



STANDING COMMITTEE ON PUBLIC ACCOUNTS

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STANDING COMMITTEE ON PUBLIC ACCOUNTS

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[The committee met at 09:07.]

Chair Wotherspoon: — Well good morning everyone. I'm Trent Wotherspoon, MLA [Member of the Legislative Assembly] for Regina Mount Royal, Chair of the Public Accounts Committee. I'd like to introduce the members of the committee that are with us here today: MLA Chan; MLA Crassweller; Minister Harrison; we have MLA Pratchler and MLA Gordon; and MLA Kropf is substituting for MLA Wilson here this morning.

I'd like to introduce officials from the Provincial Comptroller's office. We have Chris Bayda, Provincial Comptroller, and Jane Borland, assistant provincial comptroller. Welcome to you both.

I'd like to welcome our Provincial Auditor, Tara Clemett, and her team to the committee here today from the Provincial Auditor's office. She'll be introducing the respective members of her team with each of the various chapters that we focus in on here today.

Saskatchewan Polytechnic

Chair Wotherspoon: — With that we will turn our attention to the Saskatchewan Polytechnic. I want to welcome CEO [chief executive officer] Larry Rosia to the Assembly — and president — along with his team here today. Thanks for being here. Thanks for all your leadership for this very important institution in our province. And I would ask Mr. Rosia to briefly introduce the officials he has with us here today at this time. Not to get into the focus of the chapters because we'll focus on those individually in a moment.

Larry Rosia: — Well thank you, Mr. Chair. And good morning to the committee members, the Provincial Auditor's office. And to help me respond to the questions today, I have two of my colleagues here: Jacquelynn Brown, director of finance and administration of applied research and continuing education, as well as Deanna Kematch, director of Indigenous student success strategy.

Chair Wotherspoon: — Right on. Thanks for being here today to you all. I'll turn it over now to the Provincial Auditor, and I believe they're going to focus their attention on the first chapter there, the 2022 report volume 2, chapter 22.

Tara Clemett: — Thank you, Mr. Chair, committee members, and officials. With me today is Mr. Victor Schwab, and he's the deputy provincial auditor that is responsible for the advanced education sector, which does include Sask Poly. Behind me to my right is Jennifer Robertson, and she was involved in the performance audit that we'll discuss around Indigenous student success. And then directly behind me is Michelle Lindenbach, and she's the liaison with this committee. She will be joining us for the entire morning, so I won't keep reintroducing her for the further agenda items.

So there are two chapters on the agenda for Sask Poly. So Victor is going to present the details and our findings within those chapters. He will pause after each chapter for the committee's discussion and consideration.

First is a follow-up audit. We looked at whether or not Sask Poly had taken appropriate actions to address the five recommendations we first made in 2020 related to carrying out applied research. This committee agreed with our recommendations in September 2022. We are pleased to see that two years later when we came back, all five recommendations were fully implemented and Sask Poly's processes improved.

The second chapter is a performance audit that did examine Sask Poly's processes for supporting the success of Indigenous students. There are four new recommendations for this committee's consideration in this chapter.

Just before I turn it over to Victor, I do want to thank the president and CEO of Sask Poly as well as his officials for the co-operation that was extended to us during the course of our work. With that, I'll turn it over to Victor.

Victor Schwab: — Thank you. Chapter 22 of our 2022 report volume 2, on pages 231 to 235, reports the results of our first follow-up of Sask Poly's progress towards addressing the five outstanding recommendations initially made in our 2020 audit of its processes to carry out applied research.

The committee agreed with our five recommendations in 2022. By September 2022, Sask Poly had implemented all five recommendations. Having effective applied research processes helps protect Sask Poly's reputation with research funding partners and maintain the success of research activities.

Since our original audit, Sask Poly established additional success measures to evaluate the achievement of its applied research objectives, beyond focusing solely on generating research revenues.

These additional applied research measures included the number of and total funding for external applied research projects awarded during the fiscal year, the number of faculty members and researchers who participated in applied research projects, and the number of students who were paid participants in applied research projects.

Sask Poly also developed an adequate process requiring staff and students to review and sign off on its code of conduct annually. Annual acknowledgement of the code of conduct policy provides staff and students with reminders of acceptable business practices and the need to consider whether they have any conflicts of interest to disclose.

Sask Poly developed a new database for applied research projects that requires staff to enter all key project information, for example, project status, project dates, ethics approvals, etc. Improving documentation of research projects better positions Sask Poly to track and report on projects as it grows its applied research activities and its project numbers increase.

Another area of improvement resulted in Sask Poly documenting its key risks — such as capacity, reputational, financial viability, ethical — those risks associated with externally funded applied research projects in this new database. Documenting risk assessments in the database will allow Sask Poly to easily recall the basis for decisions about project viability and acceptance.

Finally, Sask Poly developed and implemented a policy requiring all applied research projects with funding in excess of \$5,000 to have a written agreement signed by Sask Poly and its industry partners. Having established funding agreements with industry partners can assist Sask Poly in recovering agreed-upon project funding if a partner terminates its involvement with a project.

I will now pause for the committee's consideration.

Chair Wotherspoon: — All right. Well thank you very much for the presentation. Thanks for the work in this audit and the follow-up here today. I'll turn it over to CEO Rosia for brief remarks on the actions taken here, and then we can open it up for questions.

Larry Rosia: — Great. Thank you, Mr. Chair. I want to begin by acknowledging the work of the Provincial Auditor, and thank you to you and your team for your advice and your recommendations. We look forward to providing you with information and updates on the status of the recommendations, and we're pleased to answer any questions that you may have.

[09:15]

Saskatchewan Polytechnic accepts and is acting on all recommendations to ensure that we provide a high-quality learning environment and opportunities and support for success for all of our students. Related to the recommendation regarding applied research, Saskatchewan Polytechnic considers all recommendations to have been fully implemented.

And with that, Mr. Chair, Deanna, Jacquelynn, and I are happy to answer any questions that the committee may have.

Chair Wotherspoon: — Well thanks very much. I also want to thank CEO Rosia and your team for putting together the work on the status update. That gives us a good summary of actions taken. I'll now table PAC 11-30, Saskatchewan Polytechnic: Status update, dated January 21st, 2025.

I'll now open it up to members if there's any questions on this chapter. MLA Gordon.

Hugh Gordon: — Thank you. With recommendation 4 which we see is fully implemented, I was just curious about your experience with the implementation of the policy that requires all research projects with funding in excess of \$5,000 to have a written agreement signed by Sask Polytechnic and its industry partners. So what has the experience been since the implementation of the policy?

Jacquelynn Brown: — We've had success with it. It's helped both our team and the industry partners clearly lay out what their terms are, when funding is expected, any invoicing requirements. It really helps both parties clearly understand what they're agreeing to. Rather than just, you know, verbal communications or emails back and forth, it's all documented.

Hugh Gordon: — I imagine with that it also assists both you and your partners to fully define your roles and responsibilities, I take it too.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — So I see in recommendation no. 1, there was a recommendation to broaden the measures used to assess the success of its applied research. And I see that those metrics were number of and total funding, number of faculty, that list.

Also I'd like to know a little bit more about the knowledge translation. So the research is getting done, and that knowledge translation out into the field, industry, or you know, for that group that that research was being done, but broadened. How is that research shared with other industry to raise the bar of some of the things that are happening in Saskatchewan industries because of the help from Sask Poly?

Jacquelynn Brown: — I think that's a great question. I would credit our communications and marketing team. So any time we have a great success story, those are highlighted and shared, you know, through our social media and different media releases.

Joan Pratchler: — Do you . . . [inaudible] . . . are proprietary? The students have discovered something new. Are there proprietary risks or things that have to be addressed in some of those research?

Jacquelynn Brown: — So with Saskatchewan Polytechnic none of our research . . . All of our intellectual property stays with the industry partner. We don't hold any intellectual property.

Joan Pratchler: — Okay. Thank you.

Hugh Gordon: — Just with respect to . . .

Chair Wotherspoon: — [Inaudible] . . . The members just need to be identified. We'll see if there's . . . MLA Gordon, go ahead.

Hugh Gordon: — Sorry, my apologies. With respect to recommendation 5 as well, I was just wondering if maybe you're able to highlight one or two exciting projects that are currently, your facility is working on and things that you would be prepared to share with us today.

Larry Rosia: — Well we are thinking of one; maybe I can come up with one.

We were working with a major mining company in Saskatchewan to help them improve productivity of their mining operations. And I don't want to give the name out because it is sort of still confidential there, but they've improved their productivity to the point where they're saving millions of dollars a year. But we used our digital integration centre of excellence centre, and with the use of AI [artificial intelligence] and machine learning were able to improve their mining operations.

Another example would be another mining company. We helped them with telecommunications systems in the mine. So we used a mesh system that we helped them develop so that they could use cell phones quite a few feet below the surface and still be able to pick up signals. So that would be two examples.

Hugh Gordon: — Thank you.

Larry Rosia: — And as Jacquelynn pointed out, one of the advantages and why industry comes to us to adopt new technologies is we're not interested in copyrights or patents.

We're interested in the student learning experience. So in some cases, what we discover and some of the things that we help industry adapt, our students learn from that, and then when they go out into industry they take that knowledge and that's how it's spread through industry as well.

Chair Wotherspoon: — Any further questions on this chapter? I know of course we probably have thousands that are watching at home here today. And so for those that are watching this, these considerations have been before us before, and so this is a follow-up. And of course we've had the detailed actions that have been taken to implement these recommendations. So just for those that are watching, it also demonstrates a bit of the follow-up process of the auditor and this committee as well.

Any other questions by committee members on this chapter? Not seeing any, at this point I'd look for a motion to conclude consideration of chapter 22 of the 2022 report volume 2. Mover? Minister Harrison moves. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — All right. That's carried.

We'll turn our attention now to the 2023 report volume 1, chapter 5. We have some new recommendations in this chapter, and I'll turn it over to the Provincial Auditor and her office to make presentation.

Victor Schwab: — In 2021-22 Saskatchewan Polytechnic had enrolment of approximately 15,000 students, of which 15 per cent self-declared as Indigenous. Sask Poly uses its Indigenous student success strategy to improve post-secondary educational outcomes for its Indigenous students. Sask Poly helping to reduce disparities in educational outcomes between Indigenous and non-Indigenous students will support more equitable outcomes in attaining higher education as well as in employment earnings and overall success.

Chapter 5 in our 2023 report volume 1, starting on page 63, reports that we concluded for the period ending February 15th, 2023, Sask Poly had effective processes to support the success of Indigenous students by increasing student enrolment, retention, and graduation rates other than in areas of our four recommendations.

In our first recommendation, on page 70, we recommend Saskatchewan Polytechnic regularly consult with Indigenous communities to obtain feedback on its strategies and to report results on Indigenous student success.

Sask Poly solicited Indigenous stakeholder feedback during its Indigenous student success strategy development in 2017 and its 2023 update. However we did not see evidence of regular engagement with Indigenous stakeholders to obtain continuous feedback on areas such as barriers faced and community needs and reports on results of Indigenous student success consistent with good practice. Having regular interactions with Indigenous communities helps establish a strong relationship with Sask Poly which could result in Indigenous communities recommending their members to pursue post-secondary education at the institution. This could help Sask Poly increase its Indigenous student enrolment.

In our second recommendation, on page 73, we recommend Saskatchewan Polytechnic verify the Indigenous identity of staff in Indigenous-designated positions. Sask Poly's Indigenous strategy does not require staff who self-declare as Indigenous to provide proof of heritage; however it does require verification for students who self-declare as Indigenous, such as providing treaty status card or health card, to qualify for Indigenous scholarships or Indigenous-specific services.

Sask Poly has determined Indigenous staff should hold about 25 positions directly involved in supporting Indigenous students. A number of high-profile instances at Canadian post-secondary institutions where individuals benefited from making false claims of Indigenous identity profile the need for identity verification. Using only self-identification for Indigenous-designated positions, jobs, or other opportunities may not be reliable. False identity claims can affect institutional trust and negatively impact reputation.

In our third recommendation, on page 74, we recommend that Saskatchewan Polytechnic enhance and report on key performance measures and targets specific to Indigenous student success. Sask Poly has an IT [information technology] system that provides sufficient detail for Indigenous strategy department staff to track Indigenous students' success. However, as of March 2023, department staff were just being trained on the use of this IT system. Once fully utilized, this IT system will allow department staff to see real-time data on the success of Indigenous students, such as graduation rates and enrolment, and data for other measures supporting the success of Indigenous students such as Indigenous student awards earned.

Sask Polytech tracks several relevant measures to evaluate Indigenous student success, such as Indigenous program enrolment, program retention rates, student satisfaction with learning environment, graduation rates, graduate employment rates, and graduate overall satisfaction with program. However Sask Poly has established an associated target for only one key performance measure. It set a target of a 65 per cent graduation rate for Indigenous students by 2025.

Not establishing targets for all key measurements of Indigenous student success increases the risk that Sask Poly may not identify disparity in outcomes between non-Indigenous and Indigenous students. Additionally, not establishing targets or tracking results makes it difficult to assess whether the strategy is working or adjustments are needed to improve the success of Indigenous students.

In our fourth recommendation, on page 77, we recommend Saskatchewan Polytechnic establish thresholds for when to investigate and take action on unexpected changes in key performance measures related to Indigenous student success. Sask Poly prepares an annual report on its Indigenous student success strategy. It makes these annual reports available on its website. These reports include a description of the activities and initiatives undertaken in the previous year and statistics on Indigenous student enrolments and graduation rates.

In addition to not having established targets, the Indigenous strategy department had not established thresholds for when to investigate changes in key performance measures. For example, Indigenous program enrolment fell by almost 30 per cent from

3,200 in 2019 to 2,300 in 2021. We expected Sask Poly to document its evaluation of the reason for the decline and establish actions to help improve enrolment. It had not done so.

Not having established thresholds increases the risk that Sask Poly may not identify or identify in a timely way when changes or actions are needed to address fluctuating trends that affect Indigenous student success.

I will now pause for the committee's consideration.

Chair Wotherspoon: — Thank you very much for the presentation and the focus of this work. I'll turn it over to CEO Rosia to speak to this report briefly, and then we'll open it up for questions.

Larry Rosia: — Thank you, Mr. Chair. Before I get to chapter 5, a little fun fact about applied research. Research Infosource every year kind of ranks the top 50 colleges and polytechnics in Canada. On a ranking this past year we were number one in Canada for completed research projects, 498. And we were number one for the number of research partnerships, 249. So just a little fun fact on the applied research side.

And now getting on to chapter 5, related to the recommendation that Saskatchewan Polytechnic consult regularly with Indigenous communities to obtain feedback on its strategies and to report results on Indigenous student success, Saskatchewan Polytechnic considers this recommendation partially implemented. Several initiatives have been undertaken throughout the Indigenous student success strategy to connect regularly with Indigenous students; for example, recent consultations that have included those related to the development of the new Joseph A. Rémai Saskatoon campus and the renewal of our institution's strategic plan.

[09:30]

The team prioritizes these consultations based on issues raised that are important to Indigenous students. To further strengthen our partnership with Indigenous communities, we will establish mechanisms to ensure that results are shared back to these communities. These outcomes will be incorporated into the Indigenous student success reporting.

Related to the recommendation that Saskatchewan Polytechnic verify the Indigenous identity of staff in Indigenous-designated positions, Saskatchewan Polytechnic considers this recommendation to be fully implemented. In April of 2024, we implemented policies and procedures to verify employee declarations of Indigenous ancestry, and that is policy and procedure no. 714.

