



PROVINCIAL AUDITOR
of Saskatchewan

December 15, 2021

The Honourable R. Weekes
Speaker of the Legislative Assembly
Room 129, Legislative Building
Regina, Saskatchewan
S4S 0B3

Dear Sir:

I have the honour of submitting my Business and Financial Plan for the year ended March 31, 2023, to be laid before the Legislative Assembly in accordance with the provisions of section 14.1 of *The Provincial Auditor Act*.

Respectfully submitted,

A handwritten signature in black ink that reads "T. Clemett".

Tara Clemett, CPA, CA, CISA
Provincial Auditor

/dd



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Introduction

The Legislative Assembly sets out the accountability process for the Office in *The Provincial Auditor Act*.

This report—*Business and Financial Plan for the Year Ended March 31, 2023* (2023 Business and Financial Plan, the Plan)—is one of the Office's two key accountability documents.

The Office prepares the Plan using reporting practices set out in the Public Sector Accounting Board's *Statement of Recommended Practice (SORP-2) Public Performance Reporting* published by the Chartered Professional Accountants of Canada. This Plan includes the information the Act requires along with additional supporting information.

The *2023 Business and Financial Plan* is comprised of three main sections:

- **Section 1.0 – The Office of the Provincial Auditor** provides a brief description of the Office including its purpose, accountability mechanisms, staffing, and key systems and practices.
- **Section 2.0 – 2022–23 Funding Request** sets out the 2022–23 Funding Request (Estimates) and factors, forces, and trends affecting the Office's work plan upon which the request is based.
- **Section 3.0 – Annual Work Plan for 2022–23 and Supporting Schedules** includes the Office's Audited Financial Forecast and other key information on trends in costs, average salaries, and training. The Office's Audited Financial Forecast sets out planned time spent on tasks and the 2022–23 annual work plan (i.e., planned costs to audit government agencies).

The Act requires the Public Accounts Committee to review and approve the Estimates for inclusion in the *Estimates* tabled in the Legislative Assembly.

In reviewing this Plan, the Office encourages the members of the Public Accounts Committee to consider the Office's *2021 Annual Report on Operations* tabled on June 23, 2021, and available on the Office's website.¹ The *2021 Annual Report on Operations* describes the Office's performance in achieving the goals and objectives set out in the *2021 Business and Financial Plan*. It also includes audited financial statements for the fiscal year ended March 31, 2021.

Also, members of the Public Accounts Committee can find the Office's prior business and financial plans (e.g., for the Year Ended March 31, 2022) on the Office's website.²

¹ Available at www.auditor.sk.ca under Publications/Our Annual Report on Operations.

² Available at www.auditor.sk.ca under Publications/Our Business and Financial Plans.



1.0 *The Office of the Provincial Auditor*





1.1 Purpose of the Office of the Provincial Auditor

As shown in **Exhibit 1**, the Office of the Provincial Auditor contributes to the Legislative Assembly's accountability process. The Office's work and reports affect public confidence in the Government. They provide legislators and the public with critical information on whether the Government issues reliable financial and other reports, uses effective processes to safeguard public resources (i.e., resources with which it is entrusted), and complies with governing authorities.

In addition, the Office:

- Supports and adheres to Canadian generally accepted assurance standards as published by the Chartered Professional Accountants of Canada (CPA Canada)
- Recommends improvements to the Government's management of public resources and compliance with authorities
- Encourages discussion and debate about public sector management and accountability issues
- Assists the Standing Committee on Public Accounts and the Standing Committee on Crown and Central Agencies in carrying out their mandates in holding the Government to account
- Develops professionals for public service

The Office's work and reports contribute to informed decision making in government. This, in turn, helps the Government carry out its responsibility using sound management practices.

For the parliamentary system of government to work properly, it must have the public's confidence. To merit this confidence, the Government's programs must be effective, open, and accountable to the public. One important responsibility of the Legislative Assembly is to hold the Government of Saskatchewan accountable for its management of public resources.

1.2 Accountability of the Office

The Office is accountable to the Legislative Assembly through the Standing Committee on Public Accounts (Public Accounts Committee, the Committee). Key accountability mechanisms in *The Provincial Auditor Act* require the Provincial Auditor to:

- Prepare and submit to the Committee key accountability documents—a business and financial plan, and an annual report on operations that includes audited financial statements³
- Present to the Committee, for its review and approval, the Office's annual funding request and supplementary estimates (if any)
- Table with the Committee, for its information, the Office's human resources and financial management policies, and quarterly financial forecasts
- Use Canadian generally accepted assurance standards to carry out the Office's audits
- Be a member in good standing of the Institute of Chartered Professional Accountants of Saskatchewan, including maintaining firm and member licensing requirements for the provision of professional accounting services⁴

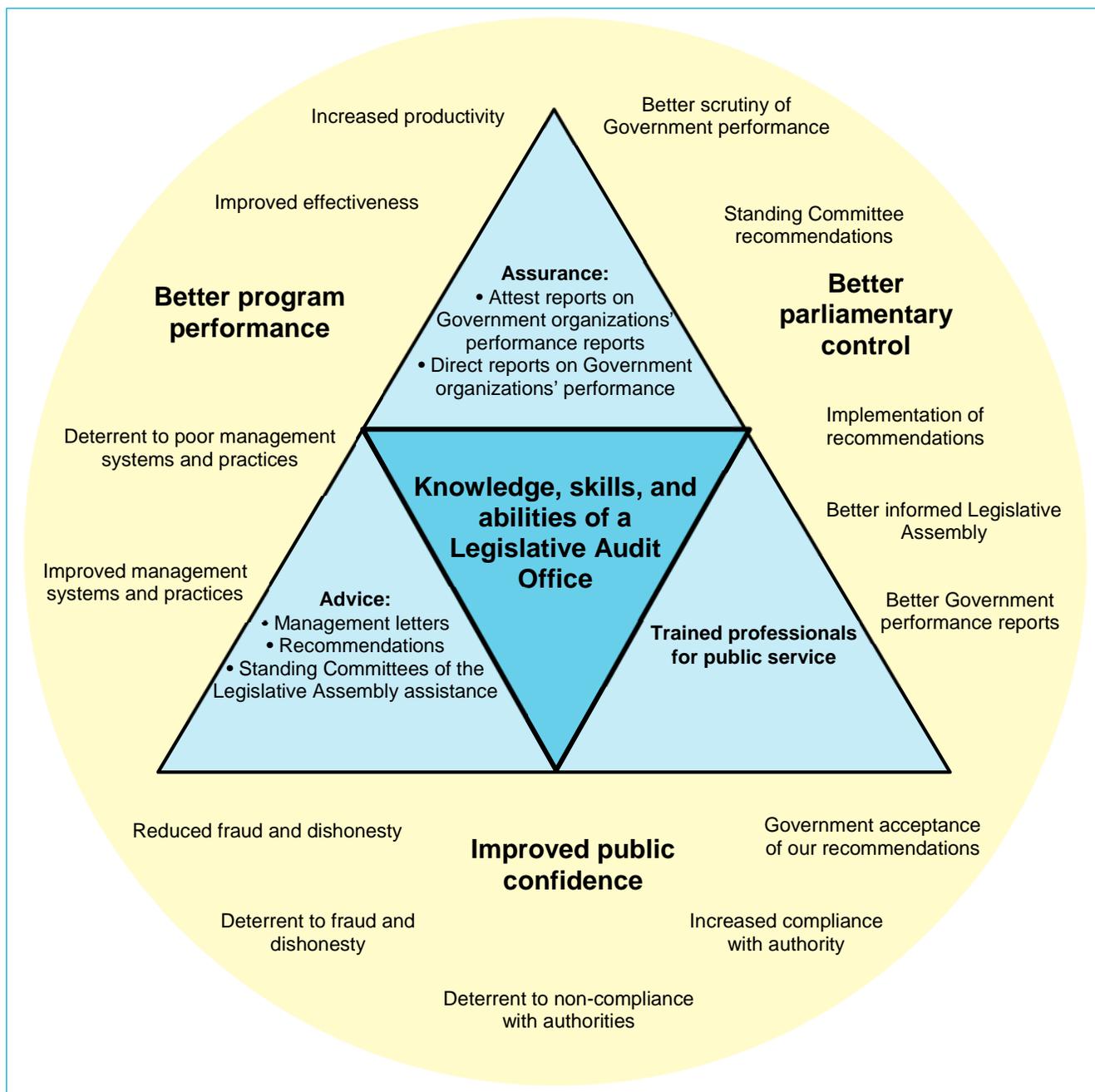
³ When the Assembly is not in session, the Standing Committee on Public Accounts receives these reports upon their submission to the Speaker.

⁴ *The Provincial Auditor Act* deems the Provincial Auditor a firm for the purposes of *The Accounting Profession Act*.



The Rules and Procedures of the Legislative Assembly of Saskatchewan require the Public Accounts Committee to review and report to the Assembly on the results of its review of the Provincial Auditor's Reports. The Committee's reports include whether the Committee agrees with recommendations the Office makes in its reports.

Exhibit 1—The Value and Benefits of a Legislative Audit Office



Light yellow: Value and benefits of a Legislative Audit Office
 Light blue: Key services and products of a Legislative Audit Office
 Adapted from a Canadian Legislative Auditors Working Group



1.3 Auditor Independence

Auditor independence is critical for a successful legislative audit regime. Auditor independence allows auditors to exercise objectivity—to not be compromised by bias, conflict of interest, or undue influence of others. Independence also enhances professional skepticism (i.e., appropriate challenge of management’s assertions).

The Provincial Auditor Act provides the legislative framework for the independence of the Office and its staff. The framework enables the Provincial Auditor, the Office, and its staff to be independent of the Government and be able to exercise that independence—that is, make decisions without being affected by influences that would compromise their judgment. The Act:

- Creates an independent Officer of the Legislative Assembly called the Provincial Auditor with the responsibility to audit all government agencies and report the results directly to the Legislative Assembly.
- Ensures the Provincial Auditor is independent from elected and appointed officials including the Assembly’s committees and boards.
- Requires an order of the Legislative Assembly based on a unanimous recommendation of the Public Accounts Committee to appoint the Provincial Auditor for an eight-year, non-renewable term.⁵ The Public Accounts Committee is an all-party committee that does not include Cabinet ministers.
- Requires an order of the Legislative Assembly to remove the Provincial Auditor from office for cause.
- Sets the Provincial Auditor’s salary and benefits (e.g., equal to the average salary of all the deputy ministers and acting deputy ministers of the Government of Saskatchewan calculated at April 1 in each year).
- Makes the Office’s employees part of the Legislative Branch of Government. They are neither part of the Executive Branch of Government nor members of the public service of Saskatchewan.
- Gives the Office’s employees access to similar benefits as those available to public servants.
- Requires the Public Accounts Committee (an all-party committee chaired by a member of the opposition) to review the Office’s annual Business and Financial Plan and recommend the Office’s annual funding to the Assembly.
- Gives the Provincial Auditor administrative independence—the power to administer, manage, and control the Office, its general business, as well as oversee and direct the Office’s staff. This includes the ability to decide which employees to hire and at what rate, and what audit work to do and how.

The Office has put into place additional safeguards to enable staff to act with integrity, and exercise objectivity and professional skepticism.

1.4 Staffing

The Office’s employees are its most valuable resource because the quality and timeliness of the Office’s work depends on their knowledge, skills, and professionalism. Creating and maintaining an environment that encourages and rewards ongoing learning is crucial to the Office’s success.

The competencies of the Office’s staff affect the quality and timeliness of the work the Office does for the public, the Legislative Assembly, and the Government. The Office works with the Canadian legislative audit community to identify and develop the required competencies for legislative auditors.

⁵ The Legislative Assembly appointed Tara Clemett as Provincial Auditor effective November 15, 2021, based on the unanimous recommendation of the Public Accounts Committee.



The Office's staff must have and apply suitable knowledge, skills, and attributes to enable the Office to fulfill its mandate as expected. These include:

- Objectivity and professional skepticism, because of the Office's full independence from the Executive Government (e.g., ministries, Crown corporations, boards, commissions, funds)
- Thorough knowledge of the:
 - Complex structure and systems the Government uses to manage public resources
 - Structure of legislative authorities governing the activities of government agencies related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing
 - Audit of IT systems and use of data analytics
 - Accounting and assurance standards published by CPA Canada
- Working knowledge of the issues facing government agencies operating in diverse types of businesses including education, health, insurance, protection of people and property, pension and benefit plans, energy, telecommunications, gaming, transportation, renewable resources, non-renewable resources, human resources, construction, and financial services
- A business view derived from rigorous professional training and practical knowledge of public administration

The Office has four operating divisions (education, environment and infrastructure, finance, and health) and one support services division. A deputy provincial auditor leads each division with assigned staff. Each operating division has an assigned portfolio of audit work, and is responsible for completing that work within an assigned budget and agreed upon deadlines. The Support Services Division is responsible for human resources including training, financial reporting, performance reporting, IT systems, communications, and general administration. The new Assistant Provincial Auditor is responsible for maintaining the quality management system for the Office's compliance with generally accepted assurance standards.

During 2022–23, the Office expects to employ 61 full-time equivalent positions (2021–22: 60). As of October 31, 2021, 30 (October 31, 2020: 32) of the Office's employees were professional accountants with 18 staff training to become professional accountants. Of these professional accountants, 11 have non-accounting designations (e.g., Certified Information System Auditor, Pension Plan Administration Certificate, and Certification in Risk Management Assurance). Four audit staff are non-accountant professionals (e.g., MPA, MSc).

1.5 Maintaining Effective Systems and Practices Including Mitigating Risks

Sound risk management, and effective systems and practices, are essential for the Office's management and use of public resources. As part of risk management, the Office identifies and assesses the possible adverse consequences it may experience from events or circumstances. The Office accepts some risks because it is not cost effective to have no risks.

Exhibit 2—Key Risks and Responses sets out key risks the Office faces and processes it uses to mitigate those risks to an acceptable level. In addition, the Office implements strategies to manage residual risks.

The Office maintains strong systems and practices supported by policies and procedures so that:

- The Office provides quality services and products at a reasonable cost
- The Office's work is relevant—it assists in strengthening and advancing the Government's ability to achieve intended results



- The scope of the Office's work covers all government agencies accountable to the Legislative Assembly and the people of Saskatchewan
- Stakeholders understand and value the Office's work

Each year, the Office's Annual Report on Operations includes the independent auditor's report on the Office's systems and practices. In the last report—*2021 Annual Report on Operations*, the Office's external auditor reported that the Office had effective processes to safeguard public resources entrusted to it by the Assembly. The Office has not made significant changes to its systems and practices since that audit.

