

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. **Section 4.0** shows how our Office contributes to the Legislative Assembly's accountability process and informs decision-making in government.

The Provincial Auditor Act makes the Office responsible for auditing the Government of Saskatchewan and approximately 240 agencies. **Appendix 1** lists each agency along with its year-end date, whether matters are reported, and, if so, in which Report.

This *2026 Report – Volume 1* 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 also reports on Government's progress to address previously issued recommendations by our Office.

This Report outlines audit examination results of different agencies completed by May 26, 2026.

2.0 REPORT 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 2*, our Office, along with appointed auditors (if in place), completed annual integrated audits of 57 different agencies with fiscal year-ends between July and December 2025. These include integrated audits of 27 school divisions and 16 pension and employee benefit plans.

This section of our Report outlines concerns related to financial-related controls at 19 school divisions and the need for better governance controls at the Saskatchewan Distance Learning Corporation.



Île-à-la Crosse, Northern Lights, and Northwest School Divisions (Chapter 2) need to independently review and approve monthly bank reconciliations. Regular bank reconciliations confirm all money has been received and deposited into the correct bank accounts. They also check the accuracy of the accounting records. In addition, Île-à-la Crosse and Northern Lights did not independently review and approve journal entries during 2024–25, creating a risk of unauthorized entries made to accounting records and inaccurate monthly financial reports. Also, certain school divisions continued using a key financial IT system without a sufficient process to monitor the IT service provider.

In addition, the Saskatchewan Distance Learning Corporation (Chapter 1) did not document its Board meeting minutes and decisions during the year ended August 31, 2025, nor did it provide sufficient financial forecasts to its Board. Doing so would help ensure the Corporation's processes align with good governance practices and its legislative requirements.

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 five performance audits completed since our last Report (*2025 Report – Volume 2*).

Chapter 3: Ministry of Environment—Evaluating Environmental Assessments

What our Office examined:

The Ministry of Environment's processes to evaluate environmental assessments of proposed developments that may negatively impact the environment, natural resources, or public health and safety.

Why our Office examined this area:

Environmental assessments are critical for understanding and mitigating environmental consequences of development projects before they begin.

At January 2026, the Ministry was reviewing 13 proposed developments.

What our Office found:

The Ministry of Environment needs to:

- Consistently track and monitor environmental assessment terms and conditions are met
- Obtain external experts to review certain environmental assessments
- Publicly report on key success measures (e.g., process timelines, whether environmental impacts from proposed developments were minimized as expected) for its environmental assessment process
- Inform the public timely that developments require environmental assessments

- Nine Ministry staff responsible to evaluate environmental assessments
- **For 9 approved projects tested, 11 conditions** (e.g., submit water management plan) **missing from the Ministry digital tracking system**
- Hydrologist expert needed to review Lake Diefenbaker irrigation development
- For five projects tested, **environmental assessment process took about 1.5 to 6.5 years**
- Public notice expected 3 days after determining a project requires an environmental assessment; instead, public notice completed by Ministry 1–6 months later

Chapter 4: Saskatchewan Health Authority—Using Travel Nurses Effectively

What our Office examined:

The Saskatchewan Health Authority’s processes to effectively use travel nurses.

In 2024–25, the Authority paid 15 staffing agencies over \$75 million for travel nurses.

Why our Office examined this area:

Travel nurses can help healthcare organizations address staffing shortages and reduce excessive overtime hours, absenteeism, and burnout of permanent nurse employees. Not using travel nurses effectively may result in not delivering healthcare services in the most efficient and cost-effective manner or may negatively impact patient care.