Related to the recommendation that Saskatchewan Polytechnic enhance and report on key performance measures and targets specific to Indigenous student success, Saskatchewan Polytechnic considers this recommendation to be partially implemented. Saskatchewan Polytechnic's Indigenous strategy department, in consultation with our provost's office and with the support of our strategy department, developed specific targets for seven key performance measures related to Indigenous student success. These measures and targets are aligned with the objectives outlined in the refreshed Indigenous student success

strategy.

Related to the recommendation that Saskatchewan Polytechnic establish thresholds for when to investigate and when to take action on unexpected changes in key performance measures related to Indigenous student success, Saskatchewan Polytechnic considers this recommendation to be partially implemented. Saskatchewan Polytechnic has established thresholds for when to investigate and mitigate unexpected changes in the following key performance measures: program persistence, enrolment, cohort graduation, graduate overall satisfaction with the program, student satisfaction with the learning environment, and reconciliation-focused curriculum.

With that, Mr. Chair, Deanna and I are happy to answer any questions that you may have.

Chair Wotherspoon: — Okay, thanks so much for those remarks and the work in this important area on this chapter. I'd open it up now to committee members for questions. MLA Pratchler.

Joan Pratchler: — I see that in the 2021-22 report that Sask Poly had 15,000 students, of which 15 per cent were self-identified as Indigenous students. Could you provide updated statistics, the number of students, and whether the proportion of self-identified Indigenous students has changed since then?

Deanna Kematch: — We've seen an increase in our areas and our certificate, degree, and diploma areas of identified Indigenous students. We've seen an increase in our adult literacy program compared to 2020 when we've seen the abundance of Indigenous students, and then we had the pandemic, so we've seen the decline. So we're tracking that information, but we're seeing an increase every year since the auditor has come and first investigated, a slight increase.

Joan Pratchler: — Good, thank you. Would you have an idea of what percentage are now self-declared?

Deanna Kematch: — Thirteen per cent are self-declared right now.

Joan Pratchler: — So that's a bit of a decline from 2021.

Deanna Kematch: — Overall, but we see, if we break it into three different areas — the apprentice, adult literacy, and then our certificate, degree, and diploma area. So we see the increase in that area. So we broke it down in three different areas.

Joan Pratchler: — Thank you.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Sorry, just to follow up on that. And then I notice in the auditor's report that Indigenous program enrolments fell by almost 30 per cent from 2019 to 2021. And you know, getting some updated information on that could be helpful to know kind of where you're at.

That said, was it COVID-related issues that led to that reduction in enrolments on behalf of Indigenous students or was there more to it? I guess I'm asking you to expand on the reasons for that

drop in enrolment.

Larry Rosia: — Yeah, I certainly can add more specifics. But COVID overall, we saw a decrease in all of our student population, particularly in our Indigenous student population. That was the 30 per cent drop. So again, the reason behind that — we did some digging — some of it was due to during COVID we weren't able to get out into the communities with our recruitment practices to recruit and to talk about our programs and to get people interested in the programs. And because of that, we feel it's one of the reasons enrolment went down. We just didn't have that recruitment activity taking place in some of the communities of our Indigenous learners.

And then the other was, there was a change in the funding mechanism for the Indigenous students. And it moved over to different departments within the government and, as a result, we were hearing from them it was a reason that some of the enrolments went down as well. You may want to comment further?

Deanna Kematch: — Yeah, our adult literacy program has seen a 45 per cent decrease of enrolment due to the funding agency which served a high population of our Indigenous learners at that time. So as Dr. Rosia has shared, our recruitment mechanism of getting students back into a hybrid learning environment, back into learning at home, the connectivity of that, we've created new, innovative ways to meet the students at their needs. Now that we're back fully functioning, we're seeing the increase now.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — I have a question regarding the consulting with the Indigenous communities. It's a three-part question. One, which Indigenous communities does Sask Poly typically communicate with and consult with? And to the . . . [inaudible] . . . interactions — or that was what I read here — when did those start? And then can you tell me, what are the things that you're hearing from the Indigenous communities that inform your decisions to do what you need to do for their success?

Deanna Kematch: — So annually we report on out to all Indigenous communities, all First Nations and Métis communities, and urban centres with high populations of Indigenous students. We submit our ministry report, our calendar activities of events as a recruitment mechanism too as well.

And then all our funding agencies are invited into each one of our campuses across the province as we landscape the whole province of Saskatchewan. So they have opportunity to come and see and take part of Saskatchewan Polytechnic and to ensure that their students or potential students have a safe space in what we're doing.

So in our annual report that we just did, I think we had 42 Indigenous communities just come in. So we do that twice a year — once in the spring and once in the fall — and have our funders come into each one of our campuses now that we have a fully established community relations team within Indigenous student success. And that just was implemented the last two years, a community relations team.

Joan Pratchler: — And what are you hearing from them?

Deanna Kematch: — The barriers of moving to the cities. Yeah, socio-economic. How can we pivot? You know, we have a really great advancement team that has bursaries to support our learners to eliminate some financial burdens that they're having. Over 500,000 has been committed just last year to Indigenous scholarships and bursaries. And we have an emergency bursary program too, our holiday hamper — like, many initiatives. But how do we decrease the loneliness from moving from their community and increase our support services to make it feel as a safe space to learn?

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — And following up on the discussion regarding the success targets. I see that you have seven KPIs [key performance indicator], and I trust that those are the seven that are on the next page. My question is, those appear to be a more demographic kind of indicators and more output indicators. Maybe you have them; what are your input indicators, sort of benchmarks to know before we see that they aren't successful, these are the things that we are doing interim to keep that at a certain level so that they're successful on the output indicators?

Deanna Kematch: — I'll comment on the enrolment target for the KPIs, the first one. So now that we have a community relations team, we've set that target to increase obviously our domestic student enrolment but to enhance, with Indigenous Student Success, our Indigenous enrolment. So a lot of focus is going out and starting now.

So we've started a brand new initiative for our mining and engineering program — full tuition and books — to increase our enrolment of Indigenous students in our mining and engineering program. We have a bursary program for our business program too as well to enhance, to increase those enrolment areas where we've seen . . . to address that first KPI of Indigenous enrolment in specific areas, obviously the whole institution.

So we have funded applications too, so we eliminate the first barrier for any Indigenous student that's looking to come to a polytechnic, that their funding application is paid for on behalf of Indigenous Student Success. And so we're out in the school communities; we bring our laptops, and we have our funders and our high school counsellors. A great marketing and communications campaign has went out. All recruitment efforts are just specifically for that target of our KPIs.

Joan Pratchler: — And so looking at the beginning, getting them in seems to be quite strong, and output, you can measure those. But that part in the middle, the instruction in the classroom or in the field, what are some of the indicators that help know whether the teaching is done right and the learning is done right, that in-between part?

Deanna Kematch: — I can comment on our learning environment that we could say that we've met 100 per cent of all program areas within the . . . Saskatchewan Polytechnic has a reconciliation component. Our staff and faculty at Saskatchewan Polytechnic have to do Indigenous awareness as a part of the terms and conditions of their employment too as well as a part of our HR [human resources] strategies too. So that's, you know, starting at the faculty level to enhance the learner experience.

The great team of Indigenous Student Success — there's 17 — enhances that learner experience, whether it is from adult literacy to the apprentice to a degree program, to be a generalist to support our Indigenous learners at all levels.

So we offer language-based services for all students within Saskatchewan Polytechnic, Elder services. We have lunch-and-learn opportunities. We have counselling services. So that's meeting the student at their need to walk them on their academic journey. To enhance the classroom is our staff and faculty and their program training too, as well.

And then we get them on to graduation. We have a great career services team and look for summer employment. We have career fairs starting in February to help students get job readiness, have employers come into the organization within our Indigenous student centres to meet and greet our student population as well.

Joan Pratchler: — For any of those input indicators, do you have metrics for them? And are they reported on as well?

Larry Rosia: — Well the input metrics would be enrolment, and we monitor that regularly. While they're in the program, a couple of the indicators would be program persistence that we measure — and those are the new metrics we put in — graduate overall satisfaction with the program. So we collect that feedback from them as well as collecting feedback on their satisfaction with the learning environment. And those are metrics that we're monitoring and keeping track of.

Joan Pratchler: — Oh, so those would be the metrics that would be monitored during their program rather than . . . Okay, thank you. That's all. I'm done.

Chair Witherspoon: — Any other . . . MLA Crassweller.

Brad Crassweller: — Yeah, not a question, just congratulations on finishing top spot there for Saskatchewan. So thank you very much, and please pass on our congratulations to your team. Great job, so congratulations.

Larry Rosia: — Thank you. I'll do that. Thank you very much. Another fun fact on our Indigenous students: we've hit an all-time high for Indigenous employment. So our employment rate of our Indigenous graduates is now 94 per cent, and our completion rate is the highest it's ever been as well.

Chair Witherspoon: — That's wonderful. And good words, MLA Crassweller. Certainly I think that's a message, as this committee, we'd want to extend to you and your entire team and to all those staff and team there and all those students and families as well. So thank you.

Just maybe a bit of a focused question around the first recommendation around getting feedback directly from Indigenous communities and then reporting back to them.

[09:45]

I know you've laid out some of the processes you've undertaken here. And I think that what's preventing this from being implemented, if I'm understanding when I look at this status update here, is you're still evaluating. You're still establishing

what mechanism it is that you're going to use to do that consultation with Indigenous communities, and then what sort of loop to ensure the feedback. Is that correct? And could you be a little more, kind of, specific just where you're at as an organization on this front?

Deanna Kematch: — Yes, absolutely. Now that we have, like I shared, the Indigenous community relations team well established across the province, that's why it's considered partially implemented and ongoing as what best practice is on a move-forward basis.

So we know that bringing the Indigenous funders into our location works really well, and they feel a part of the Saskatchewan Polytechnic learning environment to enhance and share with their students and their communities what work is being done at Saskatchewan Polytechnic and move forward on an ongoing basis. Our annual reports that we would report on out is looking back and providing the link of feedback for that consultation work.

Chair Witherspoon: — Thanks. And then timeline for implementation, there's the three that you've taken on this work and that you've agreed with, and there's progress certainly happening here towards implementation. What's been shared in the status report is that the timeline is ongoing for the recommendations 1, 3, and 4. I'm just wondering if you're able to provide us, you know, a little more clarity on when this committee might expect implementation or also what barriers you may have right now from offering that clarity on that timeline to this committee.

Deanna Kematch: — I believe that Saskatchewan Polytechnic will move from partially implemented to implemented by the next academic year, and it will be passed by all levels within the institution. And we will have metrics and it will be implemented by the next academic year.

Larry Rosia: — So we do annually update on all the key performance indicators. So now that they're implemented, we'll be able to monitor that. At the end of this year we'll be able to say they're completed.

Chair Witherspoon: — That's great. So the timeline towards implementation then, would that be for all the ongoing ones or all the ones that are in progress right now — 1, 3, and 4 — within the conclusion of the next academic year, that implementation would be likely in that case?

Larry Rosia: — That's correct. Yes.

Chair Witherspoon: — Any further questions from committee members on this chapter? Not seeing any, I would welcome a motion that notes that we concur and note progress with recommendations 1, 3, and 4. Moved by MLA Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Witherspoon: — That's carried. And with respect to recommendation 2, I would welcome a recommendation that we concur and note compliance. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried as well. Okay, well listen, I think that comes to the conclusion of our time with Sask Poly here today. To President Rosia, to your wonderful team, to all those students and all those staff that lead this organization and all that are connected to this work through communities across Saskatchewan, we just want to say thank you. And thank you for the work that you've committed to here today and that's under way. And thanks for your time here today. Any final remarks for us before we kick you out of here?

Larry Rosia: — I'd like to thank you, Mr. Chair, and the committee members and the audit committee for their questions. They're great questions. And thank you for the recommendations as well. I mean in the spirit of continuous improvement, something we always look to strive for within our organization, I like the saying, excellence never rests. And that journey to excellence requires constant improvement, so really appreciate the feedback, the recommendations. It makes us all stronger. Thank you.

Chair Wotherspoon: — Right on. Well thank you so very much. As a committee we'll now turn our attention . . . We'll have a brief, brief recess while we pull in the folks here from the Saskatchewan Public Safety Agency.

[The committee recessed for a period of time.]

[10:00]

Saskatchewan Public Safety Agency

Chair Wotherspoon: — Okay, folks, we'll turn our attention now to the Saskatchewan Public Safety Agency. I'd like to welcome President and Fire Commissioner Marlo Pritchard and his team that have joined us here today. At this point I'd ask him just to briefly introduce the officials that are with him here today. Refrain from getting into the chapters of the auditor right now because we'll then turn it over to the auditor and come back to you. Mr. Pritchard.

Marlo Pritchard: — Thank you. It's an honour to present today. Mr. Chair, we have with us today Deputy Minister Denise Macza from CPPS [Corrections, Policing and Public Safety]. Beside me is Laura Debassige, vice-president of our corporate services. Behind me is Kate McCannell, director of our policy area; and Allan Laird, manager of our privacy and information. And that's our team today.

Chair Wotherspoon: — Okay, thanks. Thanks very much. Thanks to you all for your work and thanks for being here today. I also want to table at this time PAC 12-30, Saskatchewan Public Safety Agency: Status update, dated January 21st, 2025. Thanks to those that put that status update together for us and those that have taken on the work that's reflected in that update.

I'll turn it over now to the Provincial Auditor for their presentation. We have three chapters before us here today. We'll focus on each of those stand-alone.

Tara Clemett: — So thank you, Mr. Chair, committee members, and officials. With me today is Mr. Victor Schwab, and he's the

deputy provincial auditor that is responsible for the audits at the Saskatchewan Public Safety Agency.

The three chapters on the agenda for the agency are all follow-up audits. The committee has previously agreed to all the recommendations in these audits, and there are no new recommendations for the committee's consideration. The purpose of these chapters is to provide an update to the committee in regards to the recommendations that our office has made and the committee has agreed to, and whether or not there has been adequate improvements made to the recommendations.

In summary, these three chapters show the agency has made sufficient progress in relation to provincial emergency preparedness and the SaskAlert program, but there's still more work to do in obtaining annual wildfire prevention and preparedness plans from industrial and commercial operators. Victor's presentations will provide more detail. Victor will pause after each of the presentations for the committee's discussion and consideration.

I do want to thank the officials at the Saskatchewan Public Safety Agency for the co-operation that was extended to us during the course of our work. I'll now turn it over to Victor.

Victor Schwab: — Chapter 23 of our 2022 report volume 1, on pages 237 to 239, reports on the results of our third follow-up of Saskatchewan Public Safety Agency's progress towards addressing the one outstanding recommendation initially made in our 2015 audit of the processes to coordinate emergency preparedness for provincial emergencies.

By August 2022 the agency had implemented the outstanding recommendation. The agency finalized an update to and received cabinet endorsement of the provincial emergency management plan. The agency also established a review process to assess alignment of each stakeholder's plan with the provincial emergency management plan. Key stakeholders include the ministries of Environment, Government Relations, Health, Highways, and Social Services, along with SaskEnergy, SaskPower, SaskTel, and the Water Security Agency.

Periodic formal confirmation that stakeholder emergency plans align with the provincial emergency management plan provides confidence there will be an overall and consistent approach to emergencies. It also assists key stakeholders in delivering on expected roles in the event of a provincial emergency.

I will pause now for the committee's consideration.

Chair Wotherspoon: — Thanks so much for the presentation. Of course this is a follow-up, and I believe this was first considered by Public Accounts back in 2016, so just . . . those are for folks that are watching kind of at home. I'll turn it over to President Pritchard for remarks, brief remarks, then we'll open up for questions.

Marlo Pritchard: — Thank you, Mr. Chair. As indicated, we have done a lot of work in regards to Saskatchewan emergency preparedness and the provincial emergency management plan. We continue to improve those processes. We have done a lot of work around the hazard, risk, vulnerability assessment across the province, in all fairness, using critical infrastructure individuals

that are professionals or subject matter experts. We've identified the highest risks for Saskatchewan.

