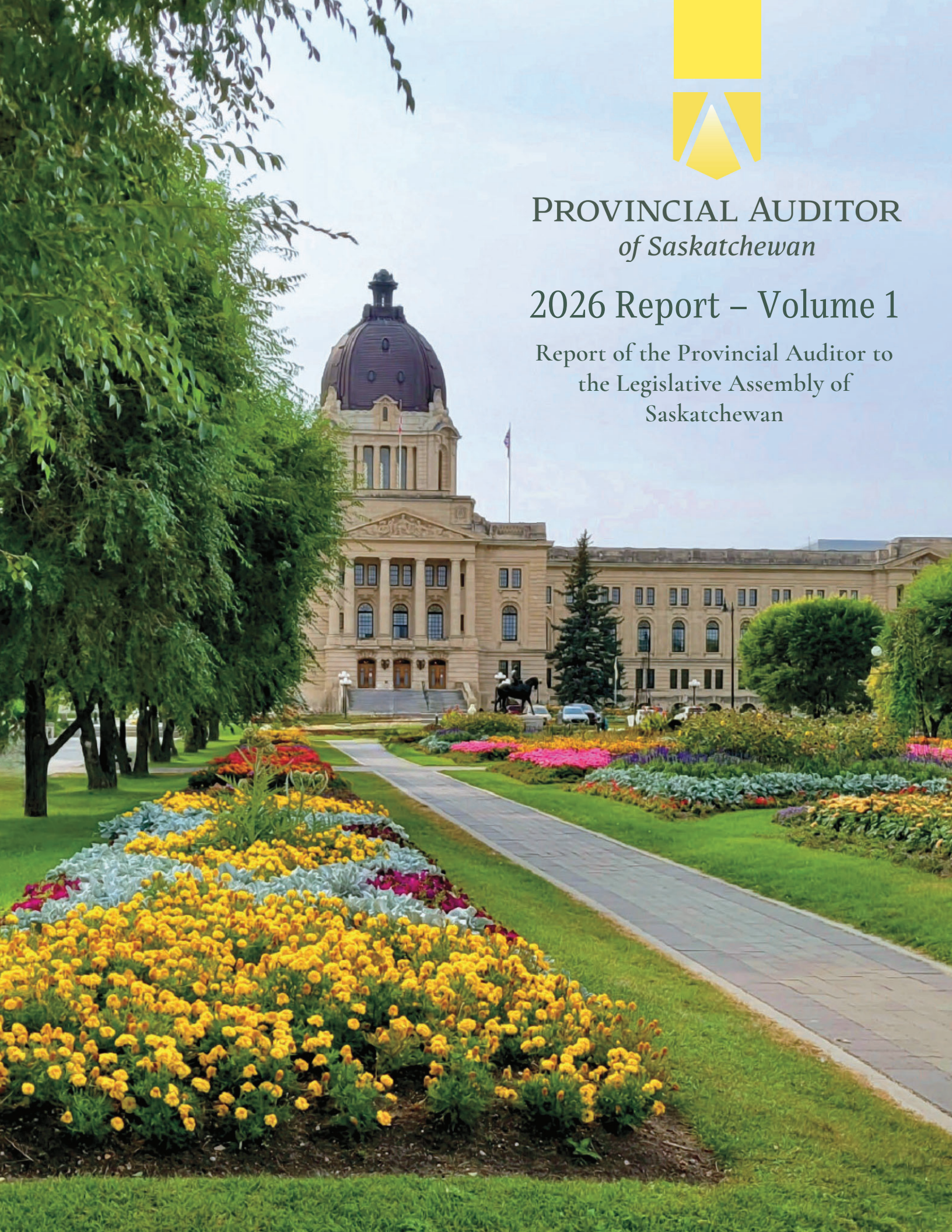




PROVINCIAL AUDITOR  
*of Saskatchewan*

2026 Report – Volume 1

Report of the Provincial Auditor to  
the Legislative Assembly of  
Saskatchewan





# PROVINCIAL AUDITOR *of Saskatchewan*

*Vision:*

A valued legislative audit office making a difference for a sustainable Saskatchewan and its people.

*Mission:*

To advance government's accountability, transparency, and management of public resources through independent assessment and reporting.

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PROVINCIAL AUDITOR  
of Saskatchewan

June 2026

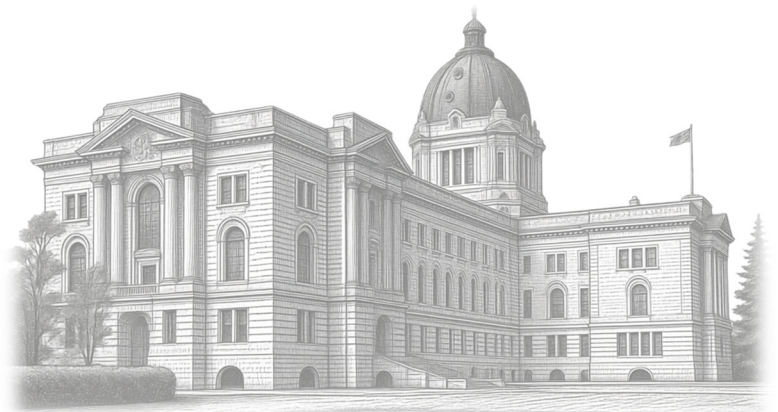
The Honourable T. Goudy, Speaker  
Legislative Assembly of Saskatchewan  
Room 129, Legislative Building  
Regina, SK S4S 0B3

Dear Honourable T. Goudy:

I have the honour of submitting my *2026 Report – Volume 1* to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*.

Respectfully yours,

Tara Clemett, CPA, CA, CISA  
Provincial Auditor







2026 Report–Volume 1



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# The Provincial Auditor's Overview

## 1.0 PREAMBLE

The Office of the Provincial Auditor is the external, independent auditor of the Government of Saskatchewan. Our Office's mission is to advance government's accountability, transparency, and management of public resources through independent assessment and reporting. **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.

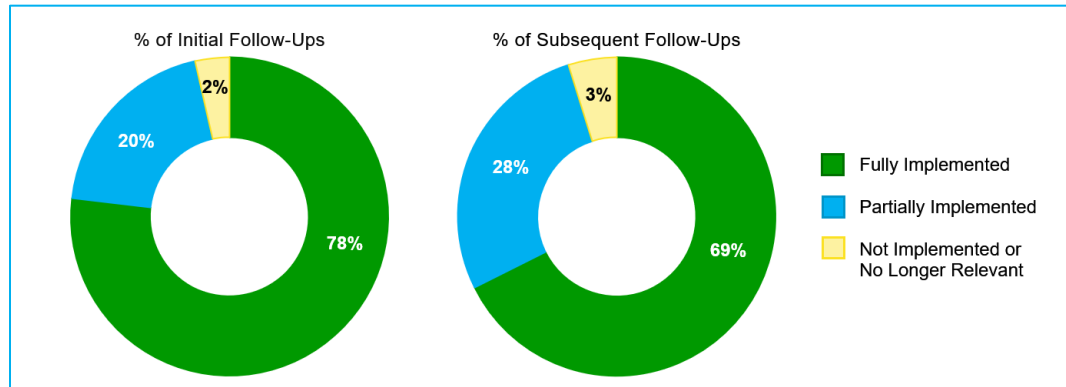
Our Office systematically assesses the status of outstanding recommendations to determine whether agencies made recommended improvements.

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 <sup>A,B</sup>                       | Recommendations | Status of Recommendations |                       |                 |                    |
|--|---|-----------------|---------------------------|-----------------------|-----------------|--------------------|
|  |   |                 | Implemented               | Partially Implemented | Not Implemented | No Longer Relevant |
| <b>Initial Follow-Ups</b>  |   |                 |                           |                       |                 |                    |
| 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                     |                 |                    |
| <b>Initial Follow-Ups Subtotal</b>   |   | <b>41</b>       | <b>32</b>                 | <b>8</b>              | <b>1</b>        | <b>0</b>           |
| <b>% of Initial Follow-Ups Subtotal</b>  |   | <b>100%</b>     | <b>78%</b>                | <b>20%</b>            | <b>2%</b>       | <b>0%</b>          |
| <b>Subsequent Follow-Up Audits<sup>C</sup></b>   |   |                 |                           |                       |                 |                    |
| 3sHealth—Managing Disability Claims  | 2022 V1<br>2024 V1                                  | 2               | 2                         |                       |                 |                    |
| Agriculture—Mitigating Pests in Crops and Pastures   | 2020 V2<br>2023 V2                                  | 3               | 2                         |                       |                 | 1                  |
| Energy and Resources—Auditing Producer Returns   | 2019 V1<br>2022 V1                                  | 5               | 5                         |                       |                 |                    |
| Financial and Consumer Affairs Authority—Regulating Vehicle Dealers  | 2020 V1<br>2022 V1                                  | 2               |                           | 2                     |                 |                    |
| Government Relations—Providing Safe Drinking Water in Northern Settlements   | 2012 V1<br>2016 V1<br>2019 V1<br>2021 V1<br>2024 V1 | 2               | 2                         |                       |                 |                    |
| Health—Detecting Inappropriate Physician Payments  | 2017 V1<br>2020 V1<br>2022 V1<br>2024 V1            | 1               | 1                         |                       |                 |                    |
| Health—Monitoring Opioid Prescribing and Dispensing  | 2019 V1<br>2021 V2<br>2024 V1                       | 2               | 2                         |                       |                 |                    |
| Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals | 2018 V2<br>2022 V1<br>2024 V1                       | 2               | 1                         | 1                     |                 |                    |
| Saskatoon School Division—Supporting Students with Intensive Needs   | 2018 V1<br>2022 V1<br>2024 V1                       | 2               | 2                         |                       |                 |                    |
| Social Services—Monitoring Foster Families   | 2020 V1<br>2022 V1<br>2024 V1                       | 3               | 3                         |                       |                 |                    |

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

Source: Compiled by the Office of the Provincial Auditor of Saskatchewan.

<sup>A</sup> V—means Volume.

<sup>B</sup> 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).

<sup>C</sup> 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.

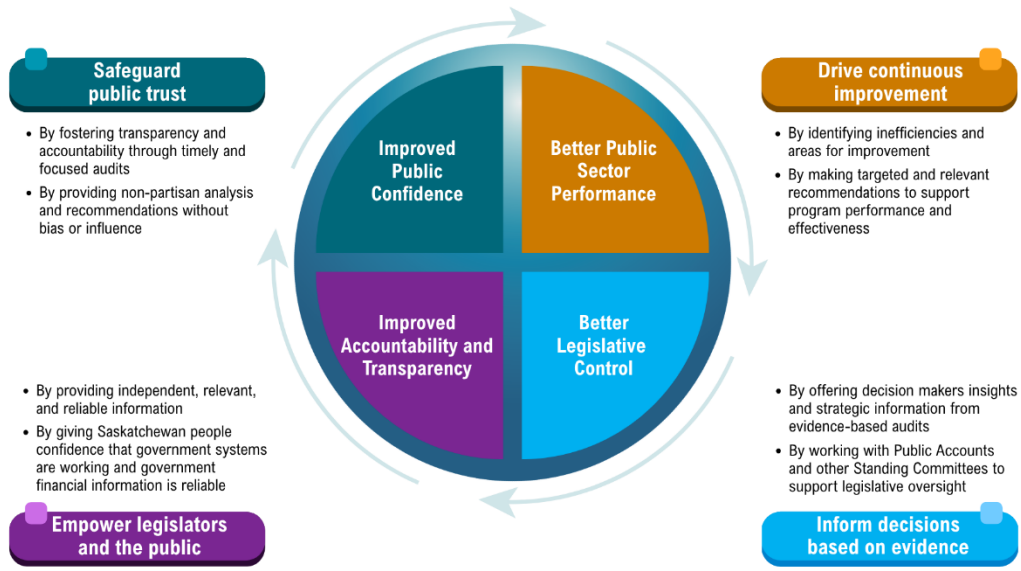
As Provincial Auditor, I am honoured to lead the Office, and our team of professionals. I am truly proud of their commitment to quality work. Our team’s continued professionalism helps us fulfill our mission—to advance accountability, transparency, and better management of public resources through independent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



# Annual Integrated Audits

## Chapter

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# Chapter 1

## Saskatchewan Distance Learning Corporation

### 1.0 MAIN POINTS

For the year ended August 31, 2025, the Saskatchewan Distance Learning Corporation prepared reliable financial statements. The Corporation had effective rules and procedures to safeguard public resources and complied with authorities governing its financial-related activities, except for:

- Documenting Board meeting minutes and decisions
- Providing sufficient financial forecasts to its Board

Establishing formal processes to document board decisions and provide adequate financial forecasts will help ensure the Corporation meets its legislative requirements as well as align with good governance practices.

### 2.0 INTRODUCTION

Established in 2022, the Saskatchewan Distance Learning Corporation is a Treasury Board Crown corporation mandated to provide kindergarten to Grade 12 online learning to students across the province.<sup>1</sup> The Corporation provides free online education for students up to age 22, while adult learners can enroll in courses by paying tuition per course.<sup>2</sup>

The Minister of Education forms the one-member board governing the Corporation.<sup>3</sup>

Headquartered in Kenaston with an administrative office in Regina, the Corporation has nine regional campuses in Estevan, Moose Jaw, Saskatoon, Swift Current, La Ronge, Neilberg, Nipawin, Prince Albert, and Yorkton.<sup>4</sup>

### 2.1 Financial Overview

As shown in **Figure 1**, in 2024–25, the Corporation had revenue of \$33.1 million and expenses of \$36.3 million. Approximately 84% of the Corporation's expenses relate to salaries and benefits.

<sup>1</sup> Operationally known as the Saskatchewan Distance Learning Centre (SDLC).

<sup>2</sup> *Saskatchewan Distance Learning Centre 2023–24 Annual Report*, p. 5.

<sup>3</sup> Order in Council 499/2024.

<sup>4</sup> [www.saskdlc.ca/about-us](http://www.saskdlc.ca/about-us) (23 October 2025).



Figure 1—Financial Overview

|   | Budget<br>2024–25 | Actual<br>2024–25 |
|---|-------------------|-------------------|
|   | (in thousands)    |                   |
| Province of Saskatchewan grant – operating                        | \$ 17,007         | \$ 17,189         |
| Tuition   | 12,000            | 15,503            |
| Other grants (e.g., North American Equipment Dealers Association) | 100               | 395               |
| Interest income   | 100               | 49                |
| <b>Total Revenue</b>  | <u>29,207</u>     | <u>33,136</u>     |
| Salaries and benefits   | 28,854            | 30,665            |
| Operating   | 4,178             | 5,541             |
| Amortization  | 99                | 99                |
| <b>Total Expenses</b>   | <u>33,131</u>     | <u>36,305</u>     |
| <b>Annual Deficit</b>   | <u>\$ (3,924)</u> | <u>\$ (3,169)</u> |

Source: Saskatchewan Distance Learning Corporation audited financial statements for 2024–25.

### 3.0 AUDIT CONCLUSIONS

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

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

*The Education Act, 1995*  
*The Education Regulations, 2019*  
*The School Division Administration Regulations*  
*The Crown Corporations Act, 1993*  
*The Crown Corporations Regulations, 1993*  
*The Financial Administration Act, 1993*  
 Orders in Council issued pursuant to the above legislation

- **Saskatchewan Distance Learning Corporation 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 Saskatchewan Distance Learning Corporation's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

The audit focused on examining the effectiveness of the Corporation's processes for properly preparing and processing payroll, receiving and paying for goods and services, and recording and receiving revenues. It also examined the effectiveness of the oversight provided by its governing body, which is the Corporation's one-member Board.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Documentation of Board Meetings and Decisions Still Needed

***We recommended the Saskatchewan Distance Learning Corporation document and make public its Board meeting minutes including resulting decisions.*** (2025 Report – Volume 1, p. 15, Recommendation 1; Public Accounts Committee agreement January 21, 2026)

**Status**—Not Implemented

The Saskatchewan Distance Learning Corporation continues to not document its Board meeting minutes.

Board minutes provide a key record of a board's governance processes and decisions made. The Corporation's legislation also requires it to make its Board minutes public; however, it had not done so as of August 2025.<sup>5</sup>

The Minister of Education is appointed as the sole member of the Corporation's Board. Per management, meetings are occurring occasionally with its Board (i.e., Minister of Education), but these meetings are informal, and meeting minutes have not been taken since the Corporation formed in December 2022.

Additionally, during the audit, management could not provide any evidence of the Board functioning as a governing body, other than approval of quarterly forecasts, see **Section 4.2**. Examples of a board's actions aligning with good governance practices include, but are not limited to:

- Setting out the board's duties and responsibilities as well as the Corporation's strategy (e.g., financial and operational plans) to fulfill its mandate
- Approving management's responsibilities and authorities for activities (e.g., signing authority)
- Evaluating the financial and operational performance of the Corporation and the Chief Executive Officer

Documenting board meetings and decisions and making them public would support the Corporation in fulfilling its legislative requirements, as well as demonstrate that its Board is properly overseeing the affairs and business of the Corporation.

<sup>5</sup> Section 48(1) of *The School Division Administration Regulations* requires the Saskatchewan Distance Learning Corporation's Board minutes to be made public. Section 23 of *The Crown Corporations Act, 1993*, requires the Board to manage the affairs and business of the Corporation.



## 4.2 Appropriate Financial Forecasts Required for the Board

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***We recommended the Saskatchewan Distance Learning Corporation's Board approve a detailed budget annually.*** (2025 Report – Volume 1, p. 16, Recommendation 2; Public Accounts Committee agreement January 21, 2026)

**Status**—Implemented

***We recommended the Saskatchewan Distance Learning Corporation provide periodic financial forecasts that include written variance explanations to its Board.*** (2025 Report – Volume 1, p. 16, Recommendation 3; Public Accounts Committee agreement January 21, 2026)

**Status**—Partially Implemented

The Saskatchewan Distance Learning Corporation's one-member Board did not formally approve a budget for its 2024–25 fiscal year but did so for its 2025–26 fiscal year. The Board periodically reviewed the Corporation's quarterly forecasts during the year, but the forecasts lacked original budget details.

The Corporation did not have evidence of its Board approving its budget for the 2024–25 fiscal year. The Corporation was able to provide evidence the Board approved its budget for the 2025–26 fiscal year; however, the Board approved it one month after the start of the fiscal year. Obtaining annual budget approvals by those governing the Corporation (i.e., its Board) before the start of a fiscal year aligns with good governance practice as well as supports compliance with legislation.<sup>6</sup>

In 2024–25, the Corporation established a process to periodically provide its financial activities compared to its budget to its Board. While the Board reviewed and approved the Corporation's quarterly forecasts throughout the year and these reports included written variance explanations, budget details in the forecasts differed from the original budget reported in the Corporation's financial statements. We found management modified the original budget for mid-year circumstances (e.g., original salaries budget updated for new employees hired during the year).

Comparing forecasts to modified budget figures increase the risk the Corporation may not properly convey deviations from what it originally planned and, as a result, may not provide sufficient variance explanations. In addition, the Corporation's Board does not have accurate budget information to allow for informed decision-making and proper oversight increasing the risk the Corporation may spend more than was originally planned.

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<sup>6</sup> Sections 48(1) and 53.2(1) of *The School Division Administration Regulations* require the Saskatchewan Distance Learning Corporation to submit a Board-approved budget to the Ministry of Education for approval.

## Chapter 2 School Divisions

### 1.0 MAIN POINTS

This chapter summarizes the results of the 2024–25 annual audits of Saskatchewan’s 27 school divisions. The 2024–25 financial statements of each school division are reliable, and each complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

School divisions had effective rules and procedures to safeguard public resources during 2024–25 other than the following:

- The Île-à-la Crosse and the Northern Lights School Divisions need to review bank reconciliations timely, and independently review and approve journal entries timely.
- The Northwest School Division needs to complete and independently approve key financial reconciliations (e.g., bank and accounts receivable reconciliations) timely.
- 18 school divisions across the province continued to use a key IT financial system with no process to sufficiently monitor the IT service provider. This exposes them to increased cybersecurity risks. The Ministry of Education needs to work with the impacted school divisions to improve the school divisions’ monitoring of the IT system and its service provider.

In 2024–25, four school divisions (i.e., Holy Family Roman Catholic Separate, Conseil des Écoles Fransaskoises, Holy Trinity Roman Catholic Separate, Northern Lights) strengthened their financial-related controls by addressing previously made audit recommendations (see **Figure 2**).

### 2.0 INTRODUCTION

Over 200,000 students attend more than approximately 750 provincially funded schools each day.<sup>1</sup> *The Education Act, 1995*, and related regulations set out the roles and responsibilities of the Ministry of Education and Saskatchewan’s 27 school divisions.

Elected Boards of Education (school boards), including the Conseil des Écoles Fransaskoises No. 310 (French language schools), are responsible for administering and managing provincially funded schools (i.e., public, separate, or French language). **Figure 1** provides the combined financial results of the 27 school divisions for 2023–24 and 2024–25.

<sup>1</sup> [publications.saskatchewan.ca/#/products/83292](https://publications.saskatchewan.ca/#/products/83292) (19 February 2026); provincially funded schools do not include schools under the responsibility of First Nations or private schools.

**Figure 1—School Divisions' Combined Financial Results**

|  | 2024–25       | 2023–24 |
|--|---------------|---------|
|  | (in billions) |         |
| Grants from the Ministry of Education                        | \$ 2.2        | \$ 2.2  |
| Other Revenue (e.g., property taxes, school generated funds) | 0.6           | 0.5     |
| <b>Total Revenue</b>   | 2.8           | 2.7     |
| <b>Total Expenses</b>  | 2.7           | 2.5     |
| <b>Annual Surplus</b>  | \$ 0.1        | \$ 0.2  |
| Net Financial Assets <sup>A</sup>                            | \$ 0.2        | \$ 0.2  |
| Non-financial Assets <sup>B</sup>                            | \$ 2.5        | \$ 2.4  |

Source: Audited school division financial statements for years ending August 31.

<sup>A</sup> Net financial assets are financial assets (e.g., cash, receivables) less liabilities (e.g., accounts payable, debt).

<sup>B</sup> Non-financial assets include capital assets such as schools and busses.

### 3.0 AUDIT CONCLUSIONS

Our Office worked with appointed auditors to carry out the annual integrated audits of the school divisions. We followed the framework in the *Report of the Task Force on Roles, Responsibilities, and Duties of Auditors*.<sup>2</sup> See **Appendix 2** in this Report for the name of each school division and its appointed auditor.

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

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

*The Education Act, 1995*

*The Education Regulations, 2019*

*The School Division Administration Regulations*

*The Education Funding Regulations*

*The Government Service Organizations*

*(Provincial Sales Tax) Remission Regulations*

*The Education Property Tax Act*

*The Financial Administration Act, 1993 (section 38)*

*The Pension Benefits Act, 1992 (section 44)*

*The Pension Benefits Regulations, 1993 (section 38)*

*Pension Benefits Standards Regulations, 1985*

*(Canada) (sections 9[1], 11[1])*

- **The financial statements of each school division are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audits. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of each school division's controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

As school divisions' expenses consist primarily of payroll and other goods and services, each audit included examining processes for properly preparing and processing payroll, and ordering, paying for, and receiving goods and services. Also, as each school division uses IT systems to operate, audits included examining school divisions' processes to safeguard financial-related IT systems and data.

<sup>2</sup> *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* available at [auditor.sk.ca](http://auditor.sk.ca).

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Île-à-la Crosse School Division No. 112

#### Independent and Timely Review and Approval of Bank Reconciliations Needed

***We recommended Île-à-la Crosse School Division No. 112 prepare and review monthly bank reconciliations in a timely manner.*** (2025 Report – Volume 1, p. 21, Recommendation 4; Public Accounts Committee agreement October 17, 2025)

**Status**—Not Implemented

During 2024–25, Île-à-la Crosse School Division did not independently review and approve bank reconciliations timely (i.e., within one month of month-end). Audit work found Île-à-la Crosse implemented a new accounting program during the year which will allow bank reconciliations to be completed independently and timely in 2025–26.

Regular bank reconciliations, and the review and approval of such reconciliations, confirms all charges to bank accounts and all money has been received and deposited into the correct accounts. It also checks the accuracy and reliability of the accounting records.

#### Timely Review and Approval of Journal Entries with Support Needed

***We recommended Île-à-la Crosse School Division No. 112 independently review and approve journal entries and maintain support.*** (2025 Report – Volume 1, p. 22, Recommendation 5; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented

During 2024–25, Île-à-la Crosse School Division independently reviewed and approved journal entries, but these were not completed timely. Audit work tested 24 journal entries and found Île-à-la Crosse approved them after year-end and did not have supporting documentation for appropriate verification of journal entries. Île-à-la Crosse implemented a new accounting program during the year, and journal entries are expected to be completed in a timely manner in 2025–26.

Without timely review and approval, there is a risk of unauthorized entries made to accounting records resulting in inaccurate monthly financial reports.

### 4.2 Northern Lights School Division No. 113

#### Timely Review and Approval of Bank Reconciliations Needed

***We recommended Northern Lights School Division No. 113 prepare and review monthly bank reconciliations in a timely manner.*** (2025 Report – Volume 1, p. 23, Recommendation 8; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented



During 2024–25, Northern Lights School Division adequately prepared its bank reconciliations. However, audit work found seven instances where review and approval of bank reconciliations was not timely (i.e., exceeded three months from when the bank reconciliation was prepared).

Regular review and approval of these reconciliations confirm all charges to bank accounts, and all money has been received and deposited into the right accounts. It also checks the accuracy and reliability of the accounting records.

### **Independent Review and Approval of Journal Entries Needed**

***We recommended Northern Lights School Division No. 113 independently review and approve journal entries.*** (2025 Report – Volume 1, p. 23, Recommendation 9; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented

During 2024–25, Northern Lights School Division did not independently review and approve journal entries. Audit work tested five journal entries. In four instances, it did not document the date of review and approval and in one instance, it did not have documentation of review or approval.

Good practice requires evidence of review and approval be maintained to reduce the risk of unauthorized entries made to accounting records.

## **4.3 Timely Financial Reconciliations Needed at Northwest School Division No. 203**

***We recommended Northwest School Division No. 203 complete key financial reconciliations monthly and independently review and approve them in a timely manner.*** (2024 Report – Volume 1, p. 19, Recommendation 3; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented

During 2024–25, Northwest School Division did not complete or review key reconciliations timely (i.e., within one month of month-end). Audit work tested five bank reconciliations and found they were independently approved, but four reconciliations were not dated.

Additionally, Northwest only completed reconciliation of subledgers (e.g., accounts receivable) to the general ledger twice during the year instead of monthly, which is good practice. Audit work found these reconciliations were not dated; therefore, timeliness could not be assessed.

Regular reconciliations verify financial information is reliable and reduce the risk of fraud and errors in the financial statements.

## 4.4 Sufficient Monitoring of IT Service Provider for Certain School Divisions' Key Financial System Needed

***We recommended the Ministry of Education work with impacted school divisions to establish a process to monitor the key financial IT system and the IT service provider.*** (2022 Report – Volume 1, p. 17, Recommendation 1; Public Accounts Committee agreement February 7, 2024)

**Status**—Partially Implemented

During 2024–25, school divisions did not adequately monitor a key financial IT system and the related service provider—18 school divisions across Saskatchewan use this key financial IT system.

The Ministry of Education and impacted school divisions are working to establish a process to monitor the key financial IT system and the IT service provider including working on wording to include in the contracts with the IT service provider. For example, school divisions could obtain relevant information from the IT service provider on security measures in place (e.g., privileged user access, reports on incidents and security breaches) and on system end-of-support dates.<sup>3</sup> School divisions remain responsible for managing risks associated with their IT systems and data even when using a service provider.

Improved monitoring of this key financial IT system and the service provider would help school divisions identify risks (e.g., security vulnerabilities) and make decisions about mitigating identified risks that could adversely affect programs, data, or system access.

## 5.0 IMPLEMENTED RECOMMENDATIONS BY SCHOOL DIVISIONS

**Figure 2** sets out, by school divisions, each past recommendation and key actions taken during 2024–25 to implement it.

**Figure 2—Implemented Recommendations by School Division**

| Past Recommendations<br>(Initial PAS Report, Date of PAC Agreement) <sup>A</sup>  | Key Actions Taken During 2024–25 to<br>Implement Recommendations   |
|---|--|
| <b>Holy Family Roman Catholic Separate School Division No. 140</b>  |  |
| We recommended Holy Family Roman Catholic Separate School Division No. 140 segregate duties of employees responsible for key financial functions. (2024 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee agreement October 17, 2025) | Subsequent to the 2024–25 year-end, Holy Family changed system access in its financial IT system limiting access to only those employees who perform key financial functions. Also, those with approval authority can no longer edit financial transactions. |

<sup>3</sup> End-of-support is when a technology company stops actively developing or providing technical support for software products.



| Past Recommendations<br>(Initial PAS Report, Date of PAC Agreement) <sup>A</sup>  | Key Actions Taken During 2024–25 to<br>Implement Recommendations   |
|---|--|
| <b>Conseil des Écoles Fransaskoises No. 310</b>   |  |
| <p>We recommended Conseil des Écoles Fransaskoises No. 310 independently review and approve journal entries.<br/><i>(2025 Report – Volume 1, p. 20, Recommendation 1; Public Accounts Committee agreement October 17, 2025)</i></p>   | <p>During 2024–25, the Conseil independently reviewed and approved journal entries and maintained supporting documentation.</p>  |
| <p>We recommended Conseil des Écoles Fransaskoises No. 310 require two independent signers in the banking system to review and approve electronic fund transfers.<br/><i>(2025 Report – Volume 1, p. 21, Recommendation 2; Public Accounts Committee agreement October 17, 2025)</i></p>  | <p>During 2024–25, the Conseil had two independent signers in the banking system who reviewed and approved electronic fund transfers.</p>  |
| <b>Holy Trinity Roman Catholic Separate School Division No. 22</b>  |  |
| <p>We recommended Holy Trinity Roman Catholic Separate School Division No. 22 prepare and review monthly bank reconciliations in a timely manner.<br/><i>(2025 Report – Volume 1, p. 21, Recommendation 3; Public Accounts Committee agreement October 17, 2025)</i></p>  | <p>During 2024–25, Holy Trinity completed bank reconciliations and independent reviews timely.</p>   |
| <b>Northern Lights School Division No. 113</b>  |  |
| <p>We recommended the Ministry of Education provide Northern Lights School Division No. 113’s annual report to the Legislative Assembly in accordance with timeframes set in <i>The Executive Government Administration Act</i>.<br/><i>(2025 Report – Volume 1, p. 22, Recommendation 6; Public Accounts Committee agreement October 17, 2025)</i></p> | <p>The Ministry provided Northern Lights’ <i>2024–25 Annual Report</i> to the Legislative Assembly timely.</p>   |
| <p>We recommended Northern Lights School Division No. 113 obtain prior approval from the Minister of Education for certain purchases in accordance with <i>The Education Act, 1995</i>.<br/><i>(2025 Report – Volume 1, p. 23, Recommendation 7; Public Accounts Committee agreement October 17, 2025)</i></p>  | <p>During 2024–25, Northern Lights did not have any purchases (e.g., real property) requiring prior approval from the Minister of Education. We have deemed it to be in compliance with <i>The Education Act, 1995</i>.</p>              |
| <p>We recommended Northern Lights School Division No. 113 segregate incompatible duties for payment approvals and cheque signing.<br/><i>(2024 Report – Volume 1, p. 20, Recommendation 5; Public Accounts Committee agreement October 17, 2025)</i></p>  | <p>During 2024–25, Northern Lights management changed its financial IT system to no longer allow the Chief Financial Officer and Finance Manager to process invoices, as they are involved with payment approval and cheque signing.</p> |

<sup>A</sup> PAS: Provincial Auditor Saskatchewan

PAC: Standing Committee on Public Accounts



## Performance Audits

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## Chapter 3 Environment—Evaluating Environmental Assessments

### 1.0 MAIN POINTS

Environmental assessments for proposed developments are crucial for understanding and mitigating environmental consequences of development projects before they begin. At January 2026, the Ministry of Environment was reviewing 13 proposed developments.

Environmental assessments for proposed developments are submitted by project applicants, reviewed by the Ministry of Environment, and approved by the Minister of Environment depending on predicted environmental impacts.<sup>1</sup> Additionally, specialized staff from 10 other Government ministries/agencies help review technical aspects of environmental assessments through the Saskatchewan Environmental Assessment Review Panel.

We audited the Ministry of Environment's processes to evaluate environmental assessments of proposed developments that may have negative effects on the environment, natural resources, or public health and safety and found it had effective processes, except the Ministry needs to:

- **Consistently track and monitor environmental assessment terms and conditions.** Minister environmental assessment approvals set required terms and conditions. For nine approved projects tested, we found 11 conditions (e.g., submission of a water management plan) missing from its IT tracking system, increasing the risk monitoring is not occurring where required.
- **Obtain external experts to review certain environmental assessments.** We found two instances where the Ministry did not hire external experts when the Review Panel did not have required expertise.
- **Publicly report on key measures of success for its environmental assessment process** (e.g., process timeliness, effectiveness of minimizing negative environmental impacts from proposed developments), making it easier for the public to determine whether the process suitably supports development and environmental stewardship.
- **Set appropriate guidance as to when to inform the public about developments requiring environmental assessments.** For eight projects tested, the Ministry did not initiate public notice within its expected three business days after determining a project was a development; instead, it completed the public notice 1–6 months later.

Effective processes to evaluate environmental assessments help protect against unintended harm from developments to Saskatchewan's environment, natural resources, or public health and safety.

<sup>1</sup> *The Environmental Assessment Act*, section 2(d), provides criteria on which projects constitute developments thereby requiring environmental assessments. The Minister of Environment makes a final decision to authorize a project development based on the significance of predicted environmental impacts, and includes terms and conditions along with the approval.



## 2.0 INTRODUCTION

Project applicants submit environmental assessments for proposed project developments for Ministry of Environment review. The Minister of Environment makes a final decision to authorize a project development based on the significance of predicted environmental impacts. The Ministry includes terms and conditions, with project authorization, to address issues identified during the environmental assessment process.

The Ministry received 14 project submissions for its review in 2025, including one application for screening, six environmental impact statements, and seven change requests.<sup>2</sup>

### 2.1 Environmental Assessments

The Ministry of Environment is responsible for activities related to environmental planning and impact assessments as described in *The Environmental Assessment Act*.<sup>3</sup> The Act provides principle-based guidance (criteria) on which projects constitute developments and therefore, require environmental assessments.<sup>4</sup>

#### Screening Projects

If a project meets any criteria in the Act, it is considered a development, and the project applicant is required to obtain a Minister-approved environmental assessment before the applicant can construct and operate the new development (e.g., mine). For example, a project that will impact any unique, rare, or endangered feature of the environment is considered a development and requires an environmental assessment.

Prior to contacting the Ministry, applicants may self-assess whether their project is likely to be deemed a development under the Act thereby requiring an environmental assessment. If a project appears to be a development under the Act, or if the conclusion is unclear, applicants submit a project description for the Ministry to determine whether it is a development and whether an environmental assessment is required by the applicant.

#### Requiring Environmental Assessments

Typical projects requiring an environmental assessment include energy projects (e.g., transmission lines, wind projects), industrial projects (e.g., landfills, mines), and water management projects (e.g., water diversion, dams).<sup>5</sup>

<sup>2</sup> A project applicant applies to the Ministry of Environment when proposing changes to a previously approved development to determine whether the project requires an environmental impact statement.

<sup>3</sup> *The Environmental Assessment Act*, section 5.

<sup>4</sup> *Ibid.*, section 2(d).

<sup>5</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/122636/Environmental%252BAssessment%252BInfographic.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/122636/Environmental%252BAssessment%252BInfographic.pdf) (31 March 2026).

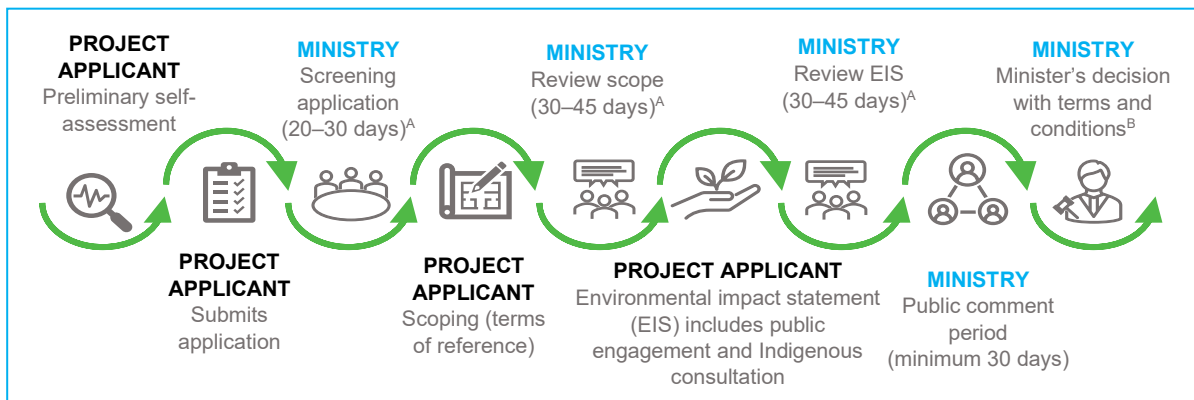
Project applicants conduct environmental assessments following Ministry guidelines to identify how they will minimize or prevent environmental impacts before any work gets underway.<sup>6</sup> The Ministry's Environmental Assessment and Stewardship Branch works with applicants to ensure they adequately address all pertinent environmental issues. If the project applicant cannot sufficiently mitigate all relevant environmental issues, the Minister will refuse project approval.<sup>7</sup>

Generally, an environmental assessment includes:

- Project proposal (application)
- Terms of reference (scope of environmental assessment), which lays out the types of assessments or studies to be completed such as a water availability study
- Environmental impact statement (detailed environmental studies and planned mitigation of negative environmental impacts)
- Proposed project footprint (location)

**Figure 1** summarizes the Ministry's environmental assessment steps and expected timelines (in business days) from its Environmental Assessment and Stewardship Branch Operations Guide. Typically, the entire process takes at least one year.

**Figure 1—Steps Involved in Environmental Assessment Process**



Source: Adapted from Ministry of Environment records and Environmental Assessment and Stewardship Branch Operations Guide.

<sup>A</sup> Each of the Ministry's screening and review stages include review by Ministry staff and the Saskatchewan Environmental Assessment Review Panel; the Review Panel is made up of staff from other Government of Saskatchewan ministries and agencies.

<sup>B</sup> There is no set timeline for the Minister to make their decision once the Ministry submits its recommendation and rationale.

**Figure 2** shows the Ministry completed its reviews and made 17 project determinations or decisions on various projects in 2025. At January 31, 2026, the Ministry was administering 13 development projects (i.e., after the screening application step).

<sup>6</sup> [www.saskatchewan.ca/business/environmental-protection-and-sustainability/environmental-assessment/submit-an-environmental-assessment-application](http://www.saskatchewan.ca/business/environmental-protection-and-sustainability/environmental-assessment/submit-an-environmental-assessment-application) (31 March 2026).

<sup>7</sup> Ibid.

**Figure 2—Decisions Made for Various Projects by Project Stage from 2021–25**

| Year | Screening Determination | Minister Decision on Environmental Impact Statement | Change Approval <sup>A</sup> | Total |
|------|-------------------------|---|------------------------------|-------|
| 2025 | 4                       | 7   | 6                            | 17    |
| 2024 | 5                       | 1   | 3                            | 9     |
| 2023 | 5                       | 3   | 4                            | 12    |
| 2022 | 3                       | 4   | 1                            | 8     |
| 2021 | 2                       | –   | 2                            | 4     |

Source: Adapted from Ministry of Environment records.

<sup>A</sup> Change approval is the Ministry's approval of a project applicant's request to change an approved development after they completed an environmental impact statement. For example, a project applicant adding a new mine site to an existing mine and/or mill site.

As of January 2026, the Ministry's Environmental Assessment and Stewardship Branch had about nine staff responsible for evaluating environmental assessments and monitoring terms and conditions. In 2024–25, the Branch spent \$1.5 million (2023–24: \$1.4 million).<sup>8</sup>

## 2.2 Importance of Environmental Assessments

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

Evaluating environmental assessments for proposed developments assess the potential negative impact on air, land, water, biodiversity (e.g., fish, wildlife, plants), people, as well as on Indigenous use of lands. Benefits of effective environmental assessments include:

- Identifying and mitigating risks to protect human health and safety;
- Supporting a practical, comprehensive, and integrated approach to decision-making;
- Increasing accountability and transparency by providing opportunity for public input; and
- Contributing to the protection of the province's biodiversity.<sup>9</sup>

Generally, key challenges applicants face with the environmental assessment process include limited support for environmental assessment procedures, a lack of required expertise, limited environmental baseline information, weak consultation with the public and/or Indigenous communities, and limited operational support for monitoring approval requirements.<sup>10</sup> Challenges may also include high costs for applicants to prepare environmental assessments and time to complete requirements (e.g., environmental studies).

<sup>8</sup> Ministry of Environment, *Annual Report 2024–25*, p. 15. The Environmental Assessment and Stewardship Branch also includes waste stewardship and recycling.

<sup>9</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/122636/Environmental%252BAssessment%252BInfographic.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/122636/Environmental%252BAssessment%252BInfographic.pdf) (30 September 2025).

<sup>10</sup> Arnold, L. and Hanna, K. (2017). *Best Practices in Environmental Assessment: Case Studies and Application to Mining*, p. 7.

People often have competing priorities for the environment (e.g., using land for farming or solar projects) and natural resources (e.g., water for municipal use, economic development). This increases public sensitivity to the Ministry of Environment's environmental assessment process.

Effective processes to evaluate environmental assessments help protect against unintended harm to Saskatchewan's environment, natural resources, or public health and safety from developments.

### 3.0 AUDIT CONCLUSION

**We concluded, for the period ending January 31, 2026, the Ministry of Environment had, other than the following areas, effective processes to evaluate environmental assessments of proposed developments that may have negative effects on the environment, natural resources, or public health and safety.**

**The Ministry needs to:**

- **Establish appropriate guidance as to when to inform the public about developments requiring an environmental assessment**
- **Strengthen its guidance around obtaining external expertise to review certain environmental assessments**
- **Consistently track and monitor environmental assessment terms and conditions**
- **Publicly report on key measures of success for its environmental assessment process (e.g., timeliness of entire process)**

**Figure 3—Audit Objective, Criteria, and Approach**

**Audit Objective:**

The objective of this audit is to assess whether the Ministry of Environment had effective processes, for the period ending January 31, 2026, to evaluate environmental assessments of proposed developments that may have negative effects on the environment, natural resources, or public health and safety.

The audit used the definition of a development defined by *The Environmental Assessment Act*, section 2(d).

**Audit Criteria:**

Processes to:

**1. Properly screen project proposals**

- Communicate requirements to interested parties for environmental assessments consistent with legislation and good practice
- Assign qualified and independent staff to assess information (e.g., screening proposals, environmental impact assessments)
- Sufficiently evaluate project proposals to determine when environmental impact assessments are required (e.g., use appropriate criteria to make consistent decisions)
- Assess appropriate scope set for required environmental impact assessments (e.g., key impacts to study, plan for public consultation)



## 2. Determine adequate environmental assessments completed

- Make sure environmental impact assessments appropriately assess all key potential impacts (e.g., cumulative effects of development, engage experts when necessary)
- Evaluate whether sufficient public engagement and Indigenous consultations completed during environmental impact assessments
- Communicate results of environmental impact assessment reviews to project applicants (e.g., deficiencies)
- Approve environmental impact assessments timely with appropriate terms and conditions (e.g., mitigate identified impacts)

## 3. Monitor compliance with environmental assessment terms and conditions

- Conduct risk-based monitoring of compliance with terms and conditions (e.g., inspections, assess complaints)
- Address identified non-compliance timely (e.g., penalties, additional mitigation measures)

## 4. Analyze and report impacts of environmental assessments

- Assess actual environmental outcomes from past assessments (e.g., were actual outcomes from completed developments consistent with those planned, lessons learned)
- Report relevant information to the public about environmental assessments (e.g., outcomes, compliance with terms and conditions, enforcement actions)

### Audit Approach:

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry of Environment's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management and an external advisor. Ministry management agreed with the above criteria.

We examined Ministry requirements and guidance for project applicants to complete environmental assessments. We interviewed key staff at the Ministry and some Saskatchewan Environmental Assessment Review Panel members. We tested a sample of environmental assessment applications, terms of reference, and environmental impact statements. We used an external consultant with expertise in the area to help us identify good practice and to assess Ministry processes.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Environmental Assessment Requirements Consistent with Good Practice and Communicated Sufficiently

The Ministry of Environment's environmental assessment requirements are consistent with good practice and sufficiently communicated.

The Ministry includes its requirements and guidance about the environmental assessment process on its website in various documents as listed in **Figure 4**.

**Figure 4—Public Guidance Documents on Environmental Assessments**

- Process Map and Guide
- Fact Sheet and Infographic
- Application Process
- Guidelines for an Environmental Assessment
- Technical Proposal Guidelines (i.e., detailed description of a possible development)
- Guidelines for the Terms of Reference and Environmental Impact Statement (i.e., detailed information requirements project applicants must include in these documents)

Source: [www.saskatchewan.ca/business/environmental-protection-and-sustainability/environmental-assessment/environmental-assessment-process](http://www.saskatchewan.ca/business/environmental-protection-and-sustainability/environmental-assessment/environmental-assessment-process) (24 March 2026).

We assessed the requirements for environmental assessments in *The Environmental Assessment Act* against the Ministry's guidance documents (i.e., Technical Proposal Guidelines, Guidelines for the Terms of Reference and Environmental Impact Statement). We found the Ministry's guidance aligned with the Act (e.g., definition of a development, requirement for Minister approval).

We also compared Saskatchewan's environmental assessment requirements against good practice (e.g., from the International Association for Impact Assessment) as well as other jurisdictions (e.g., Government of Canada, British Columbia) and found Saskatchewan's requirements generally comparable and aligned.<sup>11,12</sup> For example, the Ministry's guidance included requirements for an applicant to document a description of the existing environment, expected environmental effects of the project, and planned steps regarding public engagement.

One technical part of an environmental impact statement is the cumulative effects assessment, which evaluates the total, combined estimated effect of a project in combination with past, present, and foreseeable human activities in a region.<sup>13</sup>

The Ministry's guidance for environmental impact statements requires a project applicant to assess the cumulative effects associated with a proposed project, including:

- Combined impacts from all stages of the project lifecycle
- Effect of the proposed project when added to other past, present, or reasonably near future projects or activities in the area
- Total impact or risk of impact from operating the project over a prolonged period and considering the likelihood of extensions or expansions to the project's operating life
- Effect of ancillary facilities (e.g., pipelines, roads, transmission lines) that may not be part of the project, but are essential to the project proceeding

We found the Ministry's guidance on cumulative effects assessment aligned with good practice and referred to the Government of Canada's detailed guidance about completing this type of assessment. This approach is efficient, as it avoids duplicating guidance and may help applicants comply with federal requirements (if a project requires Federal Government approval).

We also found the Ministry's communications reasonably shared required guidance on the environmental assessment process, see **Figure 4**.

Having sufficient requirements help project applicants complete robust environmental assessments, so the Ministry can appropriately assess the environmental impacts from developments on Saskatchewan's environment. Publicly communicating relevant guidance allows project applicants to appropriately and consistently apply the Ministry's environmental assessment expectations.

<sup>11</sup> The International Association for Impact Assessment is an organization made up of over 100 countries that has guidance for good practice on the environmental assessment process.

<sup>12</sup> [www2.gov.bc.ca/gov/content/environment/natural-resource-stewardship/environmental-assessments/environmental-assessment-process/guidance-materials](http://www2.gov.bc.ca/gov/content/environment/natural-resource-stewardship/environmental-assessments/environmental-assessment-process/guidance-materials) and [www.canada.ca/en/impact-assessment-agency/services/policy-guidance/practitioners-guide-impact-assessment-act.html](http://www.canada.ca/en/impact-assessment-agency/services/policy-guidance/practitioners-guide-impact-assessment-act.html) (1 April 2026).

<sup>13</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf) (25 March 2026).



## 4.2 Staff Guidance Requires Clarification about Timing of Public Notice for Projects Requiring Environmental Assessments

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The Ministry of Environment's staff guidance for evaluating environmental assessments is generally sufficient but needs clearer direction on notifying the public about proposed developments undergoing the environmental assessment process. It also needs further guidance for when to obtain external expertise to review environmental assessments (see **Section 4.3**).

In addition to the publicly available guidance documents as outlined in **Figure 4**, the Ministry uses its Environmental Assessment and Stewardship Branch Operations Guide to inform staff on the environmental assessment process. For example, the Operations Guide outlines how to evaluate a project application (e.g., whether to send documents to the Saskatchewan Environmental Assessment Review Panel for comment—see **Section 4.3** for further details on the Review Panel and its purpose). It also includes internal timelines for staff to complete reviews (see **Section 4.9** on whether the Ministry met its timelines).

We found the Ministry's policies in the Operations Guide aligned with requirements in *The Environmental Assessment Act*.

Section 10 of the Act requires the Ministry to immediately give public notice when it becomes aware that a project applicant must conduct an environmental assessment. The Act does not define "immediately". The Operations Guide requires Ministry staff to initiate the public notice process within three business days of determining a proposal is a development. Management indicated the Operations Guide does not reflect current practice because the Ministry has not recently updated it.

Public notice is an important component of environmental assessments, ensuring transparency and public participation in environmental decision-making. The Ministry uses newspaper and radio announcements, as well as posting on its website and social media accounts (e.g., Facebook) to provide public notice of a development requiring an environmental assessment. The Ministry translates some of these communications into other languages (e.g., Cree) depending on the location of the proposed development. By providing accessible information, public notice helps build trust and encourages engagement.

We found for all eight projects tested, the Ministry did not initiate public notice within three business days of determining the project was a development. Rather, the Ministry notified the public online 1–6 months after determining a project was a development and receiving sufficient project information to make available on its website (e.g., project proposal).

We determined one month to be a reasonable timeframe for the Ministry to receive sufficient information from a project applicant about a development to share publicly; however, it only notified the public for one project tested within one month with the others ranging up to six months. The Ministry needs to appropriately define what "immediately" notifying the public means given its current practice does not meet three business days or establish a reasonable timeframe (e.g., one month) following the determination of a project as a development.

Not having and following appropriate guidance for when to provide the public with notice about proposed projects requiring environmental assessments may result in staff initiating public notices inconsistently and may cause unnecessary delays in sharing information publicly. There is also a risk the Ministry does not comply with legislative requirements.

1. We recommend the Ministry of Environment establish appropriate guidance as to when to initiate public notices for developments requiring environmental assessments.

### 4.3 Qualified Staff Evaluate Assessments but More Consistent Use of External Expertise Needed

The Ministry of Environment uses qualified staff and Saskatchewan Environmental Assessment Review Panel members to screen proposals and review environmental assessment documents (e.g., terms of reference, environmental impact statements). However, because the Ministry does not have adequate guidance for obtaining external experts to support its review process, we found inconsistent use of external expertise.

#### Ministry Staff

Ministry staff, referred to as senior environmental assessment administrators, manage the environmental assessment process for each project. This includes providing advice and comments to the project applicant, providing documents to the Review Panel, preparing recommendations with rationale (e.g., screening, whether to approve environmental assessment), preparing terms and conditions for Minister approval letters, and monitoring them.

The Ministry requires its six senior environmental assessment administrators to have an academic and professional background in the practice of environmental assessment or in science. This includes having a Master's degree in a science-related profession along with experience in environmental assessments, or an equivalent combination of education and experience. We evaluated the credentials and experience of two senior environmental assessment administrators and found they met the Ministry's requirements for the position (e.g., a Master's degree, a Doctorate, and at least five years of experience with environmental assessments).

We also found the two staff tested completed required conflict of interest training. The Ministry's conflict of interest policy provides guidance on what activities outside of work can lead to actual, perceived, or potential conflicts of interest.

#### Saskatchewan Environmental Assessment Review Panel

The Ministry also engages staff from other Government ministries and agencies on its Saskatchewan Environmental Assessment Review Panel to review technical aspects of environmental assessments. This includes screening applications (when the Ministry determines necessary) as well as reviewing terms of reference and projects' environmental impact statements and providing comments back to the Ministry.



The Review Panel provides the multidisciplinary expertise to adequately evaluate potential environmental impacts from proposed developments. See **Figure 5** for a list of the ministries and agencies that make up the Review Panel. Each ministry and agency has an appointed member as the main contact. The Ministry of Environment asks the Review Panel member to provide input based on their knowledge and expertise, with the support of other staff within their ministry or agency (e.g., Water Security Agency contact will provide information and obtain comments from those with groundwater expertise within the Agency if development may impact groundwater).<sup>14</sup>

**Figure 5—Ministries and Agencies Forming the Review Panel as of January 31, 2026**

| Ministry or Agency                                | Branch, Unit, or Department   |
|---|---|
| Ministry of Environment                           | Climate Resilience Branch<br>Fish and Wildlife Branch<br>Forest Service Branch<br>Lands Branch<br>Environmental Protection Branch<br>Strategic Management Services Branch |
| Ministry of Agriculture                           | Environment and Resource Policy   |
| Ministry of Energy and Resources                  | Measurement, Emissions and Subsurface Engineering<br>Lands and Mineral Tenure<br>Strategic Planning Initiatives   |
| Ministry of Government Relations                  | Community Planning<br>Indigenous and Northern Relations<br>Aboriginal Consultation  |
| Ministry of Health                                | Environmental Health  |
| Saskatchewan Health Authority                     | Population Health   |
| Ministry of Highways                              | Operations Standards  |
| Ministry of Labour Relations and Workplace Safety | Occupational Health and Safety  |
| Ministry of Parks, Culture and Sport              | Heritage Conservation<br>Landscape Protection   |
| Water Security Agency                             | Science and Licensing   |
| Ministry of SaskBuilds and Procurement            | Engineering and Sustainability  |

Source: Adapted from Ministry of Environment records.

We tested four ministries/agencies' staff on the Review Panel and found them all sufficiently qualified to provide the expertise expected. Review Panel member qualifications were required for their regular government roles (e.g., Environmental Protection Branch utilizing environmental engineers, Water Security Agency staff included engineers who assess water availability [hydrology]), and the Ministry used these Review Panel members to review environmental assessment information.

We found the Ministry appropriately communicated the Review Panel's role to members using the Technical Review Guidelines available online and provided presentations to members about the environmental assessment process. We also found some Review Panel agencies have their own internal guidelines that sufficiently explain their role in the environmental assessment process.

<sup>14</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/107152/107152-Tech\\_Review\\_Guidelines\\_June\\_2018\\_Revision.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/107152/107152-Tech_Review_Guidelines_June_2018_Revision.pdf) (24 March 2026).

## External Experts

In some instances, conflicts of interest exist or an environmental assessment requires specialized expertise beyond that of Ministry of Environment staff and Review Panel members, necessitating external expertise. The Ministry's Environmental Assessment and Stewardship Branch Operations Guide provides limited guidance for staff setting out when to obtain external expertise; the Operations Guide indicates staff should consider external experts where the development poses unusual circumstances or where there is a conflict of interest affecting a reviewer. It does not provide further information on what is an unusual circumstance; or whether an external expert should review only a project's terms of reference, or the environmental impact statement, or both.

We found the Review Panel does not have a mining engineer due to a vacancy at the Ministry of Energy and Resources since 2019. We found, for two proposed mining projects tested, the Ministry of Environment hired an external mining expert to review the terms of reference and environmental impact statements between 2019 and 2024. However, we found the Ministry did not hire an external mining expert to review the terms of reference for a third proposed mine expansion in 2025 even though the Review Panel did not have a mining engineer (the applicant had not yet submitted the environmental impact statement as of January 2026). The Ministry of Environment did not document its rationale for not hiring a mining engineer for this review. Management indicated they did not hire an external expert because this proposal was an extension to an existing mining project.

We found another instance where the Review Panel required an external expert. The Water Security Agency is the project applicant for a significant irrigation project at Lake Diefenbaker. By January 2026, the Agency submitted, and the Ministry approved, the project's terms of reference.<sup>15</sup> The Ministry appropriately did not send the draft terms of reference to the Water Security Agency as a member of the Review Panel because of the Agency's conflict of interest given it is the project applicant. The Ministry added staff with limnology (i.e., assessing water quality, aquatic habitat) expertise to the Review Panel to assess the terms of reference but did not add members with hydrology (i.e., assessing water availability) expertise.

The Ministry indicated it plans to hire an external expert to review the Agency's environmental impact statement for the irrigation project. We observed the request for proposal to seek this expert with hydrology and limnology expertise in January 2026.

We further evaluated the irrigation project's terms of reference and did not find any significant gaps (e.g., noted plans to assess water availability and quality). We also note that the terms of reference outline a plan for the environmental impact statement, and any gaps could still be identified and addressed during the Ministry's and Review Panel's review of the environmental impact statement once submitted.

The Ministry's guidance does not sufficiently detail when to obtain external experts to support its review of environmental assessments. The guidance should clarify at which stages the Ministry should use external experts (e.g., terms of reference, environmental impact statements). Without such guidance, there is a risk of insufficient expertise on the Review Panel, potentially leading to insufficient analysis of proposed developments.

<sup>15</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/153246/WIRP%252BTerms%252Bof%252BReference.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/153246/WIRP%252BTerms%252Bof%252BReference.pdf) (1 April 2026).



2. We recommend the Ministry of Environment strengthen its guidance outlining when to obtain external expertise to support environmental assessment reviews.

## 4.4 Project Proposals Appropriately Evaluated

The Ministry of Environment appropriately reviewed project proposals (i.e., applications) to determine if a project meets the definition of a development. It sent timely responses (i.e., within 10 days of making the determination) to project applicants with its decision.

The Ministry encourages potential applicants to self-assess whether their project is likely to be deemed a development under *The Environmental Assessment Act* requiring an environmental assessment review, prior to contacting the Ministry. A project is a development when it meets one or more criteria as outlined in **Figure 6**.

**Figure 6—Development Criteria set out in *The Environmental Assessment Act***

- Have an effect on any unique, rare, or endangered feature of the environment;
- Substantially use any provincial resource and in so doing pre-empt the use, or potential use, of that resource for any other purpose;
- Cause the emission of any pollutants or create by-products, residual or waste products which require handling and disposal in a manner that is not regulated by any other Act or regulation;
- Cause widespread public concern because of potential environmental changes;
- Involve a new technology that is concerned with resource utilization and that may induce significant environmental change; or
- Have a significant impact on the environment or necessitate a further development which is likely to have a significant impact on the development.

Source: *The Environmental Assessment Act*, section 2(d).

If a project appears to be a development under the Act, or if the conclusion is unclear, applicants submit a technical proposal (description of the project) for Ministry review. Ministry staff may provide technical proposals to the Review Panel for review (e.g., depending upon complexity).

We found the Ministry had sufficient guidance (e.g., through Technical Proposal Guidelines) for its staff and potential applicants to determine when a project would be a development in accordance with the Act. The Ministry's guidance provided more detail on each of the six criteria. For example, it further explained unique features of the environment (e.g., features with environmental value to Saskatchewan such as the Athabasca Sand Dunes, or features with unique cultural significance).<sup>16</sup>

Alternatively, a project applicant can skip the screening application stage in the process by self-declaring a project as a development and voluntarily go through the environmental assessment process. In the eight items tested, we observed five applicants self-declared their projects as developments.

<sup>16</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/137589/Technical%252BProposal%252BGuidelines.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/137589/Technical%252BProposal%252BGuidelines.pdf), pp. 26–34, (1 April 2026).

The Ministry relies on applicants to bring development projects to it, which we found consistent with good practice. Regulators (e.g., other Ministry of Environment branches) may remind applicants about the need to consider the environmental assessment process (e.g., while obtaining an exploration permit). We did not identify any development projects that came to the Ministry only because of other government regulators requiring the applicant to pursue an environmental assessment, indicating applicants are appropriately coming forward to the Ministry.

### **New Projects**

Saskatchewan's principles-based guidance on the definition of a development allows the Ministry to focus its efforts on projects with higher environmental risk. Similar project types may reasonably result in different determinations of whether they met the definition of a development depending on the risk of each specific project (e.g., location).<sup>17</sup>

Our testing of five new project applications found:

- Three applications where the Ministry appropriately determined the project did not meet any of the development criteria (e.g., no species of conservation concern, on private land with limited environmental impact).
- Two applications where the Ministry appropriately determined the project met the development criteria.
- The Ministry provided the proposal application to the Review Panel for four of five applications; the Ministry determined the fifth application was clearly a development.
- The Ministry sent timely responses to all applicants (i.e., less than 10 days from determination). The responses included detailed reasons for the Ministry's determination on whether the project was a development.

### **Project Changes**

Applicants also apply to the Ministry to determine whether a proposed change to a previously approved development requires an environmental assessment.<sup>18</sup> A project applicant must inform the Minister of a proposed change before proceeding.

Our testing of five development project changes found:

- One application where the Ministry appropriately determined it was a change in development and required another environmental impact statement
- Four applications where the Ministry appropriately determined the change did not require an environmental impact statement

<sup>17</sup> For example, the applicants for two recent wind projects self-declared as developments and went through the environmental assessment process. The applicant for a third wind project did not self-declare and the Ministry of Environment determined the project did not meet the definition of development, so it did not go through the environmental assessment process. The Minister of Environment denied a fourth wind project because the environmental risks could not be mitigated due its location.

<sup>18</sup> *The Environmental Assessment Act*, section 16.



## Exemptions

The Act allows the Government of Saskatchewan to exempt a development from the environmental assessment process in an emergency.<sup>19</sup> We found the Ministry has sufficient guidance on when projects are exempt from the environmental assessment process.

The Ministry has only declared three projects exempt from the environmental assessment process since 1980. We tested two emergency projects and found they reasonably constituted an emergency as defined in the Ministry's guidance. Both exemptions related to mitigation activities to reduce the risk of flooding. We found the Ministry had appropriate Minister approval for both projects and obtained Orders in Council as required by the Act to exempt the projects from the environmental assessment process.

Appropriately determining whether a project development proposal has environmental risks reduces the likelihood of projects with potential negative environmental impacts proceeding without an environmental assessment. Timely decisions help project applicants understand next steps and proceed with the environmental assessment process efficiently.

## 4.5 Environmental Impacts Appropriately Assessed

The Ministry of Environment appropriately assesses project applicants' terms of reference and environmental impact statements to evaluate development project risks and planned mitigation steps.

### Terms of Reference

Project applicants prepare a terms of reference, also called a scoping document. Scoping identifies the key impacts to be studied and establishes what should be included in an environmental impact statement. The Ministry and the Saskatchewan Environmental Assessment Review Panel assess whether terms of reference include all pertinent information (e.g., appropriate information and methodologies for carrying out the assessment).<sup>20</sup>

We tested the terms of reference for eight proposed projects and found:

- All eight included all information required by the Ministry's guidelines. Each identified information about the existing environment (e.g., one identified three provincially rare plants and 25 wildlife species frequently found in the proposed development area). Each identified attributes of the proposed development area (e.g., air quality, water use and quality, vegetation, fish habitat, traditional land use) and outlined potential impacts on these attributes because of the development (e.g., wetlands and waterbodies, noise affect on wildlife), and how those impacts would be assessed in the environmental impact statement.<sup>21</sup>

<sup>19</sup> An emergency is a circumstance requiring actions to prevent unacceptable environmental harm before an applicant can obtain Minister approval for those actions following the processes required by *The Environmental Assessment Act*.

<sup>20</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/89131/89131-EnvironmentalAssessmentProcessGuidelines.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/89131/89131-EnvironmentalAssessmentProcessGuidelines.pdf) (25 March 2026).

<sup>21</sup> Project applicants must include environmental attributes identified as having legal, scientific, cultural, economic, or aesthetic value.

- The Ministry reviewed all eight as expected and received comments from Review Panel members, which led to changes to the terms of reference for all eight proposed projects tested. For example, the Ministry asked the project applicant to add details on how they would monitor wildlife post-construction, so they added monitoring survey plans.
- For seven projects, the Ministry completed its review steps reasonably timely, consistent with its expectations (e.g., within a month). As of January 2026, the Ministry had not yet approved one of the terms of reference because it received a revised terms of reference in December 2025.

### Environmental Impact Statements

A project applicant of a proposed development must submit a draft environmental impact statement to the Ministry assessing and addressing the identified potential impacts outlined in the terms of reference. The Ministry and Review Panel evaluate an applicant's environmental impact statement assessing a proposed development's environmental effects.

We tested five proposed projects with completed environmental impact statements and found the Review Panel provided feedback that resulted in additional analysis or action to address environmental and social impacts such as asking for an estimate of water usage required for each phase of the project.

The applicants revised their environmental impact statements for the five proposed projects based on feedback from the Review Panel. We found the Ministry appropriately reviewed the updated statements and it appropriately sent the revised statements to the Review Panel when changes were complex.

For the five proposed projects tested, we also found each environmental impact statement included all relevant information as expected by the Ministry guidelines including mitigation plans for limiting negative impacts on the environment. We found for all five projects, the environmental impact statement:

- Estimated the proposed development's impact on the environment, predicted changes to the environment for each identified attribute, and outlined the approach used to estimate the environmental changes for each attribute. For example, one environmental impact statement studied whether an abundance of vegetation would be impacted throughout the project lifecycle.
- Identified potential accidents and malfunctions that could affect the proposed development, resulting in impacts on the environment, and identified safeguards to mitigate them (e.g., for a proposed uranium mine, the project applicant considered a transformer leak as a potential accident or malfunction, and developed a spill response plan).
- Included the results of public engagement and Indigenous community consultations—see **Section 4.6** for further details on consultations.



- Included preliminary environmental monitoring plans, including what, when, and how to monitor actual impacts on attributes. For example, a mine development included plans to monitor liquid waste, air emissions, and groundwater.

For these five projects, the Ministry did not always complete its reviews consistent with its expectations (e.g., within a month)—see **Figure 7** for further details on timeline expectations.

We assessed the cumulative effects evaluation for two of the five projects tested and found the applicants completed sufficient and appropriate analysis.<sup>22</sup> For example, one applicant's cumulative effects evaluation outlined environmental impacts (e.g., water use) from other existing and potential projects in the area.

One of five assessments tested also required Federal Government approval. We found the Ministry regularly communicated with the responsible federal agency to help ensure the final environmental impact statement met both provincial and federal requirements; the federal agency later approved the project.<sup>23</sup>

We found the Ministry provided sufficient information (e.g., determination, rationale) to the Minister to make a decision for all five assessments tested. We found the Minister approved four projects and rejected one.<sup>24</sup> Decisions for all five projects had appropriate rationale. We also found the Ministry communicated decisions to project applicants timely and posted them online.

Appropriately assessing the terms of reference and environmental impact statement helps prevent or minimize significant adverse effects that a development may have on the environment.

## 4.6 Public Engagement and Indigenous Consultations Occurring

The Ministry of Environment conducts public engagement and Indigenous consultations consistent with its requirements as part of the environmental assessment process.

Public engagement and Indigenous consultations are an important part of the environmental assessment process to make informed, transparent, and trusted decisions. Early on, the Ministry expects project applicants to share details of proposed developments and actively solicit interested parties and Indigenous community feedback regarding potential issues, interests, and concerns through meetings and/or open houses in local communities.<sup>25</sup>

<sup>22</sup> A cumulative effects assessment evaluates the total, combined estimated effect of a project in combination with past, present, and foreseeable human activities in a region.

<sup>23</sup> Developments in Saskatchewan may also be subject to the Federal Government's *Impact Assessment Act*. The Federal Government requires environmental assessments for projects that meet certain criteria. For example, the federal *Physical Activities Regulations*, section 20, requires construction of a new uranium mine with an ore production capacity of 2,500 tonnes or more per day to obtain federal environmental assessment approval.

<sup>24</sup> The Ministry of Environment has only ever rejected one environmental assessment. [pubsaskdev.blob.core.windows.net/pubsask-prod/94179/94179-Chaplin\\_Wind\\_Energy\\_Project\\_MD\\_&\\_RfD\\_\(PubCentre\).pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/94179/94179-Chaplin_Wind_Energy_Project_MD_&_RfD_(PubCentre).pdf) (1 April 2026).

<sup>25</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf), p. 16, (25 March 2026).

We found the Ministry provides adequate guidance to applicants on public engagement and Indigenous consultation that refers to the Government of Saskatchewan's *First Nation and Métis Consultation Policy Framework* when determining which Indigenous communities require consultation and the consultation process expected.<sup>26</sup>

### Public Engagement

We found, for five projects tested with completed environmental impact statements, all five applicants completed appropriate public engagement (e.g., meetings). For all five projects, the Ministry also published a 30-day public review notice including all relevant documents (e.g., terms of reference, environmental impact statements, Ministry analysis of technical information).<sup>27</sup> Public review of 30 days aligns with good practice.

### Indigenous Consultations

Where project applicants propose developments on Crown land available for the exercise of Treaty rights and traditional uses, the Government of Saskatchewan's Framework requires consultation with Indigenous communities. While the Government of Saskatchewan is responsible for fulfilling the Indigenous consultation requirements, the Ministry typically assigns procedural responsibilities of the process to the applicant during the environmental assessment process. The applicant can best explain the potential impacts of a proposed development and work with affected Indigenous communities to understand how to mitigate those impacts.<sup>28</sup>

We found the Ministry appropriately determined which of the eight projects tested required Indigenous consultation in accordance with the Government's Framework and documented the rationale for these decisions (e.g., potential disturbances to land and resources used by Indigenous communities). For three of eight projects tested, we found the Ministry determined the project did not require Indigenous consultation (e.g., on private land, no disturbances to land or resources used by Indigenous communities).

For five of eight projects that required Indigenous consultation, the Ministry determined which Indigenous communities the applicant was required to consult with based on the Government's Framework. The Ministry usually determined this through discussions with other branches and ministries familiar with the area of the proposed development (e.g., previous engagement with communities before signing leases on Crown land or approving exploratory mineral permits in the area).

For these five projects, the Ministry assigned procedural responsibilities of Indigenous consultation to the applicant such as:

- Informing identified Indigenous communities (e.g., First Nations community, Métis Local) of the nature of the proposed activities, any potential environmental impacts, and mitigation plans.

<sup>26</sup> The 2024 *First Nation and Métis Consultation Policy Framework* was in place at the time of our audit. Some of the projects we tested followed the 2010 *First Nation and Métis Consultation Policy Framework* because it was in place at the time the environmental assessment process occurred.

<sup>27</sup> *The Environmental Assessment Act*, section 11, requires a 30-day public review.

<sup>28</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/127268/TOR-and-EIS-Guidelines.pdf), p. 17, (25 March 2026).



