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## 2025 Report – Volume 2 Summary of Main Points

### INTEGRATED CHAPTERS

#### Chapter 1: eHealth Saskatchewan

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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.

#### Chapter 2: Global Transportation Hub Authority

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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.

#### Chapter 3: Healthcare Affiliates

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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.



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## Chapter 4: Lotteries and Gaming Saskatchewan Corporation—Saskatchewan Indian Gaming Authority Inc.

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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).<sup>1</sup>

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.<sup>2</sup> 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.

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## Chapter 5: Northlands College

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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.

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## Chapter 6: Saskatchewan Health Authority

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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.

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<sup>1</sup> 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.

<sup>2</sup> [fintrac-canafe.canada.ca/pen/amps/pen-2025-09-12-eng](https://fintrac-canafe.canada.ca/pen/amps/pen-2025-09-12-eng) (15 September 2025).

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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.

## Chapter 7: Social Services

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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.

## Chapter 8: Summary of Implemented Recommendations

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

## PERFORMANCE CHAPTERS

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

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.

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## Chapter 10: Education—Achieving Accessible Child Care

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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.<sup>3</sup>

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.

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

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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.

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<sup>3</sup> *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](http://www.canada.ca/en/early-learning-child-care-agreement/agreements-provinces-territories/saskatchewan-canada-wide-2021.html) (1 October 2025).



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.

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

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

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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.<sup>4</sup> 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.

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.

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

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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.

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<sup>4</sup> Fuel management plans outline wildfire mitigation efforts, such as timber harvesting, prescribed burns (for grassland parks), and making fuel breaks (gaps in trees).





- 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.

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

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.

## FOLLOW-UP CHAPTERS

### Chapter 15: Education—Evaluating the Early Learning Intensive Support Program

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).<sup>5</sup>

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.

### Chapter 16: Health—Monitoring Enforcement of Tobacco and Vapour Products’ Legislative Requirements

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.

<sup>5</sup> 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.



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.

## **Chapter 17: Health—Providing Special Needs Equipment for Persons with Disabilities**

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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.

## **Chapter 18: Justice and Attorney General—Conducting Timely and Accurate Coroner Investigations**

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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.

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## Chapter 19: Parks, Culture and Sport—Drinking Water in Provincial Parks

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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.

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## Chapter 20: Saskatchewan Cancer Agency—Delivering the Screening Program for Colorectal Cancer

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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.<sup>6</sup>

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**).

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<sup>6</sup> [saskcancer.ca/ColonCheck](https://saskcancer.ca/ColonCheck) (9 September 2025).



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.

## Chapter 21: Saskatchewan Distance Learning Centre—Supporting Students to Complete Distance Education Courses

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.

## Chapter 22: Saskatchewan Gaming Corporation—Preventing Cyberattacks

Cybercrime in Canada, including cyberattacks via the internet, causes more than \$3 billion in economic losses each year.<sup>7</sup>

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

<sup>7</sup> Public Safety Canada, *National Cyber Security Action Plan: 2019–2024*, p. 1.

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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.

## Chapter 23: Saskatchewan Government Insurance—Licensing Commercial Drivers

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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.<sup>8</sup>

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.

## Chapter 24: Saskatchewan Health Authority—Filling Hard-to-Recruit Healthcare Positions

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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.<sup>9</sup>

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

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<sup>8</sup> 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.

<sup>9</sup> Chronic vacancies are positions that have been vacant for an extended period (i.e., more than three months).



- 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.

## Chapter 25: Saskatchewan Health Authority—Minimizing Employee Absenteeism in Kindersley and Area

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.

## Chapter 26: Saskatchewan Health Authority—Overseeing Contracted Special-Care Homes in Saskatoon and Area

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

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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.

## **Chapter 27: Saskatchewan Health Authority—Providing Timely Access to Mental Health and Addictions Services in Prince Albert and Area**

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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.





## Chapter 28: Saskatchewan Polytechnic—Supporting Success of Indigenous Students

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.<sup>10</sup> 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.

## Chapter 29: Saskatchewan Workers' Compensation Board—Administering Psychological Injury Claims

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

<sup>10</sup> Saskatchewan Polytechnic, *Annual Report 2023–24*. p. 20.

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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.

## Chapter 30: Standing Committee on Crown and Central Agencies

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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.<sup>11</sup> 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.

## Chapter 31: Standing Committee on Public Accounts

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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.

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<sup>11</sup> 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.