We continue to work with our municipal partners in regards to preparations around emergency management and doing tabletop exercises. As example, we have done tabletop exercises with the Saskatchewan health association, Meadow Lake Tribal Council, and just recently Ministry of Agriculture and the federal food inspection agency around swine flu and preparation around that.

We continue to meet on a regular basis around the provincial emergency operations centre. We meet with the Canadian council of emergency management. And I sit on a FPT [federal-provincial-territorial] table around emergency management, or the SOREM [Senior Officials Responsible for Emergency Management] table. So we continue to increase our awareness of risks and what our response will be.

Also around the emergency preparedness, we have worked across government in regards to strengthening business continuity or emergency plans with different government agencies in case the province is faced with a very significant emergency where we have to pull all of our affected ministries, agencies, Crowns together. So we work on a regular basis.

We also meet yearly or annually. Our emergency operation advisory committee meets annually to discuss risks in operations and opportunities for improvement. And I guess I will stop there and take any questions.

Chair Wotherspoon: — Thank you for those words. And of course just thank you to you and your team for critical work for all of us in this province on all of these fronts. I'll open it up now to members for questions. MLA Pratchler.

Joan Pratchler: — Thank you. I see in recommendation 1 in 2022 . . . And just help clear up my thinking. In 2019 this organization moved from Government Relations to the Sask Public Safety — is that correct? — Agency. That kind of morphed over?

Marlo Pritchard: — That's correct. The history behind it, it was a government, I guess, order in council that set up SPSA [Saskatchewan Public Safety Agency]. Started in 2017 with the emergency 911 system. And over the next number of years they brought over from Government Relations emergency management, the fire commissioner. In 2019 in November, wildfire would have come over. And I believe it was 2022 — end of 2022, early '23 — PDAP [provincial disaster assistance program] came over.

So what you have is the Public Safety Agency that's able to go right from prevention, response, mitigation, and then of course recovery. So it's a one-stop shop.

Joan Pratchler: — And I see that this work began in 2015, and here again on page 239 there's a request for a formal review of each stakeholder for August 2023 was the goal. It's the beginning of 2025. What date are you thinking that the completion of all the first formal reviews will occur?

Marlo Pritchard: — Are we talking around emergency management? Like the, sorry . . .

Joan Pratchler: — It's called the first formal review of the stakeholders' emergency plans, on page 239.

Marlo Pritchard: — Okay. Yeah, I can tell you that we have done . . . Across government with business continuity, I would say probably 80 to 90 per cent of them have been reviewed and the work is continuing.

We started the work a little later because of the pandemic. It was delayed, but we continue to work with our partners across government, showing best practices and working to strengthen the business continuity and emergency plans.

Joan Pratchler: — And though it says 2023 here, when do you think 100 per cent might be completed?

Marlo Pritchard: — It depends on, I guess, the maturity of the plan that we're assessing and then tying it in with the risk assessments, and then we would always like to tabletop them. So to say that it's complete, I don't know if you ever complete the work because in all fairness you should be reviewing it again to make sure that it's current. So we would hope that within the next, I'm going to say, fiscal year — so the end of 2025, early '26 — we will have touched all of the emergency plans and then we'll be starting it again.

Joan Pratchler: — Okay. Thank you.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — The auditor in her report indicated that the agency established a sufficient review process in which the agency will assess the content of each individual stakeholder plan and provide feedback as necessary. Can you just expand on that for this committee and tell us what this review process entails and who's involved in reviewing stakeholder plans?

Marlo Pritchard: — Thank you for the question. We have a number of individuals with the agency that their job is around that emergency plan business continuity, but it depends on where we're looking at them.

If we're looking at community emergency plans, we have emergency services officers that will go out and work with a community and help develop an emergency plan which then, in all fairness, ties into the provincial emergency management plan. So we have a template. We walk them through the best practices and how to get there. And we encourage them to do a tabletop exercise to see where the gaps are within their communities.

When you're looking across government, we have one individual that is working around business continuity plans and business plans, looking to make sure that they are aligned with the — again I'll use the term — best practices around emergency management; reflects the requirements around critical infrastructure, dealing with those top risks which we've just completed this year, in all fairness, the risk assessment.

And then from there we overlay the plan from a provincial perspective. We will do tabletop exercises, bringing in government partners, and then what I referenced earlier. Every year we bring in . . . through the committee, on an annual basis, to discuss not only the risks and the work but also some of the

learnings that have happened over the year.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — And then could you just tell the committee about the emergency operations advisory committee as well? Who's on that committee? And can you tell us how people are appointed to those positions?

Marlo Pritchard: — We have EPOs [emergency planning officer] which are appointed from ministry, agencies, and Crowns. They are asked, I guess, or requested that they have a decision-making ability should they be activated.

The EPOs again meet on an annual basis, although they are activated depending on what other actions are happening in the province. I'll use an example. If we have significant wildfires, we will sometimes do a call-out to the EPOs just to keep them advised in case there's an area where there may be, I guess, critical infrastructure exposed to the fire. So those EPOs they can then . . . The idea is to transfer knowledge into their ministry, agencies, and Crowns.

So there is a connection between the emergency plan response and the different ministry, agencies, and Crowns. So they're appointed by the different entities, I guess, whether it's the minister, deputy minister, or ADM [assistant deputy minister]. That's who appoints it at that level. Within SPSA I appoint our EPO, because we also have one.

Chair Wotherspoon: — Any further questions on this chapter from the committee? Not seeing any, I'd welcome a motion to conclude consideration of this chapter. Moved by MLA Chan. All agreed?

[10:15]

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. We'll turn it back to the Provincial Auditor to focus their attention on their 2023 report volume 2, chapter 27.

Victor Schwab: — Thank you. Chapter 27 of our 2023 report volume 2, on pages 235 to 239, reports the results of our second follow-up of the Saskatchewan Public Safety Agency's progress towards addressing the three outstanding recommendations we initially made in our 2021 audit related to its processes for alerting the public about imminently dangerous events that may pose a risk to public health and safety.

Timely, accurate, and clear public alerting can help residents and visitors to Saskatchewan adequately prepare for situations that pose risks to their health and safety. By January 2023 the agency had implemented the three outstanding recommendations. The agency monitored its SaskAlert program administrator through quarterly meetings and by reviewing regular reports on practice and live alerts issued. The agency regularly confirmed authorized participants like municipalities, Environment Canada, and the RCMP [Royal Canadian Mounted Police] completed practice alerts for each quarter or removed those participants when they did not complete required quarterly practice alerts.

Regularly monitoring the SaskAlert's program administrator and whether participants complete required practice alerts reduces the risk of participants using inappropriate or inaccurate alerts in real emergency situations. The agency maintained a listing of users who could access the Alert Ready system and periodically updated this listing based on participants' completion of practice alerts, user changes sought and provided by participating agencies, and changes requested directly by the agency.

At January 2023, there were about 100 active participants with access to Alert Ready. Periodically reviewing user access ensures only authorized participants have appropriate access and reduces the risk of participants issuing inaccurate or inappropriate alerts.

I will pause now for the committee's consideration.

Chair Wotherspoon: — Thanks so much for the update and the follow-up on this front. Again for anyone observing the conversation here today and the scrutiny, these recommendations were originally made in 2019, and then this committee considered them and concurred with them in 2020. And now we have the follow-up loop, closing the actions that have been taken by government to implement these recommendations, and that being verified and reported back out by the auditor. I'll kick it over to President Pritchard for brief remarks on this front and then we'll open it up for questions.

Marlo Pritchard: — Thank you, Mr. Chair. I will concur with the auditor's statement. We've put a lot of work into this to meet those, I guess, audited improvements, and I would be honoured to take questions.

Chair Wotherspoon: — We'll open it up now to the committee for questions. MLA Gordon.

Hugh Gordon: — I see that the remaining recommendations have been implemented, but can you generally speak to the process of having a potential alert broadcasted through the SaskAlert system?

Marlo Pritchard: — Absolutely. Thank you for the question. We have a number of different ways that can be activated. A SaskAlert, it is typically for a situation that has imminent danger to the public whether it's a weather event, a critical event in regards to a dangerous person; it could be anything in regards to blizzards, train derailments; I mean the list goes on and on.

We have a number of communities, individuals, organizations that are trained that they can activate a SaskAlert. So they have been trained on how to enter it and then broadcast it whether it's a regional broadcast — so very contained — or a provincial-wide broadcast which you would have seen a couple times. It can be a SaskAlert immediate broadcast which also activates in regards to your TV's and radio's interruptions. It doesn't happen very often, but it can occur.

Over the past number of years we've also focused on training our clients in regards to phoning in to SPSA. We have 24-7 coverage so that reduces the exposure to errors because we have individuals that are trained. And so the community can phone us if they have an incident that would fit the criteria for an activation, and we would enter it on their behalf. We have a process and policies to follow, and then we would send it out

whether it's a regional, again, or a province-wide.

Chair Wotherspoon: — Any further questions on this chapter? Again there's been significant discussion and scrutiny at this table already on this, and thanks for the work. And obviously thanks for the work that's implemented these recommendations. So not seeing further questions at this point, I would welcome a motion to conclude consideration of this chapter. Moved by Mr. Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Okay, we'll turn our attention now and I'll turn it back over to the Provincial Auditor to focus on chapter 28 of the 2023 report volume 2.

Victor Schwab: — Chapter 28 of our 2023 report volume 2, on pages 231 to 244, reports on the results of our third follow-up of the Saskatchewan Public Safety Agency's progress towards addressing the one outstanding recommendation initially made in their 2017 audit related to its processes to detect wildfires in Saskatchewan's wildfire management areas.

By October 2023, the agency had partially implemented the outstanding recommendation. The agency tracked annual wildfire prevention and preparedness plans received from industrial and commercial operators conducting activities in wildfire management areas during the wildfire season, but did not know whether all such operators, like forestry and mining operators, provided plans as required by law under *The Wildlife Act*.

The agency had not undertaken follow-up or enforcement actions against any operators who have not submitted a plan as required by law. The plans intend to prevent fatalities and injuries and to reduce damage caused by wildfires. They set out the location of operations and personnel and related contact information to help the agency notify the operators in the event of wildfire threats, and outline measures taken by operators to prevent fire starts and protect infrastructure and assets from a wildfire threat.

The agency was working with certain government ministries to document standardized practices to support development of these plans and require submission of plans as part of licensing and permitting process, such as timber licence agreements, to efficiently support safe operations in Saskatchewan.

Having incomplete information about operators' wildfire prevention and preparedness plans, including information about values at risk, increases the risk of the agency not prioritizing its wildfire detection and suppression activities appropriately. It also means industrial and commercial operators may not be taking adequate measures to reduce or prevent fire starts. Wildfires can be costly and threaten lives and structures.

I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks very much for this important focus and recommendation as well. I'll turn it over to President Pritchard for brief remarks. Then we'll turn to questions.

Marlo Pritchard: — Thank you, Mr. Chair. This is an area that

we continue to work on. We are working on the wildfire standards to meet the requirements of the wildfire prevention plan, so we continue to do the annual reviews. We are developing training for investigators along with an inspection plan. We continue to provide awareness training to the forest industry and operators on the provincial wildfire standards. We have successfully negotiated with the forest industry, that amends timber licence agreements that require operators to comply with the provincial planning and preparedness standards, so when they do get a licence, they must submit a plan at that point in time.

We're working with the Ministry of Energy and Resources and mining to create a wildfire standard for their industry. This would include part of their licensing requirements. That is an ongoing effort. We have not, you know, landed that one yet but we are continuing to work on that.

And we're continually internally increasing our capacity of our investigation and compliance units to do compliance audits, and we're optimistic that we will be able to start doing that in the near future. And with that, Mr. Chair, back to you.

Chair Wotherspoon: — Okay, thanks. And just for those following along, again this report originally came, these recommendations came in 2017, and this committee concurred with them in 2018, just to give a little bit of background on this work. I will open it up now to committee members for questions. MLA Pratchler.

Joan Pratchler: — I see that in 2019 there were 238 operators to submit plans. So now 2024 has arrived and I'm wondering, has that estimate of operators . . . amount of operators become an actual amount?

Marlo Pritchard: — We do not have, at this point in time, the ability to find how many operators are working in the forest. I mean businesses come and go, but the ones that are licensed are licensed under another ministry. So we do not have a mechanism to answer that at that point in time, but that's an area we are trying to strengthen in part of our inspections.

Joan Pratchler: — And what kind of process would one follow to determine who are unlicensed to add to that list?

Marlo Pritchard: — Thank you for the question. If we build the capacity, like we would be able to do periodic inspections, but it's more important for us to work with the licensing bodies, whether it's been business licence, forestry, mining, to make that as part of their requirements to get a licence. Because now we not only can track who has a licence but the plan will be also submitted at the same time. That does not stop individuals that are working, that have a business that don't get a licence, so there's still going to be a gap or a potential gap.

Joan Pratchler: — And their fires can burn just as well as a licensed person, I would think.

Marlo Pritchard: — Yeah. Thanks.

Chair Wotherspoon: — Are there further questions? MLA Gordon.

Hugh Gordon: — I see that the Saskatchewan Public Safety

Agency has, as part of this remaining recommendation, has created and staffed a compliance and enforcement unit. Can you tell the committee about the unit and how many full-time employees, where they're located, and what their duties are?

Marlo Pritchard: — Thank you for the question. Yes, we have four full-time employees that are compliance investigators. Their duties are investigation of cause and origin of fires, both structural and wildfires.

So starting with structural. If there is a fire that is significant or has a fatality and it's from a community that does not have their own investigators, they have the training to go in and support the community, do the fire investigation, often working with the coroner's office if there is a fatality. In regards to wildfire, they go in to investigate the wildfire cause and origin and complete a report in regards to that.

Part of their responsibility as we expand will be the auditing capabilities of emergency plans. We will also be, you know, enhancing that capability, hopefully over the next couple years.

Hugh Gordon: — As a follow-up though, how many full-time employees do you have and where are they located?

Marlo Pritchard: — We have four full-time employees, both Regina and Saskatoon and out by Melville is where our investigators are. We also tap into our ESOs [emergency services officer] and ERTs [emergency response team] for assistance in investigations. They're not investigators. So we can, I guess, ramp up our resources up to, you know, 10 or 15 if there's a requirement.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — I see that the forest industry is complete in terms of their plans being submitted. What would be examples of other industrial and commercial operators that might be outstanding? I wouldn't know what some of those might be.

Marlo Pritchard: — We're focusing on the mining industry at this point in time because there is a lot of mining or exploration companies that do get up into the forest. A lot of them do have plans, but they're not submitted so it's . . . but tying that into that licensing requirement.

Joan Pratchler: — Okay. And are there other types of industries that are operating in the forest besides mining and forestry then?

Marlo Pritchard: — I'm sure there is, but I can't get the list on it right now. But there's outfitting industries, you know, fishing camps, recreational camps. Although they're not required by law to submit plans, we work with those communities often about protecting their property from wildfire, you know, being fire smart. And we continue to work with that and communicating that.

[10:30]

Joan Pratchler: — And you mentioned prior that in mining you haven't landed all of those things yet. What would it take to do

that and when do you think that could be completed?

Marlo Pritchard: — That is still ongoing communication with the ministry, and we have individuals that are working on that. I do not have a time frame, but it took us a couple years to get the forest industry and the negotiations and all of that part of the planning. So you know, I'm optimistic that it will not be far in the future. I think there's a definite need and a recognition of why we have these and so we'll continue to work on that.

Joan Pratchler: — What would you interpret as the barrier to getting those?