- Consulting with Ministry-identified Indigenous communities to understand the communities' use of the land and resources in the development area and the specific potential adverse impacts of the proposed project on the communities' ability to exercise their Treaty rights to conduct traditional uses, such as hunt, fish, and trap for food.
- Arranging meetings by mutual agreement with identified Indigenous communities' elected officials or their formally authorized designate to discuss a consultation plan.
- Working with Indigenous communities to determine reasonable accommodations to avoid, minimize, or mitigate potential adverse impacts on the Indigenous communities' ability to exercise their Treaty rights (e.g., restricting noise levels during construction at certain times of the day).

For the five projects tested, we found the Ministry sent letters to each Indigenous community identified as requiring consultation informing them of proposed projects, the assignment of procedural responsibilities for Indigenous consultation to the project applicant, and the Ministry's request to the applicant to consult with the community.

The Ministry requires applicants to include a consultation report in the environmental impact statement outlining Indigenous communities' concerns, how they addressed concerns, agreements with communities, and any outstanding issues. The Ministry and Review Panel include their comments on the consultation report as part of their review of the environmental impact statement.

Of the five projects tested, two applicants completed Indigenous consultations. The other three applicants had not yet completed this step as of January 2026 because they had not yet finished their environmental impact statement. For the two projects with completed Indigenous consultations, we found the Ministry sufficiently reviewed the applicant's consultation report and concluded the project applicant appropriately consulted the identified Indigenous communities. The Ministry also sent adequate letters to Indigenous communities informing them of the Minister's approval of the project.

Effective public engagement and Indigenous consultation support transparent decisions on the impact of proposed environmental assessment projects, and consider impacts to Indigenous communities' ability to exercise their Treaty rights to conduct traditional uses, such as hunt, fish, and trap for food.

## 4.7 Consistent Tracking and Monitoring of Terms and Conditions Needed

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The Ministry of Environment appropriately sets environmental assessment terms and conditions. However, it does not track and monitor terms and conditions consistently.

The Minister decision letters approving environmental assessments set required terms and conditions related to the approval. We found the Ministry uses appropriate standard terms and conditions (e.g., follow applicable laws and regulations, inform the Ministry of any changes to the development, notify the Ministry when the development begins operation) that apply to all projects. The Ministry also sets project-specific terms and

conditions (e.g., submit a water and wastewater management plan, submit a woodland caribou mitigation plan, complete post-construction wildlife fatality monitoring) depending on the type of project.

Some terms and conditions include monitoring environmental outcomes. For example, for wind energy projects, the Ministry requires project applicants to monitor and report on bird deaths.

The Ministry also sets timelines for applicant reporting on their terms and conditions. For example, timelines may be prior to commencing operations, a specific date, or in a certain year of operations.

The Ministry tracks terms and conditions in its IT system. The Ministry's tracking includes the relevant project number, term and condition, due date, and completion date. The Ministry's IT system assigns the terms and conditions to the relevant Ministry staff to monitor completion.

The Ministry requires staff to assess compliance with terms and conditions at least every six months. The IT system provides staff with a list of terms and conditions assigned to them that are past due, and due in 60 days. We found the Ministry's monitoring process aligned with good practice.

We tested nine approved projects with environmental assessments (each approved assessment has various project-specific terms and conditions) and found:

- 45 terms and conditions in the IT system matched the Minister approval letters as expected. We found these terms and conditions appropriate for the type of project (e.g., wind energy).
- 11 terms and conditions from the Minister approval letters missing in the IT system, increasing the risk monitoring is not occurring where required. Of these, nine related to staff tracking required terms and conditions inconsistently over multiple years.
- Four terms and conditions in the IT system did not have updated due dates, increasing the risk the Ministry will not receive reports in the future as required.
- 22 terms and conditions had appropriate support to indicate completion.

We found the Ministry needs to track terms and conditions of projects with environmental assessments consistently in its IT system to improve its oversight. In addition, we found:

- Four closed projects and one cancelled project that still had terms and conditions showing as not completed in the IT system
- One project had three completed terms and conditions not tracked as completed
- Two terms and conditions without due dates



Without consistently tracking terms and conditions, the Ministry may not sufficiently monitor whether project applicants comply with environmental assessment terms and conditions, potentially leading to adverse impacts on the environment or planned mitigation steps not taking place as planned.

**3. We recommend the Ministry of Environment consistently track and monitor environmental assessment terms and conditions.**

The Ministry's Environmental Protection Branch performs environmental compliance audits for the Ministry. In 2025, this Branch audited three wind energy projects to assess compliance with terms and conditions. We found staff tracked non-compliance with terms and conditions identified through these audits (e.g., permanent fencing not installed around high-voltage equipment) in the Ministry's IT system.

The Ministry informs project applicants (i.e., conversations, verbal warnings) when they do not comply with terms and conditions. Ministry management indicated applicants are usually motivated to comply with environmental assessment terms and conditions so they can continue to develop or operate the development. *The Environmental Assessment Act* allows the Ministry to issue fines up to \$500,000 as well as allows the Ministry to make orders (e.g., prevent an applicant from proceeding with a development) or conduct investigations (e.g., determine an applicant's compliance with terms and conditions).<sup>29</sup> As of January 2026, the Ministry has never issued a fine related to environmental assessments.

## 4.8 Monitoring of Actual Environmental Impacts

The Ministry of Environment appropriately receives information to consider actual environmental impacts after environmental assessments are complete.

We found the Ministry's guidance appropriately requires project applicants to prepare preliminary monitoring plans in their environmental impact statements. This includes the applicant:

- Confirming or quantifying impacts anticipated in the environmental impact statement (e.g., containment of mine tailings from leaching into the soil)
- Evaluating the success of mitigation measures

We reviewed an annual environmental performance report monitored by the Ministry's Environmental Protection Branch. This report summarized the applicant's monitoring of emissions and water, compared results to previous years, and confirmed that the assumptions in the environmental impact statement remained valid. There were no unexpected environmental impacts identified in the report.

We found several Ministry branches meet monthly (including both the Environmental Protection Branch and the Environmental Assessment and Stewardship Branch) to share any significant findings from their monitoring activities that may inform future environmental assessment reviews (e.g., other environmental risks to consider in future projects).

<sup>29</sup> *The Environmental Assessment Act*, sections 18, 19, and 20(2).

The Ministry also meets regularly with other Canadian jurisdictions responsible for environmental assessment processes to stay current on recent or upcoming policy changes.

At January 2026, the Ministry is also reviewing its guidelines for wind energy projects. It plans to do a jurisdictional scan, conduct literature reviews, consult technical experts, and contact relevant parties to consider whether it needs to revise its guidelines.<sup>30</sup>

Considering actual environmental impacts can inform and enable the Ministry to monitor whether applicants mitigate environmental impacts as expected.

## 4.9 Appropriate Reporting to Senior Management

The Ministry of Environment appropriately reports to senior management about the status of projects going through the environmental assessment process.

The Ministry reports monthly to senior management on the status of projects. We tested four monthly reports and found these contained appropriate information about:

- Key projects
- Status (what stage in the environmental assessment process the project is)
- Critical issues, if any (e.g., potential issues identified during public engagement, status of mitigation steps identified during environmental assessments such as reducing impact on caribou)
- Milestones achieved (e.g., Minister approvals)
- Projected milestones (when the Ministry expects to receive applicant documents)

The Ministry also reports quarterly to senior management and the Saskatchewan Environmental Assessment Review Panel. We tested four quarterly reports and found these contained appropriate information about current projects, completed projects, and possible future projects. We found these reports contained sufficient information to allow senior management and the Review Panel to monitor current and future projects.

We found the Ministry set timelines for the length of time it expected staff and the Review Panel to take for their reviews. For example, the Ministry expects the Review Panel to review a project applicant's terms of reference within 20 business days and provide comments back to the Ministry. The Ministry does not formally track whether it meets these timelines.

**Figure 7** shows for eight projects tested, we found the Ministry did not meet all its timelines. The Ministry may want to consider whether it has appropriate targets, why the Review Panel did not consistently meet its targets, or if process changes are needed to meet targets.

<sup>30</sup> The Environmental Assessment and Stewardship Branch is the regulator for renewable energy projects (wind, solar).

**Figure 7—Key Steps and Timeline Expectations for Projects Tested**

| Key Steps  | Timeline Target                      | Audit Results for Projects Tested <sup>A</sup>   |
|--|--------------------------------------|--|
| Communicate Ministry decision on whether project is a development sent to the project applicant  | Within 10 business days of approval  | Met  |
| Review Panel reviewed and provided comments on draft project terms of reference to Ministry  | 20 business days <sup>B</sup>        | Reasonably met – the Ministry provided some extensions (longest delay was about seven business days) |
| Review Panel reviewed revised draft project terms of reference (after project applicant revised for Review Panel initial comments)     | 10 business days <sup>B</sup>        | Met  |
| Review Panel reviewed and provided comments on draft environmental impact statement  | 20 business days <sup>B</sup>        | <b>Not met (ranged from 23–42 business days)</b>   |
| Review Panel reviewed revised draft project environmental impact statement (after project applicant revised for Review Panel comments) | 10 business days <sup>B</sup>        | <b>Two of three not met (ranged from 5–31 business days)</b>   |
| Communicate Minister decision on whether environmental impact statement is approved  | Within 3 days from Minister decision | Met  |

Source: Office of the Provincial Auditor of Saskatchewan.

<sup>A</sup> Five projects tested had completed environmental impact statements; seven of eight projects had approved terms of reference at January 2026.

<sup>B</sup> These timeline targets are specifically for the Review Panel to review the information and do not include Ministry of Environment staff review timelines as outlined in **Figure 1**.

The Ministry has a relatively low number of projects ongoing at a time (e.g., one monthly report to senior management had 15 ongoing projects). Senior management should be able to identify if a key step took the Ministry significantly longer than expected. The Ministry may want to consider tracking and reporting information to senior management on whether it met its key internal timeline expectations as this would help senior management know if staff and the Review Panel complete environmental assessment steps in accordance with the Ministry's expectations.

The Ministry also did not formally report on the status of project applicants' compliance with terms and conditions for approved projects. We considered this reasonable as we did not find any significant ongoing non-compliance.

Reporting relevant information to senior management allows adequate monitoring of projects, and the ability to take corrective action if necessary (e.g., escalate issues, adjust resources).

## 4.10 Enhanced Public Reporting Required

The Ministry of Environment provides appropriate information about environmental assessment projects to the public but needs to enhance its public reporting by conveying the success of its environmental assessment process.

The Ministry publicly reports on its website about specific projects requiring environmental assessments, including projects under review and completed projects.<sup>31</sup> We found this included appropriate documents (e.g., environmental impact statements), depending on

<sup>31</sup> [publications.saskatchewan.ca/#/categories/79](https://publications.saskatchewan.ca/#/categories/79) (23 March 2026).

the stage of the project. See **Figure 8** for a summary of project information publicly available.

**Figure 8—Project Information the Ministry of Environment Makes Available to the Public**

- Technical proposal (description of the project) and information sheet (high-level summary of the project)
- Decision of whether the Ministry requires the project applicant to complete an environmental assessment
- Public notice indicating the project applicant is preparing an environmental assessment
- Project terms of reference
- Environmental impact statement
- Technical review comments (Ministry's analysis of the technical information in the environmental impact statement)
- Minister decision approving or denying the project, including terms and conditions if approved

Source: Summarized from Ministry of Environment website.

We tested eight projects and found the Ministry made the appropriate information publicly available, depending on the stage of the project.

We determined there are likely two key measures of success for environmental assessments: minimizing negative environmental impacts from proposed developments and ensuring the environmental assessment process is timely.

We reviewed environmental assessment public reporting from four other Canadian jurisdictions and found two did not report any information other than detailed project information similar to what the Ministry reports as outlined in **Figure 8**. However, we found:

- The Federal Government publicly reports quarterly on the number of impact assessments it received and completed, and annually reports on four performance measures (e.g., percent of projects reporting mitigation measures set in environmental impact statements effectively addressed adverse effects of the development).<sup>32</sup> In addition, the Federal Government communicated it is revising its environmental assessment processes to target completing all assessment work within two years of receipt.<sup>33</sup>
- Ontario's 2024–25 annual report notes a performance measure targeting completing 85% of more complex environmental assessment reviews within one year.<sup>34</sup>

Ministry management indicated the timeline for environmental assessments can range from about six months to about five years, depending on how long it takes the project applicant to complete their portion of the required steps (e.g., environmental studies). For the five projects tested with completed environmental impact statements, we found the environmental assessment process took about 1.5–6.5 years.<sup>35</sup> Without assessment and reporting, the public does not know if the Ministry reviews environmental assessments in a timely manner.

<sup>32</sup> [www.canada.ca/en/impact-assessment-agency/corporate/transparency/accountability-performance-financial-reporting/2024-2025-departmental-results-report/departmental-results-report.html](https://www.canada.ca/en/impact-assessment-agency/corporate/transparency/accountability-performance-financial-reporting/2024-2025-departmental-results-report/departmental-results-report.html) (2 April 2026).

<sup>33</sup> [www.canada.ca/en/impact-assessment-agency/corporate/our-impact/impact-assessments-that-work/truths-misconceptions-federal-impact-assessments-canada.html](https://www.canada.ca/en/impact-assessment-agency/corporate/our-impact/impact-assessments-that-work/truths-misconceptions-federal-impact-assessments-canada.html) (2 April 2026).

<sup>34</sup> [www.ontario.ca/page/published-plans-and-annual-reports-2024-2025-ministry-environment-conservation-and-parks](https://www.ontario.ca/page/published-plans-and-annual-reports-2024-2025-ministry-environment-conservation-and-parks) (2 April 2026).

<sup>35</sup> Three of five projects tested took about 1.5 years, one project took about three years, and the fifth project took 6.5 years.



The Government of Saskatchewan has established economic plans that may result in more development projects going through the environmental assessment process. For example, the Provincial Government's critical mineral strategy sets goals such as doubling the number of critical minerals produced in Saskatchewan by 2030 and growing production of potash, uranium, and helium.<sup>36</sup>

Reporting sufficient information publicly increases transparency, making it easier for the public, as well as project applicants, to determine whether the environmental assessment process sufficiently supports development opportunities and environmental stewardship.

**4. We recommend the Ministry of Environment publicly report on key measures of success (e.g., timeliness) of its environmental assessment process.**

We found the Government of Saskatchewan provides the public with information on the condition (e.g., health) of the environment such as air quality and surface water quality (e.g., air pollution concentration) every two years.<sup>37</sup> This reporting helps the public understand the results of the Government's overall environmental assessment, monitoring, and regulatory efforts. For example, the Ministry reported in 2025 that air quality in Saskatchewan is typically low risk, and pollution levels are improving for two of the four pollutants reported on.<sup>38</sup>

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<sup>36</sup> [pubsaskdev.blob.core.windows.net/pubsask-prod/139379/Saskatchewan\\_Critical\\_Minerals\\_Strategy-March2023.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/139379/Saskatchewan_Critical_Minerals_Strategy-March2023.pdf) (2 April 2026).

<sup>37</sup> [wsask.ca/recreation-environment/lakes-and-rivers-overview/surface-water-quality-data/](https://wsask.ca/recreation-environment/lakes-and-rivers-overview/surface-water-quality-data/) (8 April 2026).

<sup>38</sup> Ministry of Environment, *2025 State of the Environment Report*, pp. 4–5.

## Chapter 4

# Saskatchewan Health Authority—Effectively Using Travel Nurses

### 1.0 MAIN POINTS

Travel nurses are healthcare professionals (e.g., Registered Nurse, Registered Psychiatric Nurse) who travel to work in temporary positions, carrying out short- and medium-term assignments—they can help healthcare organizations address staffing shortages and reduce overtime hours of permanent staff. However, travel nurse usage can also cost an organization significantly more than the salary and benefits paid to nurse employees.

Between 2019–24, the Saskatchewan Health Authority’s estimated spending on travel nurses increased from \$2.1 million to \$98.8 million. As a result of this substantial increase in spending, the Authority focused on reducing its reliance on travel nurses. In 2024–25, the Authority spent \$75.8 million on travel nurses.

We audited the Saskatchewan Health Authority’s processes to effectively use travel nurses and found it had effective processes, except it needs to:

- **Sufficiently analyze how its reduction in travel nurse usage impacts the extent of overtime worked by nurse employees.** The monthly average hours worked by travel nurses in 2025–26 decreased by 54% from 2023–24, while the monthly average overtime hours worked by the Authority’s own nurse employees in 2025 increased 26% compared to 2023—requiring staff to work more overtime increases the risk of burnout and overtime hours get paid at higher rates.
- **Assess use of an internal float pool of its own nurse employees as an alternative staffing strategy.**<sup>1</sup> This could help reduce reliance on travel nurses while addressing staffing gaps in a cost-effective manner.
- Mitigate certain risks that may negatively impact patient care, specifically:
  - **Verify completion of criminal record and vulnerable sector checks for all travel nurses**
  - **Document rationale for using travel nurses with prior performance issues**
  - **Mandate cultural sensitivity training for travel nurses**
- **Enforce its agreements with travel nurse staffing agencies by requiring timely invoicing.** This may allow the Authority to report actual (rather than estimated) travel nurse usage and provide decision makers with more accurate and reliable information. The estimated travel nurse costs for March 2025 (\$4.4 million) were over 18% higher than actual costs invoiced for March 2025 (\$3.7 million).

Sufficient monitoring and evaluation of travel nurse usage reduces the risk of the Authority making staffing decisions that negatively impact its workplace environment and patient care.

<sup>1</sup> An internal float pool is staffed by an organization’s own employees who travel to facilities throughout the province where needed.



## 2.0 INTRODUCTION

Under *The Provincial Health Authority Act*, the Minister of Health is responsible for the strategic direction of the provincial healthcare system. The Act makes the Saskatchewan Health Authority responsible for planning, organizing, delivering, and evaluating healthcare services within the province, along with responsibility for engaging the services of any person to carry out its work.<sup>2</sup> This includes engaging persons or agencies for the provision of nursing services.

A travel nurse (also frequently referred to as an agency, temporary, or contract nurse) is a healthcare professional (e.g., Registered Nurse [RN], Registered Psychiatric Nurse [RPN]) who travels to work in a temporary position, carrying out short- and medium-term assignments. Travel nurses often work in healthcare facilities (e.g., hospitals, long-term care homes) faced with staffing shortages, such as unfilled vacancies, and patients in need of care.<sup>3</sup>

### 2.1 Use of Travel Nurses in Saskatchewan

For many decades, hospitals and long-term care facilities in Canada have used travel nurses to help fill healthcare staffing shortages and provide coverage in emergency situations particularly in remote, rural, and northern communities.<sup>4</sup>

Statistics indicate vacancies in regulated nursing professions (e.g., Registered Nurses) have been increasing in Canada year over year since at least 2015.<sup>5</sup> Specifically, the use of travel nurses expanded during the COVID-19 pandemic as healthcare systems and staff experienced significant strain—many permanent nursing staff left the profession, moved from full-time to part-time or casual positions, or retired, while some others joined private staffing agencies. Additionally, healthcare organizations' increased reliance on staffing agencies following the pandemic contributed toward travel nurses serving as almost permanent temporary staff.<sup>6</sup>

The Saskatchewan Health Authority enters into agreements with travel nurse staffing agencies to staff those facilities with a need for additional nursing resources to maintain healthcare service delivery continuity. Agencies hire and pay travel nurses for their services (varying between a few weeks to several months), with the Authority paying the agencies in accordance with the terms of their established agreements. Travel nurses work under the supervision and direction of the permanent staff at the healthcare facilities where they are assigned.

The Authority has always used travel nurses to some extent but moved toward a centralized approach to travel nurse usage across the province during the COVID-19 pandemic. At November 2025, the Authority had 116 travel nurses contracted and working in healthcare facilities across Saskatchewan. Whereas, the Authority had more than 12,000 nurse employees filling over 9,400 full-time equivalent positions as of March 2026.

<sup>2</sup> *The Provincial Health Authority Act*, s. 4-3(2)(e).

<sup>3</sup> [www.canadianhealthcare-agency.com/how-to-become-a-travel-nurse-in-canada](https://www.canadianhealthcare-agency.com/how-to-become-a-travel-nurse-in-canada) (29 October 2025).

<sup>4</sup> Institute of Health Economics. (2024). *Agency Nursing: Evidence Briefs*, p. 3.

<sup>5</sup> Healthcare Excellence Canada. (2025). *Policy Considerations: Optimizing the Use of Staffing Agencies in the Health System*, p. 10.

<sup>6</sup> Institute of Health Economics. (2024). *Agency Nursing: Evidence Briefs*, p. 3.

The Authority's estimated spending on travel nurses between 2019–20 and 2024–25 ranged between \$2.1 million to \$98.8 million, peaking in 2023–24.

## 2.2 Importance of Using Travel Nurses

Travel nurses can help healthcare organizations address staffing shortages and reduce excessive overtime hours, absenteeism, and burnout of permanent staff.

Staffing agencies screen and contract travel nurses to ensure they have the minimum experience level required and specific skill competencies, including specialty training. This makes them ready to work at various healthcare facilities on demand to help address sudden staffing needs.<sup>7</sup>

However, research also illustrates potential concerns associated with relying on the use of travel nurses. For example, continued use of travel nurses can negatively impact the morale of permanent staff when they work alongside travel nurses who may earn significantly more for the same role.<sup>8</sup> The costs an organization incurs for travel nurses can be substantially higher than the salary and benefits paid for permanent nurses. Additionally, short-term contracts and regular staff turnover inherent with travel nurse usage can:

- Negatively impact team dynamics and workplace culture
- Increase workloads for permanent nurses providing orientation to travel nurses and ensuring adherence to care protocols
- Impact continuity of care due to travel nurses' unfamiliarity with patients/residents or unit routines and protocols
- Result in inconsistent care, communication gaps, and challenges in building trust between patients and their healthcare providers<sup>9,10</sup>

Travel nurses, though experienced, may require additional training and support to ensure they can provide the same level of care as permanent staff at each healthcare facility. Healthcare organizations need to consider the orientation and onboarding requirements for travel nurses, such as familiarization with healthcare facility-specific protocols, IT systems (e.g., electronic health record systems), or the unique needs of patients. Additionally, healthcare organizations must invest in strategies to promote continuity of care, such as ensuring proper handovers, fostering teamwork, and prioritizing communication between permanent and temporary staff. Such information contributes toward organizations maintaining appropriate patient safety.<sup>11</sup>

Studies on travel nurses' impacts on quality of patient care are inconclusive. Some findings indicate travel nurses can benefit patient safety, such as when they have the same competencies and training as permanent staff or bring specific specialized skills to a team.

<sup>7</sup> Chou, F., Failla, K., Skorka, M. & Fangonil-Gagalang, E. (Nursing Management: June 2025). *Perceptions, benefits and challenges of using travel nurses: Perspective from nurse leaders*, p. 14.

<sup>8</sup> Almost, Dr. Joan, (2024), *Opening the black box: Unpacking the use of nursing agencies in Canada*, p. 66.

<sup>9</sup> *Ibid.*, p. 122

<sup>10</sup> [www.shiftmed.com/insights/knowledge-center/the-ethics-of-using-travel-nurses-balancing-staffing-needs-with-patient/](https://www.shiftmed.com/insights/knowledge-center/the-ethics-of-using-travel-nurses-balancing-staffing-needs-with-patient/) (30 October 2025).

<sup>11</sup> *Ibid.*



Longer-term assignments for travel nurses may also increase continuity of care, their knowledge of the specific work environment, and teamwork. However, other research highlights travel nurses' possible negative impacts on patient or resident safety and quality of care, such as nurses not integrated into service teams like permanent staff and their lack of experience or knowledge regarding facility processes and protocols.<sup>12</sup>

Without processes to effectively use travel nurses, organizations may not deliver healthcare services in the most efficient and cost-effective manner. Lack of processes to monitor and evaluate the use of travel nurses increase the risk of an organization poorly integrating these nurses into their workforce, which can negatively impact healthcare working environments and put patient safety at risk.

### 3.0 AUDIT CONCLUSION

**We concluded for the period ended November 30, 2025, the Saskatchewan Health Authority had effective processes, other than the following areas, for its use of travel nurses.**

**The Saskatchewan Health Authority needs to:**

- **Sufficiently analyze how the reduction in travel nurse usage impacts the extent of overtime for nurse employees**
- **Periodically verify completion of criminal record and vulnerable sector checks for all travel nurses**
- **Document rationale for using travel nurses with previously identified performance issues**
- **Enforce its agreements with travel nurse staffing agencies by requiring timely invoicing**
- **Reassess training requirements for travel nurses**
- **Assess the use of an internal float pool of its own nurse employees to reduce reliance on travel nurses**

**Figure 1—Audit Objective, Criteria, and Approach**

**Audit Objective:**

To assess whether the Saskatchewan Health Authority had processes to effectively use travel nurses for the period ending November 30, 2025.

**Audit Criteria:**

Processes to:

**1. Establish appropriate arrangements for travel nurse services**

- Select travel nurse staffing agencies using a fair and transparent process
- Approve appropriate agreements with travel nurse staffing agencies
- Pay travel nurse staffing agencies in accordance with terms and conditions of established agreements

<sup>12</sup> Institute of Health Economics. (2024). *Agency Nursing: Evidence Briefs*, p. 11.

**2. Use travel nurses when needed**

- Determine when and where travel nurses needed
- Provide travel nurses with appropriate orientation and training (e.g., IT systems, facility-specific information)

**3. Monitor performance of travel nurses**

- Evaluate travel nurses' performance during and after their placement
- Assess impacts on patient care (e.g., critical incidents, continuity of care)

**4. Evaluate use of travel nurses**

- Analyze whether use of travel nurses provides healthcare services in an effective manner (e.g., costs, workplace culture, patient care) and make adjustments where necessary
- Report to interested parties (e.g., senior management, Board, Ministry of Health, public) regarding use of travel nurses

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Saskatchewan Health Authority's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management. Authority management agreed with the above criteria.

We examined the Authority's policies, work standards, and other key documents related to effectively using travel nurses. We interviewed key Authority staff responsible for procuring travel nursing services, as well as operational managers who use travel nurses at their healthcare facilities. We tested a sample of requests for travel nursing services, placement agreements, and related staffing agency invoices. In addition, we compared the Authority's processes to those from other Canadian jurisdictions (i.e., British Columbia, Manitoba).

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Travel Nurse Staffing Agencies Selected Fairly

The Saskatchewan Health Authority selected travel nurse staffing agencies using a fair and transparent process.

The Authority issued a request for proposal (RFP) in August 2022 to select preferred staffing service providers (preferred vendors) with the experience and capabilities to potentially support the Authority's temporary staffing needs (on an "as and when required" basis). At November 2025, this was the most recent RFP completed by the Authority and included staffing services for nursing classifications (e.g., Registered Nurse) as well as other positions (e.g., cardiographer, ultrasound technician).<sup>13</sup> Our audit focused on the contracting of staffing services for nursing classifications.

We reviewed the RFP and found the Authority:

- Appropriately communicated the RFP through SaskTenders and provided travel nurse staffing agencies sufficient time to prepare responses (i.e., request open for 28 days during July and August 2022)<sup>14</sup>
- Clearly outlined the services required (e.g., nursing classifications needed, requirements for nurses to be registered with appropriate licensing bodies)
- Evaluated bids from travel nurse staffing agencies through an independent evaluation committee that appropriately included staff from the Authority branch responsible for arranging travel nurse assignments

<sup>13</sup> The Saskatchewan Health Authority issued a new RFP in late 2025 inviting vendors to submit proposals for contract staffing (including for nurses)—the Authority expected to sign agreements with successful vendors by summer 2026.

<sup>14</sup> SaskTenders' website hosts public sector tender notices for Saskatchewan. [sasktenders.ca/content/public/Search.aspx](https://sasktenders.ca/content/public/Search.aspx) (5 March 2026).



- Assessed bids using evaluation criteria consistent with the RFP document
- Awarded contracts to 19 travel nurse staffing agencies and appropriately communicated the contracts awarded on SaskTenders

Effective processes to tender and evaluate potential travel nurse service providers help the Authority to select the most suitable providers to address its needs and specifications for healthcare service delivery.

## 4.2 Appropriate Travel Nursing Agreements in Place

The Saskatchewan Health Authority entered into appropriate service agreements with travel nurse staffing agencies. These agreements included the same standard payment rates for all agencies contracted by the Authority.

Following the completion of its 2022 request for proposal for preferred staffing service providers, the Authority entered into 3-year service agreements (expiring May 2026) with 19 travel nurse staffing agencies.<sup>15</sup>

Adequate service-level agreements make it clear what type of service must be provided, when, and at what cost. They also clearly outline expectations for both parties involved. We found the Authority included appropriate provisions in its service agreements—**Figure 2** provides examples of such provisions.

**Figure 2—Excerpts from the Saskatchewan Health Authority’s Standard Agreements with Travel Nurse Staffing Agencies**

- **Obligations of the Agency:** Nurses have all requisite skills, permits, and expertise required (e.g., registered with their appropriate licensing body, all necessary orientation or health and safety training completed, appropriate immunization status maintained, valid criminal record check and vulnerable sector checks) to perform their responsibilities
- **Obligations of the Authority:** Provide a safe workplace, direct supervision of nurses, as well as a minimum of eight hours of orientation (e.g., relating to the Authority’s policies and procedures) where necessary, and evaluate the quality of work performed by travel nurses
- **Term and Termination:** Sets out the term of the agreement (i.e., three years) and includes provisions for terminating nurses’ work assignments (e.g., in the case of an emergency or if the Authority deems a nurse’s conduct as unsafe)
- **Compensation:** Standard hourly rates for different nursing classifications (e.g., RN, RPN), including premium rates (e.g., overtime), and standard travel rates (e.g., rates for travel hours, meal per diems, accommodations)
- **Invoicing and Payments:** Agency to provide the Authority with a suitably detailed invoice every two weeks for all compensation and expenses payable for nurses’ work placements
- **Legislation, Policies & Procedures:** Nurses will comply with legislation and licensing requirements of local authorities, including Saskatchewan privacy legislation (e.g., *The Health Information Protection Act*), and the Authority’s policies and procedures

Source: Adapted from the Saskatchewan Health Authority’s standard service agreement with travel nurse staffing agencies.

<sup>15</sup> As the Saskatchewan Health Authority’s existing agreements with travel nurse staffing agencies expire in May 2026, it issued another request for proposal for preferred staffing service providers in December 2025. The Authority expects to sign new agreements with successful travel nurse staffing agencies by summer 2026.

We assessed the Authority's agreements with four travel nurse staffing agencies and found each of the agreements:

- Contained the key provisions described in **Figure 2** and followed a standard format.
- Were signed by the Executive Director, Workplace Planning and Business Partnerships. The agreements did not commit the Authority to use the nursing agencies for a minimum number of hours. As we describe in **Section 4.4**, the Authority requires further senior management approvals for each individual travel nurse placement and associated financial commitment.

Appropriate service agreements enable the Authority to engage travel nurses when necessary and manage its relationships with travel nurse staffing agencies.

### 4.3 Payments for Travel Nurse Services Generally Made in Accordance with Agreements

The Saskatchewan Health Authority appropriately approved payments to travel nurse staffing agencies in accordance with the terms and conditions of established agreements.

As set out in its agreements with travel nurse staffing agencies, the Authority expects agencies to provide detailed invoices every two weeks for all compensation and expenses relating to nurses' work placements—see **Recommendation 7** about the Authority needing to enforce its agreements by requiring timely invoicing for travel nurse services.

The Authority pays all travel nurse staffing agencies using the same standard rates set out in its agreements with the agencies. These rates pay an agency for hours a travel nurse has worked, depending on the nurse's classification (e.g., RN, RPN). Overtime is also permitted and provided when a nurse worked more than 80 hours in a two-week period. The Authority also pays an agency for hours the nurse travels to get to their assigned healthcare facility, along with related travel and living expenses (e.g., airfare or mileage per diems, rental car, accommodations, daily meal per diems).

As described in **Figure 3**, the Authority paid 15 travel nurse staffing agencies over \$75 million in 2024–25, ranging from about \$140,000 for one agency to the highest agency paid \$20.7 million. The Authority paid eight agencies more than \$3 million each in 2024–25. The Authority includes details within its annual payee disclosure list about travel nurse staffing agencies that received payments of \$50,000 or more—see **Section 4.11** for further details.

**Figure 3—Payments Made to Travel Nurse Staffing Agencies<sup>A</sup>**

|                                      | 2023–24        | 2024–25        | 2025–26<br>(to November 30, 2025) |
|--------------------------------------|----------------|----------------|-----------------------------------|
| Total Nurse Staffing Agency Payments | \$90.4 million | \$75.8 million | \$22.0 million                    |
| Number of Agencies Paid              | 16             | 15             | 15                                |
| Agencies Paid More Than \$3 million  | 7              | 8              | 3                                 |

Source: Adapted from the Saskatchewan Health Authority 2023–24 Annual Report, 2024–25 Annual Report, and its financial records for 2025–26.

<sup>A</sup> The Authority's reported payments to travel nurse staffing agencies covered staffing costs for various positions, including nursing classifications (e.g., Registered Nurse) and other positions (e.g., cardiographer, ultrasound technician).



We found agencies send invoices and other supporting documentation (e.g., timesheets, accommodation receipts) to the Authority's Workplace Planning and Business Partnerships branch, where staff validate the invoices by comparing costs charged to the standard rates set out in the agreements. Additionally, operational managers at the Authority's healthcare facilities approve the invoices and related timesheets to confirm accuracy and reasonableness of costs prior to the Authority processing the invoices for payment.

Our review of travel nurse invoices the Authority received between April 2024 and November 2025 found expenses totalling about \$90 million, with almost 80% of expenses relating to hours worked (versus expenses for travel). The Authority spent the most (31%) on travel nurse services in rural or remote areas of the province (led by areas in the north—including Nipawin, La Ronge, and Shellbrook), followed by Regina (26%), Saskatoon (23%), and Yorkton (9%). Significant use of travel nurses in rural or remote areas of the province is expected, as the Authority experiences higher nursing vacancies in rural and northern areas.<sup>16</sup> We also found over 90% of the travel nurse services occurred in hospital settings (e.g., acute, emergency room, intensive care) rather than in long-term care or primary care.

We tested 32 travel nurse invoices and found:

- All invoices included appropriate supporting documentation (e.g., timesheets, receipts for travel costs such as airfare, car rentals, or accommodations), but the Authority overpaid one invoice by about \$1,000 due to it including inaccurate nursing hours.
- Expenses for travel costs such as airfare, car rentals or accommodations were reasonable.
- Operational managers appropriately approved all invoices and timesheets submitted for payment.
- All but two invoices included rates in accordance with the Authority's agreements with travel nurse staffing agencies—the Authority overpaid for services by about \$3,000 because these two invoices billed for services at outdated compensation rates. The Authority amended its agreements with travel nurse staffing agencies effective September 1, 2024, to reduce its compensation rates for travel nurses—the Authority initially paid higher compensation rates for travel nurses due to increased demand during the COVID-19 pandemic.

We informed the Authority of the approximately \$4,000 in overpayments identified in these three invoices and it was working with the related travel nurse staffing agencies to recover the amounts. Our overall assessment of travel nurse invoice data provided by the Authority found the risk of significant overpayments to be limited.

Appropriately approving and monitoring payments to travel nurse staffing agencies supports the Authority in paying for services received in accordance with the terms and conditions of its established agreements.

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<sup>16</sup> Our 2025 follow-up audit on the Saskatchewan Health Authority's processes to fill hard-to-recruit healthcare positions found, at June 2025, the Authority had a chronic vacancy rate for rural and northern nurses of 4.1% compared to 3.2% overall for nurses across the province. The Authority considers chronic vacancies as those positions vacant for more than 90 days. *2025 Report – Volume 2, Chapter 24*, pp. 233–242.

## 4.4 Travel Nurse Placements Formally Assessed and Approved

The Saskatchewan Health Authority formally assesses and approves travel nurse placements to make sure it properly uses nurses where and when needed.

The Authority uses eligibility criteria (see **Figure 4**) and a multi-level approval process to evaluate each request for travel nurse services.

**Figure 4—Eligibility Criteria for Evaluating Requests for Travel Nurse Services**

| Eligibility Criteria   |
|--|
| Request must be for a vacancy that has been posted, not filled internally, and is required to avoid a service disruption or significant impact to service (e.g., temporary closure of an emergency room at a hospital) |
| All attempts to fill vacancies/shifts with internal resources (i.e., casuals/relief, floats, offer of overtime, reassignment of staff from other departments/facilities, reassignment of duties) must be exhausted     |
| Requests cannot cover positions above the budgeted or standard complement, relief (casual) shifts or vacancies, vacation coverage, or top up staffing to 100% baseline FTEs  |

Source: Adapted from the Saskatchewan Health Authority *Contract Staffing Requests Work Standard*.

When a healthcare facility needs a travel nurse to fill existing staffing gaps, its operational manager completes a request for contract services form detailing how it meets the eligibility criteria set out in **Figure 4**. Senior management (i.e., director, executive director, and vice president/physician executive) responsible for the healthcare facility review and approve each request before submitting it for final approval by the Authority's Position Authorization Committee. The Committee is comprised of the following senior leaders:

- Chief Operating Officer
- Chief Financial Officer
- Chief Human Resources Officer

The Committee meets weekly to review all requests for travel nurse services.

The Authority then sends key request details (e.g., dates, location, qualifications needed) from the approved request to all travel nurse staffing agencies to determine whether they have nurses to fulfill the Authority's requirements. The Authority evaluates agencies' proposals against its requirements (e.g., nurse is licensed and available for the specified timeframe)—it typically requests travel nurses for a three-to-six-month placement.<sup>17</sup> The operational manager who made the request selects the nurse who addresses their healthcare facility's needs. The Authority then signs an agreement with the agency to use the nurse selected.

Overall, we found the Authority's process for assessing the need for a travel nurse consistent with other Canadian jurisdictions.

<sup>17</sup> Longer placements (e.g., three to six months) allow travel nurses to better integrate with the Saskatchewan Health Authority's permanent staff and improve continuity of care for patients. Our discussions with operational managers found travel nurses often return to the same healthcare facility and become a positive part of their team.



Between April and November 2025 (first eight months of 2025–26), the Committee received 194 requests for travel nurse services (2024–25: 355 requests).<sup>18</sup>

We found the Authority typically uses travel nurses who are registered nurses (RNs), with almost 95% of travel nurse invoices the Authority received between April 2024 and November 2025 representing services provided by RNs.

We tested 27 requests for travel nurse services and found:

- All requests met the eligibility criteria and were properly approved by the appropriate members of senior management and the Position Authorization Committee.

For example, Kelvington Hospital requested an RN to cover a maternity leave in its emergency room. We found the request met the eligibility criteria as it outlined the risk of emergency room disruptions and staff burnout without additional resources. Information in the request indicated the Authority posted the vacancy and offered the position to two different candidates who took positions elsewhere. Also, while the hospital had a short list of casual nurses available, they were often unable to fill vacant shifts.

- All requests met union requirements. The Authority has signed Letters of Understanding with unions (e.g., Saskatchewan Union of Nurses) regarding its use of travel nurses in the province (e.g., will not contract nurses who are existing members of a union).
- All travel nurses used met the educational and experience requirements specified within the request (e.g., Registered Nurse, emergency room experience) and were registered with their appropriate licensing body (e.g., College of Registered Nurses of Saskatchewan).

Formally evaluating and deciding where to place travel nurses helps the Authority deliver healthcare services in an efficient and cost-effective manner, and in compliance with its union agreements.

## 4.5 Verification of Criminal Record and Vulnerable Sector Checks Needed

The Saskatchewan Health Authority does not verify completion of criminal record and vulnerable sector checks for travel nurses working in provincial healthcare facilities.<sup>19</sup>

The Authority's agreements with travel nurse staffing agencies require the agencies to ensure their nurses have completed a criminal record and vulnerable sector check within the past six months. The agreements also require the agencies to provide the Authority with copies of these checks before a travel nurse's first shift.

<sup>18</sup> A request for travel nurse services may include a request for more than one nurse.

<sup>19</sup> A vulnerable sector check is when police check to see whether a person has a record suspension (pardon) for sexual offences. [rcmp.ca/en/criminal-records/criminal-record-checks](https://rcmp.ca/en/criminal-records/criminal-record-checks) (20 March 2026).

The Authority indicated that agencies do not provide travel nurses' criminal record and vulnerable sector checks as set out in its agreements. The Authority requires its own nurse employees to provide a criminal record and vulnerable sector check at the time of hire.

We compared the Authority's practice with other jurisdictions and found that health authorities in British Columbia require agencies to provide copies of all travel nurses' criminal record and vulnerable sector checks annually.

Nurses provide care to vulnerable populations (e.g., children, seniors, patients with cognitive impairment). Not periodically (e.g., annually) verifying the criminal record and vulnerable sector checks of travel nurses increases the risk to patient safety.

1. **We recommend the Saskatchewan Health Authority periodically verify completion of criminal record and vulnerable sector checks for travel nurses utilized.**

## 4.6 Travel Nurse Training Requires Reassessment

The Saskatchewan Health Authority did not consistently confirm whether travel nurses met its safety training requirements as expected. As a result, there is an opportunity for the Authority to reassess how it confirms completion of safety training and create efficiencies. In addition, the Authority does not require travel nurses to complete cultural sensitivity training.

Within its established agreements with travel nurse staffing agencies, the Authority committed, where necessary, to provide travel nurses with a minimum of eight hours of orientation.<sup>20</sup> As part of its orientation, we found the Authority requires that travel nurses must complete the following training, if they have not yet done so, to work in a healthcare facility in Saskatchewan:

- **Safety-related training** (e.g., Transferring, Lifting and Repositioning [TLR], Professional Assault Response Training [PART]) prior to working in Saskatchewan. We found travel nurses complete safety training available online from third parties (e.g., Saskatchewan Association for Safe Workplaces in Health) and receive certificates upon successful completion. The Authority expects to obtain copies of travel nurses' certificates as evidence of their completed safety training.
- **Facility-specific orientation** (e.g., policies, procedures, IT systems) upon arrival at their facility placement. Our discussions with operational managers found the Authority's onsite orientation includes appropriate considerations (e.g., site-specific procedures, IT systems in use) but can vary by facility—facilities typically use “buddy shifts” where they pair a travel nurse with an experienced Authority nurse from their unit, while some facilities also provide travel nurses with site-specific orientation materials (e.g., binders, checklists).

We found the Authority's expectations and process for onboarding travel nurses reasonable and generally consistent with other Canadian jurisdictions. However, we found other jurisdictions make travel nurse staffing agencies responsible for ensuring their nurses

<sup>20</sup> When the Saskatchewan Health Authority continues to place a specific travel nurse at the same healthcare facilities, the nurse may not require orientation for each placement due to their familiarity with the facilities.



meet respective safety training requirements, whereas in Saskatchewan the Authority expects to collect and maintain the required training completion certificates for the travel nurses it uses.

Additionally, we found one jurisdiction (i.e., Manitoba) requires travel nurses to obtain cultural sensitivity training. While the Authority requires its own nurse employees to obtain such training, we found it does not require such training for the travel nurses it uses. Authority management indicated they plan to include a requirement for cultural sensitivity training when it signs new agreements with travel nurse staffing agencies in 2026.

Requiring travel nurses to complete cultural sensitivity training can help the Authority consistently provide safe, equitable care to Saskatchewan's diverse patient population (e.g., Indigenous patients).

**2. We recommend the Saskatchewan Health Authority require cultural sensitivity training for travel nurses utilized.**

We tested 24 travel nurses the Authority used and found it did not appropriately maintain evidence of completed safety training for 15 of the 24 nurses.

Some required safety training expires (e.g., TLR training expires after three years) and must be periodically renewed. We found the Authority did not maintain sufficient documentation (e.g., valid training certificates) to demonstrate that travel nurses' safety training was complete and current.

By holding travel nurse staffing agencies responsible for ensuring their nurses meet the Authority's safety training requirements (similar to other jurisdictions), the Authority could reduce the administrative burden of tracking travel nurses' training completion.

Requiring travel nurses to complete adequate training helps the Authority provide quality patient care at Saskatchewan healthcare facilities.

**3. We recommend the Saskatchewan Health Authority reassess how it confirms whether travel nurses meet its safety training requirements.**

## **4.7 Performance Issues Tracked but Not Sufficiently Considered**

The Saskatchewan Health Authority tracks and monitors the performance of travel nurses used but needs to consider this information in future travel nurse placement decisions.

We found the Authority informally evaluates the performance of travel nurses used, including assessing any impacts on patient care. Operational managers receive feedback about travel nurses placed at their healthcare facilities from other nurses and staff. While staff primarily provide feedback verbally, we found one operational manager developed a survey to collect feedback on new nurses (including travel nurses). Using a survey is good practice the Authority may want to consider expanding to formalize the collection of performance feedback for all travel nurses it uses.

Our discussions with operational managers found they address travel nurse performance issues as they arise and take action relative to the severity of the performance concern.

Managers discuss performance issues with the travel nurses that may be corrected immediately (e.g., reminder to check vitals on a patient with low blood pressure). The Authority communicates significant issues (e.g., practice concerns such as medication errors) to travel nurse staffing agencies. In cases of misconduct or incompetence, Authority nurses are also required to report the travel nurse to the appropriate licensing body (e.g., College of Registered Nurses of Saskatchewan). We found this process is generally consistent with other jurisdictions.

We also found the Authority maintains a list of travel nurses with known performance issues centrally. The Authority uses the list to track travel nurses it would not want to re-engage with (e.g., due to significant practice concerns) and ones with placement restrictions (e.g., better suited for a small healthcare facility with fewer high-acuity patients [e.g., patients with severe or complex medical conditions]).

At November 2025, the Authority had listed 24 travel nurses with performance issues. We tested four of these travel nurses and found the Authority:

- Had evidence (i.e., emails) supporting the rationale (e.g., not administering critical medications to patients, sleeping on shifts) for listing two of these travel nurses.
- Did not maintain evidence for the other two travel nurses tested.

The Authority added one of these nurses to its list in 2023 and subsequently used that travel nurse at a facility in 2025. We found the Authority was unable to produce sufficient evidence supporting its rationale for using this travel nurse after it identified concerns (i.e., nurse appeared to lie about their work history and training obtained) in 2023, which resulted in adding them to the list.

Our further review of travel nurse invoices found the Authority complied with the decisions documented (i.e., no further use, or limited use, of the nurses identified) in its list for the remaining 23 travel nurses.

The Authority may have appropriate rationale for using a travel nurse with previously identified performance concerns (e.g., nurse obtained additional training or experience). However, lack of adequate documentation to support changes in its assessment of travel nurse performance or capabilities increases the risk of the Authority making staffing decisions that negatively impact patient care.

#### **4. We recommend the Saskatchewan Health Authority document rationale for using travel nurses with previously identified performance issues.**

## **4.8 Further Analysis of Set Performance Measures and Targets for Reducing Reliance on Travel Nurses Needed**

The Saskatchewan Health Authority and the Ministry of Health established performance measures and targets related to reducing the Authority's reliance on travel nurses. However, the Authority needs to further analyze whether reductions in using travel nurses impacts the extent of overtime for its own nurse employees.



The Ministry of Health provides the Authority with an accountability letter each year intended to inform the Authority's performance plan and Board-approved budget. The letter outlines key actions the Ministry expects the Authority to accomplish. **Figure 5** sets out key actions and performance measures included in the Authority's 2024–25 and 2025–26 accountability letters from the Ministry with respect to travel nurses, along with the Authority's reported progress.<sup>21</sup>

**Figure 5—2024–25 and 2025–26 Key Actions and Performance Measures for Travel Nurses**

| Key Action   | Performance Measure   | Target  | Target Met?   |
|--|---|---|---|
| <b>2024–25</b>   |   |   |   |
| Reduce total hours and expenses for contract nurses  | The total amount paid for contract nursing services will be less than the prior year, along with a reduction in contract hours. | 2024–25 target: 30% reduction <sup>A</sup>  | <b>Met</b> —29% reduction (191,285 hours) in estimated total hours and 36% reduction (about \$30 million) in estimated contract nursing expenses        |
| <b>2025–26</b>   |   |   |   |
| Reduce reliance on overtime and contract nursing as a share of compensation to pre-COVID levels over two years (2019–20 [pre-COVID] actuals: 4.4%) | Overtime plus contract nursing expenses as a percentage of total compensation expenses (excluding medical remuneration)         | 2023–24 actuals: 9.7% (baseline)<br>2025–26 target: 7.0%<br>2026–27 target: 4.4% <sup>B</sup> | <b>Not Met</b> as of November 2025—overtime plus contract nursing expenses were 8.92% of total compensation expense (forecast to March 31, 2026: 9.13%) |

Source: Adapted from the Ministry of Health's 2024–25 and 2025–26 accountability letters to the Saskatchewan Health Authority and the Authority's status updates to its Board committees.

<sup>A</sup> The Authority indicated it established the 2024–25 target internally, informed by historical travel nurse usage patterns and an expectation that workforce stabilization initiatives (e.g., creating more permanent/full-time positions, recruitment, training expansions, and retention efforts) would begin to reduce the need for travel nurses. It represented a reduction that may be achievable while enabling the Authority to maintain service continuity.

<sup>B</sup> The Authority indicated the 2025–26 performance measure and target reflect that both overtime and contract nursing represent premium labour used to address workforce gaps. The Authority's targets are intended to move the healthcare system back toward pre-pandemic reliance on premium labour rather than define a precise optimal level of premium labour. The Authority's pre-COVID pandemic overtime and contract nursing costs were 4.4% of total compensation in 2019–20.

We found the Ministry establishing a combined performance measure and target in 2025–26 for the Authority's travel nurse usage and overtime is a reasonable approach. It is important for the Authority to monitor that reductions in travel nurse usage do not result in increased overtime worked by its own nurse employees. On an hourly basis (without consideration of travel-related costs), our analysis found it costs the Authority more to pay its own staff overtime than it does to use travel nurses because it pays most of its own nurse employees overtime at two-times their salary. Additionally, requiring staff to work more overtime increases the risk of staff burnout that can further affect staffing. Employee engagement surveys may provide further insight into negative impacts felt by nurse employees from reductions in using travel nurses.

The Authority successfully reduced its reliance on travel nurses in 2024–25 by an estimated 191,285 hours (about \$30 million) from 2023–24. However, it did not expect to meet its 2025–26 target for reducing staff overtime and contract nursing expenses as a percentage of total compensation—forecasted as 9.13% compared to the 7% target. This may indicate the reduction in travel nurse hours and costs are resulting in more overtime hours and costs for other permanent staff.

<sup>21</sup> We found neither the Saskatchewan Health Authority nor other jurisdictions reviewed (i.e., British Columbia, Manitoba) had performance measures or targets related to the impact of travel nurse use on organizational culture or patient safety (e.g., critical incidents).

We found the Authority's reporting to its Board committees on progress toward these targets did not include sufficient analysis of the related impacts of reduced travel nurse usage on its own nurse employees (e.g., changes in overtime worked). Further, the Authority's reporting did not include explanations for not meeting its 2025–26 target or its planned actions for improvement.

Our comparison of the compensation rates within the Authority's agreements with travel nurse staffing agencies to its nursing collective bargaining agreements found the Authority pays nursing agencies higher hourly rates than its own nurse employees. However, without engaging travel nurses to help fill staffing gaps and prevent service disruptions, the Authority may require its own nurse employees to work additional overtime. We found the monthly average hours worked by travel nurses in 2025–26 (almost 30,000 hours) decreased by 54% from 2023–24. Whereas the monthly average overtime hours worked by the Authority's own nurse employees in 2025 (almost 94,000 hours) increased 26% compared to 2023—indicating that its own nurse employees likely worked more overtime to compensate for the Authority's reduction in travel nurse usage.

As illustrated in **Figure 6**, between 2019–20 and 2023–24, the Authority's estimated spending on travel nurses increased by over 4,500% from \$2.1 million to \$98.8 million. This increased spending drove the Ministry's call for a reduction in the Authority's reliance on travel nurses beginning in 2024–25. In 2024–25, estimated travel nurse costs went down by \$30 million. During the same period, Authority staff compensation costs went up by \$105 million which includes nurse overtime costs.

**Figure 6—Saskatchewan Health Authority Estimated Travel Nurse Costs and Actual Staff Compensation 2019–20 to 2025–26**

|                                       | 2019–20           | 2020–21           | 2021–22           | 2022–23           | 2023–24           | 2024–25           | 2025–26 <sup>A</sup><br>(8 months) |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|
|                                       | (in millions)     |                   |                   |                   |                   |                   |                                    |
| Estimated travel nurse costs          | \$2.15            | \$2.32            | \$22.80           | \$57.35           | \$98.76           | \$68.60           | \$24.92                            |
| Authority staff compensation          | \$2,210           | \$2,364           | \$2,490           | \$2,509           | \$2,609           | \$2,714           | \$1,872                            |
| <b>Total staff compensation costs</b> | <b>\$2,212.15</b> | <b>\$2,366.32</b> | <b>\$2,512.80</b> | <b>\$2,566.35</b> | <b>\$2,707.76</b> | <b>\$2,782.60</b> | <b>\$1,896.92</b>                  |

Source: Adapted from information from the Saskatchewan Health Authority and its financial statements for 2020–25.

<sup>A</sup> As of November 30, 2025.

The Authority's ability to achieve its reduction targets is directly related to its strategies for recruiting full-time nursing staff to address vacancies across the province. Our 2025 follow-up audit of the Authority's processes to fill hard-to-recruit healthcare positions found the Authority reduced chronic vacancies for hard-to-recruit positions, including nursing positions, below its target of 5%—helping contribute to a reduced reliance on travel nurses.<sup>22,23</sup> Successful recruitment of nurses to address vacancies is necessary for the Authority to avoid offsetting reduced travel nurse usage with further increases in permanent staff overtime hours.

<sup>22</sup> 2025 Report – Volume 2, Chapter 24, pp. 233–242.

<sup>23</sup> The Saskatchewan Health Authority considers chronic vacancies as those positions vacant for more than 90 days.



Establishing performance measures and targets for travel nurse usage helps the Authority monitor and assess progress made toward achieving key actions set out by the Ministry. Without sufficiently analyzing the reduced use of travel nurses and related impacts on nurse employee overtime, there is a risk workforce management decisions are made without adequate information.

**5. We recommend the Saskatchewan Health Authority analyze how the reduction in travel nurse usage impacts the extent of overtime for its own nurse employees.**

## 4.9 Alternative Staffing Model May Help to Further Reduce Reliance on Travel Nurses

The Saskatchewan Health Authority is responsible for having nurses available in its healthcare facilities across the province. Consideration of alternative staffing models may help the Authority recruit more permanent nurses to help address staffing gaps—placing less reliance on the use of travel nurses.

Health authorities in other Canadian provinces, such as British Columbia and Manitoba, implemented alternative staffing models—their own internal float pools (or travel nurse teams)—to reduce reliance on external travel nurse staffing agencies. Float pools are staffed by an organization’s own employees who travel to facilities throughout the province where needed. **Figure 7** describes potential advantages associated with the use of internal float pools for employers, staff, and patients.

**Figure 7—Potential Advantages of Internal Float Pools**

Internal float pools, typically created within an existing employer (such as a health authority), may include several advantages for:

**Staff:**

- Retaining union membership
- Opportunities to travel and work in diverse areas (e.g., operating room, emergency, long-term care) in the organization, with compensation for travel (e.g., travel time, mileage) and arranged accommodations
- Potentially more preferable and flexible schedules

**Staff and Patients:**

- Continuity in orientation and training, as float pool staff are employed by the same organization as the teams they are assigned to support, leading to more consistent care and familiarity

**Employers:**

- Control over wages paid to staff, which may help to better manage costs
- Ability to more directly manage their workforce (e.g., orientation, training)
- Ability to deploy staff to areas with the greatest need, ensuring flexibility and responsiveness to staffing shortages

**Employers and staff:**

- Protective features of an employment relationship, such as benefits (e.g., health and dental plans, group life benefits, long-term disability insurance, pension plan, accrued vacation or sick leave) and job security, compared to an often less secure contracted relationship with staffing agencies

Source: Adapted from Healthcare Excellence Canada. (2025). *Policy Considerations: Optimizing the Use of Staffing Agencies in the Health System*, p. 22, [www.gohealthbc.ca/](http://www.gohealthbc.ca/), and [www.healthcareersmanitoba.ca/nurses/nursing-opportunities/manitoba-travel-nursing/](http://www.healthcareersmanitoba.ca/nurses/nursing-opportunities/manitoba-travel-nursing/) (4 March 2026). Healthcare Excellence Canada is an independent, not-for-profit organization primarily funded by Health Canada.

The Authority has over 12,000 nurse employees, requiring continual recruiting to fill nursing vacancies in facilities across the province. **Figure 8** shows that while the Authority achieved its targets for reducing chronic nursing vacancies at June 2025, it still has vacancies to fill.

**Figure 8—Chronic Vacancies for Nurse Positions between June 2024 and 2025**

| Performance Measure  | Target | Results   |           |
|--|--------|-----------|-----------|
|  |        | June 2024 | June 2025 |
| Registered Nurse and Registered Psychiatric Nurse (Full-time and Part-Time) Chronic Vacancy Rate (overall) | 5%     | 5.2%      | 3.2%      |
| Chronic Vacancy Rate for Rural and Northern Nurses   | 5%     | 6.1%      | 4.1%      |

Source: *2025 Report – Volume 2, Chapter 24*, p. 242.

An internal float pool may not eliminate the Authority’s need for working with travel nurse staffing agencies but may provide it with another alternative to cost-effectively address staffing gaps while it works to successfully fill vacancies.

**6. We recommend the Saskatchewan Health Authority assess using an internal float pool to reduce reliance on travel nurses.**

## 4.10 Timely Invoices Needed for Accurate Travel Nurse Hours and Costs

The Saskatchewan Health Authority tracks information for the purpose of estimating travel nurse usage (hours and costs) but enforcing more timely invoicing from travel nurse staffing agencies would provide more reliable information about actual costs.

As described in **Section 4.8**, the Authority established performance measures and targets focused on reducing travel nurse usage. The Authority maintains a contract nursing dashboard (i.e., spreadsheet) to help track travel nurse full time equivalents (FTEs), hours, and costs.<sup>24</sup> It uses the dashboard as its basis for reporting trends in travel nurse costs and hours to senior management, the Board, and the Ministry of Health (see **Section 4.11**). It also maintains a spreadsheet for tracking all invoices received from travel nurse staffing agencies.

We found the Authority updates the dashboard monthly based on the travel nurse FTEs assigned to facilities as of the first Monday of each month. For example, at November 2025, the dashboard indicated the Authority had 116 FTEs (compared to 274 FTEs at April 2024—an almost 58% decrease). The Authority uses the monthly FTE information to estimate the monthly travel nurse hours and costs using various assumptions (e.g., each nurse works 47 hours per week [including considerations for regular hours, overtime hours, and travel time], estimates for travel and other expenses).

<sup>24</sup> The contract nursing dashboard included information for travel nurses with classifications falling under the Saskatchewan Union of Nurses (i.e., Registered Nurses, Registered Psychiatric Nurses, and Nurse Practitioners). Given their limited use as travel nurses at the Saskatchewan Health Authority, the dashboard does not include information for travel nurses classified as Licensed Practical Nurses. We found this approach reasonable, as our review of invoicing data found Licensed Practical Nurses only contributed to 4% of the Authority’s costs for travel nurses between April 2024 and November 2025.



The dashboard provides details for the Authority's travel nurse usage across the entire province or by specific location (e.g., city, town, region) and includes fields where facility management can comment on vacancies, their strategies to reduce travel nurse usage (e.g., hiring more permanent or casual staff), or corrective actions (e.g., plan for gradually reducing travel nurse usage as new recruits complete their education).

To assess the reasonableness of the Authority's estimated travel nurse hours and costs in the dashboard, we compared the dashboard information to the Authority's travel nurse invoice tracking spreadsheet for two months (March and June 2025) and found:

- Travel nurse FTEs from the dashboard were inaccurate in six instances (differences of one or two FTEs) for 10 locations during the two months we reviewed.
- Significant differences existed between estimated and actual hours and costs for both months. For example, the estimated travel nurse costs for March 2025 (\$4.4 million) were over 18% higher than actual costs invoiced for the same month (\$3.7 million).

The Authority estimates travel nurse hours and costs because travel nurse staffing agencies do not consistently invoice the Authority for services provided in a timely manner. While this is a reasonable approach toward mitigating untimely invoicing from agencies, using estimates introduces uncertainty within the Authority's reporting of travel nurse usage. The Authority indicated it reconciles its estimates to actual travel nurse services received once it receives all invoices from agencies, but this may not be the most efficient approach.

According to the Authority's established agreements with travel nurse staffing agencies, it expects agencies to provide invoices every two weeks. However, we found examples where agencies invoiced the Authority 11 months after services were provided (i.e., an agency did not invoice for services provided in December 2024 until November 2025).

Because the Authority uses estimates when reporting on travel nurse usage, senior management, the Board, and the Ministry receive inaccurate and incomplete information about travel nurse hours and costs, which affects decision making. By enforcing its agreements with travel nurse staffing agencies to require them to invoice travel nursing services in a timely manner, the Authority may be able to use actual costs (instead of estimates) when reporting on travel nurse usage, which is more accurate and reliable.

**7. We recommend the Saskatchewan Health Authority enforce its agreements with travel nurse staffing agencies by requiring timely invoices for travel nurse services.**

## 4.11 Opportunity for More Efficient Reporting

The Saskatchewan Health Authority reports information about its travel nurse usage to senior management, the Board, and the Ministry of Health. While it inconsistently reported information to the Ministry, there is an opportunity for the Authority to identify efficiencies in the frequency and format of its reporting.

The Authority reports the following information about travel nurse usage:

- Monthly information about its estimated travel nurse usage (hours and costs) to senior management
- Monthly information about its estimated travel nurse usage (hours and costs) to the Ministry
- Quarterly information to its Board committees (i.e., Audit, Finance & Risk Committee, Governance & Human Resources Committee)
- Details within its annual report about travel nurse staffing agencies that received payments of \$50,000 or more (i.e., payee disclosure list)

We found the content (hours and costs) of the Authority's reporting about travel nurses consistent with health authorities in other provinces (i.e., British Columbia, Manitoba), with the Authority's reporting more formally established (e.g., targets, frequency).

We tested the Authority's reporting of estimated travel nurse hours and costs to senior management for two months (March and June 2025) and found the Authority reported information at senior leadership team meetings for both months, as expected.

We reviewed the 2024–25 and 2025–26 agenda packages for the Authority's Board committees and found Authority management consistently provided status updates regarding estimated travel nurse usage (hours and costs). It also reported on progress made toward achieving the performance measures and targets set out by the Ministry (see results described in **Figure 5**). For example, the Authority reported to its Audit, Finance, and Risk Committee that for the eight months ended October 2025, it estimated reductions in travel nurse usage by about 165,000 hours and almost \$27 million when compared to the same period at October 2024. By comparison, while travel nurse usage decreased, the Authority reported 2.2 million overtime hours for permanent staff for the eight months ended October 2025—an increase of over 275,000 hours from the same period at October 2024.

Our review of the Authority's annual report for 2024–25 found its payee disclosure list, which can be obtained by the public, included 15 travel nurse staffing agencies that received payments of \$50,000 or more during the fiscal year with the Authority paying eight agencies more than \$3 million.<sup>25</sup>

Our testing of the Authority's reporting of estimated travel nurse hours and costs to the Ministry for two months (March and June 2025) found it inconsistently reported to the Ministry. We found the Authority did not provide reporting to the Ministry for June 2025—further investigation found reporting also did not occur for May or July 2025. Additionally, we found the Authority's reporting to the Ministry did not clearly conclude on progress toward achieving the performance measures and targets set out by the Ministry, as reported to its Board committees. For example, the Authority's reporting did not include information to show it was not forecasting to meet the 2025–26 performance measure and target for reducing staff overtime and contract nursing expenses as a percentage of total compensation (as set out in **Figure 5**).

<sup>25</sup> [www.saskhealthauthority.ca/sites/default/files/2025-07/Report-CEC-SHA-Annual-2024-25.pdf](http://www.saskhealthauthority.ca/sites/default/files/2025-07/Report-CEC-SHA-Annual-2024-25.pdf) (20 March 2026).



As the Authority is already reporting to its Board committees about achievement of the Ministry's expectations, we suggest the Authority work with the Ministry to assess the frequency and format of reporting it requires—doing so may help the Authority avoid additional administrative effort or duplication.

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## Chapter 5

# Saskatchewan Public Safety Agency—Resource Planning for Wildfire Response

### 1.0 MAIN POINTS

For many people and communities, wildfires can cause significant impact such as the destruction of homes and possibly whole communities. Wildfires can incur sizable, long-term costs to public resources beyond firefighting costs, including infrastructure damage and economic losses. During the 2025 wildfire season, 510 wildfires burned 3 million hectares in Saskatchewan and cost over \$350 million for wildfire response. The response required an additional 916 personnel from outside the province that costed between two to five times more than employed firefighters.

Effective wildfire response requires access to the right equipment, personnel, and supplies at the right time and in the right location. We audited the Saskatchewan Public Safety Agency's processes to plan for the resources required (e.g., personnel, equipment) to respond to wildfires and found it had effective processes, except it needs to:

- **Develop robust resource plans (i.e., optimal resources, staff recruitment and retention, capital asset management) for wildfire response.** The Agency relies on key resources (e.g., firefighters, aircraft) for wildfire response but has not adequately determined optimal levels needed before each wildfire season, increasing costs and its reliance on contracted resources. In 2025, the Agency spent about \$26.3 million (2024: \$1.9 million) for contracted resources obtained through mutual aid agreements.
- **Analyze the effectiveness of its wildfire resource use, including timeliness and cost-benefit of contracted resources** (e.g., helicopters, aircraft, personnel). We found the Agency neither assesses costs nor consistently tracks when contracted resources are requested and received. We found it took an average of 15 days for contracted personnel to arrive and deploy to fires in 2025. The Agency also paid about 35% more on short-term helicopter contracts than long-term, suggesting it could have potentially saved about \$500,000 by using an additional long-term contract.
- **Prepare its annual budget based on robust resource plans and include all expected wildfire response costs.** Actual variable costs related to wildfire response exceeded the Agency's initial budget by more than \$70 million a year over each of the last three years, demonstrating budgets do not reasonably reflect the expected costs of wildfire response each year.
- **Set and monitor an initial-attack success measure showing the extent of wildfires kept below 10 hectares in size, a key indicator of effective wildfire suppression.**
- **Work with communities identified as having higher wildfire risk to make sure community wildfire preparedness plans exist.** We found the Agency identified 89 northern communities in areas at higher risk of wildfires and 21 of those communities have not completed a wildfire preparedness plan.



The Agency also needs to work with the Ministry of Finance to revisit the funding model for wildfire operations, formally monitor and report to its Board on the implementation of recommendations from annual wildfire season reviews, and centrally track firefighter training completion.

Investing in strong resource planning and preparedness can improve response effectiveness.

## 2.0 INTRODUCTION

Under *The Wildfire Act*, the Saskatchewan Public Safety Agency is responsible for the prevention, detection, control, suppression, investigation of, and preparedness for, wildfires within provincial wildfire management areas. These areas include approximately 30 million hectares of land and forest mainly in the northern part of the province, and all provincial forests, parkland, vacant Crown land, and every quarter section of land lying wholly or partly within 4.5 kilometres of the boundaries of a provincial forest.<sup>1</sup>

### 2.1 Responding to Wildfires in Saskatchewan

In Saskatchewan, local authorities (e.g., municipalities, First Nations) are responsible in leading the first response to a wildfire, except where a wildfire occurs within provincial wildfire management areas under the Saskatchewan Public Safety Agency’s responsibility.

Local authorities can request resources and assistance from the Provincial Government (Saskatchewan Public Safety Agency) when needed (e.g., local resources and capabilities are overwhelmed). The Agency can also seek federal or international support if its resources become overwhelmed. See **Figure 1** for the parties involved in responding to wildfires.

**Figure 1—Parties Involved in Responding to Wildfires**



Source: The Office of the Provincial Auditor of Saskatchewan.

The type of Agency response varies depending on the location and behaviour of a wildfire. There may be fires, due to their proximity and lack of threat to the public or infrastructure, that may not require full suppression response. The Agency will assess, monitor, and evaluate these wildfires on an ongoing basis so fires are not left unattended. The Agency prioritizes response based on values at risk—human life, communities, major public infrastructure and significant industrial infrastructure, commercial timber, and remaining values including remote structures and natural resources.

<sup>1</sup> *The Wildfire Act*, s. 2(gg).

Part of wildfire preparedness includes resource planning—the focus of our audit. Key resources include trained and qualified personnel, as well as equipment (e.g., aircraft, heavy equipment, pumps, hoses, communication equipment) being available at the right time and in the right place to allow for effective wildfire response.

The Agency's Operations Division manages wildfire operations. The Division has about 757 staff (367 full-time equivalent [FTE] positions), which include front-line firefighters, logistics teams, pilots, and command personnel. The Division operates a Provincial Coordination Centre in Prince Albert and three geographic response centres across the province (north centre—located in La Ronge, west centre—located in Buffalo Narrows, and east centre—located in Prince Albert) all responsible for responding to wildfires (see **Section 6.0** for a map with the response centres). There are four branches dedicated to air operations, land operations, logistics, and emergency communications that support wildfire operations and fall under the Operations Division.

During particularly intense fire seasons, over 1,000 trained firefighters may be deployed, combining provincial fire crews, local municipal fire departments, contracted crews, and community firefighters (e.g., First Nations).

## 2.2 Impact of Wildfires in Saskatchewan

Wildfires are a natural part of Saskatchewan's environment, but in recent years, their scale, frequency, and impact have grown significantly. Wildfires can start in one of two ways (i.e., natural causes such as lightning or human causes such as from a bonfire) and Saskatchewan's northern forest is particularly fire-prone due to its fire fuel, dry conditions, and lightning activity.<sup>2</sup> Climate change (e.g., altered precipitation patterns) increases these risks, contributing to longer fire seasons, hotter temperatures, and more volatile weather patterns making fires harder to predict and control. As a result, wildfires are not only ecological events, but also major social and economic challenges for the province.

The Saskatchewan Public Safety Agency reported 510 wildfires across the province between January 2025 and December 2025 that burned almost 3.0 million hectares. As noted in **Figure 2**, Saskatchewan's 10-year annual average of 418 wildfires burned about 777,000 hectares at a cost of \$85.2 million.

