2024 Report – Volume 2, Chapter 33*, pp. 287–294.



3.0 ROLE AND RESPONSIBILITIES OVERVIEW

3.1 Committee Composition

At the beginning of each Legislature, the Legislative Assembly appoints members to the Committee including a member of the Official Opposition as Committee Chair and a Government member as Deputy Chair. **Figure 1** sets out the Committee's members as of September 30, 2025.

Figure 1—Members of the Standing Committee on Public Accounts at September 30, 2025

Members' Name		
Trent Wotherspoon, Chair Sean Wilson, Deputy Chair	Chris Beaudry David Chan Brad Crassweller	Hugh Gordon Joan Pratchler

Source: www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (30 September 2025).

3.2 Responsibilities Include Reviewing Public Accounts and Our Reports

Because of the Standing Committee on Public Accounts' role to scrutinize the Government's management of public resources and review our Reports, we view it as the audit committee for the Assembly and thus, for the public.

The Committee acts as a non-partisan oversight body that helps the Assembly hold the Government accountable for its management of public resources. *The Rules and Procedures of the Legislative Assembly of Saskatchewan* require the Committee to review and report to the Assembly on the results of its review of both Public Accounts and Provincial Auditor's Reports.

The Assembly refers the Public Accounts and the Reports of our Office to the Committee.² The following provides a brief description of each:

- The Public Accounts consist of two volumes. The first volume contains the Summary Financial Statements of the Government and a Financial Statement Discussion and Analysis section. The second volume contains details on revenues and expenditures of the General Revenue Fund. This volume includes comparisons of appropriations to expenditures by vote and by program, and details of expenses (e.g., payees who received \$50,000 or more for salaries and benefits, transfers, or goods and services). It also includes other information, including key financial information of some pension plans and trust funds administered by the Government, on remission of taxes and fees, and on road-use fuel tax accountability.³
- The Reports of the Provincial Auditor contain the results of our examinations of the Government and its various agencies. Chapters within our Reports identify whether the Committee agreed with our recommendations or made its own recommendations.

² By law, chapters related to Crown Investments Corporation of Saskatchewan and its related agencies (e.g., Saskatchewan Power Corporation, Saskatchewan Telecommunications Holding Corporation) within our Reports are referred to the Standing Committee on Crown and Central Agencies.

³ www.saskatchewan.ca/government/government-structure/ministries/finance#programs-and-services (30 September 2025).

The Committee asked us to monitor compliance with its recommendations and report on their status. Chapters within our Reports provide an update on the status of recommendation implementation.

Government officials attend Committee meetings to answer questions about their agencies' administration. In advance of the meetings, agencies provide the Committee with status updates that set out actions taken or planned to address recommendations.⁴ Our Office attends the meetings to help the Committee in its reviews. The Committee discusses and recommends actions on issues raised by Committee members and our Office.

The Committee's meetings are televised and open to the public. In its deliberations, the Committee is not fundamentally concerned with matters of policy; rather, it questions the efficiency and effectiveness of the administration of government programs. The Committee reviews the activities, performance, and reports of government ministries, agencies, and certain Crown corporations (agencies). During its review, the Committee may inquire about past performance, current concerns, and future objectives. The Committee's discussions include broader issues such as strategic plans, key risks to achieving goals and objectives, and performance measurements.

3.3 Reports of the Standing Committee on Public Accounts

The Standing Committee on Public Accounts' reports include its findings and recommendations resulting from its review of our Reports.

Typically, the Committee reports to the Legislative Assembly at the end of each legislative session. Its reports, once tabled in the Assembly, are publicly available on the Committee's website.⁵

The Committee requires the Government to respond in writing to its reports. Their response is also publicly available on the Committee's website.

The Committee's website also provides information on its composition, as well as Committee meeting records (i.e., Hansard verbatim, minutes, videos, reports).

During the period from October 1, 2024, to September 30, 2025, the Committee made one report to the Assembly. On May 13, 2025, the Committee presented the *First Report of the Thirtieth Legislature*. This report detailed the work of the Committee for the period from May 9, 2024 to May 13, 2025.

