

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 thegeth.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.*