What our Office found:

The Saskatchewan Health Authority needs to:

- Analyze how its reduction in travel nurse usage impacts the extent of overtime worked by its nurse employees
- Assess using an internal float pool of its own nurse employees who travel to healthcare facilities across the province when needed
- Verify completion of criminal record and vulnerable sector checks, as required, for all travel nurses

- At November 2025, the Authority contracted 116 travel nurses
- Between 2023 and 2025, **travel nurse average hours worked decreased by 54%, while average overtime hours worked by nurse employees went up by 26%**
- The Authority **used one travel nurse with a 2023 performance issue again in 2025 without justification**
- Nurse employees require cultural sensitivity training but travel nurses do not



- Document rationale for using travel nurses with prior performance issues
- Mandate cultural sensitivity training for travel nurses
- Enforce agreements with travel nurse staffing agencies by requiring timely invoicing to minimize the use of estimated travel nurse costs, which can impact reliable reporting

Chapter 5: Saskatchewan Public Safety Agency—Resource Planning for Wildfire Response

What our Office examined:

The Saskatchewan Public Safety Agency's processes to plan for resources (e.g., personnel, equipment) for responding to wildfires.

Why our Office examined this area:

For many people and communities, the effects of wildfires can cause significant impact such as the destruction of homes and possibly whole communities. Wildfires can incur sizable, disruptive, and long-term costs to public resources beyond firefighting costs, including infrastructure damage, highway and supply route disruptions, and economic losses in industries such as forestry, tourism, and mining.

Effective wildfire response depends on having the right equipment, personnel, and supplies available at the right time and in the right location.

During the 2025 wildfire season, 510 wildfires burned 3 million hectares and cost the Saskatchewan Public Safety Agency over \$350 million for wildfire response.

What our Office found:

The Saskatchewan Public Safety Agency needs to:

- Develop robust resources plans for wildfire response (i.e., plans for optimal resources, staff recruitment and retention, and capital asset management)
- Analyze the effectiveness of wildfire resource use, including timeliness and cost-benefit of contracted resources
- Prepare its annual budget based on robust resource plans and include all expected wildfire response costs
- Set and monitor an initial-attack success measure showing the extent of wildfires kept below 10 hectares in size (e.g., contained)

- **Agency variable costs for responding to wildfires exceeded budget by more than \$70 million in each of the last three years**
- **Agency paid 35% more for short-term helicopter contracts in 2025** than long-term; potential savings of \$500,000 with an additional long-term helicopter contract
- 36 aircraft maintenance engineers required, with 31 positions filled
- In 2025, additional 916 wildfire personnel and 12 aircraft contracted through resource sharing agreements (2024: 112 personnel)
- Average of 15 days for contracted personnel to arrive and deploy to fires in 2025
- **Initial-attack success rate of 70% in 2025**

- Assist communities identified as having higher wildfire risk in maintaining community wildfire preparedness plans
- Monitor whether recommendations from formal wildfire season reviews are addressed
- Centrally monitor completion of required firefighter training

Chapter 6: SaskTel—Making High-Speed Internet Available

What our Office examined:

SaskTel’s process for making high-speed internet available throughout Saskatchewan.

As a Crown corporation, SaskTel must consider financial and social responsibilities when making quality and affordable high-speed internet available.

Why our Office examined this area:

High-speed internet is a necessity in supporting peoples’ ability to communicate, work, learn, and access government and essential services.

What our Office found:

SaskTel needs to:

- Report on the reliability of its high-speed internet by determining and using appropriate performance targets
- Assess its initiatives used to make high-speed internet affordable to low-income households

- SaskTel began building its fibre network in 2010 with an expected cost of \$1.4 billion
- In 2024–25, **77% of Saskatchewan homes and business had access to SaskTel fibre** (target of 82% by 2025–26)
- SaskTel reported 8 major internet service outages in 2025
- 3,300 SaskTel subscribers in the Federal Government’s Connecting Families Initiative (for low-income households) but SaskTel did not know the total number of households eligible

Chapter 7: Social Services—Monitoring Group Homes

What our Office examined:

The Ministry of Social Services’ processes to monitor group homes providing care to children.

At September 2025, Saskatchewan had 177 licensed group homes caring for 885 children.

Why our Office examined this area:

Effective monitoring of group homes for children in care is crucial to safeguard their wellbeing, safety, and support their development.