4.0 STATUS OF COMMITTEE'S REVIEW OF OUR REPORTS

The Standing Committee on Public Accounts remains relatively up to date in its review of chapters in our Reports.

⁴ Status updates are tabled with the Committee and available at www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (30 September 2025).

⁵ www.legassembly.sk.ca/legislative-business/legislative-committees/public-accounts/ (30 September 2025).



Between October 2024 and September 2025, the Committee met eight times. It reviewed 72 chapters from eight of our Reports at five of its meetings.⁶ These Reports included the results of our examinations of the Government and its agencies, including recommendations for improvement. The Committee also considered our *Annual Report on Operations for the Year Ended March 31, 2024*, and our *Business and Financial Plan for the Year Ended March 31, 2026*. The Committee did not meet to discuss the Public Accounts of the Government because of the provincial election in fall 2024; the Committee does have a meeting scheduled on October 16, 2025 to discuss the 2023–24 and 2024–25 Public Accounts.

As shown in **Figure 2**, the Committee is relatively up to date in reviewing chapters from our Reports. As of September 30, 2025, the Committee reduced the number of outstanding chapters from the previous year. There were 64 chapters unreviewed.

Figure 2—Frequency of Committee Meetings with Corresponding Number of Chapters Not Yet Reviewed for the 12-Month Periods Ending September 30

12-Month Period Ending September 30	Total PAC Meetings	Meetings Held Where PAC Considered Our Reports	Chapters Not Yet Reviewed by PAC
2025	8	5	64
2024	8	5	88
2023	5	3	82
2022	10	5	71

Source: Office of the Provincial Auditor of Saskatchewan (30 September 2025).

Figure 3 sets out, as at September 30, 2025, the number of chapters the Committee has not yet reviewed from our Reports. For example, the Committee had two chapters to review from our *2022 Report – Volume 1*. Most outstanding chapters are from our *2023 Report – Volume 2* (released December 2023) or later Reports.

Figure 3—Provincial Auditor Report Chapters Not Yet Reviewed by the Standing Committee on Public Accounts as at September 30, 2025⁷

Provincial Auditor Report	Total Chapters in Report	Chapters Outstanding for PAC Review
<i>2022 Report – Volume 1</i>	23	2
<i>2022 Report – Volume 2</i>	25	2
<i>2023 Report – Volume 1</i>	25	2
<i>2023 Report – Volume 2</i>	31	9
<i>2024 Report – Volume 1</i>	24	11
<i>2024 Report – Volume 2</i>	30	19
<i>2025 Report – Volume 1</i>	20	19

Source: Office of the Provincial Auditor of Saskatchewan (30 September 2025).

Timely review of chapters and recommendations in our Reports demonstrates the Committee undertakes appropriate scrutiny and holds agencies accountable.

⁶ The Committee reviewed chapters from the following Reports: 2021 (Volume 2), 2022 (Volumes 1 and 2), 2023 (Volumes 1 and 2), 2024 (Volumes 1 and 2) and 2025 (Volume 1).

⁷ The Committee held three days of meetings in October 2025 and considered 36 chapters. After those meetings, the oldest Report with chapters outstanding for PAC review is *2022 Report – Volume 2*.

5.0 IMPLEMENTATION OF COMMITTEE RECOMMENDATIONS

5.1 Overall Implementation Rate of Committee Recommendations

The implementation of the Standing Committee on Public Accounts' recommendations by the Government and its agencies remains steady.

As of September 2025, the Committee made 212 recommendations during the previous three years. Our Office conducted follow up audits on 170 of those recommendations and found the Government fully implemented 124 or 73% of the Committee's recommendations.⁸ The Government partially implemented 18% of the remaining recommendations. This shows Government has taken action on 91% of the Committee's recommendations made over the past three years.

Of the 212 recommendations, there were 42 recommendations considered not implemented, but our Office has not yet assessed the status of implementation of those recommendations at September 2025.