**Figure 2—Number of Wildfires, Hectares Burned and Costs from 2016–25**

|   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021    | 2022   | 2023   | 2024   | 2025    | Average       |
|---|--------|--------|--------|--------|--------|---------|--------|--------|--------|---------|---------------|
| <b>Wildfires</b>                                | 364    | 353    | 416    | 243    | 147    | 635     | 443    | 471    | 595    | 510     | <b>418</b>    |
| <b>Hectares (000s)</b>                          | 248    | 399    | 119    | 48     | 42     | 865     | 265    | 1,868  | 936    | 2,979   | <b>777</b>    |
| <b>Wildfire Costs (in millions)<sup>A</sup></b> | \$24.3 | \$46.8 | \$38.1 | \$11.9 | \$24.2 | \$110.0 | \$51.0 | \$98.5 | \$95.2 | \$351.6 | <b>\$85.2</b> |

Source: Adapted from Saskatchewan Public Safety Agency's 2025 Wildfire Statistics Report. Statistics reflect amounts from January to December each year.

<sup>A</sup> In 2025 dollars. Per the Agency's 2025 Wildfire Statistics Report, wildfire season costs prior to 2025 (2016–24) were calculated using the Bank of Canada inflation calculator as of March 11, 2026.

<sup>2</sup> Fire fuel is any plant matter, or grasses, trees, shrubs, and other living and non-living materials such as houses and other structures containing combustible materials keeping a fire going. [www.canadawildfire.org/wildfirefacts](http://www.canadawildfire.org/wildfirefacts) (9 December 2025).



For many people and communities, the effects of wildfires can cause significant impact such as the destruction of homes and possibly whole communities. Wildfire evacuations disrupt lives, separate families, impact mental health and wellbeing, and put substantial strain on local services and emergency responders. Communities affected by evacuations also incur expenses for transportation, temporary lodging, and long-term recovery.

Wildfires also significantly impact the environment. While fire plays a natural role in regenerating forests, extreme and frequent wildfires can damage ecosystems beyond their ability to recover quickly. Large burns can destroy wildlife habitats and alter water quality. In some areas, repeated burning can shift the type of vegetation that grows back, potentially transforming ecosystems over time.

Further, wildfires can incur sizable, disruptive, and long-term costs to public resources beyond firefighting costs, including infrastructure damage, highway and supply route disruption, and economic losses in industries such as forestry, tourism, agriculture, and mining.<sup>3</sup>

A critical factor in managing these risks is strong resource planning. Effective wildfire response depends on having the right equipment, personnel, and supplies available at the right time and in the right location. This includes resources such as aircraft, fire engines, pumps, protective gear and communication equipment, as well as logistics systems that ensure fuel, food, and medical supplies reach crews in remote areas. Adequate staffing (both full-time and seasonal) is essential to meet demand during peak fire months, while ongoing training helps ensure teams can operate safely in complex fire environments.

Robust resource planning also helps anticipate supply chain challenges, optimize deployment of resources across Saskatchewan, and maintain readiness even during high wildfire activity seasons.

Investing in strong resource planning and preparedness can improve response effectiveness, reduce long-term costs, and better protect communities, people, and the environment.

### 3.0 AUDIT CONCLUSION

**We concluded, for the period ending March 31, 2026, the Saskatchewan Public Safety Agency had effective processes to plan for the resources required (e.g., personnel, equipment) to respond to wildfires other than the following areas.**

**The Saskatchewan Public Safety Agency needs to:**

- **Develop robust resource plans (i.e., optimal resources, staff recruitment and retention, capital asset management) for wildfire response**
- **Analyze the effectiveness of its wildfire resource use, including timeliness and cost-benefit of contracted resources**

<sup>3</sup> Canadian Council of Forest Ministers. (2024). *Canadian Wildland Fire Prevention and Mitigation Strategy, Taking Action Together*, p. 7.

- **Prepare its annual budget based on robust resource plans and include all expected wildfire response costs**
- **Work with the Ministry of Finance to revisit the funding model for wildfire operations**
- **Set and monitor an initial-attack success measure**
- **Work with communities identified as having higher wildfire risk to make sure community wildfire preparedness plans exist**
- **Monitor implementation of recommendations from formal wildfire season reviews, and report implementation status to its Board**
- **Centrally track and monitor firefighter training completion**

**Figure 3—Audit Objective, Criteria, and Approach**

**Audit Objective:**

To assess whether the Saskatchewan Public Safety Agency had effective processes, for the period ending March 31, 2026, to plan for the resources required (e.g., personnel, equipment) to respond to wildfires.

The audit focused on the Agency's processes to prepare for wildfires (pre-response preparedness), rather than on its response and recovery efforts.

**Audit Criteria:**

Processes to:

**1. Establish resource plans**

- Conduct risk assessments (e.g., weather and wildfire hazard forecasting) to identify areas at risk of wildfires
- Identify resources needed (e.g., capacity assessment, gap analysis) based on wildfire risks and prevention measures
- Set short- and long-term resource plans (e.g., capital plans, operational plans)
- Partner with other agencies (e.g., municipalities, First Nations, Federal Government, international agencies) to obtain resources

**2. Allocate appropriate resources**

- Determine financial resources required
- Have qualified personnel (e.g., firefighters, pilots) available timely
- Make adequate equipment (e.g., aircraft, pumps, heavy equipment) available timely, including conducting required maintenance

**3. Revisit resource plans**

- Track and analyze resource utilization
- Adjust resource plans based on analysis (e.g., historical experience, emerging wildfire risks)
- Communicate results and lessons learned with partners, senior management, and the Board

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Saskatchewan Public Safety Agency's processes, we used the above criteria based on our related work, review of literature including reports of other auditors, and consultations with management and an independent consultant. Agency management agreed with the above criteria.

We examined the Saskatchewan Public Safety Agency's policies and procedures along with other key documents (e.g., operational and financial plans, capital plan, training requirements, post-season reviews) relating to wildfire resource planning. We interviewed relevant Agency staff responsible for resource planning for wildfire response. We tested a sample of resource contracts, maintenance records, and training records. In addition, we used an independent consultant with subject matter expertise in the area to help us identify good practice and to assess the Saskatchewan Public Safety Agency's processes.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Wildfire Risk Areas Identified, But Not All High-Risk Communities Have Preparedness Plans

The Saskatchewan Public Safety Agency identifies areas at risk of wildfires through several ways (e.g., regional operational response plans). However, the Agency did not receive completed wildfire preparedness plans for all northern communities in higher wildfire risk areas, which limits its understanding of additional risk areas and potential response needs.

The Agency uses various inputs to prepare its wildfire season resource planning including regional operational response plans, spring outlook reports, SaskDispatch (IT system), and other sources (e.g., post-fire season reviews). These inputs help the Agency identify areas at higher risk of wildfires and effectively plan for wildfire response.

#### 4.1.1 Regional Operational Response Plans

The Agency has three geographic response centres across the province—north, west, and east regions (see **Section 6.0**), all north of Prince Albert in Saskatchewan’s heavily forested lands. The response centres coordinate the Agency’s operations to help ensure effective response to wildfires. Each centre includes emergency response teams, incident command teams, and various logistic services to direct the deployment of firefighters and equipment across the province once wildfire season starts.

The Agency also mapped the province into 12 protection areas and located 17 protection bases throughout these protection areas that house key response resources such as firefighters. There are 16 protection bases located in the northern part of the province (north of Prince Albert) which is where the majority of wildfires occur. There is also one base located near Cypress Hills Provincial Park.

Each year, the Agency’s three response centres develop regional operational response plans, including plans for each protection area, to help prepare for the upcoming wildfire season. **Figure 4** sets out key information included in each of the plans. We found these plans aligned with good practice.

**Figure 4—Key Information Included in Regional Operational Response Plans**

**General geological information and area fire history:** includes overall size of protection areas, area of forested lands, brief fire history (e.g., typical number of wildfires each year, typical scale of fire severity)

**Values at risk:** identifies communities, key industry operators (e.g., mines, timber/forestry operations), and public utilities at risk due to wildfires

**Infrastructure:** includes information on key infrastructure such as detection towers, weather stations, and aviation landing fields (e.g., municipal airport)

**Resources:** includes contact information for staff at fire bases and contract crews, available equipment (e.g., vehicles, boats), available aviation resources (e.g., helicopter services, aviation fuel), contact information for transportation services (e.g., taxi, bus), contract equipment (e.g., bulldozer) companies, accommodations (e.g., hotels), and other miscellaneous supply resources

**Fire management:** summarizes procedures for responding to wildfire incidents including information such as prioritization of assets, chain of command for responding to incidents, and communication requirements

Source: Adapted from Saskatchewan Public Safety Agency operational response plans.

Plans outline higher risks and challenges such as increased potential for human-caused fires (e.g., due to increasing demand from recreational activities, rural residential developments), certain industry infrastructure at risk due to unburned forest fuels around a site, and location of values at risk that may cause logistical problems due to distance.

Having such plans helps the Agency identify key resources available and the values at risk in each response area which in turn will help guide its actions to protect lives and property.

#### 4.1.2 Community Wildfire Preparedness Plans

Communities are responsible for having community wildfire preparedness plans in place. The Agency has community engagement officers who work with northern communities in areas of higher wildfire risk to help those communities develop wildfire preparedness plans.<sup>4</sup> Preparedness plans cover key areas such as:

- Location overview (e.g., maps that outline types of fuel sources such as boreal spruce, aspen, and pine)
- Factors affecting wildfire behaviour (e.g., fuel types, typical weather patterns)
- Values at risk (e.g., critical infrastructure, structures, campgrounds)
- Structure protection strategies and tactics (e.g., community's direct attack options such as deploying the local fire department)
- Key contacts (e.g., community fire/rescue, Agency personnel such as protection officer and fire base supervisor)

Preparedness plans include risks such as wildfires generating significant embers that may affect communities and parts of communities at higher risk due to adjacent forest fuels backing on to certain community properties. The plans note structure protection strategies and tactics that should be immediately considered for these areas in the event of a wildfire ignition in the vicinity.

The Agency considers these plans to help it identify areas at risk where it may be called upon to respond. Communities are responsible for the first response to a wildfire, but when they become overwhelmed (e.g., local resources and capabilities exhausted), they can request resources and assistance from the Agency when needed.

We found the Agency identified 89 northern communities in areas at higher risk of wildfires and 21 of those communities have not completed a wildfire preparedness plan.

The Agency's 2025–29 Strategic Plan set a target for these communities to develop wildfire preparedness plans by 2030. Not completing these plans sooner increases the risk communities will not be prepared to respond effectively to wildfires should they occur.

<sup>4</sup> A preparedness plan is not a plan to help communities manage and reduce risk of wildfire damage to buildings and infrastructure. Such resources exist (e.g., FireSmart [www.saskpublicsafety.ca/At-Home/firesmart](http://www.saskpublicsafety.ca/At-Home/firesmart)) but the scope of our audit did not look at prevention activities.



Not ensuring communities have completed wildfire preparedness plans limits the Agency's ability to identify areas at risk and where it may be called in to respond when communities become overwhelmed in their own response.

1. We recommend the Saskatchewan Public Safety Agency work with communities identified as having higher wildfire risk to make sure they have community wildfire preparedness plans.

### 4.1.3 Spring Outlook Reports

Each spring, the Agency obtains information from other provincial (e.g., Water Security Agency) and federal (e.g., Environment and Climate Change Canada) government agencies to help prepare its spring outlook report for an upcoming wildfire season, such as:

- Previous winter weather (e.g., precipitation/snow level, overall temperature averages)
- Current weather patterns (e.g., El Niño) and projected precipitation levels
- Expected spring and summer weather conditions
- Spring run-off (e.g., impact of snow run-off that occurs each spring)

It considers these reports to help it determine the likelihood of higher or lower wildfire activity, as well as determine areas of the province at higher wildfire risk. For example, we found the 2025 spring outlook report highlighted higher than normal temperatures and lower precipitation (e.g., high-risk wildfire indicators) particularly in the northern response area leading up to the 2025 wildfire season.

### 4.1.4 Other Resources

The Agency conducted a formal review of its 2024 wildfire season and contracted a third party to review its response to the 2025 wildfire season. In addition, the Agency also holds bi-annual meetings with wildfire management staff and senior management to discuss areas for improvement. See **Section 4.10** for further information on the Agency's formal reviews of wildfire seasons.

In addition, we found staff within the Agency are members of various committees and working groups organized by the Canadian Interagency Forest Fire Centre. For example, the Centre has a Resource Management Committee which oversees the Coordination, Aviation, Training, and Equipment working groups. We found during these meetings each jurisdiction provides updates on results of previous fire seasons.

Using operational plans, spring outlook reports, and reviews of its fire seasons help the Agency identify areas at higher wildfire risk when planning for wildfire response. We found these were good sources to identify risks and available resources, however we were unable to see how the Agency changed its resource plans based on these sources (see **Section 4.2** for the need to sufficiently identify resource needs).

### 4.1.5 SaskDispatch IT System

During the wildfire season (i.e., typically April to September each year), the Agency uses SaskDispatch, an IT system, as its primary tool to track wildfire activity (e.g., current wildfires) and resource location and allocation (e.g., aircraft and firefighters assigned to each wildfire). The Dispatch system is frequently updated by the Agency's dispatch team to clearly convey where current wildfires are burning and where resources have been deployed. The Dispatch system supports the Agency in managing and coordinating response to wildfires as it helps show whether resources are allocated effectively and allows the Agency to know where staff are located from a safety perspective.

The Agency uses Canadian Forest Fire Danger Ratings, which are integrated into its SaskDispatch IT system, to assess current wildfire danger and predict fire behaviour.<sup>5</sup> The ratings consider items such as topography, fuels (e.g., types and density of forest), and forecasted weather to predict key fire characteristics such as ease of ignition, rate of spread, and difficulty to control. We observed this information is included in the SaskDispatch IT system. The Dispatch system allows the Agency to establish priorities for pre-positioning and deployment of fire suppression resources based on evaluation of current/predicted fire activity and firefighting resource status and availability, and communicate these priorities through command channels for implementation.

We found the SaskDispatch IT system continually monitors wildfire risk and current wildfire incidents. Doing so supports the Agency in managing and coordinating responses to wildfires.

## 4.2 Resource Needs Not Sufficiently Identified Prior to a Wildfire Season

The Saskatchewan Public Safety Agency uses a variety of key resources (e.g., firefighters, aircraft, equipment) to respond to wildfires. However, it does not sufficiently identify the optimal resources needed prior to the start of a wildfire season to support efficient and effective wildfire response.

When a wildfire starts, the Agency uses a variety of techniques to suppress it, including direct attack, indirect attack, and aerial support. Direct attack involves applying water or fire retardant directly to the fire and using hand tools to extinguish flames. Indirect attack involves firefighters building firelines ahead of a fire to create a barrier preventing its spread. Deploying firefighters and equipment to a fire as quickly as possible is essential, requiring an understanding of how many, and where, fires might burn each year and planning for enough resources to fight them while trying to minimize escaped fires (e.g., those fires that burn more than 100 hectares in size).

The Agency uses the following key resources (ground-based and aerial) to respond to wildfires.

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<sup>5</sup> The Canadian Forest Fire Danger Rating System is a universal standard in Canada to evaluate current and future wildfire risk using scientific models to assess factors that impact wildfire activity.



## Key Personnel

As noted in **Section 4.1**, each year the Agency prepares regional operational response plans that include some information on the number of personnel (e.g., firefighters) available to combat wildfires. However, the Agency has not assessed and determined the optimal number of personnel (e.g., firefighters, pilots) required to effectively and efficiently combat wildfires. It continues to plan for the same number of key personnel each year even though the number and magnitude of fires have grown (see **Figure 2**). For example, in 2022, 443 wildfires burned 265,000 hectares compared to 510 wildfires that burned almost 3 million hectares in 2025. In the event the Agency requires more personnel than planned in each wildfire season, it uses mutual aid resource agreements with other wildfire agencies to bring in contracted personnel (e.g., more firefighters), which can have higher cost implications (see **Section 4.7**).

We found the Agency has not made any significant changes to planned key wildfire personnel over the last three wildfire seasons and continues to experience vacancies in each of the key positions. See **Figure 5** for a summary of key positions and vacancies. For example, the Agency planned for 38 pilots in 2023, 2024, and 2025. Also, while the Agency planned for 37 aircraft maintenance engineers, it had 31 positions filled in 2025. All positions are seasonal (i.e., called back early to train and be available for the upcoming fire season) except aircraft maintenance engineers who work all year long.

**Figure 5—Key Personnel Available to Respond to Wildfires (2024–26 Wildfire Seasons)**

| Key Personnel                    | 2024      |           | 2025      |           | 2026 <sup>c</sup> |           |
|----------------------------------|-----------|-----------|-----------|-----------|-------------------|-----------|
|                                  | Positions | Vacancies | Positions | Vacancies | Positions         | Vacancies |
| Pilots                           | 38        | 1         | 38        | 2         | 38                | 3         |
| Type 1 Firefighters <sup>A</sup> | 227       | 9         | 226       | 19        | 226               | 23        |
| Type 2 Firefighters <sup>A</sup> | 410       | -         | 410       | -         | 410               | -         |
| Aircraft Maintenance Engineers   | 31        | 2         | 37        | 6         | 36                | 5         |
| Air Attack Officers <sup>B</sup> | 9         | 3         | 10        | 2         | 10                | 2         |

Source: Adapted from information provided by the Saskatchewan Public Safety Agency.

<sup>A</sup> Type 1 firefighters are employed by the Agency whereas Type 2 firefighters are contracted through formal agreements with First Nations organizations and northern communities. Type 1 firefighters are highly trained for handling complex fire situations, while Type 2 have more basic training but are still essential for firefighting operations.

<sup>B</sup> Air attack officers are aerial wildfire suppression specialists who direct (e.g., where and when to waterbomb a fire) firefighting aircraft from a command plane.

<sup>C</sup> Data as of January 2026.

Management indicated the Agency is encountering challenges in hiring these skilled and specialized personnel to fill vacancies. To try to address some of these shortages, the Agency hired six aircraft maintenance engineer apprentices.

We also found for the past three years the Agency attended various career fairs across Saskatchewan and other provinces to attempt to recruit staff for the Agency. It plans to attend more career fairs in 2026–27. However, we found the Agency does not have targeted strategies for its specific positions key to wildfire response (e.g., Type 1 firefighters, pilots). For example, it could consider developing relationships with training institutions for pilots and increasing awareness of firefighter careers at high schools.

Developing a recruitment and retention plan targeting these key positions can help the Agency attract and retain staff to help ensure it has the optimal number of personnel required to effectively and efficiently combat wildfires.

**2. We recommend the Saskatchewan Public Safety Agency develop a targeted recruitment and retention plan for key personnel (i.e., Type 1 firefighters, pilots, aircraft maintenance engineers, air attack officers) responsible for responding to wildfires in Saskatchewan.**

In addition, the Agency needs to determine the optimal number of staff required (by position) to effectively combat wildfires, as well as the optimal mix of internal and contracted resources. We found the Agency has not conducted a gap analysis comparing optimal staffing to staffing available (including consideration of staff overtime). While the Agency tries to fill any resource shortfalls by bringing in external resources from other jurisdictions (see **Section 4.3** for resource sharing agreements), doing so increases the risk of not having resources available when needed, which may negatively impact the Agency's resources (e.g., staff burnout) and its effectiveness in responding to wildfires (e.g., fires growing in size making them harder to fight).

**Equipment (e.g., helicopters, heavy equipment, aircraft)**

The Agency uses short- and long-term contracts to obtain additional wildfire equipment resources (e.g., helicopters, heavy equipment) to help its wildfire response. We found the Agency has not assessed the cost and availability of these contracts to determine an optimal mix of short- and long-term contracts needed (see **Section 4.8** for further details on the Agency's use of contracts).

The Agency also owns a fleet of 17 aircraft and accesses other needed aircraft through its resource sharing agreements. We found it has not assessed the optimal mix of having its own fleet and the cost and utilization of contracted aircraft.

As wildfire magnitude and severity continue to increase, determining the optimal number of wildfire management positions required, as well as the optimal mix of aircraft and contracted equipment to fight wildfires can help the Agency respond effectively while managing costs.

**3. We recommend the Saskatchewan Public Safety Agency determine the optimal number of resources (i.e., personnel, equipment, aircraft) it requires to effectively and efficiently respond to wildfires.**

**Supplies Inventory**

The Agency sufficiently identified required levels of certain key supplies inventory (e.g., hoses, pumps) to effectively respond to wildfires; it had sufficient inventory available during the 2025 wildfire season.



The Agency informally establishes inventory levels required by April 1 (fire season start-up requirements). Management indicated the Agency determined these start-up levels based on analyzing inventory from the last five to six years to determine optimal levels needed heading into a wildfire season. The Agency was unable to provide evidence of this analysis.

For example, the Agency plans to have 800 pumps and 25,000 hoses available April 1 of each year. Our testing found, for each of the last two years, the Agency met its informal start-up requirements for pumps and hoses.

During the unprecedented 2025 wildfire season, we found the Agency did not run out of key inventory such as pumps and hoses. Management indicated when levels started to get low during that wildfire season, the Agency used its external resource sharing agreements (i.e., contracted resources) to secure additional pumps and hoses as backup. We found it secured 100 additional pumps and 3,000 hoses. The Agency did not need these additional pumps and hoses and returned the inventory to its partners (at no cost).

To help ensure the Agency has key inventory available for future wildfire seasons and in the event of staff turnover, we suggest it formalize its start-up requirements along with written rationale for determining quantities needed.

### **Capital Assets (e.g., aircraft, IT systems)**

The Agency has a long-term capital plan for the Agency as a whole (not just related to wildfires) setting out planned capital investments over the next 10 years. It uses a capital committee that meets regularly (i.e., approximately monthly) to review current and upcoming capital projects and identify new risks, with members representing different areas within the Agency (e.g., land operations, air operations, logistics).

Each year, the Agency also sets out an annual capital plan including the current state of assets (e.g., age of IT assets).<sup>6</sup> However, we found the plan lacks other key information such as the condition, service life expectancy, and functionality of its assets. For example, we found three of the four land-based air tanker planes owned by the Agency are approximately 70 years old. The Agency plans to replace these three aircraft by 2027–28. We also found all six CL-215T planes (water-scooping air tankers) are about 40 years old, but the Agency has not established service life expectancy estimations and when they will need to be replaced. Two of these planes have not been available since November 2024 due to repairs.

The Agency also identified IT systems at risk of downtime, such as the SaskDispatch IT system, and is currently evaluating service life expectancy for all its IT systems.

Not having a robust asset management plan increases the risk the Agency may not make informed decisions about resources needed to effectively respond to wildfires. It also makes it difficult for the Agency to monitor the condition and performance of its key assets (i.e., aircraft, IT systems) which increases the risk those assets may not be available when needed (e.g., unplanned downtime, increased maintenance).

<sup>6</sup> Annual and long-term capital plans form part of the Saskatchewan Public Safety Agency's budget request (see **Section 4.4** about its budget process).

4. We recommend the Saskatchewan Public Safety Agency develop a capital asset management plan for its key wildfire response assets (i.e., IT systems, aircraft).

### 4.3 Resource Sharing Partnerships Established with Other Agencies

The Saskatchewan Public Safety Agency collaborates and works with other provincial, federal, and international wildfire management agencies to obtain resources required to respond to wildfires.

The Agency established multiple agreements to share resources (e.g., equipment, aircraft, personnel such as firefighters) from other jurisdictions in responding to wildfires. Key agreements in place at March 2026 include:

- **Canadian Interagency Forest Fire Centre (CIFFC) Mutual Aid Resources Sharing Agreement:** CIFFC is a federal agency that coordinates mutual aid (such as resource sharing) between the provinces and territories.<sup>7</sup> CIFFC also coordinates most international resource sharing with other countries such as the United States, Australia, Mexico, and South Africa.
- **Northwest Wildland Fire Protection Agreement:** includes Saskatchewan, Alberta, British Columbia, Northwest Territories, Yukon, Alaska, California, Hawaii, Idaho, Montana, Nevada, Oregon, and Washington.
- **Great Plains Interstate Fire Compact:** includes Saskatchewan, North Dakota, South Dakota, Wyoming, Colorado, New Mexico, Nebraska, and Kansas.
- **Northern Emergency Management Assistance Compact:** includes Saskatchewan, Manitoba, Ontario, Alberta, Illinois, Indiana, Ohio, Michigan, Minnesota, North Dakota, Montana, Pennsylvania, New York, and Wisconsin.

We reviewed these agreements and found each appropriately set out each parties' responsibilities (e.g., costs related to equipment repair or replacement, notice of recall of equipment or personnel) and rates to use resources (e.g., Type 1 firefighters, aircraft). Rates vary depending on the jurisdiction resources are coming from.

As shown in **Figure 6**, the Agency used three agreements to obtain resources (46 requests filled) during the 2025 wildfire season (2024: seven requests; 2023: one request). We found the Agency utilized resources from British Columbia, Quebec, Prince Edward Island, Australia, Washington State, Arizona, and Mexico in 2025.

<sup>7</sup> The Canadian Interagency Forest Fire Centre is a federally incorporated not-for-profit corporation which is owned and operated by the federal, provincial, and territorial agencies responsible for wildland fire management in Canada. The Federal Government contributes one-third of the Centre's base operating costs and the remaining two-thirds of the base costs plus 100% of collaborative projects are funded by the provinces and territories. [ciffc.ca/about/](https://ciffc.ca/about/) (11 May 2026).

**Figure 6—External Resource Requests Filled for the 2023–25 Wildfire Seasons**

| Agency Providing Resources                          | Resource   | 2023 Resources Received | 2024 Resources Received                         | 2025 Resources Received  |
|---|--|-------------------------|---|--|
| <b>Canadian Interagency Forest Fire Centre</b>      | Personnel, aircraft, and equipment (e.g., hoses) | 2 aircraft              | 112 personnel, 3 aircraft, 1 weather forecaster | 823 personnel, 10 aircraft, 3,000 hoses, 100 pumps, 100 pump kits, and 75 sprinklers |
| <b>Northwest Wildland Fire Protection Agreement</b> | Personnel and aircraft                           | None                    | None  | 52 personnel and 2 aircraft  |
| <b>Great Plains Interstate Fire Compact</b>         | Personnel  | None                    | None  | 41 personnel   |

Source: Adapted from information provided by the Saskatchewan Public Safety Agency.

Management indicated it cost the Agency about \$26.3 million to obtain resources from its resource sharing partners in 2025 (2024: \$1.9 million; 2023: \$521,000). The Agency was able to provide resources (e.g., firefighters) to other jurisdictions in 2023 and 2024 and it received compensation as outlined in mutual aid agreements.

The Agency also has two agreements with First Nations organizations (i.e., Prince Albert Grand Council and Meadow Lake Tribal Council) and 15 agreements with northern Saskatchewan communities (e.g., Cumberland House, Buffalo Narrows) to provide Type 2 firefighters to combat wildfires.<sup>8</sup> We reviewed each type of agreement and found they clearly set out expectations including availability expectations (e.g., number of weeks), training requirements, and compensation. During 2025, the Agency used approximately 400 Type 2 firefighters from various First Nations organizations and northern communities to assist in fighting wildfires in Saskatchewan.

Having effective partnership agreements with other agencies provides the Agency with access to additional resources when its own resources are not sufficient, which reduces the risk of insufficient resources available to respond to wildfires.

## 4.4 Budgets Not Based on Robust Resource Plans

The Saskatchewan Public Safety Agency does not prepare its annual budget requests based on robust resource plans. In addition, it does not include the full planned costs of wildfire response in its budget requests, resulting in a significant amount of its funding approved by the Legislative Assembly (e.g., through supplementary estimates) after already incurring wildfire costs due to the current funding model.

### 4.4.1 Financial Plans (Budgets) For the Agency

The Agency develops two different budgets each year—a capital budget and an operating budget that include costs related to wildfires as well as other areas of responsibility (e.g., disaster assistance for flooding events). It uses these budgets to submit funding requests to the Ministry of Community Safety (see **Section 4.4.2** discussing the funding model).

<sup>8</sup> Type 2 firefighters are primarily used on sustained action fires and may also assist Saskatchewan Public Safety Agency firefighters (i.e., Type 1) on the initial response to new wildfires.

## Capital Budget

As noted in **Section 4.2**, the Agency's capital committee meets throughout the year to determine capital investments the Agency needs to pursue. It also updates its long-term capital plan annually to track long-term cost forecasts. The Agency requests a base capital budget each year to address smaller capital projects such as improvements or additions to existing facilities and infrastructure (e.g., generator for a hangar, upgrades to IT systems). It typically requested and received base capital budgets of \$4.0 million in recent years. For 2026–27, the Agency's requested increase to the base capital budget of \$1.5 million was denied (e.g., increases were for enhancements to firefighting camps such as bunkhouses).

The Agency also requests capital funding for larger projects that fall outside of the base capital budget. Recent examples include purchasing four airplanes to replace its current fleet of 70-year-old Convair 580As for just over \$187 million over the span of four years, which was approved for capital funding beginning in 2025–26. The Agency also requested about \$6.5 million in 2026–27 for the replacement of values lost at the La Ronge tanker base (e.g., sleeping quarters, flight simulator) and the Lower Fishing Lake protection base (e.g., kitchen, bunkhouse) during the 2025 wildfires.

## Operating Budget

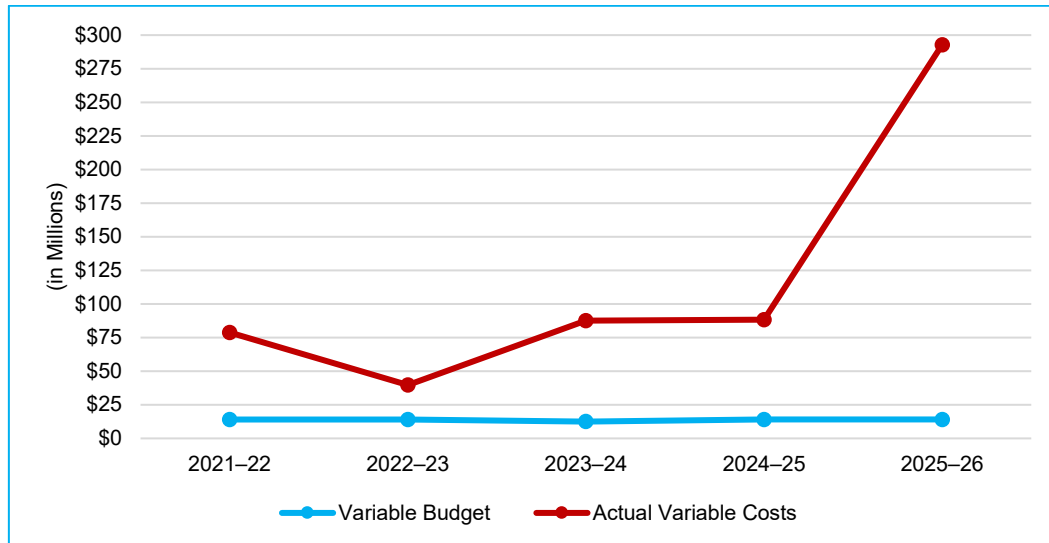
The Agency's operating budget covers day-to-day operations (e.g., salaries, maintenance) and includes both a fixed and a variable component. The fixed component contains fixed costs like salaries for permanent staff and equipment maintenance, while the variable component includes fluctuating costs that depend on the number and types of wildfires (e.g., number of retardant dumps, contracted resources, short-term helicopter contracts, overtime paid to firefighters).

Over the last five years, the overall operating budget for the Agency did not change significantly (i.e., \$76.8 million in 2022–23 compared to \$76.3 million for 2026–27) even though certain wildfire related costs (e.g., airplane parts) increased substantially.

The variable component of the Agency's operating budget covers costs specific to address varying wildfire response. Over the last five years, the variable component amount of the Agency's approved budget ranged from \$12.5 million to \$14.1 million (set at \$14.1 million for the 2026 wildfire season). As shown in **Figure 7**, actual variable costs relating to wildfires exceeded budgets in each of the last five years (e.g., actual variable costs exceeded budget by more than \$70 million a year over the last three years) yet the Agency has made no significant changes to its variable budget request to account for consistently high variable wildfire costs each year.



**Figure 7—Wildfire Variable Budget Compared to Actual Costs for 2021–25 Wildfire Seasons**



Source: Adapted from the Saskatchewan Public Safety Agency’s Annual Audited Financial Statements for 2021–22 to 2024–25 and draft financial statements for 2025–26.

While the Agency ultimately received required funding for its wildfire operations (see **Figure 8** for total Agency operating funding approved), its operating budgets do not reasonably reflect the expected costs of wildfire response each year. The Agency included some information on average actual variable costs from the past three years in its 2026–27 budget submission to the Ministry of Community Safety, but it placed this information in an appendix and did not include it within the amount formally requested. For example, it noted the three-year average (2022–23 to 2024–25) of actual variable costs was approximately \$71.5 million which is \$57.5 million more than what the Agency included in its variable budget.

Agency management indicated they generally roll forward the prior year’s budget as a starting point for the next year and adjust as needed, including consideration of any Provincial Government budget direction (e.g., FTE staff reductions), rather than developing the budget based on robust resource plans.

Establishing budgets based on robust resource plans can help the Agency provide better information on the full costs expected in responding to wildfires and support more reasonable funding requests. It is also important because it helps ensure the Agency allocates necessary resources to manage and mitigate the risks associated with wildfires.

**5. We recommend the Saskatchewan Public Safety prepare its annual budget based on robust resource plans including all expected wildfire response costs for each upcoming wildfire season.**

#### 4.4.2 Funding Model for the Agency

The Saskatchewan Public Safety Agency does not request funding for all costs reasonably expected in responding to wildfires. The current funding model results in a significant amount of its funding being approved by the Legislative Assembly after the Agency has already incurred wildfire costs.

The Agency submits its budget request (including both wildfire costs and other costs under its emergency management responsibility such as disaster assistance for flooding events) annually to the Ministry of Community Safety. The Ministry funds the Agency and must include the Agency's budget request in its own budget request. The Ministry of Finance is the lead ministry responsible for Provincial Government budget development and integrity.<sup>9</sup>

The Provincial Government (Treasury Board) approves the Ministry of Community Safety's budget (appropriation) annually and incorporates the approved amount in the Provincial Budget Estimates (tabled in the Legislative Assembly in March each year for the next fiscal year starting April 1). Funding in the Estimates is typically approved by the Legislative Assembly prior to spending significant funds (i.e., by May). The full Legislative Assembly (Government and opposition parties) debate the Estimates (and Supplementary Estimates), and the Government requests approval of any additional funding exceeding the Estimates later in the fiscal year via special warrants or supplementary estimates ("after the fact" approval).<sup>10</sup>

See **Figure 8** for a detailed breakdown over the last five years of the Agency's annual operating budget and how the Agency was ultimately funded. As noted in **Section 4.4.1**, the Agency's budget does not include all expected costs and as such, the Legislative Assembly only approves a portion of the funding prior to each wildfire season (e.g., for the 2025–26 fiscal year, the Legislative Assembly approved 20% of the Agency's total operating expenditures prior to the 2025 wildfire season—in part because all expected costs are not fully represented in the Estimates and in part because the 2025 wildfire season was unprecedented in terms of number of hectares burned).<sup>11</sup>

**Figure 8—Saskatchewan Public Safety Agency Operating Budgets and Funding from 2022–2023 to 2026–2027**

|   | 2022–23        | 2023–24        | 2024–25             | 2025–26        | 2026–27 <sup>A</sup> |
|---|----------------|----------------|---------------------|----------------|----------------------|
|   | (in Millions)  |                |                     |                |                      |
| Amount Approved in Provincial Budget (Estimates)                                    | \$79.7         | \$84.2         | \$74.4              | \$78.2         | \$76.3               |
| Supplementary Estimates <sup>C</sup>  | \$31.6         | \$47.0         | \$53.7 <sup>B</sup> | \$313.2        | N/A                  |
| <b>Total Approved Operating Spending (Appropriation)</b>                            | <b>\$111.3</b> | <b>\$131.2</b> | <b>\$128.1</b>      | <b>\$391.4</b> | <b>N/A</b>           |
| Percentage of Total Appropriation Approved at Time of Provincial Budget (Estimates) | 72%            | 64%            | 58%                 | 20%            | N/A                  |

Source: Provincial Auditor adapted from Provincial Budget Estimates and Supplementary Estimates.

<sup>A</sup> At March 31, 2026, the Provincial Budget (Estimates) have not yet been approved by the Legislative Assembly.

<sup>B</sup> Supplementary Estimates for 2024–25 also included \$39.5 million for capital spending.

<sup>C</sup> Supplementary Estimates include additional funding when needed for disaster assistance.

Including the Agency's budget request within the Ministry of Community Safety's budget may limit prioritization of the Agency's initiatives, as trade-offs can occur against other Ministry priorities. We note, in contrast, certain other Treasury Board agencies (e.g., Innovation Saskatchewan, Water Security Agency) have separate votes in the

<sup>9</sup> Government of Saskatchewan, *26–27 Estimates*, p. 55.

<sup>10</sup> Special warrants receive Cabinet approval and can only be used when the Legislative Assembly is not in session. These special warrants are a part of supplementary estimates tabled in the Legislative Assembly—typically in November and March each year.

<sup>11</sup> The Government approved \$97.9 million via special warrants dated August 21, 2025, and February 13, 2026 (Orders in Council 348/2025 and 37/2026). It tabled supplementary estimates totalling \$313.2 million for the Saskatchewan Public Safety Agency in the Legislative Assembly (including the special warrants amounts) on November 27, 2025, and March 18, 2026. [www.legassembly.sk.ca/media/5j2f4fxx/sessional-paper-chart-2-30.pdf](http://www.legassembly.sk.ca/media/5j2f4fxx/sessional-paper-chart-2-30.pdf) (8 May 2026).



Provincial Estimates, which helps ensure funds are allocated for specific purposes, prevents co-mingling of funds for different purposes, and can strengthen spending control. This separation may also help ensure funds are used appropriately and efficiently, supporting transparent decision-making and accountability.

Not having a reasonably complete budget in the Provincial Estimates results in a lack of transparency regarding expected costs for responding to wildfires. It also limits debate on spending prior to those expenditures being incurred.

In addition, this funding approach can lead to the Agency making less cost-effective wildfire response decisions. For example, without sufficient pre-season funding to hire additional resources, the Agency may not use an optimal mix of its own staff and contracted resources (firefighters, short-term helicopter contracts) in its wildfire response. Contracted resources (e.g., additional Type 1 firefighters) typically cost more and can take longer to receive than resources the Agency budgeted and secured before each wildfire season.

**6. We recommend the Saskatchewan Public Safety Agency work with the Ministry of Finance to revisit the funding model for wildfire operations.**

## 4.5 Firefighter Training Not Consistently Tracked and Monitored

The Saskatchewan Public Safety Agency established reasonable qualifications and training programs for its firefighters, but it does not consistently track and monitor the training it provides to Type 1 and Type 2 firefighters. In some cases, we found firefighters did not complete all training required.

When responding to wildfires, the Agency mainly uses two types of firefighting crews:

- **Type 1:** firefighters employed by the Agency located in each response area. They provide initial and sustained attack on active fires typically working in crews of four.
- **Type 2:** contracted through formal agreements with First Nations organizations and northern communities. They provide firefighting and response services, as needed, and work primarily on fires within or near their home communities on sustained attack activities. They may also assist Type 1 crews on the initial response to new wildfires. Type 2 firefighters typically work in crews of five.

During 2025, the Agency employed approximately 205 Type 1 and contracted 410 Type 2 firefighters.<sup>12</sup>

The Agency is responsible for training both Type 1 and Type 2 firefighters. We found its qualifications and training required for firefighters aligned with good practice. For example, all firefighters must pass a fitness test prior to hiring. New firefighters must also have specific new-hire training (e.g., courses on fire behaviour, fire suppression, fire line safety, power pumps, handheld communications, helicopter use), incident command system training, and aviation safety training.

<sup>12</sup> The Saskatchewan Public Safety Agency can also use Type 3 firefighters who are hired on an emergency basis. They are used to support Type 1 and Type 2 crews working on sustained action wildfires and are normally used on a fire line that is under control, in the mop-up stage, or low in complexity and expected fire behaviour.

If a firefighter returns for the next fire season, the Agency requires each firefighter to pass a fitness test as well as complete additional annual recurrent training covering areas such as general safety orientation, hover enplane and deplane (i.e., the safe movement of personnel and equipment from a hovering helicopter to the ground), radio communications equipment, and chainsaw safety.

We found while the Agency does not centrally track or monitor completion of required training, it also does not sufficiently track its firefighters—the Agency could not provide a complete list of Type 1 or Type 2 firefighters who fought fires in 2025. We also found the Agency tracks training (e.g., new hire training, incident command system training) in an IT system while the protection area staff manually track annual recurrent training, including fitness training.

We tested 10 Type 1 and 10 Type 2 firefighters who responded to fires in 2025 and found:

- 19 firefighters were appropriately trained upon hire. One Type 2 firefighter was no longer a firefighter and did not complete training.
- Four Type 1 and three Type 2 firefighters did not take the required hover enplane and deplane recurrent training.

Based on our testing, we found the Agency provided training to firefighters between April 7, 2025, and May 8, 2025. The first wildfire started March 31, 2025. Without tracking completed training, the Agency is unable to determine whether it had enough trained firefighters to respond to fires at the beginning of the wildfire season.

Not centrally tracking and monitoring Type 1 and Type 2 firefighter training increases the risk the Agency deploys firefighters to fight fires without sufficient training, putting those firefighters and others at risk of serious harm.

**7. We recommend the Saskatchewan Public Safety Agency centrally track and monitor training completion for Type 1 and Type 2 firefighters it uses to respond to wildfires.**

## 4.6 Qualified Personnel Operate and Maintain Aircraft Fleet

The Saskatchewan Public Safety Agency uses qualified aircraft personnel to operate and maintain its aircraft fleet.

In 2025, the Agency had 35 pilots and eight air attack officers operating, and 31 aircraft maintenance engineers maintaining, its aircraft fleet. It requires the following qualifications and training for its aircraft personnel:

- **Pilots:** Must be licenced by Transport Canada as well as trained on the specific aircraft (e.g., airtanker) they fly. Other training requirements include areas such as incident command system, fatigue risk management, bombing procedures (e.g., water, fire retardant), safety orientation, and safety management system.



- **Air attack officers:** Must have Level III air attack officer training, advanced fire behaviour training, and complete the wildfire management and aviation course. The Agency also requires the officers to have recurrent training each year such as bombing procedures (e.g., water, fire retardant), aircraft marshalling, safety management system, and aircraft fueling.<sup>13</sup>
- **Aircraft maintenance engineers:** Must have an aircraft maintenance engineer licence. Training requirements include areas such as the federal *Canadian Aviation Regulations* for maintenance, training on both the maintenance control and maintenance policy manuals, safety orientation, and safety management system.

We found the aircraft personnel training and qualification requirements aligned with good practice.

Our testing of three pilots, four aircraft maintenance engineers, and two air attack officers found each were qualified and received required mandatory and ongoing training associated with each role.

Hiring qualified personnel to operate and maintain its aircraft fleet allows the Agency to use appropriately skilled and competent staff to fight wildfires. Qualified staff reduce the risk of injuries or death occurring while combating wildfires and aid in better protecting Saskatchewan residents from wildfires.

## 4.7 Resource Utilization Analysis Needed

The Saskatchewan Public Safety Agency tracks resource utilization during wildfires but conducts limited analysis.

The Agency maintains an IT system to track information related to resource utilization. We observed the system and found it tracks various types of resources (e.g., aircraft, firefighters, bulldozers) in real-time including specific locations and availability.

We found the Agency performs limited analysis to help evaluate how effectively the Agency uses its current resources (e.g., resource downtime, wildfire containment rates) and how to optimize requests for additional resources (e.g., conditions/thresholds to trigger external resource requests).

Over the past three years, the Agency contracted resources from external jurisdictions to meet demand (see **Figure 6**). In 2025, the Agency made 46 requests for over 900 personnel. It also received 12 aircraft and air crews to help combat wildfires during 2025. We found the Agency does not track requests not fulfilled by resource sharing partners.

In addition, we found the Agency did not assess whether it received those external resources in a timely manner. Our analysis of 2025 external requests found:

- It took on average 15 days for external personnel (e.g., firefighters) to arrive and deploy to fires (ranged between 2–66 days).

<sup>13</sup> Air attack officers are aerial wildfire suppression specialists who direct (e.g., where and when to waterbomb a fire) firefighting aircraft from a guide plane (i.e., Bird Dog).

- The Agency did not always receive external resources (e.g., firefighters) by the requested date—76% of the time the resources did not arrive by the time requested. It took an average of three days (ranged between 2 days early and 10 days late) from the requested for date to mobilize the resources.
- The Agency received two aircraft 6 days after the requested for date.

Also, the Agency did not conduct cost benefit analysis around the increased costs associated with external resources received through agreements with resource sharing partners. We examined the costs related to two external requests (firefighters from Mexico and Australia) during the 2025 wildfire season. We found those two requests cost about twice and over five times more, respectively, than using the Agency's own firefighters.

Without analyzing resource utilization for aircraft, personnel, and equipment, the Agency is limited in its ability to identify areas for improvement and effectively update its resource plans.

8. We recommend the Saskatchewan Public Safety Agency analyze the effectiveness of its wildfire resource utilization (e.g., aircraft, personnel, equipment) to make informed resource planning decisions.

## 4.8 Equipment Contracts for Additional Resources Established but Cost and Availability Not Assessed

The Saskatchewan Public Safety Agency established short- and long-term contracts with vendors to obtain additional equipment (e.g., heavy equipment, helicopters, fixed-wing aircraft) when needed during wildfire seasons. It does not analyze costs or whether these contracted resources were available timely.

### Heavy Equipment

In January/February of each year, the Agency communicates with interested vendors capable of supplying heavy equipment (e.g., excavators, bulldozers, tractors) and operators for each upcoming fire season. The Agency sets out the hourly rates it will pay for each type of equipment. The Agency's has short-term call-as-needed contract agreements (i.e., pay only for the contract when equipment used) with eligible vendors.

In 2025, the Agency had 159 call-as-needed contracts for over 1,000 pieces of heavy equipment across its 12 protection areas. The Agency uses heavy equipment to build firelines or firebreaks (areas cleared of vegetation and debris) to stop or slow the spread of wildfires.

With these arrangements, the Agency cannot be assured the equipment will be available when requested because vendors may already be using it elsewhere. Management indicated staff may call multiple vendors until one has the required equipment available. We found the Agency does not track or analyze when resources are either requested or received. It also has not assessed if long-term contracts for heavy equipment are feasible. During the 2025 fall review meeting where Agency staff and management met to discuss the 2025 fire season, we found staff noted delays in receiving heavy equipment impacted fire suppression.



### Helicopters

The Agency relies on a mix of both short- and long-term contracts for helicopters during wildfire seasons. Helicopters can drop water from buckets to help suppress a fire’s spread, or they can be used to transport firefighters and equipment to specific locations.

Typical long-term helicopter contracts are for 100 days (over four months between May and August) and give the Agency full use of a helicopter during that time. In 2025, the Agency had eight long-term helicopter contracts.

Short-term contracts are much shorter (e.g., 1- or 2-day contracts) and are agreed to using the call-as-needed format. In 2025, the Agency had 82 short-term contracts. Each contract sets out the fixed hourly rate and daily minimum cost (excluding fuel and oil), as well as any speciality service/equipment costs (e.g., buckets).

As shown in **Figure 9**, the Agency used more flight hours from short-term helicopter contracts during wildfire seasons in 2024 and 2025. It fully utilized its long-term contracts in these years, which made it rely more on short-term contracts. In 2025, the Agency used its short-term contracts for 85% of total helicopter hours.

**Figure 9—Usage of Helicopter Contracts in 2024 and 2025 Wildfire Seasons**

| Contract Type and Hours Used    | 2024      |             | 2025      |              |
|---------------------------------|-----------|-------------|-----------|--------------|
|                                 | Contracts | Hours Used  | Contracts | Hours Used   |
| Long-Term Helicopter Contracts  | 7         | 2,337 (21%) | 8         | 3,585 (15%)  |
| Short-Term Helicopter Contracts | 21        | 8,938 (79%) | 36        | 20,386 (85%) |
| <b>Total Hours</b>              |           | 11,275      |           | 23,971       |

Source: Adapted from information provided by the Saskatchewan Public Safety Agency.

We found the Agency tracks the number of hours used per contract and the costs associated for its long-term contracts. It does not analyze the specific costs associated with its short-term helicopter contracts.

In 2025, the hourly rates for the eight long-term helicopter contracts averaged about \$2,500, costing the Agency approximately \$9 million in total. Our analysis of the short-term contracts found hourly rates for the same types of helicopters averaged about \$3,400. As a result, the Agency is paying about 35% more for short-term contracts indicating it could have potentially saved approximately \$500,000 by using an additional long-term contract in 2025. We found the Agency has not assessed the cost difference when using more short-term contracts compared to long-term or determined the optimal number of long-term contracts and location of helicopters required to meet its needs.

We also found the Agency does not track or analyze when resources are requested and received. During the 2024 fall review meeting, we found staff identified a need for more long-term contracts because reliance on numerous short-term (e.g., 1-day) contracts often resulted in equipment being unavailable when needed.

### Fixed-Wing Aircraft

The Agency uses both short- and long-term contracts for fixed-wing aircraft mainly to detect wildfires and transport firefighters and equipment to specific locations.

We found the Agency tracks the number of hours used per fixed-wing aircraft contract and the costs associated for its long-term contracts. In 2025, the Agency used all five of its long-term contracts at a total cost of approximately \$1.2 million. The use of these aircraft ranged from 1.4 to 2.3 average hours per day.

The Agency does not track or analyze the costs associated with its short-term contracts. In 2025, it used 5 of its 11 short-term contracts for a total of 547.9 hours.

Like heavy equipment and helicopter contracts, the Agency does not track or analyze when fixed-wing aircraft resources are requested and received.

Due to the importance of this equipment (i.e., heavy equipment, helicopters, and fixed-wing aircraft) in fighting wildfires, formally analyzing this information would allow the Agency to improve decisions in selecting vendors to ensure it has necessary equipment available when needed.

Analyzing costs and timeliness of services would also allow the Agency to determine if it is more efficient to have more long-term contracts for key pieces of equipment like helicopters. Not having sufficient resources at the right time increases the risk of fires escaping containment resulting in more severe fires and increased wildfire response costs.

**9. We recommend the Saskatchewan Public Safety formally analyze the use of short- and long-term contracts (e.g., when equipment requested and received, costs) for equipment used in combatting wildfires.**

## 4.9 Aviation Assets Not Consistently Available Due to Maintenance

The Saskatchewan Public Safety Agency does not always have its full fleet of aircraft available to combat wildfires due to delays in maintenance.

The Agency has a fleet of 10 airtankers and seven guide aircraft (Bird Dog)—see **Figure 10** for the number and description of each type of aircraft in the Agency's aircraft fleet. It has five air tanker bases located in La Ronge, Buffalo Narrows, Meadow Lake, Prince Albert, and Hudson Bay where its aircraft can land, refuel, and load retardant. Although La Ronge is the fleet's home base, aircraft and crews are positioned at the other bases as needed throughout a fire season.

**Figure 10—Number and Description of Saskatchewan Public Safety Agency's Aircraft Fleet at March 31, 2026**

| Aircraft     | Number in Fleet | Year Built   | Description   |
|--------------|-----------------|--------------|---|
| Convair 580A | 3               | 1954 to 1958 | Land-based air tanker with the capacity to hold up to 1,750 imperial gallons (8,000 litres) of retardant or approved gel  |
| Q400AT       | 1               | 2009         | Land-based air tanker with the capacity to hold up to 2,640 imperial gallons (12,000 litres) of retardant or approved gel |



| Aircraft | Number in Fleet | Year Built   | Description  |
|----------|-----------------|--------------|--|
| CL-215T  | 6               | 1987         | Turbine powered water-scooping air tanker with the capacity to hold up to 1,200 imperial gallons (5,400 litres) of water and the ability to reload numerous times within a four-hour mission |
| Bird Dog | 7               | 1976 to 1983 | Guide the tankers and manage air traffic over and near wildfire  |

Source: [www.saskpublicsafety.ca/emergencies-and-response/spsa-response-capacity](http://www.saskpublicsafety.ca/emergencies-and-response/spsa-response-capacity) (4 May 2026).

The Agency monitors and tracks maintenance of aircraft as it is highly regulated (i.e., based on pre-established guidelines from the manufacturer and Transport Canada). For example, the Agency is required to complete aircraft maintenance after a certain number of drops, flight hours, or landings. It is also required to submit proposed maintenance schedules to Transport Canada for approval for each airplane it operates.

We tested the maintenance logs for four aircraft and found the Agency carried out maintenance as expected. We also found aircraft maintenance engineers appropriately approved the maintenance performed.

In November 2024, during scheduled maintenance, the Agency identified significant deficiencies (e.g., cracks) on two water-scooping air tankers (CL-215Ts) resulting in these aircraft being grounded for the 2025 fire season. These two aircraft remain unavailable for part of the 2026 fire season as they are still under repair; however, the Agency expects both to be available by July 2026.

In addition, the Agency will not have a third aircraft (Convair 580A) available at the start of the 2026 fire season due to delays in maintenance. Management indicated the delays are mainly due to lack of experienced staff (i.e., licenced aircraft maintenance engineers). In 2026, the Agency had five (2025: six) unfilled aircraft maintenance engineer positions. See **Recommendation 2** regarding the need for a targeted recruitment and retention plan.

When aircraft are unavailable, we found the Agency uses its agreements with external resource sharing partners to obtain aircraft to continue to fight wildfires. For example, in 2025, the Agency received 12 aircraft (primarily air tankers) and air crews through its agreements with its partners. Management indicated the Agency plans to use its resource sharing agreements to obtain additional aircraft in 2026 as needed.

In 2024–25, the Agency committed to purchasing four new replacement planes for its land-based air tanker fleet at a cost of approximately \$187 million.<sup>14</sup> It received one airtanker during the summer of 2025, and it expected another to arrive in August 2026.

The Agency established an informal key performance indicator to have its aircraft available for use throughout the wildfire season 97% of the time. We found the Agency has not formally documented or analyzed this indicator. As noted, the Agency had two aircraft unavailable in 2025 and three aircraft unavailable in 2026.

Having aircraft available can assist in containing wildfires. Analyzing the extent of ongoing aircraft maintenance can inform changes needed to an asset management plan (e.g., reduced life expectancy). The Agency needs to develop an asset management plan related to wildfire response assets including its owned aircraft (see **Recommendation 4** about developing an asset management plan).

<sup>14</sup> Order in Council 44/2025.

## 4.10 Recommendations from Formal Post-Season Reviews Not Tracked and Monitored

The Saskatchewan Public Safety Agency holds bi-annual meetings with staff and management to review past fire seasons to identify issues and areas for improvement. It also conducts periodic formal wildfire season reviews but does not formally track and monitor implementation of recommendations from those reviews.

In the fall of each year, the Agency holds meetings between staff and management from its different wildfire management operational areas (e.g., air operations, logistics, land operations) to conduct a review of the past fire season and identify improvements. Each spring, prior to the start of the fire season, it once again holds meetings to discuss the same matters and what the Agency changed from the prior year.

We reviewed the minutes of the 2024 and 2025 meetings and found individuals discussed strengths and successes, weakness and challenges encountered, and potential areas for improvement. For example, in relation to wildfire preparedness, individuals identified issues such as delays/lack of available heavy equipment, shortage of pilots and aircraft mechanics, and poor helicopter utilization.

In late 2025, the Agency created the First Nations Wildfire Strategy Working Group to discuss wildfire strategy, recommended changes, and proposed operational improvements from the perspective of First Nations wildfire partners. The Working Group meets as needed and consists of the Agency, Prince Albert Grand Council, Meadow Lake Tribal Council, and Peter Ballantyne Cree Nation, along with Indigenous Services Canada as an observer. The Group met three times between January and March 2026. We found it discussed resource allocations (e.g., reducing reliance on external resources), firefighter retention, and prioritizing Indigenous values at risk.

Beginning in December 2024, the Agency conducted a formal review of the 2024 wildfire season. The review evaluated the Agency's wildfire program including prevention, mitigation, preparedness, and response activities. We found the review aligned with good practice (e.g., including what went well, improvements, recommendations). The Agency made 25 recommendations and identified 18 opportunities for improvement. For example, the 2024 review recommended the Agency:

- Work with the Government to explore the possibility of increasing the budget allocation to match rising actual costs and allowing the Agency to maintain reserves to manage the more frequent cost spikes
- Explore the use of drones where they are safe, cost effective, and suitable for the emergency response situations given high aviation costs and ongoing challenges with aircraft availability
- Ensure all staff positions at protection bases are fully staffed prior to the start of each wildfire season



We found the Agency completed the review within four months (by April 2025), but it did not finalize the report until December 2025 which did not allow it to incorporate changes for the 2025 wildfire season. At the time of our audit in March 2026, the Agency was not tracking and monitoring the status of the recommendations or opportunities for improvement.

In November 2025, the Agency contracted a third party to conduct a formal review of the 2025 wildfire season. At April 30, 2026, the results of that review have not been released.

Management indicated it plans to track and monitor all recommendations from the formal reviews once the 2025 review is complete. Once it does so, it should report this information to the Agency's Board of Directors.

Not tracking and monitoring recommendations made from formal reviews or sufficiently adjusting resource plans each year based on experience and results increase the risk the Agency will not have adequate resources to effectively combat fires each year. Further, not providing key information to the Agency's Board of Directors, such as the results and implementation status of recommendations from wildfire reviews, limits the Board's ability to make informed decisions.

**10. We recommend the Saskatchewan Public Safety Agency monitor implementation of recommendations from formal wildfire season reviews, and report to its Board on implementation status.**

## 4.11 Reporting to Senior Management Occurring but Lacking Analysis

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The Saskatchewan Public Safety Agency communicates with senior management and partners (e.g., First Nations); however, it does not sufficiently analyze wildfire statistics and response success to help inform resource planning decisions.

In addition to the fire season review meetings and formal reviews noted in **Section 4.10**, the Agency also completes detailed wildfire statistics reports each year reporting to senior management on statistics such as:

- Number of wildfires
- Wildfire causes (e.g., human, lightning)
- Total area burned
- Hours flown by aircraft
- Imported (i.e., contracted) resources
- Total fire expenditures

We also found the reports provide statistical information over the last 10 years to identify trends. However, the reports lack analysis including analysis of the number and costs associated with large fires that escaped containment (i.e., wildfires greater than 100 hectares) and the number of fires initially attacked successfully.

Escaped fires burn more area and cost more money. The Agency's objective is to maximize the number of fires successfully attacked and contained and minimize the number of escaped fires.

As shown in **Figure 11**, when the Agency can lessen the number of escaped fires, it reduces the costs for suppression and the overall total wildfire costs end up less. For example, in 2022, 17% of fires escaped containment (i.e., ended up growing greater than 100 hectares in size) and cost \$15.2 million to suppress. By comparison, in 2025, 21% of fires escaped containment and cost \$208.8 million.

**Figure 11—Escaped Wildfires (Greater than 100 Hectares) Compared to Response Costs**

|  | 2021       | 2022       | 2023       | 2024       | 2025       |
|--|------------|------------|------------|------------|------------|
| Total Number of Wildfires                                      | 635        | 443        | 471        | 595        | 510        |
| Number of Escaped Wildfires                                    | 197        | 76         | 92         | 101        | 107        |
| <b>Percentage of Escaped Wildfires</b>                         | <b>31%</b> | <b>17%</b> | <b>20%</b> | <b>17%</b> | <b>21%</b> |
| Total Wildfire Costs (in millions)                             | \$110.0    | \$51.0     | \$98.6     | \$95.2     | \$351.6    |
| Wildfire Costs for Escape Wildfires (in millions)              | \$55.7     | \$15.2     | \$54.4     | \$56.3     | \$208.8    |
| <b>Percentage of Escaped Wildfire Costs out of Total Costs</b> | <b>51%</b> | <b>30%</b> | <b>55%</b> | <b>59%</b> | <b>59%</b> |

Source: Adapted from the Saskatchewan Public Safety Agency wildfire statistic reports.

Fire management agencies often use the proportion of fires classified as having initial attack success as a common indicator of suppression effectiveness.<sup>15</sup> Agency management indicated the Agency's goal is to keep fires below 10 hectares, as fires of this size have lower costs to combat and lower risk of impact. We found the Agency does not track or monitor this goal. Our analysis as outlined in **Figure 12** indicated that in 2022 the Agency had an initial attack success rate of 77% compared to 70% in 2025.

**Figure 12—Wildfires Less than 10 Hectares in Size**

|  | 2021       | 2022       | 2023       | 2024       | 2025       |
|--|------------|------------|------------|------------|------------|
| Total Number of Wildfires                              | 635        | 443        | 471        | 595        | 510        |
| Number of Wildfires Less Than 10 Hectares              | 372        | 342        | 343        | 452        | 355        |
| <b>Percentage of Fires with Initial Attack Success</b> | <b>59%</b> | <b>77%</b> | <b>73%</b> | <b>76%</b> | <b>70%</b> |

Source: Adapted from the Saskatchewan Public Safety Agency wildfire statistic reports.

Successful initial attack depends on deploying the right number and right kind of firefighting resources quickly. Measuring the success of initial attacks after the wildfire season can help determine whether changes to resources are needed to support more effective fire suppression in the future.

**11. We recommend the Saskatchewan Public Safety Agency set and monitor an initial-attack success measure for wildfire response.**

<sup>15</sup> [connectsci.au/wf/article/33/12/WF24104/84691/A-comparative-analysis-of-wildfire-initial-attack](https://connectsci.au/wf/article/33/12/WF24104/84691/A-comparative-analysis-of-wildfire-initial-attack) (10 May 2026).



In addition, we found senior management also provides verbal updates to the Agency's Board of Directors on wildfires. We reviewed the Board's minutes between March 2025 and January 2026 and found senior management provided certain wildfire information. For example, management reported:

- At May 1, 2025, firefighting crews, equipment, and air assets were ready for the season.
- At January 29, 2026, the 2026 response season operational preparedness was on track (e.g., pilot training). Management noted one air tanker needed significant repairs and would be delayed for the 2026 season. The Agency planned to leverage resource sharing agreements to fill the need as required.

As noted in **Section 4.10**, we found the Agency does not track and monitor all recommendations from the formal wildfire season reviews. It should report this information to the Agency's Board of Directors.

## 5.0 SELECTED REFERENCES

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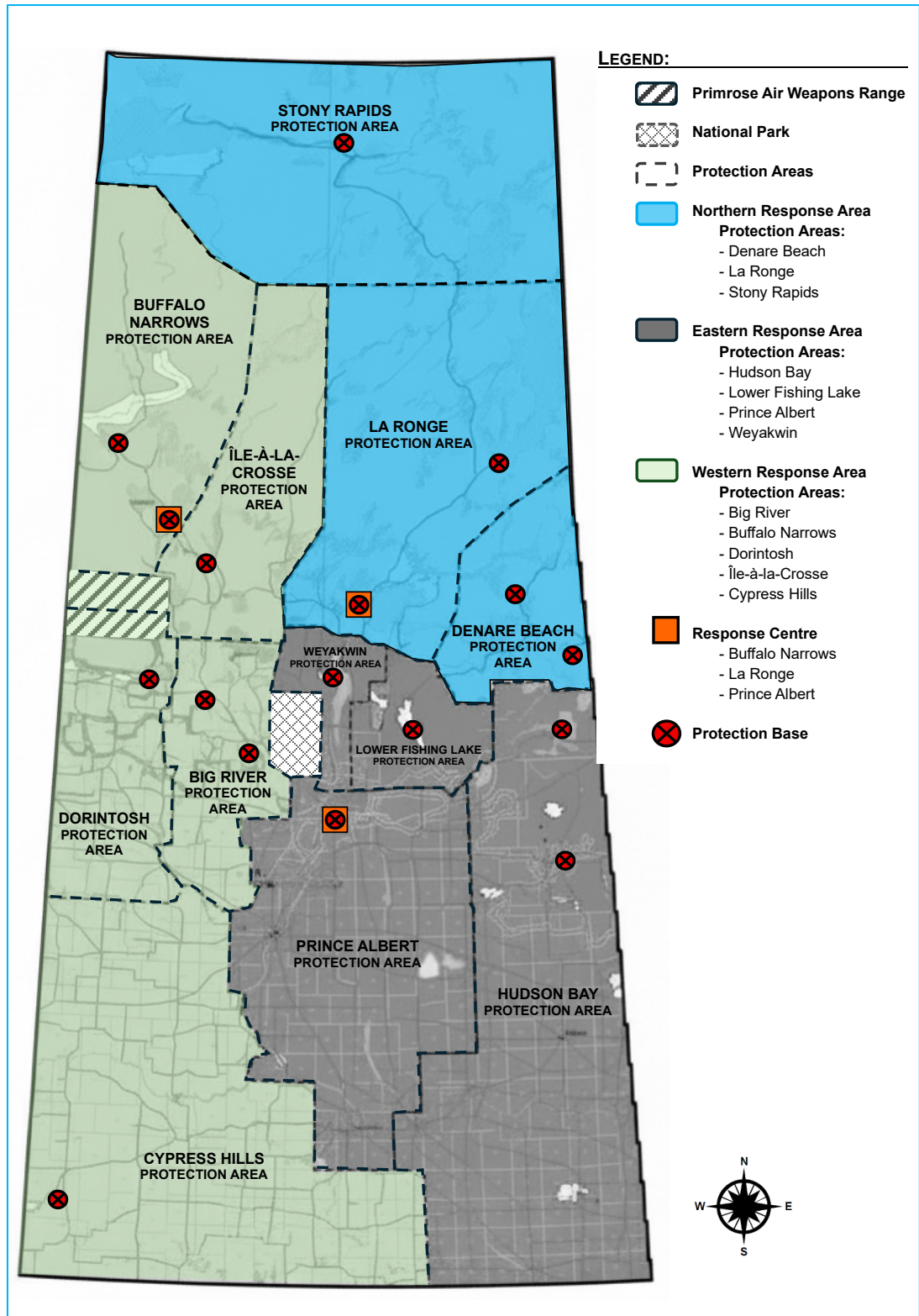
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## 6.0 RESPONSE CENTRES AND PROTECTION AREAS



Source: Adapted from [publications.saskatchewan.ca/#/products/79231](https://publications.saskatchewan.ca/#/products/79231) (1 May 2026).



## Chapter 6

# SaskTel—Making High-Speed Internet Available Throughout Saskatchewan

### 1.0 MAIN POINTS

High-speed internet is a necessity in a modern economy—supporting peoples’ ability to communicate, work, learn, and access government services. In 2019, the Federal Government set a target for 100% of Canadians—including those living in First Nations, rural, and remote communities—to have access to high-speed internet by 2030. In Saskatchewan, internet service providers, including SaskTel, have been expanding available technologies to increase access to high-speed internet in support of this target.

SaskTel prioritized fibre as its primary high-speed internet technology, with its fibre network expected to cost \$1.4 billion once complete. At December 2025, SaskTel had spent over \$1 billion on building its fibre network.

At March 2025, SaskTel reported 77% of Saskatchewan households had access to its fibre network, with targets of 82% by March 2026, and about 90% by the federal 2030 deadline. It expects the remaining 10% of households will be served by other internet service providers (e.g., satellite providers).

We audited SaskTel’s processes for making high-speed internet available throughout Saskatchewan and found it had effective processes, except SaskTel needs to:

- **Report on the reliability of its high-speed internet by determining and using performance targets.**

We found SaskTel uses IT tools to detect and resolve capacity issues, outages, or service disruptions. SaskTel reported eight major service outages in 2025, compared to one in 2024. Setting clear reliability targets for high-speed internet would help SaskTel monitor how quickly outages are resolved and better report results to senior management and the public.

- **Assess its initiatives used for making high-speed internet affordable to low-income households.**

While we found SaskTel takes part in a Federal Government program that offers discounted high-speed internet for lower-income customers, it did not sufficiently evaluate whether affordability strategies it uses adequately support the Government in helping low-income households across Saskatchewan access affordable high-speed internet.

As a Crown corporation, SaskTel must consider financial and social responsibilities when making quality and affordable high-speed internet available throughout the province. Having high-speed internet available helps support the people in Saskatchewan with daily life, work, and access to essential services.



## 2.0 INTRODUCTION

High-speed internet is considered a necessity in Canada for daily life (e.g., education, applying for government services), economic participation (e.g., applying for jobs), and access to essential services (e.g., telehealth)—much like electricity or phone service in previous eras. The Canadian Radio-television and Telecommunications Commission (CRTC), the regulator of Canada’s broadcasting and telecommunications sectors, declared broadband internet access a basic service (i.e., necessity) in December 2016.<sup>1,2</sup>

In order to take advantage of the opportunities offered by today’s internet, high download and upload speeds are necessary—the Federal Government has defined this to be a minimum capacity to download at 50 megabits per second (Mbps) and to upload at 10 Mbps (50 Mbps/10 Mbps speeds).<sup>3,4</sup> **Figure 1** provides a summary of common speed tiers and what can be done at each tier.

**Figure 1—Different Internet Speed Tiers and Associated Capabilities**

| Speed Tier <sup>A</sup> | Download and Upload Capabilities   |
|-------------------------|--|
| 10–15 Mbps (or less)    | Basic web browsing, email, standard-definition video streaming, light video calls<br>Very limited for things like large file uploads or many users                         |
| 16–40 Mbps              | High Definition (HD) video streaming, more reliable video calls, working from home (with moderate cloud use), downloading moderate-size files                              |
| 41–100 Mbps             | Multiple users can stream HD/4K video, video conference, download large files fairly quickly, play online games <sup>B</sup>   |
| 100–250 Mbps            | For families or shared households: smooth 4K streaming, cloud backup, large file downloads, more devices working simultaneously <sup>B</sup>                               |
| 250–500 Mbps            | For power users: content creators uploading video, intense gaming, smart homes, multiple high-demand users, very fast large file transfers                                 |
| 500 Mbps–1 Gbps         | Ideal for very large households, 4K/8K media streaming, professional work (e.g., video editing in the cloud), multiple simultaneous high-bandwidth activities <sup>B</sup> |

Source: Adapted from [broadbandnow.com/guides/how-much-internet-speed-do-i-need](https://broadbandnow.com/guides/how-much-internet-speed-do-i-need) (8 April 2026).

<sup>A</sup> Mbps is megabits per second and Gbps is gigabits per second.

<sup>B</sup> 4K and 8K are ultra-high-definition resolutions for displaying sharp, high-quality images and video.

Canada’s Connectivity Strategy, released in 2019 by Innovation, Science and Economic Development Canada (ISED), committed to ensuring all Canadians have access to high-speed internet at speeds of at least 50 Mbps/10 Mbps.<sup>5</sup> As of November 2025, ISED reports 85.7% of Saskatchewan households have access to services that meet or exceed the 50 Mbps/10 Mbps speed internet benchmark based on information provided by some internet providers including SaskTel, compared to 96.3% of Canadians overall (see **Figure 2**).

<sup>1</sup> [www.cbc.ca/news/politics/crtc-internet-essential-service-1.3906664](https://www.cbc.ca/news/politics/crtc-internet-essential-service-1.3906664) (6 March 2026).