What our Office found:

The Ministry of Social Services needs to:

- Centrally track and analyze key information about group homes like serious incidents and complaints
- Conduct detailed reviews of group homes caring for children using a risk-based approach
- Provide timely findings reports to group homes within a reasonably set timeframe following its detailed reviews
- Track the status of corrective action plans provided by group homes to confirm they addressed deficiencies identified during detailed reviews

- Almost 40 staff from five different Ministry units are responsible for monitoring group homes with children in care
- Ministry staff conduct detailed reviews of group homes over three days, during which they thoroughly assess services, practices, and quality of care provided to children in care
- We found the **Ministry had not completed a detailed review at 71% of group homes in the last five years**
- **The Ministry issued nine findings reports 113–482 business days after onsite detailed reviews**

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.

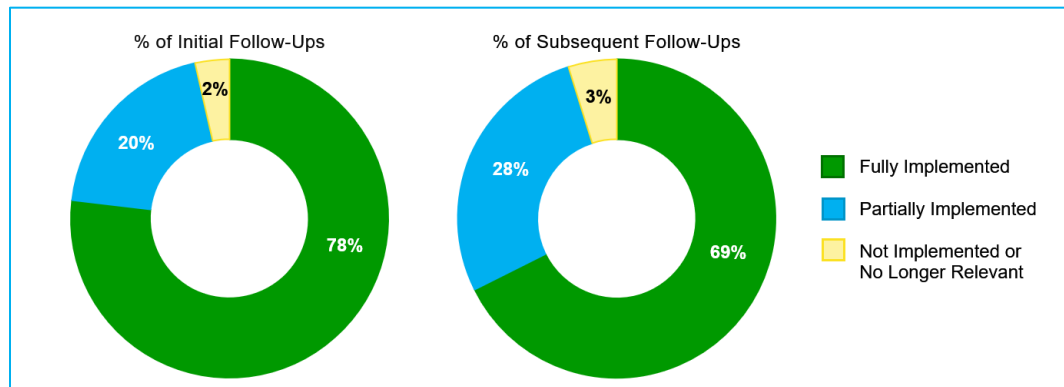
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

This section of the Report highlights the results of 18 follow-up audits, as well as summarizes how quickly government agencies addressed recommendations made by our Office and agreed to by the Standing Committees on Public Accounts or on Crown and Central Agencies.

The extent to which agencies implement recommendations demonstrates whether the recommendations are relevant to improving public sector management and whether agencies act on them quick enough. We conduct our first follow-up either two or three years after the initial audit, and every few years thereafter until the agency either implements the recommendations or we identify them as no longer relevant.

As shown in **Figure 1**, at the initial follow-up (i.e., 2–3 years after original audit), various agencies fully implemented 78% of audit recommendations in this Report. For subsequent follow-up audits in this Report, agencies fully implemented 69% of their remaining audit recommendations. We are pleased to see agencies acting on our recommendations in a timely manner, as this confirms the relevance of the recommendations and reflects improvements in public sector management.

Figure 1—Percentage of Implemented Recommendations



We were pleased to see the **Ministry of Highways (Chapter 16)** addressed all four recommendations related to conducting winter maintenance on provincial highways by our first follow-up audit. The Ministry updated its Highway Hotline terminology, appropriately documented reasons for waiving equipment operators' rest periods, and sufficiently reported when it did not meet its winter service level expectations (e.g., clear snow from major highways within six hours of a snowstorm ending). Between October 2024 and December 2025, the Ministry provided timely reports to senior management when winter service level expectations were not met in six instances.

The **Regina Public School Division (Chapter 18)** also made extensive progress and addressed all seven recommendations we first made in 2024 about delivering prekindergarten programming (offered at 24 schools in Regina to about 630 pre-K students). The Division formally analyzed and reported to its Board on prekindergarten enrolment and ways used to address barriers, resulting in space utilization increasing to 84% overall by November 2025. The Division also began assessing prekindergarten student achievement once they entered kindergarten, formally evaluated learning environments, and consistently tracked teacher engagement with students' families. Division data showed 73% of students who attended prekindergarten were able to complete learning concepts without assistance at kindergarten exit in June 2025.

However, further work is needed at some government agencies.