5.2 Status of Previous Committee Recommendations

The following table sets out, by agency, the number of Standing Committee on Public Accounts recommendations not yet implemented and not included elsewhere in this Report, and the last Report in which our Office gave an update on the status of recommendations.

Our Office follows up on the status of these recommendations until they are implemented or no longer relevant. As noted in the table, 17 chapters (September 2024: 16 chapters) at various agencies have recommendations that were not fully implemented and remained outstanding for more than six years, dating back to the initial Report they were first reported. These chapters are highlighted in grey as of September 2025.

Agency	Chapter Title (Initial PAS Report) ^A	Most recent PAS Report and Chapter	Recommendations Not Yet Implemented
Ministries and Secretariats:			
Agriculture	Mitigating Pests in Crops and Pastures (2020 Report – Volume 2, Chapter 19)	2023 Report – Volume 2, Chapter 17	3
	Conserving Agricultural Crown Land (2023 Report – Volume 2, Chapter 12)	2023 Report – Volume 2, Chapter 12	8
Corrections, Policing and Public Safety	Inmate Administrative Segregation (2022 Report – Volume 2, Chapter 8)	2024 Report – Volume 2, Chapter 15	2
Education	School Divisions – Annual Integrated Audits (2022 Report – Volume 1, Chapter 1)	2025 Report – Volume 1, Chapter 2	1
	Improving Educational Outcomes for Indigenous Students (2023 Report – Volume 1, Chapter 3)	2025 Report – Volume 1, Chapter 8	2

⁸ At September 2024, the Government fully implemented 160 or 47% of the Committee's 339 recommendations made during the previous three years. The Government partially implemented 60% of the remaining recommendations. Of the 339 recommendations, there were 47 recommendations considered not implemented, but our Office had not yet assessed the status of implementation of those recommendations at September 2024.



Agency	Chapter Title (Initial PAS Report) ^A	Most recent PAS Report and Chapter	Recommendations Not Yet Implemented
Energy and Resources	Auditing Producer Returns for Non-Renewable Resources (2019 Report – Volume 1, Chapter 4)	2022 Report – Volume 1, Chapter 10	5
	Licensing and Inspecting Active Oil and Gas Wells and Facilities (2024 Report – Volume 1, Chapter 2)	2024 Report – Volume 1, Chapter 2	6
Environment	Regulating Waste Diversion Through Recycling (2020 Report – Volume 2, Chapter 20)	2023 Report – Volume 2, Chapter 19	5
	Regulating Industrial Emitters (2024 Report – Volume 1, Chapter 3)	2024 Report – Volume 1, Chapter 3	3
Finance	Enforcing Provincial Sales Tax Legislation (2022 Report – Volume 2, Chapter 9)	2022 Report – Volume 2, Chapter 9	6
Government Relations	Safe Drinking Water in Northern Settlements (2012 Report – Volume 1, Chapter 12)	2024 Report – Volume 1, Chapter 11	2
Highways	Conducting Winter Maintenance on Provincial Highways (2023 Report – Volume 1, Chapter 4)	2023 Report – Volume 1, Chapter 4	4
Health	Detecting Inappropriate Physician Payments (2017 Report – Volume 1, Chapter 6)	2024 Report – Volume 1, Chapter 12	1
	Monitoring Opioid Prescribing and Dispensing (2019 Report – Volume 1, Chapter 7)	2024 Report – Volume 1, Chapter 13	2
	Using Critical Incident Reporting to Improve Patient Safety (2021 Report – Volume 1, Chapter 6)	2024 Report – Volume 2, Chapter 20	7
Justice and Attorney General	Supporting Provincial Court of Saskatchewan to Manage Court Workloads (2014 Report – Volume 1, Chapter 10)	2024 Report – Volume 1, Chapter 15	1
Public Service Commission	Advancing Workplace Diversity and Inclusion in Ministries (2022 Report – Volume 1, Chapter 4)	2025 Report – Volume 1, Chapter 11	5
SaskBuilds and Procurement	Responding to Cyberattacks (2024 Report – Volume 1, Chapter 7)	2024 Report – Volume 1, Chapter 7	3
Social Services	Investigating Allegations of Child Abuse and Neglect (2018 Report – Volume 2, Chapter 26)	2023 Report – Volume 2, Chapter 29	3
	Monitoring Foster Families (2020 Report – Volume 1, Chapter 12)	2024 Report – Volume 1, Chapter 21	3
	Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities (2021 Report – Volume 2, Chapter 18)	2024 Report – Volume 2, Chapter 31	8
	Delivering the Saskatchewan Income Support Program (2023 Report – Volume 1, Chapter 7)	2023 Report – Volume 1, Chapter 7	6
Crown Agencies—Saskatchewan Health Authority:			
Saskatchewan Health Authority	Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan (2016 Report – Volume 2, Chapter 25)	2024 Report – Volume 1, Chapter 17	1
	Analyzing Surgical Biopsies in Regina and Saskatoon Labs (2018 Report – Volume 2, Chapter 23)	2024 Report – Volume 2, Chapter 26	2