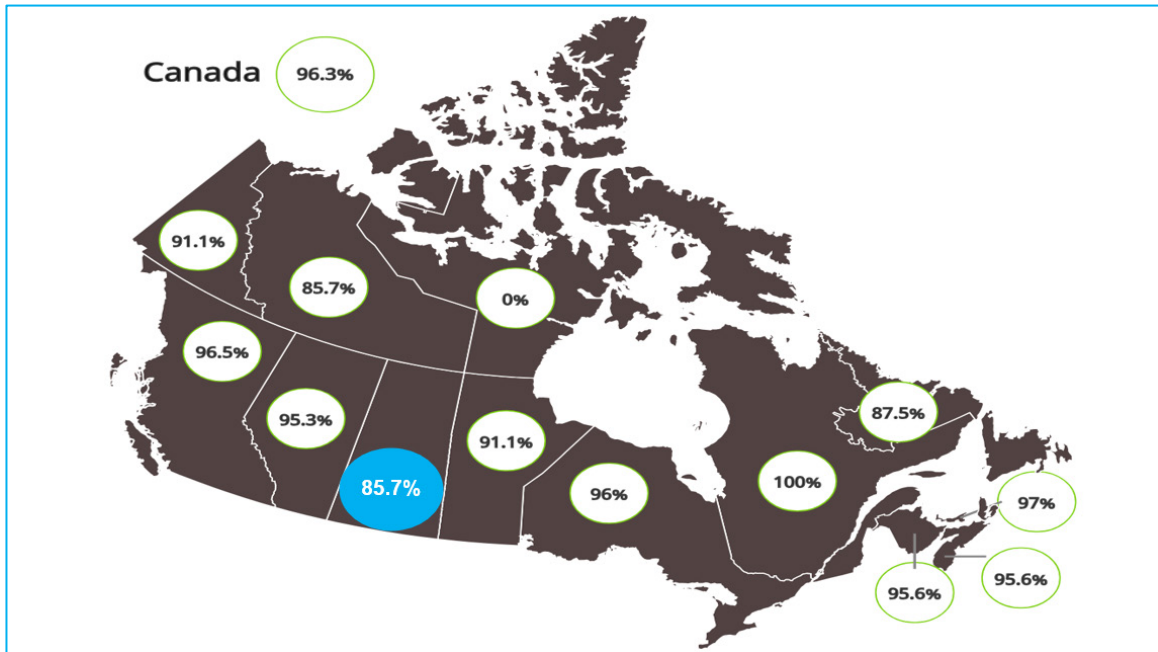
<sup>2</sup> The Canadian Radio-television and Telecommunications Commission (CRTC) is an independent administrative tribunal that regulates and supervises Canada’s broadcasting and telecommunications systems in the public interest, such as consumer protection and competition.

<sup>3</sup> Innovation, Science and Economic Development Canada. (2019). *High-speed Access for All: Canada’s Connectivity Strategy*, p. 5.

<sup>4</sup> Megabits per second (Mbps) is a unit of measurement used to indicate the speed and capacity of a network or internet connection. It measures the amount of data that can be transmitted per second over the connection. Downloading receives data from the internet to a local device such as a computer or phone (e.g., saving documents, streaming videos, downloading a mobile app), while uploading sends data from a local device to the internet (e.g., posting photos, emailing).

<sup>5</sup> Innovation, Science and Economic Development Canada (ISED) supports efficient and competitive marketplaces in Canada, including for the telecommunications industry by setting technical standards, managing radio spectrum, and certifying equipment.

**Figure 2—Percentage of Households with Access to 50Mbps/10Mbps Internet Speeds Reported as of November 2025**



Source: [ised-isde.canada.ca/sts-sst/hsiad-tbihs/high-speed-internet-canada/en/universal-access/broadband-dashboard.html](https://ised-isde.canada.ca/sts-sst/hsiad-tbihs/high-speed-internet-canada/en/universal-access/broadband-dashboard.html) (6 March 2026).

Although there are some differences in data included in **Figure 2** (e.g., some provinces, such as Quebec, signed agreements with satellite providers so satellite access data is included; not all internet providers report data), most provinces, including Saskatchewan, and territories show a gap in access to high-speed internet for a portion of their populations.

Rural and remote communities identified challenges in accessing affordable, high-speed internet as the number one issue impeding their economic growth. While access to high-speed internet has been increasing, First Nations reserves and rural and remote communities continue to have less accessibility than urban centres.<sup>6</sup> A variety of technology options can help to address these gaps, including satellite.

## 2.1 SaskTel's Role in Making High-Speed Internet Available

In Saskatchewan, under *The Saskatchewan Telecommunications Act*, SaskTel is responsible for participating in establishing, constructing, and operating a coordinated telecommunications system throughout the province, including making high-speed internet available.<sup>7</sup>

SaskTel is the only remaining government-owned telecommunications corporation in Canada. As a Crown corporation operating in a competitive environment, SaskTel has to balance the role of generating profit for the province with helping people across the province access reliable and affordable high-speed internet (e.g., reinvesting to maintain, upgrade, and expand infrastructure).

<sup>6</sup> [www.canada.ca/content/dam/oag-bvg/2021-2024-reports/documents/parl\\_oag\\_202303\\_02\\_e.pdf](https://www.canada.ca/content/dam/oag-bvg/2021-2024-reports/documents/parl_oag_202303_02_e.pdf) (8 April 2026).

<sup>7</sup> Telecommunications are defined as any means by which communication, video, computer, or data services are provided.



For example, SaskTel invested in expanding its fibre network to provide high-speed internet to some rural or remote communities where it does not expect to recover all its costs from those subscribers (i.e., projects with zero or negative investment returns).<sup>8,9</sup> These decisions reduce profits available to pay Provincial Government dividends but result in additional public investment in telecommunications services for Saskatchewan. By December 31, 2025, SaskTel had spent over \$1 billion on building its fibre network.

SaskTel’s ability to balance competing financial and social responsibilities is critical to its success in making quality and affordable high-speed internet available throughout Saskatchewan.

## 2.2 Expansion of Available Internet Technologies in Saskatchewan

During the past 15 years, internet availability in Saskatchewan has expanded through multiple internet technologies and service providers including SaskTel.

There are two ways to access high-speed internet—wired or wireless. **Figure 3** describes the main types of internet technologies used by households and businesses in Saskatchewan. Fibre is the leading high-speed internet technology SaskTel is implementing, supplemented by 5G cellular service.

**Figure 3—Description of Enabling Technology to Access the Internet in Saskatchewan**

| Type     | Enabling Technology           | Description  |
|----------|-------------------------------|--|
| Wired    | Fibre                         | Fibre optic line is a type of cable that uses glass threads or plastic fibres to transmit data using pulses of light offering faster speeds than, for example, copper wires.   |
|          | Digital Subscriber Line (DSL) | DSL uses existing copper telephone lines to transmit data without disrupting phone service. It is an older technology with limited capacity compared to fibre.   |
| Wireless | Cellular – 5G                 | 5G is the fifth generation of wireless cellular technology. 5G uses radio waves to transmit data via advanced antenna technology and forms a dense network of small cell towers to enable more devices to connect simultaneously.                                |
|          | Satellite                     | Low-Earth orbit (LEO) broadband systems involve large numbers of satellites (constellations) that orbit approximately 36 times closer to the Earth than traditional communications satellites, meaning better signal strength for users, while using less power. |

Source: Innovation, Science and Economic Development Canada (2019), *High-Speed Access for All: Canada’s Connectivity Strategy*, pp. 14 and 28, [www.cisco.com/c/en\\_uk/solutions/routing-switching/dsl.html](http://www.cisco.com/c/en_uk/solutions/routing-switching/dsl.html) (10 April 2026), [www.fortinet.com/uk/resources/cyberglossary/what-is-5g](http://www.fortinet.com/uk/resources/cyberglossary/what-is-5g) (17 November 2025).

SaskTel began implementing its fibre network to replace DSL in 2010, starting with major cities (e.g., Regina, Saskatoon), as shown in **Figure 4**. It began its Rural Fibre Initiative to reach more of rural Saskatchewan (e.g., Lloydminster, Maple Creek, Kitsaki Reserve) in 2020, and its Aurora Program in 2024 (with support from the Federal Government) to reach additional northern and remote communities (e.g., Wollaston Lake, Jan Lake, Cumberland House). SaskTel expects its completed fibre network will cost at least \$1.4 billion to build; it spent over \$1 billion by December 31, 2025. See **Section 5.0** for a list of communities,

<sup>8</sup> Fibre internet is a high-speed broadband service that transmits data as light through fibers, offering faster speeds, lower latency, and greater reliability than traditional cable internet.

<sup>9</sup> Networks are a collection of interconnected devices that communicate and share digital resources, enabling data exchange and connectivity across various applications, including accessing the internet. [www.ibm.com/think/topics/networking](http://www.ibm.com/think/topics/networking) (17 March 2026).

as of December 31, 2025, where SaskTel provided or expects to provide households access to its fibre network. Overall, SaskTel targeted giving 82% of Saskatchewan homes and businesses access to fibre by March 2026.

**Figure 4—Fibre Expansion by SaskTel since 2010**

| Year | Action to Expand Fibre   |
|------|--|
| 2010 | SaskTel starts replacing copper wire (DSL) with fibre for households in Saskatchewan's nine major cities (e.g., Saskatoon, Regina, Yorkton, Weyburn)               |
| 2016 | CRTC declares broadband internet access a basic service  |
| 2018 | Federal funding announced for connecting rural communities and institutions (SaskTel received \$6.63 million) <sup>A</sup>   |
| 2018 | Copper wire replaced with fibre in other larger communities where SaskTel customers exist (e.g., Emerald Park, Battleford, Nipawin)                                |
| 2019 | SaskTel starts to replace copper wire with fibre in other communities throughout the province (e.g., Pilot Butte, Biggar)  |
| 2019 | Canada's Connectivity Strategy announced (target set—100% of Canadians expected to have access to high-speed internet by 2030) <sup>B</sup>                        |
| 2020 | SaskTel formalizes its actions to bring fibre to smaller communities throughout Saskatchewan, creating the Rural Fibre Initiative                                  |
| 2023 | SaskTel establishes Saskatchewan's Broadband Strategy (see <b>Section 4.2</b> )  |
| 2024 | Aurora Program starts with support of federal funding (SaskTel expects to receive up to \$139 million)—plans to expand fibre to northern Saskatchewan <sup>C</sup> |

Source: Adapted from SaskTel records.

<sup>A</sup> Part of \$585M federal Connect to Innovate program launched in 2016. [ised-isde.canada.ca/site/high-speed-internet-canada/en](https://ised-isde.canada.ca/site/high-speed-internet-canada/en) (6 March 2026).

<sup>B</sup> *High-speed Access for All: Canada's Connectivity Strategy* set a target of universal 50 Mbps download and 10 Mbps upload speeds for all Canadians.

<sup>C</sup> Part of \$3.225 billion federal Universal Broadband Fund launched in 2020 to provide funding to a range of high-speed internet projects across Canada. [ised-isde.canada.ca/site/high-speed-internet-canada/en](https://ised-isde.canada.ca/site/high-speed-internet-canada/en) (6 March 2026).

By March 31, 2025, SaskTel reported reaching 364 of the 469 communities it serves with access to 50 Mbps/10 Mbps internet speed or higher.<sup>10</sup>

High-speed internet connectivity is a necessity in a modern economy. Without effective processes to make high-speed internet available throughout the province, SaskTel may not adequately contribute to Saskatchewan peoples' ability to communicate, work, learn, as well as access government services.

### 3.0 AUDIT CONCLUSION

**We concluded, for the period ending December 31, 2025, SaskTel had, other than the following areas, effective processes for making high-speed internet available throughout Saskatchewan. SaskTel needs to:**

- **Determine and use performance targets to report on the effectiveness of high-speed internet reliability**
- **Assess adequacy of initiatives used for making high-speed internet affordable to low-income households**

<sup>10</sup> *SaskTel 2024–25 Annual Report*, p. 11.

**Figure 5—Audit Objective, Criteria, and Approach**

**Audit Objective:** To assess the effectiveness of SaskTel's processes for making high-speed internet available throughout Saskatchewan for the period ending December 31, 2025.

**Audit Criteria:**

Processes to:

**1. Assess the internet needs of the people of Saskatchewan**

- Identify internet requirements (e.g., minimum speed, reliability, affordability, geographical coverage, provincial/federal requirements)
- Assess gap between internet needs and existing internet availability across the province (e.g., type, location, service providers)
- Develop strategies to address needs (e.g., set targets, prioritize actions to reduce service gaps)

**2. Deliver strategies to meet internet needs**

- Evaluate options to deliver strategies (e.g., build networks or partner with other service providers or governments, location, technology—wired such as fibre or wireless such as cellular or satellite)
- Address risks that could impact access to quality and affordable internet (e.g., aging infrastructure, geographical conditions, weather, pricing)
- Monitor internet expansion and upgrade projects

**3. Evaluate internet service delivery**

- Analyze progress towards meeting internet needs including targets (e.g., available and used internet connections by location, frequency and length of internet outages)
- Revise actions to achieve results
- Report on internet service delivery

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate SaskTel's processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management and an external advisor. SaskTel management agreed with the above criteria.

We assessed SaskTel's processes relating to making high-speed internet available throughout Saskatchewan by interviewing key staff responsible for activities related to making high-speed internet available and observing SaskTel's fibre network monitoring. We also examined policies and procedures, risk plans, and strategy documents related to building and operating internet services, and tested samples of business cases and performance reports. We hired an expert to help assess SaskTel's processes against good practice.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 High-Speed Internet Needs Sufficiently Identified

SaskTel sufficiently analyzed current internet trends and external (e.g., Federal Government) expectations to help it identify high-speed internet needs for the province.

In 2019, the Federal Government set a target for 100% of Canadians to have access to at least 50 Mbps/10 Mbps internet speeds by 2030, with 95% access reached by 2026.<sup>11</sup> SaskTel appropriately recognizes its role in helping the province work toward this national goal, along with other regionally operating internet service providers.

SaskTel also used its knowledge of network capacity and its subscribers' data usage trends to identify internet needs. For example, as the modern applications people use daily (e.g., streaming services, artificial intelligence) continue to evolve, people require more data to be processed faster. SaskTel expects people in Saskatchewan will soon require a minimum capacity to download at 100 Mbps and to upload at 20 Mbps, double the current

<sup>11</sup> Innovation, Science and Economic Development Canada. (2019). *High-speed Access for All: Canada's Connectivity Strategy*, p. 5.

target set by the Federal Government.<sup>12</sup> SaskTel is using this requirement to guide its capital investment decisions, so Saskatchewan is ready to meet this need as it evolves. It expects to use fibre as the main technology to deliver these speeds.

SaskTel conducts quarterly market analysis, which it used to identify communities it served without access to fibre. The analysis identified 156 out of 469 communities it served had access to fibre at November 2025; the remaining 313 communities without access to fibre accounted for about 13% of households SaskTel served. It considered the type of technology and speed available by community, along with demographics such as population, to help it identify service gaps. We found SaskTel used this information in its capital planning for determining where to provide fibre to communities next (see **Section 4.2**).

SaskTel also uses this market analysis to assess different internet packages for customers to choose an internet service level for their needs and budgets. It considered market share (number of subscribers compared to number of households), pricing compared to competitors, expected impact of offering higher speeds, and estimated initial capital and ongoing operational costs to determine pricing for various internet packages.

In addition, SaskTel considers customer feedback to help set future internet requirements. For example, its periodic (e.g., annual) survey indicated that SaskTel's customers are generally satisfied with its service.

Sufficiently identifying high-speed internet needs allows SaskTel to develop informed plans for increasing access across Saskatchewan.

## 4.2 Identified Needs Used for Increasing High-Speed Internet Availability

SaskTel determined how to make high-speed internet available throughout Saskatchewan based on identified needs.

SaskTel developed an overall Provincial Broadband Strategy in 2023 to address identified needs for high-speed internet throughout the province by evaluating technology and delivery options. It researched industry trends and emerging technologies, vendor-planned future developments, actions by its competitors, and customer feedback. We found it identified DSL, fibre, 5G cellular, and satellite as the technologies available to meet internet needs.

SaskTel, like other internet service providers, preferred fibre due to its:

- Longer expected life span (at least 25 years, compared to DSL that is reaching end of life and 5G cellular that is expected to be refreshed with new technology at least every five to seven years)
- Reliability (more consistent speeds and less connectivity issues than 5G cellular or satellite)

<sup>12</sup> SaskTel 2024–25 Annual Report, p. 16.



- Minimal maintenance and upgrade costs (e.g., electronic network components can be upgraded without replacement of the physical fibre cable)

We found SaskTel is working to expand its fibre network to meet high-speed internet needs for as many communities as determined reasonable based on consultation with the Provincial Government and in line with SaskTel’s financial plans. It began building its fibre network in 2010. It continued expanding its fibre network to more communities each year and, in 2020, it started its Rural Fibre Initiative to continue expanding high-speed internet in rural Saskatchewan. In 2023, SaskTel formalized its planned actions in its Provincial Broadband Strategy as described in **Figure 6**.

**Figure 6—Summary of SaskTel’s Provincial Broadband Strategy**

SaskTel’s Provincial Broadband Strategy outlines its plan to lead the Saskatchewan market in broadband (e.g., high-speed internet) through the continued expansion and evolution of existing fibre and wireless networks. The Strategy aligns with Canada’s Connectivity Strategy for ensuring all Canadians have access to high-speed internet at speeds of at least 50 Mbps/10 Mbps by 2030.

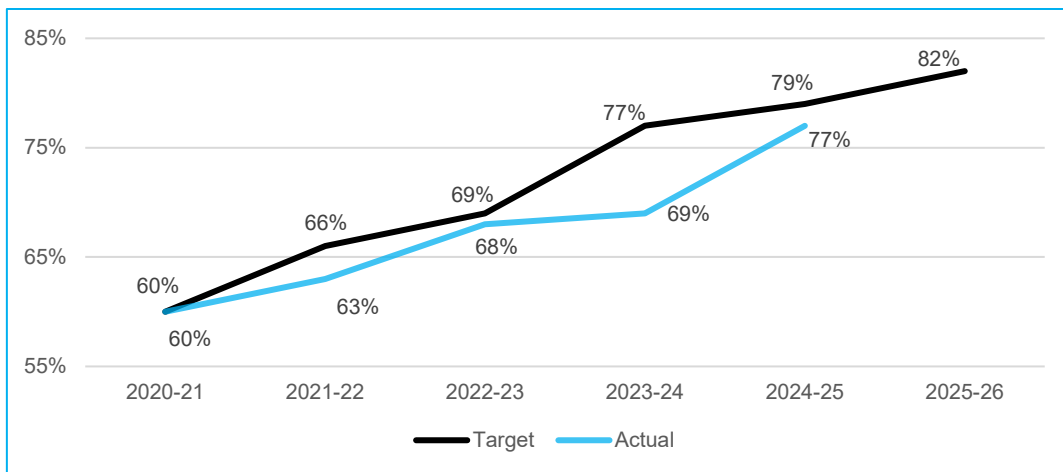
By 2025, SaskTel updated its plans to directly deliver broadband to approximately 90% of households by 2030 using various technologies including fibre and 5G cellular. Fibre-based broadband solutions offer long-term cost effectiveness and high bandwidth capabilities for most communities, while wireless-based broadband can economically cover wide distances for low-density populations. For the remaining 10% of households, the Strategy allows for different business models to deliver broadband throughout the province, such as partnering with other internet providers to bring broadband connectivity to hard-to-serve and high-cost-to-serve rural areas in Saskatchewan or sourcing external funding.

Source: Adapted from SaskTel records.

In its Strategy, SaskTel realized it may not be affordable to bring fibre to every community and household in the province due to the province’s geography and widely dispersed population. Some communities are very remote with small populations or have many homes spread across large distances making connectivity difficult and costly; however, we found SaskTel reasonably suggested other service providers, including satellite providers, could meet the needs for remote and very hard to reach households.

Saskatchewan homes and business with access to SaskTel fibre has increased from 60% to 77% in the past five years with a set target of 82% for 2025–26 (see **Figure 7**).

**Figure 7—Percentage of Saskatchewan Homes and Businesses with Access to SaskTel Fibre from 2020–2026**



Source: SaskTel Annual Reports for 2020–21 to 2024–25, and records for 2025–26.

In addition to its Strategy, SaskTel considered internet affordability by offering consistent pricing province-wide to help keep internet service affordable for all communities including small, rural, and remote ones.

Strategies based on identified needs can help make high-speed internet available throughout the province.

### 4.3 Expanding Rural and Remote Connectivity through Two Key Initiatives

SaskTel continues to use two key initiatives to make high-speed internet available throughout Saskatchewan, notably in rural and remote communities.

**Figure 8** outlines the two main initiatives for expanding SaskTel's high-speed internet across the province. The Rural Fibre Initiative expects to expand SaskTel's fibre network into 200 rural communities by December 2027. The Aurora Program plans to deliver fibre services to about 40 northern and Indigenous communities by March 2027.

#### **Figure 8—SaskTel's Fibre Initiatives for Delivering on its Broadband Strategy at December 31, 2025**

**The Rural Fibre Initiative** began in 2020, focused on expanding SaskTel's fibre network to rural communities, mostly in southern Saskatchewan. The initiative is a \$280 million investment into nearly 200 rural communities by December 2027. Implemented in phases, this initiative assesses communities in groups from largest to smallest and develops business cases to support each phase. By December 2025, SaskTel spent \$191 million on this initiative.

**The Aurora Program** began in 2024, focused on improving wireless and broadband services to parts of northern Saskatchewan. To date this initiative involves four projects expected to cost \$164 million, including up to \$139 million in federal funding, to deliver fibre internet services to more than 6,000 households in about 40 northern and Indigenous communities by March 2027. By December 2025, SaskTel spent \$75 million on this initiative.

Source: [www.sasktel.com/about-us/news/2025/rural-connectivity-gets-a-speed-boost](http://www.sasktel.com/about-us/news/2025/rural-connectivity-gets-a-speed-boost) (10 April 2026); *SaskTel 2024–25 Annual Report*, p. 7; [www.northamericaoutlookmag.com/technology/sasktel-connecting-saskatchewan](http://www.northamericaoutlookmag.com/technology/sasktel-connecting-saskatchewan) (10 April 2026); SaskTel records.

SaskTel prepared five business cases in 2024 and 2025 to support delivery of its two initiatives. We found the business cases focused on deciding whether to expand fibre to selected communities, and recommended satellite offered by other service providers as an alternative for remaining (e.g., remote) communities. For the two business cases we assessed, we found SaskTel identified how the project would address gaps in fibre service within the province to meet its targets for providing Saskatchewan homes and businesses with access to SaskTel's fibre network.

The business cases included:

- Financial analysis (e.g., cash flow projections, cost per household)
- Milestones (e.g., construction completion dates)
- Mitigation plans for key risks (e.g., redirect contractors to stay on schedule, coordinate with other agencies such as SaskPower to manage interdependencies)
- Other benefits expected (e.g., improved internet reliability or speed)



We found the business cases properly approved by SaskTel management and its Board.

The detailed financial analyses in the business cases supported decisions around project viability. For example, analyses included cash flow projections related to initial and ongoing costs (e.g., maintenance) and revenues to determine the return on investment.

In addition to financial analysis for a project, SaskTel also considered expected social benefits and possible external funding sources in its business cases. External funding may come from community partnerships, where a community agrees to fund part of the capital cost of setting up the service, or federal programs (e.g., Aurora Program).<sup>13</sup> SaskTel expected to incur losses for certain individual phases of its various fibre initiatives for making high-speed internet available.

We found SaskTel had a reasonable approach for prioritizing fibre installation to communities based on population and cost. For example, it focuses on largest to smallest community sizes to reach more of the population faster. One of SaskTel's other core decision-making metrics for determining if fibre is economically viable in a community is cost per household.

Use of business cases with financial and operational analysis helps SaskTel support decisions about making high-speed internet available throughout Saskatchewan.

## 4.4 Regular Reporting on High-Speed Internet Initiatives

SaskTel provided monthly reports to its Executive Committee and quarterly reports to its Board about the status of its high-speed internet initiatives.

SaskTel reported on the status of its two main initiatives—Aurora and Rural Fibre—at meetings with its Board and various management groups, as well as with Crown Investments Corporation of Saskatchewan (CIC). We found management reported at least monthly to its Executive Committee and at least quarterly to its Board and CIC.

The four Executive and Board reports we tested included details about:

- Budget and actual cost
- Progress toward planned schedules
- Changes in initiative/project scope
- Quality concerns
- Updates on risks
- Actions taken to keep initiatives on track
- Differences between actual and planned results

<sup>13</sup> [ised-isde.canada.ca/site/high-speed-internet-canada/en/universal-broadband-fund](https://ised-isde.canada.ca/site/high-speed-internet-canada/en/universal-broadband-fund) (19 March 2026).

SaskTel recommended changes to the initiatives based on analysis in the reports. For example, it recommended expanding the scope of the Aurora Program to include more communities after identifying cost efficiencies. As of December 31, 2025, SaskTel did not expect to exceed its approved budgets for the initiatives.

We also found SaskTel applied lessons learned to subsequent phases of the initiatives. For example, based on experience from earlier fibre projects, it shifted to directional drilling as the standard burial method to install the fibre and abandoned its experimental copper-replacement techniques.

Regular reports to its Executive and Board supports oversight of SaskTel's initiatives to make high-speed internet available throughout the province and identifies adjustments to keep the initiatives on track and on budget.

## 4.5 Addressing Risks to Quality and Affordable High-Speed Internet

SaskTel is expanding its fibre network to address the risk that households throughout Saskatchewan do not have sufficient access to high-speed internet. It uses network monitoring tools to manage internet quality risks and participates in a low-income household program to manage affordability risks.

We found SaskTel is expanding its fibre network to as many communities as possible because fibre brings lower risk of interruptions (e.g., for repairs) and interference (e.g., due to bad weather). By incorporating high levels of resiliency through alternate routes, internet traffic can flow if an outage or fibre cut occurs. For example, one core internet fibre location can automatically assume traffic from another location or be more easily rerouted in the event of failure.

SaskTel constantly monitors network reliability, capacity, outages, and inactivity using IT tools and established procedures. The IT tools trigger alarms to SaskTel network staff who act to resolve issues. We observed these tools operated as expected.

SaskTel aims to provide continuous 24/7 service. It tracks outages and their resolutions in IT systems, and network staff discuss outages at bi-weekly meetings to identify any ongoing or repeat issues. Network staff report incidents to management based on established thresholds (e.g., to senior management for major outages—affecting more than 1,000 subscribers and lasting more than 4 hours). SaskTel also must report outages to its regulator, the Canadian Radio-television and Telecommunications Commission (CRTC), based on standards set (e.g., over 600,000 total user-minutes affected by the outage; primary loss of services to a remote, isolated, or rural community).

SaskTel experiences multiple outages each year, but most are minor and impact few customers. We found SaskTel:

- Reported to CRTC eight major outages in 2025 (one in 2024)<sup>14</sup>
- Followed its process to document, escalate, and resolve issues within established timelines for the three outages we tested

<sup>14</sup> [crtc.gc.ca/otf/eng/2019/8000/c12-201909780.htm?\\_ga=2.83671382.1772326715.1708225761-1582208442.1654005964#correspondences\\_2025](https://crtc.gc.ca/otf/eng/2019/8000/c12-201909780.htm?_ga=2.83671382.1772326715.1708225761-1582208442.1654005964#correspondences_2025) (13 March 2026).



While SaskTel tracks outage information, it does not have a performance indicator for assessing its internet reliability—see **Section 4.6**.

We found SaskTel also builds its fibre network using methods that reduce risk. For example, it buries fibre deep enough to be less likely cut and, where it is difficult to dig a trench to bury the fibre, it attaches the fibre to above ground poles.

SaskTel established processes for consulting with First Nations, including impacts on traditional lands, and collaborating on projects that will provide their communities with quality high-speed internet access.

SaskTel is replacing much of its aging copper DSL network with fibre to reduce outages and repair costs. Fibre is more reliable, with a much longer physical life expectancy, and lowers the risk of failure. The lower repair expenses help to manage the cost of the fibre network, supporting more affordable pricing for customers.

SaskTel also voluntarily participates in the federal Connecting Families Initiative for low-income households to access affordable high-speed internet (see **Figure 9** for details).<sup>15</sup>

**Figure 9—SaskTel Participation in Federal Connecting Families Initiative**

In 2018, SaskTel committed to participating in the federal Connecting Families Initiative offering discounted internet (e.g., \$20/month) in line with Canada’s Connectivity Strategy, which aims to provide all Canadians with access to Internet speeds of at least 50 Mbps/10 Mbps.

Households are eligible to participate in the Initiative if they receive the maximum amount of the Canada Child Benefit or are seniors receiving at least 80% of the maximum amount of the Guaranteed Income Supplement. The Federal Government determines which households are eligible for the program and internet service providers, including SaskTel, absorb the impact of the lower prices charged.

Source: [ised-isde.canada.ca/site/ised/en/programs-and-initiatives/connecting-families-initiative/eligibility](https://ised-isde.canada.ca/site/ised/en/programs-and-initiatives/connecting-families-initiative/eligibility) (13 March 2026).

Effective risk management processes can help identify and mitigate key risks impacting access to quality and affordable high-speed internet throughout Saskatchewan.

## 4.6 Targets Used to Monitor Effectiveness of Internet Service Accessibility Except for Reliability and Affordability

SaskTel used targets to assess the effectiveness of high-speed internet service accessibility across Saskatchewan except for reliability and affordability.

SaskTel identified several performance indicators to evaluate whether its high-speed internet service delivery achieves the expected benefits as summarized in **Figure 10**. We found it set a target for each indicator.

**Figure 10—SaskTel Internet-Related Performance Indicators by Theme**

| Performance Theme                       | Performance Reporting by SaskTel along with 2025–26 Target   | Examples of Other Potential Performance Indicators                             |
|---|--|--|
| <b>High-Speed Geographical Coverage</b> | <p>82% of Saskatchewan homes &amp; businesses with access to fibre (100 Mbps)</p> <p>60 Rural fibre communities enabled</p> <p>28 Aurora fibre communities enabled</p> | <b>SaskTel had sufficient targets to monitor high-speed internet coverage.</b> |

<sup>15</sup> [ised-isde.canada.ca/site/ised/en/programs-and-initiatives/connecting-families-initiative](https://ised-isde.canada.ca/site/ised/en/programs-and-initiatives/connecting-families-initiative) (13 March 2026).

| Performance Theme    | Performance Reporting by SaskTel along with 2025–26 Target   | Examples of Other Potential Performance Indicators  |
|----------------------|--|---|
| <b>Quality</b>       | <p><b>82%</b> of Saskatchewan homes &amp; businesses with access to fibre (100 Mbps)</p> <p><b>8.1 / 10</b> Satisfaction Index – consumer (individual)</p> <p><b>8.1 / 10</b> Satisfaction Index – business</p> <p>We found the Satisfaction Index indicators too general to sufficiently assess reliability of the internet service, an important aspect for users.</p> | <p><b>Reliability performance targets could be set for internet availability, number of planned outages, and time to restore services.</b></p> <p>Availability performance indicators and targets as noted below could be set and broken down by type of internet service (e.g., fibre, DSL), geographical area, or other useful categories, and exclude or report separately the impact of planned maintenance.</p> <p><u>Annual internet availability rate:</u> For example, total minutes of unplanned internet outages divided by total annual minutes.</p> <p><u>Number of unplanned outages customers experience on average in a year:</u> For example, SaskTel tracks outages including communities and customers impacted.</p> <p><u>Annual average time to restore service after an outage</u> (i.e., length of unplanned service interruption).</p> |
| <b>Affordability</b> | <p>Customer internet market share – not publicly reported (internal only) given SaskTel's competitive environment</p> <p>We found this indicator insufficient since other factors may affect market share and market share may not reflect all relevant matters such as internet access by lower income households.</p>  | <p><b>Affordability performance targets could be set for the percentage of households obtaining discounted internet.</b></p> <p><u>Assessment of households subscribing through affordability programs compared to total eligible households:</u> For example, SaskTel had approximately 3,300 subscribers in the Federal Connecting Families Initiative as of February 2026 and could obtain the total number of eligible households for comparison.</p> <p><u>Assessment of the cost of basic internet packages for low-income households in Saskatchewan:</u> For example, SaskTel's lowest cost infiNET plan at December 2025 cost nearly \$1,000 annually before discounts, or about 1.5% of annual income for a family earning \$65,000.<sup>A</sup></p>  |

Source: Adapted from SaskTel annual reports and records.

<sup>A</sup> Saskatchewan's 2026 tax-free threshold for a family of four is \$65,000 (i.e., threshold where a family of four will pay no provincial income tax, representing the threshold for a low-income family). [www.saskatchewan.ca/government/news-and-media/2025/december/31/income-tax-cut-plus-indexation-gives-family-of-four-in-saskatchewan-the-highest-tax-free-income-in-#:~:text=The%20second%20step%20of%20the%20tax%20threshold%20in%20Canada](https://www.saskatchewan.ca/government/news-and-media/2025/december/31/income-tax-cut-plus-indexation-gives-family-of-four-in-saskatchewan-the-highest-tax-free-income-in-#:~:text=The%20second%20step%20of%20the%20tax%20threshold%20in%20Canada) (19 March 2026).

SaskTel uses the percentage of households with access to its fibre network and subscribed to its fibre services to evaluate its strategies for high-speed internet coverage, as shown in **Figure 10**. We found its indicators reasonable in highlighting the extent to which Saskatchewan households have access to quality high-speed internet through its fibre network.

SaskTel used two indicators based on customer surveys to assess overall quality of its services. It uses a third-party consultant to survey its customers and establish a panel to provide an efficient way to obtain ongoing customer feedback on various topics that include internet services. In addition, some aspects of quality, such as speed, are built into its indicators about access to fibre, since fibre provides expected speeds. However, SaskTel



does not address another important aspect of quality of high-speed internet—reliability—through its performance indicators.

We found SaskTel has relevant data about fibre network outages to develop indicators about reliability and report results. We provide some examples of possible indicators (e.g., internet availability) in **Figure 10**.

Without establishing and monitoring achievement of internet reliability targets, SaskTel may not take timely action to resolve reliability issues, and the Government and the public may not have sufficient information to assess reliability of SaskTel's service.

**1. We recommend SaskTel determine and use performance targets to report on the reliability of its high-speed internet.**

SaskTel, as a Crown corporation, has a role in contributing to Government's broader affordability goals for Saskatchewan residents.<sup>16</sup>

SaskTel used one of its business indicators to also help it assess affordability—customer internet market share (see **Figure 10**). This indicator can provide some indication of internet affordability for households in urban centres that can readily choose from various options offered by multiple service providers, but it lacks sufficient depth to assess affordability for lower-income or more remote households with fewer options.

We provide examples in **Figure 10** of how SaskTel could use data to further assess affordability of its internet services. In the first example, as SaskTel covers the cost, but does not determine eligibility for the Federal Connecting Families Initiative, it may need to obtain eligibility data from or work with the Federal Government (Innovation, Science and Economic Development Canada, ISED) to determine whether the uptake of this program by its customers is reasonable. The other example may require working with others in the Provincial Government (e.g., Ministry of Social Services) and/or Federal Government to define a reasonable amount of income to spend on internet within the context of expected total household costs (e.g., housing, food, transportation, clothing, power and energy, phone). We expect SaskTel would work with the Provincial and Federal Governments to identify internet affordability gaps and what action, if any, could be taken to address these gaps, by whom (e.g., SaskTel, other government agencies), and how it would be funded.

Without sufficiently assessing affordability initiatives it uses, SaskTel may not adequately support the Government in helping low-income households across the province access affordable high-speed internet.

**2. We recommend SaskTel assess the adequacy of initiatives it uses for making high-speed internet affordable to Saskatchewan low-income households.**

SaskTel analyzed data from its IT systems to report on performance indicators (see **Figure 11**) including information on the number of households in each community and subscribers for each of its services. It used analytical tools to further combine and analyze data from across its various IT systems for reporting purposes.

<sup>16</sup> The 2026–27 Provincial Budget includes a government priority to ensure Saskatchewan remains among the most affordable provinces in the nation for families and residents. Government of Saskatchewan, *Provincial Budget 2026–27*, p. 1.

SaskTel reported about internet service delivery to its Executive Committee monthly and its Board and CIC quarterly for all five indicators, and annually to the public for the three indicators highlighted in **Figure 11**.

**Figure 11—SaskTel Internet-Related Performance Indicators by Theme**

| Performance Indicator  | 2024–25 Target   | 2024–25 Actual   | 2025–26 Target |
|--|------------------|------------------|----------------|
| Homes & businesses with access to fibre (100 Mbps) in Saskatchewan | 79%              | 77%              | 82%            |
| New rural fibre communities enabled                                | 50               | 53               | 60             |
| New Aurora fibre communities enabled                               | N/A <sup>A</sup> | N/A <sup>A</sup> | 28             |
| Satisfaction Index – consumer                                      | 8.1              | 8.0              | 8.1            |
| Satisfaction Index – business                                      | 8.1              | 8.0              | 8.1            |

Source: SaskTel records and *SaskTel 2024–25 Annual Report*, pp. 15 and 16.

<sup>A</sup> Aurora Program did not start until 2024, enabling household connections to fibre after construction by 2025–26.

Shaded performance indicators are included in SaskTel's *2024–25 Annual Report*.

In 2024–25, SaskTel did not achieve its target for access to fibre of 79% (actual 77%)—**Figure 7** shows SaskTel did not meet its access to fibre target for four of the past five years. It provided explanations when it did not meet its targets (e.g., in 2023–24, SaskTel missed its target by 8% due to challenges receiving critical infrastructure equipment such as that used to bury fibre optic cables and in gaining access to infrastructure such as utility poles used for suspending fibre optic cables).

Evaluating and reporting on its progress for making high-speed internet available throughout the province can help inform changes that result in quality and affordable high-speed internet for all Saskatchewan communities.

## 4.7 Actions Revised to Achieve Results

SaskTel revised its planned actions to address challenges that could prevent it from achieving its internet-related performance targets.

Reports to SaskTel's Executive Committee described challenges impacting fibre implementation projects and how these challenges impact achievement of its targets for providing homes and businesses with access to SaskTel fibre as shown in **Figure 11**. Reports provided root causes driving these challenges along with recommended and alternative actions to address those root causes.

For example, the extreme wildfire season in 2025 impacted SaskTel's ability to complete ongoing work for the Hanson Lake Road fibre expansion project (part of the Aurora Program). SaskTel adjusted its work schedules to work on other fibre projects in the Aurora Program not impacted by fire and return later in the year to complete work along the Hanson Lake Road. This allowed SaskTel to continue providing access to fibre to communities, allow for eventual fibre to the planned communities on the Hanson Lake Road, and stay on track for the Federal Government funding deadline.



In another example, SaskTel identified challenges related to regulations that would require internet service providers to give each other access to fibre networks at wholesale costs set by CRTC. This could allow other companies to use SaskTel's fibre networks with limited investment, which could negatively impact SaskTel's profits. To address this challenge, SaskTel has been working with other small telecoms to help CRTC understand issues around wholesale access to fibre.<sup>17</sup>

Revising actions to address challenges as they arise helps SaskTel to meet expectations for making high-speed internet available throughout Saskatchewan.

## 5.0 COMMUNITIES WITH OR PLANNED INSTALLATION OF SASKTEL FIBRE AS OF DECEMBER 31, 2025

| Communities with or Planned Installation of SaskTel Fibre as of December 31, 2025 |                             |                          |                         |
|---|-----------------------------|--------------------------|-------------------------|
| Aberdeen  | Duck Lake                   | Leroy                    | Regina                  |
| Air Ronge   | Dundurn                     | Lipton                   | Regina Beach            |
| Allan   | East Trout Lake             | Little Bear Lake         | Rocanville              |
| Alsask  | Eastend                     | Little Red River Reserve | Rockglen                |
| Anglin Lake   | Eatonia                     | Lloydminster             | Rose Valley             |
| Arborfield  | Edam                        | Lower Fishing Lake       | Rosetown                |
| Arcola  | Elbow                       | Lumsden                  | Rosthern                |
| Asquith   | Elk Ridge                   | Luseland                 | Rouleau                 |
| Assiniboia  | Elrose                      | Macklin                  | Sandy Bay               |
| Avonlea   | Emerald Park                | Maidstone                | Saskatoon               |
| Badgerville   | Esterhazy                   | Manitou Beach            | Semans                  |
| Balcarres   | Estevan                     | Mankota                  | Shaunavon               |
| Balgonie  | Eston                       | Manor                    | Shellbrook              |
| Ballantyne Bay  | Foam Lake                   | Maple Creek              | Sled Lake               |
| Battleford  | Fond du Lac                 | Marshall                 | Southend Reserve        |
| Beauval   | Fort Qu'Appelle             | Martensville             | Southey                 |
| Beechy  | Frontier                    | Maryfield                | Spiritwood              |
| Bengough  | Glaslyn                     | McLean                   | Springside              |
| Bethune   | Good Spirit Provincial Park | McPhee Lake              | St. Brieux              |
| Big Head Reserve  | Govan                       | Meadow Lake              | St. Louis               |
| Big River   | Grand Coulee                | Melfort                  | St. Walburg             |
| Biggar  | Grandmother's Bay Reserve   | Melville                 | Stanley Mission         |
| Black Lake  | Gravelbourg                 | Meota                    | Stanley Mission Reserve |
| Big Island Lake Cree Territory  | Green Lake                  | Middle Lake              | Star City               |
| Birch Hills   | Grenfell                    | Milestone                | Stockholm               |
| Blaine Lake   | Gull Lake                   | Mistawasis Reserve       | Stony Rapids            |
| Borden  | Hall Lake                   | Moose Jaw                | Stoughton               |
| Bruno   | Hafford                     | Moosomin                 | Strasbourg              |
| B-Say-Tah   | Hague                       | Morse                    | Sturgeon Lake           |
| Buchanan  | Hanley                      | Mossbank                 | Sturgeon Landing        |
| Buena Vista   | Hatchet Lake Reserve        | Muenster                 | Sturgis                 |
| Buffalo Narrows   | Hepburn                     | Naicam                   | Sweetgrass Reserve      |
| Burstall  | Herbert                     | Neilburg                 | Swift Current           |
|   |                             | Neudorf                  |                         |

<sup>17</sup> [crtc.gc.ca/eng/transcripts/2024/tt0213.htm](https://crtc.gc.ca/eng/transcripts/2024/tt0213.htm) (23 April 2026).

| Communities with or Planned Installation of SaskTel Fibre as of December 31, 2025 |                     |                         |                      |
|---|---------------------|-------------------------|----------------------|
| Cabri   | Hudson Bay          | Nipawin                 | Theodore             |
| Candle Lake   | Humboldt            | Nokomis                 | Thunderchild Reserve |
| Canora  | Île-à-la-Crosse     | Norquay                 | Tisdale              |
| Canwood   | Imperial            | North Battleford        | Turtleford           |
| Carlyle   | Indian Head         | Ogema                   | Tyrrell Lake         |
| Carnduff  | Ituna               | One Arrow Reserve       | Unity                |
| Caronport   | James Smith Reserve | Osler                   | Vanscoy              |
| Carrot River  | Jan Lake            | Outlook                 | Vibank               |
| Central Butte   | Kamsack             | Oxbow                   | Vonda                |
| Chitek Lake   | Katepwa Lake        | Pakwaw Lake             | Wadena               |
| Chitek Lake Reserve   | Kelliher            | Paddockwood             | Wakaw                |
| Choceland   | Kelvington          | Paradise Hill           | Waldheim             |
| Christopher Lake  | Kenosee Lake        | Pelican Narrows         | Wapella              |
| Churchbridge  | Kerrobert           | Pelican Narrows Reserve | Warman               |
| Clavet  | Kindersley          | Pelly                   | Waskesiu Lake        |
| Cochin  | Kinistin Reserve    | Pemmican Portage        | Watrous              |
| Colonsay  | Kinistino           | Pense                   | Watson               |
| Coronach  | Kinookimaw Beach    | Perdue                  | Wawota               |
| Craik   | Kipling             | Pierceland              | Weyburn              |
| Cudworth  | Kitsaki Reserve     | Pilot Butte             | Whelan Bay           |
| Cumberland House  | Kyle                | Pinehouse               | White City           |
| Cumberland House Reserve  | La Loche            | Ponteix                 | White Fox            |
| Cupar   | La Ronge            | Porcupine Plain         | Whitecap Reserve     |
| Cut Knife   | Lac Pelletier       | Preeceville             | Whiteswan Lakes      |
| Cypress Hills Provincial Park   | Lafleche            | Prince Albert           | Whitewood            |
| Dalmeny   | Lake Lenore         | Punnichy                | Willow Bunch         |
| Davidson  | Lampman             | Qu'Appelle              | Wilkie               |
| Debden  | Langenburg          | Quill Lake              | Wollaston Lake       |
| Delisle   | Langham             | Radisson                | Wolseley             |
| Denare Beach  | Lanigan             | Radville                | Wynyard              |
| Deschambault Lake   | Lashburn            | Raymore                 | Yellow Grass         |
| Dinsmore  | Leader              | Red Earth Reserve       | Yorkton              |
| Dore Lake   | Leask               | Redvers                 |                      |
|   | Lemberg             |                         |                      |

Source: Adapted from SaskTel records. Includes communities in the Rural Fibre Initiative up to Phase 7; SaskTel has not publicly announced communities that may be added in any future phases.

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## Chapter 7

# Social Services—Monitoring Group Homes Providing Care to Children

### 1.0 MAIN POINTS

The Ministry of Social Services funds and licenses community-based organizations that operate group homes to provide a home-like setting for children in care. At September 2025, the Ministry licensed 177 group homes with 885 children in care at those group homes in Saskatchewan.

We audited the Ministry of Social Services' processes to monitor group homes providing care to children and found it had effective processes, except it needs to:

- **Centrally track and analyze key information (e.g., serious incidents, serious complaints investigated, deficiencies identified during detailed reviews)** related to group homes caring for children. Without centrally tracking and analyzing results, the Ministry cannot determine trends or identify recurring concerns (e.g., common non-compliance concerns), which limits its ability to provide additional guidance or support to all homes when similar concerns arise.
- **Conduct detailed reviews of group homes caring for children using a formal risk-based approach.** Detailed reviews help assess the quality of care provided and that children receive the appropriate level of support and services.

The Ministry does not set an annual schedule, based on risk, for its detailed reviews or consider risk in determining how many reviews to conduct. We found 71% (126 homes) have not had a detailed review completed for over five years, with one home last reviewed over 20 years ago.

- **Provide timely findings reports to group homes within a reasonably set timeframe following its detailed review.**

Our testing found the Ministry provided two findings reports to group home operators 113 and 127 business days after the review, which exceeded our expectation of 30 business days to complete reporting. Further analysis found the Ministry had not issued some findings reports up to 511 business days after it completed detailed reviews (at the time of our testing).

- **Track the status of corrective action plans to confirm group homes address deficiencies (i.e., non-compliance)** identified during detailed reviews. Not tracking the status of group homes' corrective action plans to respond to non-compliance concerns increases the risk that deficiencies go unaddressed.

Proper monitoring of group homes for children in care is crucial to ensure the wellbeing, safety, and proper development of vulnerable children.



## 2.0 INTRODUCTION

We audited the Ministry of Social Services' processes to monitor group homes providing care to children.

Our audit did not include protocol homes as these homes are operated by First Nations organizations within their First Nations communities and are primarily funded by the Federal Government.

### 2.1 Responsibility for Monitoring Group Homes

*The Child and Family Services Act* requires the Minister of Social Services to investigate reports of abuse and neglect if any reasonable grounds exist to believe a child needs protection due to physical, sexual, or emotional abuse or neglect. The Ministry of Social Services provides care for children requiring protection and out-of-home care.

*The Residential Services Act* and *The Residential Services Regulations* give the Ministry authority to license and monitor residential services facilities (group homes) providing care to children. The Ministry funds and partners with community-based organizations to provide a home-like setting as a healthy, nurturing, and supportive living environment for children in care.

Children only come into care as a last resort if they are unsafe at home. Those in need of protection may be experiencing complex issues such as physical or sexual violence, or a parent experiencing addiction or mental health crisis.<sup>1</sup> The Ministry may place children in out-of-home care with extended family networks, foster homes, or group homes. Children may be placed in group homes in the following circumstances:

- In case of emergency (i.e., short-term)—when a child is first apprehended and has no extended family member or foster home available
- Older youth (e.g., aged 16–17) who are moving toward independence and where foster care is unlikely to meet their needs
- Children or youth with developmental needs

### 2.2 Group Homes in Saskatchewan

The Ministry of Social Services tries to first place children with extended family, whenever possible, to keep them connected to their family, culture, and community.<sup>2</sup> When family-based care is not possible, children and youth may be placed in group homes.

Group homes are meant to provide a safe and supportive environment for children who cannot live with their biological families due to neglect, abuse, or other challenging circumstances. Group homes are responsible for providing a range of services, which can include education, counseling, emotional support, and medical care. At September 2025, the Ministry had about 900 spaces with 885 children in care at 177 licensed group homes.

<sup>1</sup> Ministry of Social Services, *Child Welfare Stats Q4 2024–25*, p. 1.

<sup>2</sup> [www.saskatchewan.ca/residents/family-and-social-support/child-welfare-statistics](http://www.saskatchewan.ca/residents/family-and-social-support/child-welfare-statistics) (9 March 2026).

As shown in **Figure 1**, the number of children in group homes continues to increase in Saskatchewan. This may be partly due to the decrease in foster homes available, which have declined by over 50 homes since 2020.

**Figure 1—Number of Children in Group Homes and Foster Homes Available from March 31, 2020–25**

|                         | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | September 30, 2025 |
|-------------------------|------|------|------|------|------|------|--------------------|
| Children in Group Homes | 634  | 779  | 734  | 795  | 822  | 875  | 885                |
| Number of Foster Homes  | 505  | 489  | 467  | 462  | 458  | 469  | 451                |

Source: Adapted from Ministry of Social Services records and *Child Welfare Stats Q4 2024–25*.

The Ministry reports that Indigenous children and youth represent a disproportionately high percentage of children in out-of-home care in Saskatchewan, as is the case across Canada. The Ministry notes, at September 30, 2025, 80% of children in care (foster care, group homes, extended family) are Indigenous.<sup>3</sup> This supports the need for group homes to provide culturally safe care.

The Ministry must ensure children placed in group homes are well cared for and safe. Ongoing monitoring helps confirm that group homes comply with legislative standards and follow good practice, which builds trust with children, families, and the broader community. Regular checks also ensure these homes consistently deliver services and care in meeting established standards as well as meeting children’s emotional, cultural, and physical development needs.

In March 2021, the Saskatchewan Advocate for Children and Youth reported on investigating accusations of neglect and abuse at a Saskatoon group home.<sup>4</sup> Based on the findings, the Advocate made recommendations to the Ministry including the need to enhance and redesign its group home oversight and accountability structure, and to improve its process for identifying and verifying the qualifications and training of group home staff.<sup>5</sup>

Proper monitoring of group homes for children in care is crucial to ensure the wellbeing, safety, and proper development of vulnerable children.

### 3.0 AUDIT CONCLUSION

**We concluded for the 12-month period ending November 30, 2025, the Ministry of Social Services had, other than the following areas, effective processes to monitor group homes providing care to children.**

<sup>3</sup> [www.saskatchewan.ca/residents/family-and-social-support/child-welfare-statistics](http://www.saskatchewan.ca/residents/family-and-social-support/child-welfare-statistics) (9 March 2026)

<sup>4</sup> [www.saskadvocate.ca/someone-to-watch-over-us/](http://www.saskadvocate.ca/someone-to-watch-over-us/) (9 March 2026).

<sup>5</sup> Ministry of Social Services management noted the Ministry has worked to address the Saskatchewan Advocate for Children and Youth’s recommendations by enhancing procurement processes for group home development, as well as implementing the Operational Oversight Unit that provides support and training to group homes.



**The Ministry of Social Services needs to:**

- **Centrally track and analyze key information (e.g., licences, serious incidents, serious complaints investigated, deficiencies identified during detailed reviews) related to group homes caring for children**
- **Conduct detailed reviews of group homes caring for children using a formal risk-based approach**
- **Issue detailed review findings reports to group homes caring for children within a reasonably set timeframe**
- **Track the status of corrective action plans to confirm group homes address deficiencies identified during detailed reviews**

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

**Audit Objective:**

To assess whether the Ministry of Social Services had effective processes, for the 12-month period ending November 30, 2025, to monitor group homes providing care to children.

**Audit Criteria:**

Processes to:

**1. Determine group homes capable of caring for children**

- Maintain appropriate standards (e.g., residential services manual, checklists) that align with legislation and good practice
- Issue appropriate annual licences to eligible group homes
- Communicate standards

**2. Periodically assess group homes**

- Conduct risk-based inspections of homes to confirm standards are followed
- Properly investigate critical incidents reported by homes and serious complaints reported by clients/families/public timely
- Address identified non-compliance timely

**3. Analyze the provision of services delivered by group homes**

- Maintain effective quality control processes (e.g., monitor Ministry staff compliance with inspection requirements)
- Monitor fulfillment of individual child care plans
- Regularly analyze information about homes (e.g., incidents, quality of care, capacity, required funding)
- Report on homes' care for children to senior management

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry of Social Services' processes, we used the above criteria based on our related work, review of literature including reports from other auditors, and consultations with management. Ministry management agreed with the above criteria.

We examined Ministry policies and procedures related to monitoring group homes providing care to children. We assessed the Ministry's processes to license group home operators for compliance with legislation. We tested a sample of licensing packages, group home detailed reviews, and serious incidents to assess whether staff followed the Ministry's established processes.

## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Appropriate Care Standards Maintained and Communicated

The Ministry of Social Services appropriately maintains care standards for operating group homes and communicates changes to its standards to both Ministry staff and community-based organizations (i.e., group home operators).

The Ministry maintains two key manuals, which outline the requirements for group home operations—the Residential Services Manual and the Youth Centred Services Manual. **Figure 3** details more information about what the Ministry included in each manual.

**Figure 3—Purpose of Residential Services and Youth Centred Services Manuals**

| Manual                 | Purpose  |
|------------------------|--|
| Residential Services   | <p>To provide:</p> <ul style="list-style-type: none"> <li>Provincially recognized standards of care to ensure residential care and case management practices effectively respond to each child's individual developmental needs, support healthy personal, cultural, and social wellbeing, and encourage family reunification wherever possible</li> </ul> <p>To ensure:</p> <ul style="list-style-type: none"> <li>Residential care and services provided to children and youth of First Nation, Inuit, or Métis heritage fully respects Indigenous family values and cultural beliefs</li> <li>Residential care services respect the rights of children and their families</li> </ul> <p>The Manual provides comprehensive policies group homes must follow in providing care to children residing in group homes.</p> |
| Youth Centred Services | <p>To support a parenting approach that promotes the active participation of youth in the decisions affecting them in their transition from adolescence to adulthood, and toward successful independence.</p> <p>The Manual outlines how to care for 16–17-year-old children in group homes to provide them with the skills necessary to achieve independence in adulthood.</p>  |

Source: Adapted from the Ministry of Social Services Residential Services and Youth Centred Services Manuals.

We compared both Manuals to legislative requirements (i.e., *The Residential Services Regulations*) and found both aligned. The Ministry used these Manuals to establish templates and checklists Ministry staff use to ensure practices align with licensing requirements (**Section 4.3**) and to perform detailed reviews of group homes (**Section 4.6**). The Ministry makes both Manuals available online to Ministry staff, group home operators, and the public.<sup>6</sup>

The Ministry's Program and Service Design and Community Services Branches work with their respective units (e.g., Policy, Quality Assurance and Improvement, Residential Services, Family Based Care) and group home operators to develop, review, and update its policies and manuals. We found the Ministry also consults with other jurisdictions on specific matters (e.g., potential installation of chimes on exterior doors) to ensure its manuals remain aligned with good practice.

<sup>6</sup> [publications.saskatchewan.ca/#/products/31499](https://publications.saskatchewan.ca/#/products/31499) (23 March 2026).



We found the Ministry regularly updates its Residential Services Manual (last updated September 2025) and properly communicated changes to both staff and group home operators. Although we found the Ministry has not updated the Youth Centred Services Manual since 2013, it still aligned with current legislative requirements.

Clear expectations for both Ministry staff monitoring group homes and for group home operators are essential to contributing to the safety and wellbeing of children in Ministry care.

## 4.2 Monitoring Expectations Established

The Ministry of Social Services established sufficient requirements to monitor group homes providing care to children.

Community-based organizations operate group homes for children requiring out-of-home care and must operate according to the requirements and standards under legislation. At September 2025, the Ministry had 885 children in care at 177 licensed group homes. Group homes provide care to between 2–10 children at a time.

The Ministry tracks the number of spaces, age ranges of children, program type (e.g., medically fragile, short-term placement, long-term care) and approved funding for the last two fiscal years for each group home. In 2025–26, the Ministry approved funding of \$132.5 million (2024–25: \$120.2 million) for its group homes.

The Ministry is responsible for monitoring group homes to ensure the children living there receive safe and appropriate care. As shown in **Figure 4**, the Ministry reasonably monitors the provision of care through various ways by staff in different Ministry units.

**Figure 4—Types of Monitoring Conducted by Various Ministry Units**

| Monitoring Type                      | Monitoring Purpose  | Frequency                               | Unit Responsible   |
|--------------------------------------|---|---|--|
| <b>Physical Standards Inspection</b> | Assesses physical requirements of a facility including home maintenance; designated areas (lounging, dining, sleeping areas); bedroom furnishings; washing facilities; safety equipment; common area; study space; outdoor space; accessibility; and medication storage.  | Annual (prior to licensing and renewal) | Community-based Organization Administration Unit<br>13 staff |
| <b>Program Standards Inspection</b>  | Ensures homes: <ul style="list-style-type: none"> <li>• Provide quality resident care, including adequate meals</li> <li>• Offer social/recreational interactions</li> <li>• Provide appropriate medication/medical treatments; and maintain proper records</li> <li>• Maintain resident support plans, and policies such as confidentiality, conflict of interest, and serious incident policies</li> <li>• Complete criminal record checks of staff</li> <li>• Inform residents of their rights and privileges</li> </ul> | Annual                                  | Community Service Development Unit<br>5 staff                |

| Monitoring Type                               | Monitoring Purpose   | Frequency | Unit Responsible   |
|---|--|-----------|--|
| <b>Detailed Reviews</b>                       | Reviews in detail the services, practices, and the quality of care provided to children (e.g., emergency medical treatment, supervision of children) by the group home to determine whether homes meet the requirements set out in the Residential Services Manual.                  | Ad hoc    | Residential Services Unit<br>7 staff   |
| <b>Serious Incident Reporting</b>             | Homes are required to report all serious incidents to Ministry case workers. The Ministry tracks and assesses each incident to determine impact level (i.e., medium, high) and summarizes results annually for all children under Ministry care (e.g., in foster care, group homes). | As needed | Quality Assurance Unit<br>8 staff  |
| <b>Serious Complaints (i.e., allegations)</b> | Ministry staff assess allegations of child abuse and neglect in group homes to determine whether an investigation is warranted and summarize results quarterly.  | As needed | Provincial Resource Assessment Team<br>6 staff<br>Residential Services Unit<br>7 staff |

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

Clear monitoring expectations reduce the risk that the Ministry may not be adequately reviewing group homes for gaps in care and the safety and wellbeing of children in care may be compromised.

### 4.3 Group Homes Licensed Annually

The Ministry of Social Services annually licenses group homes providing care to children.

*The Residential Services Act* and *The Residential Services Regulations* outline licensing requirements for group homes.

When licensing a new home or renewing a licence of an existing home, the Ministry requires a documentation package from the group home that includes third-party reports such as fire, health, and sprinkler inspections, as well as proof of appropriate insurance coverage.

In addition, when licensing a new group home, the Ministry requires homes to submit other reports such as building inspections, zoning, occupancy permits, and floor plans. Group homes must also confirm completed criminal record checks for all adults living at the home and completed mandatory training (e.g., Crisis Intervention, Suicide Intervention, First Aid and CPR, Medication Administration, Indigenous Cultural Training) for group home staff.

The Ministry also requires its staff to physically inspect the home prior to issuing a licence. **Figure 5** outlines what Ministry staff evaluate during physical standards inspections that assess homes' physical safety and design. The Ministry uses a checklist to help ensure staff collect and assess the appropriateness of all required documents and conduct appropriate physical inspections prior to issuing an operating licence.



**Figure 5—Areas Reviewed During Physical Standards Inspections**

- Location (e.g., accessible to public transportation, parks)
- Required designated areas (e.g., areas for dining, sleeping, and food preparation used only for those purposes)
- Sleeping accommodation (e.g., one bed per child, no more than two children in one bedroom)
- Bedroom furnishings (e.g., storage for personal belongings)
- Washroom facilities (e.g., at least one wash basin and a toilet for every five children)
- Exits (e.g., all exits equipped with easy-to-use hardware)
- Safety equipment (e.g., where required: nightlights, non-skid bathmats)
- Appropriate spaces for day room, study space, yard
- Accessibility (e.g., appropriate equipment for clients with physical disabilities)
- Medical treatment (e.g., first aid supplies available)
- Medication (e.g., locked medicine cabinet)

Source: Adapted from Ministry of Social Services records.

We compared the Ministry’s licensing requirements to other Canadian jurisdictions (e.g., Alberta, British Columbia, Manitoba) and found they aligned.

We tested documentation received from the one new group home the Ministry licensed during our audit period (December 2024 to November 2025) and found the group home adequately met the Ministry’s requirements and received a licence to operate.

We tested 15 existing homes with licences renewed in our audit period and found all were appropriately licensed (i.e., physical standards inspection completed). None of the 15 group homes tested operated with an expired licence. We also found the Ministry properly approved all the licences.

In January 2023, legislation changed related to the licensing requirements for group homes. Previously, legislation required third-party reports, a physical standards inspection, and a program standards inspection before it issued a new or renewed licence. Legislation now states the Ministry may inspect a home prior to issuing a licence, but it does not indicate the type (e.g., physical or program standards inspection).

The Ministry no longer requires a program standards inspection prior to issuing a licence. The program standards inspection assesses whether homes adhere to specific sections of the Residential Services Manual. **Figure 6** sets out the areas reviewed during a program standards inspection.

**Figure 6—Summary of Areas Covered During Program Standards Inspections**

- Services and programs (e.g., home provides care in a family-like setting)
- Meals (e.g., nutritionally based)
- Social/recreational interaction and program supplies (e.g., opportunity to enjoy social life)
- Personal records (e.g., complete records of individual programming for each child)
- Medical treatment protocols (e.g., call physician in case of serious illness)
- Medication (e.g., only medication authorized by a physician)
- Staff training in child-care policies, personal planning for children
- Staff criminal record and vulnerable sector checks

Source: Adapted from Ministry of Social Services records.

Management indicated it still tries to complete program standards inspections each year. If staff identify concerns, a group home's licence may be affected (i.e., the Ministry could revoke the licence and issue a conditional licence).

We tested 15 group homes and found the Ministry completed:

- Eight program standards inspections prior to renewing licences
- Five inspections within the same month as renewing licences (6–30 days after licence issuance)
- Two inspections took place approximately 10 months after licence issuance

We found the Ministry did not identify concerns in any of the 15 inspections.

We attended both a physical standards inspection and a program standards inspection. We found each take about an hour to complete. We found Ministry staff discussed the inspection with group home staff, reviewed the required documentation, and completed the required checklist. As noted in **Figure 4**, two different Ministry units complete these inspections. We suggest the Ministry assess whether it is reasonable and/or efficient for two different units to complete these inspections. It should also assess whether program standards inspections should occur prior to renewing a licence.

Annual licensing ensures only those homes meeting requirements continue to operate in providing care to children.

#### 4.4 Conditional Licences Tracked and Deficiencies Resolved

The Ministry of Social Services issues conditional licences to group homes when deficiencies or delays in receipt of required documentation during the annual licence renewal process occurs. The Ministry tracks resolution of conditional licence deficiencies prior to issuing a full annual licence.

A conditional licence allows a group home to continue to operate for a shorter duration (e.g., 1–3 months) because of a deficiency or outstanding documentation. For example, the Ministry issues a conditional licence when it finds a group home not compliant with an inspection requirement (e.g., home missing an emergency light at the back door), or certain reports required for licence renewal remained outstanding by the licence expiration date (e.g., third-party health inspection report not provided on time).

Issuing a conditional licence means Ministry staff will return to the home sooner than annually for inspection to assess whether a home operator resolved a deficiency. The Ministry can issue conditional licences for a period of up to six months.

The Ministry maintains a spreadsheet of all group home licences. It tracks licence number and expiry date, type (e.g., conditional), and reasons for the conditional licence (e.g., inspection reports outstanding, identified deficiencies not addressed).

Our analysis of the licences, as at September 2025, found 21 group homes with conditional licences ranging from 1–3 months in duration.



We tested 15 existing homes with licences renewed in our audit period and found the Ministry appropriately issued conditional licences for six of them. In most cases, the Ministry issued a conditional licence because a fire or health inspection had not been completed. For three of these conditional licences, the Ministry received the appropriate supporting documentation (e.g., a completed health inspection report) and subsequently issued full licences. The conditional licence period had not passed at the time of our testing for the other three conditional licences.

Tracking and addressing deficiencies identified during inspections within a reasonable timeframe ensures children live in safe conditions while residing in group homes.

## 4.5 Risk-Based Plans Needed for Detailed Reviews of Homes

The Ministry of Social Services does not use a risk-based approach for conducting detailed reviews of group homes providing care to children.

The Ministry conducts detailed reviews at a few group homes each year to confirm whether homes meet select standards of care as required by the Residential Services Manual. The Ministry conducted four reviews in 2024–25 (2025–26: six up to November 2025). These reviews typically require Ministry staff to be onsite for three days. **Figure 7** sets out the key areas covered under the detailed reviews.

**Figure 7—Key Areas Covered Under Detailed Reviews**

- **Program and Services Delivery** (e.g., admission procedures, behavioural support requirements, aquatic activities, right to view and treat hair as sacred)
- **Personal Care** (e.g., medical, dental, and optical care; emergency medical treatment; medication administration, general health and hygiene; sleeping accommodations)
- **Human Resources** (e.g., staff training and development; night duties for staff)
- **Safety Measures** (e.g., emergency first aid kits)
- **Critical Incident Response** (e.g., self-harm and suicidal behaviour; management of severe behaviour; children who run/are at risk of running away; reporting of incidents; investigations of abuse allegations against group homes)
- **Child Care and Safety** (e.g., nutrition; supervision of children; emergency communication; home safety and storage; equipment and furnishings)

Source: Adapted from the Ministry of Social Services Residential Services Manual—Policy and Standards Measured by Residential Services Unit.

The Ministry does not set an annual schedule, based on risk, for its detailed reviews or to determine how many reviews to conduct. The Ministry indicated it considers its last completed review, the ages of the children residing at a group home, and number of allegations (e.g., abuse, neglect, quality of care), if any, it received in the prior year. The Ministry could not provide evidence of how it prioritized when it conducts detailed reviews.

A risk-based approach should involve prioritizing detailed reviews of group homes based on the likelihood of significant negative outcomes such as:

- Reported critical incidents where the home's care contributed to incidents
- Public concerns or complaints (i.e., allegations) resulting in investigations or quality of care concerns

➤ Deficiencies identified during physical standards or program standards inspections

The Ministry has begun tracking when it completed its last detailed reviews at various group homes. Management indicated the tracking document is a work-in-progress and not yet complete.<sup>7</sup> Our analysis of the tracking document found 71% (126 homes) have not had a detailed review completed for over five years, with one home last reviewed over 20 years ago.

We tested three group homes without a detailed review since 2017 and found all three homes had allegations related to staff and/or quality of care between December 2024 and October 2025. Detailed reviews help assess the quality of care provided and that children receive the appropriate level of support and services.

The Ministry has six staff and one manager in its Residential Services Unit who are responsible for completing detailed reviews. These staff are also responsible for the management and oversight of quality-of-care concerns. Once the Ministry takes a risk-based approach for detailed reviews that prioritizes homes with higher likelihoods of poor care outcomes, it will also need to analyze whether it has sufficient staff and resources to carry them out.

Not formally assessing risks when planning detailed reviews of group homes does not allow the Ministry to effectively prioritize reviewing high-risk group homes first. This can delay identifying and addressing key areas of non-compliance that impact those children's safety and wellbeing.

1. We recommend the Ministry of Social Services use a risk-based approach for conducting its detailed reviews at group homes caring for children to confirm quality of care provided.

## 4.6 Detailed Reviews of Homes Appropriately Conducted but Results Not Reported Timely

The Ministry of Social Services completes detailed reviews of group homes to ensure homes adhere to the Residential Services Manual requirements and adequately summarizes its findings, but it does not report results to group home operators timely.

As outlined in **Section 4.5**, the Ministry's Residential Services Unit staff perform detailed reviews at a select few group homes annually. The Ministry appropriately requires staff to shadow an experienced reviewer on detailed reviews before they conduct their own review.

Staff use comprehensive checklists outlining interview questions (for both group home staff and for children residing in the home), visual inspection requirements, and documentation requirements for children in care (see **Section 4.7** regarding individual case planning for children in care).

<sup>7</sup> The Ministry of Social Services' tracking document also included protocol homes (group homes owned and operated by First Nations agencies), which are not included in our audit.



### 4.6.1 Interviews of Children and Group Home Staff Conducted

The Ministry interviews all group home staff and any children in the home who are old enough to respond to questions (i.e., typically children over age of four). Responses provide the Ministry with a deeper understanding of how a home operates. **Figure 8** sets out examples of the lines of inquiry asked during these interviews. Each interview with staff takes approximately two hours to complete and approximately 30 minutes with each child (or as long as the child's attention span allows).

**Figure 8—Examples of Group Home Operator and Child Interview Areas of Inquiry**

**For Group Home Operators:**

- Staff training and development (e.g., orientation, training courses)
- Behavioural support (e.g., daily routines, accommodations for individual child needs, rules/expectations in the home, methods of preventing challenging child behaviour)
- Rights of children (e.g., approval obtained before child's hair cut)
- Personal care of children (e.g., medical appointments, medication administration/storage, teaching of hygiene practices)
- Living accommodations and transport (e.g., how is bedroom selection made, transportation properly maintained, night staff performing bedroom checks, emergency first aid kit location, safe sleeping practices for young children)
- Critical incident reporting (e.g., ways staff intervene with violent child, process to report critical incident, how to deal with threats of self harm, process followed if child reports abuse)

**For Children Residing at Group Home:**

- What child likes and does not like about living in home
- If child has access to things they enjoy (e.g., phone calls with family, personal items)
- How the home involves the child in their culture
- Medical appointments booked
- Nutrition (e.g., do you like the food, what happens if food is not finished, are snacks available)
- Rules (e.g., what are the rules and what happens if not followed)
- Privacy (e.g., do staff knock before entering bedrooms)
- Safety (e.g., does child feel safe in the home)

Source: Adapted from Ministry of Social Services records.