Exhibit 2—Key Risks and Responses

Stakeholders do not support the Office's goals and objectives. For the Office to remain viable, legislators, the public, and government officials (stakeholders) must support its goals and objectives. Pursuing its goals and objectives must result in relevant assurance (audit reports) and advice for its stakeholders. The Office uses strategic planning processes so that its goals and objectives result in relevant assurance and advice for its stakeholders. In addition, gaining and keeping stakeholder trust is essential for the viability of the Office. Maintaining trust includes respecting the confidentiality of information to which the Office has access. The Office has processes to maintain the confidentiality of information.

Government does not act on the Office's recommendations. Doing independent, reliable, and relevant work at a reasonable cost is vital to the Office's success. These attributes are also essential for stakeholders to value the Office's advice and act upon it. The Office must understand the challenges that the Government faces. Also, its advice must help improve program performance. The Office uses quality and financial management processes so that its assurance and advice are independent, relevant, reliable, and cost effective.

The Standing Committees on Public Accounts^A and Crown and Central Agencies^B do not fulfill their responsibilities. The Office must provide assurance and advice consistent with each Committee's objectives. The Office uses quality management processes so that it provides independent, relevant, and reliable information consistent with each Committee's objectives.

The Office does not have the required competencies and resources to deliver its products and services. The quality of its work is dependent on the competencies of the Office's staff. The Office has hiring processes and training programs to ensure it acquires and maintains the required competencies. To discharge its statutory duties, the Office needs sufficient resources to employ the required number of competent people. It also needs sufficient resources to equip, support, and house its staff. It needs the support of legislators to obtain the required resources. To gain this support, it uses planning and monitoring processes so that its work is reliable and relevant to legislators. Also, the Office publishes a business and financial plan and an annual report on operations to build legislators' support for its request for resources.

The Office does not manage its resources effectively. The Office's management practices must promote the effective use of its resources. It uses financial and human resource management processes to keep the risk of not doing so at a minimum. Its major input cost to provide services is salaries and benefits. Salaries and benefits account for 80% of its spending. It carefully monitors and reports publicly on the use of staff time.

The Office does not understand or respond to the challenges faced by its stakeholders. If its assurance and advice is to be reliable, the Office must understand the challenges and risks the Government faces. How the Government manages its risks affects the nature and extent of work the Office must do. The Office must also understand the challenges and risks legislators and the public face if its assurance and advice is to be relevant. To be relevant, its assurance and advice should result in better parliamentary control over government activities and better program performance (see **Exhibit 1**). It uses strategic planning processes to set strategic goals and priorities that enable it to understand the challenges and risks faced by its stakeholders.

The Office loses, or is perceived to lose, its independence. *The Provincial Auditor Act* makes the Office responsible for examining all public resources managed by the Government and the Legislative Assembly (e.g., Legislative Assembly Service). The Act provides the legislative framework for independence of the Office. The Office carefully guards its independence and reports to the Assembly or the Public Accounts Committee when it is concerned about its independence. Also, it uses human resource management processes to maintain objectivity and independence in its work. This includes additional safeguards to enable its staff to act with integrity, exercise objectivity and professional skepticism.

The Office provides inappropriate or incorrect assurance and advice. Stakeholders must trust and value the Office's assurance (audit reports) and advice. The Office has processes to ensure the reliability and quality of its work.

^A The Public Accounts Committee is the audit committee for the Legislative Assembly. The Committee is a key agent of change for improving the Government's management of public resources. The Committee's mandate is to help the Legislative Assembly hold the Government accountable for its spending of taxpayers' money and its stewardship over public resources. The Committee reviews and evaluates the activities of government ministries and Crown agencies. The Committee reviews our Office's reports and works with the Provincial Auditor to carry out the Committee's mandate.

^B The Standing Committee on Crown and Central Agencies, a field policy committee, considers matters related to the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries, supply and services, central agencies, liquor, gaming, and all other revenue-related agencies and entities. Since 2001, the Assembly, through *The Provincial Auditor Act*, has referred the parts of the Office's reports that relate to CIC and its subsidiaries to the Committee for review. The Crown and Central Agencies Committee works with the Provincial Auditor to carry out the Committee's mandate related to those reviews.





2.0 2022–23 Funding Request





2.1 Introduction

As required by *The Provincial Auditor Act*, this section presents the Office's funding request for 2022–23 Estimates including an amount for unforeseen expenses (contingency appropriation) as envisioned by *The Provincial Auditor Act*. **Exhibit 3—History of Unforeseen Expenses Appropriation** sets out a brief history of the contingency appropriation.

Exhibit 3—History of Unforeseen Expenses Appropriation

The Legislature amended *The Provincial Auditor Act* in June 2001 (amended Act). The amended Act changed how the Provincial Auditor's Office finances its operations.

Until 2001, the Office maintained net financial assets equal to approximately one month's salary and benefit expenses. The Office used this money to respond to costs of unplanned work, pressure to improve the timeliness of its work, and unplanned salary and benefit increases. This practice enhanced the Office's independence by providing the resources necessary to manage effectively unforeseen circumstances.

The amended Act requires the Provincial Auditor to return all unspent money at the end of the year to the General Revenue Fund. This practice is known as "lapsing appropriations." To enable the Provincial Auditor to retain the independence to manage effectively, the Legislative Assembly accepted the recommendation of the Standing Committee on Public Accounts that the amended Act provide for the Provincial Auditor to obtain an extra appropriation each year. Since 2001, the Act provides for the inclusion of amounts for unforeseen expenses in the estimates presented by the Office each year.

2.2 2022–23 Funding Request

The Office asks that the Public Accounts Committee approve the 2022–23 Estimates with an appropriation for the operation of the Office of \$8,834 thousand and an appropriation for unforeseen expenses of \$588 thousand. The 2022–23 contingency appropriation request of \$588 thousand approximates the Office's previous net financial asset target of one month's salary and benefits.

The Office also asks the Public Accounts Committee, after its review, to submit the approved Estimates to the Speaker for inclusion in the Estimates tabled in the Legislative Assembly.

Section 2.3 – Provincial Auditor's Estimates for Vote 28 Provincial Auditor provides the 2022–23 Estimates with a breakdown thereof consistent with the format the Legislative Assembly expects. These appropriations will enable the Office to fulfill its statutory duties under *The Provincial Auditor Act*.

Section 2.4 – Factors, Forces, and Trends Affecting the Appropriation, Section 3.2 – Audited Financial Forecast, and Section 4.0 – Other Supporting Information provide details on the basis for the 2022–23 Estimates request for the operation of the Office.

Section 3.2 – Audited Financial Forecast includes the audited financial forecast where an auditor, independent from the Office, concluded the financial forecast for the year ended March 31, 2023 is consistent with and reasonable in relation to the Office's operating plans.⁶

⁶ Since 1998, the Office has provided the Committee with an audited financial forecast in response to a 1998 request from the Board of Internal Economy to provide it with independent advice to help it assess the Office's request for resources.





2.3 Provincial Auditor's Estimates

Provincial Auditor

Vote 28

The Provincial Auditor, an Independent Officer of the Legislative Assembly, serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice, and reports on the management of public resources entrusted to government.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2022-23	Estimated 2021-22
Provincial Auditor	8,834	8,584
Unforeseen Expenses	588	568
Appropriation	<u>9,422</u>	<u>9,152</u>
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	<u><u>9,422</u></u>	<u><u>9,152</u></u>

Provincial Auditor (PA01)

Provides for the audits of the administration of programs and activities of government ministries, health and education institutions, commissions, boards, and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. The Provincial Auditor also assists the Standing Committees on Public Accounts and Crown and Central Agencies in their review of the Provincial Auditor's Report, the Public Accounts, and other reports.

Allocations

Provincial Auditor's Salary (Statutory)	240	240
Provincial Auditor Operations	8,594	8,344

Classification by Type

	2022-23	2021-22
Salaries	5,904	5,710
Goods and Services	2,930	2,874
	<u>8,834</u>	<u>8,584</u>

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$8,594K.

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to section 10.1 of *The Provincial Auditor Act*.

Classification by Type

	2022-23	2021-22
Salaries	588	568
	<u>588</u>	<u>568</u>





2.4 Factors, Forces, and Trends Affecting the Appropriation

The 2022–23 Funding Request of \$8.834 million for the operation of the Office reflects a net increase of 2.9% (\$250,000) from the 2021–22 approved appropriation of \$8.584 million. The Office plans to absorb \$41 thousand of its cost increases by increasing efficiencies and reducing costs where possible.

The net increase is comprised of:

	(in thousands)
Estimated increase for:	
➤ Previously announced government economic increase for 2022 provided to public servants and market pressures affecting salaries and benefits	\$ 215
➤ Economic adjustment to Provincial Auditor salary (Statutory)	5
➤ Employer premium increases for provincial benefit plans – WCB	5
➤ Employer premium increases for federal benefit plans – EI, CPP	17
➤ Impact of changes to Government agencies (Section 4.1)	15
➤ Inflation on goods and services	17
➤ IT system security enhancements	<u>17</u>
Total estimated increase	<u>291</u>
Costs the Office expects to absorb	<u>(41)</u>
Net increase for funding request	<u>\$ 250</u>

Each year, the Office prepares a work plan that will enable it to fulfill its duties under *The Provincial Auditor Act*. To prepare its work plan, the Office uses a risk-based model to set priorities, and allocate resources.

The **Schedule of Planned Costs to Audit Government Agencies** sets out the annual work plan for the year ended March 31, 2023. The Schedule forms part of the audited financial forecast included in **Section 3.2**. The Schedule sets out the planned costs to audit and report on government sectors/agencies for the Office's fiscal year ended March 31, 2023, and comparative information. The 2022–23 work plan is based on the planning approach used in prior years, and reflects a similar mix of work. See **Section 4.6** for potential areas of focus for performance work.

The work plan reflects the Office's strategic goals and priorities and information known at October 31, 2021 about the following factors.

- The salaries and benefits provided to public servants because *The Provincial Auditor Act* gives the Office's employees access to similar benefits as those available to public servants.

This request includes the impact on salaries and benefits of the 2.0% economic adjustment authorized by the Government for salaries of its public servants effective April 1, 2022.⁷

- Market conditions and demand for professional accountants and auditors to pay Office staff fairly, and offer them career development opportunities and flexible work arrangements. The market for auditors who recently attained their professional accountancy designation is very aggressive. Research indicates

⁷ Order in Council #486/2019



competition for top talent is growing stronger in an already tight market for public accountants. In-demand professionals such as professional accountants continue to demand competitive wages and benefits.⁸

- Changes to salaries of deputy ministers because *The Provincial Auditor Act* sets the Provincial Auditor's salary equal to the average salary of all deputy ministers and acting deputy ministers calculated at April 1 each year including economic adjustments. The Provincial Auditor's salary is statutory. The statutory increase reflects an economic adjustment of 2.0% effective April 1, 2022.
- Rates for employer costs of benefit plans set by provincial and federal governments. Rate increases for the WCB employer premium is estimated to increase costs by \$5 thousand. Federal EI and CPP rate increases are estimated to increase costs by \$17 thousand.
- Changes to government agencies including the Government's use of appointed auditors because *The Provincial Auditor Act* requires the Office to audit all government agencies.⁹ Changes include the Government's restructuring, creation, and wind-up of agencies, along with changes to the Government's use of appointed auditors, affect the Office's work plan and total costs.

At October 31, 2021, changes to government agencies or programs are estimated to increase the Office's costs by \$15 thousand. See **Section 4.1 – Impact of Changes to Government Agencies on the 2022–23 Work Plan** for further detail.

While the use of appointed auditors reduces the Office's costs, it increases the total cost of auditing to taxpayers in that two auditors are involved. When the Government appoints a second auditor (appointed auditor), the Office follows the recommendations of the *Task Force on Roles, Responsibilities, and Duties of Auditors*.¹⁰ Following these recommendations ensures the Office serves the Assembly efficiently and minimizes the duplication of effort. **Section 4.5 – Total Costs to Audit Government Agencies** sets out the total costs to audit government agencies for the last five years.

- Changes in inflation rates affecting goods and services (such as contracted staff assistance, office software and security licensing, supplies, and audit travel [e.g., hotel rates]). The Office estimates an increase of \$17 thousand based on a modest anticipated inflationary increase of 1.5% on its cost of goods and services.

The lease for our office space expires March 31, 2022. As such, it was necessary to review the availability of leasable space in the Regina market. We obtained external assistance to determine availability of space to meet our needs. The review resulted in receiving two competitive proposals for space options---one from our current landlord and one that would require a move to a new location. We concluded that a renewal of the lease with our current landlord was the cost effective option and best met our needs. In fact, due to the highly competitive market in Regina, we were able to negotiate a new lease with no overall cost increase to our annual lease costs.

- IT system security enhancements

The Office's IT system includes the hardware, software, and security tools necessary to conduct its audits, secure its information and manage its resources. The security, accuracy, and availability of the IT system is critical to the effective operation of the Office. The Office is continually reassessing its security needs. The Office plans to renew its network administration and security requirements and to contract expertise to assist in this process. The Office anticipates a \$17 thousand increase in costs related to enhancing the security of its IT system.

⁸ *Robert Half Accounting and Finance Salary Guide 2022*.

⁹ The Government decided to use appointed auditors to audit many agencies. It stated that it uses appointed auditors so the Saskatchewan public accounting industry can retain local expertise.

¹⁰ Available at www.auditor.sk.ca under Resource Centre.



➤ Changes to professional accounting, auditing, and assurance standards

The Canadian Public Sector Accounting Standards Board continuously updates public sector accounting standards. Recent areas of change include asset retirement obligations, revenue recognition, and financial instruments. Changes in accounting standards typically result in more work for preparers of financial statements (management) and their auditors.

In addition, the Canadian Auditing and Assurance Standards Board continues to change auditing and assurance standards. Recent changes include those to auditing accounting estimates, assessing audit risk, and quality management standards for public accounting firms such as our Office.

To prepare and implement the standards for quality management required to be implemented in 2022, the Office requires additional staff and work hours. As such, the Office increased its full-time equivalent positions by one.

Changes require the Office to keep staff trained, maintain up-to-date audit methodology and practices, and often result in additional audit work effort. To minimize associated costs, wherever possible, the Office leverages its involvement with other Canadian legislative offices. In addition, the Office continuously looks for internal efficiencies like increased use of data analytics and internal training.

➤ The quality of and changes in the Government's records, systems, practices, and personnel

The Office recognizes staff turnover (because of retirements or voluntary turnover) and ongoing pressures to look for cost efficiencies can create an environment that may affect this factor. The Office monitors the impact of busy administrative government staff on financial and management controls in agencies, and the delivery of government programs.