Agency	Chapter Title (Initial PAS Report) ^A	Most recent PAS Report and Chapter	Recommendations Not Yet Implemented
	Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals (2018 Report – Volume 2, Chapter 24)	2024 Report – Volume 1, Chapter 18	2
	Maintaining Saskatoon and Surrounding Area Health Care Facilities (2019 Report – Volume 1, Chapter 12)	2025 Report – Volume 1, Chapter 12	4
	Purchasing Goods and Services (2022 Report – Volume 1, Chapter 5)	2025 Report – Volume 1, Chapter 13	1
	Preventing the Spread of Tuberculosis (2024 Report – Volume 1, Chapter 6)	2024 Report – Volume 1, Chapter 6	6
Crown Agencies—School Divisions:			
Saskatoon School Division No. 13	Supporting Students with Intensive Needs (2018 Report – Volume 1, Chapter 11)	2024 Report – Volume 1, Chapter 20	2
Northern Lights School Division No. 113	Purchasing Goods and Services (2019 Report – Volume 1, Chapter 8)	2024 Report – Volume 2, Chapter 22	9
Crown Agencies—Various:			
3sHealth	Managing Disability Claims (2022 Report – Volume 1, Chapter 3)	2024 Report – Volume 1 Chapter 8	2
eHealth	Securing Portable Computing Devices (2020 Report – Volume 1, Chapter 6)	2024 Report – Volume 2 Chapter 17	5
Financial and Consumer Affairs Authority	Regulating Vehicle Dealers to Protect Consumers (2020 Report – Volume 1, Chapter 7)	2022 Report – Volume 1, Chapter 12	2
Northlands College	Purchasing Goods and Services (2019 Report – Volume 1, Chapter 9)	2024 Report – Volume 2, Chapter 23	8
Saskatchewan Liquor and Gaming Authority	Regulating Recreational Cannabis (2021 Report – Volume 1, Chapter 10)	2024 Report – Volume 1, Chapter 19	1
	Regulating Locally Manufactured Craft Alcohol (2022 Report – Volume 1, Chapter 6)	2025 Report – Volume 1, Chapter 16	2
Saskatchewan Public Safety Agency	Detecting Wildfires (2017 Report – Volume 2, Chapter 23)	2023 Report – Volume 2, Chapter 28	1
Saskatchewan Workers' Compensation Board	Coordinating Injured Workers' Return to Work (2016 Report – Volume 2, Chapter 31)	2022 Report – Volume 1, Chapter 22	6
Water Security Agency	Regulating Drainage (2018 Report – Volume 1, Chapter 12)	2024 Report – Volume 1, Chapter 24	9
	Regulating Water Use (2020 Report – Volume 1, Chapter 13)	2023 Report – Volume 1, Chapter 26	5
Government of Saskatchewan:			
	Modernizing Government Budgeting and Financial Reporting (2013 Special Report)	2022 Report – Volume 1, Chapter 9	2

Source: Provincial Auditor of Saskatchewan (October 2025).

^A PAS – Provincial Auditor of Saskatchewan

Grey shading indicates agencies with recommendations not fully implemented and outstanding for more than six years since our initial Report.