Marlo Pritchard: — You know what, I don't know if it was so much a barrier. I think what it was is we started with the forest industry and we worked closely with the forest industry because of connections, working with Ministry of Environment which . . . We will still be doing it and now we're working with a different ministry, so I don't think there's a barrier. It's just more of focusing on one, getting a proven process to get the plans implemented in a system through the permitting and licensing, and now we'll move on to the next one.

Joan Pratchler: — Good. Thank you.

Chair Wotherspoon: — Good questions. MLA Gordon.

Hugh Gordon: — Sorry, just a quick follow-up on that. So we're tying in the licensing requirements with prevention plans as well, correct? And so I think you had said that — just to clarify — you couldn't really provide a timeline for that at this stage, correct?

Marlo Pritchard: — No, I do not have that.

Hugh Gordon: — Great. And I'm just curious, how would the respective ministries involved with this process . . . Have they been responsive to the recommendation? Or is it seamless? Are there some issues to be dealt with in issuing the licences and coordinating it with these plans?

Marlo Pritchard: — Nothing has come up to my desk to indicate that there's a barrier. It's often juggling priorities and getting things done. But there's always been a willingness to work toward the recommendations, you know, especially in the forest industry, and I would expect no different as we move into other industries.

Hugh Gordon: — Thank you for that.

Chair Wotherspoon: — Just how many folks are we not getting plans from? How many operators aren't complying with the law from your perspective? I guess you're not able to fully assess that because you don't have the information, I understand, from Energy and Resources entirely on who those operators are. That's one of the barriers. Is that correct?

Marlo Pritchard: — That would be one of the barriers. The other ones would be unlicensed businesses which, you know, that are working up in the forest, which could happen. We don't know, you know, what that number would be. But it would be very difficult at any given time to have a solid number because businesses start, businesses shut down. It would be a revolving number, but yeah, at this point in time we don't have a measure.

Chair Wotherspoon: — So you had 34 plans submitted in 2023, the last year that this report focuses on. Can you break down the composition of the industries that are there? How many of those would be for the forestry sector? How many for the mining sector? You've identified that the forestry sector has . . . that you've got compliance with this, and you've implemented the recommendation, so I'm just trying to get a sense of how many then from the mining sector or other sectors are we . . . aren't complying with the law here?

Marlo Pritchard: — I will have to bring that information back. The vast majority of those plans will be from the forest industry, but I'd have to do an analysis on that.

Chair Wotherspoon: — Okay. So then, so if 34 plans were submitted — that's the forestry sector — and you feel you've got a good system here of accountability and having those plans submitted and you're working with Energy and Resources here, how many operators are we talking about in a year that right now aren't submitting plans? What's the range? Does Energy and Resources share with you how many operators they license or how many they have active in the province?

Marlo Pritchard: — I don't have that information. I apologize, Mr. Chair. But I can get it back to you.

Chair Wotherspoon: — We know that these are very important industries to our province, so tons of respect to forestry and certainly the mining sector. And you know, they're very important to the province. So is emergency protection and the work that you're tasked with for the people of Saskatchewan. Just trying to get a sense of where the gaps are, you know, and what this committee could do to support you in these efforts in ensuring compliance on this front. Are you getting the level of co-operation you need from Energy and Resources proper? We've got a very good ministry there, very important operation.

But these recommendations go back to 2017 at this point, right, and we first considered them here in 2018. So I'm just wondering, you know . . . Again it's always a problem when you have a law and then it's not being followed, and we're not getting, you know, in this case what I'm hearing, the information you need to be able to act on some of these fronts to ensure that folks are complying. What could we do to support your efforts on this front?

Marlo Pritchard: — I think just having this conversation is support. In all fairness we have worked with forestry and been very successful.

I will say that although we do not always have the plans . . . I will use an example of a mine that was in the centre of a wildfire last year. They did have a plan. They safely, you know, were able to put value protection equipment up with our assistance. They had an evacuation plan and although the fire basically rolled right through that area, they did not lose anything of significance.

So I'm optimistic that there are a lot of plans out there, because you know, companies want to look after their assets and look after their resources. We're just not seeing them. So it's really about strengthening that connection between us and the mining industry and other industries that we may not be aware of.

Chair Wotherspoon: — Thanks for identifying that. And in that plan . . . So this operation had a plan. Was that a plan that would have been formally submitted to you or is that a plan that they had as part of their operation?

Marlo Pritchard: — I don't have an answer for that. All I can say is that their plan, they activated and it worked. So I would . . . Whether it was submitted, I would have to actually analyze those plans.

Chair Wotherspoon: — Okay, well thanks so much. Again you know, these operations are super important to this province, but we have laws in place. And you know, emergency preparedness is incredibly important. And you know, it's been a long time since these recommendations have been made so we sure appreciate your leadership on this front.

And you know, I think we'd want to really urge priority attention over with the Ministry of Energy on this front as well to prioritize working and supplying the information that you require on this front and making sure that our laws are being upheld, and ultimately that we're as prepared as we can be for the kinds of emergencies that can devastate lives and natural resources and businesses and operations as well. So thanks.

I don't have any further questions other than, you know, I think to impress that, you know, this needs to obviously be a priority and maybe with a bit of a hurry-up offence with some of the other folks that are maybe not interacting with your agency in the way that they need to to make this happen.

Any further questions on this chapter at this point? Not seeing any, I'd welcome a motion that we conclude consideration of chapter 28 of the 2023 report volume 2. Moved by Minister Harrison. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's agreed. Okay, that concludes our time and our chapters, our focus on the Saskatchewan Public Safety Agency. President Pritchard, to you and your team, thanks for your time here today. Thanks for all of your work and leadership in this province. Your work is invaluable to the people of this province and we're thankful for it. Do you have any final remarks for us before we move along with our day?

Marlo Pritchard: — I'd like to just recognize the auditor's work and the willingness to work with us. I find these audits very helpful and it allows us to focus on areas that we might not otherwise do that. So again, thank you for the work that the auditor has done and thank you for the opportunity to present today at the committee.

Chair Wotherspoon: — Okay, right on. Well thanks. Thank you very much. And as a committee we'll have a very brief recess and then we'll invite in right now the Ministry of Justice and Attorney General and turn our attention there.

[The committee recessed for a period of time.]

Justice and Attorney General

Chair Wotherspoon: — Okay, folks. We'll move along here

this morning as the Standing Committee on Public Accounts. We're going to turn our attention to the Ministry of Justice and Attorney General. I'm going to welcome Deputy Minister Kratzig and her officials that have joined us here today. Thank you for being here. Thanks to you and all of your team for your work.

Deputy Minister Kratzig, I'll invite you to briefly introduce your officials that are with you here today. You can refrain from getting into the consideration of chapters. We'll go over to the auditor and get her presentation and then come back your way for that.

Kimberly Kratzig: — Thank you. Good morning, Mr. Chair and committee members, Provincial Auditor and her team, and the Provincial Comptroller and his team. Before I introduce ministry officials accompanying me today, I would like to thank the Provincial Auditor's office for their work on the ministry's performance audit.

Members of the leadership team with me today are: to my right, Rory Jensen, assistant deputy minister, courts and community justice division; Jeff Wagner, Chief Coroner, Saskatchewan Coroners Service; and right behind us is Brad Gurash, our assistant deputy minister of corporate services. Thanks.

Chair Wotherspoon: — Okay, right on. Thanks again to you all, and I'll turn it over to the Provincial Auditor and her team to make presentation on the chapters. I think they're going to focus on the first two chapters and there's, I believe, eight new recommendations contained in one of those chapters.

Tara Clemett: — So thank you, Mr. Chair, committee members, and officials. With me today is Mr. Victor Schwab. He's the deputy provincial auditor that is responsible for the audits at the Ministry of Justice and Attorney General. Behind me is Mr. Maro Ojaide and he's a senior manager in our office, and he was involved in some of the audits that we will be discussing this morning.

This morning Victor is going to present the three chapters in two presentations. The first will cover the new performance audit related to the provision of coroner services, and then the relevant follow-up audit that we did two years later. The performance audit includes eight new audit recommendations for the committee's consideration.

The second presentation will discuss the follow-up and two outstanding recommendations related to managing court workloads. This committee agreed with those recommendations in 2015, but we continue to report on the progress made by the ministry until these recommendations are fully addressed. Victor will pause after each presentation to allow for the committee's consideration and discussion.

I do want to thank the deputy minister and her officials for the co-operation that was extended to us during the course of our work. With that I'll turn it over to Victor.

Victor Schwab: — Saskatchewan Coroners Service is part of the Ministry of Justice and Attorney General and is responsible for the provision of coroner services. The Chief Coroner and his team of about 15 staff provide independent and impartial

investigations into the circumstances surrounding unexpected, unnatural, and unexplained deaths in Saskatchewan. The coroners service also uses approximately 75 part-time community coroners.

Saskatchewan uses the coroner model where appointed members of the community are trained and independently conduct death investigations. Where needed, the investigating coroner will request post-mortem examinations completed by pathologists. The qualified, independent, full-time coroner is supposed to review all coroner reports before issuance and communicating results to families. Conducting and completing accurate and timely death investigations, as well as promptly reporting investigation results to stakeholders, provides closure for deceased persons' loved ones and can improve public safety.

Our 2021 report volume 2, chapter 16, on pages 107 to 126 concluded that the Ministry of Justice and Attorney General had effective processes other than in the areas of our recommendations to conduct timely and accurate coroner investigations into certain unexpected, unnatural, or unexplained deaths other than suspected homicides. For the 12-month period ending July 31st, 2021 we made eight recommendations.

Chapter 22 of our '23 report volume 2 on pages 197 to 204 highlight the findings of our first follow-up audit. By July 2023 the coroners service made significant progress and implemented six of eight audit recommendations and partially implemented the other two.

On page 115 of our original audit in our first recommendation, we recommend the Ministry of Justice and Attorney General establish formal timelines for communicating coroner investigation results to families and making recommendations to agencies. During our 2023 follow-up we found the ministry partially implemented the recommendation.

While the coroners service established formal timelines for communicating coroner investigation results to families and making recommendations to agencies such as the Saskatchewan Health Authority, it did not communicate results to families in line with its policy expectations. For example, 63 per cent of coroner investigations we tested had no evidence that coroners communicated investigation results to families at the end of the investigations. A coroner investigation and subsequent conclusion provides families with closure by identifying and confirming the cause of death.

In our second recommendation on page 118 of our original audit, we recommended the Ministry of Justice and Attorney General routinely confirm coroners understand confidentiality and conflict of interest. During our 2023 follow-up we found the ministry implemented the recommendation.

The coroners service provided coroners with refresher training on confidentiality and conflict-of-interest policies and had those coroners sign forms acknowledging they read and understood the policies. Clear understanding and formal acknowledgement of conflict-of-interest and confidentiality requirements helps to reduce the risk of conflicting situations and inappropriate release of personal or sensitive information.

In our third recommendation, on page 120 of the original audit,

we recommended the Ministry of Justice and Attorney General consistently complete timely coroner investigations and reports. During our 2023 follow-up we found the ministry partially implemented the recommendation.

The coroners service is not completing coroner reports within expected timelines, but did implement reporting in May 2023 to better monitor and identify where and why delays occur. We found 17 out of 30 coroner cases we tested were not completed within expected timelines. For example, one case was closed almost six months after receiving all investigative information. The coroners service established a new timeline assessment report in 2023. This report will enable management to make quarterly assessments of policy compliance within expected timelines. Not completing timely coroner reports can affect families and public safety.

In our fourth recommendation, on page 121 of our original audit, we recommended the Ministry of Justice and Attorney General conduct timely review of coroner investigation files and reports before issuing coroner reports. During our 2023 follow-up we found the ministry implemented the recommendation. By June 2023 the coroners service finalized its policy around timely review of coroner investigation reports by an appropriate authority before issuing coroner reports. Adequately reviewing coroner reports before finalizing them supports communication of accurate investigation results.

In our fifth recommendation, on page 122 of our original audit, we recommended the Ministry of Justice and Attorney General perform timely follow-up to determine implementation of coroner recommendations to improve public safety. During our 2023 follow-up we found the ministry implemented this recommendation. The coroners service makes recommendation to agencies such as the Saskatchewan Health Authority or the Highway Traffic Board based on death investigation results. The coroners service policies now appropriately describe the processes to follow up with agencies to determine whether they implemented the recommendations. We found the coroners service follows up with agencies to ensure they implement recommendations. Timely and appropriate follow-up of coroner recommendations can help improve public safety.

In our sixth recommendation on page 122 of our original audit, we recommended the Ministry of Justice and Attorney General centrally log coroners service complaints and actions taken to resolve them. During our 2023 follow-up we found the ministry implemented the recommendation. The coroners service appropriately issued a new policy on compliant management in January '22 and maintained a compliant management log. Centrally logging complaints allows the coroners service to identify trends or issues regarding investigation quality or other concerns.

In our seventh recommendation on page 123 of our original audit, we recommended the Ministry of Justice and Attorney General analyze death investigation data to inform coroner recommendations to improve public safety.

[11:00]

During our 2023 follow-up we found the ministry implemented the recommendations. Death investigations were showing

concerns with drug-related deaths and suicide. The coroners service implemented annual reporting on type of opioid drug, sex, race, location, and age of deceased persons due to suspected and confirmed drug overdoses and made these reports publicly available on its website.

In addition the coroners service began working with a public health officer seconded from Canada's public health agency to analyze death investigation data, including drug-related death and suicide data. It planned to report publicly on suicides in fall of 2023. Such death investigation data helps assist agencies in improving public safety and death prevention.

In our eighth recommendation on page 123 of our original audit, we recommended the Ministry of Justice and Attorney General report on its coroners service activities and results to senior management. During our 2023 follow-up we found the ministry implemented this recommendation.

The coroners service began sending reports on activities and results to senior management of the ministry twice a year, in April and October. These reports summarize investigative activities, budget information, upcoming initiatives, and challenges and successes of the coroners service. Regular reporting on coroner activities to ministry senior management may enhance strategic decisions with respect to the coroners service and inform public safety changes.

I will pause now for the committee's consideration.

Chair Wotherspoon: — Thank you. Thank you for the presentation and for the focus of the work. I'll turn it over to Deputy Minister Kratzig and her officials for comments with respect to the recommendations in the chapters and then we'll open it up to the committee for questions.

Kimberly Kratzig: — Thank you. The ministry appreciates the work done by the Provincial Auditor team on these chapters and is pleased with the progress we've made to address the auditor's recommendations.

The auditor's follow-up report notes their concurrence that six out of eight of the initial recommendations are fully implemented. The ministry believes the actions taken since the Provincial Auditor's report concluded that we have fully implemented the final remaining two recommendations.

From the follow-up chapter in the auditor's 2023 report volume 2, chapter 22, regarding the recommendation on page 198 about establishing formal timelines for communicating coroner investigation results to families and making recommendations to agencies, the ministry now considers this recommendation implemented.

We created policies with expected timelines to communicate investigative results to families and public safety recommendations to agencies, and use our case management system to track compliance. Our coroners services management team monitors policy compliance by reviewing quarterly reports. These reports are discussed in management and staff meetings, coroners conferences, and are available for all coroners to review via their intranet site. If timelines are not met, a reminder is sent to all coroners to reiterate the need for timely communication.

The second and final outstanding recommendation is from the follow-up chapter page 200, about consistently completing timely coroner investigations and reports. The ministry also considers this recommendation implemented.

The coroners services team completed a study to determine the length of time reports take to complete and used this information to develop a policy with expected timelines for coroner investigations and reports. All staff receive training on the policy. The policy expects final coroner reports will be prepared, reviewed, and completed within 24 business days of receiving all investigative information.