For the three detailed reviews at group homes we tested, we found the Ministry appropriately completed interviews with both group home operators and children.

We attended one detailed review conducted by the Ministry in February 2026 and found Ministry staff interviewed all group home staff and two children (i.e., only children in the home old enough to comprehend the questions) and appropriately used the templates to document the interviews.

### 4.6.2 Visual Inspections of Homes Completed

Visual inspections performed by Ministry staff during detailed reviews are more extensive than physical standards inspections performed during licensing (**Section 4.3**). Inspection checklists include the following areas:

- Evacuation and fire safety (e.g., confirming exterior doors are easy for residents to open)

- Safe storage (e.g., observation of safely stored medication, medication administration logs kept, cleaning supplies locked away)
- Health and medical (e.g., observe home's first aid kit, child allergies documented, quality food provided, food available for snacking, evidence of children's laundry done)
- Sleeping accommodations (e.g., shared rooms, each child has own bed, personal belongings of children stored in bedroom, adequate storage for clothing, no locks on bedroom door)
- Self-harm safety precautions (e.g., use of curtain rods, clothing hanging rods that "break away" allowing them to not support a child's body weight for safety reasons)
- Living accommodations (e.g., yard fenced, rights of children posted, Advocate for Children and Youth contact information posted, private spaces available for phone calls, secure storage for children's belongings)
- Program vehicle (e.g., winter travel and first aid kits, no visible markings on vehicle, maintenance logs maintained)
- Infant safety (e.g., baby gates, electrical outlets covered, electrical cords secured, shelving secured to walls, cribs free of pillows)<sup>8</sup>

For all three detailed reviews we tested, we found the Ministry appropriately completed the visual inspection checklist.

During our attendance at a detailed review in February 2026, we found Ministry staff completed a visual inspection of the home and appropriately used the templates to document their findings.

### 4.6.3 Findings Adequately Documented but Not Reported Timely

The Ministry compiles findings from a detailed review into a report reviewed by several levels of Ministry management prior to sharing findings with the group home. Findings reports are not always shared timely. **Figure 9** sets out the information included in a detailed review findings report.

**Figure 9—Detailed Review Findings Report Information**

- Description of the group home (services offered, age of children housed, staffing)
- Statistics on the number of interviews performed during review, number of files reviewed, number of critical incident reports reviewed
- Statistics on the group home's occupancy (average utilization rate, number of children served over the year, average length of stay, shortest and longest placements, average age of children in care)
- Findings (areas where service met standards, areas for improvement)
- Recommendations broken down by timeline to address
- Assessment of the adequacy of the group home's policy and procedure manual

Source: Adapted from the Ministry of Social Services records.

<sup>8</sup> Adapted from Ministry of Social Services records.



After the reviewer drafts the findings report with recommendations, several levels of Ministry management also review the draft report prior to the Ministry sending the draft report to the group home for their review. The Ministry's Executive Director approves the final report. We found the Ministry has not set an expected timeframe for completing and sending findings reports to group homes timely. Once the Ministry shares its findings report with a group home, it schedules a meeting to discuss the findings.

For the three detailed reviews tested, we found one review occurred in September 2025 and the Ministry had not yet prepared the findings report at the time of our testing (70 days after the review occurred). The remaining two detailed reviews had findings reports provided to group home operators 113 and 127 business days respectively after the review, which exceeded our expectation of 30 business days to complete reporting. We found these findings reports included concerns such as group home staff giving a child medication without confirming they ingested the medication (i.e., staff walked away without observation) and failing to report serious incidents to the Ministry timely.

The Ministry also maintains a spreadsheet tracking detailed reviews conducted since October 2023. It includes the name of the group home, final day of onsite visit, findings meeting date, final report released date, comments, and who conducted the review.

Between October 2023 and November 2025, the Ministry conducted detailed reviews at 19 group homes. Our analysis found:

- Ten reviews conducted but no findings report issued at the time of our testing (2–511 business days after the completed review)
- Nine findings reports issued over 30 business days after the onsite review (ranging from 113–482 business days)

Not reporting detailed review findings timely to group home operators increases the risk that homes do not address identified deficiencies timely, which impacts the quality of care children receive.

**2. We recommend the Ministry of Social Services issue detailed review findings reports to group homes caring for children within a reasonably set timeframe.**

## 4.7 Individual Case Plans for Children in Care Monitored

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The Ministry of Social Services verifies during its detailed reviews that group home operators keep individual case plans for children in their care.

The Ministry's Residential Services Manual mandates group home operators complete a Child Care Update Report for all children residing in a home, which requires operators to document information on each child's:

- Health (e.g., medical appointments, diagnosis, medications administered, fever tracking, any specialists including notes from appointments)
- Education (e.g., grade, school, teacher, date enrolled)

- Family involvement (e.g., which family members the child can have contact with and method of contact such as in-person supervised visits or phone calls)
- Cultural plan (e.g., cultural events such as pow-wows, round dances)
- Connection to community and recreation (e.g., extracurricular activities)
- Strengths and what works well for the child (e.g., documentation on child's favourite colour, activity, methods that work to address behavioural concerns)<sup>9</sup>

The method in which the group home operators track this information differs. Some operators have case management software that electronically documents all required information in one easy-to-find location. Other group home operators use handwritten notes to document requirements. Regardless of the method used, Ministry staff ensure all required information is documented for each child in the home during the detailed reviews.

During our attendance at a detailed program review in February 2026, we found Ministry staff appropriately reviewed the group home's records to ensure it documented required information about the children in the home.

Periodically reviewing whether group home operators complete individual case plans helps the Ministry determine whether children receive quality care in a group home.

## 4.8 Status of Action Plans from Detailed Reviews Not Tracked

The Ministry of Social Services requires group homes to document corrective action plans to address recommendations made during detailed reviews of homes. The Ministry does not track the status of action plans to confirm group homes address non-compliance concerns identified during reviews.

During detailed reviews, Ministry staff often find deficiencies (i.e., non-compliant areas in a group home). Where Ministry staff identify a significant concern to children's safety and wellbeing, they report it to the group home operator immediately for resolution. For example, during our observation of a detailed review in February 2026, we found when reviewers identified issues (e.g., dressers not bolted to walls) that group homes should remedy immediately, they spoke to the group home staff to resolve the issue while onsite.

For other, less significant deficiencies, the Ministry waits to inform the group home via a recommendation in its findings report. Management indicated it informally discusses the findings with the group home prior to the group home receiving the findings report.

Once a group home receives the Ministry's findings report and recommendations (including timeframe for implementation), the Ministry requires the group home to complete an action plan detailing how it plans to address the recommendation(s). We found the Ministry typically allows 1–3 months or 3–6 months for a group home to address its recommendations depending on the severity of the deficiency and the nature of the corrective action.

<sup>9</sup> Ministry of Social Services, Residential Services Manual, p. 33.



For example, if the Ministry recommends a home clarify a standard (e.g., reporting procedures for allegations against group home staff), the Ministry allows the home 1–3 months to complete staff meetings/refresher training. The Ministry allows up to 120 days for some items such as policy revisions to allow for drafting and group home operator's board approval of the policy change.

Ministry staff request proof of action when group homes notify it that they addressed recommendations. For example, if a group home needed to secure shelves, the Ministry may request photo evidence or may visit the group home to observe the correction. If action plans do not lead to a follow-up onsite visit, the Ministry requests and reviews documents that support the action (e.g., review amended policy).

We found the Ministry does not centrally record recommendations and expected corrective actions, or implementation. The Ministry needs to know the status of implementation to effectively oversee actions group homes take to prevent future non-compliance.

For the three detailed program reviews we tested, we found two group homes submitted completed action plans, while one group home had not because it had not received the findings report from the Ministry (see **Recommendation 2** regarding the need for the Ministry to provide group home operators with timely findings reports). For the two group homes with action plans:

- The Ministry set a deadline of 1–3 months to complete the recommendations for one group home.

For example, the Ministry recommended amending the home's written policy to include guidelines for conducting bedroom searches to align with the Residential Services Manual as the reviewer found group home staff searched a child's room without the child's knowledge. At three months, the Ministry followed up with the home and confirmed implementation (e.g., reviewed memos and amended policies).

- The Ministry set a deadline of 1–3 months to complete some action plan items and 3–6 months for other items at one group home.

For example, the Ministry recommended the group home record all medical, dental, and optical appointments, diagnoses, and prescriptions in a child's file as the reviewer found two children did not have records despite residing in the home for over 60 days. At the time of our audit, the Ministry's deadline for implementation had not yet passed.

Not tracking the status of group homes' corrective action plans to respond to non-compliance concerns increases the risk that deficiencies go unaddressed. Identifying delays in implementing action plans would provide the Ministry with important information when determining whether it needs to provide additional support to a group home.

**3. We recommend the Ministry of Social Services track the implementation status of corrective action plans to confirm group homes caring for children address non-compliance issues identified during detailed reviews.**

## 4.9 Serious Incidents Tracked but Not Sufficiently Analyzed

The Ministry of Social Services tracks, but does not analyze, serious incidents reported at group homes caring for children.

The Ministry established a reporting system for group home operators to self-report any serious incidents. **Figure 10** sets out the types of incidents group homes must report immediately to a child's Ministry case worker.

**Figure 10—Types of Serious Incidents Group Homes Must Report Immediately**

- An illness, injury, condition, or event resulting in death
- Qualified physician determines child's death caused by serious incident
- Incidents necessitating major medical treatment of a child and may cause serious or long-term impairment as determined by a qualified medical practitioner
- An illness, injury, condition, or event requiring medical treatment including hospital admission and does not result in either the child's death or long-term impairment of the child's health
- Disclosure of physical or sexual abuse
- Victim of physical or sexual assault
- A child goes missing from a group home
- Allegations of abuse made against group home staff

Source: Adapted from the Ministry of Social Services Residential Services Manual.

During the detailed reviews, we found the Ministry reviews serious incidents recorded by the group home for the previous 3–6 months to ensure the home managed them according to standards, including timely reporting to the Ministry.

The Ministry tracks serious incidents including information on the child in care (name, date of birth), date of incident, where it happened (e.g., at group home, while on a family visit, at school, in the community), where the child resides (e.g., group home, foster home), and description of the incident. It also differentiates serious incidents by the level of impact on the health and safety of the child. For example, medium-impact incidents include injury or condition needing medical treatment like surgery and high-impact incidents include serious injury requiring significant medical attention or a condition that results in a child's death.

We found the Ministry does not track its assessment of whether the care at a group home was a factor contributing to a serious incident. Doing so would help the Ministry select homes at higher risk of providing inappropriate care for detailed reviews (see **Recommendation 1** regarding the Ministry's use of a risk-based approach to select group homes for review).

Our analysis found group homes reported 149 serious incidents to the Ministry in 2025 with the top three incidents relating to health (76), mental health (36), and sexual assault (26). One death occurred in 2025. We reviewed the Ministry's summarized description of the incidents and found none implied the care at homes contributed to the serious incidents.

We tested five high-impact serious incidents and found the Ministry appropriately investigated each case and determined the care at the home did not contribute to the serious incident.



However, we found the Ministry does not consistently track the specific group home where a serious incident occurred. In some cases, it only tracks home operator names and not the specific home—often one group home operator operates more than one home in Saskatchewan. Thus, we were not only unable to identify if one specific home had more ongoing serious incidents, but also the Ministry does not know which specific homes have more serious incidents than others.

Comprehensively analyzing serious incidents at each group home would allow the Ministry to identify home operators who are no longer suitable to care for children (see **Recommendation 4**). It would also allow the Ministry to select homes for detailed program reviews that are at higher risk of providing poor care (see **Recommendation 1**).

#### 4.10 Serious Complaints Investigated and Resolved Timely

The Ministry of Social Services assessed serious complaints (e.g., serious illness/injury, physical abuse, sexual abuse, deaths) received and determined the appropriate course of action (e.g., investigation). The Ministry completed timely investigations and ensured group homes had sufficient actions to address quality-of-care findings.

The Ministry's Residential Services Unit and Provincial Resource Assessment Team work together to investigate serious complaints (i.e., allegations) received against group homes.<sup>10</sup> Serious complaints can be submitted by children in care, parents, group home operators, Ministry staff, or the public via a central email address that both the Residential Services Unit and Assessment Team monitor.

Once the Ministry receives a serious complaint, staff gather further information to determine how to handle the complaint such as by interviewing children, obtaining incident reports from the group home, and having discussions with group home operators.

The Ministry makes one of three decisions:

- **Screened out:** allegation does not meet the Ministry's mandate or no further action required (e.g., complaint does not meet mandate for investigation)
- **Investigation:** allegation received indicates concern of abuse or neglect that warrants investigating to determine child safety. The staff member involved in the allegation would be removed from group home, where warranted.
- **Quality-of-care finding:** actions or acts of omission by group home staff that indicates the group home did not operate in compliance with standards and had a negative impact on the care of the child but did not rise to the threshold of the child needing protection.<sup>11</sup>

In 2025, the Ministry received 289 serious complaints (i.e., allegations) with 150 screened out, 54 investigated, and 100 quality-of-care findings.

<sup>10</sup> The Provincial Resource Assessment Team is a dedicated provincial unit that seeks to enhance practices and support relationships with group home operators while responding to reported concerns regarding the care of children and youth. It is responsible for leading a consistent and timely approach in assessing reports of abuse and neglect in group homes.

<sup>11</sup> Adapted from Ministry of Social Services records.

When the Ministry determines a complaint warrants an investigation, it requires staff to investigate (e.g., conduct interviews, review reports from third parties such as police or medical experts) within 30 days of receiving the serious complaint and 90 days to finalize a report. Reports to group home operators outline the findings and a conclusion on whether the serious complaint was substantiated. Often investigations will have quality-of-care findings.

If the Ministry deems a serious complaint as a quality-of-care finding, it requires a quality-of-care concern report. Ministry staff interview children residing at the group home and group home operators prior to making a screening decision and completing the report. The report includes details of interviews, the quality-of-care issues, and which standards the home failed to follow. Issues with quality of care may include group home staff not completing daily checks for bruising or injuries on children. The Ministry gives a group home 15 days to document how it plans to address a quality-of-care issue.

We found the Ministry does not formally follow up with the group home to ensure it implemented certain planned actions (e.g., training sessions, staff meetings to review policies) for quality-of-care findings. The Ministry should analyze the quality-of-care issues to assess trends or common recurring concerns overall (see **Section 4.11**).

Our testing of 25 serious complaints found:

- 17 were screened out. The Ministry resolved all screened out serious complaints within four business days.
- Six warranted investigations. In all instances the Ministry consulted a third party (e.g., child's school, doctor, police). Staff completed the investigations within 30 days and reported the results within 90 days for five of the investigations. One investigation was still ongoing at the time of our audit and not due for reporting.

Four of the completed investigations resulted in quality-of-care findings. We found the homes completed action plans within the required 15 days in three instances. The Ministry approved an extension for the other group home, and the Ministry received the action plan within 25 days.

- Two resulted in quality-of-care recommendations. We found the homes completed the action plans within the required 15 days.

Investigating and resolving serious complaints timely is essential for safeguarding children in care and ensuring their safety and wellbeing.

## 4.11 Enhanced Analysis of Key Information for Group Homes Needed

The Ministry of Social Services analyzes some key information (e.g., space utilization) but more analysis is needed on serious incidents, serious complaints investigated, and detailed reviews at group homes. It reports statistics on serious incidents and serious complaints to senior management.



## Space Utilization

Each year, the Ministry analyzes space utilization to verify no group home cares for more children than permitted. We found the Ministry identified no homes over capacity. In 2025–26 (up to October 2025), the Ministry had 930 spaces at group homes. It found an average space utilization of 84% across the whole province with the following breakdowns:

- 82% utilization rate in the north region
- 89% utilization rate in the central region
- 81% utilization rate in the south region

Management indicated some homes care for high-needs children (e.g., medically complex) making it challenging for those homes to be at full capacity.

## Serious Incidents

The Ministry's Quality Assurance Unit tracks serious incidents and reports annually to senior management (or as serious injuries or deaths occur).

As high-impact serious incidents occur (i.e., death or serious injury requiring significant medical attention), we found the Ministry provides individual reports to senior management outlining what occurred and the outcome of its investigation. Four high-impact serious incidents occurred in 2023 (including one death), six in 2024, and three in 2025 (including one death) relating to children with a placement in group home care.<sup>12</sup>

Annually, the Quality Assurance Unit reports statistics on medium-impact serious incidents occurring across all types of housing resources (e.g., group homes, foster homes). The 2024 report noted 37% (148) of 400 incidents related to children who reside in group homes.<sup>13</sup>

As noted in **Section 4.9**, the Ministry should indicate in its tracking document whether the care at a home was a contributing factor to a serious incident. It should also consistently track the specific home where the child resides. Without this information, the Ministry is limited in its ability to sufficiently analyze incidents occurring at specific group homes and take action, if necessary.

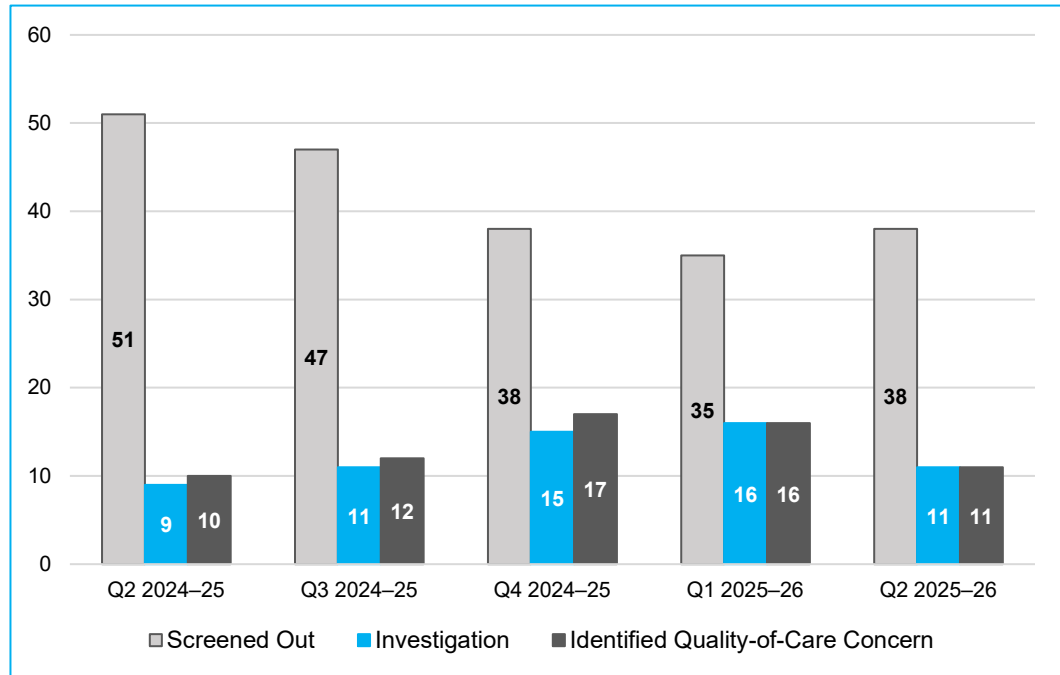
## Serious Complaints (i.e., allegations)

In June 2024, the Ministry's Provincial Resource Assessment Team began tracking all serious complaints received as well as began reporting quarterly to senior management. **Figure 11** outlines the number of serious complaints at group homes received over the last year and how many of those complaints the Ministry screened out, investigated, or identified a quality-of-care concern.

<sup>12</sup> Adapted from Ministry of Social Services records.

<sup>13</sup> At the time of our audit (i.e., November 30, 2025), the 2025 report was not available.

**Figure 11—Number and Types of Ministry of Social Services Actions on Serious Complaints at Group Homes Caring for Children from September 2024 to September 2025**



Source: Adapted from Ministry of Social Services records.

Management indicated it does not have sufficient data to perform any type of trend analysis (e.g., year-over-year, type of serious complaint)—it plans to do so once sufficient information is available. During our testing of serious complaints that resulted in quality-of-care findings, we found two reports tested identified concerns of inappropriate use of physical intervention by group home staff.

### Detailed Reviews

As noted in **Section 4.6**, after completing detailed reviews, staff prepare a report on the results of each review. The Ministry has not established a method to monitor and analyze overall detailed review results. Without analyzing results, the Ministry cannot determine trends (e.g., common non-compliance concerns) from its detailed reviews, which limits its ability to provide additional guidance or support to all group homes when similar concerns arise.

For example, we found a common theme in our testing of three detailed reviews—in two reviews, staff at group homes were not fully aware of the reporting procedures for allegations made against a group home staff member.

By not analyzing trends on key data related to group homes, it increases the risk of the Ministry not making necessary changes to processes, educating group homes on areas of concern, or adjusting legislation to address incidents or deficiencies occurring in group homes caring for children. Analyzing key information on homes would also assist the Ministry in selecting higher risk homes for detailed reviews (see **Recommendation 1**).



4. We recommend the Ministry of Social Services analyze key information (e.g., serious incidents, serious complaints investigated, deficiencies identified during detailed reviews) related to group homes caring for children.

## 4.12 Central Tracking of Monitoring Results Needed

The Ministry of Social Services does not centrally track all findings related to individual group homes caring for children.

We found different units within the Ministry track information related to group homes in different databases. For example:

- The Community Service Development Unit tracks licences issued and those group homes with conditional licences
- The Residential Services Unit tracks detailed reviews
- The Quality Assurance Unit tracks and reports on serious incidents
- The Provincial Resource Assessment Team tracks and reports on serious complaints (i.e., allegations)

Without centrally tracking information on each group home in one location, the Ministry is unable to effectively monitor and analyze homes to identify and examine trends on what happens in a particular home. There is also a risk that areas of concern are not identified, compiled, and mitigated appropriately. Centrally tracking key information on group homes would further assist the Ministry in selecting higher risk homes for detailed program reviews (see **Recommendation 1**).

5. We recommend the Ministry of Social Services centrally track key information (e.g., licensing, detailed reviews, serious incidents, serious complaints) related to group homes caring for children.

## 5.0 SELECTED REFERENCES

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## Follow-Up Audits

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## Chapter 8

# 3sHealth—Managing Disability Claims

### 1.0 MAIN POINTS

Health Shared Services Saskatchewan (3sHealth) administers four disability benefit plans for certain healthcare employees (e.g., healthcare staff working in hospitals, emergency services, and long-term care facilities). 3sHealth receives approximately 3,000 applications for disability benefit claims each year.

By September 2025, 3sHealth strengthened its processes to manage disability claims by implementing the two remaining recommendations we first made in 2022.

Since February 2025, 3sHealth sent completed disability benefit claim applications to adjudicators within its expected three-day timeframe, resulting in timely claim decisions. 3sHealth also consistently met its target of adjudicators making claim decisions within eight days, 90% of the time.

Since April 2024, 3sHealth completed appeal reviews on disability claims within the required 30 days or documented reasons for significant delays.

By having effective processes to manage disability claims, 3sHealth minimizes delays in plan members receiving the appropriate support and treatment needed to improve their health and return to work.

### 2.0 INTRODUCTION

#### 2.1 Disability Benefit Plans and Claims

Through its service agreement with the Employee Benefit Plans' Board of Trustees, 3sHealth is responsible for administering 10 employee benefit plans (e.g., disability benefits, extended healthcare benefits) for certain healthcare employees (i.e., over 46,000 plan members) in Saskatchewan.<sup>1</sup> Plan members include healthcare workers in hospitals, emergency services, and long-term care facilities across the province.

The disability plans protect plan members against loss of income due to injury or illness (e.g., mental disorders, cancer). In 2024, 3sHealth issued over \$57.5 million in disability income payments to plan members (2023: \$56.1 million).<sup>2,3</sup>

3sHealth receives approximately 3,000 applications for disability benefit claims each year (see **Figure 1**).

<sup>1</sup> 3sHealth's Board of Directors signed a formal trust agreement with the Employee Benefit Plans' Board of Trustees in January 2015, effectively making it the governing authority for four disability plans. The four disability benefit plans are: Canadian Union of Public Employees (CUPE), Service Employees International Union–West (SEIU–West), the General Plan, and the Saskatchewan Union of Nurses (SUN).

<sup>2</sup> 3sHealth, *Annual Report 2024–25*, p. 12.

<sup>3</sup> 3sHealth, *Annual Report 2023–24*, p. 11.

**Figure 1—Annual Applications for Disability Benefits**

|                           | 2020  | 2021  | 2022  | 2023  | 2024  | 2025<br>(to September) |
|---------------------------|-------|-------|-------|-------|-------|------------------------|
| Total Annual Applications | 2,786 | 3,075 | 3,255 | 3,072 | 2,857 | 2,284                  |

Source: Adapted from information provided by 3sHealth.

Effective methods to process incoming applications and review appeals reduce plan members' stress when waiting for decisions on their disability claims and subsequent payment of benefits.

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of 3sHealth's actions on the recommendations we first made in 2022.

We concluded, for the 12-month period ended October 31, 2021, Health Shared Services Saskatchewan (3sHealth) had effective processes, other than the areas identified in our four recommendations, to manage disability claims for certain healthcare employees.<sup>4</sup> By January 2024, 3sHealth implemented two recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate 3sHealth's progress toward meeting our recommendations, we used the relevant criteria from the original audit. 3sHealth management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed staff responsible for managing disability claims, analyzed appeals data, and tested a sample of disability claim applications and appeals.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at September 30, 2025, and 3sHealth's actions up to that date.

### 3.1 Incoming Claim Applications Processed Timely

***We recommended Health Shared Services Saskatchewan send completed disability benefit claim applications to adjudicators on time.*** (2022 Report – Volume 1, p. 30, Recommendation 1; Public Accounts Committee agreement December 14, 2023)

**Status**—Implemented

Since February 2025, 3sHealth sent completed disability benefit claim applications to adjudicators on time, which results in timely claim decisions.

<sup>4</sup> 2022 Report – Volume 1, Chapter 3, pp. 23–43.

<sup>5</sup> 2024 Report – Volume 1, Chapter 8, pp. 143–148.

3sHealth expects its benefit service officers to process incoming claim applications and provide them to adjudicators within three business days. After setting up plan member profiles in the claims management IT database and contacting the member to confirm that the application is complete, benefit service officers submit applications to adjudicators for assessment of members' eligibility and coverage. 3sHealth expects adjudicators to make claim decisions within eight business days of receiving complete applications (this includes the time taken by benefit service officers to process and submit claims to adjudicators).

We tested 30 claims applications and found benefit service officers generally processed applications and adjudicators made claim decisions within expected timeframes. We found:

- Benefit service officers sent applications to the adjudicators within the 3-day timeline for 28 claims. Officers sent the remaining two applications to adjudicators only 1–2 days late.
- Adjudicators made claim decisions within the 8-day timeline for 22 claims. For six of the delayed claims, adjudicators failed to meet the deadline due to delays in receipt of additional information (e.g., insurer information, medical records) from claimants. For the remaining two claims, adjudicators made claim decisions only 1–2 days late.

3sHealth monitors its timeliness in processing applications. Its goal is to have benefit service officers process applications within three days 90% of the time and have adjudicators complete claim decisions within eight days 90% of the time.

From April 2024 to September 2025, we found 3sHealth:

- Met the 3-day goal of sending applications to adjudicators, 90% of the time, for 11 of 18 months. Since February 2025, 3sHealth met its target of sending applications to adjudicators, 90% of the time, except for July and August 2025 (85% and 79% respectively). During this same timeframe, we found overall it met the 8-day target of adjudicators making claim decisions within eight days, 90% of the time.
- Met the 8-day target of adjudicators making claim decisions, 90% of the time, in 14 out of 18 months. Since February 2025, 3sHealth has consistently met its target of adjudicators making claim decisions within eight days, 90% of the time.

Management indicated that the additional effort to implement the new Administrative Information Management System (AIMS) in late 2024, along with staff turnover, impacted 3sHealth's ability to meet its targets every month.

Quick processing of incoming applications improves the timeliness of decisions on disability claims and subsequent benefit payments to plan members.



## 3.2 Appeal Reviews Completed Within Expected Timelines

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***We recommended Health Shared Services Saskatchewan follow its established timelines to complete appeal reviews on disability claims and document reasons for significant delays.*** (2022 Report – Volume 1, p. 37, Recommendation 2; Public Accounts Committee agreement December 14, 2023)

**Status**—Implemented

Since April 2024, 3sHealth completed appeal reviews on disability claims within established timelines or had documented reasons for significant delays.

Pursuant to the collective bargaining agreements, 3sHealth requires staff to review and decide on all appeals within 30 business days of their receipt.

3sHealth tracks appeals in a spreadsheet containing calculations for timeliness of review, including noting when appeals were received, time spent waiting for additional information (e.g., documentation from a medical professional), and reasons for delays.

Our analysis found 3sHealth processes appeals timely, with 99% of appeals completed on time. Between April 2024 and September 2025, 3sHealth conducted 84 appeals. Staff completed 83 appeals within 30 business days and one appeal within 34 business days. We found staff documented reasonable rationale (i.e., difficult appeal requiring a peer review) for the one appeal that took longer to review.

In our testing of nine appeals, we found 3sHealth reviewed and made a decision on all nine appeals within the 30-day timeframe.

Effective appeal reviews result in members receiving benefit decisions timely.

## Chapter 9 Agriculture—Mitigating Pests in Crops and Pastures

### 1.0 MAIN POINTS

Saskatchewan accounts for 43% of Canada’s total field crop acreage.<sup>1</sup> Crops and pastures are at risk of damage from regulated pests, which are either an animal, insect, or disease that the Ministry of Agriculture declares a pest. The Ministry is responsible for mitigating the impact of these regulated pests on crops and pastures.

By December 2025, the Ministry implemented two recommendations we first made in 2020 about its processes to mitigate the impact of regulated pests, and we deemed the third remaining recommendation no longer relevant.

Effective August 2024, the Richardson’s ground squirrel (gopher) and grasshoppers are no longer regulated pests, so we deemed our recommendation related to determining gopher populations no longer relevant.<sup>2</sup>

In 2025, the Ministry prepared guidance for producers on detecting, reporting, and developing response plans for late blight, bacterial ring rot, and Norway or brown rats. The Ministry posted this guidance publicly on its website in January 2026.

Effectively mitigating regulated pests help to reduce the adverse impact these pests cause to Saskatchewan’s crops and pastures (e.g., reduced crop yields, poor quality pastures).

### 2.0 INTRODUCTION

#### 2.1 Background

The Ministry of Agriculture is responsible for protecting plant health and managing agricultural pests by declaring regulated pests as well as supporting municipalities and producers to prevent the spread of harmful pests under *The Plant Health Act*.<sup>3</sup> The Act allows for the Minister, through regulation, to declare any animal, insect, or disease deemed as likely to be destructive or dangerous to any crop, grain, livestock, or other property to be a pest.<sup>4</sup>

At December 2025, the Minister of Agriculture declared the following regulated pests: bacterial ring rot, brown or Norway rat, feral pigs, late blight, and potato wart.<sup>5,6</sup>

<sup>1</sup> [www150.statcan.gc.ca/n1/pub/96-325-x/2021001/article/00008-eng.htm](http://www150.statcan.gc.ca/n1/pub/96-325-x/2021001/article/00008-eng.htm) (24 March 2026).

<sup>2</sup> There are many species of gophers. Richardson’s ground squirrel is one species and are commonly referred to as gophers.

<sup>3</sup> Prior to August 2024, the Ministry of Agriculture’s responsibility to regulate pests was set out in *The Pest Control Act*.

<sup>4</sup> *The Plant Health Act*, s. 3.

<sup>5</sup> *The Plant Health Regulations*, Appendix, Part 1.

<sup>6</sup> Bacterial ring rot is a very infectious bacterial disease, which includes symptoms such as wilted stems, leaf rolling, and early plant death. Late blight is a fungus that infects and destroys the leaves, stems, fruits, and tubers of plants.



Effective August 2024, the Act:

- Allows the Minister to declare a pest emergency if prompt action is deemed necessary to control or prevent the spread of a pest. If necessary, the Minister can prohibit the removal of crop from an area, prohibit the use or order the destruction of any crop that may contribute to the spread of any pest, order the destruction of any pest, or order any other measures to control a pest.<sup>7</sup>
- Gives municipalities the authority to control regulated pests. A municipality may appoint a pest control officer to enforce the Act and related regulations within the municipality. Pest control officers investigate and take measures they consider necessary to control pests.<sup>8</sup>
- Makes producers or landowners responsible for controlling identified regulated pests. Every owner and occupant of land shall take measures to control, destroy, and prevent the spread of a pest, or destroy any crop on any land or other premises owned or occupied by that person that may contribute to the spread of any pest.<sup>9</sup>

The Ministry makes its Crops and Irrigation Branch primarily responsible for coordinating Ministry pest management programs. The Branch has approximately 12 staff with a direct role in pest surveillance, extension, or diagnostics. In 2025–26, the Ministry budgeted approximately \$1.5 million for pest management.

## 2.2 Focus of Follow-Up Audit

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This chapter describes our second follow-up audit of the Ministry's actions on the recommendations we made in 2020.

We concluded, for the 12-month period ended July 31, 2020, the Ministry of Agriculture had effective processes to mitigate the impact of regulated pests in crops and pastures in Saskatchewan except for the areas in our five recommendations.<sup>10</sup> By 2023, the Ministry implemented two recommendations.<sup>11</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed Ministry staff to discuss key actions management had taken since our first follow-up audit in 2023 to implement the remaining recommendations. We also assessed its guidance documents for pest management.

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<sup>7</sup> *The Plant Health Act*, ss. 3 and 8.

<sup>8</sup> *Ibid.*, ss. 14 and 20.

<sup>9</sup> *Ibid.*, ss. 5(a)(b).

<sup>10</sup> *2020 Report – Volume 2, Chapter 19*, pp. 109–127.

<sup>11</sup> *2023 Report – Volume 2, Chapter 17*, pp. 159–165.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2025, and the Ministry of Agriculture's actions up to that date.

### 3.1 Guidance Provided to Producers

***We recommended the Ministry of Agriculture proactively provide producers with written guidance about detecting and reporting the presence of late blight and bacterial ring rot.*** (2020 Report – Volume 2, p. 121, Recommendation 2; Public Accounts Committee agreement February 8, 2021)

**Status**—Implemented

***We recommended the Ministry of Agriculture, working with its key stakeholders, provide producers with written guidance on developing response plans for grasshoppers, late blight, bacterial ring rot and brown or Norway rat.*** (2020 Report – Volume 2, p. 123, Recommendation 4; Public Accounts Committee agreement February 8, 2021)

**Status**—Implemented

The Ministry of Agriculture provides producers guidance for detecting, reporting, and developing response plans for late blight, bacterial ring rot, and brown or Norway rat. The Ministry no longer considers grasshoppers a regulated pest under *The Plant Health Act*.

The Ministry created guidance documents for producers to understand late blight, bacterial ring rot, and brown or Norway rats and made the information available on its website in January 2026. We found the Ministry developed its guidance based on good practice information from the Canadian Food Inspection Agency as well as from other provinces (e.g., British Columbia, Alberta). For example, the guidance for late blight and bacterial ring rot included details such as:

- Symptoms, with photos of diseased plants and produce
- Disease spread (e.g., use of infected seed)
- Best practices for prevention and management (e.g., clean and disinfect all equipment, use certified disease-free seed potatoes)
- Surveillance and testing (e.g., soil sampling and tuber inspection)
- Reporting and notification requirements (e.g., producers with suspected or confirmed disease detection must notify the municipal pest control officer or the Ministry as soon as possible)<sup>12</sup>

<sup>12</sup> *The Plant Health Act*, section 5, requires landowners and occupants to notify the Ministry of Agriculture or the municipal pest control officer in which the land is located within five business days after the detection of any regulated pest.



We found the Ministry's information for late blight, bacterial ring rot, and brown or Norway rat also provided guidance on developing response plans for these pests outlining key steps required to rapidly respond to a pest outbreak. For example, the guidance requires a municipal pest control officer to investigate after a report of a suspected or confirmed pest occurs. If confirmed, the municipal control officer may issue directives for remediation to the owner or occupant of the land. We suggest the Ministry could further improve its guidance by including timeframes (e.g., time to complete investigations) to provide consistent expectations for municipal pest control officers.

Having published guidance for detecting, reporting, and preparing response plans for late blight, bacterial ring rot, and brown or Norway rat allows for early pest detection and response planning for any outbreak. It also helps producers minimize the risk of crop losses or pasture damage from pest infestations.

## 3.2 Richardson's Ground Squirrel No Longer a Regulated Pest

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***We recommended the Ministry of Agriculture revisit how it will conduct surveillance to determine populations of Richardson's ground squirrel.***

(2020 Report – Volume 2, p. 120, Recommendation 1; Public Accounts Committee agreement February 8, 2021)

**Status**—Recommendation No Longer Relevant

The Ministry of Agriculture no longer considers the Richardson's ground squirrel (gopher) a regulated pest.

Effective August 30, 2024, under *The Plant Health Act*, the Ministry determined the Richardson's ground squirrel to be a nuisance pest, not a regulated pest; therefore, we deemed our recommendation related to determining gopher populations no longer relevant.<sup>13</sup>

The Ministry's goal is to help eradicate regulated pests. However, the Richardson's ground squirrel is a species native to Saskatchewan, which limits the ability to eradicate this nuisance pest. The Ministry indicated it will continue providing support to producers in reducing Richardson's ground squirrel populations.

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<sup>13</sup> The Minister of Agriculture declares regulated pests (e.g., bacterial ring rot). Nuisance pests are any insect, animal, or disease determined to be a nuisance by the Director designated responsible for administering *The Plant Health Act* by the Minister. The 2025 nuisance pest list is available at [pubsaskdev.blob.core.windows.net/pubsask-prod/148868/2025-Nuisance-List.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/148868/2025-Nuisance-List.pdf) (30 March 2026).

# Chapter 10

## Energy and Resources—Auditing Producer Returns

### 1.0 MAIN POINTS

The Ministry of Energy and Resources levies and collects revenue from the production and sale of Saskatchewan’s non-renewable resources (e.g., potash, uranium, coal, oil) on behalf of the Government. In 2024–25 the Ministry levied over \$800 million of non-renewable resources production taxes and royalties from resources requiring producers to submit returns.<sup>1</sup>

By February 2026, the Ministry implemented the five recommendations we first made in 2019 relating to audits of producer royalty and tax returns for non-renewable resources.

The Ministry:

- Developed a risk-based audit plan to prioritize audits of producer returns; using this new audit plan and contracting additional audit resources since 2022, it has reduced its backlog of audits
- Enhanced monitoring of ongoing audits
- Revised its audit manual and implemented a process for continuous review
- Improved documentation of key audit decisions, procedures, and findings of audit work in the audit files of producer returns
- Established expectations and is completing quality reviews of audit files as expected

To be effective, the Ministry’s audits of producer royalties and taxes must be timely and properly executed. In 2025–26, these audits resulted in reassessments of about \$8 million in additional production taxes and royalties, and \$3.2 million in refunds.

### 2.0 INTRODUCTION

#### 2.1 Background

The Ministry of Energy and Resources is responsible for the collection of revenue from the production and sale of Saskatchewan’s non-renewable resources on behalf of the Government. These resources primarily include oil, natural gas, potash, uranium, and coal.

<sup>1</sup> The Ministry of Energy and Resources also levied about \$1.2 billion in production taxes and royalties from oil and natural gas; the Ministry utilizes a different reporting mechanism that does not require it to audit producer returns.



Different provincial acts and regulations govern the royalty and tax structures for each resource.<sup>2</sup>

Laws require a producer's individual mine/project to submit relevant production taxes and royalties to the Ministry each quarter. Initially, producers submit them based on estimations of their production activity. Then, at the end of the calendar year, producers must submit returns based on actual results (e.g., returns for December 31 calendar year-end submitted by March 31). Producers must submit returns showing how they calculated their production taxes and royalties.

The Ministry's Audit Unit within the Revenue and Financial Services Branch is responsible for determining whether producers comply with applicable royalty and tax legislation, and remit royalties and taxes in accordance with relevant legislation. The Audit Unit employed 10 full-time equivalent staff with an \$896,000 budget in 2025–26. As shown in **Figure 1**, the Audit Unit completed 34 audits in 2024–25 and 20 audits in 2025–26.

**Figure 1—Ministry Audits Completed by Non-Renewable Resource Type in 2024–25 and 2025–26**

| Non-Renewable Resource | Audits Completed in 2024–25 | Audits Completed in 2025–26 |
|------------------------|-----------------------------|-----------------------------|
| Enhanced Oil Recovery  | 27                          | 18                          |
| Uranium                | 1                           | 0                           |
| Coal                   | 3                           | 0                           |
| Potash Profit Tax      | 3                           | 2                           |
| <b>Total</b>           | <b>34</b>                   | <b>20</b>                   |

Source: Adapted from Ministry of Energy and Resources information.

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of the Ministry's actions on the recommendations we first made in 2019.

We concluded, for the 12-month period ending December 31, 2018, the Ministry of Energy and Resources had effective processes to assess the completeness and accuracy of producer royalty and tax returns for potash, uranium, coal, and enhanced oil recovery except for areas in our five recommendations.<sup>3</sup> By December 2021, the Ministry still needed to implement all five recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

<sup>2</sup> The Minister of Energy and Resources is responsible for administering *The Crown Minerals Act* and *The Mineral Taxation Act, 1983*. These acts each authorize Cabinet to make regulations related to production tax on non-renewable resources (e.g., *The Potash Production Tax Regulations*) and levying royalties (e.g., *The Crown Mineral Royalty Regulations*, *The Subsurface Mineral Royalty Regulations*). Production taxes on non-renewable resources are based on produced volume of non-renewable resources. Royalties are payments in return for permission to use government lands. Royalties for non-renewable resources are based on the value of non-renewable resources produced on leased Crown lands.

<sup>3</sup> *2019 Report – Volume 1, Chapter 4*, pp. 43–59.

<sup>4</sup> *2022 Report – Volume 1, Chapter 10*, pp. 149–154.

To carry out our follow-up audit, we interviewed Ministry staff responsible for auditing producer returns, examined relevant documents including the Ministry's audit plan and audit manual, and tested a sample of audit files.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 19, 2026, and the Ministry of Energy and Resources' actions up to that date.

### 3.1 Audit Backlog Reduced

***We recommended the Ministry of Energy and Resources estimate staff time and costs required to audit producer returns for non-renewable resources production taxes and royalties.*** (2019 Report – Volume 1, p. 51, Recommendation 1; Public Accounts Committee agreement February 9, 2021)

**Status**—Implemented

The Ministry of Energy and Resources established a risk-based plan prioritizing audits to complete based on how likely the audit is to impact Ministry revenue; this helped focus audit work and reduce its audit backlog of returns. See **Section 3.2** about better estimating hours and costs to audit returns.

In 2023–24, the Ministry implemented a risk-based audit approach to improve its allocation of staff resources. We observed the Ministry used its risk-based plan to select which returns to audit for the years ended 2022, 2023, and 2024—the most recent returns available as of March 2026. Its plan prioritizes audits based on their potential impact on Ministry revenue (e.g., for a commodity type).

For instance, a single potash year-end return may account for about 50% of all potash-related revenue. Our analysis of the 77 returns for 2022 found that just 21 returns, or 27% of the total returns, accounted for 98% of the Ministry's total royalty revenue reported through the returns. The Ministry's risk-based audit plan for 2023–24 appropriately focused on these 21 returns.

The Ministry has a goal to conduct all audits within two years of the filing date (i.e., auditing returns filed in March 2025 by March 2027).

At March 2026, 69 audits for returns filed at March 2025 and earlier remained outstanding.

Of these, 34 related to returns filed at March 31, 2025, which the Ministry does not expect to complete these audits until March 31, 2027. This leaves 35 audits backlogged (2021: 101 audits were backlogged), of which 19 audits are in progress at March 2026. Using a risk-based plan and obtaining the assistance of contracted resources, the Ministry reduced its audit backlog by 66 audits since March 2021.



Completing audits in a more timely manner decreases the risk of more costly and time-consuming audits due to evolving complexities (e.g., changes in legislation or producer personnel).

## 3.2 Enhanced Monitoring of Audits Completed

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***We recommended the Ministry of Energy and Resources routinely monitor actual-to-planned staff time and costs to audit producer returns for non-renewable resources production taxes and royalties.*** (2019 Report – Volume 1, p. 58, Recommendation 5; Public Accounts Committee agreement February 9, 2021)

**Status**—Implemented

The Ministry of Energy and Resources estimated staff hours and costs to audit returns and is monitoring actual-to-planned staff time and costs.

The Ministry's Audit Unit responsible for auditing returns employed 10 full-time equivalent staff in 2025–26. On average, each staff member completes about three audits per year.

The Ministry's audit time allocation process considers factors such as return priority, auditor experience, and file complexity. It clearly plans the amount of time each staff will dedicate to audits. The Ministry also monitors actual versus planned staff time and costs (i.e., total dollar value of resources used to complete audits). Management tracks the number of audits completed and total hours spent each year using an audit statistics spreadsheet.

We found Audit Unit management and senior management discuss status of audit completion weekly.

We reviewed three audits completed in 2025–26 that were significantly overbudget (i.e. by 50 hours or more) and observed the Ministry sufficiently explained variances in the audit report.

Routinely monitoring actual resources against those planned to complete audits helps the Audit Unit meet its objectives and make timely decisions on any required adjustments.

## 3.3 Audit Manual Updated

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***We recommended the Ministry of Energy and Resources maintain its audit manual used during audits of non-renewable resources production taxes and royalties.*** (2019 Report – Volume 1, p. 53, Recommendation 2; Public Accounts Committee agreement February 9, 2021)

**Status**—Implemented

The Ministry of Energy and Resources updated its audit manual and implemented a process for continuous review.

The Ministry reviewed and updated its audit manual in November 2023 and added guidance to include:

- Expectations for audit completion timelines (e.g., number of days to complete audit plan and review audit report)
- Guidance for communicating audit results to producers (e.g., contents, communication timelines)
- Standards for audit timeliness and quality review (e.g., number of days to complete quality review)

The audit manual also outlines requirements for audit work documentation, including content of the audit package, as well as expectations for risk assessment, background information, materiality calculation, and determination of expected time and costs. While the manual does not cover assessing whether the underlying data used to prepare returns is reliable, we observed in practice, the Ministry usually obtained direct access to producer data (e.g., accounting system).

Ministry management also established a process to continuously review and update the audit manual. We found auditors' work plans included an expectation to continuously review procedures and propose possible changes to the manual. The Ministry last updated the manual in November 2023. We observed the Ministry drafted revisions it expects to include in the manual in 2026.

Having established expectations for timely completion of audit work, communication of audit results, and review of audit work reduces the risk of delays or problems in completing audits. Delays and problems can delay payments and impact reporting accuracy.

### 3.4 Consistent Documentation in Audit Files for Producer Returns

***We recommended the Ministry of Energy and Resources consistently document key audit decisions, audit procedures, and results of audit work in files of audits of producer returns for non-renewable resources production taxes and royalties.*** (2019 Report – Volume 1, p. 55, Recommendation 3; Public Accounts Committee agreement February 9, 2021)

**Status**—Implemented

The Ministry of Energy and Resources consistently documented key audit decisions, procedures, and findings of audit work in the audit files for producer returns from non-renewable resources.

The Ministry maintains an audit package with templates and tools (e.g., program checklists) to support auditors in documenting their work. Examples include:

- Audit program checklists outlining expected audit procedures for each resource audit
- Audit plan template for each non-renewable resource



➤ Audit report template

The Ministry consistently documented its audit expectations, procedures, and results within the audit files. We tested three audit files completed in 2025–26 and found:

- Reasonable background information (e.g., history, type of land, number of wells, audit period) documented
- Consideration of prior year audit results in the audit plan
- Audit plans that adequately set expected completion dates and budgets (cost and hours), clearly outlined risk assessment expectations, identified relevant legislation, clearly established materiality thresholds, and documented objectives for each testing procedure

We also found the Ministry sufficiently documented audit results in all three audit files tested, such that an auditor with no prior experience could understand the audit rationale including:

- Checklists and standardized forms as established in its audit manual
- Sample size selection methodology
- Evidence of auditor verifications (e.g., correct royalty rates)
- Results and conclusions documented on each file for each testing procedure
- Quality review checklist
- Documentation of how the auditor obtained data (i.e., direct access to producer accounting system)

Documenting key audit decisions and results demonstrates that audits are properly designed and executed. Maintaining thorough records also provides a clear and defensible basis for audit findings in the event of a disagreement with a producer.

### 3.5 Quality Reviews of Audits Completed

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***We recommended the Ministry of Energy and Resources complete quality reviews of audit files of producer returns for non-renewable resources production taxes and royalties before finalizing audit results.*** (2019 Report – Volume 1, p. 56, Recommendation 4; Public Accounts Committee agreement February 9, 2021)

**Status**—Implemented

The Ministry of Energy and Resources performed quality reviews of audit files before finalizing audit results, consistent with its expectations.

The Ministry's audit manual establishes general expectations to review audit work (e.g., verifying audit scope, evidence gathered, revenue calculations), indicates what documents staff should review, and determines the expected time to complete reviews (e.g., 15 days to complete peer reviews of audit). It also requires management (e.g., director) to review audit work before communicating results to producers.

We found Ministry management completed reviews as expected. For all three audit files tested, we found:

- A reviewer signed off key audit documents, such as the audit plan, audit report, and audit review form.
- The Ministry completed its review before communicating with producers (e.g., audit plan sent to producer, notice of assessment). The review did not result in changes to the final assessment for any of these files.

Reviewing audit work timely helps ensure audit work is consistent with Ministry expectations, and staff identify errors promptly, if any (e.g., additional producer amounts owing identified by the audit). Timely review also supports accurate producer payments and refunds and enhances overall confidence in audit results.



# Chapter 11

## Finance—Enforcing Provincial Sales Tax Legislation

### 1.0 MAIN POINTS

The Ministry of Finance is responsible for assessing and collecting provincial sales tax (PST) of over \$3 billion annually. It uses key enforcement strategies such as PST audits and collection activities to promote compliance with PST legislation and collect taxes owing timely. For example, in 2024–25 Finance assessed \$55.9 million of PST revenue from audits.

By December 2025, Finance implemented four out of the six recommendations we first made in 2022 about enforcing compliance with PST legislation.

We found Finance set expected timeframes for supervisory review and approval of key enforcement activities such as PST audits and communicating audit results to taxpayers. Finance began tracking key information (e.g., when billing letters from audits get sent to taxpayers and by whom) in its revenue IT system. We also found Finance clearly documented its key judgments for selecting taxpayers for audit and maintained adequate support for the risk levels assigned to tax collections cases.

Finance still needs to further analyze key trends of non-compliance over time (e.g., five years) to determine the impact of its enforcement activities, and perform more robust analysis and reporting to senior management on differences between planned and actual enforcement activity results. Without robust analysis of key trends of non-compliance, Finance may not know whether its enforcement activities affect taxpayer behaviour and promote compliance with PST legislation. Without adequate analysis of enforcement activity results, Finance may not adequately adapt its enforcement strategies and sufficiently collect the PST it is owed.

Taxes collected, such as PST, help pay for critical services like healthcare and education.

### 2.0 INTRODUCTION

#### 2.1 Background

Under *The Revenue and Financial Services Act*, the Ministry of Finance is responsible to assess and collect taxes, including levying fines, penalties, and interest where necessary in accordance with the Act.<sup>1</sup>

*The Provincial Sales Tax Act* sets out the framework for imposing and collecting provincial sales tax (PST) from taxpayers (e.g., for the purchase of specific goods such as vehicles and clothing), users of tangible personal property (e.g., leasing of property), and certain services (e.g., construction, legal, real estate).

<sup>1</sup> *The Revenue and Financial Services Act*, sections 10(2), 49, and 50.



Saskatchewan’s Provincial Budget 2025–26 estimates \$10.4 billion in tax revenue, including \$3.3 billion related to PST (approximately 32% of total tax revenue).<sup>2</sup> As shown in **Figure 1**, the amount of PST revenue has grown over the last six years, and the amount of PST owed but not paid at March 31 amounted to 10%–13% of total PST revenue.

**Figure 1—Saskatchewan PST Revenue Information from 2019–20 to 2024–25**

| Fiscal Year | PST Revenue   | Gross Unpaid PST at March 31 (Accounts Receivable) | Accounts Receivable as a % of PST Revenue | PST Amounts Written-Off <sup>A</sup> |
|-------------|---------------|--|---|--------------------------------------|
|             | (in millions) |  |   | (in millions)                        |
| 2024–25     | \$3,139.6     | \$418.4  | 13.3%                                     | \$1.9                                |
| 2023–24     | 2,894.3       | 338.8  | 11.7%                                     | 2.2                                  |
| 2022–23     | 2,721.9       | 322.6  | 11.9%                                     | 2.2                                  |
| 2021–22     | 2,383.0       | 283.9  | 11.9%                                     | 2.6                                  |
| 2020–21     | 2,138.2       | 275.8  | 12.9%                                     | 3.9                                  |
| 2019–20     | 2,205.8       | 231.0  | 10.5%                                     | 1.2                                  |

Source: Adapted from Government of Saskatchewan *Summary Financial Statements* for 2019–20 to 2024–25 and Ministry of Finance financial records.

<sup>A</sup> A write-off is an amount of PST revenue Finance determined it cannot collect.

Finance’s Revenue Division is responsible for administering its tax programs, including PST. Its role is to ensure the Government receives all the taxes due and does so in a way that treats taxpayers fairly. This includes promoting compliance with the provisions of *The Provincial Sales Tax Act* and related regulations, using audits to ensure taxpayers remit the proper amount of PST, and taking action to collect unremitted amounts due.

The Revenue Division spent \$24.9 million in 2024–25 (2023–24: \$26.0 million) to administer its tax programs.<sup>3</sup>

## 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of Finance’s actions on the recommendations we first made in 2022.

We concluded, for the period ended December 31, 2021, the Ministry of Finance had effective processes to enforce compliance with provincial sales tax (PST) legislation except for areas in our six recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate Finance’s progress toward meeting our recommendations, we used the relevant criteria from the original audit. Finance management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with Finance staff, and examined guidance for setting expected timeframes for completing key tasks and for selecting taxpayers for PST audits. We also reviewed periodic reports to senior

<sup>2</sup> Government of Saskatchewan, *2025–26 Provincial Budget*, p. 83.

<sup>3</sup> Ministry of Finance, *Annual Report for 2024–25*, p. 20.

<sup>4</sup> *2022 Report – Volume 2, Chapter 9*, pp. 75–98.

management as well as tested a sample of PST audits and collection activities to confirm Finance conducted them in accordance with established guidance (e.g., audit results approved and communicated to taxpayers timely).

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2025, and the Ministry of Finance's actions up to that date.

### 3.1 Continued Analysis of Key Non-Compliance Trends Needed to Determine Impact of Enforcement Activities

***We recommended the Ministry of Finance annually analyze key trends of non-compliance (e.g., tax gaps, tax collected but not reported) with provincial sales tax legislation to help it select and prioritize its enforcement activities.*** (2022 Report – Volume 2, p. 85, Recommendation 1; Public Accounts Committee agreement February 25, 2025)

**Status**—Partially Implemented

The Ministry of Finance analyzed taxpayer non-compliance with PST legislation by completing a Compliance Assessment Review, developing a tax gap estimate calculation, and analyzing monthly PST return data. Finance needs to periodically determine whether its enforcement activities are having an impact on taxpayer behaviour (e.g., are activities having an impact on non-compliance rates identified in its initial compliance assessment). Finance also needs to further analyze its tax gap estimate over time (e.g., why amount is changing, are changes needed).<sup>5</sup>

#### **Compliance Assessment Review**

Finance completed a Compliance Assessment Review in 2023–24 using taxpayer data from 2021–22 and 2022–23 to help it better understand existing taxpayer compliance behaviour based on its key enforcement activities (e.g., audits, collection activities). This assessment included:

- Identifying Finance's key enforcement activities used to address taxpayer non-compliance
- Establishing categories of taxpayer non-compliance (i.e., intentionally non-compliant, compliant only if contacted, attempting to comply but with errors, willingly compliant) and outlining which enforcement activities may influence taxpayers' level of compliance

<sup>5</sup> Tax gaps are the difference between the taxes that would be paid if all obligations were fully met in all instances, and those that are actually received and collected. As a concept, it can encompass revenues lost to tax evasion, taxpayer error, and unpaid liabilities. [www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/tax-gap-overview.html](http://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/tax-gap-overview.html) (23 February 2026).



- Analyzing taxpayer data to determine common characteristics of taxpayers who fall into each category of non-compliance
- Recommendations related to each key enforcement activity to increase taxpayer compliance

We found Finance used the assessment results to determine the overall level of compliance for registered taxpayers (i.e., percentage of registered taxpayers who fall into each category) as well as to adjust certain enforcement activities (e.g., improve audit selection).

While Finance completed this assessment based on information available at a point in time (i.e., 2021–22 and 2022–23) and began adjusting some enforcement activities as a result, it has yet to determine whether its enforcement activities impacted key trends of non-compliance over time (e.g., did activities conducted after this assessment increase or decrease the level of taxpayer compliance). Finance management indicated they plan to use the assessment results as a baseline to evaluate changes in taxpayer behaviour.

In addition, Finance primarily completed the Compliance Assessment Review using registered taxpayer data, therefore offering limited insight on non-compliance for unregistered taxpayers. Finance needs to analyze other good indicators of non-compliance, such as a tax gap estimate, to better understand the level of non-compliance among unregistered taxpayers.

### **Tax Gap Estimate**

Finance developed a reasonable methodology for calculating a tax gap estimate. While it calculated a tax gap estimate for 2020–2024 in early 2026, it has yet to perform in-depth analysis (e.g., why amount is changing, are changes needed). Finance management indicated they plan to calculate and use this tax gap estimate on an annual basis to help analyze key trends of non-compliance.

### **Monthly PST Data**

Finance also analyzes monthly data that may be indicative of non-compliance with PST legislation (e.g., year-over-year comparisons of PST revenue, payments, delinquent tax returns).

Finance reports the following monthly analysis to senior management:

- PST revenue reported and received for the current and prior year along with variances and explanations providing insight into whether Finance receives PST revenue as expected
- Number of PST returns received with full, partial, and no payments made for the current and prior year, which shows whether taxpayers file returns and make payments as expected
- Timely submission of PST returns by reporting on number of delinquent (late) PST returns and estimated PST showing year-over-year comparisons

We examined one monthly report and found it contained the information expected including analysis and explanations for year-over-year variances.

While this monthly analysis provides some information on trends of non-compliance, it provides limited insight into trends over the longer term and does not consider other key indicators (analysis of tax gaps, tax collected but not reported by taxpayer) of non-compliance.

Finance also prepared a Revenue Enforcement Strategy in 2023 indicating it analyzed historical and jurisdictional trends to identify sectors with the highest risk for non-compliance, but it did not document this analysis.

Continuing to periodically assess taxpayer behaviour associated with key enforcement activities and use tax gap analysis will help Finance have more robust analysis of non-compliance trends over time and determine whether its enforcement activities have the intended impact on taxpayer non-compliance.

### 3.2 Expected Timeframes Established for Timely Review and Communication of Audit Results

***We recommended the Ministry of Finance set out expected timeframes for:***

- ***Supervisory review and approval of provincial sales tax audits and education/outreach activities***
- ***Communicating provincial sales tax audit and education/outreach activities results to taxpayers***

(2022 Report – Volume 2, p. 88, Recommendation 2; Public Accounts Committee agreement February 25, 2025)

**Status**—Implemented

The Ministry of Finance set expected timeframes for supervisory review and approval of audits, and for timely communication of audit results to taxpayers in its audit manual and other guidance to staff. For PST audits we tested, supervisors approved audit results and staff communicated those results to taxpayers timely.

Finance expects supervisors to approve PST audit results within 15 days of staff requesting approval and for staff to communicate results to taxpayers within five days of supervisory approval. We found these established timeframes reasonable.

In 2025, Finance adjusted their strategy of using education/outreach visits to assess whether taxpayers owe PST because of non-compliance with tax legislation. While Finance continues to perform education and outreach activities, it now also carries out scoped audits where staff conduct audit work focused on a specific area of risk (e.g., assets) rather than all of the taxpayer's records (i.e., a standard audit would look at all the records). The established timeframes (i.e., 15 days) for supervisory review and approval as well as communicating results apply to both standard and scoped audits.



Our testing of 35 PST audits (standard and scoped audits) found 34 had supervisory review and approval within established (i.e., 15 days) timeframes. We found one standard audit where supervisory review and approval occurred outside Finance’s expected timeframe (i.e., approval was provided 32 days after it was requested); however, staff sufficiently reported the delay to senior management.

We also found for all 35 PST audits tested, Finance provided timely communication of audit results to taxpayers (i.e., within five days of supervisory review and approval).

Finance also monitors whether supervisors approve audit results timely overall. For example, it prepares monthly reports showing all standard audit results approved and days taken for approval. The report highlights for senior management where approval took more than 30 days. We tested two monthly reports and found one report with no PST audits where approval took more than 30 days, and one report had one PST audit where approval took 39 days.

Setting expectations for timely supervisory approval and communication of PST audit results to taxpayers helps reduce delays in completing these activities and in pursuing any taxes owing.

### 3.3 Key Judgments for Selecting PST Audits Documented

***We recommended the Ministry of Finance clearly document its key judgments when selecting taxpayers for provincial sales tax audits.***

(2022 Report – Volume 2, p. 91, Recommendation 3; Public Accounts Committee agreement February 25, 2025)

**Status**—Implemented

The Ministry of Finance clearly documented its key judgments when selecting taxpayers for standard PST audits.

Finance uses audits to promote compliance with PST legislation. In 2024–25, Finance assessed \$55.9 million in revenue from its standard PST audits. See **Figure 2** on the number of audit activities and revenue generated from those activities.

**Figure 2—Standard PST Audit Activities**

|  | 2021–22 | 2022–23 | 2023–24 | 2024–25 |
|--|---------|---------|---------|---------|
| Number of audits completed   | 1,214   | 1,648   | 1,445   | 1,463   |
| Planned PST revenue assessed from audits<br>(in millions)          | \$28.0  | \$31.0  | \$33.5  | \$56.3  |
| Actual amount of PST revenue assessed from audits<br>(in millions) | \$47.0  | \$55.1  | \$40.5  | \$55.9  |
| Benefit-cost ratio <sup>A</sup>                                    | 718%    | 816%    | 589%    | 751%    |

Source: Information provided by the Ministry of Finance.

<sup>A</sup> The value of audit and compliance activities in relation to the cost of performing those activities (i.e., incremental revenue generated for each dollar spent on audit and compliance).

Finance continues to use a risk-based audit selection model to select individual taxpayers for audit. It established a process in 2023 to document its judgments when selecting taxpayers for PST audits based on its risk-based audit selection model.

Finance uses taxpayer information from its revenue IT system to determine and analyze a weighted risk score for each taxpayer based on factors documented in its Risk Scoring Manual (e.g., new business, asset additions, delinquent returns) in determining whether it should select a taxpayer for audit. It documents reasons for selecting or not selecting a taxpayer for audit in a database. Finance completes this process annually and updates it throughout the year as new information becomes available, ensuring it uses the most current taxpayer information when determining risk scores. Finance also continues to randomly select taxpayers for audit in addition to its risk-based selection model.

We examined 30 PST audits and found Finance sufficiently documented its rationale for selecting each taxpayer for audit. We also selected 30 taxpayers with higher risk scores and found Finance sufficiently rationalized why it had not selected those taxpayers for audit (e.g., it will not select taxpayers for audit if they have active collections or they declared bankruptcy).

Documenting key judgments when selecting taxpayers for PST audits helps Finance to demonstrate it uses a fair and reasonable process in selecting certain taxpayers for audit.

### 3.4 Key PST Audit Communications Tracked

***We recommended the Ministry of Finance track key information in its revenue IT system regarding communication of provincial sales tax audit results (i.e., when billing letters are actually sent and by who).*** (2022 Report – Volume 2, p. 94, Recommendation 4; Public Accounts Committee agreement February 25, 2025)

**Status**—Implemented

The Ministry of Finance tracks key information in its revenue IT system on communication of standard PST audit results (i.e., when billing letters are sent and by whom).<sup>6</sup>

We found Finance provided reasonable guidance to staff in its audit manual on what information about audit results communicated to taxpayers they should document in PST audit files. Finance's guidance to staff requires staff to track the following information in its revenue IT system:

- Emails sent to taxpayers that include the audit results and billing letter, or
- Documentation in the taxpayer's contact log describing who contacted the taxpayer and points of discussion

<sup>6</sup> Our recommendation only applied to standard PST audits as we did not identify issues with tracking key information for education/outreach activities in our original audit. The Ministry of Finance now conducts scoped audits in addition to education/outreach visits.



We tested 30 standard PST audits and found the audit files in the revenue IT system contained sufficient information about the communication of audit results to taxpayers (e.g., included who communicated the audit results to the taxpayer and when, either in contact logs or emails sent to taxpayers).

Maintaining evidence to support when standard audit results are communicated (i.e., when billing letters are sent) helps Finance demonstrate it communicates with taxpayers timely and allows senior management to monitor timeliness of communications. Timely communication can help promote improved compliance by taxpayers and earlier payment of amounts owing.

### 3.5 Support for Collection Risk Assessments Documented

***We recommended the Ministry of Finance clearly document support for the level of risk assigned to provincial sales tax collection cases.*** (2022 Report – Volume 2, p. 94, Recommendation 5; Public Accounts Committee agreement February 25, 2025)

**Status**—Implemented

The Ministry of Finance updated its revenue IT system to assign collection risk scores to PST collections cases. It uses this information to prioritize its collection efforts.

Finance identified key factors it considers when determining its risk of collecting amounts owing from taxpayers (e.g., outstanding balance of tax owing, duration of outstanding balance, previous PST return filing delinquencies). It uses its revenue IT system to assign a collection score to each taxpayer based on those factors and classifies taxpayers as high, medium, or low risk depending on the collection score (e.g., a score greater than 100 is considered high risk). Finance documented these factors and risk levels in its Collections Scoring Manual.

We analyzed PST collections cases outstanding at December 31, 2025, and found the collection scores and level of risk assigned (i.e., high, medium, low) to each case generally consistent with the scoring requirements and risk levels established.

We specifically examined 12 collections cases in more detail and found the collection score and risk level assigned to each taxpayer reasonable.

Finance uses these risk scores to inform the collection activities it undertakes (e.g., low-risk: automated filing reminders and statements of account sent; moderate-risk: payment arrangements; high-risk: targeted collection action by phone and letter). Finance focuses its collection activities on medium and high-risk cases. We examined 12 high and medium-risk collection cases and found collections officers conducted reasonable activities based on the assigned collections score. We also found supervisors and managers sufficiently monitored these activities (e.g., ensured enforcement strategies performed consistent with the level of risk based on established guidance in its Collections Scoring Manual).

Having clearly documented support for the level of risk assigned to collections cases can help Finance prioritize its collections activities and ensure staff take appropriate actions at the right time to collect tax owing.

### 3.6 Limited Documented Analysis of Enforcement Activity Results

***We recommended the Ministry of Finance explain differences between planned and actual provincial sales tax enforcement results, and future actions needed, in its reports to senior management.*** (2022 Report – Volume 2, p. 97, Recommendation 6; Public Accounts Committee agreement February 25, 2025)

**Status**—Partially Implemented

The Ministry of Finance continues to periodically report results of certain enforcement activities to senior management. However, it does not consistently report reasons for variances from expectations and future actions needed to meet expectations.

Finance staff report the following to senior management outlining PST enforcement results:

- Monthly activity reports on certain results of enforcement activities. For example, these reports include the benefit-cost ratio, total amount of audit revenue assessed, total number of collections cases, and average age of collections cases
- Monthly reports showing year-over-year comparisons of PST revenue, payments, and delinquent tax returns. See **Section 3.1** describing these reports
- Mid-year and year-end performance reports including results of performance measures identified in annual branch plans (e.g., Audit Branch, Client Services and Compliance Branch)

We found monthly activity reports identify targets and variances between the target and actual; however, these reports did not provide explanations for targets not met (e.g., total amount of PST audit revenue assessed). In addition, while some mid-year and year-end reports for individual branches provided explanations of variances between planned and actual results, others did not include explanations for why targets were not met or what further actions are required. We also found no guidance exists requiring staff to perform and document such analysis.

Management indicated it is developing a compliance reporting framework that includes re-evaluating targets and performance measures reported to senior management and the public.

Without adequate analysis and reporting on results, and guidance to staff performing such analysis and reporting, it is difficult for Finance to determine why it did not achieve expected results, whether it is focusing its resources on the right areas, and how it should adapt enforcement strategies.



# Chapter 12

## Financial and Consumer Affairs Authority—Regulating Vehicle Dealers

### 1.0 MAIN POINTS

The Financial and Consumer Affairs Authority is responsible to regulate Saskatchewan's financial and consumer marketplace, including motor vehicle dealers.

By February 2026, the Authority continued to work on the two outstanding recommendations we first made in 2020 about regulating motor vehicle dealers to protect consumers.

The Authority had not yet fully implemented its risk-based framework for selecting motor vehicle dealers to inspect due to delays in updating its IT system (i.e., Registration Licensing System). The Authority planned to use a manual risk-based selection approach in 2026–27 if IT system delays continue. Documenting clearly defined risk factors and selecting motor vehicle dealers for inspection based on these risks can help the Authority ensure it focuses its limited inspection resources on dealers at higher risk of non-compliance.

In addition, the Authority had yet to formally analyze the results of its inspections of motor vehicle dealers. Analyzing inspection results, such as non-compliance inspection trends, can help focus enforcement resources on areas that can best promote compliance.

A risk-informed approach can help build Saskatchewan motor vehicle consumers' confidence in the Government's ability to protect their consumer rights.

### 2.0 INTRODUCTION

#### 2.1 Background

The Financial and Consumer Affairs Authority is a Treasury Board Crown corporation created to protect Saskatchewan consumers, public interests, and businesses by providing effective, balanced, and timely market regulation.<sup>1</sup> The Authority works to advance the interests of consumers by ensuring fair trade conduct and minimizing opportunities for unfair, unlawful, or deceitful commercial activity. It is specifically responsible for regulating financial securities and services, insurance and real estate, pensions, and consumer-related businesses, including motor vehicle dealers.

<sup>1</sup> Financial and Consumer Affairs Authority of Saskatchewan, *Annual Report 2024–2025*, p. 7.