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 September 30, 2025, 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 November 7, 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 November 7, 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	No
Ministry of Corrections, Policing and Public Safety	March 31	Delayed	Yes/2025 V1 & 2025 V2
Ministry of Education	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Energy and Resources	March 31	Complete	No
Ministry of Environment	March 31	Complete	Yes/2025 V1
Ministry of Finance	March 31	Complete	No
Ministry of Government Relations	March 31	Complete	Yes/2025 V2
Ministry of Health	March 31	Complete	Yes/2025 V2
Ministry of Highways	March 31	Complete	Yes/2025 V2
Ministry of Immigration and Career Training	March 31	Complete	No
Ministry of Justice and Attorney General	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Labour Relations and Workplace Safety	March 31	Complete	No
Ministry of Parks, Culture and Sport	March 31	Complete	Yes/2025 V2
Ministry of SaskBuilds and Procurement	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Social Services	March 31	Complete	Yes/2025 V2
Ministry of Trade and Export Development	March 31	Complete	Yes/2025 V1
Executive Council	March 31	Complete	Yes/2025 V2



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Firearms Secretariat	March 31	Complete	No
Public Service Commission	March 31	Complete	Yes/2025 V1
Crown Agencies:			
Agricultural Credit Corporation of Saskatchewan	March 31	Note 6	
All Nations' Healing Hospital Inc.	March 31	Complete	Yes/2025 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	Delayed	
Duck Lake and District Nursing Home Inc.	March 31	Complete	No
eHealth Saskatchewan	March 31	Complete	Yes/2025 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	Yes/2025 V2
Good Spirit School Division No. 204	August 31	Complete	No
Government House Foundation, The	March 31 Note 7	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	Delayed	
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

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Lutheran Sunset Home of Saskatoon	March 31	Complete	No
Mennonite Nursing Homes Incorporated	March 31	Complete	No
Métis Development Fund	March 31 Note 5	Complete	No
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/2025 V1
Northlands College	June 30	Complete	Yes/2025 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/2025 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	Note 3	
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	No
Saskatchewan Association of Health Organizations Inc.	March 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	Yes/2025 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 & 2025 V2
Saskatchewan Health Authority	March 31	Complete	Yes/2025 V1 & 2025 V2
Saskatchewan Health Research Foundation	March 31	Complete	No
Saskatchewan Healthcare Recruitment Agency	March 31	Complete	No
Saskatchewan Heritage Foundation	March 31	Complete	No



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Housing Corporation	December 31	Complete	No
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indigenous Investment Finance Corporation	March 31	Complete	No
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Liquor and Gaming Authority	March 31	Complete	Yes/2025 V1
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	March 31	Complete	No
Saskatchewan Polytechnic	June 30	Complete	Yes/2025 V2
Saskatchewan Public Safety Agency	March 31	Complete	No
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	No
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/2025 V2
Workers' Compensation Board	December 31	Complete	Yes/2025 V2

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
CIC Crown Corporations and related agencies:			
101069101 Saskatchewan Ltd.	March 31	Note 1	
Battleford International, Inc.	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	Complete	No
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	Yes/2025V2
Saskatchewan Government Insurance	March 31	Complete	Yes/2025 V2
Saskatchewan Power Corporation	March 31	Complete	Yes/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 1	
SaskTel International Consulting, Inc.	March 31	Note 1	
SaskTel Investments Inc.	March 31	Note 1	
SGC Holdings, Inc.	March 31	Complete	No
SGI 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	Complete	No
Special purpose and trust funds including pension and benefit plans:			
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Note 6	
Criminal Property Forfeiture Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	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 November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
General Revenue Fund	March 31	Note 2	
Health Shared Services Saskatchewan Core Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – CUPE	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – General	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – SEIU	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – SUN	December 31	Complete	No
Health Shared Services Saskatchewan Group Life Insurance Plan	December 31	Complete	No
Health Shared Services Saskatchewan In-Scope Extended Health/Enhanced Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Out-of-Scope Extended Health/Enhanced Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Out-of-Scope Flexible Health/Spending Plan	December 31	Complete	No
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/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	Complete	No
Power Corporation Superannuation Plan	December 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Note 6	
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
Saskatchewan Pension Plan	December 31	Complete	No