Coroners services management monitors compliance monthly by reviewing data on outstanding reports for all coroners and taking appropriate action as needed. There are also quarterly reports management uses to monitor all policy timelines. Our most recent quarterly report as of September 2024 shows that timelines are consistently being met for completing coroner investigations and reports.

This concludes my status update. The team and I would be happy to answer any questions the committee members may have. Thank you.

Chair Wotherspoon: — Thank you very much and thanks for all the work on this front in response to the recommendations that have been made. I will open it up now to the committee for questions. MLA Pratchler.

Joan Pratchler: — First off I'm new to this committee and I've been reading these binders for the last two weeks, and I can tell you there is no other one that had all of their recommendations implemented. And I can only imagine the amount of work and the thoughtfulness that had to go into moving a big organization from there to where we are today. So congratulations.

I have a few questions and I just want to check with the Chair. Will we go through chapters 16 and 22 just continuous, or do we want to stop in between? I wasn't focusing on the speaker when the instructions were given.

Chair Wotherspoon: — So 16 and 22. And, MLA Pratchler, if it's appropriate I noted some of the . . . You know, as a former principal for many years, I noted sort of that sort of entry in her remarks there, commending your team and doing some assessment of the actions that were taken. So back to you, MLA Pratchler. And yeah, the two chapters together.

Joan Pratchler: — Perfect. On the first recommendation way back, it says that the ministry had established formal timelines for communicating coroner investigation results. And I know you briefly went through them — I didn't write them down — but what were some of those timelines?

Rory Jensen: — Rory Jensen, assistant deputy minister, courts and community justice. Thank you for the question. So the timelines that the coroner service works for is communicating investigation results to families within five business days of receiving all investigative information and complete final coroner report within 24 business days of receiving all investigative information.

Joan Pratchler: — Could you provide some updated statistics for '21, '22, '23, and '24 on the number of investigated deaths, as shown in figure 4 on page 111?

Kimberly Kratzig: — Just to clarify the question, were you referring to figure 3 on page 111 or figure 4? I want to make sure I'm providing the apples-to-apples comparison.

Joan Pratchler: — Right. So figure 4 goes from 2017 to 2020. I'm asking '21, '22 . . .

Kimberly Kratzig: — Yeah. Thank you for the clarification. We just wanted to ensure we were providing sort of apples-to-apples comparison for you. So the auditor's report stops the data in 2020, so I'll provide 2021 for you first. Number of coroner's investigations, 1,598. Number of non-coroner cases, 1,331. Number of deaths investigated, 2,929. And total deaths in Saskatchewan, 11,065. Number of post-mortem examinations in 2021 was 916. So that was 2021 data.

For 2022, number of coroner investigations, 1,674. Number of non-coroner cases, 1,412. Number of deaths investigated, 3,086. Total deaths in Saskatchewan, 11,435. And number of post-mortem examinations, 944. So that was data for 2022.

In 2023 the number of coroner investigations was 1,613. Number of non-coroner cases, 1,383. Number of deaths investigated, 2,996. Total deaths in Saskatchewan, 10,925. And number of post-mortem examinations, 940.

2024 data is still preliminary data. So if you're comfortable just stopping at 2023, are you okay with that?

Joan Pratchler: — Do you have . . .

Kimberly Kratzig: — We have the preliminary data. It's not final.

Joan Pratchler: — So I'll just write "preliminary" here, but if you could give those too.

Kimberly Kratzig: — Sure, yes. So the preliminary data for 2024, number of coroner investigations, 1,566. Number of non-coroner cases, 1,380. Number of deaths investigated, 2,946. The total deaths in Saskatchewan is not available yet. And the number of post-mortem examinations, 829.

Joan Pratchler: — With recommendation no. 5 — requires a coroners service to "Follow up on recommendations within six months of the date they are sent" — can you speak to how often the recommendations aren't followed?

Rory Jensen: — Thank you for the question. Since the follow-up audit period, the coroners service has made 141 recommendations to 16 agencies and received agency responses for 79 of those recommendations. Responses were received from 10 of the 16 agencies. Five agencies responded within six months, five more agencies responded in longer than six months, and six agencies have not yet responded. The coroners service completed follow-up with the six agencies who have not responded.

It's important to note the coroner recommendations are not

compellable; therefore the service does not follow up on whether they have been enacted on.

Joan Pratchler: — And you'll keep reminding them? In 2021, July of 2021, the ministry employed or appointed 83 coroners. How many are there now?

[11:15]

Jeff Wagner: — Jeff Wagner, Chief Coroner for the Saskatchewan Coroners Service. As of January 1st, 2025 the ministry employs and/or has appointed 68 coroners. Sixty are appointed as community coroners, which are part-time coroners within the field, and eight are full-time coroners inclusive of our regional and supervising coroner.

Joan Pratchler: — So that makes 74. That's less than the 83. You're doing more with less?

Jeff Wagner: — We're always looking at the workload and appointing people. We have turnover with coroners so some people are leaving. So we're always trying to balance that workload within the community with the coroners that we have. So we end up having two different classes that we train coroners — twice a year — and each year we're doing an assessment on whether or not we need more in the community.

Joan Pratchler: — Thank you very much. Chapter 22, just quick questions. Can you speak to the average time that it might take for a coroner to investigate a death, maybe by one classification?

Jeff Wagner: — So for '23-24 the average time to close a coroner's case was 92 days. And I want to bring you back to the 24 days, our timeline. The 24 days is after receiving all investigative reports. So that sometimes takes some time. We're looking at other stakeholders and other agencies to receive different reports, but on average it's 92 days.

Joan Pratchler: — And so death occurs. Investigation, 24 days after the final of that, that gets reported to the family. Is that the right picture in my mind?

Jeff Wagner: — Just to clarify. So 24 days is what we're asking coroners to complete their ... once they've received all investigative reports, it's 24 days to close the case. But to notify families, once they have that, we ask them to notify families within five days.

Joan Pratchler: — What kind of barriers have you found there to be in completing investigations in a timely manner?

Rory Jensen: — So I'd like to point out we wouldn't consider them barriers to completing timely investigations. There's a number of factors. We work a lot with external stakeholders, so it's receiving investigative information from police services, receiving toxicology or post-mortem exam reports, information from Highway Traffic Board, and investigations from SGI [Saskatchewan Government Insurance]. So those are considerations about what goes into the length of time it takes to complete a coroner's investigation.

And once all that information is received, the policy that the coroners service has is that from that point we would want final

reports completed within 24 days and families notified within five after that.

Joan Pratchler: — And are you finding any challenges with getting those inputs to be able to do your work with that timing?

Rory Jensen: — The ministry wouldn't consider that we have concerns of the timelines of when we receive information. We are in contact with other stakeholders to remain updated on the status of their investigations and their work. We're pleased with the quality of work that we receive and the quality of information that we receive from other stakeholders that allow the coroners service to complete our final reports within our policy timelines.

Joan Pratchler: — Good. Well that's good to hear. You conducted a large study. Can you speak to a couple of findings that that study was able to elucidate for you?

Jeff Wagner: — Yeah, so obviously I wasn't around when the study was done, but I know the results of the study. So they did an in-depth study to see what timelines were appropriate, and out of that they came away with several different criteria to monitor timelines. And so there's multiple, but I can list off a few. Some of them are around post-mortem conducted, so the average time it takes for a post-mortem report to be received, average number of days for a case to go from open to closed to submitted.

On a toxicology only conducted, we have timelines that are best practices that we're looking for for that: average number of days for the tox report to be received, average number of days from submitted to review. We monitor when no post-mortem or tox is conducted. So again we're looking at those timelines, how long does it take for a case to go from open to closed to submitted. And then non-coroner cases, we're monitoring those ones.

So there's probably 30 different timelines that we've set to look at best practices and service delivery that we're monitoring that came out of that study.

Joan Pratchler: — So the study gave you some standards, and you're implementing them as you go along.

Jeff Wagner: — Correct.

Joan Pratchler: — Thank you. And one last question. I see on the bottom of page 204 of the 2023 report volume 2, the last sentence, it says, "Regular reporting on coroner activities to Ministry senior management may enhance strategic decisions with respect to the Coroners Service and inform public safety changes."

Could you outline maybe one or two that you might know of? What strategic decisions have been informed by your good reporting to the Ministry of Justice and Attorney General senior management?

[11:30]

Rory Jensen: — Thank you for the question. As a result of this reporting, there's a lot of communication that I can work closely with the Chief Coroner on to help us inform staffing levels based on distribution of coroners' cases, identify if there's been any communication challenges with other stakeholders or ministries.

One of the things we've identified, working closely with Health, on pressures that are addressed based on utilization of resources with both Health and the coroners service.

And then another small but very meaningful change is the coroners has implemented daily huddles to talk about cases that they've received and help them identify the best way to handle those and communicate as one team to make sure we're having a consistent approach.

Joan Pratchler: — Thank you very much. It's a lot of work. That ends my questions.

Chair Wotherspoon: — I'm just looking to other committee members for any questions that might have any. MLA Gordon.

Hugh Gordon: — Just a follow-up on one here, one of the recommendations that was implemented with respect to creating a system for complaint management. My understanding — and correct me if I'm wrong — was that before a complaint was made, I presume either against a coroner or the investigation or aspects of the investigation or any reports, that was documented internally in the actual file pertaining to that individual or incident.

Can you just briefly, as I know we have to move along in time, but can you just briefly touch on the new system you've implemented, what that looks like, and how you've separated it and how you track it and how you supervise and manage those complaints? I know it's a loaded question.

Jeff Wagner: — Thanks for the question. The system has been created for the complete management that includes centrally logging complaints and then the subsequent resolution of the complaint. It has been documented in policy, and then also there's training that's been provided to all coroners and all Saskatchewan Coroners Service staff.

Typically, so an example, a complaint is received about a potential coroner investigation. It's reviewed, and depending on what level it needs to be brought up to it could be handled at the supervisor level or regional supervisor coroner level, and they'll engage and will respond appropriately to whatever level we decide. Often we'll engage our family liaison consultant with families with the complaints, help them through the process. The policy covers, you know, expression of dissatisfaction made to or about our products or service, the staff, or the handling of a complaint where a response or resolution is expected or legally required.

So we have some timelines that are involved too, so we want to respond within five days, five business days, acknowledge the complaint, and then we strive to have it completed within 20 days. And if that isn't done then we'll communicate that back to the complainant and explain to them why.

Hugh Gordon: — And just another quick follow-up. Is that treated like a separate file, like a separate investigation essentially? Or is it still attached to the main coroner file involving the incident or the person?

Jeff Wagner: — Yeah, we would deem it as a separate file. It's logged separately. Only certain management has access to it.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — Any further questions from committee members at this time? Not seeing any. And again maybe to reiterate the words of MLA Pratchler, thanks for the very important work on these very important chapters, and the respect that's given to the lives and circumstances, and how important your work is in that accountability in getting answers back to families and people across Saskatchewan. So thanks for the work on this front, and thank you for what you do.

I would welcome a recommendation . . . I guess the new recommendations are in chapter 16. I'd welcome a motion that we concur and note compliance with recommendations 1 through 8 in chapter 16 of the 2021 volume 2 report.

Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. And with respect to chapter 22 of the 2023 report volume 2, a follow-up chapter, I would invite a motion that concludes consideration of this chapter. Moved by Mr. Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Okay, I'll turn it back over to the Provincial Auditor and her office to focus on the 2024 report volume 1, chapter 15.

Victor Schwab: — The Ministry of Justice and Attorney General, through its court operations and services branch, is responsible for supporting the Provincial Court of Saskatchewan in managing court workloads. Chapter 15 of our 2024 report volume 1 on pages 183 to 186 highlights the ministry's actions regarding processes to support the Provincial Court of Saskatchewan in managing court workloads.

By March 2024, the ministry implemented one of two outstanding recommendations we first made in 2014. In 2020 the ministry started using a data analysis tool, or dashboard, to aid its collection, analysis, and monitoring of information related to key performance measures for supporting the Provincial Court of Saskatchewan's workload. However the ministry is not using the dashboard to publicly report on its key performance measures, such as time-to-case resolution and average number of court adjournments. The ministry indicated it was in the process of re-evaluating its measures and targets to reduce Provincial Court wait times.

Publicly reporting on progress and achieving performance measures can help legislators and the public understand operating pressures affecting Provincial Court workloads and the ministry's actions to address them. Inappropriately managing court workloads can result in delays in delivery of justice. In turn, this can result in additional costs and loss of public faith in our justice system.

The Ministry of Justice and Attorney General implemented a new forecasting process for court services in May 2023. Implementing a new forecasting process to support the management of court workloads should help the ministry better

determine resources needed and reduce delays at the Provincial Court.

I will now pause for the committee's consideration.

Chair Wotherspoon: — Good. Thank you very much for the presentation there. Of course this is a follow-up on a chapter that was originally brought in 2014 and was supported, concurred with by this Public Accounts Committee in 2015. I'll turn it over to Deputy Minister Kratzig for some brief remarks, and then we'll open it up for questions.

Kimberly Kratzig: — Thank you. The ministry appreciates the work done by the Provincial Auditor's team on this chapter. We are pleased one recommendation is fully implemented, and we are committed to implementing the outstanding recommendation.

The partially implemented recommendation noted on page 184 is related to improving collection, analysis, monitoring, and public reporting of information related to supporting the management of Provincial Court of Saskatchewan workloads. As noted in the auditor's report, there are several measures in place in this regard. To address this recommendation, the ministry is evaluating its measures and targets related to supporting the management of court of Saskatchewan workloads. Once evaluation of measures is complete, the ministry will then determine public reporting, and we are committed to addressing this recommendation in a timely manner.

Chair Wotherspoon: — I'll open it up to committee members for questions at this time. MLA Gordon.

Hugh Gordon: — Can you speak to your experience as to whether workloads have or are currently affecting timely scheduling of court hearings?

Rory Jensen: — Thank you for the question. Looking at the workload at Provincial Court, when we look at the data, we have seen that the number of matters coming before the Provincial Court is increasing. The heart of this chapter is we're committed to helping manage that workload for the courts. With an increasing number of matters coming before the court, Saskatchewan still remains one of the fastest time-to-trials for the country.

Part of that is solutions that we've put in place to help manage that workload, such as the Provincial Auditor has noted, reporting and measuring how many video court appearances we have to alleviate some of those issues. But as I said before, Saskatchewan still remains one of the fastest time-to-trial, if not the fastest, in the country.

Hugh Gordon: — So according to the auditor, the Ministry of Justice has been using a data analysis tool for the last four years — I think since 2020 — to aid in your collection, analysis, and monitoring of information related to key performance measures for supporting the courts. If the data's been collected within a standardized program, why isn't the ministry publicly reporting this data?

Rory Jensen: — So there are a number of pieces of information that . . . pieces of data that we do report publicly. As noted in the Provincial Auditor report, we do report the number of court appearances, the number of video court appearances. We also report to Statistics Canada the time-to-trial in the province.

In terms of the other measures we are looking at, as we mentioned, evaluating what really will drive and assist in managing court workload to make sure that we're providing the information that is, really what is the drivers of the work, a number of these measures within the strategic . . . While the strategic dashboard is shared with the judiciary, so we also share this information with stakeholders to help them evaluate what measures and what information to help them for their decision making. And that is the evaluation. We're receiving feedback from them and internally evaluating what can and will help to continue to manage the workload of the Provincial Court.

Hugh Gordon: — And so some of those types of data are, as you mentioned, it's the number of video appearances, the number of appearances, number of hearings held. And sorry, what was the other data that you rely on?

Rory Jensen: — Right now just Statistics Canada. We report time-to-trial, so from the time a charge is laid to the matter being heard in court.