As of October 31, 2021, employees of some Government agencies continue to work remotely from home because of the COVID-19 pandemic. The Office adapted its audit processes and procedures (e.g., revised audit procedures in light of changing risks and processes) to support carrying out some of its audit work remotely as efficiently and effectively as possible where staff are not permitted to audit at the Government agency location. The Office continues to consider the impact of these changes when developing its audit plans, and when estimating its administrative costs (e.g., changes to travel costs).

➤ The level of co-operation the Office expects to receive from government officials and appointed auditors when it does its work

The Office receives, and expects to continue to receive, good co-operation from government officials and appointed auditors even in the face of the COVID-19 pandemic. It recognizes, in some cases, working remotely has caused some delays in the receipt of information where information is not electronic. It notes parties are making best efforts in these circumstances.

➤ The legislators' and public's expectations

The Office approved its new three-year strategic plan in July 2021. *The 2021–2024 Strategic Plan (Section 5.0)* provides the foundation for the development of this Plan. The Office did not significantly change its vision, mission, values, and external forces and trends from the *2017 to 2021 Strategic Plan*.

Exhibit 4 highlights the external forces and trends affecting both the Office and its stakeholders. Identifying external forces and trends helps keep the Office responsive to changing environments and emerging risks.





Exhibit 4—External Forces and Trends Affecting the Office

As part of its process to update its strategic plan, the Office identified 8 major external forces and trends that affect both the Office and its stakeholders (i.e., legislators, the public, and government officials). They affect the Office's resources, how it manages, and how it decides what work it does and when. The Office focuses its efforts on helping stakeholders address the challenges emerging from these forces and trends as well as several more specific issues. In particular, the Office will continue to encourage the Government to address the following challenges:

- Changing demographics – increased focus on diversity and social justice; public polarization and trust erosion
- Technology change – increasing complexity, use of artificial intelligence and data analytics
- Evolving reporting frameworks, increased regulatory oversight of professional accountants
- Changes in government service delivery models; accelerated program developments
- Changes in the public sector workforce – attitudes/expectations; alternative work arrangements
- Sustainability and protecting the environment
- Focus on nature, scope and scale of government infrastructure including financing arrangements
- Impact of global forces on Saskatchewan

Source: 2021–2024 Strategic Plan (Appendix 2)

2.5 Impact of Alternative Funding Levels

If the Office does not obtain approval for a sufficient appropriation from the Public Accounts Committee, it will be unable to carry out its work plan. As previously noted, the Office uses a risk-based model to set its work plan. The model reflects that the Office must provide assurance on the Government's Summary Financial Statements along with assurance on the effectiveness of the Government's management of public resources, and compliance with the law. If the Office were unable to obtain sufficient funding, it would provide less service by not auditing certain agencies in the following sequence:

- Special purpose and trust funds
- Certain CIC-related Crown corporations
- Certain educational agencies

When the Office does not examine Government agencies, the Assembly does not receive the Office's assurances on the Government's financial statements, the effectiveness of its management of public resources, and its compliance with governing authorities.

If necessary, the Office will report to the Legislative Assembly which Government agencies it was unable to audit. When this is necessary, the Office is concerned with the impact of this message on public confidence in the system of Government.



3.0 *Annual Work Plan for 2022–23 and Supporting Schedules*





3.1 Glossary

Estimate

Future-oriented financial information prepared using actual results, where available, and assumptions all of which reflect the entity's planned course of action for the period covered given management's judgement as to the most probable set of economic conditions.

Forecast

Future-oriented financial information prepared using assumptions that reflect the entity's planned courses of action for the period given management's judgement as to the most probable set of economic conditions (*CPA Canada Handbook—Assurance*).

Projection

Future-oriented financial information prepared using assumptions that reflect the entity's planned courses of action for the period given management's judgement as to the most probable set of economic conditions, together with one or more hypotheses that are assumptions which are consistent with the purpose of the information but are not necessarily the most probable in management's judgement (*CPA Canada Handbook—Assurance*).



3.2 Audited Financial Forecast

Management's Responsibility for the Financial Forecast

The accompanying financial forecast consisting of a Statement of Operations included in the *Business and Financial Plan* for the Office of the Provincial Auditor for the year ended March 31, 2023, is the responsibility of management of the Office. Management has prepared the financial forecast in accordance with generally accepted accounting principles in Canada. The financial information presented elsewhere in this *Business and Financial Plan* is consistent with that in the financial forecast.

To ensure the integrity and objectivity of the financial data, management maintains an appropriate code of conduct, a comprehensive system of internal controls including written policies and procedures, and an organizational structure that segregates duties. These systems and practices provide reasonable assurance that the most probable set of economic conditions are reflected in the assumptions the Office developed to prepare the financial forecast. These measures also provide reasonable assurance that the assumptions are suitably supported, consistent with the goals and plans developed by the Office, and provide a reasonable basis for the forecast.

The financial forecast was audited by Virtus Group LLP. Its report to the Standing Committee on Public Accounts stating the scope of its examination and opinion on the financial forecast follows.

Tara Clemett, CPA, CA, CISA
Provincial Auditor

Angèle Borys, CPA, CA, CPHR
Deputy Provincial Auditor &
Chief Operating Officer

December 13, 2021
Regina, Saskatchewan

Auditors' Report on Financial Forecast

To the Standing Committee on Public Accounts:

The accompanying financial forecast of the Office of the Provincial Auditor consisting of a Statement of Operations for the year ended March 31, 2023, has been prepared by management using assumptions with an effective date of October 31, 2021. We have examined the support provided by management for the assumptions, and the preparation and presentation of this forecast. Our examination was made in accordance with the applicable Auditing Guideline published by the Chartered Professional Accountants of Canada. We have no responsibility to update this report for events and circumstances occurring after the date of our report.

In our opinion:

- As at the date of this report, the assumptions developed by management are suitably supported and consistent with the plans of the Office, and provide a reasonable basis for the forecast
- This forecast reflects such assumptions
- The financial forecast complies with the presentation and disclosure standards for forecasts published by the Chartered Professional Accountants of Canada

Since this forecast is based on assumptions regarding future events, actual results will vary from the information presented and the variances may be material. Accordingly, we express no opinion as to whether this forecast will be achieved.

Chartered Professional Accountants

December 13, 2021
Regina, Saskatchewan



OFFICE OF THE PROVINCIAL AUDITOR
Financial Forecast—STATEMENT OF OPERATIONS
For the Years Ended March 31
(thousands of dollars)

	2020 Actual	2021 Actual	2022 Estimate (Unaudited) (Note 4)	2023 Forecast (Note 5,6)	2024 Projection (Unaudited)
Revenue:					
General Revenue Fund (GRF)					
- Appropriation	\$ 8,154	\$ 8,213	\$ 8,618	\$ 8,834	\$ 8,861
- Contingency Appropriation (Note 2)	531	532	534	588	588
Other	17	-	-	-	-
Total revenue	8,702	8,745	9,152	9,422	9,449
Expense:					
Salaries	5,331	5,736	5,608	5,904	5,904
Employee benefits	968	1,102	1,118	1,149	1,149
Facilities and equipment	751	736	771	775	786
Administration	377	262	320	376	382
Agent and advisory services	359	201	566	448	455
Training and development	169	112	155	155	157
Total operating expense	7,955	8,149	8,538	8,807	8,833
Transfer to GRF (Note 3)					
- Return of unused Appropriation	749	572	620	588	588
- Other	17	-	-	-	-
Total transfer to GRF	766	572	620	588	588
Total expense	8,721	8,721	9,158	9,395	9,421
Annual surplus (deficit)	(19)	24	(6)	27	28
Accumulated surplus, beginning of year	127	108	132	126	153
Accumulated surplus, end of year	\$ 108	\$ 132	\$ 126	\$ 153	\$ 181

(See accompanying notes and schedules)



**Office of the Provincial Auditor
Notes to the Financial Forecast—Statement of Operations
For the Years Ended March 31**

1. Summary of Accounting Policies

The Office used Canadian public sector accounting principles to prepare this financial information. The following accounting principles are considered to be significant:

a) Revenue

The appropriation from the General Revenue Fund is recorded when authorized by the Legislative Assembly.

Other revenue consists of bank interest, which is recorded when earned.

b) Tangible Capital Assets

Tangible capital assets are reported at cost less accumulated amortization. Amortization is recorded on a straight-line basis at rates based on estimated useful lives of the tangible capital assets as follows:

Computer hardware	3 years	Other furniture	5 years
Computer software	3 years	Other equipment	3 years
Furniture (desks, file cabinets)	10 years		

2. Contingency Appropriation

To enable the Provincial Auditor to retain independence to manage unforeseen circumstances effectively, *The Provincial Auditor Act* provides for the Provincial Auditor to obtain an extra appropriation each year for unforeseen expenses (contingency appropriation). The Act provides for a contingency appropriation in place of the Office maintaining net financial assets. Prior to 2001, the Office maintained net financial assets equal to approximately one month's salary and benefit expenses.

3. Transfer to General Revenue Fund

The Provincial Auditor Act requires the Office to give all other revenues to the General Revenue Fund. The Act also requires the Office to return any excess appropriations to the General Revenue Fund. For 2022, the Office anticipates that it will return \$620,000 of its appropriation to the General Revenue Fund.

4. 2022 Estimate

The estimate for 2022 is based on actual information known to October 31, 2021, and the planned course of action for the remainder of the year. The actual results will vary and the variations may be material. The Office's actual expenses for the seven months ended October 31, 2021, were \$4.7 million (unaudited).

5. 2023 Forecast – Key Assumptions

The financial information presented for 2023 is a forecast, and accordingly actual results will vary and the variations may be material.

The Office prepared the financial information for the year ended March 31, 2023, using the significant assumptions set out below. The assumptions reflect the Office's planned course of action for this period. The Office based the assumptions on management's judgment of the most probable set of economic conditions for this period based on information known at October 31, 2021.



Appropriation is the amount of money the Office needs from the General Revenue Fund to finance operations. The Office returns any amounts not required during the year to the General Revenue Fund at year-end (Transfer to GRF).

Contingency appropriation is the amount of money from the General Revenue Fund required for unforeseen expenses. The Office returns any amounts not required during the year to the General Revenue Fund at year-end (Transfer to GRF).

Other revenue includes bank interest earned on cash held during the year at an average rate of 0%.

Salaries are based on 61 full-time equivalent positions at an average salary cost of \$96,800 (Refer to **Section 3.4 – Forecast and Actual Full-Time Equivalent Positions and Average Salaries of Employees**). Average salary cost is determined using best estimates of expected pay for current and new employees based on past trends and expected economic conditions.

Total full-time equivalent positions of 63 (61 FTE salaried employees plus 2 FTE contracted staff assistance) reflects the staff necessary to provide 70,000 audit hours. The required audit hours for the agencies included in the **Schedule of Planned Costs to Audit Government Agencies** is based on the planned use of staff time set out in the **Schedule of Planned Time Spent on Tasks**. When determining required audit hours, the Office takes into account information known at October 31, 2021, about the state of the Government's systems and practices, the number and size of government agencies, the Government's use of appointed auditors, and assurance standards.

Employee benefits include the costs of the following benefits: Canada Pension Plan, Employment Insurance, Workers' Compensation, Public Employees Pension Plan, Public Employees Dental Plan, Public Employees Disability Income Plan, Public Employees Group Life Insurance Plan, extended health care plan, maternity/paternity top-up plan, and a flexible benefit plan. The costs reflect current rates charged for these benefits or expected rate changes.

Facilities and equipment includes rent for office space based on a 7-year lease effective April 1, 2022, and reflects management's best estimates based on past trends and current economic conditions for costs such as amortization of tangible capital assets, and computer hardware and software maintenance.

Administration reflects management's best estimates based on past trends and current economic conditions for costs such as audit travel, professional fees and dues, telephone, printing, and office supplies.

Agent and advisory services represents management's best estimates for legal costs, the cost of auditing the Office, and other contractual services. It includes costs for contracted staff assistance of two full-time equivalent positions.

Training and development costs are the estimated out-of-pocket costs to train staff to become professional accountants, keep the knowledge and skills of current professionals up-to-date, and have knowledge in specialized areas. The Office based the costs on past trends and office policies (Refer to **Section 3.5 – Training Schedule**).

6. **Schedule of Revenue and Expenditure (thousands of dollars)**

The Office prepared the following schedule using the expenditure basis of accounting. Expenditures are the cost of goods and services acquired in the year whether or not the Office has made payment. The appropriation from the General Revenue Fund is determined using the expenditure basis of accounting.



—Audited—

For the Years Ended March 31

	2020 Actual	2021 Actual	2022 Estimate (Unaudited)	2023 Forecast	2024 Projection (Unaudited)
Revenue:					
General Revenue Fund (GRF)					
- Appropriation	\$ 8,154	\$ 8,213	\$ 8,618	\$ 8,834	\$ 8,861
- Contingency Appropriation	531	532	534	588	588
Other	17	-	-	-	-
Total revenue	8,702	8,745	9,152	9,422	9,449
Expenditure:					
Salaries	5,331	5,736	5,608	5,904	5,904
Employee benefits	967	1,094	1,118	1,149	1,149
Facilities and equipment	728	775	765	802	814
Administration	377	263	320	376	382
Agent and advisory services	359	201	566	448	455
Training and development	174	104	155	155	157
Total operating expenditure	7,936	8,173	8,532	8,834	8,861
Transfer to GRF					
- Return of unused Appropriation	749	572	620	588	588
- Other	17	-	-	-	-
Total transfer to GRF	766	572	620	588	588
Total expenditure	8,702	8,745	9,152	9,422	9,449
Excess of revenue over expenditure	\$ -	\$ -	\$ -	\$ -	\$ -



**OFFICE OF THE PROVINCIAL AUDITOR
SCHEDULE OF PLANNED TIME SPENT ON TASKS
For the Years Ended March 31**

	Actual			Planned	
	2019	2020	2021	2022	2023
Employee time					
Working hours	86%	85%	85%	85%	85%
Vacation leave and statutory holidays ¹	12%	13%	13%	13%	13%
Sick leave	2%	2%	2%	2%	2%
Total paid hours	100%	100%	100%	100%	100%
Working hours tasks					
Audits	71%	72% ³	72% ⁴	70%	69% ⁵
Support services	11%	11%	10%	11%	11%
Office administration	11%	11%	12%	12%	13% ⁵
Training	7%	6% ³	6% ⁴	7%	7%
Total work hours	100%	100%	100%	100%	100%
Total full-time equivalent positions²	61	61	63	62	63^{5,6}

(See accompanying notes)

Explanations of statistical differences in the use of employee time.