We found the **Water Security Agency (Chapter 25)** still has further work to do to regulate water use and ensure a sustainable water supply in Saskatchewan. The Agency did not fully address the five outstanding recommendations we first made in 2020. The Agency still needs to properly record estimates of licensed water use, monitor whether water-licensees used more water than allocated under their agreements, and undertake enforcement when it identifies non-compliant water users. We found several licensed water users exceeded their water-use allocation in 2023 or 2024 by enough water to fill about 3,600 Olympic-size swimming pools. Effectively monitoring water use non-compliance and taking enforcement actions, as well as periodically reporting on them to senior management, is key to ensuring a sustainable water supply for Saskatchewan's current and future generations.



The following table details the results of the 18 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	No Longer Relevant
Initial Follow-Ups						
Finance—Enforcing Provincial Sales Tax Legislation	2022 V2	6	4	2		
Highways—Conducting Winter Maintenance on Provincial Highways	2023 V1	4	4			
Living Sky School Division—Providing Intervention Services to High School Students with Significant Mental Health Concerns	2024 V1	7	4	3		
Regina Public School Division—Delivering Prekindergarten Programming	2024 V1	7	7			
Saskatchewan Apprenticeship and Trade Certification Commission—Increasing Apprentices from Underrepresented Groups	2023 V2	7	5	1	1	
Saskatchewan Workers' Compensation Board—Monitoring Safety Associations' Use of Funding	2023 V1	4	4			
Social Services—Delivering the Saskatchewan Income Support Program	2023 V1	6	4	2		
Initial Follow-Ups Subtotal		41	32	8	1	0
% of Initial Follow-Ups Subtotal		100%	78%	20%	2%	0%
Subsequent Follow-Up Audits^C						
3sHealth—Managing Disability Claims	2022 V1 2024 V1	2	2			
Agriculture—Mitigating Pests in Crops and Pastures	2020 V2 2023 V2	3	2			1
Energy and Resources—Auditing Producer Returns	2019 V1 2022 V1	5	5			
Financial and Consumer Affairs Authority—Regulating Vehicle Dealers	2020 V1 2022 V1	2		2		
Government Relations—Providing Safe Drinking Water in Northern Settlements	2012 V1 2016 V1 2019 V1 2021 V1 2024 V1	2	2			
Health—Detecting Inappropriate Physician Payments	2017 V1 2020 V1 2022 V1 2024 V1	1	1			
Health—Monitoring Opioid Prescribing and Dispensing	2019 V1 2021 V2 2024 V1	2	2			
Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals	2018 V2 2022 V1 2024 V1	2	1	1		
Saskatoon School Division—Supporting Students with Intensive Needs	2018 V1 2022 V1 2024 V1	2	2			
Social Services—Monitoring Foster Families	2020 V1 2022 V1 2024 V1	3	3			

Chapter Name	Related Report ^{A,B}	Recommendations	Status of Recommendations			
			Implemented	Partially Implemented	Not Implemented	No Longer Relevant
Water Security Agency—Regulating Water Use	2020 V1 2023 V1	5		5		
Subsequent Follow-Ups Subtotal		29	20	8	0	1
% of Subsequent Follow-Ups Subtotal		100%	69%	28%	0%	3%
Overall Total		70	52	16	1	1
% of Overall Total		100%	74%	24%	1%	1%

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) as well as subsequent reports (for subsequent follow-ups).

^C For subsequent follow-ups, the number of recommendations is the number outstanding and not implemented after the previous follow-up audit.

3.0 ACKNOWLEDGEMENTS

Our Office continuously values the cooperation from the staff and management of government agencies, along with their appointed auditors, in completing the work included in this Report. We are also thankful to the many experts who shared their knowledge and advice during the course of our work.

We also appreciate the ongoing support of the all-party Standing Committee on Public Accounts and acknowledge its commitment in helping to hold the Government to account. Our Office remains focused on serving the Legislative Assembly and the people of Saskatchewan and is committed to making a meaningful difference for a sustainable Saskatchewan and its people.