The Consumer Protection Division is responsible for regulating consumer protection in Saskatchewan. This includes market regulation; sector-specific business and salesperson licensing; complaint investigation; education initiatives; inter-agency and inter-jurisdictional cooperation; and enforcement action across various industries, including motor vehicle dealers.<sup>2</sup>

At March 31, 2025, there were 861 motor vehicle dealers in Saskatchewan.<sup>3</sup>

## 2.2 Focus of Follow-Up Audit

This chapter describes our second follow-up audit of the Authority's actions on the recommendations we first made in 2020.

We concluded, for the 12-month period ending December 6, 2019, the Financial and Consumer Affairs Authority had effective processes for regulating motor vehicle dealers to protect consumers except for areas reflected in our four recommendations.<sup>4</sup> By February 2022, the Authority implemented two recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with Authority management and examined key documents (e.g., risk-based inspection program checklist, inspection tracking document, alerts to dealers).

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 13, 2026, and the Financial and Consumer Affairs Authority's actions up to that date.

### 3.1 Risk-Based Approach for Inspections Not Fully Implemented

***We recommended the Financial and Consumer Affairs Authority select motor vehicle dealers for inspection based on a formal analysis of key risks for non-compliance.*** (2020 Report – Volume 1, p. 76, Recommendation 1; Public Accounts Committee agreement December 14, 2023)

**Status**—Partially Implemented

<sup>2</sup> Financial and Consumer Affairs Authority of Saskatchewan, *Annual Report 2024–2025*, p. 9.

<sup>3</sup> *Ibid.*, p. 29.

<sup>4</sup> 2020 Report – Volume 1, Chapter 7, pp. 65–82.

<sup>5</sup> 2022 Report – Volume 1, Chapter 12, pp. 159–164.

The Financial and Consumer Affairs Authority does not fully use its risk-based dealer inspection framework to analyze risks when selecting motor vehicle dealers to inspect.

In our 2022 follow-up audit, we found the Authority developed its Risk Based Inspection Program containing a risk-based dealer inspection framework, which also included a list of factors to consider when assessing the risk for each motor vehicle dealer.<sup>6</sup> For example, the framework expects consideration of:

- Vehicle safety factors (e.g., dealer has been warned by the Authority for selling unsafe vehicles in the last three years, dealer sells rebuilds)
- Dealer operations factors (e.g., delinquency in paying Consumer Protection Division licensing fees)
- Business office factors (e.g., dealer does sub-prime loans)
- Dealer compliance factors (e.g., results of previous dealer inspection)

As of February 2026, we found the Authority does not fully use its framework when selecting motor vehicle dealers to inspect. The Authority has four investigators responsible for inspecting dealers and aims to complete 60 inspections total per year. We assessed the 2025–26 plans for the four investigators and found all documented some (e.g., time since last inspection of dealer, results of previous dealer inspection) but not all factors of the framework when planning which dealers to inspect.

Management noted that unexpected vendor delays has not allowed the Authority to automate key aspects of the vehicle dealers' inspection rating process in its Registration Licensing System.

In late 2025, the Authority developed a Risk Based Inspection Program checklist that includes the key risk factors investigators must assess to help determine whether a motor vehicle dealer should be inspected or another dealer should be selected instead (see **Figure 1**). The Authority plans to assign a risk rating for each risk factor to each motor vehicle dealer in its Registration Licensing System. These risk ratings will be used to help determine which dealers get inspected. Management indicated that if the vendor does not meet the Authority's expected deadline for updating its IT system by April 30, 2026, the Authority plans to use this risk-based selection approach in a manual way in 2026–27.

**Figure 1—Key Risk Factors to Consider in Motor Vehicle Dealer Inspection Selection**

- Dealer leases vehicles
- Dealer received complaints in the last three years
- No inspection records within the last three years
- Dealer consigns vehicles
- Delinquencies with licence (renewals, change of circumstances, etc.)
- Licence documentation is or was non-compliant
- Dealer received warning letters in the last three years
- Dealer sells rebuilds
- Dealer imports vehicles for resale
- Dealer sells vehicles under \$5,000
- Enforcement action taken within previous five years

Source: Adapted from the Consumer Protection Division Risk Based Inspection Program checklist.

<sup>6</sup> *2022 Report – Volume 1, Chapter 12*, p. 160.



Not fully assessing risk factors when selecting licensed motor vehicle dealers for inspection increases the risk of an inconsistent selection process and using inspection resources on dealers at lower risk of non-compliance. Documenting rationale for selecting dealers to inspect helps to demonstrate the use of a fair and consistent regulatory approach.

### 3.2 Formal Analysis of Inspection Results Needed

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***We recommended the Financial and Consumer Affairs Authority formally analyze the results of its enforcement activities for motor vehicle dealers to support a risk-informed enforcement approach.*** (2020 Report – Volume 1, p. 81, Recommendation 4; Public Accounts Committee agreement December 14, 2023)

**Status**—Partially Implemented

The Financial and Consumer Affairs Authority does not formally analyze inspection results to identify non-compliance trends.

The Authority maintains a spreadsheet of inspections completed each year listing the dealer business name, licence number, city, date inspection scheduled, date inspection completed, and inspection results. The Authority did not summarize the trends of non-compliance identified in the inspections (e.g., most pervasive nature and types of non-compliance).

We found the Authority also does not formally document its analysis of non-compliance trends from inspections. Authority management indicated they informally assess data for trends and, if a common issue is identified, the Authority may send out an alert to all motor vehicle dealers to provide relevant information on an issue to educate and encourage compliance with the relevant laws of Saskatchewan.

For example, in March 2024, the Authority sent an alert to all motor vehicle dealers informing them not to use terms such as “as-is” and “as-traded” on bills of sale or advertisements as legislation requires dealers to disclose all material facts about a vehicle. Per our review of the inspection results, we found it was a common issue identified during inspections. Our review of the April 1, 2024, to September 30, 2025, inspection results also found other common issues such as no odometer readings recorded on some purchases and sales records and licensees not providing the Vehicle Identification Number (VIN) search as required. The Authority did not send out alerts for these issues.

Management indicated they are developing templates for analyzing and reporting on inspections results. In 2026–27, the Authority plans to formally analyze the 2025–26 inspection results using these templates. It also plans to report the results to senior management and educate dealers about non-compliance trends.

Lack of formal analysis of inspection results (such as non-compliance trends) for motor vehicle dealers increases the risk of not focusing enforcement resources on the highest risk areas of non-compliance or on areas that can best promote compliance.

## Chapter 13

# Government Relations—Providing Safe Drinking Water in Northern Settlements

### 1.0 MAIN POINTS

By January 2026, the Ministry of Government Relations strengthened its processes to provide safe drinking water to seven northern settlements by fully implementing the two outstanding recommendations we first made in 2012.

The Ministry remedied the long-standing boil water order for Uranium City, which had a precautionary drinking water advisory in place since May 2001, and an emergency boil water order in place since February 2015. The Ministry addressed water system inadequacies in Uranium City by installing a new drinking water system. As of February 9, 2026, the Ministry had no emergency boil water orders or precautionary drinking water advisories in place for any of the seven northern settlements to which it provides drinking water.

The Ministry began tracking maintenance activities for water systems in an IT system in 2024. It also leveraged a third-party consultant to sufficiently supervise whether water system operators complete necessary maintenance activities (e.g., fix leaks, calibrate monitors). We found 92% of the required maintenance activities marked complete from February 2024 to January 2026. Completing timely maintenance reduces the risk of adverse affects on the water quality and water supply to northern settlements.

### 2.0 INTRODUCTION

#### 2.1 Providing Safe Drinking Water to Northern Settlements

The Ministry of Government Relations is responsible for providing safe drinking water to Saskatchewan's northern settlements using various water systems.

The Water Security Agency sets provincial water quality and system standards in *The Environmental Management and Protection Act, 2010*, and *The Waterworks and Sewage Works Regulations*. The Agency also issues permits to the Ministry to operate drinking water systems in northern settlements.

As shown in **Figure 1**, the Ministry owns and operates drinking water systems in five settlements, and it obtains drinking water for two settlements through contracts with First Nations communities.<sup>1</sup>

<sup>1</sup> Other northern settlements without water systems were outside the scope of our original audit and subsequent follow-up audits.

**Figure 1—Drinking Water Systems for Northern Settlements at January 2026**

| Northern Settlement  | Estimated Population <sup>A</sup> | Type of Drinking Water System  |
|--|-----------------------------------|--|
| <b>Ministry-owned Water Systems</b>                              |                                   |  |
| Bear Creek   | 45                                | The Ministry transports drinking water from its water treatment plant at Bear Creek to residents' homes  |
| Brabant Lake   | 27                                | Residents contract a private company to transport drinking water from the Ministry's water treatment plant at Brabant Lake to residents' homes |
| Missinipe  | 27                                | Ministry pipeline distribution from its water treatment plant at Missinipe to residents' homes   |
| Sled Lake  | 24                                | Ministry pipeline distribution from its water treatment plant at Sled Lake to residents' homes   |
| Uranium City   | 91                                | Ministry bottle-fill reverse osmosis water system  |
| <b>First Nations-owned Water Systems with Ministry Contracts</b> |                                   |  |
| Stanley Mission  | 104                               | Ministry pipeline distribution from a nearby First Nation water treatment plant to off-reserve northern settlement residents' homes            |
| Wollaston Lake   | 96                                | Ministry pipeline distribution from a nearby First Nation water treatment plant to off-reserve northern settlement residents' homes            |

Source: Ministry of Government Relations records.

<sup>A</sup> Estimated permanent population information from Government of Canada 2021 Census data, [www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/search-recherche/lst/results-resultats.cfm?Lang=E&GEOCODE=47](http://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/search-recherche/lst/results-resultats.cfm?Lang=E&GEOCODE=47) (23 February 2026).

The Minister of Government Relations functions as the municipal council for each of the northern settlements.<sup>2</sup> As the municipal council for each settlement, the Ministry must work within the legislative framework established for drinking water.

## 2.2 Focus of Follow-Up Audit

This chapter describes our fifth follow-up audit of the Ministry's actions on the recommendations we first made in 2012.<sup>3</sup>

We concluded, for the period ended March 31, 2012, the Ministry of Government Relations did not have effective processes to provide safe drinking water to seven northern settlements in the Northern Saskatchewan Administration District. By January 2024, the Ministry implemented eight out of 10 original recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we examined management records relating to maintaining water systems used to provide drinking water, examined related monitoring activities, and reviewed other supporting documentation. We also interviewed relevant Ministry staff and management responsible for the provision of drinking water to northern settlements.

<sup>2</sup> The Minister of Government Relations' responsibilities are set out in *The Northern Municipalities Act, 2010*.

<sup>3</sup> *2012 Report – Volume 1, Chapter 12*, pp. 111–125

<sup>4</sup> *2016 Report – Volume 1, Chapter 24*, pp. 257–267; *2019 Report – Volume 1, Chapter 25*, pp. 263–271; *2021 Report – Volume 1, Chapter 15*, pp. 189–197; and *2024 Report – Volume 1, Chapter 11*, pp. 157–167.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2026, and the Ministry of Government Relations' actions up to that date.

### 3.1 No Boil Water Advisories Remain

***We recommended the Ministry of Government Relations take prompt action to address problems in providing safe drinking water to northern settlements.*** (2012 Report – Volume 1, p. 122, Recommendation 10; Public Accounts Committee agreement January 13, 2014)

**Status**—Implemented

The Ministry of Government Relations took action to address problems in providing safe drinking water to northern settlements.

The Water Security Agency rescinded the long-standing drinking water advisory for the northern settlement of Uranium City and, as of February 9, 2026, the Ministry has no emergency boil water orders or precautionary drinking water advisories in place for any of the seven northern settlements to which it provides drinking water.

The Water Security Agency issued a precautionary drinking water advisory for Uranium City in May 2001, and the Saskatchewan Health Authority issued an emergency boil water order in February 2015.<sup>5,6,7</sup> The advisory noted that the Uranium City water treatment plant had inadequate disinfection residual in the distribution system with E.coli detected in the drinking water system.<sup>8,9</sup>

In October 2024, the Ministry installed a bottle-fill reverse osmosis water system to replace the water treatment plant as the source of potable water in Uranium City. Further, the Water Security Agency issued a waterworks permit to operate a hygienic (non-potable) waterworks in Uranium City in December 2025. The Ministry uses the old waterworks distribution service to provide water for bathing only and it is no longer considered a drinking water system.

Taking corrective action to resolve drinking water quality issues is essential to ensure the safety of water consumed by northern settlement residents.

<sup>5</sup> The Water Security Agency issues precautionary drinking water advisories where drinking water quality problems may exist, but where it has not identified an immediate public health threat. Under a precautionary drinking water advisory, water must be boiled before used for drinking purposes or used for other activities where it could be consumed, such as brushing teeth, dishwashing, or washing produce. The Ministry of Environment publicly lists all active advisories: [www.saskatchewan.ca/residents/environment-public-health-and-safety/environmental-health/water-and-wastewater-management/advisories-and-warnings](http://www.saskatchewan.ca/residents/environment-public-health-and-safety/environmental-health/water-and-wastewater-management/advisories-and-warnings) (23 February 2026).

<sup>6</sup> The Saskatchewan Health Authority issues emergency boil water orders when a confirmed threat to public health exists (i.e., microbial contamination): [www.saskatchewan.ca/residents/environment-public-health-and-safety/environmental-health/water-and-wastewater-management/advisories-and-warnings](http://www.saskatchewan.ca/residents/environment-public-health-and-safety/environmental-health/water-and-wastewater-management/advisories-and-warnings) (23 February 2026).

<sup>7</sup> The Ministry of Government Relations assumed responsibility for the water system in Uranium City in 1984.

<sup>8</sup> [waterquality.saskatchewan.ca/GoCReports/EnvActive.pdf](http://waterquality.saskatchewan.ca/GoCReports/EnvActive.pdf) (23 February 2026).

<sup>9</sup> E. coli is a group of bacteria that can cause infections in a person's gut, urinary tract, and other parts of the body. [publications.saskatchewan.ca/api/v1/products/114884/formats/129879/download](http://publications.saskatchewan.ca/api/v1/products/114884/formats/129879/download) (23 February 2026).



## 3.2 Water System Maintenance Properly Monitored

***We recommended the Ministry of Government Relations consistently carry out all required maintenance for its water systems.*** (2012 Report – Volume 1, p. 117, Recommendation 4; Public Accounts Committee agreement January 13, 2014)

**Status**—Implemented

The Ministry of Government Relations sufficiently supervises and monitors water system maintenance.

As described in **Figure 2**, the Ministry uses various processes to supervise maintenance of the five Ministry-owned and operated water systems as well as for the two water systems operated by First Nations communities. Key aspects of its processes include receiving bi-annual consultant reports on the condition of each water system and periodic inspection reports from its regulator, the Water Security Agency.

**Figure 2—Processes to Supervise Maintenance of Water Systems**

- For **First Nations owned and operated water systems**, through its contract with each First Nation community, the Ministry makes the relevant First Nation communities responsible for all routine system maintenance. The Ministry does not receive detailed maintenance records to confirm whether operators conduct this system maintenance. Instead, Ministry staff review the twice-annual consultant reports to monitor each community's completion of maintenance.
- For **Ministry-owned water systems**, the Ministry engages its consultant to review the detailed maintenance records of the water systems and report twice annually. Ministry staff review these consultant reports to determine whether each operator completed proper maintenance.
- For **both types of water systems**, the Ministry engages an infrastructure management consultant to report bi-annually on the condition of each water system. The Ministry reviews these reports along with periodic regulatory inspection reports of the Water Security Agency, both of which report on the condition of each of water system.<sup>^</sup> The Ministry's infrastructure management consultant visits each water system location to ensure operators complete expected maintenance as planned.

Source: Adapted from Ministry of Government Relations' information.

<sup>^</sup> Inspection reports available at [waterquality.saskatchewan.ca/DrinkingWater](http://waterquality.saskatchewan.ca/DrinkingWater) (22 April 2026).

The Ministry continues to contract a third-party infrastructure management consultant to advise on maintenance expectations, supervise water systems, and monitor whether the operators consistently carry out required maintenance for each water system.

The Ministry's infrastructure management consultant reviews the maintenance records prepared by operators of Ministry-owned and operated water systems during site visits (twice a year) to ensure good recordkeeping at all drinking water facilities. The Ministry's public works manager also visits each water system location to help ensure operators complete expected maintenance as planned.

Since our last follow-up audit in 2024, the Ministry started tracking its maintenance information digitally (in an IT system called Maintain X). The IT system logs and tracks maintenance, which allows the Ministry to better monitor if, and when, operators conduct key maintenance activities at the water treatment plants. From February 1, 2024, to January 31, 2026, the Ministry logged a total of 299 required maintenance activities for all seven northern settlement water systems. We found 92% of the required maintenance activities marked complete.

We also tested a sample of consultant reports the Ministry received and reviewed. We found in three of four settlements tested, maintenance issues were noted in both 2025 consultant reports. However, the Water Security Agency did not include them as non-compliant maintenance issues in its latest inspection reports, indicating the issues were more minor in nature.

Properly monitoring completion of maintenance reduces the risk that water quality and supply to northern settlements could be adversely affected.



## Chapter 14

# Health—Detecting Inappropriate Physician Payments

### 1.0 MAIN POINTS

Each year, the Ministry of Health pays about \$650 million to just over 2,000 physicians under a fee-for-service arrangement.<sup>1</sup> Physicians may submit bills for incorrect amounts because of misunderstandings, mistakes, or, on occasion, deliberate actions.<sup>2</sup>

By March 2026, the Ministry strengthened its processes to detect inappropriate fee-for-service payments to physicians by implementing the remaining recommendation we first made in 2017.

The Ministry implemented a new physician claims IT system in February 2024, which helped to prevent inappropriate billing claims as well as increased the number of claims paid upon initial submission. The Ministry also enhanced its capacity for investigating and auditing inappropriate physician billings. During 2025–26, the Ministry completed 39 physician claim audits, along with another 46 audits in progress—a significant increase from its audit of four claims in 2023–24.

Having enhanced investigation capacity supported by an adaptable IT system allows the Ministry to detect inappropriate physician billings, reducing the amount of effort needed to assess and collect overpayments from physicians.

### 2.0 INTRODUCTION

The Ministry of Health directly compensates fee-for-service physicians at established rates for medical services provided to eligible residents. The Ministry cannot practically confirm the validity of all billings before paying physicians. As such, the Ministry must have effective processes to detect inappropriate payments to physicians.

#### 2.1 Focus of Follow-Up Audit

This chapter describes our fourth follow-up audit of the Ministry's actions on the recommendations we first made in 2017.

We concluded, for the 12-month period ended December 31, 2016, the Ministry of Health had effective processes to detect inappropriate fee-for-service payments to physicians other than the areas in our four recommendations.<sup>3</sup> By March 2024, the Ministry implemented three recommendations.<sup>4</sup>

<sup>1</sup> Ministry of Health, Medical Services Branch, *Annual Statistical Report 2024–25*, p. 7.

<sup>2</sup> The Ministry of Health refers inappropriate billings to the Joint Medical Professional Review Committee (JMPPRC). In 2025–26, JMPPRC ordered six physicians to repay about \$2.4 million (2024–25: nine physicians ordered to repay about \$1.9 million).

<sup>3</sup> *2017 Report – Volume 1, Chapter 6*, pp. 65–80.

<sup>4</sup> *2020 Report – Volume 1, Chapter 17*, pp. 215–219; *2022 Report – Volume 1, Chapter 13*, pp. 165–168; and *2024 Report – Volume 1, Chapter 12*, pp. 165–168.



To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry’s progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed with Ministry management actions taken and examined key documents (e.g., statistics about rejected and paid physician claims, audit results).

## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 13, 2026, and the Ministry of Health’s actions up to that date.

### 3.1 Preventing and Auditing Inappropriate Physician Billings

***We recommended the Ministry of Health assess options to conduct more investigations into physician billing practices that it suspects of having inappropriately billed the Government.*** (2017 Report – Volume 1, p. 79, Recommendation 4; Public Accounts Committee agreement June 12, 2018)

**Status**—Implemented

The Ministry of Health implemented a new claims IT system that helps prevent inappropriate physician billing claims. The Ministry also enhanced its capacity for investigating and auditing potentially inappropriate physician billings.

In February 2024, the Ministry of Health implemented a new physician claims IT system, which includes business rules and edit checks that prevent inappropriate billing claims. For example, the IT system will not allow a doctor to submit a claim for the same service to the same patient on the same day. The Ministry continues to enhance edit checks since the IT system was implemented.

The IT system generates bi-weekly reports on rejected and paid physician claims. As shown in **Figure 1**, since the Ministry implemented this IT system in 2024, the number of rejected claims and amounts decreased while the number of paid claims increased. This indicates fewer physicians attempt to submit inappropriate claims.

**Figure 1—Number and Amount of Rejected and Paid Claims**

| Bi-Weekly Reports Tested | Rejected Claims | Rejected Amount | Paid Claims | Paid Amount  |
|--------------------------|-----------------|-----------------|-------------|--------------|
| February 21, 2024        | 37,198          | \$2,890,318     | 334,013     | \$21,171,502 |
| September 30, 2024       | 25,813          | \$1,619,795     | 495,156     | \$32,511,555 |
| June 24, 2025            | 18,189          | \$1,106,422     | 566,435     | \$37,518,256 |
| January 19, 2026         | 23,430          | \$1,265,768     | 547,683     | \$36,452,957 |

Source: Adapted from Ministry of Health records.

We also found the Ministry of Health enhanced its capacity to investigate and audit physician claims. For example, at March 2026, the Ministry had two Senior Insured Services Consultants and two Medical Billings Audit Officers responsible for investigating and auditing physician claims. We found the Ministry completed 39 audits in 2025–26, along with another 46 audits in progress—a significant increase from our 2024 follow-up audit, where we found the Ministry conducted four audits in 2023–24. Over 60% of the audits completed during 2025–26 resulted in the Ministry recovering a portion of the physician’s claim.

In addition, the Ministry planned to hire two Senior Medical Claim Assessors in 2026–27 to lead complex claim investigations and assessments focused on identifying (e.g., through data analysis) inappropriate physician claims payments.

Beginning in May 2025, we found various staff within the Medical Services Branch responsible for investigating and auditing physician claims began meeting monthly to discuss IT system issues, as well as the need for new assessment rules or modifications to existing rules in the system. This work and IT system enhancements can help prevent future inappropriate physician billing claims.

Verifying the validity of physician billings reduces the risk of issuing payments for inappropriate claims and failing to recover public funds.



## Chapter 15

# Health—Monitoring Opioid Prescribing and Dispensing

### 1.0 MAIN POINTS

While opioid medications can improve patients' quality of life by relieving pain, they are associated with a high risk of misuse and addiction or diversion, leading to overdoses and deaths.

The Ministry of Health monitors the prescribing and dispensing of opioid medications by funding the Prescription Review Program operated by the College of Physicians and Surgeons of Saskatchewan. Through this Program, the College reviews prescription information to identify potential opioid misuse by patients or inappropriate prescribing by provider groups (e.g., physicians, dentists, nurses). It issues alert letters to providers where information suggests inappropriate use or notifies the provider's regulatory body when concerns are identified.

By March 2026, the Ministry implemented the two outstanding recommendations we first made in 2019 about monitoring the prescribing and dispensing of opioids to reduce misuse and addiction.

The Ministry enhanced the Prescription Review Program by beginning to implement the recommendations from an external Program evaluation. It established an advisory committee to enhance communication with Program partners (e.g., Saskatchewan College of Pharmacy Professionals, College of Dental Surgeons of Saskatchewan) and developed Program objectives, actions, and deliverables. The advisory committee plans to monitor progress on the Program deliverables annually. For example, the advisory committee will annually review an analysis of opioid prescribing trends and issued alert letters.

In February 2026, the Ministry also established a comprehensive risk-based approach to identify concerns (e.g., potentially excessive opioid dispensing) and set mitigation strategies (e.g., referrals of pharmacies to regulatory body) for inappropriate opioid dispensing practices in Saskatchewan pharmacies.

As Program administrator, the College of Physicians and Surgeons of Saskatchewan established service agreements with each of the Program's partners. These service agreements will result in sharing of regulatory referrals and associated trends to assist with promoting optimal prescribing and dispensing of opioid medication.

Actively monitoring prescribing and dispensing of opioids helps ensure only patients experiencing chronic pain receive opioids, and risks of opioid addiction are appropriately managed.



## 2.0 INTRODUCTION

### 2.1 Background

Under *The Provincial Health Authority Act*, the Ministry of Health is responsible for the strategic direction of the healthcare system in Saskatchewan and administration of the provincial drug plan. The Ministry is also responsible for monitoring the prescribing and dispensing of opioid medications within the province under *The Prescription Drugs Act*.

Opioid medications are some of the controlled substances under *The Controlled Drugs and Substances Act* (Canada) and *The Narcotic Control Regulations* (Canada). While opioid medication can bring significant improvements to patients' quality of life by relieving pain, it has a high risk of misuse and abuse leading to addictions, overdoses, and deaths.<sup>1</sup>

Practitioners and pharmacists must follow the prescribing and dispensing rules set out in the Regulations. Practitioners include all persons who, by law, are entitled to write opioid prescriptions (e.g., physicians, nurse practitioners, dentists). The Ministry works with these healthcare professionals who prescribe and dispense opioids, through their related professional bodies, as key partners.<sup>2</sup>

As shown in the **Figure 1**, the number of individuals receiving prescribed opioids from Saskatchewan pharmacies has remained relatively consistent since 2022–23. Hydromorphone (45%), codeine (25%), and morphine (10%) made up most prescribed opioids during this period.<sup>3</sup>

**Figure 1—Number of Individuals Who Received Prescribed Opioids from a Saskatchewan Pharmacy<sup>A</sup>**

|  | 2022–23 | 2023–24 | 2024–25 |
|--|---------|---------|---------|
| Saskatchewan residents with an opioid prescription | 102,239 | 101,676 | 100,108 |

Source: Based on information provided by the Ministry of Health.

<sup>A</sup> **Figure 1** does not include prescriptions for opioid-use disorder (e.g., methadone, buprenorphine/naloxone) and opioids dispensed in Saskatchewan hospitals.

According to the Saskatchewan Coroners Service's January 2026 report, Saskatchewan had a total of 331 (201 confirmed and 130 suspected) apparent opioid drug toxicity deaths in 2025, an increase of 84% from 2019 (180 deaths in 2019).<sup>4</sup>

The Ministry monitors prescribing and dispensing practices for prescribed opioids by funding the Prescription Review Program operated by the College of Physicians and Surgeons of Saskatchewan; it has done so since 1988.

Actively monitoring prescribing and dispensing of opioids helps ensure only appropriate patients experiencing chronic pain receive opioids. In addition, it can improve prescribing practices, lower or prevent risks of harm related to opioids, and help identify patients

<sup>1</sup> Canadian Centre on Substance Use and Addiction. (2022). *Canadian Drug Summary*.

<sup>2</sup> Key partners include the College of Physicians and Surgeons of Saskatchewan (CPSS), College of Registered Nurses of Saskatchewan (CRNS), Saskatchewan College of Pharmacy Professionals (SCPP), College of Dental Surgeons of Saskatchewan (CDSS), and the Saskatchewan College of Midwives.

<sup>3</sup> Information provided by the Ministry of Health.

<sup>4</sup> [publications.saskatchewan.ca/api/v1/products/128069/formats/153341/download](https://publications.saskatchewan.ca/api/v1/products/128069/formats/153341/download) (7 January 2026). Saskatchewan's Coroners Service is unable to determine if opioid drug toxicity deaths were due to illicit use or prescription use.

potentially at risk of addiction. Ineffective monitoring of prescribing and dispensing of opioids may result in increased abuse of opioids or diversion leading to overdoses and death, as well as additional costs to the healthcare system.

## 2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of the Ministry's actions on the recommendations we first made in 2019.

We concluded, for the 12-month period ended February 28, 2019, the Ministry of Health had effective processes to monitor the prescribing and dispensing of opioids to reduce misuse and addiction other than the areas identified in our seven recommendations.<sup>5</sup> By March 2024, the Ministry implemented five recommendations.<sup>6</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key Ministry staff responsible for monitoring opioid prescribing and dispensing practices and examined related key documentation (e.g., service agreements, Prescription Review Program Advisory Committee minutes, risk register).

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 13, 2026, and the Ministry of Health's actions up to that date.

### 3.1 Prescription Review Program Enhanced

***We recommended the Ministry of Health determine whether the Prescription Review Program is helping reduce the misuse of prescribed opioids in Saskatchewan.*** (2019 Report – Volume 1, p. 111, Recommendation 5; Public Accounts Committee agreement January 11, 2022)

**Status**—Implemented

The Ministry of Health enhanced the Prescription Review Program by beginning to implement the recommendations from an external Program evaluation. It established an advisory committee to enhance communication with its partners and developed clear Program objectives and deliverables. As Program administrator, the College of Physicians and Surgeons of Saskatchewan also established service agreements with each of its

<sup>5</sup> 2019 Report – Volume 1, Chapter 7, pp. 95–119.

<sup>6</sup> 2021 Report – Volume 2, Chapter 28, pp. 211–220 and 2024 Report – Volume 1, Chapter 13, pp. 169–174.



partners to clearly outline how each partner's responsibility helps reduce the misuse of prescribed opioids.<sup>7</sup>

### External Evaluation Complete

In our 2024 follow-up audit, we found the Ministry engaged an external consultant to evaluate the Program's effectiveness and impact on reducing the misuse of prescribed opioids in Saskatchewan. The final report in June 2023 made recommendations to strengthen the Program, such as:

- Enhance communication with Program partners like the College of Physicians and Surgeons of Saskatchewan and the Saskatchewan College of Pharmacy Professionals (e.g., schedule bi-annual discussions between Program management and partners to discuss the Program and trends)
- Clearly define the Program's objectives, and report on such activities within the Program's annual report
- Develop service agreements with each of its partners requiring regular reporting on potentially inappropriate opioid prescribing and dispensing

The Ministry made progress on these recommendations in 2025–26 as outlined below.

### Advisory Committee Established

In 2025–26, the Ministry established a Prescription Review Program Advisory Committee with representatives from each of its key Program partners.<sup>8</sup>

The Committee plans to meet at least twice a year to provide expert advice on the design, evaluation, and continuous improvement of the Program.

We found the Committee met three times between December 2025 and February 2026 and discussed topics such as the Program's 2026–27 objectives, service agreements with the Program's partners, and a risk-based approach to identify concerns associated with dispensing medications in Saskatchewan community pharmacies.

### Program Objectives, Actions, and Deliverables Drafted

In February 2026, the Ministry drafted Program objectives, actions, and deliverables for 2026–27.

The Program objectives focus on strengthening monitoring of prescribing, utilization, and dispensing of monitored drugs; improving oversight of related risks from dispensing monitored drugs; and providing strategic advice for partners to enhance policy and regulatory oversight.<sup>9</sup> To meet these objectives, we found the Ministry included actions

<sup>7</sup> Partners for the Prescription Review Program include the College of Registered Nurses of Saskatchewan (CRNS), Saskatchewan College of Pharmacy Professionals (SCPP), College of Dental Surgeons of Saskatchewan (CDSS), and the Saskatchewan College of Midwives.

<sup>8</sup> Representatives include members from the College of Physicians and Surgeons of Saskatchewan (CPSS), College of Registered Nurses of Saskatchewan (CRNS), Saskatchewan College of Pharmacy Professionals (SCPP), College of Dental Surgeons of Saskatchewan (CDSS), and the Saskatchewan College of Midwives. The Ministry of Health chairs the meetings.

<sup>9</sup> The College of Physicians and Surgeons of Saskatchewan sets out the panel of prescription drugs, including opioids, that is monitored by the Prescription Review Program.

and deliverables in its draft annual Program agreement with the College of Physicians and Surgeons of Saskatchewan. See **Figure 2** for examples of the Program's planned 2026–27 actions and deliverables.

**Figure 2—Examples of the Prescription Review Program 2026–27 Services with Planned Actions and Deliverables**

| Service                                      | Actions   | Deliverables   |
|--|---|--|
| Prescription Monitoring and Analysis         | Collect, analyze, and review prescription data related to the panel of monitored drugs                        | Annual analysis of prescribing trends and communications issued to partners  |
| Prescriber Support and Education             | Provide timely, evidence-based prescribing information and program guidance                                   | Tracking of prescriber inquiries and response times  |
|  |   | Annual reporting on education activities, topics, and formats  |
|  |   | Completion and maintenance of service agreements with each regulatory college, with copies provided to the Ministry of Health            |
| Targeted Prescriber Communications           | Issue alert and explain letters where monitoring indicates potential inappropriate prescribing                | Annual reporting on the volume, type, and outcomes of prescriber communications  |
| Risk-Based Profiles and Dispensing Oversight | Maintain prescriber, patient, and pharmacy profiles to support risk-based monitoring                          | Document dispensing-related risks and associated mitigation strategies   |
|  |   | Ongoing monitoring and reporting on the effectiveness of mitigation strategies over time   |
| Reporting, Evaluation, and Trend Analysis    | Produce statistics, reports, and analyses to support program oversight and policy development                 | Annual report provided to the Ministry and Advisory Committee  |
|  |   | Establish key performance indicators for 2027–28   |
| Public and Stakeholder Education             | Deliver education initiatives to prescribers and the public related to the appropriate use of monitored drugs | At least one public education initiative delivered annually  |
|  |   | Prescription Review Program articles included in all regulatory body publications a minimum of twice per year                            |
| Strategic Advice and Governance Support      | Provide strategic advice and information to program partners and the Advisory Committee                       | Annual review of service agreements  |
|  |   | Annual recommendations from Program staff provided to the Advisory Committee regarding potential changes to the panel of monitored drugs |

Source: Adapted from the draft agreement between the Ministry of Health and College of Physicians and Surgeons of Saskatchewan, April 1, 2026, to March 31, 2027.

The Ministry expects to finalize its agreement with the College in April 2026. Having clearly defined Program expectations in its agreement will enable the Ministry to better measure and monitor the success of the Program.

The Advisory Committee plans to review and assess progress on the actions and deliverables annually with the first annual assessment anticipated following the 2026–27 fiscal year.



### Service Agreements Signed

The College of Physicians and Surgeons of Saskatchewan, which administers the Prescription Review Program, also developed service agreements with its key program partners. The College signed agreements with its partners in March 2026.

The purpose of the agreements is to clearly set out responsibilities, services, and reporting the Prescription Review Program will provide to each of its partners.

Our review of the service agreements found the College plans to provide quarterly narrative reports and an annual financial report to its partners related to the Prescription Review Program. Quarterly narrative reports will include information such as statistics on regulatory referrals issued for potentially inappropriate prescribing/dispensing and associated trends, pharmacy data entry errors and corrections, number of regulatory alerts issued, and progress toward Program objectives.<sup>10</sup> The Ministry expects the College to begin providing quarterly reports to the Program's partners in 2026–27.

Having clear Program objectives with regular information sharing and reporting between key partners will help to strengthen the Program and will give the Ministry a sense of the number and nature of potential opioid misuse cases in the province. In addition, it will help the Ministry determine whether it is doing enough to reduce prescribed opioid misuse.

## 3.2 Risk-Based Approach to Monitor Opioid Dispensing Practices in Pharmacies Established

***We recommended the Ministry of Health establish a risk-based approach to identify concerns in opioid dispensing in Saskatchewan pharmacies.***

*(2019 Report – Volume 1, p. 102, Recommendation 3; Public Accounts Committee agreement January 11, 2022)*

**Status**—Implemented

The Ministry of Health established a risk-based approach to identify concerns with opioid dispensing in Saskatchewan pharmacies.

In February 2026, the Ministry established a comprehensive risk-based approach for the Prescription Review Program, which includes four key areas for its risk management process:

- Identify risks and maintain a risk register
- Document a risk management plan for each identified risk
- Implement risk management plan
- Risk monitoring, control, and reporting

<sup>10</sup> Prescription Review Program staff issue alert letters to providers where data suggests inappropriate use of opioid medication(s) or provide the information to a provider's regulatory body to allow that regulatory body to deal with the concern.

We found the Ministry identified 10 risks related to inappropriate prescribing and dispensing of medications, and documented corresponding mitigation strategies (i.e., risk management plans). Four of these 10 risks related to pharmacies.

For example, the Ministry identified pharmacies' failure to follow guidelines as a key risk relating to inappropriate prescribing and dispensing of opioids. To mitigate this risk, Program staff plan to use several parameters when reviewing pharmacy prescription information to try to identify potentially excessive opioid dispensing and trigger referral of a pharmacy to the regulatory body (i.e., Saskatchewan College of Pharmacy Professionals). For example, parameters may look for dispensing of benzodiazepine over the long-term (i.e., >4–6 weeks of supply).

The Ministry's Prescription Review Program Advisory Committee will require Program staff to report on risk management progress at each meeting, beginning in 2026–27, which will include the extent of potentially excessive opioid dispensing found at pharmacies.

Having an established risk-based process to assess whether pharmacies consistently and properly dispense opioids strengthens the Ministry's ability to identify potential opioid misuse and opportunities to proactively reduce misuse.



## Chapter 16

# Highways—Conducting Winter Maintenance on Provincial Highways

### 1.0 MAIN POINTS

The Ministry of Highways is responsible for maintaining Saskatchewan’s 26,500 kilometers of provincial highways, the largest road network in Canada on a per capita basis.<sup>1</sup> Winter maintenance helps keep provincial highways clear of snow and ice to improve safety.

By January 2026, the Ministry strengthened its processes to conduct winter maintenance on provincial highways and fully implemented the four recommendations we first made in 2023.

The Ministry:

- Updated its Highway Hotline with clear road condition terminology for winter driving to help equipment operators make consistent road assessments and support drivers to make safe travel decisions. The terminology is reasonably consistent with other Canadian jurisdictions and the national standards set by the Transportation Association of Canada, which reduces confusion for interjurisdictional traffic.
- Centrally tracked when equipment operators waived their mandatory rest periods to help clear roads during extreme weather conditions. We found supervisors appropriately documented reasons to waive rest periods within a suitable time (within two weeks).
- Set a 10-day timeframe to report when operators do not meet winter service level expectations (e.g., not clearing snow from major highways within six hours of a snowstorm ending), and Ministry management reviewed reports that included these exceptions to determine any resource allocation adjustments.

Effective processes for conducting winter maintenance on provincial highways decrease dangerous road and driving conditions.

### 2.0 INTRODUCTION

The Ministry of Highways is responsible for maintaining Saskatchewan’s highways under *The Highways and Transportation Act, 1997*, including winter snow and ice control.

The number and severity of storms vary each year affecting the number of staff required and other costs (e.g., fuel, equipment maintenance) incurred to perform winter maintenance.

<sup>1</sup> Ministry of Highways, *Annual Report for 2024–25*, p. 3.



The Ministry operates more than 300 snowplows throughout the province during the winter months, usually from November to April (six months of the year). It uses snow and ice removal equipment before, during, and after storms. Equipment operators are available 24/7. The Ministry also has contracts with a small number of service providers primarily for clearing roads in northern Saskatchewan.

The Ministry spent \$68.7 million on winter maintenance in 2024–25.<sup>2</sup>

## 2.1 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of the Ministry's actions on the recommendations we made in 2023.

We concluded, for the 15-month period ended January 31, 2023, the Ministry of Highways had effective processes to conduct winter maintenance on provincial highways in Saskatchewan, except for areas in our four recommendations.<sup>3</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we examined the Ministry's updated policies, procedures, and guidance related to winter maintenance. We analyzed terminology used on the Highway Hotline, as well as examined waivers of rest periods and reports to Ministry management when service level expectations were not met. We also interviewed key staff responsible for managing winter maintenance activities in Saskatchewan.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 13, 2026, and the Ministry of Highways' actions up to that date.

### 3.1 Highway Hotline Terminology Updated

***We recommended the Ministry of Highways update the Highway Hotline to provide clear and concise road condition terminology for winter driving.***

(2023 Report – Volume 1, p. 53, Recommendation 1; Public Accounts Committee agreement February 5, 2024)

**Status**—Implemented

<sup>2</sup> Ministry of Highways, *Annual Report for 2024–25*, p. 21.

<sup>3</sup> 2023 Report – Volume 1, Chapter 4, pp. 47–62.

The Ministry of Highways updated the Highway Hotline to provide clear and concise road condition terminology for winter driving.

In fall 2024, the Ministry updated the terminology (e.g., terms, definitions, map presentation) for road conditions in its maintenance manual and on its Highway Hotline website to better align with industry practice. For example, the Ministry removed the terms ‘seasonal driving’ and ‘winter conditions exist’ and added the terms ‘bare’ (dry/wet), ‘partly covered’, and ‘covered’. It also changed the colours used on the Highway Hotline map to blue for travel not recommended, black for bare, yellow for partly covered, and pink for covered.

As of January 2026, the Ministry’s winter road condition terminology includes:

- **Visibility conditions:** good, reduced, poor, and zero
- **Primary conditions:** bare (dry/wet), partly covered, covered, travel not recommended, closed, and report not available
- **Secondary conditions:** pavement frost, slush, ice, loose snow, heavy snow, snow packed, snow drifts, swirling snow, drifting snow, and fog

We found the Ministry’s terminology aligned with the national standard set by the Transportation Association of Canada with a few minor exceptions (e.g., added travel not recommended condition, used pink colour for covered condition rather than white). While terminology varies somewhat across Canada, we found the Ministry generally aligned with other Canadian provinces with similar road conditions and weather patterns (e.g., Alberta, Manitoba).

Clear terminology helps equipment operators make consistent assessments of road conditions and drivers make safer decisions about travelling on a highway.

### 3.2 Waiving of Rest Periods Tracked

***We recommended the Ministry of Highways sufficiently track whether winter maintenance equipment operators meet work scheduling safety requirements (e.g., comply with rest periods) or waive mandatory 10-hour rest periods.*** (2023 Report – Volume 1, p. 57, Recommendation 2; Public Accounts Committee agreement February 5, 2024)

**Status**—Implemented

The Ministry of Highways tracks compliance with the 10-hour rest period safety requirement.

During extreme weather conditions that require longer hours to clear roads, an equipment operator may waive their required rest period (i.e., 10 consecutive hours of rest in every 24-hour period).



Since November 2024, the Ministry requires an operator's supervisor to discuss reasons with an operator as to why they may waive their rest period, document these discussions on a waiver memorandum (including the operator, supervisor, date, road, and reasons), and then save the waiver in a central network folder. While there is no formal deadline for documenting the waiver, the Ministry expects documentation to be completed within two weeks after a waived rest period occurs. The supervisors report any waivers to their managers, executive directors, human resource team, and Saskatchewan Government and General Employees' Union (SGEU).

Operators waived their mandatory rest period about 60 times between October 1, 2024, and December 10, 2025, and supervisors generally documented the waiver within four days according to waivers on the Ministry's central network folder. For six waivers tested, we found supervisors appropriately documented reasons (e.g., winter storm, blocked roads) for waiving a rest period within one day.

Tracking when employees waive their 10-hour rest period helps the Ministry monitor compliance with scheduling safety requirements to reduce the risk operators become fatigued and may cause collisions.

### 3.3 Timely Reporting Occurring When Service Level Expectations Not Met

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***We recommended the Ministry of Highways set a timeframe for reporting instances to management when not meeting service level expectations for highway winter maintenance.*** (2023 Report – Volume 1, p. 58, Recommendation 3; Public Accounts Committee agreement February 5, 2024)

**Status**—Implemented

***We recommended the Ministry of Highways require managers to review instances where staff did not meet service level expectations for highway winter maintenance.*** (2023 Report – Volume 1, p. 59, Recommendation 4; Public Accounts Committee agreement February 5, 2024)

**Status**—Implemented

The Ministry of Highways set a timeframe for reporting to management when operators do not meet service level expectations for highway winter maintenance. Management reviews these reports regularly.

In March 2024, the Ministry updated its maintenance manual to require operations supervisors report to their managers within 10 days any exceptions to the winter service level expectation (e.g., not clearing snow from major highways within six hours of a snowstorm ending).<sup>4</sup> The manual requires managers to review the exception to identify any recurring issues and determine any resource allocation adjustments needed to meet service level expectations. Managers are also to notify regional directors of these exceptions. The Ministry requires reporting of exceptions to the winter service level expectation in monthly scorecards and quarterly reports.

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<sup>4</sup> [www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety](http://www.saskatchewan.ca/residents/transportation/highways/highway-safety/winter-safety) (26 March 2026).

From October 1, 2024, to December 8, 2025, we found the Ministry reported six exceptions (all on low priority roads in the northern region). The Ministry reported all six exceptions in its IT system within three days after the event occurred. The Ministry did not adjust resource allocations because the six exceptions were not significant (e.g., were uncleared highways with low traffic volumes and lengths of clearing delays were not extensive).

We found the Ministry reported all six exceptions within the relevant monthly scorecard and discussed them at regional meetings during the month of occurrence. The Ministry also reported the six exceptions in quarterly reports to its Executive Committee.

Timely reporting of service level exceptions helps the Ministry consider appropriate adjustments to meet its expectations for highway winter maintenance.



## Chapter 17

# Living Sky School Division—Providing Intervention Services to High School Students with Significant Mental Health Concerns

### 1.0 MAIN POINTS

Poor mental health can negatively impact student engagement and academic achievement. Mental health challenges can cause high school students to be vulnerable to other at-risk behaviours including substance abuse, violence, self-harm, and suicide.

Research indicates that mental health supports in schools can effectively reduce symptoms of mental health disorders with especially positive results when schools integrate support into students' academic settings.<sup>1</sup> Living Sky School Division No. 202 has more than 2,100 students in Grades 7 to 12 at its 13 high schools.

By October 2025, Living Sky fully implemented four recommendations and made progress on three of the seven recommendations we first made in 2024 related to providing timely intervention services to high school students with significant mental health concerns.

Living Sky formally analyzed caseloads to support its decisions on caseload distribution to counsellors, consistently completed risk assessments and safety plans for high school students at risk of suicide, and formally prepared and tracked mental health critical incident reports for its high schools.

Living Sky still needs to:

- Track student referrals to outside agencies (e.g., Saskatchewan Health Authority) and work with these agencies to develop information sharing agreements. Doing so would help counsellors know whether students who require mental health support get the needed services outside of school hours.
- Analyze and report key information (e.g., number of outside agency referrals, number of students with significant mental health concerns) to senior management to help in assessing the adequacy of intervention services provided to high school students with significant mental health concerns.

Effective processes to provide timely intervention services to students with significant mental health concerns help to ensure schools support students when they are feeling their worst. Timely intervention in schools can aid in reducing lifelong mental health challenges and potentially save lives.

<sup>1</sup> [www.who.int/news-room/fact-sheets/detail/adolescent-mental-health](https://www.who.int/news-room/fact-sheets/detail/adolescent-mental-health) (13 February 2026).



## 2.0 INTRODUCTION

### 2.1 Background

Mental health is a state of mental wellbeing that enables people to cope with stresses of life, realize their abilities, learn well, and contribute to their community. Adolescence is a crucial period for developing social and emotional habits (e.g., healthy sleep patterns; developing coping, problem-solving, and interpersonal skills; learning to manage emotions), which are important for mental wellbeing.<sup>2</sup>

Risk factors that affect mental health include living conditions, discrimination or exclusion, relationships with peers, bullying, exploration of identity, or lack of access to quality supports and services.<sup>3</sup>

*The Education Act, 1995*, gives Boards of Education (school boards) the responsibility for administration and management of schools. School boards are expected to deliver services to students to meet the Ministry of Education's key priorities, including supporting positive student mental health.

Living Sky School Division is responsible for educating approximately 5,300 students in northwest central Saskatchewan, which includes the area surrounding North Battleford, Unity, and Spiritwood.<sup>4</sup> Almost half (about 2,150) of Living Sky's total students were in Grades 7 to 12 at its 13 high schools.<sup>5</sup>

### 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of the Living Sky School Division's actions on the recommendations we made in 2024.

We concluded Living Sky School Division No. 202 had, for the period ended December 31, 2023, effective processes to provide timely intervention services to high school students with significant mental health concerns, except for the areas reflected in our seven recommendations.<sup>6</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Living Sky School Division management agreed with the criteria in the original audit.

To carry out our follow-up audit, we met with key Living Sky staff responsible for providing timely intervention to students with significant mental health concerns to discuss actions taken. We examined key documentation (e.g., Safe Schools Handbook, counsellor caseload analysis, risk assessments) and tested files of high school students with significant mental health concerns.

<sup>2</sup> [www.who.int/news-room/fact-sheets/detail/adolescent-mental-health](https://www.who.int/news-room/fact-sheets/detail/adolescent-mental-health) (13 February 2026).

<sup>3</sup> Ibid.

<sup>4</sup> Living Sky School Division No. 202, *2024–2025 Annual Report*, p. 8.

<sup>5</sup> Adapted from information provided by Living Sky School Division.

<sup>6</sup> *2024 Report – Volume 1, Chapter 4*, pp. 67–83.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at October 31, 2025, and Living Sky School Division's actions up to that date.

### 3.1 Counsellor Caseloads Analyzed

***We recommended Living Sky School Division No. 202 formally analyze counsellor caseloads to assess whether it has appropriate resources to support high school students with mental health concerns. (2024 Report – Volume 1, p. 75, Recommendation 1; Public Accounts Committee agreement October 17, 2025)***

**Status**—Implemented

Living Sky School Division formally analyzed caseloads to support its decisions on allocations to counsellors, which can help to determine whether it has appropriate resources to support high school students with mental health concerns.

At October 2025, Living Sky employed 12 counsellors (part-time and full-time) who provided support to Grades 7–12 students at its 13 high schools. This was the same number of counsellors at the time of our original audit (2023).

In fall 2024, Living Sky improved its distribution of counsellors' caseloads by formalizing a method that considers students' enrolment and socioeconomic factors (e.g., poverty, single-parent families), as well as counsellor travel times to determine caseload distribution. Based on its analysis, we found Living Sky adjusted its counsellor assignments more equitably.

For example, during our original audit, one counsellor was responsible for over 820 students at three schools who could potentially have significant mental health issues. After Living Sky's analysis, it reduced that counsellor's responsibility to two schools with just over 500 students. This is now comparable to other counsellors (e.g., two counsellors at one school responsible for 1,100 students).<sup>7</sup>

Living Sky management indicated it plans to continue applying this methodology annually to monitor the equitable distribution of counsellor caseloads. Further tracking and analysis of the number of students with mental health concerns (**Section 3.6**) will help Living Sky determine whether it has appropriate resources to support these high school students.

Formally analyzing counsellor workloads assists Living Sky in planning for appropriate resources to support students with mental health concerns.

<sup>7</sup> In the United States, the American School Counsellor Association recommends a ratio no higher than 250 students to one counsellor. In addition, a 2018 survey in Ontario found an average student-to-counsellor ratio of 396 to 1.



## 3.2 Risk Assessments and Safety Plans Completed

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***We recommended Living Sky School Division No. 202 have all counsellors use standard risk assessment tools when documenting decisions for high school students at risk of suicide.*** (2024 Report – Volume 1, p. 76, Recommendation 2; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

***We recommended Living Sky School Division No. 202 have counsellors document safety plans for all high school students at risk of suicide.*** (2024 Report – Volume 1, p. 77, Recommendation 3; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Counsellors at Living Sky School Division consistently completed risk assessments and safety plans for high school students at risk of suicide.

Living Sky's Counselling Handbook recommends counsellors use the Columbia-Suicide Severity Risk Assessment Rating Scale as a risk assessment tool. This tool guides counsellors through a series of standard questions to help determine a student's risk of suicide.

When a student is at risk of suicide, Living Sky expects counsellors to work with students to document a safety plan, which includes information to help the student know what to do if they start feeling like they could harm themselves. For example, a safety plan would document information such as:

- Things to do or tell themselves to feel better (e.g., talk to someone they trust, journal, listen to music, go for a walk)
- Supports available (e.g., listed names of trusted individuals, contact information, how those individuals can support the student)
- How to create a safe environment
- Resources (e.g., phone numbers for Crisis Services Canada, Kids Help Phone, First Nations and Inuit Hope for Wellness Help Line, SK Healthline, 911)

During our testing of files for eight students with mental health concerns at three high schools who saw a counsellor in the 2024–25 school year and up to October 2025 of the 2025–26 school year, we found counsellors documented suicide risk assessments using the Division-recommended tool (i.e., Columbia-Suicide Severity Risk Assessment Rating Scale) in all cases. We also found counsellors consistently documented safety plans for those students.

Using standard assessment tools for students at risk of suicide can help ensure consistency in evaluations and appropriate interventions (e.g., frequency of counselling, referral to external resources based on intensity of risk). Documenting safety plans can help assess student progress and ensure proper follow-up is conducted for students at risk of suicide.

### 3.3 Tracking Referrals to Outside Agencies Required

***We recommended Living Sky School Division No. 202 track referrals of high school students with significant mental health concerns to outside agencies.*** (2024 Report – Volume 1, p. 79, Recommendation 4; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented

Living Sky School Division does not sufficiently track referrals of high school students with significant mental health concerns to outside agencies.

When counsellors assess students with significant mental health concerns, they may determine the student would benefit from support provided by an outside service provider (e.g., addictions counsellor). In these cases, the school counsellor would refer the student to an outside agency. The counsellor can recommend the student receive additional support outside of school; however, it is ultimately up to the parent/guardian whether to agree and take the student to an outside service provider for additional support.

In September 2024, Living Sky implemented a new IT system to track and document information related to students with mental health concerns, including tracking counsellors' referrals of students to outside agencies. The IT system provides a checkbox that counsellors are expected to mark when they have referred a student to an outside agency for additional intervention services.

During our testing of eight files for students with significant mental health concerns at three high schools, we found counsellors referred five students to outside agencies (e.g., Saskatchewan Health Authority's Child and Youth Services). However, we found counsellors were not consistently using the referral checkbox to clearly indicate and track referrals made to outside agencies.

For example, we found students were either noted to have been referred to outside agencies (i.e., marked box for external referral) but no details of the referral existed in counselling notes, or the checkbox for an external referral was not marked but, upon reviewing the counsellor's notes, we found the student was referred to outside support.

Once counsellors begin tracking referrals consistently, it will allow Living Sky to analyze trends in the number of referrals. However, it remains limited in other analysis. We found Living Sky does not track information related to the referral (e.g., name of agency), which limits its ability to assess the level of mental health support it provides to students with significant mental health concerns. For example, Living Sky does not analyze or assess:

- Intensity and nature of support needed



- Frequency of referrals to specific outside agencies

Not sufficiently tracking external referrals limits Living Sky's ability to analyze trends and assess the level of mental health support provided to students with significant mental health concerns. It also limits counsellors' ability to know whether students who require mental health supports get the needed services outside of school hours.

### 3.4 Information Sharing Agreements with Outside Agencies In Progress

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***We recommended Living Sky School Division No. 202, with leadership support from the Ministry of Education, develop and implement information sharing agreements with key outside agencies to share relevant information relating to high school students' mental health concerns.***

*(2024 Report – Volume 1, p. 80, Recommendation 5; Public Accounts Committee agreement October 17, 2025)*

**Status**—Partially Implemented

Living Sky School Division drafted a memorandum of understanding (MOU) aimed at establishing formal information sharing with key outside agencies relating to high school students' mental health concerns.

Living Sky does not receive any information from outside agencies about referrals made to them (e.g., number of rejected and/or accepted referrals). As a result, once a counsellor makes a referral, the counsellor may not know whether the student ever gets timely, additional support.

In 2024–25, Living Sky drafted a MOU aimed at formalizing information-sharing agreements with key outside agencies (e.g., Saskatchewan Health Authority, West Central Crisis and Family Support Centre, Light of Christ School Division, Battle River Treaty Six Health Centre, Catholic Family Services) for students with mental health concerns. The draft MOU considers the confidentiality of information and agreement needed from the student and/or parent/guardian.

Management indicated it plans to engage with various outside agencies and the Ministry of Education about the MOU. Living Sky also plans to establish biannual meetings with all parties to share data, trends, successes, and service needs, ensuring clear and coordinated service pathways to support students with significant mental health concerns. It expects to complete this process with support from outside agencies and the Ministry in the 2026–27 school year.

Having information sharing agreements with key outside agencies that provide intervention services to high school students with significant mental health concerns would help Living Sky's high school students to receive appropriate and coordinated support.

Key information sharing also reduces the risk students will be missed and/or overlooked and not receive intervention services needed to address their significant mental health concerns.

### 3.5 Critical Incidents Tracked and Reports Prepared

***We recommended Living Sky School Division No. 202 formally track and prepare mental health critical incident reports for its high schools.***

*(2024 Report – Volume 1, p. 81, Recommendation 6; Public Accounts Committee agreement October 17, 2025)*

**Status—Implemented**

Living Sky School Division formally tracked mental health critical incidents and prepared reports for its high schools. It also began reporting these critical incidents to its Board in January 2024.

Living Sky sets out requirements for handling critical incidents (e.g., traumatic events including suicides or student deaths) in its Safe Schools Handbook. It requires crisis teams (superintendent, student services' teacher, counsellor, principal, vice principal, community school liaison) to respond to critical incidents. For example, the Handbook outlines steps to take (e.g., notifying parents/guardians, notifying superintendent, determining supports needed) when a student completes or attempts suicide.

The Handbook also requires the crisis team to prepare critical incident reports immediately following an incident that documents a description of the crisis, action taken, and the current status/follow-up of the incident. The crisis team is also expected to evaluate the crisis and/or traumatic event response by preparing a retrospective report of the incident documenting what went well in their response, improvements or changes needed, role clarifications, and follow-up.

We found Living Sky tracks critical incidents and related reports. Between January 2024 and October 2025, Living Sky had 10 critical incidents (three related to student deaths).

We reviewed the critical incident report for one incident related to a student death. We found the crisis team set out timelines of key events including a crisis description, actions taken, and current status or follow-up as required by the Handbook.

We also reviewed the December 2024 retrospective report the crisis team prepared on three student deaths that occurred between October and December 2024. We found that, compared to our initial audit, Living Sky enhanced its reporting of what needed improvement, clarified roles, and documented follow-up and changes needed. We found the reports sufficient for Living Sky to assess the impact of the crises on other students and staff, and what could be done to reduce impact, or action items and plans to address root causes. For example, the report noted the importance of informing substitute staff of the incident as they may not know what has occurred.

Tracking and reporting on critical incidents can help Living Sky adequately assess whether it sufficiently identifies trends, addresses root causes, and determines corrective actions that may reduce the risk of similar incidents reoccurring.



## 3.6 Limited Analysis and Reporting of Key Information

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***We recommended Living Sky School Division No. 202 analyze and report key information to senior management and the Board related to timely intervention services provided to high school students with significant mental health concerns.*** (2024 Report – Volume 1, p. 83, Recommendation 7; Public Accounts Committee agreement October 17, 2025)

**Status**—Partially Implemented

Living Sky School Division sufficiently reported critical incidents to its Board. It also formally analyzed counsellor caseloads. However, it does not sufficiently analyze and report other key information (e.g., intensity and nature of supports) to senior management related to timely intervention services provided to high school students with significant mental health concerns.

We found Living Sky does not track, analyze, or report certain key information such as:

- The number of students with significant mental health concerns (including disaggregated data such as ethnicity, age, gender)
- Schools with high numbers of students with mental health concerns
- Common mental health issues or themes
- Referrals to outside agencies (see **Section 3.3**)

In September 2024, Living Sky implemented a new IT system to document key information about students with mental health concerns, although it has not yet determined how to track, analyze, and report on this key information. Management indicated it is working with the new vendor to resolve this issue.

Without tracking and analyzing key information, Living Sky is unable to sufficiently analyze trends and better assess the level of mental health support needed for its high school students.

Also, without reporting key information annually to senior management, they will be unaware of trends in the main issues/themes affecting mental health of students within Living Sky. Understanding trends can provide support to senior management in making relevant decisions (e.g., facilitating community partnerships) to provide timely intervention services to high school students with significant mental health concerns.

# Chapter 18

## Regina Public School Division—Delivering Prekindergarten Programming

### 1.0 MAIN POINTS

Prekindergarten is an early childhood education program targeting three- and four-year old children living in vulnerable circumstances and/or experiencing developmental delays.

At June 2025, the Regina Public School Division No. 4 delivered prekindergarten programming to about 630 students annually who attend half-day prekindergarten programs offered by the Division at 24 schools.

By January 2026, the Division implemented the seven recommendations we first made in 2024. The Division:

- Formally analyzed prekindergarten enrolment, including potential barriers and considered ways to address identified barriers
- Centrally monitored prekindergarten waitlists at its schools
- Assessed prekindergarten student achievement once they entered kindergarten
- Established a regular process for principals to formally evaluate prekindergarten learning environments
- Promoted teacher awareness of partnerships with outside agencies (e.g., health, social services) that can provide various supports to prekindergarten students
- Consistently tracked and maintained records of the required prekindergarten teachers' engagements with students' families throughout the year
- Revised its Board reporting to include a detailed analysis of prekindergarten enrolments and changes

Having effective processes to deliver prekindergarten programs reduce the risk of students from vulnerable situations not achieving their academic, financial, and social potential.

### 2.0 INTRODUCTION

#### 2.1 Background

*The Education Act, 1995*, sets out the duties of Boards of Education. The Act also makes Regina Public School Division responsible for providing educational instruction to students within its division, which includes prekindergarten programming.<sup>1</sup>

<sup>1</sup> *The Education Act, 1995*, s. 85.



The Division educates almost 26,000 elementary school students in 44 elementary schools, including 633 prekindergarten students.<sup>2</sup> The Division spent \$2.9 million on prekindergarten programming in 2024–25.<sup>3</sup>

**Figure 1** sets out the 24 schools (i.e., about half of its elementary schools) where the Division specifically offered prekindergarten programming as of June 2025.

**Figure 1—Schools with Prekindergarten in Regina Public School Division**

|                     |                           |                       |
|---------------------|---------------------------|-----------------------|
| Albert              | Glen Elm                  | McDermid <sup>A</sup> |
| Arcola              | Grant Road                | McLurg                |
| Connaught           | Henry Janzen <sup>B</sup> | Plainsview            |
| Coronation Park     | Imperial <sup>A</sup>     | Rosemont              |
| Douglas Park        | Judge Bryant              | Seven Stones          |
| Dr. George Ferguson | Kitchener                 | Thomson               |
| Dr. L.M. Hanna      | M.J. Coldwell             | W.H. Ford             |
| Elsie Mironuck      | Marion McVeety            | Walker                |

Source: Adapted from Regina Public School Division records.

<sup>A</sup> In September 2025, the Division merged Imperial and McDermid Schools together as Tawāw School.

<sup>B</sup> Henry Janzen School offers a prekindergarten pilot program (i.e., Children Communicating, Connecting and in Community Pilot) to provide learning experiences and interventions for children who are deaf or hard of hearing. As this program is unique from the Division’s other prekindergarten programs, we did not include this program in our audit.

Prekindergarten teachers and associates use educational practices tailored to the individual and to the age of the students. They model language and behaviours, encourage and extend learning, and challenge students through play, exploration, and development of readiness skills that support learning.<sup>4</sup>

Prekindergarten is not a universal program available to all students in Saskatchewan schools. A student’s acceptance into prekindergarten depends on their level of vulnerability and spaces available. Outside agencies (e.g., KidsFirst Regina) can refer students to a prekindergarten program, or parents/guardians can apply for their child to attend.

## 2.2 Focus of Follow-Up Audit

This report describes our first follow-up audit of the Regina Public School Division’s actions on the recommendations we made in 2024.

We concluded, for the period ended January 31, 2024, Regina Public School Division No. 4 had effective processes to deliver prekindergarten programming except for areas in our seven recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division’s progress toward meeting our recommendations, we used the relevant criteria from the original audit. Division management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with management and examined the Division’s procedures, and other documents, relevant to delivering prekindergarten programming.

<sup>2</sup> *Regina Public School Division Annual Report 2024–25*, p. 9.

<sup>3</sup> *Ibid.*, p. 117.

<sup>4</sup> [www.reginapublicschools.ca/early\\_learning](http://www.reginapublicschools.ca/early_learning) (5 February 2026).

<sup>5</sup> *2024 Report – Volume 1, Chapter 5*, pp. 85–106.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at January 31, 2026, and Regina Public School Division's actions up to that date.

### 3.1 Prekindergarten Program Enrolment Analyzed

***We recommended Regina Public School Division No. 4 formally analyze its prekindergarten enrolment to help identify and mitigate barriers to students entering the program and full space utilization. (2024 Report – Volume 1, p. 92, Recommendation 1; Public Accounts Committee agreement October 17, 2025)***

**Status**—Implemented

Regina Public School Division formally analyzes its prekindergarten enrolment and barriers to enrolment monthly, including identifying possible ways to address barriers.

The Division receives funding from the Ministry of Education to operate its prekindergarten program, with each prekindergarten classroom having spaces for 16 students. In 2025–26, the Division had 738 prekindergarten spaces available at 22 schools across Regina through three half-day programs in one school, two half-day programs in 17 schools, and one half-day program in four schools.<sup>6</sup>

In fall 2024, the Division began requiring prekindergarten teachers to submit a monthly online form to update the Division and support its regular monitoring of enrolment numbers and space utilization. To limit the administrative burden on teachers, the Division could reduce the frequency of reporting to quarterly. The form requires prekindergarten teachers to provide the following information:

- Number of prekindergarten programs offered at the school
- Number of students enrolled in the prekindergarten program at the school (including both prekindergarten and Early Learning Intensive Support Program students)
- Total prekindergarten students enrolled for the current school year (i.e., “ins”)
- Total withdrawals for the current school year (i.e., “outs”)
- Barriers identified by schools and families (i.e., why did a family not apply, not enroll, or withdraw from the program)
- School's plan to mitigate enrolment barriers
- Waitlist information

<sup>6</sup> The Regina Public School Division's 738 prekindergarten spaces in 2025–26 includes 82 spaces designated for students participating in the Early Learning Intensive Support Program (ELISP) and 656 spaces for non-ELISP students. The Ministry of Education makes this Program available to children with intensive needs who require a significant level of support to participate in an early learning program in select schools.



We reviewed prekindergarten enrolment information as of November 2025 and found no schools with waitlists had unused prekindergarten spaces (i.e., spaces were full).

We tested a sample of three monthly forms submitted by prekindergarten teachers and found that forms were adequately updated and shared within the Division.

The Division exports the monthly forms to a spreadsheet, which it uses to analyze enrolment and identify barriers. We found the Division reviews both enrolment and waitlist data to assess demand and consider adjustments to program offerings across schools. For example, in December 2024, the Division analyzed whether schools (i.e., W.F. Ready, Wascana Plains, Harbour Landing, Argyle, and Ethel Milliken) that currently do not have a prekindergarten program, would benefit from one if those schools had readily available space (i.e., meets requirements or requires some renovations to accommodate a prekindergarten program classroom). The review found all schools either required significant renovations to existing spaces or did not have available space to accommodate a prekindergarten program.

We found all prekindergarten teachers submitted a list of barriers in monthly forms and ways they planned to mitigate the identified barrier (see **Figure 2**).

**Figure 2—Identified Barriers and Mitigation Strategies**

| Barrier  | Mitigation Strategy   |
|--|---|
| Hesitation of families to allow children to join prekindergarten program | Have families meet the teacher on the playground, and continue family engagement in the classroom setting |
| Transportation   | Identify other families in the program who would be willing to assist in transportation                   |
| Parent work schedules  | Move child to a different offering (e.g., afternoon rather than morning)                                  |
|  | Allow for late drop-off to accommodate parent schedule  |
| Families moving  | Encourage family to look for prekindergarten program offered in other schools                             |

Source: Adapted from Regina Public School Division records.

We also found the Division discusses potential strategies to address barriers with senior management, the Ministry during annual Early Years meetings, and annually with its Board.

Transportation is one of the commonly identified barriers experienced by families choosing not to enroll in a prekindergarten program. The Division conducted a cost analysis for transportation services in February 2025. The analysis found transportation services to be unfeasible as it would cost \$100,000 per school for an additional bus to provide transportation to prekindergarten students.<sup>7</sup>

With the implementation of the monthly forms, the Division is now also able to track information about students moving in and out of its prekindergarten programs. Students may leave the program for various reasons, such as an inconvenient location or issues with program expectations. In addition, families may relocate, transfer to another school division, or begin attending another early learning/childcare program (e.g., French immersion prekindergarten). Gaining an overall understanding about the reasons students

<sup>7</sup> Transportation estimate of \$100,000 per school included costs of bus usage, retrofitting the bus to include belts to safely transport small children, staff to operate the bus, and time to complete the bus route drop off and pick up.

leave prekindergarten provides the Division with helpful information about common possible barriers to full utilization of its program.

**Figure 3** provides details about the Division's utilization of its available prekindergarten spaces from 2023 to 2026. Utilization remained relatively similar for the past three years.

Although 2025–26 shows a slight decrease in overall space utilization from prior year, we found specific schools that had historically less than 50% of their prekindergarten spaces utilized increased to at least 67% of spaces utilized, except for one school located in north-central Regina. Also, by November 2025, space utilization increased to 84% overall (see **Figure 4**), which shows the schools undertook efforts between September and November to increase the number of prekindergarten students in available spaces.

**Figure 3—Regina Public School Division Prekindergarten Space Utilization 2023–25<sup>A</sup>**

|   | 2023 | 2024 | 2025 |
|---|------|------|------|
| Prekindergarten spaces available <sup>B</sup> | 708  | 708  | 738  |
| Unused prekindergarten spaces                 | 149  | 126  | 174  |
| Space utilization                             | 79%  | 82%  | 76%  |

Source: Adapted from information provided by Regina Public School Division.

<sup>A</sup> Prekindergarten utilization at September 30 of each year.

<sup>B</sup> Includes spaces designated for students participating in the Early Learning and Intensive Support Program (ELISP) and non-ELISP students. ELISP students and non-ELISP students learn together in the same prekindergarten classrooms.

Formally analyzing space utilization mitigates the risk of the Division not appropriately responding to possible barriers (e.g., program locations) affecting full prekindergarten program enrolment. Maximizing utilization of prekindergarten spaces is key to ensuring that public funds are used efficiently and more children benefit from the program.

## 3.2 Waitlists Centrally Monitored

***We recommended Regina Public School Division No. 4 centrally monitor and analyze its prekindergarten waitlists.*** (2024 Report – Volume 1, p. 94, Recommendation 2; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Regina Public School Division centrally monitored prekindergarten program demand and waitlists at its schools since fall 2024.

The Division's demand assessment, along with its ability to meet demand, is a critical aspect of delivering successful prekindergarten programming. To meet the needs of families across Regina, the Division needs to offer prekindergarten in the right schools at the right time. Any new prekindergarten classrooms approved by the Ministry creates 16 spaces for prekindergarten students. No new prekindergarten classrooms were approved in 2025–26; however, 15 schools added two additional Early Learning and Intensive Support Program (ELISP) spaces to their prekindergarten programs (i.e., 30 new ELISP spaces).