- ¹ The Office provides vacation leave and statutory holidays similar to those provided to employees in the public service. Periodically, there is one more statutory holiday (Good Friday) in the period or one less (i.e., 2019).
- ² Includes employees and contracted assistance.
- ³ During 2020, some management and specialized training was deferred to meet audit deadlines. In addition, some specialized training was available via webinar or in Saskatchewan thereby decreasing travel time.
- ⁴ Training-related travel time was reduced due to COVID-19 pandemic restrictions resulting in more time spent on audits.
- ⁵ The office requires additional staff and work hours to meet CPA Canada's new quality management standards.
- ⁶ This represents 61 full-time equivalent employees and 2 full-time equivalent contracted assistance.



Office of the Provincial Auditor
Notes to the Schedule of Planned Time Spent on Tasks
For the Years Ended March 31

1. Purpose

This schedule shows work tasks and the percentage of time spent on these tasks. The schedule shows actual percentages for the years ended March 31, 2019 to March 31, 2021, and planned percentages for these tasks for the years ended March 31, 2022 and 2023.

2. Definitions

Working hours – Time available after deducting vacation leave, statutory holidays, and sick leave.

Vacation leave and statutory holidays – Vacation leave is based on years of service. Employees also receive paid provincial statutory holidays similar to those provided in the public service.

Sick leave – Sick leave is based on approved leave taken prior to being eligible for long-term disability benefits.

Total paid hours – Total of working hours, vacation leave, statutory holidays, and sick leave. Employees must work a minimum of 1950 hours per year to receive full pay.

Audit hours – Time spent on the audits set out in the **Schedule of Planned Costs to Audit Government Agencies**. Audit hours do not include the time spent on support services, office administration, and training.

Support services – Time spent on accounting, IT network maintenance and support, and other administrative support.

Office administration – Time spent on human resource activities, internal committees and working groups, office-wide and division planning activities, and time that does not fall within any other working hours task category.

Training – Time spent on staff development, courses, and seminars. The time includes both employee attendance time and instructor time when employees instruct courses.

Full-time equivalent positions – Total paid hours divided by 1950 hours.

3. Time Allocation Policies

Employees and contract staff are required to record actual time spent on each task to the nearest quarter hour. Staff supervisors approve all time recorded. The Office uses the staff time information to pay employees and contract staff, and monitor productivity. The Office also uses this information to determine and monitor the costs to audit government agencies.

4. Actual Time

The percentages of actual time set out in the Schedule are those presented in the audited **Schedule of Actual Time Spent on Tasks** in the Office's *Annual Report on Operations* for the related fiscal year.



OFFICE OF THE PROVINCIAL AUDITOR
SCHEDULE OF PLANNED COSTS TO AUDIT GOVERNMENT AGENCIES
For the Years Ended March 31
(thousands of dollars)

Government Sector/Agency	2020 Actual Costs (Notes 1&2)	2021 Actual Costs (Notes 1&2)		2022 Planned Costs (Note 2)		2023 Planned Costs	
Advanced Education	\$ 818	\$ 792		\$ 847		\$ 991	1
Agriculture	192	268	21	170	12	169	
Corrections, Policing and Public Safety	141	304	22	223	13	321	2
Education	604	526	23 A	734	14	579	3
Energy and Resources	241	181	A	226		237	
Environment	325	232	24	153	15	293	4
Executive Council	23	19		17		17	
Finance	812	941	25 A	929		943	
Government Relations	267	234	A	202		210	
Health	1,308	1,321	A	1,335		1,443	5
Highways	149	263	26	120	16	212	6
Immigration and Career Training	163	172		165		245	7
Justice and Attorney General	527	490		528		402	8
Labour Relations and Workplace Safety	37	32		26		29	
Legislative Assembly	132	129		120		120	
Parks, Culture and Sport	382	336		306		342	
Public Service Commission	82	101		153		90	
Saskatchewan Liquor and Gaming Authority	227	288		318		259	
SaskBuilds and Procurement	199	213		300	17	218	9
Social Services	235	253		306		288	
Trade and Export Development	18	19		20		20	
Workers' Compensation Board	29	28		133	18	41	10
Crown Investments Corporation of Saskatchewan	53	41		58		46	
Saskatchewan Gaming Corporation	18	11		89	19	16	
Saskatchewan Government Insurance	74	69		105		167	
Saskatchewan Opportunities Corporation	6	5		12		13	
Saskatchewan Power Corporation	174	54	27	93		170	11
Saskatchewan Telecommunications Holding Corporation	44	56		68		142	
Saskatchewan Transportation Company	6	-		-		-	
Saskatchewan Water Corporation	26	7		26		15	
SaskEnergy Incorporated	155	28	28	49		41	
Government-wide and Sectoral Work	116	222	29 A	269		262	



Government Sector/Agency

	2020 Actual Costs (Notes 1&2)	2021 Actual Costs (Notes 1&2)	2022 Planned Costs (Note 2)	2023 Planned Costs
Legislative Committees and Public Reports	391	408	484 ²⁰	493
TOTAL COSTS^A	\$ 7,974	\$ 8,043	\$ 8,584	\$ 8,834
Average cost-per-audit-hour ³⁰	\$ 106.42	\$ 107.36	\$ 117.58	\$ 120.82

(see accompanying notes)

^A Includes costs remaining to complete audits not done at October 31, 2021.

Reasons for differences greater than \$75 thousand between years (in thousands of dollars):

2023 and 2022 Planned

- ¹ **Advanced Education** – 2023 is more than 2022 by \$144. Planned costs for 2023 include costs to assess Sask Polytechnic’s processes to improve program completion rates of Indigenous students and to follow up past recommendations about Sask Polytechnic’s processes to manage research and Northlands College’s purchasing processes.
- ² **Corrections, Policing and Public Safety** – 2023 is more than 2022 by \$98. Planned costs for 2023 include costs to follow up past recommendations about Ministry processes to: rehabilitate adult offenders sentenced to community supervision; provide medical care to adult inmates; and provide timely financial disaster assistance under the Provincial Disaster Assistance Program. Planned costs for 2023 also includes increased costs for: audit work at the Ministry resulting from the transfer of responsibility for the Provincial Disaster Assistance Program from the Ministry of Government Relations; the Saskatchewan Public Safety Agency due to expansion of its operational responsibilities; and following up past recommendations about alerting the public about imminent dangerous events in Saskatchewan.
- ³ **Education** – 2023 is less than 2022 by \$155. Planned costs for 2022 include costs to assess the Ministry’s processes to implement its framework to improve outcomes for Indigenous students and Sun West School Division’s processes for supporting students’ completion of grades 10 to 12 distance education courses.
- ⁴ **Environment** – 2023 is more than 2022 by \$140. Planned costs for 2023 include costs to assess the Ministry’s processes to monitor industry meeting carbon reduction targets and to follow up past recommendations about: preventing the spread of aquatic invasive species; management of fish populations; and the Saskatchewan Water Security Agency’s licensing of water use.
- ⁵ **Health** – 2023 is more than 2022 by \$108. Planned costs for 2023 include costs to conduct three new performance audits. Planned costs for 2022 include costs to conduct two new performance audits.
- ⁶ **Highways** – 2023 is more than 2022 by \$92. Planned costs for 2023 include costs to assess the Ministry’s winter maintenance of highways that was deferred in 2021 (refer to footnote 16 below) and increased financial audit work at the Ministry.
- ⁷ **Immigration and Career Training** – 2023 is more than 2022 by \$80. Planned costs for 2023 include costs to assess the Saskatchewan Apprenticeship and Trade Certification Commission’s processes to increase participation of under-represented groups in the skilled trades.
- ⁸ **Justice and Attorney General** – 2023 is less than 2022 by \$126. Planned costs for 2022 include costs to assess the Office of Residential Tenancies’ adjudication of tenancy disputes and the Ministry’s processes to conduct timely and accurate coroner investigations into certain unexpected, unnatural or unexplained deaths.
- ⁹ **SaskBuilds and Procurement** – 2023 is less than 2022 by \$82. Planned costs for 2022 include costs to assess SaskBuilds Corporation’s capital planning processes and a reduction in costs to audit SaskBuilds Corporation resulting from the transfer of its responsibility for government purchasing.
- ¹⁰ **Workers’ Compensation Board** – 2023 is less than 2022 by \$92. Planned costs for 2022 include costs to assess WCB’s administration of psychological injury claims and follow up past recommendations about coordinating workers return to work.
- ¹¹ **Saskatchewan Power Corporation** – 2023 is more than 2022 by \$77. Planned costs for 2023 include costs for work in the area of clean energy. Planned costs for 2022 include costs to follow up past recommendations about the Corporation’s processes to maintain above-ground assets used to distribute electricity.



2022 Planned and 2021 Actual

- ¹² **Agriculture** – 2022 is expected to be \$98 less than 2021. Actual costs for 2021 include: costs to assess the Ministry's processes to mitigate the impact of regulated pests in crops and pastures located in Saskatchewan; the audit of the last year of operations for the Pastures Revolving Fund; and savings from efficiencies gained because of continuity of staffing for some audit work. Planned costs for 2022: do not include these costs; do not anticipate similar savings; and do include costs for the follow up of past recommendations about succession management processes at Saskatchewan Crop Insurance Corporation.
- ¹³ **Corrections, Policing and Public Safety** – 2022 is expected to be \$81 less than 2021. Actual costs for 2021 include costs to follow up past recommendations about Ministry processes to: rehabilitate adult inmates within provincial prisons; plan for inmate capacity of adult correctional facilities; and provide medical care to adult inmates. Actual costs for 2021 also include following up past recommendations about Saskatchewan Public Safety Agency's processes to alert the public about imminent dangerous events in Saskatchewan.
- ¹⁴ **Education** – 2022 is expected to be \$208 more than 2021. Planned costs for 2022 include costs to assess the Ministry's processes to implement its framework to improve outcomes for Indigenous students and Sun West School Division's processes for supporting students' completion of grades 10 to 12 distance education courses. In addition, actual costs for 2021 were lower because of fewer significant issues related to accounting standards requiring research, staffing continuity, and less travel than planned due to COVID-19 pandemic restrictions for school division audit work.
- ¹⁵ **Environment** – 2022 is expected to be \$79 less than 2021. Actual costs for 2021 include costs to assess processes for recycling.
- ¹⁶ **Highways** – 2022 is expected to be \$143 less than 2021. Actual costs for 2021 include costs to: audit the Ministry's process to select contractors for roadworks instead of assessing winter maintenance of highways; this audit was larger and took more time than expected to complete; and follow up past recommendations about regulating overweight vehicles. In addition, the annual audit of the Ministry took additional time due to significant internal control weaknesses (e.g., purchasing firearms, ammunition) and the first time annual integrated audit of the Global Transportation Hub Authority (refer to footnote 26 below) took more time than expected due to the implementation of new control systems.
- ¹⁷ **SaskBuilds and Procurement** – 2022 is expected to be \$87 more than 2021. Planned costs for 2022 include costs to assess SaskBuilds Corporation's capital planning processes. Actual costs for 2021 to audit the Ministry include savings from efficiencies gained because of continuity of staffing.
- ¹⁸ **Workers' Compensation Board** – 2022 is expected to be \$105 more than 2021. Planned costs for 2022 include costs to assess WCB's administration of psychological injury claims and follow up past recommendations about coordinating workers return to work.
- ¹⁹ **Saskatchewan Gaming Corporation** – 2022 is expected to be \$78 more than 2021. Planned costs for 2022 include costs to assess the Corporation's cybersecurity controls.
- ²⁰ **Legislative Committees and Public Reports** – 2022 is expected to be \$76 more than 2021. Actual costs for 2021 were lower as Legislative Committees met less frequently to discuss our work and due to savings in staff time and printing costs to prepare and publish our 2021 reports.

2021 and 2020 Actual

- ²¹ **Agriculture** – 2021 was more than 2020 by \$76. Actual costs for 2021 include costs to assess the Ministry's processes to mitigate the impact of regulated pests in crops and pastures located in Saskatchewan and savings from efficiencies gained because of continuity of staffing for some audit work. Actual costs for 2020 do not include these costs and did not include similar savings. Costs in 2020 also included costs for the follow up of past recommendations related to: regulating meat safety, regulating livestock operations, and processes to mitigate livestock disease of farmed animals in Saskatchewan.
- ²² **Corrections, Policing and Public Safety** – 2021 was more than 2020 by \$163. Actual costs for 2021 include costs to assess the Ministry's processes to provide timely financial disaster assistance under the Provincial Disaster Assistance Program and to follow up past recommendations about: rehabilitating adult inmates within provincial prisons; planning for inmate capacity of adult correctional facilities; and providing medical care to adult inmates. Actual costs for 2020 were lower for work related to the Saskatchewan Public Safety Agency, as it did not have active operations until 2021.
- ²³ **Education** – 2021 was less than 2020 by \$78. In 2020, the Office completed more performance audits in the education sector than in 2021, primarily in the school divisions. Actual costs for 2020 include savings resulting from fewer significant audit issues requiring research and staff efficiencies.
- ²⁴ **Environment** – 2021 was less than 2020 by \$93. Actual costs for 2021 include costs to assess processes for recycling and follow up previous recommendations about regulating water drainage on agricultural lands. Actual costs for 2020 include costs to: assess the Ministry's management of fish populations; assess the Saskatchewan Water Security Agency's licensing of water use; and follow up past recommendations about regulating landfills.
- ²⁵ **Finance** – 2021 was more than 2020 by \$129. Actual costs for 2021 include costs to assess the Ministry's processes for sales tax enforcement and follow up past recommendations about communication to certain pension plan members. Actual costs for 2020 include savings resulting from fewer issues requiring research on the audits of the Summary Financial Statements and various pension and benefit plans, and efficiencies gained because of continuity of staffing on several audits at the Ministry.



- ²⁶ **Highways** – 2021 was more than 2020 by \$114. Actual costs for 2021 include costs to audit the Ministry's process to select contractors for roadworks. In addition, the Government asked the Office to directly do the annual integrated audit of the Global Transportation Hub Authority.
- ²⁷ **Saskatchewan Power Corporation** – 2021 was less than 2020 by \$120. Actual costs for 2020 include the audit of SaskPower's planning for shut-down and decommissioning of coal-fired electricity generating units and follow up of past recommendations about managing cybersecurity incidents.
- ²⁸ **SaskEnergy Incorporated** – 2021 was less than 2020 by \$127. Actual costs for 2020 include costs to assess the integrity of SaskEnergy's natural gas pipelines.
- ²⁹ **Government-wide and Sectoral Work** – 2021 was more than 2020 by \$106. Actual costs for 2021 include costs to follow up past recommendations about the provision of special needs equipment to persons with disabilities. Actual costs for 2020 include savings resulting from fewer complex matters requiring research than expected.