Hugh Gordon: — I just want to speak on something here. We had a pretty high-profile, unfortunate case in Saskatoon with the death of a young girl and alleged impaired driver that . . . And I know it's still before the court and a potential appeal. This involves the Jordan issues. And so I'm just wondering if you could speak to that a little bit more about how you're trying to mitigate issues and managing, you know, like average length of time to trial in both the Saskatoon and Regina court circuit court points, as well as what you're doing internally to manage, you know, vacancies at the Crown counsel and other positions or level of turnover in order to mitigate Jordan issues.

I'm not suggesting that this is related to the case I mentioned. But obviously when it becomes a public issue or becomes public and a high-profile case like that, a lot of people are left scratching their heads. And I just want to know what your office is doing with some of these items we've discussed here to mitigate that, so you've done all that you can do to prevent these things from happening.

Rory Jensen: — Thank you for the question. While we can't speak to individual cases, Jordan timelines are something that is front and centre across the country. When we talk to other jurisdictions this is something they are monitoring very closely. We work to find best practices, talking to our colleagues in other provinces as well.

Some of the things we've implemented to help ensure that the court can manage their timelines: we've expanded the number of video court appearances by putting more video conference suites in correctional centres and RCMP detachments; we closely monitor time-to-case resolution that I mentioned; we report with Stats Canada.

With Saskatchewan we remained, even with the increasing workload, we've remained fairly steady at 247 days which was

within those Jordan timelines. We also work and share information with the judiciary so they can understand the workload and manage what issues are within their purview and control.

So we are constantly evaluating these and monitoring to ensure that the courts have the resources and the processes in place to manage those issues. And Jordan is very top of mind for the ministry and the judiciary.

Hugh Gordon: — Yeah, it's very important because we want to make sure you're able to manage your workload appropriately so that we're not missing these dates and/or it becomes an issue later in court.

So I just was curious. My last little question was, is if there was a . . . if you could speak to the number of vacancies with Crown counsel or other positions and whether or not that's an issue at this stage.

Rory Jensen: — So as a ministry, with any profession there is turnover at certain positions regularly. However the ministry has implemented and working on a couple initiatives over the last couple years. One is what we call the case readiness unit. So this helps prosecutions ensure that the upfront work and preparing for major files is done by a group that's dedicated to this, to help when it's handed off to a Crown prosecutor to ensure that all the information is gathered together to help them be better prepared to move matters forward through the court.

Another initiative that the ministry has implemented is externship with the U of S [University of Saskatchewan]. So law students joining rural Crown offices to get some experience on the ground with the hope of recruiting in rural communities as well, so to help recruitment for prosecutors in rural communities as well.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — A quick question. Would you be able to respond to what you think is the current rate of turnover for Crown counsel, for all others besides prosecutors?

Kimberly Kratzig: — We don't have that information with us but we can commit to get something back to the committee in terms of turnover rate and vacancy rate.

Joan Pratchler: — Thank you very much. I appreciate it. And one last question. I see here, page 184, partially implemented regarding measures and targets. So it says here that the ministry is evaluating its measures and targets. And I'm wondering how many of those measures and targets are informed or have insight from Indigenous perspective for an Indigenous lens.

Rory Jensen: — So we don't track specific Indigenous metrics for the court workload. However the courts do have a number of initiatives that are targeted to support Aboriginal, Indigenous citizens going through the court system, such as the Aboriginal court worker program, which supports people going through the system and their families as they are working through the court system. As well as Provincial Court operates Cree court in a number of jurisdictions that have a very Indigenous lens on sentencing and sentencing circles and supporting the Cree

Indigenous members going through that, through the system.

Joan Pratchler: — And is there communication or links back to see how it can be improved from their point of view as well?

Rory Jensen: — So the court engages and partners with a number of Indigenous organizations for some of the partnerships we have. The ministry also employs a senior Indigenous coordinator, which I meet with on a regular basis to discuss some of the programming that we have and how we can improve processes through that Indigenous lens.

[12:00]

Joan Pratchler: — Thank you. That's all the questions.

Chair Wotherspoon: — No further questions there. Any further questions from any other committee members?

I guess maybe I'll just say, you know, we know how busy your roles are in your team. You're providing incredibly important work in this province. But it gets challenging too, as a committee, when you have what I think are fairly straightforward recommendations — you know, a decade old in this case, right?

And if you look at the spirit of that recommendation, it just provides that you have these performance measures that guide your operation, and of course they're important. You're sharing that some of that information is shared with internal leadership within Justice, and that's wonderful. But there's another loop that gets closed around public accountability and the legislature.

And the whole recommendation, you know, is that these are measures that you've identified — you collect the information — and that it should simply, you know, in part be made public. Whether or not you're assessing and evaluating, is there other information to collect? Is there other ways to report? I'm sure there are. But the recommendations are fairly straightforward from the auditor.

And then when I look at page 185 here, it identifies, you know, you're reporting out. You have these five performance measures if I'm reading this correctly. One of them is being reported out publicly. Four of them are being kept internal. And I just can't see why that information wouldn't be part of your annual report as well or be reported out in a public fashion.

You know, the auditor identifies the performance measures including case resolution and average number of court adjournments as two of those examples of the four that aren't reported out. And then she just identifies that "Publicly reporting on progress in achieving key performance measures can help legislators and the public understand . . . pressures affecting Provincial Court workloads and the Ministry's actions to address them."

So anyways, we're 10 years on here. I'm just wondering. You're doing evaluation of what the best performance measures are and what not to provide to the public moving forward. Just why is this information not provided publicly right now? And when I see the timeline for implementation we're, you know, 10 years at these recommendations and it's still to be determined.

And so it just seems strange that we don't have more clarity on this front. Is there a reason that those measures wouldn't simply be included in the audit in your annual report while you evaluate the best performance measures that you want to utilize and communicate?

Kimberly Kratzig: — Maybe I'll start with a response and then turn it over to Rory. Agree with many of your comments in terms of, you know, the length of time between the original recommendation. I think that, you know, the issue has evolved over time in terms of what are the best metrics, what actually allows us to measure workload which is the purpose of this sort of recommendation. So there's metrics that might tell us other things and then there's metrics that will address workload, so I think that's been some of the discussion that the ministry has been having.

As you noted, Chair, there are various metrics that are reported in business plans and annual reports. There are still some that aren't, and that's what we are looking to assess, which ones we're able to report. Some of these do involve the courts, and we are working with them in terms of that judicial arm and what makes sense to be reporting.

So I think it's fair to say that, you know, we want to do this in a timely way. We believe in transparency. We believe that, you know, from the public perspective it is good to know what's happening, and transparency is one of the principles that we certainly lead by. But maybe I'll turn it over to Rory with any additional context around sort of what we'll be doing to get this addressed.

Rory Jensen: — Yeah, so just maybe a little build-off of what Deputy Minister Kratzig mentioned. One of the things that we have found is, in identifying these key performance measures, regardless of whether or not we find that they are the best ones, some of this data is not owned directly on the ministry.

As court services, we are supporting the judiciary and the judicial arm of government, and we've been working with them to make sure that the data that we are reporting, that we actually have the ability to legally report based on ownership of the data. Because we're collecting data on their behalf and sharing it with them, and we want to make sure that we have that proper agreement in place to have that data sharing. We've been working on an agreement with them that will help clarify that nature of that data so we can move forward.

Chair Wotherspoon: — Thanks for that. The information, the context, does that relate specifically to the measures that are identified here, the four measures not reported like the case resolution measures and the average number of court adjournments? Is there a concern with respect to your ability to share that information?

Rory Jensen: — So yes, some of these matters, there is some work going through and an agreement that we've been working on for a number of months with the courts around these. And it is critical to make sure that these are actually getting to the heart of what the original recommendation was around court workload, and do these actually inform and help us make decisions on whether we can help manage court workload.

Chair Wotherspoon: — Any further questions? I guess maybe I just have a question to the auditor, whether she's in a position to speak to it or not. Is she aware of some of the question as to whether it's appropriate for this data to be shared, whether the judiciary has a concern with respect to some of the performance measures that have been identified here today?

Tara Clemett: — So I guess the ministry's already commented that there is information being provided to Stats Canada, so it sounds like there would be context around this. I think the biggest thing is from that transparency side. And I realize the focus of our work was around workload as such, but the ministry needs to be able to communicate to legislators and the public. Whereby, from that Jordan's principle perspective, you need to have trials take place within those 18 months, and whereby the court services contributed to any delays, you have to be willing to explain what actions are being taken where there would have been any contributing factors that those court services played in those delays in that delivery of justice as such.

So I do think, I hope to see the ministry . . . Obviously annual report will be coming out. You know, we're almost at the end of the fiscal '25. So if measures and targets haven't been established by this fiscal year, I do hope that they get defined, determined, and reported and measured on by the next annual report for this ministry.

Chair Wotherspoon: — Any further questions of committee members? Not seeing any. And of course this is a follow-up audit, and there's work that's been committed to in the weeks and months ahead on this front. We've concurred already with this recommendation.

I would welcome a motion to conclude consideration of chapter 15. Moved by Minister Harrison. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. The Clerk is, I think, the best in the country because when I miss things, helps me out here. I neglected to table the status update that was provided by your ministry. Thanks again for putting that together and for detailing so many of the actions that were taken and the implementation on so many fronts, so many of those recommendations. So I table PAC 13-30, Ministry of Justice and Attorney General: Status update, dated January 21, 2025.

With that being said or that being tabled, we've concluded our considerations for the Ministry of Justice and Attorney General. I want to thank again Deputy Minister Kratzig for her leadership and her response, along with all of her officials here today and all those that are involved in the very important work that we were discussing here today and the work of your ministry. We offer a big thanks, and if you have any final words for us before we have a brief adjournment for lunch.

Kimberly Kratzig: — I'll say thank you to the committee for your thoughtful questions and to the Provincial Auditor for the time and opportunity to respond to their recommendations. Thank you.

Chair Wotherspoon: — Okay, well thank you so very much. We will have an adjournment for lunch and we'll reconvene at

1:00 with the Ministry of Government Relations.

[The committee recessed from 12:10 until 13:03.]

Government Relations

Chair Wotherspoon: — Okay folks, we'll reconvene the Standing Committee on Public Accounts, and we're going to turn our attention now to the Ministry of Government Relations. I want to welcome Deputy Minister Donais and all the leadership that has joined him here today for our hearings. I would invite Deputy Minister Donais to introduce the officials that are with him here today. You can refrain from getting into the chapters at this time. We'll turn it then over to the auditor and come back your way.

Laurier Donais: — Thank you very much, Mr. Chair. Good afternoon, everyone. We're pleased to be here today to address the committee and answer your questions on behalf of the Ministry of Government Relations. Joining from the Ministry of Government Relations here I have with me Bonnie Chambers, assistant deputy minister of municipal relations. I have Jeff Markewich on my left here, ADM, assistant deputy minister of central services and standards. To my far right I have Brad Henry, executive director, northern municipal services. And then in behind us here we have Heather Evans, executive director of corporate services branch. So that's the officials.

Chair Wotherspoon: — Well thanks. Thank you and thanks to all of your team for being here as well. I'll turn it over now to the Provincial Auditor to make a presentation on her chapters. I think she's focusing on the first three that are on our agenda. There is a presentation and then we'll come back your way.

And at this time maybe what I'll do is table PAC 14-30, Ministry of Government Relations: Status update, dated January 21, 2025. And I want to thank all those that were involved in the ministry that have compiled the actions that are reflected in that status update.

Tara Clemett: — So thanks, Mr. Chair, committee members, and officials. With me today is Mr. Trevor St. John, and he is the deputy provincial auditor that is responsible for the audits at Government Relations and will be doing the formal presentation. Behind me as well is Ms. Michelle Lindenbach. And she is our liaison with this committee, and she'll be joining us for the remainder of the agenda this afternoon.

Trevor is going to present the four chapters noted on the agenda in the two separate presentations. The first presentation will relate to the annual integrated audit of the Northern Municipal Trust Account that Government Relations is responsible for. These chapters include two new recommendations for the committee's consideration. The last three fiscal years the trust account has struggled to have financial support adequately prepared and reviewed for audit, and as a result has not provided the trust account's annual report to the Legislative Assembly within the time frames required by law. The presentation will focus on the recommendations outstanding at December 31st, 2023, the last integrated audit that was completed at the trust account.

The second presentation summarizes our most recent follow-up

related to safe drinking water in Saskatchewan northern settlements, and it includes four outstanding recommendations. This committee agreed with our recommendations in 2014.

Trevor will pause after each presentation for the committee's consideration. I do want to thank the deputy minister and his officials for the co-operation that was extended to us during the course of our work. With that, I'll turn it over to Trevor.

Trevor St. John: — Thank you. So the Ministry of Government Relations is responsible for administering the Northern Municipal Trust Account. The trust account provides for the administration of the funds and property held for administering and financing the municipal functions and operations of the northern Saskatchewan administration district and assisting northern municipalities in providing quality services to the residents through operating and capital grants.

My presentation will provide our audit results of the annual integrated audits for December 31st year-ends 2021, 2022, and 2023. For each of those years we report the trust account had reliable financial statements. It complied with its legislative authorities and had effective rules and procedures to safeguard public resources other than the matters reflected in our recommendations.

I will provide a quick summary and update of each recommendation in chapter 1 of our 2023 report volume 1, starting on page 13. The report contains one new recommendation for the committee's consideration, two partially implemented recommendations, and two recommendations not implemented. I'll provide updates for each of these recommendations that we subsequently reported on in 2023 volume 2 and 2024 volume 2.

On page 16 of the 2023 volume 1, we note the ministry made progress towards our recommendation made to require management to carry out a detailed review of quarterly and year-end financial information prepared by staff responsible for recording the trust account's financial information. This recommendation remained partially implemented in both of our subsequent reports. Management needs to consistently review and approve financial information in a timely manner.

The ministry hired a director of finance and accounting in January of 2024 to assist with preparing and reviewing the trust account's financial information and annual financial statements. This contributed to our office finding fewer errors in the financial statements prepared for the year ended December 31st, 2023 compared to prior years. Although we noted some improvements, we found the financial reporting information was not consistently prepared and approved on a timely basis during 2023.

On page 18 we made a new recommendation that the Ministry of Government Relations regularly update its cost estimates to decommission landfills under the Northern Municipal Trust Account's responsibility. We found the 2021 landfill decommissioning liability estimate was overstated by 900,000 as the ministry staff responsible for calculating and recording the estimate did not receive updated engineering reports in a timely manner.

In our 2024 report volume 2, on page 27, we reported that the ministry implemented this recommendation for December 31st, 2023. The ministry obtained updated information to better estimate decommissioning costs for the seven remaining landfills under the trust account's responsibility for the year ended, as part of adopting Canadian public sector accounting standards 3280 for asset retirement obligations. Regularly obtaining updated cost information related to landfill asset retirement obligations reduces the risks the amounts recorded for asset retirement obligations in the trust account's financial statements are incorrect.

Also on page 18 of our 2023 volume 1, we noted no progress was made towards the recommendation on clarifying the legislative authority to make grants from the trust account to northern municipalities for landfills that are not wholly owned by the ministry. But by our 2024 report volume 2 the ministry implemented the recommendation and updated *The Northern Municipalities Regulations* and its related grant policy to provide clear authority to make grant payments through the trust account for landfills that are not wholly owned by the ministry. Clear legislative authority for landfill grant payments decreases the risk of making payments that are inconsistent with the mandate of the trust account.

The first recommendation on page 19 of our 2023 volume 1 report, we noted the recommendation the ministry adequately segregate duties of employees responsible for key accounting functions of the trust account was partially implemented. But by our 2023 report volume 2 we noted the ministry implemented this recommendation by adequately segregating incompatible duties of staff responsible for making and approving transactions. This proper segregation of responsibilities assigned to staff responsible for key accounting functions reduces the risk of undetected fraud and error, including inappropriate adjustments to accounting records. This also reduces the risk of errors in the trust account's financial information.