With the Division's implementation of the monthly reporting process outlined in **Section 3.1**, the Division now centrally analyzes waitlist data. Schools provide waitlist data monthly, which include:

- Applications received
- Applications under review
- Applicants eligible for enrolment but waitlisted, and
- Waitlisted applicants willing to attend another school

We found the Supervisor of Education analyzes and shares waitlist information with senior management, which is also used in budget discussions with the Ministry of Education, and presented to the Division's Board in an annual accountability report. Reporting provides information on waitlist numbers and barriers to enrolment. At November 2025, the Division reported 47 students on prekindergarten waitlists, which is a marked improvement from February 2024 (original audit) where 75 students were waitlisted.

Centrally tracking and analyzing waitlists allow the Division to better determine locations that require additional spaces or locations that may benefit from a prekindergarten program to address demand.

### 3.3 Performance Measures Specific to Prekindergarten Developed

***We recommended Regina Public School Division No. 4 use sufficient measures to assess and report on the delivery of its prekindergarten programming.*** (2024 Report – Volume 1, p. 95, Recommendation 3; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Regina Public School Division developed measures to specifically assess the performance of its prekindergarten program, which assist the Division in assessing the quality of its program and in identifying potential areas for improvement.

From its monthly reporting (**Section 3.1**), the Division collects information on program enrolment, waitlists, and students who joined (i.e., “ins”) as well as who left (i.e., “outs”) the prekindergarten program during the year.

In addition to collecting prekindergarten student enrolment information from schools, in June 2025, the Division implemented a digital tool to track and differentiate student achievement between students who attended a prekindergarten program and those who did not. This digital tool gives the Supervisor of Assessment the ability to extract specific student achievement data. It helps measure the progress of different prekindergarten student cohorts based on a variety of indicators such as cognitive skills, language, and communication skills once they enter kindergarten.

In its 2025–26 Annual Early Learning and Accountability Report to senior management and the Board, the Division reported kindergarten student achievement for students who attended prekindergarten compared to those who did not. The data showed 73% of students who had taken prekindergarten programming were considered Tier 1 (i.e., able to complete learning concepts without assistance) at kindergarten exit in June 2025.

Beginning in January 2026, the Division also started reporting on newly developed measures for prekindergarten to its Board. **Figure 4** shows the new measures and results at September 30 and November 30, 2025, reported to the Board. For example, only 6% of students enrolled in a prekindergarten program since September left the program. This shows teachers are finding ways to keep students and families in the program once they register.

**Figure 4—Prekindergarten Performance Measures and Results**

| Measure   | Description  | September 30, 2025 | November 30, 2025 |
|-----------|--|--------------------|-------------------|
| Enrolment | Percentage of students in prekindergarten programs (i.e., utilization rate) compared to total spaces available     | 76%                | 84%               |
| Ins       | Percentage of students who joined a prekindergarten program since September compared to unused spaces in September | N/A <sup>A</sup>   | 89%               |
| Outs      | Percentage of students who left a prekindergarten program since September compared to total spaces available       | N/A <sup>A</sup>   | 6%                |
| Waitlist  | Number of students eligible to attend prekindergarten, but waiting for an available space to open                  | N/A <sup>A</sup>   | 47                |

Source: Adapted from Regina Public School Division records.

<sup>A</sup> Items listed as N/A do not apply because it is the start of a school year.

Having measures specific to prekindergarten allows the Division to effectively assess and report on the performance and success of its prekindergarten programming.

### 3.4 Classroom Learning Environments Monitored

***We recommended Regina Public School Division No. 4 periodically conduct formal assessments of prekindergarten classroom environments.***

(2024 Report – Volume 1, p. 99, Recommendation 4; Public Accounts Committee agreement October 17, 2025)

**Status—Implemented**

Regina Public School Division established appropriate expectations for prekindergarten classroom learning environments and formally assesses whether learning environments meet those expectations.

Classroom environments can teach children the classroom is a place where they are valued as people capable of exploring materials and learning with the teacher and each other.<sup>8</sup>

<sup>8</sup> Ministry of Education, *Play and Exploration—Early Learning Program Guide*, p. 44.



In fall 2025, the Division began requiring principals to meet with prekindergarten teachers in the fall and spring to document a classroom environment assessment. The Division expects principals to complete this assessment once every three years (for existing teachers) or as new principals or prekindergarten teachers start with a school. The form asks principals to document areas of strength, areas for growth, and next steps.

Using the monthly forms, schools inform the Division when a classroom environment assessment has been completed. We tested a sample of four schools and found that all principals completed the assessments as required.

Periodically assessing the prekindergarten learning environment enables the Division to better meet student needs and improve their educational setting.

### 3.5 Key Partnerships Shared with Prekindergarten Teachers

***We recommended Regina Public School Division No. 4 communicate with prekindergarten teachers about its partnerships with other agencies providing support services to children.*** (2024 Report – Volume 1, p. 102, Recommendation 5; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Regina Public School Division has partnerships with several outside agencies in relation to prekindergarten and has introduced ways to increase prekindergarten teachers' awareness of these partnerships and the benefits they provide.

By partnering with outside agencies in the community, additional services (e.g., health, mental health, social services) can further support prekindergarten students.<sup>9</sup>

**Figure 5** outlines the community partnerships the Division has in relation to its prekindergarten program.

**Figure 5—Key Community Partnerships for Prekindergarten Student Support**

|  |
|--|
| <p><b>KidsFirst Regina:</b> a home-visiting program designed to support children and families by enhancing parenting knowledge, providing support, and building on family strengths</p> <p><b>Regina Early Childhood Intervention Program:</b> provides specialized services to families of children aged 0–6 years who are either at risk for, have a diagnosis of, or exhibit developmental delay or disability</p> <p><b>Saskatchewan Health Authority's Wascana Rehabilitation Centre:</b> provides intensive support programming (e.g., physical therapy, occupational therapy, exercise therapy, music therapy)</p> <p><b>Métis Nation Saskatchewan:</b> funds the Michif Early Learning Program offered at Tawâw School</p> <p><b>Regina Early Years Family Resource Centre:</b> offers a development centre for families and children to foster the healthy development of children from prenatal to five years of age</p> |
|--|

Source: Adapted from Regina Public School Division records.

The Division lists all community partnerships on an internal website used by Division staff and teachers. Additionally, at its fall start-up meetings, the Division incorporated ways to assist prekindergarten teachers in learning about community partnerships. For example, at its fall 2025 start-up meeting, it provided prekindergarten teachers with an exercise to learn about community partnerships and their respective supports available.

<sup>9</sup> Ministry of Education, *Essential Learning Experiences*, p. 17.

Informing prekindergarten teachers about partnerships with outside agencies helps them provide additional learning supports to students.

### 3.6 Family Visits Tracked

***We recommended Regina Public School Division No. 4 implement a consistent method for prekindergarten teachers to track family visits.***

(2024 Report – Volume 1, p. 104, Recommendation 6; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Regina Public School Division consistently tracked and maintained records of its required prekindergarten teachers' engagements with students' families throughout the year.

Family engagement in children's learning creates significant benefits, such as improved intellectual functioning to greater school success with teachers benefitting from direct contact with families, gaining greater knowledge and understanding of the children, their families, and the communities in which they teach.<sup>10</sup>

The Division requires prekindergarten teachers to engage with students' families throughout the year, including two family visits and monthly family engagement events.

In 2025, the Division implemented a form for prekindergarten teachers to track and document family visits and engagement events, including information on the type of activity conducted (e.g., visits, events, conferences) and the number of families in attendance.

We tested four schools and found each school adequately completed these forms for the fall 2025 family visits. The Division entered the forms into a tracking sheet. For three of the four schools we tested, all families participated in the family visit. The remaining school had most parents attend but is in a vulnerable area of the city that struggles to have parents participate in family engagement.

Having an effective method to track family visits ensures prekindergarten teachers conduct family visits for all students, as expected.

### 3.7 Improved Reporting to Board on Prekindergarten

***We recommended Regina Public School Division No. 4 provide its Board with detailed analysis of changes to its prekindergarten enrolment.***

(2024 Report – Volume 1, p. 105, Recommendation 7; Public Accounts Committee agreement October 17, 2025)

**Status**—Implemented

Regina Public School Division began providing its Board with a detailed analysis of prekindergarten enrolments annually, including enrolment changes and barriers to families joining prekindergarten programs.

<sup>10</sup> Ministry of Education, *Prekindergarten Essentials—Effective Practices, Policies, and Guidelines*, p. 16.



The Division provides information annually to its Board about student enrolment for all grades (including prekindergarten students). Prior to January 2026, this information related to the number of schools with prekindergarten programs across the Division (including the number of programs as some schools offer more than one), number of students enrolled in prekindergarten programs at a point in time, student achievement data for children entering and exiting kindergarten, and the benefits of prekindergarten programming.

We found the Division expanded this annual reporting in January 2026 (see **Figures 2 and 4**) to include:

- Prekindergarten enrolment data (actual students versus total available spaces)
- Number of students who enrolled in prekindergarten since September
- Number of students who left a prekindergarten program since September
- Prekindergarten program waitlist numbers
- Barriers families face to enrolling children in a prekindergarten program (e.g., transportation, family expects to be out of country for an extended period)
- Kindergarten student achievement data broken down by students who attended a prekindergarten program versus those who did not

Providing analysis about possible causes for changes in prekindergarten enrolment throughout the year provides the Board with sufficient information to make informed decisions such as on resource allocations for prekindergarten programming.

## Chapter 19

# Saskatchewan Apprenticeship and Trade Certification Commission—Increasing Apprentices from Underrepresented Groups

### 1.0 MAIN POINTS

Saskatchewan will need over 6,000 new journeypersons by 2028 to meet employment demand and replace retiring workers.<sup>1</sup> In 2024–25, the Saskatchewan Apprenticeship and Trade Certification Commission reported 2,307 apprentices registered for training in Saskatchewan—below its target of 2,400.<sup>2</sup> Increasing the number of apprentices from underrepresented groups could help the Commission fulfill this need.

By February 2026, the Commission strengthened its processes to increase apprentices from underrepresented groups by addressing five of the seven recommendations we first made in 2023, but more work remains.

We found the Commission took several actions to advance equity and participation in the skilled trades. It encouraged designated trade organizations to nominate visible minority representatives to fill upcoming vacancies on the Commission's Board of Directors, expanded supports through female journeyperson mentors and an Indigenous Apprenticeship Liaison, and connected with organizations supporting Black Canadians in Saskatchewan. It also gathered input from underrepresented apprentice groups to identify and address barriers (e.g., workplace sexual harassment/discrimination), as well as revised its apprentice survey to better collect barrier-related information. The Commission also revised its 2024–25 participation targets for female apprentices from 11% to 12% and from 5.5% to 10% for female apprentices in low-representation trades (e.g., crane operator).

The Commission still needs to:

- Set performance measures and targets to monitor key milestones (e.g., entry, duration, completion) for underrepresented groups in the apprenticeship program.
- Analyze and identify root causes for not meeting established targets for underrepresented groups and develop future action plans to address the gaps. In 2024–25, the Commission did not meet its participation targets for apprentices from underrepresented groups. For example, Indigenous apprentices' participation rates remained at 17.2% compared to the Commission's target of 19% and female apprentices participation rates were 10.1% compared to its target of 12%.

Effective processes to increase apprentices from underrepresented groups may help Saskatchewan to meet industry demand for skilled workers.

<sup>1</sup> Saskatchewan Apprenticeship and Trade Certification Commission *Business Plan 2025–26*, p. 5.

<sup>2</sup> Saskatchewan Apprenticeship and Trade Certification Commission *Annual Report 2024–25*, p. 10.



## 2.0 INTRODUCTION

### 2.1 Background

The Saskatchewan Apprenticeship and Trade Certification Commission is responsible for developing approaches in apprenticeship training and certification that support increased access, participation, and completion by members of underrepresented groups in skilled trades.<sup>3</sup>

Underrepresented groups include:

- Indigenous persons
- Visible minorities
- People with disabilities
- Women in underrepresented occupations (e.g., construction worker, electrician, plumber)

Underrepresented groups are groups of individuals whose participation rate in an apprenticeship program is less than the group's proportional representation of the Saskatchewan population.<sup>4</sup>

An apprentice takes part in apprenticeship training ranging from two to four years depending on the trade. Apprenticeship training is a structured system of supervised training, leading to certification as a journeyman in one of Saskatchewan's designated trades (e.g., construction electrician, carpenter, plumber), which are regulated by *The Apprenticeship and Trade Certification Commission Regulations, 2020*.<sup>5,6</sup>

Apprentices spend approximately 85% of their time working on the job with an employer, obtaining knowledge and learning the skills associated with a trade from a certified journeyman. Apprentices spend the remaining time on theoretical and technical in-school training, which reinforces and expands on what they learn on the job. Technical training usually takes place at an institute (e.g., Saskatchewan Polytechnic) for a period of 6–10 weeks each year.<sup>7</sup>

The Commission is responsible to create a relevant, accessible, and responsive apprenticeship training and certification system to meet employers' and employees' needs and priorities.<sup>8</sup> It does not train individuals for potential jobs; rather, the Commission trains individuals for jobs they already have, with a few exceptions (e.g., hairstylist).<sup>9</sup>

<sup>3</sup> *The Apprenticeship and Trade Certification Act, 2019*, s. 13(d).

<sup>4</sup> *Ibid.*, s. 2.

<sup>5</sup> [www.saskapprenticeship.ca/what-is-apprenticeship/](http://www.saskapprenticeship.ca/what-is-apprenticeship/) (22 April 2026).

<sup>6</sup> A journeyman is an individual who worked at a trade for several years, passed all examinations, and received a Journeyman Certificate of Qualification from the Saskatchewan Apprenticeship and Trade Certification Commission or another Canadian apprenticeship authority. [www.saskapprenticeship.ca/experienced-workers/](http://www.saskapprenticeship.ca/experienced-workers/) (22 April 2026).

<sup>7</sup> [www.saskapprenticeship.ca/what-is-apprenticeship/](http://www.saskapprenticeship.ca/what-is-apprenticeship/) (22 April 2026).

<sup>8</sup> *The Apprenticeship and Trade Certification Act, 2019*, s. 13(a).

<sup>9</sup> Unlike most apprentices, hairstylists attend technical training upfront before working in their trade or registering as an apprentice.

Of the Commission's 75 staff members, 31 staff are directly responsible for promoting apprenticeship and supporting apprentices from underrepresented groups in skilled trades.<sup>10</sup> For the year ended June 30, 2025, the Commission had revenue of \$29.6 million and expenses of \$31.4 million, with \$6.5 million spent on Commission salaries and personnel.<sup>11</sup>

## 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of the Commission's actions on the recommendations we made in 2023.

We concluded, for the 12-month period ending June 30, 2023, Saskatchewan Apprenticeship and Trade Certification Commission had effective processes to increase apprentices from underrepresented groups in skilled trades, except in the areas of our seven recommendations.<sup>12</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Commission's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Commission management agreed with the criteria in the original audit.

To carry out our follow-up audit, we examined the Commission's plans, strategies, apprenticeship surveys, and reports relating to increasing apprentices from underrepresented groups in skilled trades. We interviewed Commission staff responsible for increasing apprentices from underrepresented groups in skilled trades. We assessed the Commission's processes for identifying barriers experienced by underrepresented groups in the trades and developing actions to address these barriers.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2026, and the Saskatchewan Apprenticeship and Trade Certification Commission's actions up to that date.

### 3.1 Visible Minority Board Representation Encouraged

***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission pursue visible minority representation on its Board of Directors.*** (2023 Report – Volume 2, p. 141, Recommendation 1; Public Accounts Committee agreement January 20, 2026)

**Status**—Intent of Recommendation Met

<sup>10</sup> The 31 staff include all staff in Communications and Marketing, Innovation and Inclusion, and Apprenticeship Services Branches.

<sup>11</sup> Saskatchewan Apprenticeship and Trade Certification Commission, *Annual Report 2024–25*, p. 25.

<sup>12</sup> *2023 Report – Volume 2, Chapter 15*, pp. 135–151.



In 2025, the Saskatchewan Apprenticeship and Trade Certification Commission encouraged designated organizations to nominate representatives from visible minorities to the Commission's Board of Directors. Although, the Commission's Board still does not have representation from visible minorities, the Commission neither nominates nor appoints members to its Board.

The Commission engages with key stakeholders (e.g., training institutions, employers, employees) through its industry-led Board, which can include up to 20 members. The majority of the Board members must be from industry, equally representing employers and employees.<sup>13</sup> Certain organizations (e.g., trade boards, employer organizations) for each industry sector (e.g., construction, automotive repair) are designated within the Regulations to nominate representatives to the Commission's Board.<sup>14</sup>

Since June 2025, the Commission's Board consisted of 20 members and one guest (non-voting) member with the terms of 10 industry representatives set to expire in July 2026. In October 2025, the Commission sent letters to the 39 representatives of the designated organizations encouraging them to consider visible minority representation when nominating candidates to the Board.

We found this approach reasonable because the Commission cannot nominate or appoint members to its Board.

Explicit representation from visible minorities would improve the Commission's awareness of unique barriers visible minorities face with apprenticeship. It can also foster a more inclusive perspective in developing strategies to increase participation from all underrepresented groups.

## 3.2 Barriers Identified Through Apprentice Input

***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission sufficiently engage with apprentices from underrepresented groups to identify barriers and develop sufficient actions to address them.*** (2023 Report – Volume 2, p. 142, Recommendation 2; Public Accounts Committee agreement January 20, 2026)

**Status**—Implemented

The Saskatchewan Apprenticeship and Trade Certification Commission engaged with apprentices from underrepresented groups to identify barriers they face and developed actions to address them.

The Commission continues to survey apprentices every two years, which includes gathering feedback on reasons for not completing an apprenticeship (e.g., training location, lack of on-the-job hours, financial). In 2025, the Commission made survey revisions to ask apprentices about barriers faced (e.g., travel, childcare, financial, workplace culture) when apprenticing in a Red Seal Trade, as well as provided sections for respondents to expand on their responses when they select “other” as a response.<sup>15</sup>

<sup>13</sup> *The Apprenticeship and Trade Certification Act, 2019*, s. 5.

<sup>14</sup> *The Apprenticeship and Trade Certification Regulations, 2020*, ss. 4 and 5.

<sup>15</sup> The Red Seal designation means a journey/trades person can practice their trade in any province or territory in Canada having demonstrated the knowledge required for the national standard in that trade. [www.red-seal.ca/eng/about/program.shtml](http://www.red-seal.ca/eng/about/program.shtml) (25 April 2026).

We found the Commission also took additional measures to identify barriers faced by apprentices in underrepresented groups such as:

- Implemented a new initiative in January 2024 aimed at attracting women to the skilled trades and helping them achieve their journey person certification.<sup>16</sup>

As part of this initiative, the Commission employed two female journey persons to mentor women apprentices. Through regular engagement with female apprentices, the mentors gathered information about barriers (e.g., unfair treatment, pay discrimination) facing female apprentices.

- Hired an Indigenous Apprenticeship Liaison in December 2025 to engage with Indigenous communities and interact with Indigenous apprentices to better understand their needs and barriers faced and to provide support.

The Commission also attended the Northern Labour Market Committee meeting in February 2024 where it discussed concerns with lower apprenticeship completion rates in northern Saskatchewan and apprentices having to leave their home community to attend training.<sup>17</sup> In 2025, a Northern Apprenticeship Subcommittee was established to improve apprenticeship participation and completion in the north, with a Commission representative on this subcommittee.

- Engaged with groups in the Black community to increase participation in the skilled trades by gathering information on experiences and the needs of Black Canadians. For example, the Commission delivered a presentation on apprenticeship to the Black Professionals and Entrepreneurs of Saskatchewan, as well as attended an event of the Coalition of Black Small & Medium Enterprises.

Gathering information about barriers from apprentices, including those from underrepresented groups, can assist the Commission in creating effective actions to attract and improve the apprenticeship experience for these groups.

### 3.3 Actions Taken to Address Key Barriers

***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission establish appropriate actions to address all key identified barriers faced by underrepresented groups.*** (2023 Report – Volume 2, p. 144, Recommendation 3; Public Accounts Committee agreement January 20, 2026)

**Status**—Implemented

The Saskatchewan Apprenticeship and Trade Certification Commission established actions to address key barriers identified.

<sup>16</sup> The initiative is funded in part by the Government of Canada's Canadian Apprenticeship Strategy through the Women in Skilled Trades Program. Federal funding for the program ends June 2026.

<sup>17</sup> The Northern Labour Market Committee is a collaborative network of agencies dedicated to addressing labour market challenges and ensuring that northern Saskatchewan residents benefit from economic development in their region. [www.kcda.ca/northern-labour-market-committee/](http://www.kcda.ca/northern-labour-market-committee/) (25 April 2026).



In our 2023 audit, we identified three barriers faced by underrepresented groups the Commission did not have an action plan or initiatives to address. As shown in **Figure 1**, we found the Commission has since taken action to address these barriers.

**Figure 1—Barriers Not Addressed from Original Audit and Actions/Initiatives Taken**

| Barrier and Underrepresented Group Affected   | Established Actions/Initiatives to Address Barrier  |
|---|---|
| Sexual discrimination/harassment in the workplace (Women)   | The Commission implemented a Respectful Workplace Statement for Employers within contract terms and conditions between apprentices and employers.<br>The Commission offered diversity and inclusion training for employers. The training initiative was discontinued by the Commission due to low participation; however, this training is still available to interested employers. |
| Childcare responsibilities (Women)  | Female mentors (discussed in <b>Section 3.2</b> ) met with female apprentices and provided coaching and mentoring. Mentors may encourage apprentices to discuss childcare concerns with employers.  |
| Lack of data and information on experiences of Black Canadians in the skilled trades (Visible Minorities) | Commission representatives engaged with organizations supporting Black Canadians (e.g., Black Professionals and Entrepreneurs of Saskatchewan, Coalition of Black Small & Medium Enterprises).  |

Source: Adapted from Saskatchewan Apprenticeship and Trade Certification Commission records.

As discussed in **Section 3.2**, we found the Commission undertook some new initiatives that helped to identify additional barriers faced by apprentices, including apprentices from underrepresented groups. For example, two survey respondents noted hearing impairment as a barrier. The Commission’s Educational Psychologist assesses apprentices who self-identify as having a disability and helps determine appropriate accommodations for training to address barriers.

The Commission has not yet had specific discussions with industry associations about the barriers identified by apprentices. Raising awareness among employers about the challenges apprentices from underrepresented groups face may help to improve the work environment for these apprentices and attract more people to the skilled trades. The Commission indicated it plans to share information about barriers at a future trade board meeting.

Taking steps to address the known barriers that underrepresented groups experience can lead to increased access, participation, and completion of apprenticeship by members of underrepresented groups.

### 3.4 Innovation and Inclusion Strategies Underway

*We recommended the Saskatchewan Apprenticeship and Trade Certification Commission enhance and implement its Innovation and Inclusion Strategy to increase underrepresented groups in the skilled trades.* (2023 Report – Volume 2, p. 145, Recommendation 4; Public Accounts Committee agreement January 20, 2026)

**Status—Intent of Recommendation Met**

The Saskatchewan Apprenticeship and Trade Certification Commission plans to no longer maintain a separate Innovation and Inclusion Strategy but is incorporating innovation and

inclusion strategies within other strategic planning documents (e.g., business plan) and initiatives to increase underrepresented groups in the skilled trades.

The Commission's current five-year strategic plan expires in 2027, and includes goals and objectives related to apprentices from underrepresented groups. Management noted consultations with key stakeholders will begin in 2026, and expects to make revisions to innovation and inclusion strategies within the Commission's business and work plans.

The Commission indicated the Innovation and Inclusion Strategy informed strategies for its annual business plan and workplans of its nine Innovation and Inclusion Branch staff. These staff develop, assess, and apply innovative methods to strengthen apprenticeship training and promote participation, progression, and completion among underrepresented groups in the skilled trades.

We reviewed the Commission's 2025–26 Business Plan, Communications Plan, and the Director of Innovation and Inclusion's Workplan for the same period and found the Commission:

- Incorporated language aligned with good practice such as referring to “equity groups/equity priority groups/equity diversity groups” rather than underrepresented groups.<sup>18</sup> The Commission should consider defining these groups within the document to provide clarity for the reader and help build a shared understanding.
- Identified employers, youth, and equity priority groups as stakeholders in its 2025–26 strategic planning documents (Business Plan and Communications Plan) and defined marketing strategies and tactics directed at each group (e.g., feature women and Indigenous apprentices in Commission advertising).
- Tasked its Director of Innovation and Inclusion to develop new partnerships (e.g., with Street Culture Project, a community group in Regina focused on underserved youth) to increase awareness of apprenticeship.

We also found the Commission communicated expectations to external stakeholders (e.g., employers) for increasing apprentices from underrepresented groups through new initiatives. For example, the Commission implemented a Respectful Workplace Statement for Employers within contract terms and conditions between each apprentice and employer. This helps ensure employers are aware of and accept responsibility for their part in supporting an inclusive workplace for all apprentices.

### 3.5 Revised Targets Set for Female Apprentices

***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission revise its targets for female apprentices to promote greater provincial representation of women in the skilled trades.***

*(2023 Report – Volume 2, p. 148, Recommendation 5; Public Accounts Committee agreement January 20, 2026)*

**Status—Implemented**

<sup>18</sup> Saskatchewan Human Rights Commission uses the term ‘equity group’ to denote an underrepresented group. [www.saskhrc.ca/employment-equity-targets/](http://www.saskhrc.ca/employment-equity-targets/) (18 April 2026).



The Saskatchewan Apprenticeship and Trade Certification Commission revised its targets for female apprentices to promote greater provincial representation of women in the skilled trades.

The Commission reviews, and its Board approves, targets for underrepresented groups annually. In 2024–25, the Commission increased the participation targets for female apprentices from 11% to 12% and for female apprentices in trades with low representation (e.g., crane operators) from 5.5% to 10%. The Commission did not meet these revised targets in 2024–25—see results in **Figure 3**.

We found the revised targets for female apprentices set by the Commission reasonably align with national statistics and strategies regarding female apprentices in Canada. For example, Statistics Canada reported that in 2024 females represented 10.9% of certified apprentices in Canada.<sup>19</sup> In addition, a task force led by the Canadian Apprenticeship Forum established a national target to increase participation and retention of women in skilled trade careers to 15% by 2030.<sup>20</sup>

Establishing targets that promote greater provincial representation of women in the skilled trades, especially trades with low female representation can help meet industry demand for skilled trades in the province.

### 3.6 Targets Not Yet Established for Key Milestones in Apprenticeship Program

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***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission expand its performance measures and targets for underrepresented groups to include all key milestones (e.g., entry, duration, completion) in the apprenticeship program. (2023 Report – Volume 2, p. 149, Recommendation 6; Public Accounts Committee agreement January 20, 2026)***

**Status**—Partially Implemented

The Saskatchewan Apprenticeship and Trade Certification Commission has not set performance measures and targets to monitor key milestones for underrepresented groups in the apprenticeship program; however, it has begun to develop tools to do so.

The Commission tracks progression data for all apprentices, including those from underrepresented groups in its IT system (myATC).<sup>21</sup> It started to develop a dashboard to track progression and completion rates for underrepresented groups specifically. The dashboard showed that apprentices who passed their first level of technical training on their first attempt were more likely to advance to the next level of training and become a journey person.

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<sup>19</sup> [www150.statcan.gc.ca](http://www150.statcan.gc.ca) (22 April 2026).

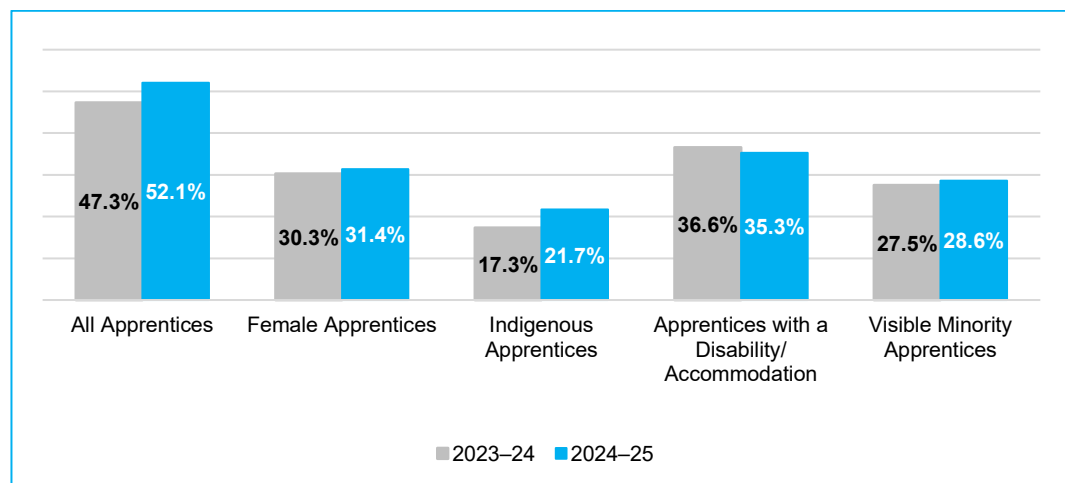
<sup>20</sup> Canadian Apprenticeship Forum. (2020). *National Strategy for Supporting Women in the Trades*, p.7.

<sup>21</sup> MyATC is the Saskatchewan Apprenticeship and Trade Certification Commission's information technology system for apprentices to register for technical training and exams, submit trade hours, and update personal information. Apprentice employers also use myATC to track and approve apprenticeship trade hours. [saskapprenticeship.ca/myatc](http://saskapprenticeship.ca/myatc) (22 April 2026).

The Commission measures and reports on the Real Completion Rate for all apprentices (see **Section 3.7**). The Real Completion Rate measures apprentices who have achieved journeyman status within two years of the expected end of their program.

We found the Commission provided senior management analysis on Real Completion Rates in July 2025 and to its Board in September 2025. As shown in **Figure 2**, the Real Completion Rate for apprentices from underrepresented groups is significantly lower than the rate for all apprentices, highlighting difficulties experienced by these groups. For example, in 2024–25, approximately 28% of visible minority apprentices completed the apprenticeship program compared to 52% of apprentices overall.

**Figure 2—Real Completion Rates of Apprentices for 2023–24 and 2024–25**



Source: Adapted from Saskatchewan Apprenticeship and Certification Commission records.

To better understand the difficulties experienced by apprentices from underrepresented groups, the Commission could consider setting targets and analyzing results such as:

- Percentage of underrepresented apprentices who successfully complete each year of apprenticeship (i.e., as apprentices progress in training)
- Number of Certificates of Apprenticeship Completion issued
- Number of exam completions (i.e., tracking pass/fail and the number of exam retakes)
- Number of years for each of the underrepresented groups to complete their program

The Commission plans to establish internal targets to monitor progression and completion rates for underrepresented groups by June 2027.

Not having performance measures and targets for underrepresented groups at key points in the apprenticeship program (e.g., registration, progression through levels, completion) can limit the Commission's ability to identify and mitigate issues faced by different underrepresented groups.



### 3.7 Formal Analysis on Underachieving Targets Needed

***We recommended the Saskatchewan Apprenticeship and Trade Certification Commission formalize its analysis of reasons for not meeting established targets for underrepresented groups, and planned actions to address.*** (2023 Report – Volume 2, p. 150, Recommendation 7; Public Accounts Committee agreement January 20, 2026)

**Status**—Not Implemented

The Saskatchewan Apprenticeship and Trade Certification Commission does not adequately analyze and identify root causes for not meeting established targets for underrepresented groups and does not identify future action plans to address the gaps.

The Commission reports monthly on results compared to targets for underrepresented apprentice groups (e.g., female, visible minority, person with disability, Indigenous) to senior management and its Board. Key measures and targets regarding apprentice participation and program completion are shown in **Figure 3**. In 2024–25, the Commission did not meet these performance targets. For example, Indigenous apprentices' participation rate was 17.2% compared to the Commission's target of 19% and female apprentices participation rate was 10.1% compared to its target of 12%.

**Figure 3—Participation Rate for Apprentices from Underrepresented Groups and Real Completion Rate from 2022–25**

|   | 2022–23     |             | 2023–24     |             | 2024–25     |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
|   | Target (%)  | Actual (%)  | Target (%)  | Actual (%)  | Target (%)  | Actual (%)  |
| <b>Participation</b>  |             |             |             |             |             |             |
| Indigenous Apprentices                                      | 18.0        | 17.4        | 19.0        | 17.1        | 19.0        | 17.2        |
| Female Apprentices  | 11.0        | 10.7        | 12.0        | 9.9         | 12.0        | 10.1        |
| Female Apprentices in Trades with Low Female Representation | 5.5         | 6.6         | 10.0        | 7.1         | 10.0        | 6.9         |
| Visible Minority Apprentices                                | 4.5         | 6.7         | 10.0        | 7.8         | 10.0        | 8.7         |
| Apprentices with Disabilities                               | 7.0         | 9.5         | 13.0        | 10.9        | 13.0        | 12.0        |
| <b>Real Completion Rate</b>                                 | <b>60.0</b> | <b>52.2</b> | <b>60.0</b> | <b>47.3</b> | <b>60.0</b> | <b>52.1</b> |

Source: Adapted from Saskatchewan Apprenticeship and Certification Commission records.

We reviewed two reports provided to the Commission's senior management and found they included actual results compared to established targets. However, the Commission's reports did not identify root causes where targets were not met or outline what future actions would be undertaken to try to achieve them. As outlined in **Section 3.6**, the Commission setting out additional performance measures for key milestones should also help it understand where completion rates are lower for underrepresented groups and identify further initiatives necessary to improve them.

## Chapter 20

# Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals

## 1.0 MAIN POINTS

The Saskatchewan Health Authority is responsible for keeping patients safe, including in hospitals. Infections acquired in hospitals can extend a patient's hospital stay and may lead to increased complications and treatment costs.

At December 2025, the Authority continued to work on addressing recommendations we first made in 2018 about preventing and controlling hospital-acquired infections at the Regina General and Pasqua Hospitals. The Authority implemented one recommendation and continues to work on implementing the remaining recommendation.

The Authority makes annual training on infection prevention and control practices mandatory for all hospital staff. Regina hospital unit managers are monitoring completion of the required training.

The Authority requires unit managers to monitor hand-hygiene compliance rates and develop action plans when compliance rates fall below 80%. The Authority has 26 out of 60 units in its Regina hospitals with unacceptable compliance rates—10 units had rates below 80% (ranged from 46.6% to 79.1%) while the other 16 units had few or no hand-hygiene audits completed to determine a compliance rate. Our testing found Regina hospital units with low compliance rates did not complete corrective action plans to improve hand hygiene per Authority policy. While the number of hospital-acquired infections in Regina hospitals has decreased overall since our original audit in 2018, it has been steadily increasing again in the last three years.

Not monitoring hand-hygiene compliance rates and not implementing corrective action plans put patients and staff at an increased risk of hospital-acquired infections.

## 2.0 INTRODUCTION

### 2.1 Background

*The Provincial Health Authority Act* makes the Saskatchewan Health Authority responsible for planning, organizing, delivering, and evaluating provincial health services. *The Provincial Health Authority Administration Regulations* specify that health services include disease and injury prevention services.

Regina General Hospital and Pasqua Hospital are two major hospitals providing healthcare services to people of southern Saskatchewan.



A hospital-acquired infection is an infection a patient acquires while in a hospital that was not present or incubating on admission.<sup>1</sup> Examples of common hospital-acquired infections include infections caused by organisms such as *Clostridium difficile*, Methicillin-resistant staphylococcus aureus (MRSA), and Vancomycin-resistant enterococcus (VRE).<sup>2,3,4</sup> These infections are usually spread through contact with someone who carries the disease, an infected person, or from a contaminated surface.<sup>5</sup>

Such infections can extend a patient's hospital stay and may lead to additional complications and treatment costs. Having an effective infection prevention and control program can help to reduce the burden associated with hospital-acquired infections, lessen the length of hospital stays, and lower costs related to the treatment of infections.

## 2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of the Authority's actions on the recommendations we first made in 2018.

We concluded, for the 12-month period ended August 31, 2018, the Saskatchewan Health Authority had effective processes to prevent and control hospital-acquired infections in the Regina General Hospital and Pasqua Hospital except for the areas reflected in our four recommendations.<sup>6</sup> By February 2024, the Authority implemented two recommendations.<sup>7</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Authority's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Authority management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key Authority staff responsible for infection prevention and control at Regina's two hospitals. We examined and assessed relevant documentation including quarterly e-newsletters, hand-hygiene policy, and hand-hygiene compliance rates.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at December 31, 2025, and the Saskatchewan Health Authority's actions up to that date.

<sup>1</sup> World Health Organization, *Global report on infection prevention and control 2024*, p. xi.

<sup>2</sup> *Clostridium difficile* is a bacterial spore that causes irritation in the bowel leading to severe cramps and diarrhea.

<sup>3</sup> Methicillin-resistant staphylococcus aureus is a bacterium resistant to common antibiotics and affects the heart, lungs, bones, joints, and/or bloodstream.

<sup>4</sup> Vancomycin-resistant enterococcus is a bacterium resistant to common antibiotics and causes severe urinary tract infections.

<sup>5</sup> [www.canada.ca/en/public-health/services/infectious-diseases/nosocomial-occupational-infections.html](http://www.canada.ca/en/public-health/services/infectious-diseases/nosocomial-occupational-infections.html) (20 November 2025).

<sup>6</sup> *2018 Report – Volume 2, Chapter 24*, pp. 151–167.

<sup>7</sup> *2022 Report – Volume 1, Chapter 21*, pp. 211–217 and *2024 Report – Volume 1, Chapter 18*, pp. 197–203.

### 3.1 Completion of Mandatory Training Monitored

***We recommended the Saskatchewan Health Authority give hospital staff, responsible for patient care, formal training updates on infection prevention and control practices at least annually.*** (2018 Report – Volume 2, p. 158, Recommendation 1; Public Accounts Committee agreement March 1, 2022)

**Status**—Implemented

The Saskatchewan Health Authority makes annual training on infection prevention and control practices mandatory for all hospital staff (e.g., nurses, physicians). Regina hospital unit managers are monitoring completion of the required training.

The Authority makes the required annual infection prevention and control training available as a learning module through an online platform and expects hospital staff to complete the training annually.

In 2024–25, the Authority began providing quarterly updates to hospital staff through the Authority’s e-newsletter. The updates:

- Provide the Authority’s overall training completion rate. At October 2, 2025, it noted 41% of staff completed the required training.
- Remind staff that the mandatory infection prevention and control education must be completed by the end of December and provide access instructions for the modules.
- Remind unit managers of their ability to monitor and track training completed by their staff and how to access those reports.

Authority management indicated it is unit managers’ responsibility to monitor whether their staff complete the annual training as required. We tested two Regina hospital units and found unit managers are monitoring attendance. At September 2025, the monitoring reports showed training completion rates for the two units tested were 33% and 37%. Unit managers indicated they were following up with staff to improve the completion rates prior to the December 31 deadline.

Monitoring whether staff take annual refresher training on infection prevention and control practices decreases the risk staff are not up to date on key practices. Annual refresher training provides an opportunity to reinforce the importance of key practices to prevent and control hospital-acquired infections, helping to reduce infection transmission and protect the health of patients and staff.



## 3.2 Corrective Action Plans for Lower Hand-Hygiene Compliance Rates Not Completed

***We recommended the Saskatchewan Health Authority actively monitor actions taken by Regina hospitals' patient-care units with lower than acceptable hand-hygiene compliance rates.*** (2018 Report – Volume 2, p. 163, Recommendation 3; Public Accounts Committee agreement March 1, 2022)

**Status**—Partially Implemented

The Saskatchewan Health Authority requires staff in patient-care units to prepare corrective action plans when hand-hygiene compliance rates fall below specific thresholds, but Regina hospital staff are not completing the action plans as required. In addition, not all Regina hospital units had hand-hygiene audits completed to determine a compliance rate.

In our 2024 follow-up audit, we found the Authority developed a hand-hygiene corrective action plan, which included thresholds for monitoring hand-hygiene compliance, as well as standardized action items. It considers a compliance rate below 80% as a lower than acceptable hand-hygiene compliance rate.

In September 2024, the Authority updated its hand-hygiene policy to require hospital unit staff (e.g., managers, supervisors, physician leaders) to complete a corrective action plan when hand-hygiene compliance rates are not met.

For example, if a unit's compliance rate is between 70–79%, the Authority requires unit managers to complete one action item (e.g., have staff review the hand-hygiene policy). When the compliance rate is 69% or less for one quarter, unit managers must complete two action items (e.g., unit manager to conduct hand-hygiene observations for four weeks, staff to review hand-hygiene scenarios, staff to identify factors contributing to non-compliance). When the compliance rate is 69% or less for two consecutive quarters, unit managers must complete three action items.

We assessed the hand-hygiene compliance rates for all 60 units (inpatient and outpatient) at the Regina hospitals. We found:

- 26 units (43%) had unacceptable compliance rates—10 units had rates below 80% (ranged from 46.6% to 79.1%) while the other 16 units had few or no hand-hygiene audits completed to determine compliance rates
- 34 units (57%) had acceptable compliance rates (ranged from 80.4% to 100%)

We tested two Regina hospital units with compliance rates below 80% and found hospital staff did not complete corrective action plans.

As shown in **Figure 1**, while the overall number of hospital-acquired infections decreased since our original audit in 2018, the number has been steadily increasing in the last three years.

**Figure 1—Number of Infections by Organism Acquired at Regina General and Pasqua Hospitals**

| Organism   | 2017–18    | 2022–23    | 2023–24    | 2024–25    | April 1, 2025, to<br>December 31, 2025 |
|--|------------|------------|------------|------------|--|
| <b>Regina General Hospital</b>                     |            |            |            |            |  |
| Vancomycin-resistant enterococcus (VRE)            | 94         | 19         | 28         | 28         | 14                                     |
| Methicillin-resistant staphylococcus aureus (MRSA) | 52         | 10         | 22         | 24         | 12                                     |
| Clostridium difficile (CDI)                        | 41         | 54         | 42         | 39         | 30                                     |
| <b>Pasqua Hospital</b>                             |            |            |            |            |  |
| Vancomycin-resistant enterococcus (VRE)            | 112        | 52         | 46         | 57         | 35                                     |
| Methicillin-resistant staphylococcus aureus (MRSA) | 26         | 7          | 12         | 10         | 12                                     |
| Clostridium difficile (CDI)                        | 19         | 39         | 35         | 41         | 23                                     |
| <b>Total</b>                                       | <b>344</b> | <b>181</b> | <b>185</b> | <b>199</b> | <b>126</b>                             |

Source: Adapted from information provided by the Saskatchewan Health Authority.

Not actively holding patient-care units with unacceptable hand-hygiene compliance rates accountable increases the risk of not taking timely corrective actions, and places patients and staff at increased risk of hospital-acquired infections.



## Chapter 21

# Saskatchewan Workers' Compensation Board— Monitoring Safety Associations' Use of Funding

### 1.0 MAIN POINTS

Saskatchewan ranks the highest in Canada for injury-related deaths in the workplace for provinces with at least 100,000 full-time equivalent employees.<sup>1</sup> The Saskatchewan Workers' Compensation Board (WCB) works with safety associations and other organizations to assess and develop programs to prevent injuries and promote safety.

By March 2026, WCB fully implemented all four recommendations we first made in 2023 to strengthen its processes to monitor safety associations' use of funding for injury prevention and workplace safety. In 2025, WCB provided \$12.8 million to six different safety associations serving various industries (e.g., construction) to promote injury prevention and workplace safety.

We found WCB:

- Set detailed guidelines on eligible expenses for safety association funding. We found the guidelines set clear expectations about eligible costs to help safety associations use funds toward actively reducing injury rates.
- Formally evaluated safety associations' financial information and performance results (e.g., budget, annual report) to help in identifying non-compliance with its established guidelines.
- Monitored whether safety associations shared required financial and performance information with employer members to help ensure transparency in how employer premiums are used to provide workplace safety and injury prevention services.

Effective monitoring of safety associations' use of funding is important to determine whether safety associations effectively use funding for the intended purpose of reducing workplace injuries.

### 2.0 INTRODUCTION

#### 2.1 Background

The Saskatchewan Workers' Compensation Board operates under the authority of *The Workers' Compensation Act, 2013*. The members of the WCB Board are responsible for administration of the Act.

<sup>1</sup> University of Regina. *2025 Report on Work Fatality and Injury Rates in Canada*, p. 17.



WCB’s goal is zero injuries and zero fatalities.<sup>2</sup> WCB works with safety associations and other organizations to assess and develop programs to prevent injuries.

As shown in **Figure 1**, in 2025, WCB provided \$12.8 million (2024: \$11.8 million) to six different safety associations to promote injury prevention and workplace safety. These safety associations serve 18 different industries (e.g., construction, oil and gas, hospitality). WCB is responsible for monitoring safety associations’ use of funding for injury prevention and workplace safety. Section 146 of the Act enables WCB to provide grants to safety associations for injury prevention and safety.

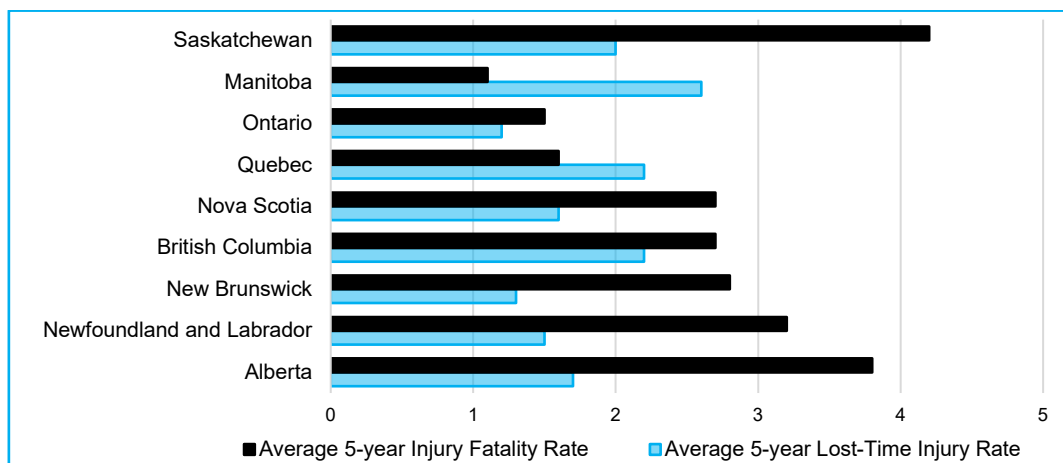
**Figure 1—WCB Funding to Safety Associations in 2024–26**

| Safety Association                                     | 2024 Actual   | 2025 Actual   | 2026 Budget   |
|--|---------------|---------------|---------------|
|  | (in millions) |               |               |
| Energy Safety Canada-Saskatchewan                      | \$0.7         | \$0.8         | \$0.9         |
| Heavy Construction Safety Association of Saskatchewan  | 1.4           | 1.4           | 1.4           |
| Motor Safety Association                               | 1.5           | 1.8           | 1.9           |
| Saskatchewan Association for Safe Workplaces in Health | 2.1           | 2.2           | 2.2           |
| Saskatchewan Construction Safety Association           | 4.6           | 5.0           | 5.2           |
| Service Hospitality                                    | 1.5           | 1.6           | 1.7           |
| <b>Total</b>   | <b>\$11.8</b> | <b>\$12.8</b> | <b>\$13.3</b> |

Source: Adapted from information provided by the Saskatchewan Workers’ Compensation Board.

Saskatchewan ranked the highest for the five-year average injury fatality (i.e., workplace death) rate in Canada at 4.2 workplace deaths per 100,000 full-time equivalent employees (FTE) between 2019 and 2023.<sup>3</sup> **Figure 2** shows the average injury fatality rate and the average lost-time injury rate between 2019 and 2023 by jurisdiction with more than 100,000 FTEs. Time-loss injuries are those that keep a worker away from work beyond the day of injury.

**Figure 2—Five Year Average Injury Fatality Rate and Average Lost-Time Injury Rate per 100,000 Full Time Equivalent Employees between 2019 and 2023<sup>A</sup>**



Source: University of Regina. 2025 Report on Work Fatality and Injury Rates in Canada.

<sup>A</sup> Among provinces with over 100,000 full-time equivalent employees (FTE). Prince Edward Island, Yukon, Northwest Territories, and Nunavut had fewer than 100,000 FTEs.

<sup>2</sup> Saskatchewan Workers’ Compensation Board, 2023-2028 Fatalities and Serious Injuries Strategy, p. 19.

<sup>3</sup> Average calculated among provinces with over 100,000 full-time equivalent workers. University of Regina. 2025 Report on Fatality and Injury Rates in Canada, p. 17.

## 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of WCB's actions on the recommendations we made in 2023.

We concluded, for the 12-month period ended December 31, 2022, the Saskatchewan Workers' Compensation Board had effective processes to monitor safety associations' use of funding for injury prevention and workplace safety except for areas in our four recommendations.<sup>4</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate WCB's progress toward meeting our recommendations, we used the relevant criteria from the original audit. WCB management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with WCB management. We assessed WCB's monitoring processes by examining guidelines, checklists, and assessments. We also tested a sample of safety association reviews completed by WCB.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 10, 2026, and the Saskatchewan Workers' Compensation Board's actions up to that date.

### 3.1 Detailed Guidelines on Eligible Costs Set

***We recommended Saskatchewan Workers' Compensation Board set detailed guidelines on eligible expenses for safety association funding.***

(2023 Report – Volume 1, p. 89, Recommendation 2; Public Accounts Committee agreement October 16, 2025)

**Status**—Implemented

The Saskatchewan Workers' Compensation Board implemented detailed guidelines on eligible expenses for safety association use of WCB funding.

In March 2025, WCB implemented the Safety Association Guidelines following its review of good practice as well as consultation with safety associations. In 2023, management engaged a consulting firm to conduct an interjurisdictional analysis of safety association funding practices and to facilitate a series of training and consultation sessions with safety associations.

We found the new funding guidelines:

- Set clear expectations for eligible costs and define rules for the use of funds, including examples of eligible injury prevention and safety activities (see **Figure 3**).

<sup>4</sup> 2023 Report – Volume 1, Chapter 6, pp. 79–100.



- Require safety associations to use WCB funding solely to carry out their approved strategic and operational plans and support member activities, unless the WCB approves otherwise (use of funds to support non-member employers is not eligible).

Figure 3—Examples of Eligible Safety Association Use of Funds

| Category                                  | Details  |
|---|--|
| <b>Safety Training and Education</b>      | Training programs, workshops, seminars, webinars, town halls, and related materials.   |
| <b>Consulting Services</b>                | Safety experts, consultants who focus on safety associations' mandates.  |
| <b>Advocacy</b>                           | Funding for advocacy efforts aimed at influencing policies, regulations, and industry standards related to workplace safety, for improved worker protections and injury prevention measures.   |
| <b>Travel including mileage and meals</b> | Expenses related to directly serving their members through consulting, auditing, and safety training or other safety association travel deemed practical and important. Reasonable travel allowances, including mileage rates may be determined with reference to the Government of Saskatchewan Human Resource Manual or guidelines from the Canada Revenue Agency. |

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

By establishing clear guidelines for eligible expenses and permitted uses of funding, WCB enhances consistency and transparency in how safety associations spend funding. Clear parameters support appropriate spending decisions, reduce the risk of ineligible expenditures, and enable the WCB to effectively monitor compliance with approved strategic and operational plans.

WCB told us it expects its internal audit department will audit eligible expenses on two safety associations per year starting in 2026. Independent verification of information provides WCB with assurance about the reliability of information it uses to monitor whether safety associations used funding for purposes intended (e.g., injury prevention and reduction for employers who contributed funding through premiums).

### 3.2 Formal Evaluation of Safety Associations' Financial and Performance Information Established

***We recommended Saskatchewan Workers' Compensation Board formally document its review of key financial planning information provided by safety associations, including discussions with safety associations and resolution of any issues identified.*** (2023 Report – Volume 1, p. 87, Recommendation 1; Public Accounts Committee agreement October 16, 2025)

**Status**—Implemented

***We recommended Saskatchewan Workers' Compensation Board formally evaluate the key performance results reported by safety associations to determine whether performance meets planned expectations, and resolve any identified issues.*** (2023 Report – Volume 1, p. 95, Recommendation 3; Public Accounts Committee agreement October 16, 2025)

**Status**—Implemented

The Saskatchewan Workers' Compensation Board documented its review of key financial planning information and key performance results submitted by safety associations, including discussions with safety associations and resolution of any issues identified.

Management established a structured annual evaluation process that includes:

- A checklist to confirm receipt of financial planning information and performance results required by their Safety Association Guidelines
- A spreadsheet to analyze each safety association's actual annual financial results against WCB's approved budget, and explanations provided by safety associations for variances exceeding a set threshold
- Documentation of WCB's review of safety association annual performance reports, comparing reported measures and results against those included in the approved funding applications, and noting variances or performance issues for follow up
- Documentation of annual budget meetings with safety associations to discuss funding requests and performance results, and subsequent preparation of summary materials to support budget discussions with WCB's Executive Leadership Team (i.e., Chief Executive Officer, Vice-President of Prevention and Employer Relations, Vice-President of Corporate Services).

We tested five safety associations and found in all cases WCB documented review of required financial plans, performance results, and annual budget discussions with safety associations. We found the Vice President of Prevention and Employer Services prepared summary materials that included identified issues and resolutions for WCB Executive Leadership Team budget meetings.

We found WCB enhanced its evaluation checklist to better guide staff after we identified improvements needed for its documentation of its review of performance results for one safety association tested.<sup>5</sup> WCB plans to use its updated evaluation checklist in 2026 as part of its evaluation of 2025 financial and performance information.

By maintaining a consistent and documented review of safety associations' financial information and performance results, WCB can promptly identify non-compliance with established guidelines. This supports informed funding and oversight decisions and helps ensure public resources are used effectively.

### 3.3 Information Available to Employer Members Monitored

***We recommended Saskatchewan Workers' Compensation Board periodically verify safety associations provide key information (e.g., financial statements, budgets, key performance measures) to employer members.*** (2023 Report – Volume 1, p. 96, Recommendation 4; Public Accounts Committee agreement October 16, 2025)

**Status**—Implemented

<sup>5</sup> For one safety association we tested, we could not trace some of the actual performance results noted by the Saskatchewan Workers' Compensation Board back to source information, and found some variances between planned and actual performance results were not flagged for review by Saskatchewan Workers' Compensation Board's senior management.



The Saskatchewan Workers' Compensation Board informally verifies that safety associations provide key information to employer members.

WCB staff informally check that safety associations' financial information and performance results (e.g., financial statements, annual report, strategic plan) submitted for review have been made publicly available (i.e., online). WCB intends to formally require staff to verify and document that safety associations have made their annual reports and financial statements publicly available to employer members using its improved evaluation checklist starting in 2026.

In 2023, WCB hired an external audit firm to review safety associations, including whether they shared annual reports and financial statements with their members, and found only one association had not shared its financial statements with its employer members. WCB indicated it expects its internal audit department will audit key information provided by two safety associations per year starting in 2026.

Our review of five safety associations found they mostly shared required information, with all five posting annual reports, financial statements, strategic plans, and Board information (e.g., bylaws) online. WCB staff also attended these safety associations' annual general meetings where budgets, finances, and plans were discussed.

Effective processes to verify safety associations make key information available to members reduce the risk certain members lack sufficient information about how associations utilize their premiums to provide services. Additionally, it may help members be more aware of services available to them, which can help reduce injury rates.

## Chapter 22

# Saskatoon School Division—Supporting Students with Intensive Needs

### 1.0 MAIN POINTS

Saskatoon School Division No. 13 continues to experience an increasing number of students with intensive needs. At December 2025, the Division had 2,215 students (K–12) with intensive needs—an increase of 44% in the last five years.

By February 2026, the Division made reasonable progress on the two outstanding recommendations we first made in 2018 to support kindergarten to Grade 8 students with intensive needs.

During 2025, the Division set expected timeframes for completing professional assessments of kindergarten to Grade 8 students with intensive needs (i.e., 45 days for psychologists, 65 days for speech-language pathologists) based on historical data. By June 2026, it intended to track and report actual assessment completion times compared to expectations for the 2025–26 school year. This will help the Division know whether delays in implementing learning supports for students with intensive needs are occurring.

The Division reports the total number of students with intensive needs receiving educational services to senior management and the Board of Education. It also planned to report the average number of learning plan goals for students with intensive needs, as well as whether students met or progressed toward these goals by June 2026. Such reporting will assist the Division in assessing whether it provides students with intensive needs with learning supports consistent with those students' educational needs and abilities.

### 2.0 INTRODUCTION

#### 2.1 Background

Saskatoon School Division is an urban school division in the city of Saskatoon. It employed more than 2,900 full-time equivalent staff, including about 1,550 classroom teachers and 1,000 educational staff in other positions (e.g., psychologists, educational assistants) in the 2024–25 school year.<sup>1</sup> The Division has about 28,000 students of which approximately two-thirds (18,823) are elementary students in kindergarten to Grade 8.<sup>2</sup> This represents a nearly 11% increase in K–8 students since 2022–23.

*The Education Act, 1995*, requires school boards to reasonably accommodate students with intensive needs in a regular program of instruction with their peers. Students with intensive needs are those assessed as having a capacity to learn compromised by a cognitive, social-emotional, behavioural, or physical condition. If school boards cannot accommodate these students in regular programming, the Act expects them to provide special programming to meet those students' learning needs.

<sup>1</sup> *The Board of Education of the Saskatoon Public School Division No. 13 of Saskatchewan 2024–25 Annual Report*, p. 9.

<sup>2</sup> *Ibid.*



At December 2025, the Division identified 1,543 K–8 students with intensive needs.<sup>3</sup>

*The Education Regulations, 2019*, place further expectations on school divisions in identifying students with intensive needs and providing them with learning supports. For example, upon request, a school division's Director of Education must direct staff to conduct an assessment to determine whether a student has intensive needs.<sup>4</sup> Further, school boards are responsible for making programs and supports available to students with intensive needs, at no cost to parents, using qualified individuals to provide programs/supports.<sup>5</sup>

## 2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of the Saskatoon School Division's actions on the recommendations we first made in 2018.

In 2018, we concluded that Saskatoon School Division No. 13 had effective processes to support kindergarten to Grade 8 students with intensive needs, except in the areas of our 11 recommendations.<sup>6</sup> By March 2024, the Division implemented nine recommendations and made progress on the other two recommendations.<sup>7</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Division's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Division management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with Division management. We assessed the Division's processes by examining policies, spreadsheets, and reports relating to providing supports for kindergarten to Grade 8 students with intensive needs.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 27, 2026, and Saskatoon School Division's actions up to that date.

### 3.1 Expected Timelines for Completing Assessments Set

***We recommended Saskatoon School Division No. 13 provide guidance on expected timelines for completion of assessments of kindergarten to Grade 8 students with intensive needs.*** (2018 Report – Volume 1, p. 172, Recommendation 6; Public Accounts Committee agreement September 25, 2019)

**Status**—Intent of Recommendation Met

<sup>3</sup> Information provided by Saskatoon School Division.

<sup>4</sup> *The Education Regulations, 2019*, section 48(5).

<sup>5</sup> *Ibid.*, section 50(1).

<sup>6</sup> *2018 Report – Volume 1, Chapter 11*, pp. 157–178.

<sup>7</sup> *2022 Report – Volume 1, Chapter 23*, pp. 225–232 and *2024 Report – Volume 1, Chapter 20*, pp. 215–220.

Saskatoon School Division set expected timelines for completing professional assessments of kindergarten to Grade 8 students with intensive needs.<sup>8</sup> The Division intends to track and report actual assessment times against expectations for the 2025–26 school year.

In 2025, the Division set an expected timeframe of 45 days for psychologists and 65 days for speech-language pathologists (SLPs) to complete initial assessments of kindergarten to Grade 8 students with intensive needs. It based these expected timeframes on historical data from the past three years (i.e., average time assessments took in the past three years). It updated its Student Services Delivery Guide in September 2025 to include these expected timeframes.

The Division continues to centrally track the time from when Division professionals (e.g., speech-language pathologist, psychologist) receive assessment referrals from schools to when they complete each student assessment.

We found the Division's 2024–25 tracking of SLP assessments was not always accurate. For 2024–25, we also found assessment dates were not always entered into the tracking sheet for every student with intensive needs seen by an SLP.

We tested 11 student files (who either saw one of two SLPs or one psychologist) in the 2024–25 school year and found:

- Four students had consistent data for SLP assessments completed.
- Five students did not have assessment dates properly recorded in their SLP consultation report forms. For example, only the school year (i.e., 2024–25) was documented as a consultation date, which makes it difficult to verify compliance with timelines or track the precise timing of student interventions.

Of these five students, two students had no SLP assessment dates recorded on the central tracking sheet and the other three students had dates on the tracking sheet but not on individual consultation forms. Without dated forms, we were unable to verify the accuracy of the dates recorded on the tracking sheet.

- Two student files tested from the psychologists' list of students had dates appropriately recorded on assessment forms and these were consistent with the dates on the Division's central tracking sheet.

We also found discrepancies between the total number of professional assessments completed and total recorded instances of student contact with professionals, highlighting the need for more accurate and consistent tracking. The Division was working toward accurately tracking the number and dates of completed assessments so it can report results compared to expectations for 2025–26.

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<sup>8</sup> A professional assessment is a formal evaluation conducted by a qualified specialist—such as a speech-language pathologist or psychologist—to determine if a student's learning capacity is significantly impacted by cognitive, social-emotional, behavioural, or physical conditions.



Setting expected timeframes to complete professional assessments and reporting results against expectations may help to identify and mitigate delays in implementing learning supports for students with intensive needs.

### 3.2 Reporting on Learning Supports Improving

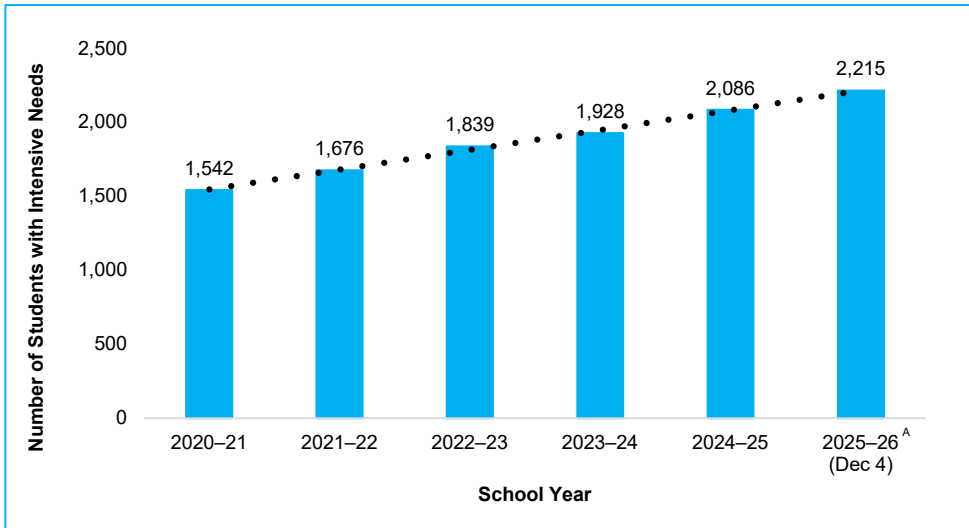
**We recommended Saskatoon School Division No. 13 provide senior management and its Board of Education with enough information to determine the sufficiency of learning supports for kindergarten to Grade 8 students with intensive needs.** (2018 Report – Volume 1, p. 177, Recommendation 11; Public Accounts Committee agreement September 25, 2019)

**Status**—Intent of Recommendation Met

Saskatoon School Division provides senior management and its Board of Education with information on the number of students with intensive needs. Further, it planned to report the average number of learning plan goals for students with intensive needs, as well as the overall average student progress ratings for these goals by June 2026.

During the 2024–25 school year, the Division provided its Board with information on the growing number of students with intensive needs within the Division. It reported its total number of students with intensive needs has increased from 1,928 in 2023–24 to 2,086 in 2024–25 (see **Figure 1**).

**Figure 1—K–12 Students with Intensive Needs at Saskatoon School Division**



Source: Adapted from information provided by Saskatoon School Division.  
<sup>A</sup> Total includes kindergarten to Grade 12 students with intensive needs as of December 4, 2025.

As illustrated in **Figure 1**, as of December 4, 2025, the number of students with intensive needs in the Division increased to 2,215 students—an increase of 44% in the last five years. Of these, 1,543 (or 70%) were kindergarten to Grade 8 students with intensive needs.<sup>9</sup>

<sup>9</sup> Information provided by Saskatoon School Division.

Although reporting informs senior management and the Board that the number of students with intensive needs are increasing, the reports need more details such as key information on what learning supports are provided and analysis as to whether those supports are sufficient.

We found the Division analyzed the average number of learning plan goals for students with intensive needs as well as the student progress rating for each goal. It identified for the beginning of 2025–26 (Term 1), a total of 6,282 goals are contained within Inclusion and Intervention Plans for all prekindergarten to Grade 8 students with intensive needs. Of these goals, 71% of students had achieved the outcome of the goal or were making progress, while 29% were experiencing difficulty or making progress less than expected as of January 2026. The Division had not yet shared these results with senior management and its Board. It planned to do so by June 2026.

Reporting to senior management and the Board about the sufficiency of learning supports for students with intensive needs will assist the Division in assessing whether it provides those students with educational services consistent with their learning needs and abilities.



## Chapter 23

# Social Services—Delivering the Saskatchewan Income Support Program

### 1.0 MAIN POINTS

The Ministry of Social Services offers the Saskatchewan Income Support Program (SIS) as a program of last resort to provide financial assistance for people to meet their basic needs while they take steps toward self-sufficiency.<sup>1</sup> During 2025–26, the Ministry had an average monthly SIS caseload of over 20,000 clients and planned to provide \$263.8 million in SIS benefits (2024–25 actual: \$271.3 million).

By March 2026, the Ministry implemented four of the six recommendations we first made in our 2023 audit of its processes to deliver SIS.

The Ministry made it easier for potential clients to apply for SIS benefits by bringing services to potential clients through mobile outreach in various communities, offering computers and Wi-Fi at most of its service centres, and striving to return phone calls timely. It also analyzed causes of SIS client evictions, including clients' unpaid utilities, and made changes (e.g., new \$1,000 one-time utility arrears recoverable benefit) to help address these issues. The Ministry identified about 1,200 SIS clients with unpaid power and gas utilities totaling almost \$900,000 at June 2025.

Additionally, in 2026, the Ministry began monitoring whether its staff follow updated SIS service standards that included timeframes for scheduling initial planning meetings with SIS clients, following up on clients' individualized case plan goals, and referring SIS clients for housing support and career counselling.

The Ministry still needs to:

- Establish targets for its two new performance measures intended to help evaluate the effectiveness of SIS—one looking at the extent of clients who return to SIS within 12 months and the other measuring the number of clients who require less supports and yet continue to receive SIS payments for more than a year
- Take further action to ensure initial planning meetings with clients are scheduled within the timeframe (i.e., 30 days) set out in its updated SIS service standards

Having effective processes to deliver income support provides clients with adequate access to the SIS Program. Ineffective processes can result in clients experiencing delays in timely support they need, as well as clients continuing to receive SIS benefits for long periods without progressing toward self-sufficiency and exiting the Program.

<sup>1</sup> Ministry of Social Services, *Saskatchewan Income Support Program Policy Manual*, p. 15.



## 2.0 INTRODUCTION

### 2.1 Background

*The Saskatchewan Assistance Act* makes the Ministry of Social Services responsible for delivering income assistance programs.<sup>2</sup>

The Ministry works toward delivering programs and services that help people in need achieve a better quality of life, which includes the areas of income support, child and family programs, affordable housing, and support for people with disabilities.<sup>3</sup> Overall, the Ministry has 435 full-time equivalent positions in its Income Assistance Programs Division (e.g., call centre staff, planning and support specialists).

In 2019, the Ministry began offering the Saskatchewan Income Support Program (SIS) as a program of last resort to provide financial assistance for people to meet their basic needs while they take steps toward self-sufficiency. The Ministry provides eligible SIS clients with financial support (based on factors such as income level, where a client lives, and family size) for:

- Basic needs (e.g., food, local transportation, clothing)
- Shelter-related costs (e.g., rent, mortgage payments, utilities)
- Health and safety related costs (e.g., short-term emergency assistance, prescribed diet benefit for clients with medical conditions requiring additional nutritional supplements or food)
- Change in circumstances (e.g., employment and training benefit, childcare benefit, relocation benefit)

During 2025–26, the Ministry had an average monthly SIS caseload of over 20,000 clients and planned to provide \$263.8 million in SIS benefits (2024–25 actual: \$271.3 million).<sup>4,5</sup>

### 2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of the Ministry's actions on the recommendations we made in 2023.

We concluded, for the 12-month period ended January 31, 2023, the Ministry of Social Services had effective processes to deliver the Saskatchewan Income Support (SIS) Program except for areas in our six recommendations.<sup>6</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

<sup>2</sup> *The Saskatchewan Assistance Act*, s. 7.

<sup>3</sup> Ministry of Social Services, *Annual Report for 2024–25*, p. 3.

<sup>4</sup> *Ibid.*, p. 22.

<sup>5</sup> Government of Saskatchewan, *2025–26 Estimates*, p. 110.

<sup>6</sup> *2023 Report – Volume 1, Chapter 7*, pp. 101–125.

To carry out our follow-up audit, we met with key staff responsible for delivering SIS, examined relevant documents (e.g., service standards, monthly reports, program evaluations), and reviewed a sample of quarterly progress reports outlining SIS performance measures.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 15, 2026, and the Ministry of Social Services' actions up to that date.

### 3.1 Access to Apply for SIS Benefits Expanded

***We recommended the Ministry of Social Services provide potential clients with better access to apply for benefits from the Saskatchewan Income Support Program.*** (2023 Report – Volume 1, p. 110, Recommendation 1; Public Accounts Committee agreement January 22, 2025)

**Status**—Implemented

The Ministry of Social Services made it easier for people to apply for SIS benefits by bringing services to potential clients through mobile outreach, offering computers and Wi-Fi at most service centres, and striving to respond to phone calls timely.

Since our 2023 audit, we found the Ministry took several steps to improve potential clients' ability to apply for SIS benefits. About 1,300 people typically apply for SIS benefits each month.

#### **Established Mobile Outreach Services**

The Ministry implemented mobile outreach services whereby Ministry staff can meet individuals where they are located to assist them in applying for SIS.

During 2023–24 and 2024–25, the Ministry added 30 full-time employees to provide mobile outreach services as well as offer further support in its call centre. We found the Ministry now delivers mobile outreach services at over 40 community-based organizations (e.g., shelters, supportive housing, addictions facilities) in eight communities (i.e., Regina, Saskatoon, North Battleford, Moose Jaw, Prince Albert, Melfort, Yorkton, and Buffalo Narrows). For example, the Ministry delivers mobile outreach services at some community-based organizations daily and at others on specific days each week (e.g., three days each week).