Average Cost-per-Audit-Hour

- ³⁰ The actual average cost-per-audit-hour in 2020 and 2021 is lower primarily because of lower salaries and benefits resulting from unanticipated turnover of longer-term staff.



Office of the Provincial Auditor
Notes to the Schedule of Planned Costs to Audit Government Agencies
For the Years Ended March 31

1. Purpose

This schedule (Annual Work Plan) shows the Office's actual costs to audit government agencies for its fiscal years ended March 31, 2020 and March 31, 2021. The schedule also shows the Office's planned costs to audit government agencies for its fiscal years ended March 31, 2022 and March 31, 2023.

The actual costs for 2020 and 2021 were originally provided in the **Schedule of Actual Costs to Audit Government Agencies** included in the Office's 2020 and 2021 Annual Reports on Operations. The audited information noted there would be future costs to complete these audits. Virtus Group LLP audited those schedules. The actual results reported in this schedule have been updated for actual costs up to October 31, 2021. 2021 includes an estimate for costs remaining to complete audits not done at October 31, 2021.

The Office uses a risk-based model to set priorities and allocate resources to its audits of government agencies.

The "nature of each examination" is described in section 11 of *The Provincial Auditor Act*, which states:

11(1) The Provincial Auditor is the auditor of the accounts of the government of Saskatchewan and shall examine all accounts related to public money and any accounts not related to public money that he is required by an Act to examine, and shall determine whether, in his opinion:

- a) the accounts have been faithfully and properly kept;*
- b) public money has been fully accounted for and properly disposed of, and the rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of public money;*
- c) public money expended has been applied to the purposes for which it was appropriated by the Legislature and the expenditures have adequate statutory authority; and*
- d) essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public money.*

2. Cost Allocation Policies

Government agencies have various fiscal year-ends (e.g., March 31, June 30, August 31, and December 31). Due to the nature of auditing, audit activity related to an agency occurs before and after its fiscal year end. As such, while most do, not all audits start and finish within the Office's fiscal year. As a result, the Office's total annual operating expenditure is allocated to pay for portions of more than one Annual Work Plan.

Total Operating Expenditure is the total operating expenditure as reported in the audited financial statements for the related fiscal year. It reflects total costs incurred to March 31 in that fiscal year.

Each year, the Office allocates its total operating expenditure to the audit categories set out in its Annual Work Plan. It uses hours reported for each audit in approved employee time sheets as the basis of its allocation. It applies direct costs to their relevant audit agency and year. It determines cost-per-hour based on employees' pay and benefits and a portion of other costs (e.g., facilities and equipment, administration, training and development) allocated based on the planned time spent on audits (audit hours). Cost-per-hour is adjusted periodically to reflect changing employee and office-wide circumstances.

Actual Costs per government agency shown on the schedule are the sum of actual direct costs related to relevant audits plus the product of actual time (hours) spent by employees multiplied by cost-per-hour.

As a result of the ministry reorganization in November 2020 and changes to ministerial responsibilities, we reclassified our actual and planned work plan costs to reflect the new structure.



3.3 Historical Comparison of the Costs of the Office's Work Plans

The following table shows a five-year summary comparison of costs to discharge the Office's duties under *The Provincial Auditor Act*. The **Schedule of Planned Costs to Audit Government Agencies** included in **Section 3.2 – Audited Financial Forecast** compares detailed work plans for the years 2020 to 2023 and explains key differences.

The 2024 planned costs assume an inflationary increase of 0% for salary and benefits, 1.5% for other expenditures, and that the other factors listed in **Section 2.4** will not significantly impact future costs of the Office.

Work Plan Costs to Audit Each Government Agency for the Office's Fiscal Years Ended March 31				
In millions of dollars				
2020 Actual	2021 Actual	2022 Planned	2023 Planned	2024 Planned
7.974	8.043	8.584	8.834	8.861
(Details in the Schedule of Planned Costs to Audit Government Agencies)				(Details to be determined in 2022)

3.4 Forecast and Actual Full-Time Equivalent Positions and Average Salaries of Employees

Information on full-time equivalent (FTE) positions and average salary of employees:

Fiscal Year	FTE Positions		Average Salaries ¹	
	Actual	Forecast	Actual	Forecast
2014	58	60	92,200	88,600
2015	58	60	92,800	93,000
2016	58	60	90,100 ²	92,800
2017	58	60	90,100 ²	92,200
2018	59	60	89,400 ²	91,300
2019	59	60	88,600 ²	90,700
2020	59	60	90,400	90,500
2021	62	60	92,500	91,000
2022	59 ³	60	95,100 ³	95,200 ⁴
2023		61		96,800

¹ Average salaries have increased from 2014 to 2023 primarily due to the Provincial Auditor's employees receiving similar economic adjustments as those the Government provided to out-of-scope public servants and responses to market pressures. The following table sets out the economic adjustments the Government provided to out-of-scope public servants. These economic adjustments would cause the Office's average salary to increase from \$92,200 per year at March 31, 2014, to \$101,000 per year at March 31, 2023. The office has been able to leverage retirements of senior staff to decrease its average salary in recent years.

Economic adjustments provided to out-of-scope public servants:

April 1, 2013	2.0%	April 1, 2017	0.0%	April 1, 2021	2.0%
April 1, 2014	1.25%	April 1, 2018	0.0%	April 1, 2022	2.0%
April 1, 2015	0.0%	April 1, 2019	1.0%		
April 1, 2016	1.65%	April 1, 2020	1.3%		

² Unanticipated turnover during 2016, 2017, 2018 and 2019 and delay in certain promotions has changed the composition of the Office's average salary.

³ Estimated number of full-time equivalent positions and average salaries for 2022 based on information known at October 31, 2021. Actual results may vary.

⁴ Average salary increase for 2022 includes the combined impact of economic adjustments for April 1, 2019, April 1, 2020 and April 1, 2021. The Government announced these adjustments after we determined our average salary for 2021 and made our 2021 funding request.



3.5 Training Schedule

The training schedule shows employee hours, employee salary cost, and out-of-pocket costs.

Fiscal Year	Actual			Forecast		
	Hours	Salary Cost	Out-of-Pocket Costs	Hours ¹	Salary Cost	Out-of-Pocket Costs
2014	5,794 ²	\$ 282,151 ²	\$ 139,848 ²	9,006 ³	\$ 419,600	\$ 175,000
2015	6,435 ²	305,592 ²	144,221 ²	8,309	378,500	175,000
2016	5,310 ²	246,722 ²	133,981 ²	7,944	380,000	170,000
2017	6,267	302,501	140,839	7,615	344,100	170,000
2018	7,337	364,153	160,166	7,535	356,000	170,000
2019	7,174	368,969	159,113	7,587	346,700	170,000
2020	6,442 ⁴	343,261	173,894	7,496	347,100	170,100
2021	6,017 ⁵	296,579	103,701 ⁵	7,245	344,700	170,100
2022	6,434 ⁶	317,627 ⁶	155,100 ⁶	7,178	354,300	155,000 ⁷
2023				7,353	367,645	155,000 ⁷

¹ The Office trains employees to become professional accountants (CPA) as a key strategy to recruit staff. 40%–50% of training hours relate to training these students.

² Some management and specialized training was deferred to meet audit deadlines.

³ The Office planned to use more senior employee time for the training of other professional staff to transfer knowledge as part of the succession plan and in response to the significant changes in professional standards.

⁴ In 2020, some specialized training was available via webinar or in Saskatchewan thereby decreasing travel time.

⁵ In 2021, training-related travel time was reduced due to COVID-19 pandemic restrictions.

⁶ This is an estimate for 2021–22 based on information known at October 31, 2021. Actual results may vary.

⁷ Reduced costs are anticipated as more training should be available in a virtual format given the COVID-19 pandemic thus reducing travel costs.



4.0 *Other Supporting Information*





4.1 Impact of Changes to Government Agencies on the 2022–23 Work Plan

The Office submits its request for resources in December of a year (2021) for the next April to March fiscal (2022–23) year. The Office bases its request on information known to October 31, 2021. The Office reflects information received after that date in the next request for resources.

The Office adjusts resources when agencies are significantly reorganized or it requests additional resources to audit new agencies (created), does not request resources to audit wound up agencies, and adjusts resources for changes in the government's use of appointed auditors.

<i>Impact of Changes to Government Agencies</i>		
	<i>(thousands of dollars)</i>	
Agencies Created¹		
<i>Education</i>		
Canada-Saskatchewan Early Learning and Child Care Agreement	9	
Canada-Saskatchewan Canada-Wide Early Learning and Child Care Agreement	12	
<i>Health</i>		
Canadian Partnership Against Cancer Cost Claims	11	
Total Created		32
Agencies Wound Up²		
<i>Justice and Attorney General</i>		
Saskatchewan Legal Aid Commission Area Offices Lawyers' Trust Accounts	(9)	
<i>Crown Investments Corporation of Saskatchewan</i>		
First Nations and Metis Fund	(1)	
Saskatchewan Immigrant Investor Fund Inc.	(7)	
Total Wound Up		(17)
Changes to Use of Agency Appointed Auditors³		
None		
Total Changes to Agency Appointed Auditors		-
Net Impact of Changes to Government Agencies Increase (Decrease)		15

¹ These agencies or programs were either created, became a government-controlled agency, or were subject to audit under *The Provincial Auditor Act* during 2021–22 resulting in more work for the Office in 2022–23.

² These agencies or programs either were wound up, ceased to be a government-controlled agency, became inactive, or were no longer subject to audit under *The Provincial Auditor Act* during 2021–22 resulting in less work for the Office in 2022–23.

³ Reflects changes in integrated audit work costs resulting from the Government's decision to appoint the Office as the auditor during 2021–22 resulting in more work for the Office in 2022–23. The agency is subject to audit under *The Provincial Auditor Act* including potential performance audits.



4.2 Spending Trends

In response to a past request from members of the Standing Committee on Estimates and the Standing Committee on Public Accounts, the Office provides the following spending trends.

The number of agencies within the Government along with their size affects the work of the Office. Over the 10-year period from 2012 to 2021, the number of government agencies has decreased from 270 agencies in 2012 to 262 agencies in 2021.

Total Number of Government Agencies from 2012 to 2021



¹ The number of government agencies in 2019 includes 37 healthcare affiliates that are included in the Government of Saskatchewan reporting entity since 2019.

To provide insight on the volume of government financial transactions that the Office is responsible to audit, the Office provides the Government's gross revenues and expenses, and gross assets and liabilities for the same 10-year period. Over the 10-year period from 2012 to 2021, the Office's spending increased by 9%; over the same period, the Government's gross revenue and expense increased by 20% and its gross assets and liabilities increased by 70%.

Provincial Auditor Spending and Volume of Government Financial Activity from 2012 to 2021

Fiscal Year	Provincial Auditor Spending ¹		Volume of Government Financial Activity ²			
	(in \$ millions)	% chg	Gross Revenue and Expense		Gross Assets and Liabilities	
			(in \$ billions)	% chg	(in \$ billions)	% chg
2012	7.4	-	39.1	3.2	49.3	4.0
2013	7.8	5.4	40.2	2.8	53.2	7.9
2014	8.0	2.6	42.2	5.0	57.2	7.5
2015	8.0	-	43.1	2.1	61.0	6.6
2016	7.8	(2.5)	46.5	7.9	64.6	5.9
2017	7.8	-	43.6	(6.2)	69.7	7.9
2018	7.9	1.3	44.1	1.1	73.7	5.7
2019	7.9	-	45.3	2.7	78.1	6.0
2020	8.0	1.3	46.4	2.4	79.8	2.2
2021	8.1	1.3	47.0	1.3	84.0	5.3

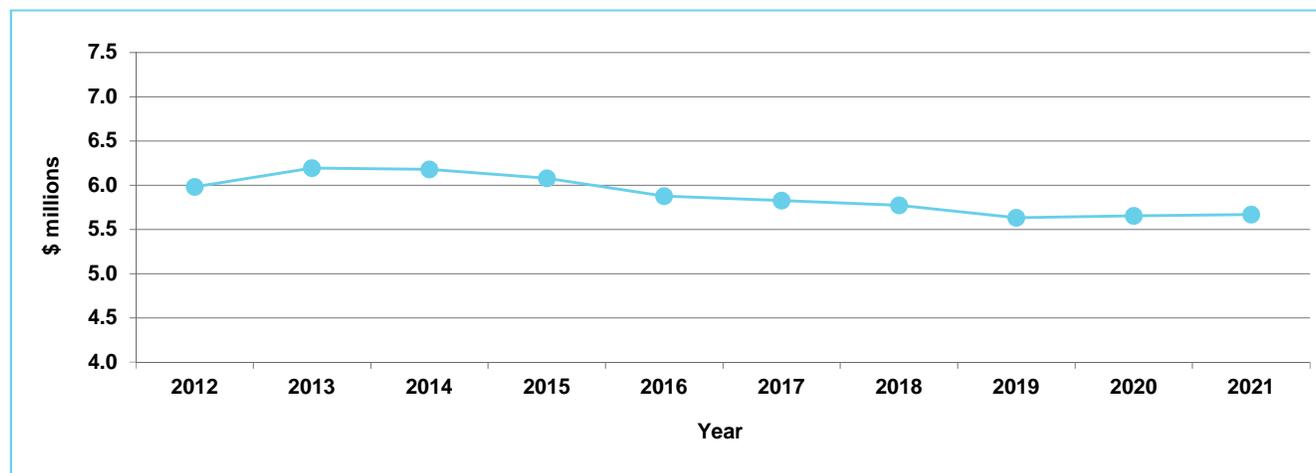
¹ Provincial Auditor spending reflects the total operating expenses reflected in its audited financial statements. It does not include fees that appointed auditors charged government agencies.

² Derived from the Government of Saskatchewan Summary Financial Statements. Gross revenue and expense represents total revenue, total government business enterprises (GBE) revenue and expense, and total expense. Gross assets and liabilities represents total financial assets and total liabilities grossed up for the activities of GBE's and pensions.