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
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	Note 8	
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	Complete	No
Pension Plan for the Eligible Employees at the University of Saskatchewan	December 31	Complete	No
Public Pension and Benefits Administration Corporation	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2025 V2
Technical Safety Authority of Saskatchewan	June 30	Complete	No
University of Regina	April 30	Complete	No



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
University of Regina Non-Academic Pension Plan	December 31	Complete	No
University of Saskatchewan	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Complete	No
University of Saskatchewan 2000 Academic Money Purchase Pension Plan	December 31	Complete	No
University of Saskatchewan Academic Employees' Pension Plan	December 31	Complete	No
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Complete	No

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: This agency terminated operations in April 2024 and the Saskatchewan Health Authority took over operations and all employees. The last year end audited by our office was March 31, 2024.

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: Entity year-end changed from December 31, 2024 to March 31, 2025.

Note 6: This agency disbursed all its remaining funds and the last year end audited by our Office was March 31, 2024.

Note 7: This agency was wound up March 31, 2025 and the last year end audited by our Office was March 31, 2025.

Note 8: This plan has no active members and no longer prepares financial statements.

^A	Fiscal Year-end	Year of last completed integrated audit
	March 31	2025
	April 30	2025
	May 31	2025
	June 30	2025
	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/2025 V1" – significant issues are reported in our <i>2025 Report – Volume 1</i> .	
	"Yes/2025 V2" – significant issues are reported in our <i>2025 Report – Volume 2</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 January 1, 2025, and June 30, 2025.

2.0 BACKGROUND

The Provincial Auditor Act requires the Office of the Provincial Auditor to audit all government agencies, and also retain our overall responsibility for audits of all Crown agencies and Crown corporations. The Legislative Assembly allows the Government to appoint auditors to annually audit certain Crown agencies and Crown corporations. **Figure 1** sets out the objectives of the annual financial audits—we refer to them as annual integrated audits.

To serve the Assembly's needs efficiently and effectively, the Office of the Provincial Auditor, 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 work cooperatively so the Office can report audit results to the Assembly.^{1,2} We include the results of annual integrated audits done by appointed auditors in our Reports to the Assembly. As the Task Force Report expects, we provide the Assembly with our views, and identify our participation in the audits of agencies' financial statements with an appointed auditor.

Figure 1—Objectives of Annual Integrated Audits

The objectives of each annual integrated audit are to form the following opinions and to report the results to the 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.

¹ The Task Force recommended the Office of the Provincial Auditor provide the Legislative Assembly a listing of the agencies that it participated in auditing. *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* available at auditor.sk.ca

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.



The Government's Summary Financial Statements include the financial results of all agencies controlled by the Government. *Public Accounts 2024–25 Volume 1* includes the Office's independent auditor's report on the Government's Summary Financial Statements for the year ended March 31, 2025.

3.0 THE OFFICE'S VIEWS ON FINANCIAL STATEMENTS AUDITED BY APPOINTED AUDITORS

The table below provides the Office of the Provincial Auditor's views and participation on each financial statement audit completed by an appointed auditor for fiscal years ending between January 1, 2025, and June 30, 2025. As noted below, sometimes the Office varies the extent of its participation.

The table groups agencies and corporations by: healthcare affiliates; regional colleges; other Crown agencies, special purpose and trust funds; other agencies; and CIC, its subsidiary Crown corporations, and other related entities. It lists each Crown agency or corporation whose financial statements 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

