

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.