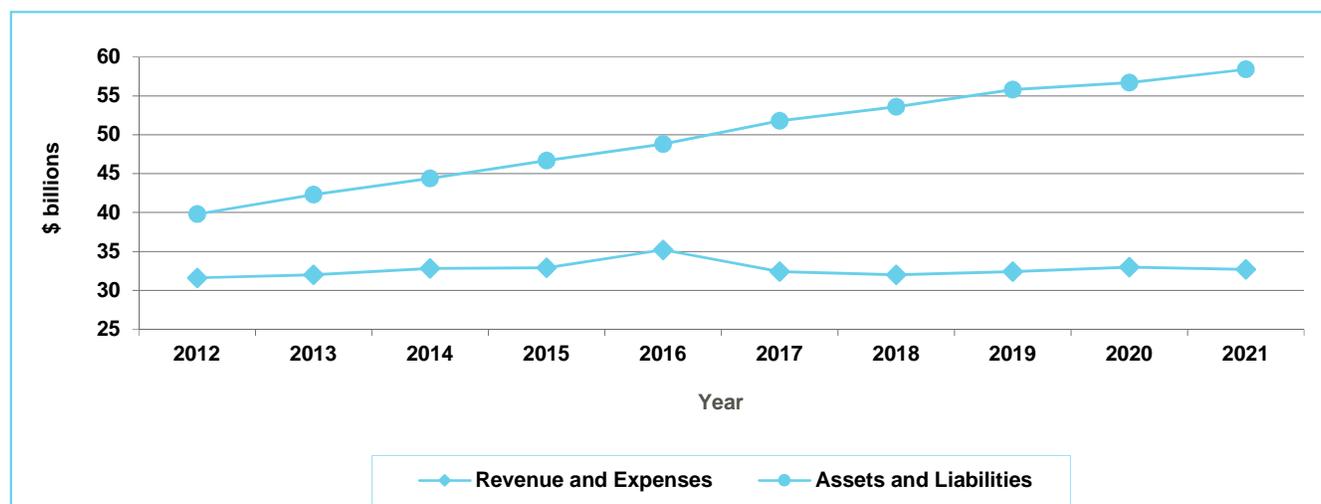
The graphs below show trends for the 10-year period from 2012 to 2021 in Provincial Auditor Spending and in Government Financial Activity each adjusted for inflation using 2002 as the base year.

Provincial Auditor Spending from 2012 to 2021 Adjusted for Inflation



Provincial Auditor spending reflects the total operating expenses reflected in its audited financial statements adjusted for inflation using the Consumer Price Index of Saskatchewan and 2002 as the base year.

Government Financial Activity from 2012 to 2021 Adjusted for Inflation



The Government's gross Revenue and Expenses and Gross Assets and Liabilities are adjusted for inflation using The Consumer Price Index of Saskatchewan and 2002 as the base year.



4.3 Out-of-Province Travel

Out-of-province travel costs for the Office from 2018–19 to 2022–23 (five years).

Out-of-Province Travel Costs ¹							
	2018–19	2019–20	2020–21	2021–22	2022–23		
Forecast	25,100	25,500	27,400	19,300	17,200		⁶
Actual	43,100	17,600	4,400	-			

- ¹ Costs include participation in national working groups with the legislative audit community to agree on guidelines for auditing and reporting on performance. Also, some specialized training is not available in province (e.g., pension and benefit plans, gaming and insurance areas). Forecasts assume that some specialized training will be available via webinar or in Saskatchewan decreasing out-of-province travel costs.
- ² Some specialized training was not available in province as initially anticipated. Also, the timing of some annual CCOLA meetings attended by staff resulted in more meetings held during 2018–19 than normal.
- ³ During 2020, some specialized training was available via webinar or in Saskatchewan thereby decreasing out-of-province travel costs.
- ⁴ During 2021, flight costs incurred where the travel was cancelled due to COVID-19.
- ⁵ This is an estimate to March 31, 2022. Actual results may vary. No out-of-province travel occurred or is anticipated in 2021-22.
- ⁶ Continue to anticipate reduced travel costs for training and national working group participation.

4.4 Senior Management Salaries

Annual salaries of senior management for the Office for the past five years and the percentage change from the previous year.

Annual salaries as at March 31:

	2017	2018	%chg from 2017	2019	%chg from 2018	2020	%chg from 2019 ¹	2021	%chg from 2020 ²
Ferguson, J.	227,914	227,914	-	227,914	-	231,135	1.41	234,494	1.45
Borys, A.	175,750	175,750	-	175,750	-	180,033	2.44	182,373	1.30
Clemett, T.	160,000	160,000	-	164,800	3.00	171,448	4.03	178,887	4.34
Deis, K.	175,750	175,750	-	175,750	-	180,033	2.44	182,373	1.30
O'Quinn, C.	160,000	160,000	-	164,800	3.00	171,448	4.03	178,887	4.34
Sommerfeld, R.	160,000	160,000	-	- ³	-	-	-	-	-
St. John, T	-	-	-	155,000 ⁴	-	161,247	4.03	168,243	4.34

Note: *The Provincial Auditor Act* states that the Provincial Auditor's salary is the average of the salaries paid to Deputy Ministers and the Provincial Auditor receives any economic adjustments that Deputy Ministers receive.

- ¹ The Government granted salary increases to all out-of-scope public servants of 1% on April 1, 2019.
- ² The Government granted salary increases to all out-of-scope public servants of 1.3% on April 1, 2020.
- ³ R. Sommerfeld retired effective August 29, 2018.
- ⁴ T. St. John was promoted to position of Deputy Provincial Auditor effective August 1, 2018.



4.5 Total Costs to Audit Government Agencies

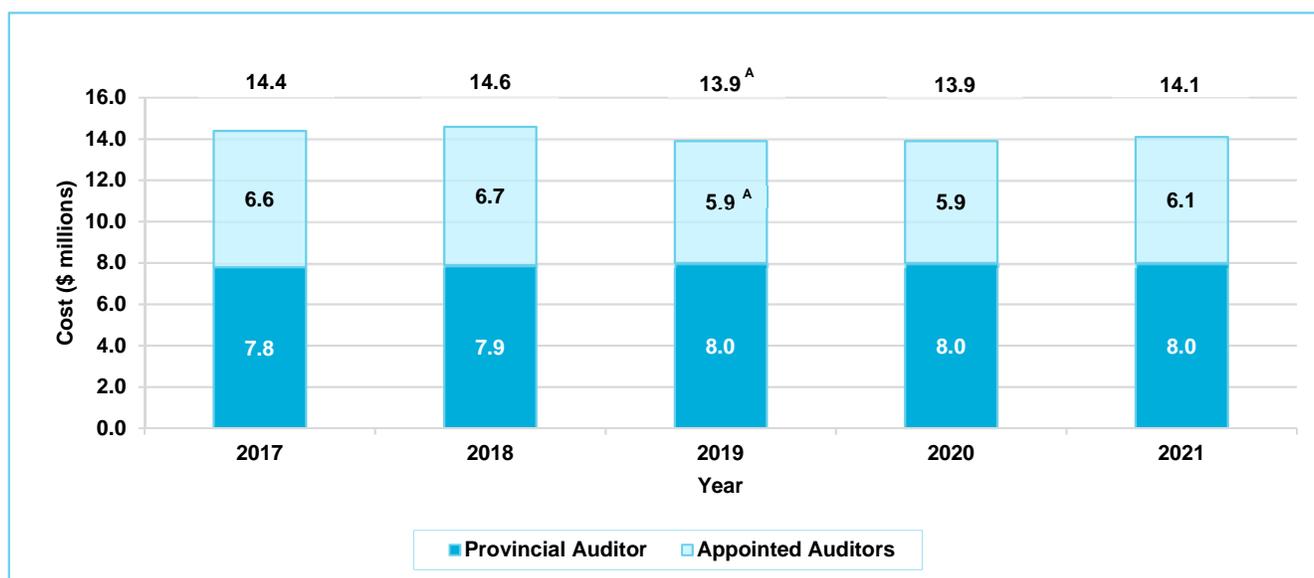
The following is a summary of the total costs to audit government agencies for the last five years.

Many of the 262 agencies the Government manages use appointed auditors for their annual audit. The Government stated it uses appointed auditors so the Saskatchewan public accounting industry can develop and retain local expertise.

As the Government is accountable for the costs of using appointed auditors, the Office's financial plan does not reflect the cost of their audit services. The Office's annual work plan reflects the known use of appointed auditors and impact on the way the Office carries out its work.

The use of appointed auditors reduces the Office's costs but increases the total cost of auditing to taxpayers. It costs more to audit when there are two auditors.

Total Costs to Audit the Government of Saskatchewan



^A Prior to the amalgamation of the regional health authorities into the Saskatchewan Health Authority, appointed auditors did the annual audits of authorities, other than for the Regina Qu'Appelle Regional Health Authority. The Office currently audits the Saskatchewan Health Authority. This change in the use of appointed auditors reduced 2019 fees by \$0.69 million. In addition, the wind up of the Saskatchewan Transportation Company reduced appointed auditor 2019 fees by a further \$0.15 million.



4.6 Potential Areas of Focus for Performance Work

The Office's annual planning process includes determining potential areas of focus for its future performance work. The Office anticipates performance work in the following areas over the next three years:

<i>Government Sector/ Agency</i>	<i>Potential Areas of Focus for Performance Work</i>		
	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>
Advanced Education	<ul style="list-style-type: none"> • Success of Indigenous students 	<ul style="list-style-type: none"> • Purchasing 	
Agriculture		<ul style="list-style-type: none"> • Farmland ownership 	<ul style="list-style-type: none"> • Land conservation
Corrections, Policing and Public Safety	<ul style="list-style-type: none"> • Inmate segregation 	<ul style="list-style-type: none"> • Emergency dispatching 	<ul style="list-style-type: none"> • Mental health of correctional workers
Education		<ul style="list-style-type: none"> • Prekindergarten • Mental health in schools 	<ul style="list-style-type: none"> • Indigenous academic achievement • Facility maintenance
Energy and Resources		<ul style="list-style-type: none"> • Oil and gas wells and facilities licensing 	
Environment	<ul style="list-style-type: none"> • Climate change 	<ul style="list-style-type: none"> • Environmental assessments 	
Finance		<ul style="list-style-type: none"> • Securing central financial and human resource systems^A 	<ul style="list-style-type: none"> • Cloud strategy implementation
Government Relations			<ul style="list-style-type: none"> • Certification and licensing of certain trades
Health	<ul style="list-style-type: none"> • IT asset maintenance • Specialist wait times • Cancer drug procurement 	<ul style="list-style-type: none"> • Prevention of the spread of tuberculosis • Billing for necessary medical services 	<ul style="list-style-type: none"> • Response to opioid crisis • Virtual care
Highways	<ul style="list-style-type: none"> • Winter maintenance of highways 		<ul style="list-style-type: none"> • Regina Bypass oversight
Immigration and Career Training	<ul style="list-style-type: none"> • Under-represented groups in skilled trades 		
Justice and Attorney General		<ul style="list-style-type: none"> • Interpersonal violence and abuse 	<ul style="list-style-type: none"> • Gang violence reduction
Public Service Commission		<ul style="list-style-type: none"> • Securing central financial and human resource systems^A 	
Saskatchewan Liquor and Gaming Authority			<ul style="list-style-type: none"> • Succession management



Government Sector/ Agency	Potential Areas of Focus for Performance Work		
	Year 1	Year 2	Year 3
SaskBuilds and Procurement		<ul style="list-style-type: none">• Cybersecurity	<ul style="list-style-type: none">• Procurement
Social Services	<ul style="list-style-type: none">• Income support programs		<ul style="list-style-type: none">• Children in care
Trade and Export Development		<ul style="list-style-type: none">• International trade offices	
Saskatchewan Government Insurance	<ul style="list-style-type: none">• Commercial drivers		<ul style="list-style-type: none">• Regulating rideshare services
Saskatchewan Power Corporation	<ul style="list-style-type: none">• Clean energy		
Saskatchewan Telecommunications Holding Corporation	<ul style="list-style-type: none">• Expanding broadband services		
SaskEnergy Incorporated		<ul style="list-style-type: none">• Physically securing natural gas facilities	

^A Joint project involving both agencies



PROVINCIAL AUDITOR
of Saskatchewan

STRATEGIC PLAN

2021

2024

5.0 *The Office's 2021–2024 Strategic Plan*



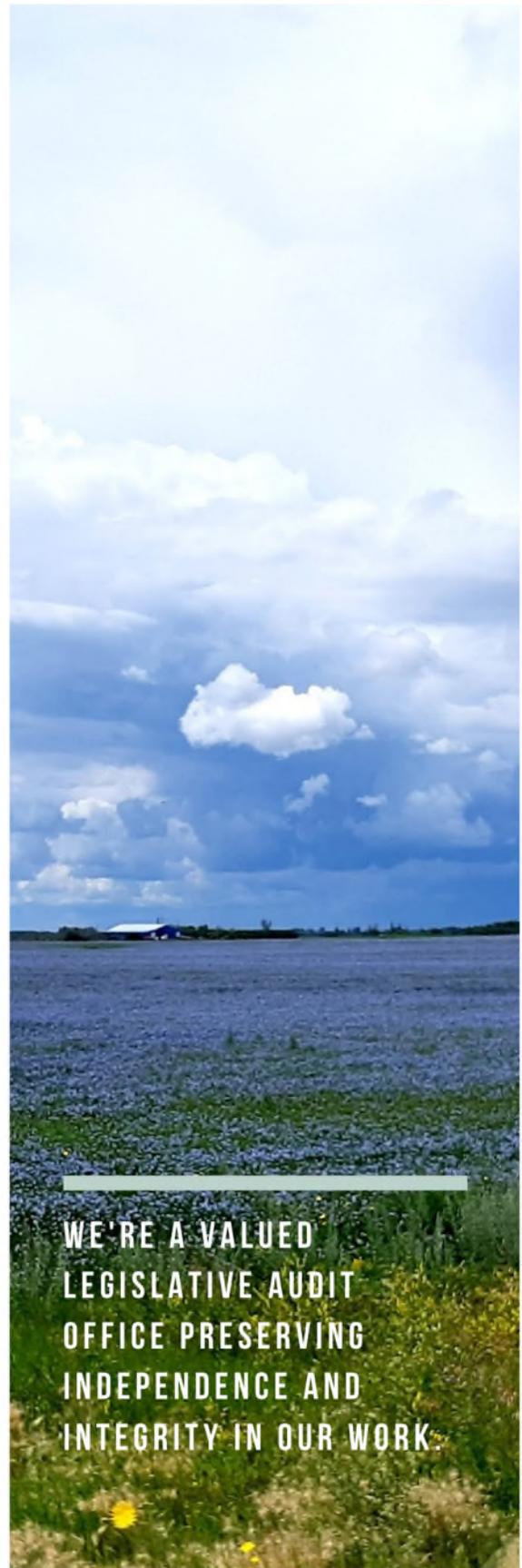


WELCOME

Our Strategic Plan outlines what the Office intends to accomplish from 2021 to 2024 to achieve its vision and mission by expanding on who we are, what we do and how we support Saskatchewan's Legislative Assembly, government and public service.

It provides a foundation for the Office's Business and Financial Plans provided to the Standing Committee on Public Accounts (PAC) each year, as well as a strategic framework to assess and to report on the Office's performance.