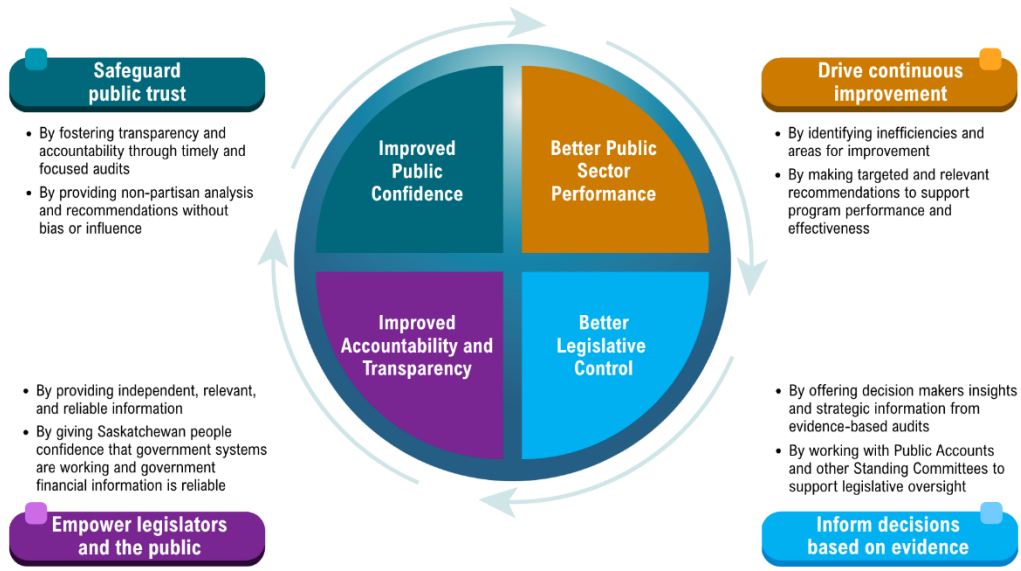
As Provincial Auditor, I am honoured to lead the Office, and our team of professionals. I am truly proud of their commitment to quality work. Our team’s continued professionalism helps us fulfill our mission—to advance accountability, transparency, and better management of public resources through independent assessment and reporting to the legislators and the public. Our reports are publicly available on our website at auditor.sk.ca.

Provincial Auditor Team		
Arisha Ahmad	Tara Kucher	Shahfina Khan Ridi
Mohammed Amer	Lesia Lazaruko	Maygen Ring
Kathleen Berenik	Michelle Lindenbach	Jennifer Robertson
Judy Bidyk	Jule Lobitana	Victor Schwab
Angèle Borys	Kim Lowe	April Serink
Jessica Carrier	Chelsea MacDonald	Ruchi Sharma
Missy Castillo	Angel Matyjanka	Jason Shaw
Jesse Dang	Jordan McNaughton	Pordinan Sihotang
Michelle DeCorby	Mason Merriman	Toyin Soyinka
Deann Dickin	Riah Miah	Jordan Spitzke
Nicole Dressler	Dallas Monroe	Trevor St. John
Charlene Drotar	Sarah Mumby	Wardah Syeda
Zac East	Duyen Nguyen	Rahat Tahir



Provincial Auditor Team		
Diana Fink	Maro Ojaide	Sahar Tahir
Dean Fischer	Hope Olatunji	Tamanna Tamanna
Kayla Forbes	Carolyn O'Quinn	Tam Tran
Eric Grad	Pawan Parekh	Ally Taylor
Muhammad Hammad	Candice Pattullo	Heather Tomlin
Melanie Heebner	Kayo Pereira	Jason Wandy
Tea Kary	Aleko Perentes	Saad Warraich
Simran Kaur	Jonathan Pituley	Julie Watson
Kiran Khalid	Solomon Raphael	Kevin Wog
Matthew Kidder	Dane Reimer	Rouzbeh Zarin

4.0 BENEFITS OF A LEGISLATIVE AUDIT OFFICE



Source: Adapted from a Canadian Council of Legislative Auditors (COLLA) working group.