The Ministry evaluated its mobile outreach services in early 2026 and found a sustained need for mobile services. The evaluation found that between April 2024 and March 2025, the Ministry's mobile outreach staff served about 3,500 hard-to-reach individuals by helping them in applying for SIS benefits, sharing information about income assistance, and completing case planning. It also found almost 75% of interactions between mobile outreach staff and clients were positive.



The Ministry's evaluation identified some challenges with mobile outreach, including staff safety and procedural issues (e.g., limited authority to process SIS benefits onsite, delays in communicating with Ministry service centres). We found the Ministry made recommendations to help address the challenges, such as addressing safety and training gaps to better support frontline staff and enhancing coordination and information-sharing between mobile workers, Ministry service centres, and community-based organizations.

### **Changes to Call Centre Service**

On a monthly basis, the Ministry's call centre staff typically answer over 13,000 calls along with over 30,000 calls deflected (i.e., around 70% go unanswered)—this is consistent with results from our 2023 audit.

Since 2023, the Ministry implemented an option for clients to leave a message when their phone calls go unanswered (i.e., deflected).

The Ministry indicated it strives to respond to deflected calls within three days. Our review for May 2023, 2024, and 2025 found the Ministry responded to about 70% of deflected calls on the same day and about 85% of deflected calls within three days—we found this reasonable given the large volume of calls the Ministry typically receives in a month.

### **Expanded Computer and Internet Access and Service Hours**

The Ministry made computers available (for staff or client use) to help potential clients in applying for SIS benefits at 18 of its 19 service centres offering income assistance services throughout the province. Additionally, the Ministry provided public Wi-Fi in each of these service centers, giving some clients additional access (i.e., so clients do not have to use their own limited cellular data) to apply for SIS benefits. This is an improvement from our 2023 audit, which found only three service centres in Regina, Saskatoon, and Moose Jaw had computers available.

The Ministry also launched a pilot program in October 2025 for three large service centres (two in Saskatoon, one in Regina) to remain open during the lunch hour. For example, the Ministry found these service centres had a total of 711 client visits over the noon hour in October 2025—with almost 80% related to clients seeking income assistance supports, indicating improved program accessibility and response to client demand.

Finding a balance of reliable and service-oriented options helps improve client access to apply for SIS benefits.

## **3.2 Service Standards Updated but More Timely Initial Planning Meetings Needed**

***We recommended the Ministry of Social Services establish a reasonable timeframe for completing initial planning meetings with those clients requiring case management supports in the Saskatchewan Income Support Program*** (2023 Report – Volume 1, p. 116, Recommendation 2; Public Accounts Committee agreement January 22, 2025)

**Status**—Partially Implemented

***We recommended the Ministry of Social Services staff regularly meet with Saskatchewan Income Support Program clients to follow up on their individualized case plan goals*** (2023 Report – Volume 1, p. 117, Recommendation 3; Public Accounts Committee agreement January 22, 2025)

**Status**—Implemented

***We recommended the Ministry of Social Services refer Saskatchewan Income Support Program clients to proper supports (e.g., employment services, addictions counselling) when appropriate, and regularly follow up on referrals with clients*** (2023 Report – Volume 1, p. 118, Recommendation 4; Public Accounts Committee agreement January 22, 2025)

**Status**—Implemented

The Ministry of Social Services updated its SIS service standards in January 2026 to establish timeframes for scheduling initial planning meetings with clients, following up on clients' individualized case plan goals, and referring clients for housing support and career counselling. While the Ministry monitors whether staff follow its updated services standards, it needs to take further action to ensure staff schedule initial planning meetings within its established timeframe.

We found the Ministry's updated service standards require staff to:

- Schedule initial planning meetings with Service Level 3 or 4 clients within 30 days of validating their service level.<sup>7</sup>

A planning and support specialist is to work with a client to develop an individualized case plan that begins with an initial planning meeting to help determine their needs (e.g., specific financial situation, client goals). We consider scheduling an initial planning meeting within 30 days of validating a client's service level reasonable to allow clients time to gather necessary documents (e.g., utility bills) in advance of the meeting. If a client misses an initial planning meeting, the Ministry expects its staff to reschedule the meeting within 30 days of the original meeting date.

- Interact (e.g., meeting, phone call) with Service Level 3 and 4 clients at least once every three months to follow up on their individualized case plan goals.
- Follow up with SIS clients or service providers on housing or career counselling referrals within 30 days of the referral.

We found the Ministry appropriately focused its required follow up on housing and career counselling referrals because it is more directly involved in these types of referrals (i.e., through interactions with the Saskatchewan Housing Corporation and Ministry of Immigration and Career Training). The Ministry indicated it may expand this service standard to other types of referrals (e.g., addictions or mental health concerns).

<sup>7</sup> The Ministry of Social Services requires staff to complete a service-level screening assessment for each client following a client being deemed eligible for SIS benefits. Clients assessed as Service Level 3 or 4 are higher risk thereby requiring more support. Service Level 3 clients require dedicated case planning support from the Ministry. They receive help with household budgeting and referrals to other service providers to address barriers as they move toward employment. Service Level 4 clients require intensive Ministry supports and referrals to help stabilize a client's situation (e.g., accessing addictions treatment centre, addressing homelessness, domestic violence, trusteeship).



We found the Ministry appropriately communicated its updated service standards and associated expectations to income assistance staff through updates to its SIS procedures manual as well as delivery of specific staff training in January 2026.

The Ministry also began preparing monthly reports in January 2026 to monitor staff compliance with its updated service standards. We reviewed the monthly reports the Ministry issued to income assistance management (e.g., directors) between January and March 2026. We also observed evidence of directors communicating results with their staff so they could follow up with clients as necessary. Our review of the monthly reports found:

- Staff interacted with an average of 70% of Service Level 3 and 4 clients at least once every three months.<sup>8</sup>
- Staff followed up with clients or service providers within 30 days for, on average, about 85% of housing referrals and about 93% of career counselling referrals.<sup>9</sup>
- An average of 36% of Service Level 3 and 4 clients had initial planning meetings scheduled within 30 days of their service level validation.<sup>10</sup> The Ministry indicated these results may under-represent the actual scheduling of initial planning meetings with clients due to staff not correctly using the Ministry's case management IT system. The Ministry needs to work with staff to ensure that information in the system reflects the initial planning meetings scheduled with clients so it can effectively assess compliance with its service standard.

Without conducting timely initial planning meetings with clients, the Ministry is unable to assist clients in developing their individualized case plans. Such planning helps clients to establish goals to work toward self-sufficiency. For example, without set goals to address their issues (e.g., addiction, mental health, housing), it is difficult for clients to focus on steps (e.g., employment training) toward independence and in exiting the SIS Program.

Regularly following up with clients on their goals and referring them to proper supports helps clients move toward self-sufficiency and reduces how long they rely on SIS benefits.

### 3.3 Targets Not Yet Established for New Performance Measures

***We recommended the Ministry of Social Services implement further performance measures in assessing the effectiveness of the Saskatchewan Income Support Program.*** (2023 Report – Volume 1, p. 121, Recommendation 5; Public Accounts Committee agreement January 22, 2025)

**Status**—Partially Implemented

The Ministry of Social Services implemented two new performance measures to help assess the effectiveness of SIS but had yet to set associated targets.

<sup>8</sup> The Ministry of Social Services supported an average of over 13,400 Service Level 3 or 4 clients as reported in the monthly reports it issued between January and March 2026.

<sup>9</sup> The Ministry of Social Services averaged 154 housing referrals and 245 career counselling referrals for clients each month between January and March 2026.

<sup>10</sup> The Ministry of Social Services validated an average of 422 clients at Service Level 3 or 4 each month between January and March 2026.

The Ministry establishes public performance measures related to SIS as part of its annual planning process. We found Ministry staff report progress on measures to senior management during quarterly meetings, and publicly within its annual report.

The Ministry implemented two new performance measures related to SIS in 2024–25. We tested two quarters and found the Ministry accurately reported to senior management about the results for these two measures, as well as publicly reported results in its annual report. **Figure 1** sets out these new performance measures and their associated results for 2024–25.<sup>11</sup>

**Figure 1—New SIS Performance Measures and Results for 2024–25**

| Performance Measures   | Target                              | Results   |
|--|-------------------------------------|---|
| SIS Client Recidivism—Proportion of clients who exited SIS and did not return within 12 months   | <b>Target yet to be established</b> | 73% of clients who exited SIS in 2023–24 did not return to SIS within 12 months   |
| SIS Client Tenure—Proportion of Service Level 1 and 2 clients who began receiving SIS benefits and were still receiving benefits after one year <sup>A</sup> | <b>Target yet to be established</b> | 40% of Service Level 1 and 2 clients who began receiving SIS benefits in 2023–24 were still receiving benefits after one year |

Source: Ministry of Social Services, *Annual Report for 2024–25*, pp. 11–12.

<sup>A</sup> The Ministry expects Service Level 1 and 2 clients to require less supports and require SIS benefits for a shorter time.

As described in **Figure 1**, the Ministry had yet to establish targets for its new performance measures. Ministry management indicated they are using the initial data for these measures as a baseline that can help inform future targets.

Setting targets for its new SIS performance measures will help the Ministry set out clear expectations to evaluate the effectiveness of SIS and allow the Ministry to make adjustments to SIS when targets are not met.

### 3.4 Client Evictions and Unpaid Utilities Analyzed

***We recommended the Ministry of Social Services periodically analyze the causes of evictions and unpaid utilities for Saskatchewan Income Support Program clients, and develop strategies to address them. (2023 Report – Volume 1, p. 123, Recommendation 6; Public Accounts Committee agreement January 22, 2025)***

**Status**—Implemented

The Ministry of Social Services analyzed causes of SIS client evictions, including clients' unpaid utilities, and made changes to address these issues.

<sup>11</sup> While we found the Ministry of Social Services reported its progress on these performance measures to senior management during 2025–26, it had yet to publicly release the 2025–26 results for these performance measures at the time of our audit.



We found the Ministry studied SIS client evictions in fall 2024 to help understand reasons for evictions. The study involved interviews with Planning and Support Specialists and an examination of 13 SIS eviction cases. This study showed client evictions are affected by:

- Individual SIS client factors (e.g., addictions, mental health concerns) that influence negative behaviours (e.g., stop paying bills, reduced decision-making ability) increasing eviction risk
- SIS program factors, such as early awareness about client evictions or relationships between Ministry staff and clients or partners (e.g., housing authorities, trustees) that can mitigate eviction risk
- External environmental factors (e.g., access to treatment for addictions or mental health concerns, affordable housing) that either mitigate or increase eviction risk

The study set out steps the Ministry could focus on to help mitigate eviction for SIS clients, such as increasing information sharing between Planning and Support Specialists and call centre staff (e.g., increase awareness of potential clients with high risk of eviction) or emphasizing relationship-building between the Ministry's Income Assistance Division, its Housing Division, and other government agencies. In response to the study findings, we found the Ministry:

- Assigned a client service centre supervisor responsibility for each region of the province to improve information sharing between Ministry staff
- Arranged for its mobile outreach staff to visit the Regina Correctional Centre one day every two weeks to help inmates leaving custody plan for their basic needs upon release, including establishing shelter plans to help mitigate risks of future eviction
- Collaborated between its Income Assistance, Child & Family Programs, and Housing Divisions to analyze unpaid client utilities using data from SaskPower and SaskEnergy

We found the Ministry's analysis identified that unresolved debts can be a barrier to stable housing and a client's financial stability—debts complicate household budgeting for clients on SIS. The Ministry found about 1,200 SIS clients with unpaid power and gas utilities totaling almost \$900,000 (average arrears of over \$700 per client), with about 20 new or returning SIS clients coming onto the Program with unpaid utilities each month (with total arrears averaging \$650 per client). This analysis supported development of its new \$1,000 one-time per household utility arrears recoverable benefit in 2026–27 to help prevent client evictions.<sup>12</sup>

Analyzing causes of SIS client evictions and unpaid utilities helped the Ministry identify root causes and assess the need for changes to the SIS Program.

<sup>12</sup> [www.saskatchewan.ca/Government/News-and-Media/2026/march/18/social-services-budget-increases-benefits-and-supports-for-saskatchewan-s-most-vulnerable](http://www.saskatchewan.ca/Government/News-and-Media/2026/march/18/social-services-budget-increases-benefits-and-supports-for-saskatchewan-s-most-vulnerable) (16 April 2026).

## Chapter 24

# Social Services—Monitoring Foster Families

### 1.0 MAIN POINTS

At December 2025, the Ministry had 448 foster families approved to provide care. There were 954 children requiring protection and out-of-home care living with foster families.

By February 2026, the Ministry of Social Services strengthened its monitoring of whether foster families provide a safe and secure environment for children in care by implementing the remaining three recommendations we first made in 2020.

The Ministry is completing required background checks on all adults in a foster home prior to approving new foster families. We found the Ministry consistently checked its records to identify whether foster care applicants had previous involvement with the Ministry (e.g., documented history of child abuse or neglect) and it obtained criminal record/vulnerable sector checks from the seven new foster families we tested.

Additionally, the Ministry now obtains criminal record/vulnerable sector checks periodically (i.e., every three years) for all adults residing in approved foster homes. We found the Ministry obtained these checks within the last three years for 25 foster families tested; the one foster family that did not have updated criminal record/vulnerable sector checks had not fostered children since 2024 and closed as a foster home in 2026.

The Ministry improved its timely completion of annual review reports of foster families. As of February 2026, the Ministry completed review reports during 2025 for 91% of foster families we tested. We found the Ministry could not locate completed reports for two foster families; however, notes in the Ministry's case-management IT system indicated the 2025 reviews occurred. The Ministry uses annual reviews to identify and offer foster families timely support and training to provide quality care for children at foster homes.

Effectively monitoring the safety of children in care and providing needed support to foster families is crucial to nurturing these children's health and wellbeing.

### 2.0 INTRODUCTION

#### 2.1 Background

The Ministry of Social Services is responsible for children when they require protection and out-of-home care. *The Child and Family Services Act* requires the Minister of Social Services to investigate if reasonable grounds exist to believe a child needs protection due to physical, sexual or emotional abuse, or neglect. Children come into care under the authority of the Act either through voluntary agreement between the Ministry and biological parents, or by a court order.<sup>1</sup> The Ministry may place children in out-of-home care with

<sup>1</sup> Saskatchewan Foster Families Association, *A Guide for Caregivers: Third Edition Handbook*, 2021, p. 7.



extended family networks or within the child’s cultural community, residential group homes, or foster homes.

At December 31, 2025, 954 children were living in foster homes. Of 448 foster homes approved by the Ministry, 83 homes did not have children in care at that time.<sup>2</sup> There is an increasing number of children living in foster homes—at November 2023, 912 children were living in foster homes.

In 2024–25, the Ministry provided \$34.2 million in support to foster families (e.g., monthly payment for basic expenses, special needs care).<sup>3</sup>

A foster family is responsible for providing foster children with safe, healthy, and nurturing relationships, and a family environment with the goal to provide opportunities for healing, growth, development, and support of the children so they may be reunited with their biological family.<sup>4</sup>

The Ministry must ensure children placed in foster homes are well cared for and safe, and foster families receive ongoing support to provide quality care.

## 2.2 Focus of Follow-Up Audit

This chapter describes our third follow-up audit of the Ministry’s actions on the recommendations we first made in 2020.

We concluded, for the 12-month period ended December 31, 2019, the Ministry of Social Services had effective processes to monitor whether foster families provide a safe and secure environment for children in care, except in the areas of our six recommendations.<sup>5</sup> By January 2024, the Ministry implemented three recommendations.<sup>6</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry’s progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed key Ministry staff, examined policies and procedures, and assessed background checks and annual review reports related to monitoring foster families. We also tested a sample of foster families’ files.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 28, 2026, and the Ministry of Social Services’ actions up to that date.

<sup>2</sup> Information provided by the Ministry of Social Services.

<sup>3</sup> Ibid.

<sup>4</sup> Saskatchewan Foster Families Association, *A Guide for Caregivers: Third Edition Handbook*, 2021, p. 6.

<sup>5</sup> *2020 Report – Volume 1, Chapter 12*, pp. 155–173.

<sup>6</sup> *2022 Report – Volume 1, Chapter 26*, pp. 249–255 and *2024 Report – Volume 1, Chapter 21*, pp. 221–226.

### 3.1 Required Background Checks Completed Prior to Approving New Foster Families

***We recommended the Ministry of Social Services complete all required background checks prior to approving foster families.*** (2020 Report – Volume 1, p. 160, Recommendation 1; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Ministry of Social Services completes required background checks prior to approving new foster families.

Before approving applicants to become foster care providers, we found the Ministry continues to require staff to complete two background checks. If any criminal charges or history concerns arise, the Ministry may deny the foster application. Staff are responsible for:

- Requesting a criminal record and vulnerable sector check for each applicant and any other adult 18 years of age or older, including adult children, living in the home<sup>7</sup>
- Conducting a record check in the Ministry's case-management IT system to identify any previous involvement with the Ministry (e.g., history of child abuse or neglect).

The Ministry approved 63 new foster families between April 1, 2024 and December 31, 2025.

We tested files for seven new foster families and found the Ministry completed the required background checks for all seven new foster families before approving their applications.

Completing all required background record checks for foster care applicants and all adult residents in a potential foster home prior to approval reduces potential threats to a child's safety when placed in a foster home.

### 3.2 Periodic Criminal Record Checks Completed

***We recommended the Ministry of Social Services require periodic criminal record checks on all adults residing in approved foster homes.*** (2020 Report – Volume 1, p. 164, Recommendation 4; Public Accounts Committee agreement March 2, 2022)

**Status**—Implemented

The Ministry of Social Services strengthened its process to periodically obtain updated criminal record checks, including vulnerable sector checks, for all adults residing in approved foster homes.

We found the Ministry developed a monitoring system (i.e., central tracking sheet) to track and monitor key information on foster families including periodic criminal record/vulnerable sector checks of all adults in approved foster homes.

<sup>7</sup> A vulnerable sector check is a police information check plus a check to see if a person has a record suspension (pardon) for sexual offences. [rcmp.ca/en/criminal-records/criminal-record-checks/vulnerable-sector-checks](https://rcmp.ca/en/criminal-records/criminal-record-checks/vulnerable-sector-checks) (26 February 2026).



We tested 26 foster family files and found the Ministry obtained criminal record/vulnerable sector checks within the last three years for 25 foster families tested. One foster family who did not have these checks updated had not fostered children since 2024, and closed as a foster home in 2026.

Requiring periodic criminal record and vulnerable sector checks decreases the risk of children in foster homes residing in unsafe environments. It also increases public confidence in the Ministry's ability to provide safe environments for children in its care.

### 3.3 Annual Review Reports Completed More Timely

***We recommended the Ministry of Social Services consistently follow its standard to complete annual review reports of individual foster families.***

*(2020 Report – Volume 1, p. 165, Recommendation 5; Public Accounts Committee agreement March 2, 2022)*

**Status**—Implemented

The Ministry of Social Services strengthened its completion of annual foster family review reports.

The Ministry requires its resource workers to complete an annual review of each foster family to evaluate whether the family still meets Ministry requirements for fostering children.<sup>8</sup> As part of the review, resource workers assess the foster family's strengths, skills, and/or supports needed according to five competencies: protecting and nurturing children, meeting children's developmental needs, supporting family relationships, connecting children to nurturing relationships intended to last a lifetime, and working as a member of a professional team.<sup>9</sup>

The Ministry requires resource workers to complete and sign a report once they finish their annual review assessment, collect all documentation (e.g., home safety check), and meet with each foster family about the review's results.

We tested 26 foster family files and found that during the 2025 calendar year the Ministry:

- Completed an annual review report for 20 foster families
- Could not locate a signed annual review report for two foster families in their case files; however, the Ministry's case-management IT system contained notes from resource workers indicating completion of reviews for these two foster families during 2025.
- Did not complete a review of four foster families, as they were not actively fostering children throughout the previous year.

Conducting annual foster family reviews allows the Ministry to take timely and appropriate action when a foster family needs additional support or is no longer suitable for fostering children.

<sup>8</sup> Annual reviews are completed within a calendar year.

<sup>9</sup> These are the five core competencies of the Parent Resources for Information, Development and Education (PRIDE) model of practice for the development and support of foster and adoptive families.

## Chapter 25

# Water Security Agency—Regulating Water Use

### 1.0 MAIN POINTS

The Water Security Agency is responsible for monitoring water allocation and usage to ensure a sustainable water supply in Saskatchewan by issuing water-use licences. Irrigation and municipal water comprise the two largest uses of water, accounting for almost 80% of the surface water currently allocated in the province.<sup>1</sup> At April 1, 2026, there were about 15,000 water-use licences in Saskatchewan.

By March 2026, the Agency strengthened its processes to regulate water use to support a sustainable water supply. It made progress on the remaining five recommendations we first made in 2020; however, further work remains.<sup>2</sup>

The Agency still needs to:

- Actively monitor whether water-use licensees comply with key licence conditions, such as whether licensees use more water than allocated. We found 105 licensed water users exceeded their water-use allocation in 2023 or 2024 by enough water to fill about 3,600 Olympic-size swimming pools.
- Follow its written enforcement procedures when it identifies non-compliant licensed water users (e.g., exceeded water-use allocation).
- Develop more detailed staff guidance on decision factors to consider when reviewing applications for water use.
- Expand written guidance on how to conduct, and properly record, estimates of licensed water use.
- Periodically report in writing to senior management on non-compliance with key water-use licence conditions, and related enforcement strategies and actions.

Effective monitoring of water allocations and usage is key to Saskatchewan having a sustainable supply of water available. A safe and secure water supply is essential to Saskatchewan's continued economic development and high standard of living for both current and future generations.

### 2.0 INTRODUCTION

The Water Security Agency is responsible for managing the province's water supply, protecting water quality, ensuring safe drinking water, managing dams and water supply channels, reducing flood and drought damage, and providing information on water

<sup>1</sup> Ministry of Environment, *2025 State of the Environment Report*, p. 43.

<sup>2</sup> The Water Security Agency implemented most of its guidance documents in April 2026, after our follow-up audit period.



(e.g., water quality, water use).<sup>3</sup> Part of this responsibility is to plan for sustainable use of water including authorizing individuals and companies to draw water from ground (e.g., aquifers) or surface (e.g., rivers, lakes) water sources.<sup>4,5</sup>

## 2.1 Focus of Follow-Up Audit

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This chapter describes our second follow-up audit of the Agency's actions on the recommendations we made in 2020.

We concluded, for the 12-month period ended December 31, 2019, the Water Security Agency had effective processes to regulate water use to support a sustainable water supply except for areas in our seven recommendations.<sup>6</sup> By March 2023, the Agency implemented two recommendations.<sup>7</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Agency's progress toward meeting our recommendations, we used relevant criteria from the original audit. Agency management agreed with the criteria in the original audit.

To carry out our follow-up audit, we interviewed Agency staff to discuss key actions taken to implement the recommendations. We reviewed updated policies, templates, and decision records. We tested a sample of water-use licence applications and water use estimates for licensees.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 16, 2026, and the Water Security Agency's actions up to that date.

### 3.1 Additional Written Procedures Needed for Assessing Water-Use Licences

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***We recommended the Water Security Agency develop written procedures for processing and approving applications for water use.*** (2020 Report – Volume 1, p. 186, Recommendation 2; Public Accounts Committee agreement October 19, 2022)

**Status**—Partially Implemented

The Water Security Agency developed draft procedures related to processing and approving applications for water use, but approval of draft procedures and more guidance is needed.

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<sup>3</sup> Water Security Agency, *Business Plan 2025–26*, p. 4.

<sup>4</sup> An aquifer is an underground layer of water-bearing rock used for water extraction.

<sup>5</sup> *The Water Security Agency Act*, s. 50–58.

<sup>6</sup> *2020 Report – Volume 1, Chapter 13*, pp. 175–197.

<sup>7</sup> *2023 Report – Volume 1, Chapter 26*, pp. 231–237.

From February 2024 to January 2026, the Agency received about 200 new water-use applications.

Staff guidance in the Agency's draft procedures include:

- Administrative process to follow when the Agency receives an application
- Standard terms for a water licence
- Special conditions that may apply to licences (e.g., maintain monthly records of water diverted)
- Instances where it requires a hydrology study (surface water)
- Instances where it requires a groundwater supply test

The Agency's guidance did not include detailed guidance for staff on decision factors to consider when reviewing applications. For example, it did not make clear when staff should include certain items (e.g., water supply evaluation) for a surface water application.

Once the Agency improves its guidance, it needs to approve and use it.

The Agency continues to utilize an electronic decision record. This allows improved documentation for water-use application files and records key decisions.

We tested 21 water-use application files to assess whether staff properly completed the decision record. We found two instances where staff incorrectly completed the decision record.

- For one application, the decision record did not include sufficient rationale for decisions (e.g., why it did not require certain groundwater supply tests)
- For one application, staff did not save the decision record properly, and the version saved in the application file had incorrect responses

Not having complete written guidance increases the risk of the Agency treating applicants inequitably. Written guidance also allows for knowledge transfer when staff turnover occurs.

### 3.2 Enhanced Written Procedures for Estimating Licensed Water Use Needed

*We recommended the Water Security Agency implement written procedures about estimating and recording licensed water use. (2020 Report – Volume 1, p. 192, Recommendation 4; Public Accounts Committee agreement October 19, 2022)*

**Status**—Partially Implemented

The Water Security Agency developed procedures for estimating water use in February 2024, but more guidance is needed to make and properly record estimates.



The Agency requires certain licensees (e.g., manufacturing, mining, oil and gas, municipalities) to submit water usage reports by the end of January for each calendar year. The Agency will estimate water use for any licensees who do not submit actual usage by the end of March. Each year, the Agency estimates water use for about 90% of licensed users (about 14,000 each year).

The Agency's procedures include guidance for estimating water use for:

- No reports in the current year, but reports on actual use in a previous year
- Flood irrigation projects<sup>8</sup>
- Municipal usage
- Sprinkler irrigation

For licences that fall within a category covered by the procedures, we found Agency staff had adequate guidance to perform water-use estimates. However, we found some instances where the Agency did not include guidance in the procedures, and the water-use files lacked documentation explaining how staff calculated the estimates. For example, the procedures do not guide staff on when to use other common estimation methods of either using a five-year average of actual water use or estimating use at 80% of the licensed water allocation.

We tested 30 estimated water-use files to assess whether the Agency's estimate followed developed guidance or included adequately documented decisions. We found five estimates where staff did not adequately document how they estimated water use and no guidance in the procedures exist for these cases (e.g., when to estimate use at 80% of the licensed allocation). For one of the files, we found staff incorrectly estimated water use (i.e., used wrong data).

Inconsistent estimates and records about water use reduce the ability to know the actual impact of use on a water source or on an individual licensee basis (e.g., to assess whether licensees comply with approved annual water allocations). Having robust procedures to make and record estimates with adequate documentation will help the Agency keep accurate records on water use.

### 3.3 Monitoring and Enforcement of Water-Use Licence Non-Compliance Needed

***We recommended the Water Security Agency actively monitor whether water-use licensees comply with key water-use licence conditions.***

(2020 Report – Volume 1, p. 193, Recommendation 5; Public Accounts Committee agreement October 19, 2022)

**Status**—Partially Implemented

<sup>8</sup> Flood irrigation is where water is directed across level fields through channels or pipes to soak into the soil.

***We recommended the Water Security Agency develop written enforcement procedures for staff to follow when the Agency identifies licenced water users not complying with water-use licences.*** (2020 Report – Volume 1, p. 194, Recommendation 6; Public Accounts Committee agreement October 19, 2022)

**Status**—Partially Implemented

The Water Security Agency approved guidance that includes steps to monitor and enforce licensee compliance, but it is not in effect until April 1, 2026. Our testing found numerous licenced water users who used more water than allowed—the Agency neither identified these users nor took sufficient action because it lacked implemented written enforcement procedures to address licensee non-compliance at March 2026.

The Agency's guidance includes compliance activities such as desktop reviews of water use and site inspections. Not complying with water-use licences includes using more water than allowed and not submitting actual water use reports (when required).

The Agency's guidance also includes risk criteria to assess non-compliance and guide how it responds and takes action. Low-risk activities present minimal risk to water supply availability. Medium-risk activities present a moderate risk to water supply availability (i.e., overuse of allocated water resources may lead to cumulative impacts over time). High-risk activities present a significant risk to water supply availability (i.e., require immediate intervention, intensive oversight, and often urgent remediation measures to mitigate environmental damage and restore compliance with regulatory standards).

Based on assessed risk, its compliance steps include:

- **Voluntary compliance:** Work with licensees to educate them and develop a plan to achieve compliance
- **Administrative enforcement:** Use tools allowed by legislation (e.g., fines)
- **Investigation:** Investigate whether the risk warrants escalated compliance action
- **Forced closure:** Immediately suspend the regulated activity, work, or operation

The Agency's guidance outlines compliance and enforcement activities (e.g., warning letter, fines). The Agency plans to use its guidance to create further detailed procedures for how and when staff will carry out enforcement actions to address identified non-compliance. We found the Agency's guidance includes appropriate factors to monitor and enforce non-compliance with water-use licences.

**Figure 1** shows 105 licensed water users exceeded their water-use allocation in 2023 or 2024 by a total of over 9,000 cubic decameters, which is enough water to fill about 3,600 Olympic-size swimming pools.<sup>9</sup> Each licensed water user exceeded their water-use allocation by between 1–2,411 cubic decameters. There were 12 licensed water users who exceeded their water use allocation by more than 100 cubic decameters.<sup>10</sup>

<sup>9</sup> One cubic decameter is one million litres. Five cubic decameters is approximately enough water to fill two Olympic-size swimming pools.

<sup>10</sup> In our original 2020 audit, we found seven licensees who exceeded their water use allocation by more than 100 cubic decameters at least once during 2014 to 2018.

**Figure 1—Licensees Exceeding Allocated Water Use in 2023 and 2024**

|   | 2023          | 2024         | Total         |
|---|---------------|--------------|---------------|
| Licensed users exceeding allocation   | 35            | 70           | 105           |
| Users exceeding allocation (with a cancelled or expired licence/application)          | 25            | 9            | 34            |
| <b>Total</b>  | <b>60</b>     | <b>79</b>    | <b>139</b>    |
| Actual use for licensed users exceeding allocation (in cubic decameters) <sup>A</sup> | 5,365         | 3,820        | 9,185         |
| Actual use for users with no licence (in cubic decameters) <sup>A,B</sup>             | 4,771         | 1,928        | 6,699         |
| <b>Total actual use exceeding allocated use (in cubic decameters)</b>                 | <b>10,136</b> | <b>5,748</b> | <b>15,884</b> |

Source: Adapted from Water Security Agency records.

<sup>A</sup> This is actual, self-reported water use by the water user (i.e., does not include any water use estimated by the Agency).

<sup>B</sup> Since these users did not have an active licence, any water use exceeded their allocation.

As the Agency had not yet implemented its guidance, management has not yet taken appropriate actions to address identified non-compliance with licence requirements. The Agency took no compliance steps (e.g., fines) for the 139 water users, including the 34 unlicensed users using almost 7,000 cubic decameters of water, noted in **Figure 1**.

Not actively monitoring water-use licence compliance—such as unlicensed use or use above allocated amounts—limits the Agency’s ability to make informed water-allocation decisions, ensure sufficient water for licensed users, and protect the sustainability of water bodies in the province.

Without effective written procedures to enforce water-use licence conditions or address significant non-compliance, the Agency increases the risk that licensees continue to violate licence conditions without consequence or be subject to inconsistent enforcement. As a result, certain licensees may continue to not report their actual water use (where required) to the Agency or exceed their allocated water use.

### 3.4 More Robust Reporting to Senior Management on Water-Use Non-Compliance and Enforcement Required

*We recommended the Water Security Agency periodically give senior management written reports on non-compliance with key water-use licence conditions and related enforcement strategies and actions. (2020 Report – Volume 1, p. 194, Recommendation 7; Public Accounts Committee agreement October 19, 2022)*

**Status**—Partially Implemented

The Water Security Agency has taken steps to provide senior management with written reports on compliance activities, but the reporting needs to be more robust. Also, the Agency needs to begin effectively monitoring non-compliance with water-use licences and implement its enforcement guidance to report sufficiently on the effectiveness of its enforcement actions (see **Section 3.3**).

The Agency developed a template for reporting to senior management about aspects of non-compliance information. The template includes information on the number of inspections required and completed for waterworks and sewage works. It also has sections for staff to include success stories and challenges related to compliance.

The template does not include sections on:

- Number of non-compliant users with key water-use licence conditions
- Types of non-compliance
- Steps taken to address non-compliance

We tested two quarterly reports to senior management and found the Agency reported on compliance situations as guided by its template (e.g., number of waterworks and sewage works inspections completed).

Not having robust reporting to senior management on compliance information increases the risk the Agency is not aware of the nature and extent of non-compliance and related implications. Senior management may not have necessary information to verify staff take sufficient and appropriate action on non-compliance if they are not adequately informed.



## Appendix 1 Agencies Subject to Our Examination and Status of Audits

The Office of the Provincial Auditor's goal is to give the Legislative Assembly timely Reports on the results of our examinations. We do not delay our Reports to accommodate incomplete audits, but rather include the results in a future Report. We aim to report the results of our annual integrated audits of agencies with December fiscal year-ends in the spring (i.e., Report – Volume 1) and agencies with March fiscal year-ends in the fall (i.e., Report – Volume 2). We report the results of our follow-up and performance audits in the Report following their completion.

The table below lists the agencies subject to our examination at March 31, 2026, along with their fiscal year-end. Agencies subject to our examination include ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, other agencies that administer public money, and offices of the Legislative Assembly.

For each of these agencies, the table sets out the status of our annual integrated audits at May 26, 2026. It also indicates whether we are reporting, or have reported, matters for the Assembly's attention within the last 12 months, and if so, it identifies the relevant Report.

| Agency  | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|---|------------------------------|-------------------------------------|---|
| Government of Saskatchewan—Summary Financial Statements | March 31                     | Complete                            | No  |
| <b>Ministries and Secretariats:</b>                     |                              |                                     |   |
| Ministry of Advanced Education                          | March 31                     | Complete                            | No  |
| Ministry of Agriculture                                 | March 31                     | Complete                            | Yes/2026 V1                                       |
| Ministry of Community Safety                            | March 31                     | Complete                            | Yes/2025 V2                                       |
| Ministry of Education                                   | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Ministry of Energy and Resources                        | March 31                     | Complete                            | Yes/2026 V1                                       |
| Ministry of Environment                                 | March 31                     | Complete                            | Yes/2026 V1                                       |
| Ministry of Finance                                     | March 31                     | Complete                            | Yes/2026 V1                                       |
| Ministry of Government Relations                        | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Ministry of Health                                      | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Ministry of Highways                                    | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Ministry of Immigration and Career Training             | March 31                     | Complete                            | No  |
| Ministry of Justice and Attorney General                | March 31                     | Complete                            | Yes/2025 V2                                       |
| Ministry of Labour Relations and Workplace Safety       | March 31                     | Complete                            | No  |
| Ministry of Parks, Culture and Sport                    | March 31                     | Complete                            | Yes/2025 V2                                       |
| Ministry of SaskBuilds and Procurement                  | March 31                     | Complete                            | Yes/2025 V2                                       |
| Ministry of Social Services                             | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |



| Agency   | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|--|------------------------------|-------------------------------------|---|
| Ministry of Trade and Export Development                           | March 31                     | Complete                            | No  |
| Executive Council  | March 31                     | Complete                            | Yes/2025 V2                                       |
| Firearms Secretariat   | March 31                     | Complete                            | No  |
| Public Service Commission  | March 31                     | Complete                            | No  |
| <b>Crown Agencies:</b>   |                              |                                     |   |
| 102229187 Saskatchewan Ltd.  | March 31                     | Note 1                              |   |
| All Nations' Healing Hospital Inc.                                 | March 31                     | Complete                            | Yes/2025 V2                                       |
| Bethany Pioneer Village Inc.                                       | March 31                     | Complete                            | No  |
| Border-Line Housing Company (1975) Inc.                            | March 31                     | Complete                            | No  |
| Carlton Trail College  | June 30                      | Complete                            | No  |
| Century Plaza Condominium Corporation                              | March 31                     | Complete                            | No  |
| Chinook School Division No. 211                                    | August 31                    | Complete                            | No  |
| Christ the Teacher Roman Catholic Separate School Division No. 212 | August 31                    | Complete                            | No  |
| Circle Drive Special Care Home Inc.                                | March 31                     | Complete                            | No  |
| Community Initiatives Fund   | March 31                     | Complete                            | No  |
| Conseil des Écoles Fransaskoises No. 310                           | August 31                    | Complete                            | Yes/2026 V1                                       |
| Creative Saskatchewan  | March 31                     | Complete                            | No  |
| Creighton School Division No. 111                                  | August 31                    | Complete                            | No  |
| Cupar and District Nursing Home Inc.                               | March 31                     | Complete                            | No  |
| Duck Lake and District Nursing Home Inc.                           | March 31                     | Complete                            | No  |
| eHealth Saskatchewan   | March 31                     | Complete                            | Yes/2025 V2                                       |
| Financial and Consumer Affairs Authority of Saskatchewan           | March 31                     | Complete                            | Yes/2026 V1                                       |
| Foyer St. Joseph Nursing Home Inc.                                 | March 31                     | Complete                            | No  |
| Global Transportation Hub Authority, The                           | March 31                     | Complete                            | Yes/2025 V2                                       |
| Good Spirit School Division No. 204                                | August 31                    | Complete                            | No  |
| Great Plains College   | June 30                      | Complete                            | No  |
| Health Quality Council   | March 31                     | Complete                            | No  |
| Health Shared Services Saskatchewan (3sHealth)                     | March 31                     | Complete                            | Yes/2026 V1                                       |
| Holy Family Roman Catholic Separate School Division No. 140        | August 31                    | Complete                            | Yes/2026 V1                                       |
| Holy Trinity Roman Catholic Separate School Division No. 22        | August 31                    | Complete                            | Yes/2026 V1                                       |
| Horizon School Division No. 205                                    | August 31                    | Complete                            | No  |
| Île-à-la Crosse School Division No. 112                            | August 31                    | Complete                            | Yes/2026 V1                                       |
| Innovation Saskatchewan  | March 31                     | Complete                            | No  |
| Jubilee Residences Inc.  | March 31                     | Complete                            | No  |
| Lakeview Pioneer Lodge Inc.  | March 31                     | Complete                            | No  |
| Law Reform Commission of Saskatchewan                              | March 31                     | Complete                            | No  |
| Light of Christ Roman Catholic Separate School Division No. 16     | August 31                    | Complete                            | No  |
| Living Sky School Division No. 202                                 | August 31                    | Complete                            | Yes/2026 V1                                       |
| Lloydminster Public School Division No. 99                         | August 31                    | Complete                            | No  |
| Lloydminster Roman Catholic Separate School Division No. 89        | August 31                    | Complete                            | No  |

| Agency   | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|--|------------------------------|-------------------------------------|---|
| Lumsden & District Heritage Home Inc.                          | March 31                     | Complete                            | No  |
| Lutheran Sunset Home of Saskatoon                              | March 31                     | Complete                            | No  |
| Mennonite Nursing Homes Incorporated                           | March 31                     | Complete                            | No  |
| Métis Development Fund   | March 31                     | Complete                            | No  |
| Mont St. Joseph Home Inc.                                      | March 31                     | Complete                            | No  |
| Municipal Financing Corporation of Saskatchewan                | December 31                  | Complete                            | No  |
| Municipal Potash Tax Sharing Administration Board              | December 31                  | Complete                            | No  |
| North East School Division No. 200                             | August 31                    | Complete                            | No  |
| North West College   | June 30                      | Complete                            | No  |
| Northern Lights School Division No. 113                        | August 31                    | Complete                            | Yes/2026 V1                                       |
| Northlands College   | June 30                      | Complete                            | Yes/2025 V2                                       |
| Northwest School Division No. 203                              | August 31                    | Complete                            | Yes/2026 V1                                       |
| Oliver Lodge   | March 31                     | Complete                            | No  |
| Operator Certification Board                                   | March 31                     | Complete                            | No  |
| Prairie Agricultural Machinery Institute                       | March 31                     | Complete                            | Yes/2025 V2                                       |
| Prairie South School Division No. 210                          | August 31                    | Complete                            | No  |
| Prairie Spirit School Division No. 206                         | August 31                    | Complete                            | No  |
| Prairie Valley School Division No. 208                         | August 31                    | Complete                            | No  |
| Prince Albert Roman Catholic Separate School Division No. 6    | August 31                    | Complete                            | No  |
| Providence Place for Holistic Health Inc.                      | March 31                     | Complete                            | No  |
| Provincial Archives of Saskatchewan                            | March 31                     | Complete                            | No  |
| Provincial Capital Commission                                  | March 31                     | Complete                            | No  |
| Radville Marian Health Centre Inc.                             | March 31                     | Complete                            | No  |
| Raymore Community Health and Social Centre                     | March 31                     | Complete                            | No  |
| Regina Roman Catholic Separate School Division No. 81          | August 31                    | Complete                            | No  |
| Regina School Division No. 4                                   | August 31                    | Complete                            | Yes/2026 V1                                       |
| Santa Maria Senior Citizens Home Inc.                          | March 31                     | Complete                            | No  |
| Saskatchewan Apprenticeship and Trade Certification Commission | June 30                      | Complete                            | Yes/2026 V1                                       |
| Saskatchewan Arts Board, The                                   | March 31                     | Complete                            | No  |
| Saskatchewan Association of Health Organizations Inc.          | March 31                     | Complete                            | No  |
| Saskatchewan Cancer Agency                                     | March 31                     | Complete                            | Yes/2025 V2                                       |
| Saskatchewan Centre of the Arts                                | March 31                     | Complete                            | No  |
| Saskatchewan Crop Insurance Corporation                        | March 31                     | Complete                            | No  |
| Saskatchewan Distance Learning Corporation                     | August 31                    | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Saskatchewan Health Authority                                  | March 31                     | Complete                            | Yes/2025 V2 & 2026 V1                             |
| Saskatchewan Health Research Foundation                        | March 31                     | Complete                            | No  |
| Saskatchewan Healthcare Recruitment Agency                     | March 31                     | Complete                            | No  |



| Agency  | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|---|------------------------------|-------------------------------------|---|
| Saskatchewan Heritage Foundation                                    | March 31                     | Complete                            | No  |
| Saskatchewan Housing Corporation                                    | December 31                  | Complete                            | No  |
| Saskatchewan Impaired Driver Treatment Centre Board of Governors    | March 31                     | Complete                            | No  |
| Saskatchewan Indigenous Investment Finance Corporation              | March 31                     | Complete                            | No  |
| Saskatchewan Legal Aid Commission                                   | March 31                     | Complete                            | No  |
| Saskatchewan Liquor and Gaming Authority                            | March 31                     | Complete                            | No  |
| Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation | March 31                     | Complete                            | No  |
| Saskatchewan Polytechnic  | June 30                      | Complete                            | Yes/2025 V2                                       |
| Saskatchewan Public Safety Agency                                   | March 31                     | Complete                            | Yes/2026 V1                                       |
| Saskatchewan Research Council                                       | March 31                     | Complete                            | No  |
| Saskatchewan Rivers School Division No. 119                         | August 31                    | Complete                            | No  |
| Saskatoon Convalescent Home   | March 31                     | Complete                            | No  |
| Saskatoon School Division No. 13                                    | August 31                    | Complete                            | Yes/2026 V1                                       |
| SaskBuilds Corporation  | March 31                     | Complete                            | No  |
| Sherbrooke Community Society Inc.                                   | March 31                     | Complete                            | No  |
| Société Joseph Breton Inc.  | March 31                     | Complete                            | No  |
| South East Cornerstone School Division No. 209                      | August 31                    | Complete                            | No  |
| Southeast College   | June 30                      | Complete                            | No  |
| Spruce Manor Special Care Home Inc.                                 | March 31                     | Complete                            | No  |
| SRC Nuclear Inc.  | March 31                     | Note 1                              |   |
| St. Ann's Senior Citizens Village Corporation                       | March 31                     | Complete                            | No  |
| St. Anthony's Hospital  | March 31                     | Complete                            | No  |
| St. Joseph's Home for the Aged                                      | March 31                     | Complete                            | No  |
| St. Joseph's Hospital (Grey Nuns) Gravelbourg                       | March 31                     | Complete                            | No  |
| St. Joseph's Hospital of Estevan                                    | March 31                     | Complete                            | No  |
| St. Joseph's Integrated Health Centre Macklin Inc.                  | March 31                     | Complete                            | No  |
| St. Paul Lutheran Home of Melville                                  | March 31                     | Complete                            | No  |
| St. Paul's Roman Catholic Separate School Division No. 20           | August 31                    | Complete                            | No  |
| St. Paul's (Grey Nuns) of Saskatoon                                 | March 31                     | Note 1                              |   |
| St. Peter's Hospital  | March 31                     | Complete                            | No  |
| Strasbourg and District Health Centre                               | March 31                     | Complete                            | No  |
| Suncrest College  | June 30                      | Complete                            | No  |
| Sun West School Division No. 207                                    | August 31                    | Complete                            | No  |
| Sunnyside Adventist Care Centre                                     | March 31                     | Complete                            | No  |
| The Qu'Appelle Diocesan Housing Company                             | March 31                     | Complete                            | No  |
| The Salvation Army—William Booth Special Care Home                  | March 31                     | Complete                            | No  |
| Tourism Saskatchewan  | March 31                     | Complete                            | No  |
| Warman Mennonite Special Care Home Inc.                             | March 31                     | Complete                            | No  |

| Agency  | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|---|------------------------------|-------------------------------------|---|
| Water Security Agency   | March 31                     | Complete                            | Yes/2026 V1                                       |
| Western Development Museum  | March 31                     | Complete                            | Yes/2025 V2                                       |
| Workers' Compensation Board   | December 31                  | Complete                            | Yes/2025 V2 & 2026 V1                             |
| <b>CIC Crown Corporations and related agencies:</b>                         |                              |                                     |   |
| 101069101 Saskatchewan Ltd.   | March 31                     | Note 1                              |   |
| Battleford International, Inc.  | March 31                     | Note 1                              |   |
| Bayhurst Gas Limited  | March 31                     | Note 1                              |   |
| BG Storage Inc.   | March 31                     | Note 1                              |   |
| CIC Asset Management Inc.   | March 31                     | Complete                            | No  |
| Coachman Insurance Company  | December 31                  | Complete                            | No  |
| Crown Investments Corporation of Saskatchewan                               | March 31                     | Complete                            | No  |
| LGS Holdings Incorporated   | March 31                     | Complete                            | No  |
| Lotteries and Gaming Saskatchewan Corporation                               | March 31                     | Complete                            | No  |
| Manalta Investment Company Ltd.   | March 31                     | Note 1                              |   |
| Many Islands Pipe Lines (Canada) Limited                                    | March 31                     | Complete                            | No  |
| Nokomis Holding Inc.  | March 31                     | Note 1                              |   |
| Northpoint Energy Solutions Inc.  | March 31                     | Complete                            | No  |
| Saskatchewan Auto Fund  | March 31                     | Complete                            | No  |
| Saskatchewan Gaming Corporation   | March 31                     | Complete                            | Yes/2025V2  |
| Saskatchewan Government Insurance   | March 31                     | Complete                            | Yes/2025 V2                                       |
| Saskatchewan Power Corporation  | March 31                     | Complete                            | No  |
| Saskatchewan Telecommunications   | March 31                     | Complete                            | Yes/2026 V1                                       |
| Saskatchewan Telecommunications Holding Corporation                         | March 31                     | Complete                            | No  |
| Saskatchewan Telecommunications International, Inc.                         | March 31                     | Complete                            | No  |
| Saskatchewan Water Corporation  | March 31                     | Complete                            | No  |
| SaskEnergy Incorporated   | March 31                     | Complete                            | No  |
| SaskNuclear Incorporated  | March 31                     | Note 1                              |   |
| SaskTel International Consulting, Inc.                                      | March 31                     | Note 1                              |   |
| SaskTel Investments Inc.  | March 31                     | Note 1                              |   |
| SGC Holdings, Inc.  | March 31                     | Complete                            | No  |
| SGI CANADA Insurance Services Ltd.  | December 31                  | Complete                            | No  |
| Shellbrook Holding Inc.   | March 31                     | Note 1                              |   |
| Stentor Resource Centre Inc.  | March 31                     | Note 1                              |   |
| TransGas Limited  | March 31                     | Complete                            |   |
| <b>Special purpose and trust funds including pension and benefit plans:</b> |                              |                                     |   |
| Commercial Revolving Fund   | March 31                     | Complete                            | No  |
| Criminal Property Forfeiture Fund   | March 31                     | Complete                            | No  |
| Crop Reinsurance Fund of Saskatchewan                                       | March 31                     | Complete                            | No  |
| Extended Health Care Plan   | December 31                  | Complete                            | No  |



| Agency  | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|---|------------------------------|-------------------------------------|---|
| Extended Health Care Plan for Certain Other Employees                                 | December 31                  | Complete                            | No  |
| Extended Health Care Plan for Certain Other Retired Employees                         | December 31                  | Complete                            | No  |
| Extended Health Care Plan for Retired Employees                                       | December 31                  | Complete                            | No  |
| Fish and Wildlife Development Fund  | March 31                     | Complete                            | No  |
| General Revenue Fund  | March 31                     | Note 2                              |   |
| Health Shared Services Saskatchewan Core Dental Plan                                  | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Disability Income Plan – CUPE                     | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Disability Income Plan – General                  | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Disability Income Plan – SEIU                     | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Disability Income Plan – SUN                      | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Group Life Insurance Plan                         | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Retired Plan Member Life Insurance Benefit Plan   | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan In-Scope Extended Health/Enhanced Dental Plan     | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Out-of-Scope Extended Health/Enhanced Dental Plan | December 31                  | Delayed                             |   |
| Health Shared Services Saskatchewan Out-of-Scope Flexible Health/Spending Plan        | December 31                  | Delayed                             |   |
| Impacted Sites Fund   | March 31                     | Complete                            | No  |
| Institutional Control Monitoring and Maintenance Fund                                 | March 31                     | Complete                            | No  |
| Institutional Control Unforeseen Events Fund  | March 31                     | Complete                            | No  |
| Judges of the Provincial Court Superannuation Plan                                    | March 31                     | Complete                            | No  |
| King's Printer Revolving Fund   | March 31                     | Complete                            | No  |
| Liquor Board Superannuation Plan  | December 31                  | Complete                            | No  |
| Municipal Employees' Pension Commission   | December 31                  | Complete                            | No  |
| Northern Municipal Trust Account  | December 31                  | Complete                            | No  |
| Oil and Gas Orphan Fund   | March 31                     | Complete                            | No  |
| Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13   | December 31                  | Delayed                             |   |
| Power Corporation Superannuation Plan   | December 31                  | Delayed                             |   |
| Public Employees Deferred Salary Leave Fund   | December 31                  | Complete                            | No  |
| Public Employees Dental Fund  | December 31                  | Complete                            | No  |
| Public Employees Disability Income Fund   | December 31                  | Complete                            | No  |
| Public Employees Group Life Insurance Fund  | December 31                  | Complete                            | No  |
| Public Employees Pension Plan   | March 31                     | Complete                            | No  |
| Public Guardian and Trustee of Saskatchewan   | March 31                     | Complete                            | No  |
| Public Service Superannuation Plan  | March 31                     | Complete                            | No  |

| Agency   | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|--|------------------------------|-------------------------------------|---|
| Residential Tenancies, Office of—Director's Trust Account                    | March 31                     | Complete                            | No  |
| Saskatchewan Agricultural Stabilization Fund                                 | March 31                     | Complete                            | No  |
| Saskatchewan Government Insurance Service Recognition Plan                   | December 31                  | Complete                            | No  |
| Saskatchewan Government Insurance Superannuation Plan                        | December 31                  | Complete                            | No  |
| Saskatchewan Pension Annuity Fund  | March 31                     | Complete                            | No  |
| Saskatchewan Pension Plan  | December 31                  | Complete                            | No  |
| Saskatchewan Power Corporation Designated Employee Benefit Plan              | December 31                  | Complete                            | No  |
| Saskatchewan Power Corporation Severance Pay Credits Plan                    | December 31                  | Complete                            | No  |
| Saskatchewan Power Corporation Supplementary Superannuation Plan             | December 31                  | Complete                            | No  |
| Saskatchewan Professional Teachers Regulatory Board                          | August 31                    | Complete                            | No  |
| Saskatchewan Research Council Employees' Pension Plan                        | December 31                  | Complete                            | No  |
| Saskatchewan Snowmobile Fund   | March 31                     | Complete                            | No  |
| Saskatchewan Student Aid Fund  | March 31                     | Complete                            | No  |
| Saskatchewan Technology Fund   | March 31                     | Complete                            | No  |
| Saskatchewan Telecommunications Pension Plan                                 | March 31                     | Complete                            | No  |
| Saskatchewan Water Corporation Retirement Allowance Plan                     | December 31                  | Complete                            | No  |
| SaskEnergy Retiring Allowance Plan   | December 31                  | Complete                            | No  |
| School Division Tax Loss Compensation Fund                                   | March 31                     | Complete                            | No  |
| Teachers' Dental Plan  | December 31                  | Complete                            | No  |
| Teachers' Disability Plan  | June 30                      | Note 3                              |   |
| Teachers' Group Life Plan  | August 31                    | Complete                            | No  |
| Teachers' Superannuation Plan  | June 30                      | Complete                            | No  |
| Training Completions Fund  | March 31                     | Complete                            | No  |
| Transportation Partnerships Fund   | March 31                     | Complete                            | No  |
| Victims' Fund  | March 31                     | Complete                            | No  |
| Water Security Agency Retirement Allowance Plan                              | March 31                     | Complete                            | No  |
| <b>Offices of the Legislative Assembly:</b>                                  |                              |                                     |   |
| Advocate for Children and Youth, Office of the                               | March 31                     | Complete                            | No  |
| Board of Internal Economy/Legislative Assembly Service/Office of the Speaker | March 31                     | Complete                            | No  |
| Chief Electoral Officer, Office of the                                       | March 31                     | Complete                            | No  |
| Conflict of Interest Commissioner, Office of the                             | March 31                     | Complete                            | No  |
| Information and Privacy Commissioner, Office of the                          | March 31                     | Complete                            | No  |
| Ombudsman and Public Interest Disclosure Commissioner, Office of the         | March 31                     | Complete                            | No  |



| Agency   | Fiscal Year-End <sup>A</sup> | Status on May 26, 2026 <sup>B</sup> | Matters Reported / Related Report(s) <sup>C</sup> |
|--|------------------------------|-------------------------------------|---|
| <b>Other Agencies:</b>   |                              |                                     |   |
| Pension Plan for the Academic and Administrative Employees of the University of Regina | December 31                  | Delayed                             |   |
| Pension Plan for the Eligible Employees at the University of Saskatchewan              | December 31                  | Delayed                             |   |
| Public Pension and Benefits Administration Corporation                                 | March 31                     | Complete                            | No  |
| Saskatchewan Indian Gaming Authority Inc.  | March 31                     | Complete                            | Yes/2025 V2                                       |
| Technical Safety Authority of Saskatchewan   | June 30                      | Complete                            | No  |
| University of Regina   | April 30                     | Complete                            | No  |
| University of Regina Non-Academic Pension Plan   | December 31                  | Delayed                             |   |
| University of Saskatchewan   | April 30                     | Complete                            | No  |
| University of Saskatchewan 1999 Academic Pension Plan                                  | December 31                  | Delayed                             |   |
| University of Saskatchewan 2000 Academic Money Purchase Pension Plan                   | December 31                  | Delayed                             |   |
| University of Saskatchewan Academic Employees' Pension Plan                            | December 31                  | Delayed                             |   |
| University of Saskatchewan and Federated Colleges Non-Academic Pension Plan            | December 31                  | Delayed                             |   |

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency.

Note 2: The Ministry of Finance does not prepare financial statements for this Fund.

Note 3: This plan has no active members and no longer prepares financial statements.

- <sup>A</sup>
- |                 |   |
|-----------------|---|
| Fiscal Year-end | Year of last completed integrated audit |
| March 31        | 2025                                    |
| April 30        | 2025                                    |
| June 30         | 2025                                    |
| August 31       | 2025                                    |
| December 31     | 2025                                    |
- <sup>B</sup>
- "Complete" – the audit was complete.
  - "Delayed" – the audit was delayed.
- <sup>C</sup>
- "No" – no significant issues reported.
  - "Yes/2026 V1" – significant issues are reported in our *2026 Report – Volume 1*.
  - "Yes/2025 V2" – significant issues are reported in our *2025 Report – Volume 2*.

## Appendix 2

# Report on the Financial Statements of Agencies Audited by Appointed Auditors

### 1.0 PURPOSE

This Appendix summarizes the Office of the Provincial Auditor's views on the financial statements of agencies audited by appointed auditors. It lists audits in which the Office participated for fiscal periods ending between July 1, 2025 and December 31, 2025.

### 2.0 BACKGROUND

Under *The Provincial Auditor Act*, the Provincial Auditor retains overall responsibility for audits of all Crown agencies and Crown corporations regardless of who does the audit. The Legislative Assembly allows the Government to appoint auditors to audit certain Crown agencies and Crown corporations annually. **Figure 1** sets out the objectives of the annual audits—we refer to them as annual integrated audits.

The Office, the Crown agencies, Crown corporations, and the appointed auditors use the recommendations of the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* to serve the Assembly's needs efficiently and effectively.<sup>1</sup> The Office includes the results of annual integrated audits done by appointed auditors in our Reports to the Assembly. As the Task Force Report expects, the Office provides the Assembly with its views and participation in the audits of agencies' financial statements with an appointed auditor.

**Figure 1—Objective of Annual Integrated Audits**

The objectives of each annual integrated audit are to form the following opinions and to report the results to the Legislative Assembly:

- An opinion on the financial-related rules and procedures used by the agency to safeguard public resources.
- An opinion on the agency's compliance with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.
- An opinion on the reliability of the agency's financial statements. The appointed auditors' reports on the reliability of each Crown agency and each Crown corporation's financial statements accompany the respective financial statements.

The Government's Summary Financial Statements include the financial results of all agencies controlled by the Government. *Public Accounts 2025–26 – Volume 1* will include the Office's independent auditor's report on the Government's Summary Financial Statements for the year ended March 31, 2026.

<sup>1</sup> In June 1994, the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* recommended how the audit system for Crown Investments Corporation of Saskatchewan and its subsidiary Crown corporations could function more efficiently and effectively. In April 1995, Treasury Board decided that all Crown corporations and agencies should comply with these recommendations. The Task Force recommended that the Office give the Assembly a report listing the agencies whose annual integrated audits it participated in.



### 3.0 THE OFFICE'S VIEWS ON FINANCIAL STATEMENTS AUDITED BY APPOINTED AUDITORS

The table below provides the Office's views and participation on each financial statement audit completed by an appointed auditor for fiscal years ending between July 1, 2025 and December 31, 2025. As noted below, sometimes the Office varies the extent of its participation.

The table groups agencies and corporations by school divisions; other Crown agencies, special purpose and trust funds; and CIC, its subsidiary Crown corporations, and other related entities. It lists each Crown agency or corporation with financial statements that are audited by an appointed auditor, the appointed auditor's name, the agency's year-end date, whether the Office participated in the audit, and whether the agency's financial statements are reliable.

#### Listing of the Office's Involvement in Financial Statement Audits of Agencies with an Appointed Auditor

| Agency Name  | Appointed Auditor   | Year-End Date | PAS* Participated in Audit | Financial Statements are Reliable |
|--|---|---------------|----------------------------|-----------------------------------|
| <b>School Divisions</b>  |   |               |                            |                                   |
| Chinook School Division No. 211                                    | Stark & Marsh Chartered Professional Accountants LLP        | August 31     | See <sup>A</sup>           | Yes                               |
| Christ the Teacher Roman Catholic Separate School Division No. 212 | Prairie Strong Chartered Professional Accountants           | August 31     | See <sup>A</sup>           | Yes                               |
| Conseil des Écoles Fransaskoises No. 310                           | MNP LLP   | August 31     | See <sup>A</sup>           | Yes                               |
| Creighton School Division No. 111                                  | Baker Tilly HMA LLP Chartered Professional Accountants      | August 31     | See <sup>A</sup>           | Yes                               |
| Good Spirit School Division No. 204                                | Prairie Strong Chartered Professional Accountants           | August 31     | See <sup>A</sup>           | Yes                               |
| Holy Family Roman Catholic Separate School Division No. 140        | Virtus Group LLP  | August 31     | See <sup>A</sup>           | Yes                               |
| Holy Trinity Roman Catholic Separate School Division No. 22        | Virtus Group LLP  | August 31     | See <sup>A</sup>           | Yes                               |
| Horizon School Division No. 205                                    | MNP LLP   | August 31     | Yes                        | Yes                               |
| Île-à-la-Croix School Division No. 112                             | Vantage Chartered Professional Accountants                  | August 31     | See <sup>A</sup>           | Yes                               |
| Light of Christ Roman Catholic Separate School Division No. 16     | Vantage Chartered Professional Accountants                  | August 31     | See <sup>A</sup>           | Yes                               |
| Living Sky School Division No. 202                                 | Holm Raiche Oberg P.C. Ltd. Chartered Professional Accounts | August 31     | See <sup>A</sup>           | Yes                               |
| Lloydminster Roman Catholic Separate School Division No. 89        | MNP LLP   | August 31     | See <sup>A</sup>           | Yes                               |
| Lloydminster Public School Division No. 99                         | Vantage Chartered Professional Accountants                  | August 31     | See <sup>A</sup>           | Yes                               |

| Agency Name   | Appointed Auditor   | Year-End Date | PAS* Participated in Audit | Financial Statements are Reliable |
|---|---|---------------|----------------------------|-----------------------------------|
| North East School Division No. 200  | MNP LLP   | August 31     | See <sup>A</sup>           | Yes                               |
| Northern Lights School Division No. 113   | MNP LLP   | August 31     | Yes                        | Yes                               |
| Northwest School Division No. 203   | Vantage Chartered Professional Accountants                        | August 31     | See <sup>A</sup>           | Yes                               |
| Prairie South School Division No. 210   | MNP LLP   | August 31     | Yes                        | Yes                               |
| Prairie Spirit School Division No. 206  | MNP LLP   | August 31     | Yes                        | Yes                               |
| Prairie Valley School Division No. 208  | MNP LLP   | August 31     | See <sup>A</sup>           | Yes                               |
| Prince Albert Roman Catholic Separate School Division No. 6                         | MNP LLP   | August 31     | Yes                        | Yes                               |
| Regina Roman Catholic Separate School Division No. 81                               | Dudley & Company LLP  | August 31     | Yes                        | Yes                               |
| Regina School Division No. 4  | MNP LLP   | August 31     | Yes                        | Yes                               |
| Saskatchewan Rivers School Division No. 119   | MNP LLP   | August 31     | See <sup>A</sup>           | Yes                               |
| Saskatoon School Division No. 13  | KPMG LLP  | August 31     | Yes                        | Yes                               |
| South East Cornerstone School Division No. 209                                      | Virtus Group LLP  | August 31     | See <sup>A</sup>           | Yes                               |
| St. Paul's Roman Catholic Separate School Division No. 20                           | MNP LLP   | August 31     | Yes                        | Yes                               |
| Sun West School Division No. 207  | Close Hauta Bertoia Blanchette Chartered Professional Accountants | August 31     | See <sup>A</sup>           | Yes                               |
| <b>Other Crown Agencies, Special Purpose and Trust Funds</b>                        |   |               |                            |                                   |
| Municipal Employees' Pension Commission   | KPMG LLP  | December 31   | Yes                        | Yes                               |
| Municipal Financing Corporation of Saskatchewan                                     | Dudley & Company LLP  | December 31   | Yes                        | Yes                               |
| Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13 | KPMG LLP  | December 31   | Yes                        | Delayed                           |
| Saskatchewan Housing Corporation  | KPMG LLP  | December 31   | Yes                        | Yes                               |
| Saskatchewan Pension Plan   | KPMG LLP  | December 31   | Yes                        | Yes                               |
| Saskatchewan Professional Teachers Regulatory Board                                 | Virtus Group LLP  | August 31     | Yes                        | Yes                               |
| Saskatchewan Research Council Employees' Pension Plan                               | Deloitte LLP  | December 31   | See <sup>A</sup>           | Yes                               |
| Workers' Compensation Board   | BDO Canada LLP  | December 31   | Yes                        | Yes                               |



| Agency Name  | Appointed Auditor | Year-End Date | PAS* Participated in Audit | Financial Statements are Reliable |
|--|-------------------|---------------|----------------------------|-----------------------------------|
| <b>CIC, its Subsidiary Crown Corporations &amp; Other Related Entities</b> |                   |               |                            |                                   |
| SGI Canada Insurance Services Ltd.   | KPMG LLP          | December 31   | Yes                        | Yes                               |
| Coachman Insurance Company   | KPMG LLP          | December 31   | Yes                        | Yes                               |
| Saskatchewan Government Insurance Superannuation Plan                      | KPMG LLP          | December 31   | Yes                        | Yes                               |
| Power Corporation Superannuation Plan                                      | Deloitte LLP      | December 31   | Yes                        | Delayed                           |

\* PAS—Provincial Auditor of Saskatchewan

<sup>A</sup> The Office reviewed the opinions of the appointed auditor on the reliability of financial statements, effectiveness of processes to safeguard public resources, and compliance with authorities. We also reviewed the appointed auditor's audit findings (including summary of errors) reported to the Boards of the agencies. Where necessary, we followed up with the appointed auditor to clarify issues reported.

## Appendix 3

# Samples of Opinions Formed in Annual Audits of Ministries, Crown Agencies, and Crown-Controlled Corporations

The scope of the Office of the Provincial Auditor's audit work includes the Government as a whole, sectors or programs of the Government, and individual government agencies (see **Appendix 1**). *The Provincial Auditor Act* requires the Office to use generally accepted assurance standards published by CPA Canada to carry out its audits (e.g., integrated, performance, follow-up).

Individual government agencies are subject to annual integrated audits. In general, annual integrated audits examine the effectiveness of financial-related controls, compliance with financial-related authorities, and the reliability of financial statements (for agencies that prepare them).

The following are samples of audit opinions formed as part of the annual integrated audits.

## 1.0 EFFECTIVENESS OF INTERNAL CONTROLS (FINANCIAL-RELATED)

We have undertaken a reasonable assurance engagement of [Agency]'s operating effectiveness of internal controls as of [Year End] to express an opinion as to the effectiveness of its internal controls related to the following objectives:

- To safeguard public resources. That is, to ensure its assets are not lost or used inappropriately; to ensure it does not inappropriately incur obligations; to establish a financial plan for the purposes of achieving its financial goals; and to monitor and react to its progress toward the objectives established in its financial plan.
- To prepare reliable financial statements.
- To conduct its activities following laws, regulations, and policies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

CPA Canada defines control as comprising those elements of an organization that, taken together, support people in the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

[Agency]'s management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal controls based on our audit.

We used the control framework included in COSO's *Internal Control-Integrated Framework* to make our judgments about the effectiveness of [Agency]'s internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision-making processes.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of [Agency]'s internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.



Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of [Agency]'s internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in conjunction with an audit of financial statements in *CPA Canada Handbook—Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements*.

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and not absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, subject to the limitations noted above, [Agency]'s internal controls were operating effectively, in all material respects, to meet the objectives stated above as of [Year End] based on COSO's *Internal Control—Integrated Framework*.

*[If control is not effective in all material respects, describe the risk or significant deficiency, and indicate which objective is affected. The report should state whether the deficiency resulted from the absence of control procedures or the degree of compliance with them.]*

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct* founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## 2.0 COMPLIANCE WITH LEGISLATIVE AUTHORITIES

We have undertaken a reasonable assurance engagement of [Agency]'s compliance with the provisions of the following legislative and related authorities pertaining to its financial reporting, safeguarding of assets, spending, revenue raising, borrowing, and investment activities during the year ended [Year End]:

*(List all legislative and related authorities covered by this report. This list must include all governing authorities).*

Compliance with the provisions of the stated legislative and related authorities is the responsibility of management of [Agency]. Management is also responsible for such internal control as management determines necessary to enable the [Agency]'s compliance with the specified requirements.

Our responsibility is to express a reasonable assurance opinion on [Agency]'s compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3531 *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance whether [Agency] complied with the criteria established by the legislation and related authorities referred to above, in all significant respects. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, for the year ended [Year End], [Agency] has complied, in all significant respects, with the provisions of the aforementioned legislative and related authorities.

*[If agency has not complied in all significant respects, provide adequate explanation with respect to any reservation contained in the opinion together with, if relevant and practicable, the monetary effect.]*

We do not provide a legal opinion on the [Agency]'s compliance with the aforementioned legislative and related authorities.

This report is provided solely for the purpose of assisting the Provincial Auditor in discharging their responsibilities and for preparing their annual report to the Legislative Assembly of Saskatchewan and is not to be referred to or distributed to any person who is not a member of management or the Board of [Agency], its supervising agencies or the Office of the Provincial Auditor and should not be used for any other purpose. Any use that a third party makes of information contained in this report, or any reliance or decisions based on such information, is the responsibility of such third parties.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan—*Rules of Professional Conduct*, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality, and professional behaviour.

We apply the *Canadian Standard on Quality Management 1* issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### 3.0 RELIABILITY OF FINANCIAL STATEMENTS

This opinion is formed for government agencies preparing financial statements. Ministries do not prepare financial statements.

#### Opinion

We have audited the financial statements of [Agency], which comprise [the statement of financial position] as at [Year End[s]], and the [statement of operations and accumulated surplus], [statement of remeasurement gains and losses], [statement of changes in net financial assets] and [statement of cash flows] for the year[s] then ended, and notes to the financial statements, including [a summary of significant accounting policies or material accounting policy information].

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of [Agency] as at [Year End[s]], and [insert appropriate wording to describe financial results] for the year[s] then ended in accordance with [insert name of the acceptable financial reporting framework].



### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of [Agency] in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*[Insert the following paragraphs if you expect to receive all or some of the other information (i.e., annual report that includes financial statements) prior to the date of the auditor's report and the auditor does not expect to identify a material misstatement of the other information. If you do not expect to receive other information prior to the date of the auditor's report, then there are no reporting requirements. The Other Information section can be removed from the auditor's report.]*

### **Other Information**

Management is responsible for the other information. The other information comprises the information included in [X report], but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [insert the name of the acceptable financial reporting framework] for Treasury Board's approval, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing [Agency's] ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the [Agency] or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the [Agency's] financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the [Agency's] internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the [Agency's] ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the [Agency] to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.