In addition, our Strategic Plan highlights our value and presents an opportunity to outline the performance measures we strive to fulfill in advancing excellence and inspiring confidence in the public sector through our work.



WE'RE A VALUED
LEGISLATIVE AUDIT
OFFICE PRESERVING
INDEPENDENCE AND
INTEGRITY IN OUR WORK.

-1-



MISSION

Preserving independence, we promote accountability and better management of public resources.

VISION

A valued legislative audit office, advancing excellence and inspiring confidence in the public sector.

VALUES

INDEPENDENCE

We maintain objectivity

TRUST AND INTEGRITY

We are professional, honest, courteous, and fair

ACCOUNTABILITY

We take responsibility for our work and performance

LEADERSHIP

We lead by example, motivate others to act, and promote teamwork

FLEXIBILITY

We support a flexible and healthy work environment

LEARNING

We promote on-going development and improvement

DIVERSITY OF THOUGHT

We respect strength gained from our varied experiences, knowledge, and backgrounds





PURPOSE OF OUR OFFICE

WHO WE ARE

We are the external, independent auditors of the Government of Saskatchewan, and a statutory Officer of the Legislative Assembly. The Provincial Auditor's Office is responsible for evaluating and reporting on the reliability of government operations, on the management systems and practices in a wide range of government organizations, and for identifying opportunities for better systems and business practices.

By sharing our audit results, we provide assurance and advice to the Legislative Assembly and the public on the management, governance, and effective use of public resources. This fosters accountability and transparency with respect to Government performance, systems, and practices.

WHAT WE DO

Our Office is responsible for auditing all public money managed by the Government of Saskatchewan.

The Provincial Auditor Act outlines the Provincial Auditor's responsibilities. We report our findings directly to the Legislative Assembly through our annual and special reports. Special reports may be requested by the Standing Committee on Public Accounts (PAC), the Legislative Assembly, or Cabinet.

Our Office assists the all-party Standing Committees on Public Accounts and Crown & Central Agencies to review our reports, public accounts, and other special reports. We also encourage discussion and debate on public sector management and accountability issues. Our reports are public documents.





PURPOSE OF OUR OFFICE

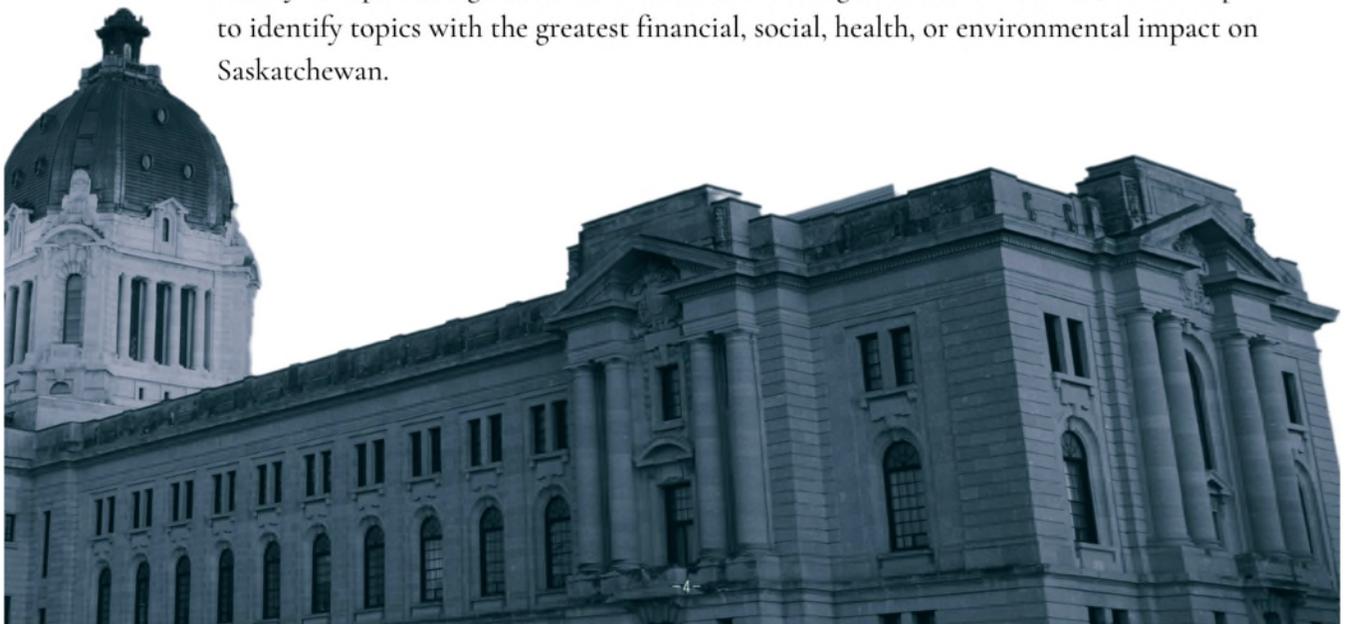
We audit more than 230 agencies of the provincial Government, including ministries, Crown-controlled corporations, Crown agencies, post-secondary institutions, health agencies, funds and benefit plans in a range of industries and government sectors such as education, health, social services, insurance, finance, environment, agriculture and infrastructure.

We complete both annual integrated and performance audits.

Integrated audits examine an agency's:

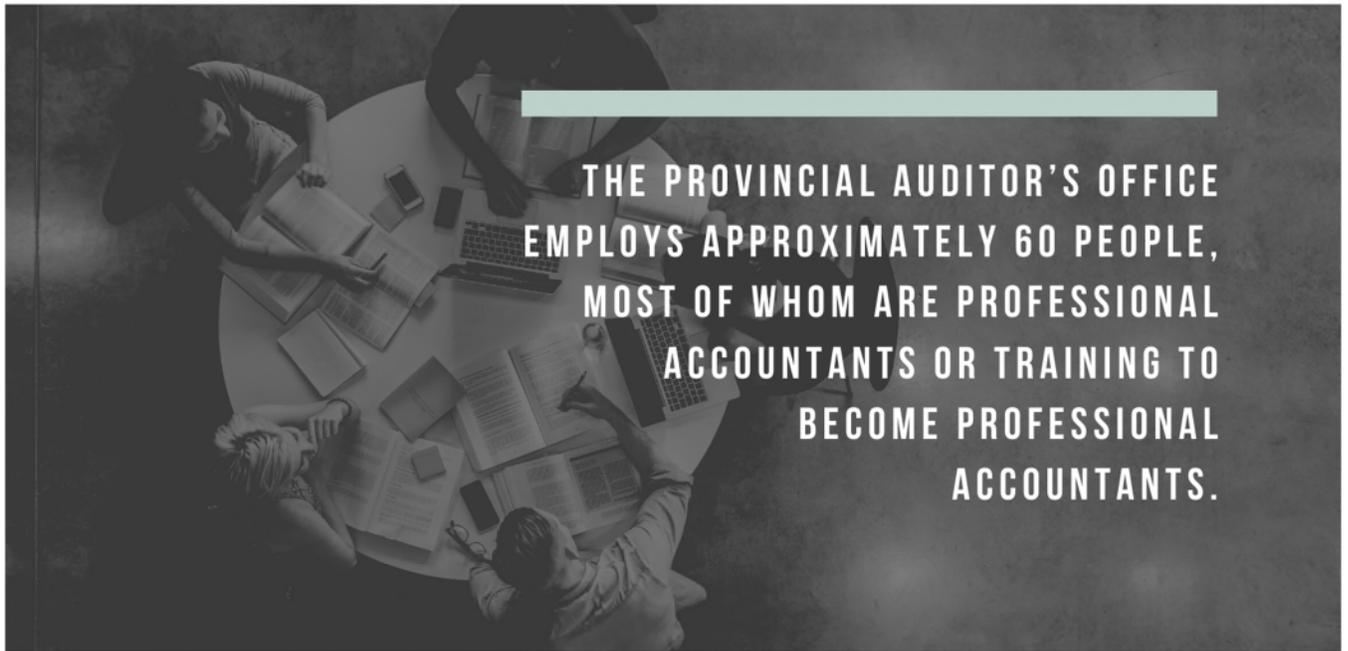
- Effectiveness of financial-related controls (e.g., processes to plan, evaluate, and coordinate financial activities) to safeguard public resources with which they are entrusted;
- Compliance with authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing;
- Reliability of the financial statements (where applicable).

Performance audits take a more in-depth look at processes related to management of public resources or compliance with legislative authorities. Performance audits span a variety of 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.





STRATEGIC GOALS & PRIORITIES



KEY RISKS, AND EXTERNAL FORCES & TRENDS

The Office sets its strategic goals and supporting strategic priorities within the context of its key risks, and external forces and trends. Careful and prudent management of key risks and appropriate consideration for identified external forces and trends are critical to the Office achieving its goals.

Key risks include:

- Our stakeholders do not support our goals and objectives
- Government does not act on our recommendations
- The Standing Committees on Public Accounts and Crown & Central Agencies do not fulfill their responsibilities
- We do not have the required competencies and resources to deliver our products and services
- We do not manage our resources effectively
- We do not understand or respond to the challenges faced by our stakeholders
- We lose, or are perceived to lose, our independence
- We provide inappropriate, incorrect assurance and advice

Further details on external forces and trends set out in Appendix 2.



STRATEGIC GOALS & PRIORITIES

GOAL 1: FOCUS ON THE MOST RELEVANT AUDIT AREAS

STRATEGIC PRIORITY #1 – USE INPUT FROM KEY STAKEHOLDER GROUPS TO IDENTIFY AREAS OF FOCUS

STRATEGIC PRIORITY#2 – EXPLAIN AREAS OF AUDIT FOCUS TO KEY STAKEHOLDERS

As an independent legislative audit office, the Office is uniquely positioned to carry out objective and unbiased audits independent of the Government.

The Provincial Auditor Act makes the Office the auditor of all provincial Government ministries and agencies. The Act provides a solid framework for the Office's independence. For example, it gives the Office the power to decide what work to do, how to carry it out, and when.

For the Office's work to be relevant, it must focus its audit efforts on areas of public interest, and on where it can add value to its clients, and other key stakeholders (e.g., legislators). The Office must consult with key stakeholders to understand their needs and perspectives, share its plans, and explain the impact and value of its work.

GOAL 2: SUSTAIN AN ENGAGED WORK FORCE

STRATEGIC PRIORITY #1 – FOSTER A WORK ENVIRONMENT REFLECTIVE OF OUR VALUES

STRATEGIC PRIORITY #2 – DEVELOP LEADERS

STRATEGIC PRIORITY #3 – RECRUIT AND RETAIN QUALIFIED EMPLOYEES

The Office's employees remain its most valuable resource because the quality and timeliness of our work depends on their knowledge, skills, and professionalism.

The Office must ensure its employees possess and maintain the necessary knowledge and skills to carry out quality financial (integrated) and non-financial (performance and follow up) audits. It must provide employees with a supportive work environment conducive to facilitating timely and quality work.

Besides training employees to become professional accountants and strategically contracting expertise for its non-financial work, the Office must attract and retain employees with diverse skill sets (e.g., financial, information technology, internal control systems, performance management, governance, risk management).





STRATEGIC GOALS & PRIORITIES

GOAL 3: DELIVER QUALITY AUDITS AT A REASONABLE COST

STRATEGIC PRIORITY #1 – MEET EVOLVING PROFESSIONAL STANDARDS

STRATEGIC PRIORITY #2 – CONTINUOUSLY IMPROVE OUR WORK

STRATEGIC PRIORITY #3 – MANAGE RESOURCES BASED ON REASONABLE BUDGETS AND AGREED UPON DEADLINES

The Office's advice, findings, and recommendations must be accurate, fair, timely, and understandable for them to be of value to legislators, the public, and those we audit.

The Office must keep its audit methodology current and aligned with professional standards. In addition, it must implement its methodology efficiently and economically. This includes accepting new ideas and change.

GOAL 4: INCREASE AWARENESS OF THE OFFICE

STRATEGIC PRIORITY #1 – EDUCATE STAKEHOLDERS ABOUT THE VALUE OF OUR WORK

STRATEGIC PRIORITY #2 – BROADEN OR IMPROVE ACCESS TO OUR WORK

Gaining and keeping the trust of legislators and the public is key to the Office being a credible and trusted advisor to legislators and the public.

The Office must be well positioned to clearly communicate its purpose, its independence, its work, and how it is accountable. This includes explaining how it manages potential or perceived threats to its independence. Clear and open communications helps ensure legislators, the public, and others have a clear and accurate understanding of the Office's role and responsibilities.





PERFORMANCE MEASURES & TARGETS

GOAL 1: FOCUS ON THE MOST RELEVANT AUDIT AREAS

GOAL 1 PERFORMANCE TARGET: THE STANDING COMMITTEES ON PUBLIC ACCOUNTS (PAC) AND CROWN AND CENTRAL AGENCIES (CCAC) COLLECTIVELY ACCEPT 95% OF OUR RECOMMENDATIONS

The support of the Standing Committees on Public Accounts (PAC) and Crown and Central Agencies (CCAC) is critical to help hold the Government accountable and help improve public sector management. Each Committee decides whether they agree with the Office's recommendations in their review and consideration of the Office's reports.

The Committees' acceptance of our recommendations is an indication of the Assembly's confidence in and satisfaction with the Office's work.

The extent to which each Committee accepts recommendations demonstrates the Committee thinks the recommendations reflect areas that are important to improve public sector management and/or accountability.

The Office tracks the Committees' consideration of its recommendations over a five-year period using Committee decisions as reflected in the Committees' minutes.

GOAL 1 PERFORMANCE TARGET: THE GOVERNMENT ACTS ON 93% TYPE 1 AND 95% TYPE 2 RECOMMENDATIONS

The Office makes recommendations to help improve accountability and the delivery of programs.

The extent to which the Government acts on recommendations demonstrates that the recommendations reflect areas that are important to improve public sector management and, in part, the impact of the Office's work.

The Office groups recommendations into two types:

- Type 1 recommendations are those that are less complex, easier to carry out, and can be implemented in one year; these are tracked over a five-year period
- Type 2 recommendations are those that are more difficult to carry out and may take up to five years to implement; these are tracked over a 10-year period

The Office determines and tracks the extent to which the Government implements each of its recommendations.





PERFORMANCE MEASURES & TARGETS

GOAL 1 PERFORMANCE TARGET: 80% OF AUDITEE RESPONDENTS TO POST-AUDIT SURVEYS VIEW THE OFFICE'S WORK AS ADDED VALUE AND ARE SATISFIED WITH OUR WORK

For the Office to be successful in its vision and mission, auditees must view the Office's work as relevant and valuable. The management and/or governing bodies of public sector ministries and agencies the Office audits are respondents.