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Healthcare Affiliates				
All Nations' Healing Hospital Inc.	Virtus Group LLP	March 31	See ^A	Yes
Bethany Pioneer Village Inc. ^D	Jensen Stromberg, Chartered Professional Accountants	March 31	See ^A	Yes
Border-Line Housing Company (1975) Inc.	MNP LLP	March 31	See ^A	Yes
Circle Drive Special Care Home Inc.	KPMG LLP	March 31	See ^A	Yes
Cupar and District Nursing Home Inc.	MWC Chartered Professional Accountants LLP	March 31	See ^A	Delayed
Duck Lake and District Nursing Home Inc.	Heagy LLP	March 31	See ^A	Yes
Foyer St. Joseph Nursing Home Inc.	KPMG LLP	March 31	See ^A	Yes
Jubilee Residences Inc. ^D	KPMG LLP	March 31	See ^A	Yes
Lakeview Pioneer Lodge Inc.	Heagy LLP	March 31	See ^A	Delayed
Lumsden & District Heritage Home Inc.	MWC Chartered Professional Accountants LLP	March 31	See ^A	Yes
Lutheran Sunset Home of Saskatoon ^D	BDO Canada LLP	March 31	See ^A	Yes
Mennonite Nursing Homes Incorporated	Heagy LLP	March 31	See ^A	Yes
Mont St. Joseph Home Inc.	MNP LLP	March 31	See ^A	Yes
Oliver Lodge ^D	Virtus Group LLP	March 31	See ^A	Yes
Providence Place for Holistic Health Inc.	KPMG LLP	March 31	See ^A	Yes
Radville Marian Health Centre Inc.	KPMG LLP	March 31	See ^A	Yes

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Raymore Community Health and Social Centre	Dudley & Company LLP	March 31	See ^A	Yes
Regina Lutheran Housing Corporation	See ^F	March 31		
Santa Maria Senior Citizens Home Inc.	KPMG LLP	March 31	See ^A	Yes
Saskatoon Convalescent Home	Baker Tilly SK LLP	March 31	See ^A	Yes
Sherbrooke Community Society Inc.	KPMG LLP	March 31	See ^A	Yes
Société Joseph Breton Inc.	HRO Chartered Professional Accountants	March 31	See ^A	Yes
Spruce Manor Special Care Home Inc. ^D	Jensen Stromberg, Chartered Professional Accountants	March 31	See ^A	Yes
St. Ann's Senior Citizens Village Corporation ^D	KPMG LLP	March 31	See ^A	Yes
St. Anthony's Hospital	KPMG LLP	March 31	See ^A	Yes
St. Joseph's Home for the Aged	Virtus Group LLP	March 31	See ^A	Yes
St. Joseph's Hospital (Grey Nuns) Gravelbourg	KPMG LLP	March 31	See ^A	Yes
St. Joseph's Hospital of Estevan	KPMG LLP	March 31	See ^A	Yes
St. Joseph's Integrated Health Centre Macklin Inc.	KPMG LLP	March 31	See ^A	Yes
St. Paul Lutheran Home of Melville	Prairie Strong, Chartered Professional Accountants	March 31	See ^A	Yes
St. Peter's Hospital	KPMG LLP	March 31	See ^A	Yes
Strasbourg and District Health Centre	MNP LLP	March 31	See ^A	Yes
Sunnyside Adventist Care Centre	KPMG LLP	March 31	See ^A	Yes
The Qu'Appelle Diocesan Housing Company	MWC Chartered Professional Accountants LLP	March 31	See ^A	Yes
The Salvation Army—William Booth Special Care Home	KPMG LLP	March 31	See ^A	Yes
Warman Mennonite Special Care Home Inc. ^D	MNP LLP	March 31	See ^A	Yes
Regional Colleges				
Carlton Trail College	KPMG LLP	June 30	See ^A	Yes
Great Plains College	Stark & Marsh CPA LLP	June 30	See ^A	Yes
Northlands College	MNP LLP	June 30	See ^A	No—See Chapter 5
North West College	Vantage Chartered Professional Accountants	June 30	See ^A	Yes
Southeast College	Virtus Group LLP	June 30	Yes	Yes
Suncrest College	MNP LLP	June 30	Yes	Yes



Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Other Crown Agencies, Special Purpose and Trust Funds				
Agricultural Credit Corporation of Saskatchewan	See ^E	March 31		
Century Plaza Condominium Corporation	Deloitte LLP	March 31	Yes	Yes
Community Initiatives Fund	Virtus Group LLP	March 31	See ^A	Yes
Crop Reinsurance Fund of Saskatchewan	KPMG LLP	March 31	Yes	Yes
Operator Certification Board	MWC Chartered Professional Accountants LLP	March 31	See ^A	Yes
Public Employees' Pension Plan	KPMG LLP	March 31	Yes	Yes
Saskatchewan Agricultural Stabilization Fund	KPMG LLP	March 31	See ^A	Yes
Saskatchewan Crop Insurance Corporation	KPMG LLP	March 31	Yes	Yes
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	Virtus Group LLP	March 31	Yes	Yes
Saskatchewan Research Council	Deloitte LLP	March 31	Yes	Yes
Water Security Agency	MNP LLP	March 31	Yes	Yes
Tourism Saskatchewan	Deloitte LLP	March 31	See ^A	Yes
Other Agencies				
Saskatchewan Indian Gaming Authority Inc.	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Trade and Export Partnership Inc.	KPMG LLP	March 31	No	See ^C
Technical Safety Authority of Saskatchewan, The	MNP LLP	June 30	Yes	Yes
CIC, its Subsidiary Crown Corporations & Other Related Entities				
Crown Investments Corporation of Saskatchewan (CIC)	KPMG LLP	March 31	Yes	Yes
CIC Asset Management Inc.	KPMG LLP	March 31	Yes	Yes
101069101 Saskatchewan Ltd.	See ^B			
SaskEnergy Incorporated	Deloitte LLP	March 31	Yes	Yes
Bayhurst Gas Limited	See ^B			
BG Storage Inc.	See ^B			
Many Islands Pipe Lines (Canada) Limited	Deloitte LLP	March 31	Yes	Yes
TransGas Limited	Deloitte LLP	March 31	Yes	Yes
Lotteries and Gaming Saskatchewan Corporation	Deloitte LLP	March 31	Yes	Yes
LGS Holdings Incorporated	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Gaming Corporation	KPMG LLP	March 31	Yes	Yes
SGC Holdings Inc.	KPMG LLP	March 31	Yes	Yes
Saskatchewan Government Insurance	KPMG LLP	March 31	Yes	Yes
Saskatchewan Auto Fund	KPMG LLP	March 31	Yes	Yes

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Saskatchewan Power Corporation	Deloitte LLP	March 31	Yes	Yes
Northpoint Energy Solutions Inc.	Deloitte LLP	March 31	Yes	Yes
SaskNuclear Incorporated	See ^B			
Saskatchewan Telecommunications Holding Corporation	KPMG LLP	March 31	Yes	Yes
Saskatchewan Telecommunications	KPMG LLP	March 31	Yes	Yes
Stentor Resource Centre Inc.	See ^B			
Saskatchewan Telecommunications International, Inc.	KPMG LLP	March 31	Yes	Yes
SaskTel International Consulting, Inc.	See ^B			
Battleford International, Inc.	See ^B			
SaskTel Investments Inc.	See ^B			
Manalta Investment Company Ltd	See ^B			
Nokomis Holding Inc.	See ^B			
Shellbrook Holding Inc.	See ^B			
Saskatchewan Telecommunications Pension Plan	KPMG LLP	March 31	Yes	Yes
Saskatchewan Water Corporation	MNP LLP	March 31	Yes	Yes

* 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. It also reviewed the appointed auditor's audit findings (including summary of errors) reported to the boards of the agencies. Where necessary, it followed up with the appointed auditor to clarify issues reported.

^B Agency does not prepare financial statements for audit.

^C Consistent with prior years, the Office examines the supervisory work carried out by the funding agency over STEP as part of its annual audit of the funding agency (i.e., Ministry of Trade and Export Development).

^D Only the Affiliate's operation of special-care homes, hospitals, and health centres designated pursuant to *The Facility Designation Regulations* were subject to audit participation.

^E This agency disbursed all its remaining funds and the last year end audited was March 31, 2024.

^F This agency terminated operations in April 2024 and the Saskatchewan Health Authority took over operations and all employees. The last year end audited by our office was March 31, 2024.

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.