The second recommendation on page 19, we noted the ministry had not implemented the recommendation related to the ministry providing the trust account's annual report to the Legislative Assembly in accordance with the timelines set in *The Executive Government Administration Act*. This recommendation continues to not be implemented in both of our subsequent two reports.

The trust account has not tabled its annual report on time since its 2014 annual report, as difficulties in preparing accurate financial statements have delayed completion of its annual reports. Not tabling the trust account's annual report within the time frame set out in legislation results in legislators having insufficient information to monitor the trust account's operations and make informed decisions.

With that, that concludes all the recommendations in the 2023 report volume 1.

There was also one new recommendation in our 2023 report volume 2, which I'll touch on now. On page 27 of that report, we recommended the Ministry of Government Relations obtain the necessary information to adopt Canadian public sector accounting standard 3280— asset retirement obligations for the year ended December 31st, 2023.

The ministry had not sufficiently supported the trust account's management to be ready to implement the new Canadian public sector accounting standard for recording asset retirement obligations. The trust account's December 2023 financial statements were required to comply with accounting standards and record asset retirement obligations. And at October 2023 the ministry had not yet obtained adequate information to estimate the costs related to asset retirement obligations for the trust account. Having such information is also important to accurately reflect public resources needed to clean up costs in the future.

On page 25 of our 2024 report volume 2, we report the ministry implemented this recommendation for the December 31st, 2023 financial statements, as the ministry supported the trust account's management in obtaining the necessary information to comply with the new standard and properly record asset retirement obligations.

I'll now pause for the committee's consideration.

Chair Wotherspoon: — Thank you very much, and thanks for the focus in the presentation on these three chapters and the two new recommendations that are there as well. Again thanks as well for already detailing many of the actions that have been taken to implement these recommendations. I'll turn it over to the deputy minister to see if there's any further comments at this point, and then we'll open it up for questions.

Laurier Donais: — Sure. Thank you, Mr. Chair, and I also want to extend a thanks to the Provincial Auditor and her staff for the valuable work that you do. We really do appreciate the work that you do and value your feedback as it pertains to our internal processes, our internal controls, and really, you know, the work that we do to improve on the work that we do for this great province.

[13:15]

So I will make just a few comments on the three reports that the Provincial Auditor just presented on. So over the past couple of years the ministry has focused its efforts on addressing the Provincial Auditor recommendations. And of the five carry-over recommendations that were listed from the 2023 audit, the ministry has implemented three by the time the audit was completed. And for the remaining two outstanding recommendations, pleased to report that the ministry has since implemented one.

So in January 2024 the ministry hired a director of finance and accounting to manage the finances of the NMTA [Northern Municipal Trust Account]. As a result all quarterly reports of the NMTA were consistently reviewed and approved within the expected timelines. Therefore in 2024 the ministry has implemented that recommendation to require management to carry out a detailed review of quarterly and year-end information prepared by the staff responsible for recording NMTA financial information.

And with the final remaining outstanding recommendation, that pertains to not tabling the annual report in accordance with the timelines prescribed in *The Executive Government Administration Act*, which is within 120 days of year-end. To this end the ministry has been working closely with third parties, the

Provincial Auditor's office, to gather and review the information that is needed for the timely completion of the NMTA's annual report.

And the ministry also continues to review its financial reporting processes to reduce the risk of errors in its accounting records and financial statements. And so we do plan to table the 2024 annual report on time in April 2025.

And that concludes my remarks on these chapters. So we'd be happy to answer any questions that the committee may have.

Chair Wotherspoon: — Great. Thank you very much. I'll open it up now to committee members for questions. MLA Gordon.

Hugh Gordon: — Thank you. Regarding the tabling of the Northern Municipal Trust Account's annual report, I see that the ministry intends to have the last fiscal reports tabled in April of 2025, correct?

Can you just speak to us why this annual report was not tabled in accordance with timelines since 2014? The recommendations, I believe, are dated . . . were made in 2017. The committee agreed in 2018, and I believe that refers to the timelines not being respected since 2014. So could you just speak to why it has not been tabled in accordance with those timelines?

Laurier Donais: — Thank you very much for the question. And yes, that is a recommendation that has concerned us for some time. I think there was various factors that contributed to that. I think relying on, like, outdated information when we prepared information for the annual financial statements. I think even just turnover in staff. I think we've had some challenges with regards to recruiting and retaining, you know, qualified individuals in those key finance and accounting roles.

And then, you know, like I said earlier just third-party information. You know, just we have relied on maybe not current information in preparing those financial statements. And then, you know, when we've invited the auditors in, you know, it became clear that that information has since been updated and then of course it requires changes in the financial statements.

So those are some of the things that contributed to that. It was something that has certainly been on our radar, and we've been certainly putting a lot of effort, or trying to meet those time frames, but it just seemed that year after year we were continuing to have some challenges there. But I think we're certainly on a good path now and well prepared for meeting that recommendation here for 2025.

Hugh Gordon: — Well then I guess also on that, I'm just taking note of this part here on page 26, chapter 3 of the '23 report, where the auditor noted that the Ministry of Government Relations management does not adequately support management of the Northern Municipal Trust Account to prepare timely and accurate financial information statements. I'm just curious what the rationale for that lack of support is, or was, and what steps have been taken to mediate it. And if you could speak on that I'd appreciate it.

Laurier Donais: — Sorry, I missed . . . Which report was that? Was that the 2024 volume . . .

Hugh Gordon: — 2023, chapter 3, page 26. Right underneath 4.1. First paragraph of 4.1.

Jeff Markewich: — I'll answer this one. Jeff Markewich, assistant deputy minister, central services and standards. Maybe just to start to answer your question, as a ministry we hired a director of finance within the NMTA in just January of 2024 here. One of the challenges that we had in the past though was having adequate oversight and responsibility within the NMTA when it came to reporting responsibilities. And within the staff, within our corporate services within Regina here, trying to assist wasn't the same as having somebody directly responsible within La Ronge to actually oversee the program.

Hugh Gordon: — In your status report it also indicated Government Relations has been working closely with third parties that are required to provide information for the annual report. Can you tell the committee who the third parties are, what type of data they would be providing, and why they have not been providing information or appear to have not been providing that information over these last nine years?

Brad Henry: — Thank you for the question. My name is Brad Henry. The two entities that we're referring to here are the Ministry of Environment and the Lac La Ronge regional solid waste management corporation.

With the Ministry of Environment we're dependent on lease revenue information that we receive from them. Unfortunately given the timing of our audits, we need to receive that information prior to the completion of their audits and so sometimes through the process of their audit, corrections are made which leads to then errors in our financial statements.

With Lac La Ronge Regional Waste Management Corporation it's a timing issue. The corporation has the same year-end as we do, which is December 31st, and that means that they've got a very limited amount of time to prepare and approve their financial statements for inclusion in ours. And so that's really where the two conflicts occur.

Hugh Gordon: — So on that point, it wouldn't be . . . When we talk about lack of support that might also include third parties not also perhaps having enough support internally to deliver the information that you require for your report. Do I understand that correctly?

Brad Henry: — With the Ministry of Environment, I know that they have also over time experienced staffing issues and capacity issues which I believe are addressed now. So I think as Laurier mentioned, we're in a good position with them going forward. With Lac La Ronge Regional Waste Management Corporation, their audits are done by a third party, and we're in the process of establishing an agreement with them to make sure that we all have the same expectations and understandings around timing and delivery of these statements to meet our needs.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — Any further questions from committee members on these three chapters before us. Two new recommendations and on both those recommendations I think you've demonstrated and stated that you've implemented those

recommendations and laid out some of the actions to do so. So thank you for that.

Not seeing any other questions then I would look for a motion with respect to chapter 1, the 2023 report volume 1. There's one new recommendation there, and I would welcome a motion that concurs with that recommendation and notes compliance. MLA Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. There's a new recommendation as well in the 2023 report volume 2, chapter 3. I would welcome the same motion there that we concur and note compliance. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried as well. With respect to the 2024 report volume 2, chapter 3, I would simply welcome a motion that we conclude consideration at this time. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Okay, we'll turn it back over to the Provincial Auditor to present on the 2024 report volume 1, chapter 11.

Trevor St. John: — Thank you. This chapter is providing safe drinking water in northern settlements, 2024 report volume 1, chapter 11.

The Ministry of Government Relations is responsible for providing safe drinking water to Saskatchewan's northern settlements. It uses various water systems to provide drinking water to northern settlements, including ministry-owned water systems for certain northern settlements. Having access to safe drinking water is essential to the health and well-being of people living in seven northern community settlements which are unincorporated communities within the northern Saskatchewan administrative district which is administered by the Ministry of Government Relations.

Our 2012 report volume 1, chapter 12 concluded the Ministry of Government Relations did not have effective processes to provide safe drinking water to those seven northern settlements for the period ending March 31st, 2012. We made 10 recommendations to strengthen the processes.

Chapter 11 of our 2024 report volume 1 describes our fourth follow-up audit of management's actions on those recommendations we originally made in 2012. As of January 2024, the ministry made some progress in improving its processes to provide safe drinking water to these seven communities, but still has more work to do. We found the ministry still has not fully implemented two recommendations by January 2024, which is 12 years since the original audit.

The ministry partially implemented the recommendation on page 159 to take prompt action to address problems in provision of safe drinking water. We found Uranium City continued to have an emergency boil water advisory in place, meaning significant

drinking water quality problems exist.

Since our last follow-up in 2021, the ministry did contract with a third party to install a new modular water treatment plant in Uranium City. The ministry expected the plant to be in operation at the time of our audit by summer 2024. Once in operation the ministry still would require final testing, but it expected the new treatment plant to address the outstanding boil water advisory in Uranium City, which has been in place since 2015. Taking prompt corrective action to resolve drinking water quality issues is essential to ensure the safety of water consumed by northern settlement residents.

We found the intent of the recommendation was met on page 160 to test drinking water samples as required by permits. The Ministry of Government Relations received regular test results for drinking water samples at each of the seven water treatment plants we tested. For any tests not submitted the ministry, along with its consultant, provided training and suggested procedures to the water treatment plant operators to rectify the issues.

For drinking water tests we examined, we found all daily, weekly, monthly, and biannual water quality tests were completed in accordance with the related permit. This is an improvement from the results from our previous follow-up audit. We did note some twice-monthly and quarterly water quality tests required by the permit were not completed, but this was consistent with the Water Security Agency's monitoring reports. And the ministry took corrective action to address the missed tests, such as requiring the mandatory training.

Third recommendation. The ministry partially implemented one ... On page 162, the ministry partially implemented one recommendation and implemented the other recommendation related to water system maintenance.

[13:30]

We found northern settlements still had drinking water systems requiring significant maintenance. The Ministry of Government Relations sufficiently supervised water system maintenance and monitored such maintenance, however did not always consistently carry out all high-priority maintenance like repairing leaks in water distribution lines in a timely manner.

The ministry hired a public works manager who began piloting the use of a digital maintenance application in 2023, available to both operators and ministry staff. The application logs and tracks maintenance in real time, which allows the ministry to better monitor if and when operators conduct key maintenance activities at the water treatment plants. Not completing maintenance in a timely manner increases the risk that water quality and water supply to northern settlements could be adversely affected.

I'll now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks again for the follow-up. Important recommendations, obviously. And you know, I guess just for those that are observing as well, these recommendations go back to 2012 and then also 2014. This committee has concurred in both recommendations, and you know, certainly some time has passed. I would open it up to Deputy Minister

Donais to offer a few remarks and then we'll open it up for questions.

Laurier Donais: — Thanks again, Mr. Chair. So yes, just in with regards to responding to the providing safe drinking water in northern settlements chapter, the ministry has made progress with the two remaining recommendations.

For the first remaining recommendation, take prompt action to address problems in providing safe drinking water to northern settlements, the ministry installed a bottle-fill reverse osmosis water system to replace the water treatment plant as the source of potable water in Uranium City. This system has been operational since October of 2024.

Uranium City has a permit to operate its old water treatment plant and distribution system. A new permit is needed to replace the old water treatment plant with the new reverse osmosis water system as a source of potable water in Uranium City. So the permit is currently being applied for, and we anticipate the recommendation to be fully implemented by April 2025.

For the second remaining recommendation, consistently carry out all required maintenance for its water systems, the ministry expanded the use of its new digital maintenance system to include all settlement water system assets, and the ministry continues to utilize third-party assistance to ensure that all maintenance and documentation requirements are met with its water systems.

The ministry will continue to expand the use of the digital water maintenance system to track maintenance activities on all assets related to water treatment plant operations, and we anticipate completing this work throughout 2025.

So that concludes our remarks on this chapter. So, Mr. Chair, we would be pleased to answer any question that the committee may have on this.

Chair Wotherspoon: — Yeah, thanks so much, and thanks for detailing the actions as well that have been taken. I'll open it up to the committee members for questions. MLA Pratchler.

Joan Pratchler: — Hello. How long had Uranium City been in an emergency boil water advisory? And how many people were impacted by that?

Brad Henry: — The Ministry of Government Relations took over the operations of the northern settlement in Uranium City in 1984, and I believe the precautionary drinking water advisory has been in place since 2014. The question of the number of residents isn't quite as easy to answer because it has quite a large seasonal population shift. On the population low it can be as few as 20 people, and at the maximum sometimes we see as many as 75.

Joan Pratchler: — Is the bottle-fill reverse osmosis water system in Uranium City meant to permanently replace that water treatment plant?

Brad Henry: — It's not intended to replace the water treatment plant; it's intended to supplement the water treatment plant. So because we are having so many difficulties delivering potable water through that water treatment plant, the water treatment

plant is going to be maintained as is, and is going to be providing hygienic water through the pipe distribution system. But the bottle-fill reverse osmosis system is to make sure that they have safe potable drinking water, and so it's intended to be a long-term solution.

Joan Pratchler: — And will that digital monitoring suffice to make it a permanent solution then for that treatment plant?

Brad Henry: — Digital monitoring as well as daily monitoring by our operators, yeah.

Joan Pratchler: — And so the picture in my mind is in the future, which is pretty soon. It will be a permanent solution, that treatment plant?

Brad Henry: — The reverse osmosis system is already operational and has been since October. We're just applying for a permit right now to change the status of that system. Because right now the permit says that we're delivering a potable water system through the water treatment plant, but we need to change the permit so that it addresses the hygienic system component.

Joan Pratchler: — What other northern settlements have drinking water systems that require significant maintenance?

Brad Henry: — We have seven northern settlements that have water treatment systems that would require significant maintenance. In the Northwest we have a water treatment plant in the community of Bear Creek. Along Highway 2 North, Brabant Lake, we have a water treatment plant there as well. Again on Highway 2 North, in the community of Missinipe, we have a water treatment plant. Sled Lake in the Northwest, we have a water treatment plant. And Uranium City, again in the far North, has a water treatment plant.

We also have water treatment plants that we utilize in the northern settlements of Stanley Mission and Wollaston Lake, but those are owned and operated by the First Nation there. We're just users of those systems.

Joan Pratchler: — And the few that you mentioned, they're all in working condition and they're going to continue to be so?

Brad Henry: — Absolutely.

Joan Pratchler: — Okay. Are there any settlements currently experiencing precautionary water advisories or boil water advisories as we speak?

Brad Henry: — The only one would be Uranium City due to that long-standing issue, but once we get the permit changed that'll remove the precautionary drinking water advisory.

Joan Pratchler: — The demographics of northern settlements, the majority are Indigenous people. Can you tell me a little bit more about the engagement and the consultation you had with Indigenous peoples in solutioning these situations?