The Office surveys auditees to obtain their feedback as to whether the Office's work adds value as well as on their satisfaction with the Office's work.

The Office tracks survey responses over a five-year period.

GOAL 2: SUSTAIN AN ENGAGED WORK FORCE

GOAL 2 PERFORMANCE TARGET: MAXIMUM OF 13% OF EMPLOYEES VOLUNTARILY LEAVE THE OFFICE ANNUALLY

The Office's employees are its most valuable resource in the delivery of quality and timely products and services to its stakeholders.

The Office trains professionals for public service (primarily professional accountants). As a Chartered Professional Accountant (CPA) training office, not all staff will pursue a legislative audit career with the Office once they achieve their CPA. As a result, the Office expects, and plans for, some turnover each year.

Voluntary turnover is due to an employee-initiated departure and does not include retirements, leaves, deaths or dismissals. Voluntary turnover to a maximum of 13% is realistic and manageable for the Office on an annual basis. The Office tracks voluntary turnover as a percentage of its permanent positions.

GOAL 2 PERFORMANCE TARGET: AT LEAST 80% OF EMPLOYEES (SURVEY RESPONDENTS) EXPRESS POSITIVE ENGAGEMENT IN THE OFFICE

A good working environment for employees assists with productivity and retention. Each year, the Office surveys employees on satisfaction with the Office's working environment and their level of engagement.

The Office tracks survey responses and reports trends for a five-year period.





PERFORMANCE MEASURES & TARGETS

GOAL 2 PERFORMANCE TARGET: MINIMUM OF 6% OF EMPLOYEE WORKING HOURS SPENT ON TRAINING AND DEVELOPMENT

To maintain employee competencies and its status and abilities as a training office for legislative auditors, the Office must allocate sufficient resources for training and development activities.

The Office tracks the number of working hours each employee spends on training and development activities in its time and project management system. Working hours is the time available after deducting vacation leave, statutory holidays, and sick leave.

GOAL 3: DELIVER QUALITY AUDITS AT A REASONABLE COST

GOAL 3 PERFORMANCE TARGET: PUBLIC REPORTS SUBMITTED TO THE ASSEMBLY WITHIN ESTABLISHED TIME FRAMES (VOLUME 1 – FIRST TWO WEEKS OF JUNE; VOLUME 2 – FIRST TWO WEEKS OF DECEMBER)

Legislators and the public need to receive our audit work results within a reasonable time frame after its completion to use the information in holding the Government to account.

The Office schedules reporting to the Legislative Assembly regularly (e.g., biannually) on the completion of its reports and on the results of its work. The public receives audit results in the reports following completion. Consistent with *The Provincial Auditor Act*, the Office submits its reports to the Speaker for tabling in the Assembly, which become publicly available once tabled.

GOAL 3 PERFORMANCE TARGET: 75% OF ASSURANCE REPORTS ISSUED TO GOVERNMENT AGENCIES BY AGREED UPON DATES

Government agencies need timely assurance to have confidence in the Office's findings and recommendations.

The Office tracks the timeliness of its reports to government agencies as compared to established planned dates. The Office establishes deadlines when planning each audit and sets out planned dates in audit plans discussed with and provided to government agencies. For financial statement audits, the Office sets planned dates consistent with statutory tabling deadlines.





PERFORMANCE MEASURES & TARGETS

GOAL 3 PERFORMANCE TARGET: 70% OF AUDITS COMPLETED WITHIN PLANNED COSTS

Providing relevant, reliable, and timely products and services at a reasonable cost helps the Office show it uses public resources wisely.

The Office tracks planned and actual costs to carry out each examination in its time and project management system.

The Office's *Annual Report on Operations* compares actual costs to examine agencies for that year to planned costs (as set out in the Office's annual *Business and Financial Plan*). It explains significant differences, if any.

GOAL 3 PERFORMANCE TARGET: ALL EXTERNAL PARTIES REVIEWING THE OFFICE REPORT POSITIVE RESULTS

Three external parties review the various aspects of the Office—CPA Saskatchewan, Canadian Council of Legislative Auditors (CCOLA), and an auditor independent of the Office.

Because the Office is a licensed firm and training office under *The Accounting Profession Act*, CPA Saskatchewan periodically (at least once every four years) inspects the Office. CPA Saskatchewan assesses whether the Office has policies, practices, and procedures in place that enable it to provide public accounting services in accordance with the standards of the profession. Positive results mean no reportable deficiencies that result in the requirement for re-inspection within one year.

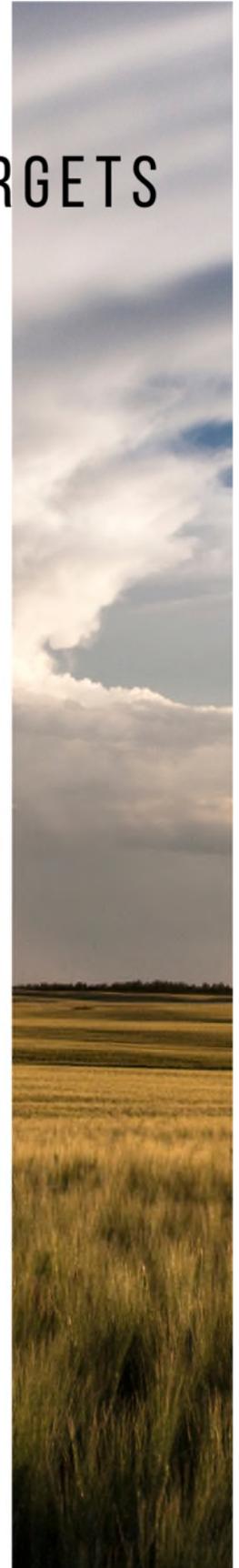
As a member of CCOLA, the Office voluntarily participates in the inter-jurisdictional peer review process of CCOLA. Every second year, it asks another legislative audit office to review a number of its audit files. This review determines whether the Office's audit work complied with generally accepted auditing standards published by CPA Canada (professional standards). Positive results are when reviewers report compliance with the professional standards.

The Assembly, through *The Provincial Auditor Act*, requires an annual audit of the Office by an auditor who is independent of the Office. The Act gives this auditor the same audit responsibilities as the Office. Each year, this auditor provides the Assembly with their opinion on the following:

- The reliability of the Office's financial statements
- The effectiveness of the Office's financial controls
- The Office's compliance with *The Provincial Auditor Act*
- The reliability of the Office's key non-financial performance indicators

The Office includes these in its *Annual Report on Operations*. Positive results are when the auditor of the Office issues unqualified opinions (no significant reportable matters).

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PERFORMANCE MEASURES & TARGETS

GOAL 4: INCREASE AWARENESS OF THE OFFICE

GOAL 4 PERFORMANCE TARGET: POSITIVE TREND OVER A FIVE-YEAR PERIOD IN PUBLIC FAMILIARITY WITH THE OFFICE

To achieve the Office's vision and mission, it is important the public is aware of the Office's work and the role of the Provincial Auditor as an independent Officer of the Legislative Assembly.

To measure the public's awareness of the Office, each year, the Office participates in an Omnibus survey of Saskatchewan residents and tracks its results. The survey asks participants how familiar they are with the Office of the Provincial Auditor.





APPENDIX 1: KEY DEFINITIONS AND ACRONYMS

CCAC—The Standing Committee on Crown and Central Agencies

CCOLA—The Canadian Council of Legislative Auditors

Key Stakeholders—include its primary clients (i.e., legislators such as members of the PAC and CCAC, and the public), and the governing bodies, management and staff of the entities that it audits (e.g., ministries, Crown corporations, and other agencies).

Mission—The fundamental purpose or why an organization exists, what it does, for what purpose, and who its clients are.

PAC—The Standing Committee on Public Accounts

Performance Measure—An indicator of success that marks progress towards goals and is fundamental to measuring alignment to the organization's vision, mission, and values.

Strategic Goal—Statement that establishes time bound 'stretch' that, if achieved, would advance the organization toward its vision.

Strategic Priority—A change condition necessary to achieve the organization's goal that requires investment (i.e., people, time, money, other resources).

Target—A clear and measurable definition of success that signals what is important, tells what is expected (e.g., how much by when), and helps focus attention.

Value Statement—Way of being believed to be critical to the organization's success (i.e., behavioural guidance). The Office uses value statements to guide the Office and its staff. The value statements highlight specific behaviours expected of the Office and its staff; adherence to them is critical to the Office's achievement of its mandate and success.

Vision—A description of the preferred future state written as an aspirational statement.



APPENDIX 2: EXTERNAL FORCES & TRENDS

EXTERNAL FORCES & TRENDS

These forces and trends affect both the Office and its stakeholders:

1. Changing demographics
2. Technology change
3. Evolving reporting frameworks, increased regulatory oversight of professional accountants
4. Changes in government service delivery models and accelerated program development
5. Changes in the public sector workforce
6. Sustainability and protecting the environment
7. Focus on nature, scope and scale of government infrastructure including financing arrangements
8. Impact of global forces on Saskatchewan

They affect the Office's resources, how it manages, and how it decides what work it does and when. The Office focuses its efforts on helping stakeholders address the challenges emerging from these forces and trends as well as more specific issues.

CHANGING DEMOGRAPHICS — INCREASED FOCUS ON DIVERSITY AND SOCIAL JUSTICE; PUBLIC POLARIZATION AND TRUST EROSION

- Diversification and growth of Saskatchewan's population and proportion of Indigenous people and immigrants
- Increased economic disparity
- An aging population with increased pressure to remain in their own homes
- Impact of demographics and socio-economic status on the delivery of public services
- Increased awareness of mental health challenges affecting government programs, resources, and employers
- Increasing distrust in public institutions
- Growing gap of public views and perspectives (e.g., political polarization, racism)





APPENDIX 2: EXTERNAL FORCES & TRENDS

EXTERNAL FORCES & TRENDS

TECHNOLOGY CHANGE — INCREASING COMPLEXITY, USE OF ARTIFICIAL INTELLIGENCE AND DATA ANALYTICS

- High use of social media communication tools (e.g., Facebook, Twitter, blogs, YouTube) giving increased ability for public to raise and debate an issue immediately
- Increased emphasis on use of websites and real-time communication in service delivery
- Changing service delivery expectations resulting from technological advances (e.g., use technology to do work better and faster; allow greater flexibility in how service is provided)
- Increased challenges with accurately capturing and analyzing data
- Growth in computer processing power and drops in price of technology driving changes in service models
- Increased use of technology (e.g., wireless and handheld systems, cloud computing) causing new audit, security, and privacy risks (e.g., changing regulation, protection of personal and private information, and regulation thereof)

EVOLVING REPORTING FRAMEWORKS, INCREASED REGULATORY OVERSIGHT OF PROFESSIONAL ACCOUNTANTS

- Consideration of public interest by standard setters and regulators influencing audit quality, accounting and assurance standards, and conceptual frameworks
- Changes in professional accounting and assurance (auditing) standards creating need for new training, ongoing development, and new processes
- Differing financial reporting frameworks add complexity to understanding the government's finances and to the preparation of summary financial information (budget and financial statements)
- Changing audit reporting model (key audit matters) impacting audit reports and discussions with those charged with governance
- Continuing expectation gap about the role of the auditor in detecting fraud



APPENDIX 2: EXTERNAL FORCES & TRENDS

EXTERNAL FORCES & TRENDS

CHANGES IN GOVERNMENT SERVICE DELIVERY MODELS; ACCELERATED PROGRAM DEVELOPMENTS

- Public demand for openness and transparency
- Expectations for direct and meaningful public participation in decision making
- Emphasis on effective governance systems and practices of governing bodies
- Increased use of alliances and partnerships with other jurisdictions, governments, and private sector
- Regulatory changes impacting provincial program delivery (e.g., children in care, climate change)
- Emphasis on risk assessment, and adoption of research-proven best practices impacting selection of audit criteria
- Pressure on administration to achieve efficiencies may cause deliberate or inadvertent elimination or ignoring of key processes
- Increased pressure for virtual delivery of services (e.g., distance learning, e-learning options)

CHANGES IN THE PUBLIC SECTOR WORKFORCE — ATTITUDES/ EXPECTATIONS; ALTERNATIVE WORK ARRANGEMENTS

- Multiple generations in the workplace with differing values and styles (e.g., use of social media, working from home)
- Employee turnover resulting from global mobility of people to pursue multiple careers; loss of employer loyalty
- Cultural diversity in the workplace
- Loss of corporate knowledge and history resulting from retirements of baby boomers employed in the public sector
- Increased opportunity for changing service delivery models given nature and extent of changes in workforce
- Increasing competition for the best employees
- Delayed retirements because of poor or lower than desired investment returns
- Reduced size of the public sector workforce impacting program quality and service delivery
- Ability to hire and retain employees given increased concerns over competitiveness of public sector compensation





APPENDIX 2: EXTERNAL FORCES & TRENDS

EXTERNAL FORCES & TRENDS

SUSTAINABILITY AND PROTECTING THE ENVIRONMENT

- More severe and intense weather events such as floods, fires, tornadoes, droughts, etc. requiring unanticipated public resources and timely responses (emergency management)
- Increasing public expectations for sustainable development and management; need for longer term planning and strategies (e.g., climate change strategy)
- New results-based regulatory systems
- Impact of international and federal expectations on provincial environmental programs and policies

FOCUS ON NATURE, SCOPE AND SCALE OF GOVERNMENT INFRASTRUCTURE INCLUDING FINANCING ARRANGEMENTS

- Need for long-term capital planning and asset management practices given aging infrastructure, growing infrastructure deficits, and fiscal restraint
- Use of public-private partnerships and other forms of private capital to fund public services
- Balancing the demands for certain technology-based infrastructure (cellular and digital networks) with high cost and fast pace of obsolescence
- Continued focus on risk management, governance in the public sector
- Need to understand, explain, and audit complex arrangements (e.g., who holds which risks, accountability for delivering on commitments, basis for key decisions, long term impact)

IMPACT OF GLOBAL FORCES ON SASKATCHEWAN

- Influence of global events on financial and capital markets, ability and cost to borrow, and repay debt
- Impact of resource economy (agriculture, oil, potash, etc.) on provincial revenues
- Requirement to work with other governments increasing importance of effective relationships with them
- Economic, security, infrastructure, and global pandemic risks resulting from tension in relationships with other countries



THE OFFICE OF THE PROVINCIAL AUDITOR OF SASKATCHEWAN

1500-1920 Broad Street
Regina, SK S4P 3V2

Office Hours:

Monday to Friday

8:30 a.m. – 5:00 p.m.

T 306.787.6398

F 306.787.6383

E info@auditor.sk.ca

Visit our website for this report and further information about the Office, additional publications, including public Reports, Business and Financial Plans, and more.



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