



Provincial Auditor’s 2026 Report – Volume 1

Chapter 3: Environment—Evaluating Environmental Assessments

Environmental assessments protect Saskatchewan’s environment, natural resources, and public health by identifying and mitigating potential impacts of proposed developments (e.g., uranium mines, irrigation projects). The Ministry of Environment reviews assessments submitted by developers, with technical input from a multi-agency Review Panel, and the Minister approves them based on predicted impacts, as required under *The Environmental Assessment Act*.

The audit found the Ministry needs to consistently track and monitor compliance with environmental assessment terms and conditions set by the Minister, obtain external experts when the Review Panel does not have required expertise, and set clear guidance on when to inform the public about developments requiring environmental assessments. It also needs to publicly report on key performance measures (e.g., assessment timeliness, effectiveness in mitigating environmental impacts) to help inform the public whether the environmental assessment process effectively balances development with environmental stewardship. For example, the Federal Government is revising its process to target completing all environmental assessment work within two years.

- Nine Ministry staff responsible to evaluate environmental assessments
- At January 2026, 13 proposed developments under review
- **For 9 approved projects tested, 11 conditions** (e.g., submit water management plan) **missing from Ministry’s digital tracking system**
- Hydrologist expert needed for 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 environmental assessment; instead, public notice completed by Ministry 1–6 months later

Chapter 7: Social Services—Monitoring Group Homes Providing Care to Children

- 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 **71% of group homes had not had a detailed review completed in the last five years**, with one home last reviewed over 20 years ago
- **Issued nine findings reports 113–482 business days after onsite detailed reviews**

Effective monitoring of group homes for children in care is crucial to safeguard their wellbeing, safety, and support their development. At September 2025, 177 licensed group homes cared for 885 children.

The Ministry of Social Services needs to centrally track and analyze key information related to group homes caring for children, including serious incidents, investigated complaints, and deficiencies identified during detailed reviews. Without this centralized approach, the Ministry is limited in identifying trends or recurring non-compliance issues, reducing its capacity to provide additional guidance or support. In addition, the Ministry needs to conduct its detailed reviews of group homes using a formal, risk-based approach. We tested three group homes without a detailed review since 2017 and found all three had recent allegations related to staff and/or quality of care. Detailed reviews help evaluate the quality of care provided and that children receive appropriate supports and services.

Further, the Ministry should provide timely findings reports to group homes within a clearly defined and reasonable timeframe following detailed reviews. Prompt reporting supports accountability and allows group homes to take corrective action without delay. We also recommended the Ministry systematically track the status of corrective action plans submitted by group homes to ensure identified deficiencies, including instances of non-compliance, are addressed timely. Failure to monitor the implementation of corrective actions increases the risk deficiencies remain unresolved.

Annual Integrated Audits

Our Office, along with appointed auditors (if in place), also completed annual integrated audits of 57 different agencies with fiscal year ends between July and December 2025, including 27 school divisions and 16 pension and employee benefit plans. This Report includes concerns with financial-related controls at 19 school divisions (Chapter 2) as well as the need for better governance controls at the Saskatchewan Distance Learning Corporation (Chapter 1) in documenting board meeting decisions during the year and providing sufficient financial forecasts to its Board.



The full **2026 Report – Volume 1** (at auditor.sk.ca) covers other performance audits and follow-up audits such as:

Performance Audits:

- Saskatchewan Health Authority—Effectively Using Travel Nurses (Chapter 4)
- Saskatchewan Public Safety Agency—Resource Planning for Wildfire Response (Chapter 5)
- SaskTel—Making High-Speed Internet Available Throughout Saskatchewan (Chapter 6)

Follow-up Audits:

- Mitigating pests in crops and pastures (Chapter 9)
- Conducting winter maintenance on provincial highways (Chapter 16)
- Delivering prekindergarten programming at Regina Public School Division (Chapter 1)
- Healthcare follow-up audits such as monitoring opioid prescribing and dispensing practices (Chapter 15) and preventing and controlling hospital-acquired infections in the Regina General and Pasqua Hospitals (Chapter 20)
- Supporting students with intensive needs at Saskatoon School Division (Chapter 22)
- Delivering the Saskatchewan Income Support Program (Chapter 23)
- Water Security Agency's regulation of water use (Chapter 25)

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