Brad Henry: — Sure. We worked directly with Indigenous Services Canada on behalf of the First Nations as the federal funding partner who provides the majority of the dollars to support the First Nations interests in these facilities. And a lot of

our work on the engineering and contracting side is with them as the funding agent. But we also work very closely with the community, the local First Nations as well as the tribal councils, to make sure that facilities are meeting the need and are able to be maintained by the populations that exist on those sites.

Joan Pratchler: — Would you say that the Indigenous population has meaningful input into those solutions?

Brad Henry: — Yes, absolutely.

Joan Pratchler: — Thank you. Those are all my questions.

Chair Wotherspoon: — Thanks for those questions. Any further questions on this front? I just had interest out of . . . What was the cost of the reverse osmosis system in Uranium City?

Brad Henry: — I don't have the exact number for that part of the project. It was contained within another project where we built a shop out at Uranium City. The shop plus the reverse osmosis system together were about \$2 million, but I can't tell you how much of which was which.

Chair Wotherspoon: — Is that information you could provide back to the committee as far as the cost of the reverse osmosis system itself?

Brad Henry: — Definitely.

Chair Wotherspoon: — Thank you very much. That information can just be supplied back through the Clerk, and then will be properly posted for this committee. Any further questions at this time from committee members?

Not seeing any, these are outstanding recommendations, two that are outstanding; both have implementation occurring in 2025. One in April, the other one sometime in 2025. So you know, I just look forward to seeing those sort of come off the books, if you will, as the auditor comes in to do that follow-up. And thanks to your deputy minister and your entire team for all the leadership and work on these fronts and with the respective communities to make this happen. Certainly they're very important recommendations to those respective settlements.

With that being said, we have no new recommendations, so I would ask for a member to move conclusion of consideration of chapter 11 from the 2024 report volume 1. Moved by MLA Crassweller. All agreed? Okay, that's carried.

Deputy Minister Donais, thank you so much to you and your officials, and all those involved in your ministry and in municipalities right across the province from the far North to the South and everywhere in between. Thanks for your time here today. Before we kick you out of here and move on to the next considerations, do you have any final remarks for us?

Laurier Donais: — Thanks, thanks for that. I just want to thank my officials here that came out in support. And as you mentioned, these are recommendations that we do take very seriously, and so very good questions I think from the committee members. And we thank you for that.

Chair Wotherspoon: — Okay. At this point we will have a brief

recess and we'll turn our attention to the Western Development Museum as soon as they're in the chairs before us.

[The committee recessed for a period of time.]

Western Development Museum

Chair Wotherspoon: — Okay. Good afternoon. We'll reconvene the Standing Committee on Public Accounts and turn our attention to the Western Development Museum. Thank you so much to CEO Joan Kanigan for joining us here, along with your officials. I'd ask you to briefly introduce the officials that have joined you here today.

Joan Kanigan: — Okay.

Chair Wotherspoon: — And then we'll turn it over to the Provincial Auditor to make presentation on the first chapter, and then we'll come back your way.

Joan Kanigan: — Thank you. This is Greg Gettle, the deputy minister for the Ministry of Parks, Culture and Sport, and Dan French, the assistant deputy minister, who have joined me today.

Chair Wotherspoon: — Well again, thanks again. I'll table right now PAC 15-30, Western Development Museum: Status update, dated January 21st, 2025. Thank you as well for whoever was involved in putting together that status update, and for those that were involved in the actions reflected there as well. I'll turn it now over to the Provincial Auditor and her team. I believe she is focusing on chapter 25 to start.

Tara Clemett: — Thank you, Mr. Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he is responsible for the audits at the Western Development Museum. Or we often refer to them as WDM [Western Development Museum], if you don't mind.

Today Mr. Shaw, he's going to present the three chapters in two separate presentations. The first will be a presentation on a follow-up audit which we did around the outstanding recommendation at WDM with regards to removing historical artifacts in its collections. This committee already agreed with the recommendation in this chapter, and we are just providing an update to this committee, outlining whether or not the recommendation has been fully implemented.

The second presentation will be in relation to WDM's annual integrated audits, so it's really the financial statement and control audit over the past two fiscal years. This chapter, the first one, does contain two new recommendations for the committee's consideration to strengthen WDM's financial related controls. Jason will pause after every presentation for the committee's discussion and consideration. I do want to thank the CEO and her staff for the co-operation that was extended to us during the course of our work. With that I'll turn it over to Jason.

Jason Shaw: — Thank you. The Western Development Museum is responsible for collecting, preserving, restoring, and exhibiting objects of historical value and importance to Saskatchewan. It has a collection of over 75,000 artifacts, ranging from pins to locomotives displayed in four locations in the province.

With so many artifacts, effectively reviewing its collection is important to help reduce costs and increase available storage space for artifacts that have more value to the museum. Chapter 25 of our 2022 report volume 2, starting on page 245, reports the results of the progress made on the recommendations we initially made in our 2016 audit of the Western Development Museum's processes to permanently remove historical artifacts from its collections.

We made eight recommendations. By March 2020 the museum implemented seven recommendations. By August 2022 the museum fully implemented the one remaining recommendation. The museum completed its collections development plan to help guide staff how to review its collection. The museum's board of directors approved of the plan in November 2020. The plan includes a sufficient assessment tool to help guide museum staff in their assessments of artifacts. The tool will require the staff to assess each artifact using established criteria, including artifact condition, historical significance to Saskatchewan, rarity, and other aspects that increase the value to the museum.

We found staff consistently used this tool when assessing its antique vehicles collection in late 2020. We tested nine artifact assessments and found staff appropriately completed the assessments tool. In April 2022 the board approved these nine items for disposal. Assessing its artifact collection consistently can help staff recommend whether artifacts should remain in the collection or be removed and disposed, which in turn can help reduce costs and increase storage space.

This concludes my presentation and I'll pause for the committee's consideration. Thank you.

Chair Wotherspoon: — Thanks so much for the presentation. Thanks so much for the work on this front. Would you care to offer any brief remarks before we open it up for questions on this chapter?

Joan Kanigan: — Certainly. With the completion of the final recommendations for the collections development plan, it's been a really great tool as we work through all of our collection assessments.

We're currently doing some major renovations in one of our storage rooms of smaller artifacts to be able to meet fire code requirements. And so we're in the process of using the collections development tools that we've created to assess everything that . . . Since we have to move it out of the room to do the work that we're doing, we may as well assess them before we put them back in. And then anything that doesn't meet the criteria for staying in the collection is then disposed of after the board has approved the deaccessioning.

Chair Wotherspoon: — Thank you for that. I'll open it up now to committee members for questions. MLA Gordon.

Hugh Gordon: — Could you provide the committee with an update on the collections development plan? The auditor notes in her report that the museum's board of directors started evaluating the plan in 2020 and expect to complete the work in five years.

Joan Kanigan: — The collections development plan itself has been approved. It's actually available on our website for anybody

who wants to see it, but I can share that link with committee staff so that it can be shared. The work of evaluating parts of the collection . . . So the automobile collection is one of those five-year projects. It is getting a bit delayed because we now have fire code violations that we have to address, so we're now focusing all of our efforts on the 12,000 artifacts that are in one room that have to be removed and then returned.

So we've done a little bit of a shift in terms of the focus of the plan, but the automobiles we'd have deaccessioned — can't remember the exact number — but we have about 20 ready for disposal now to actually be moved out of the WDM storage in the spring. So we'll be working with a couple of auction companies for the ones that did not go to other museums.

Hugh Gordon: — So to add to that, could you speak to some of those artifacts, like, that could be identified as potential ones for deaccession?

Joan Kanigan: — So the ones that we . . . We've created a tiering process so we have tier 1 to tier 4 grading for all of the artifacts based on their condition, their historical significance, their significance to the province, or their local significance. And our rating tool allows us to then determine what classification we're giving each of the objects. And any objects that are in tier 3 or tier 4 are prime candidates for deaccessioning and disposal because they have no significance. There's no historical connection to anything of significance to the cultural and economic development of the province, which is our mandate focus. And so those are items that are then recommended to the board for deaccessioning.

So for example we have a lot of 1920s vehicles that were collected when the WDM was first formed in the '40s, and we don't know who the owners were other than the last owner. We have many, many of them so we have multiple 1920s vehicles. I think there's at least 20 in our collection. They take up a lot of space to store. They're not in the greatest of condition. So we've gone through and assessed those vehicles for the ones that are most significant and the ones that we should put our resources into, and then the ones that have no significance to our cultural or economic development of the province. The board approves the deaccessioning and then we work on disposal.

[14:00]

And ideally with disposal we try to keep them in the public domain, but if there isn't another museum or public organization that would be able to take these on, then they go for public auction, and the proceeds from those auctions go into the preservation of the remaining collection.

Hugh Gordon: — And just with respect to those artifacts, so I take it at one point or another they were deemed important either to the history or to the museum. So could you explain how that changed per se and why now they are deemed deaccession-able?

Joan Kanigan: — When museums first started, the premise for most museums, particularly as we went through the '40s and the '50s, was to collect everything. There wasn't any real . . . If it was old it was collected. There wasn't any real sense of, you know, what is the significance of this object? How is it important? And as museums collected and amassed lots and lots

of objects, those take up a lot of space.

So as the discipline of museology has developed over the last couple of decades, we're being much more conscious of the . . . Why are we collecting these objects? What is their purpose? What is their significance? And how do they serve a broader purpose other than just being something that we store in a warehouse?

And so that's really how the discipline has changed over the last, you know, 50 to 70 years. There's really been a shift in what is the purpose of the museum beyond just holding objects, and then how do those objects serve the broader public in the work that we do.

Hugh Gordon: — Thank you for that.

Chair Wotherspoon: — Any further questions by committee members on this front? Would you have any ballpark estimates as to the value of some of the collection that you might be taking to the marketplace by way of auction?

Joan Kanigan: — Unfortunately no, that's not something I could even begin to ballpark. It's not my area of expertise. And that's one of the reasons why we go to public auction, because we can't . . . You know, we don't have the skill set within our organization to make that kind of assessment.

Chair Wotherspoon: — Can you confirm or deny if former MLA Don Morgan was one of the original purchasers of one of those 1920s vehicles?

Joan Kanigan: — I would have absolutely no idea.

Chair Wotherspoon: — Listen, we'll make sure we send that transcript his way. Thank you very much for the exchange on this and the work on this chapter here. Not seeing any further questions on this chapter, and there's no new recommendations, I'd welcome a motion to conclude consideration of chapter 25. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. I'll turn it over now to the Provincial Auditor and her team to focus on the two chapter 10s there, and there's a couple new recommendations there.

Jason Shaw: — Thank you. This presentation provides our audit results of the annual integrated audits of the Western Development Museum for the years ended March 31st, 2023 and 2024. For those years we report the Western Development Museum had reliable financial statements. It had effective rules and procedures to safeguard public resources and complied with the authorities governing its activities except for the matters reflected in our two recommendations.

Chapter 10 of our 2023 report volume 2, starting on page 63, contains two new recommendations for the museum for the year ended March 31st, 2023 for the committee's consideration.

On page 66 we recommended the Western Development Museum require management to conduct a detailed review of financial information — for example, financial reports, journal

entries, and bank reconciliations — prepared by staff.

We found management neither consistently reviewed or approved financial reporting information in a timely manner, nor formally documented their approval. Adequate segregation of duties requires timely and independent review and approval of key transactions and entries. We found several instances where staff did not approve financial information. For example in '22-23 we found the museum did not prepare seven monthly bank reconciliations, did not maintain evidence of review and approval of all journal entries tested before making the entries in its financial system, and did not maintain evidence of review for 19 of the 30 catering revenue entries we tested.

Not having an independent review of financial information increases the risk of inaccuracies. Consistent review of financial information identifies potential issues and allows for corrective actions in a timely manner. Without adequate review, errors in the museum's financial information or fraud may occur without detection.

In chapter 10 of our 2024 report volume 2, starting on page 65, we continued to find and report the museum did not adequately review and approve financial information, like journal entries and bank reconciliations, for the year ended March 31st, 2024, and so the recommendation remains not implemented.

On page 67 of our 2023 report volume 2, we recommended the Western Development Museum require management complete a full review of its year-end financial statements. The financial statements initially presented for audit in '22-23 contained numerous errors and were incomplete. The museum eventually corrected all significant errors. For example the museum understated the asset retirement obligation liability by \$3.2 million. Because of the numerous changes required to its financial statements during the audit, the museum did not table its March 31st, 2023 financial statements timely in accordance with its legislative requirements.

In chapter 10 of our 2024 report volume 2, we report that the Western Development Museum implemented this recommendation by March 31st, 2024. The '23-24 audit did not identify any significant errors. The financial statements initially presented for audit were complete and we observed evidence of the chief executive officer's review of the initial set of financial statements received for audit.

Having a full review of the year-end financial statements and supporting materials helps museum management identify potential errors and have accurate financial information, as well as confirm the financial statements are appropriate and align with Canadian public sector accounting standards.

This concludes my presentation, and I'll pause for the committee's consideration. Thank you.

Chair Wotherspoon: — Good. Thank you very much for the presentation and the recommendations. I'll open it up for a brief remark on the recommendations and the chapters, then we'll open it for questions.

Joan Kanigan: — Thank you. I'm actually going to turn this one over to Deputy Minister Gettle to make some initial comments.

Greg Gettle: — Thank you. Just a couple of opening comments. The Western Development Museum, under the authority of *The Western Development Museum Act*, is a corporate body with exhibit branches in North Battleford, Saskatoon, Moose Jaw, and Yorkton. And I'm happy to report that as per the auditor's 2022 report volume 2, all of the recommendations from 2016 were fully implemented.

Now on to the 2023 report. The Provincial Auditor's report identified and made two recommendations to the Western Development Museum, and through a follow-up audit in 2024 only one of the two recommendations remained outstanding. Today I'm actually happy to report that both recommendations have been implemented for chapters 10 of the 2023 and 2024 reports. I would like to thank the Provincial Auditor's office for their diligence and recommendations, and for the opportunity today to comment on those recommendations. And that concludes our opening comments.

Chair Wotherspoon: — Thank you very much, Deputy Minister. I'll open it up now to committee members that may have questions. MLA Pratchler.

Joan Pratchler: — Thank you. Just an overall question. What type of governance structure is in . . . With the Western Development, does each site have its own board? Or how is the governance structure set up?

Joan Kanigan: — The Western Development Museum is governed by a single board of directors which is appointed by the Lieutenant Governor in Council, and then we have the four locations plus our central corporate and curatorial office. So we operate as a central-hub-and-spokes sort of system. So we're all one entire entity.

Joan Pratchler: — Did they have a practice in the past to appoint an auditor every year and then audit its statements every year? Or did that change over the last few years?

Joan Kanigan: — The WDM has always been audited by the Provincial Auditor. And so what changed for us in that '22-23 year is our director of finance of 22 years retired, and when we hired a new director of finance we ran into some challenges with knowledge and skills that managed to slip under the radar longer than they should have.

And so when we found out about the problems, the individual had just left suddenly, and we were busy trying to pull an awful lot of things together very quickly. And I'm not an accountant or a financial expert by any means, but I certainly became one. And I really want to thank the Provincial Auditor's office because they provided and supported us with a lot of information to make sure that we were able to get the audit completed. And so I really thank them for the help that they provided during that rather challenging period in our financial systems.

Joan Pratchler: — Thank you. Could you speak to some of the Western Development Museum's revenue streams? You know, admissions, donations, you know, self-generated revenue.

Joan Kanigan: — Certainly. Our revenue streams are . . . As you have mentioned, we have admissions, membership sales, our gift shops, program and service fees. So like if a school comes to one

of our programs, they pay a fee. If people partake in any of our large special events, they pay fees.

We also have catering and rental services in both Saskatoon and North Battleford. Saskatoon also operates a cafe, which is one of the services that we provide our guests. Moose Jaw and Yorkton just provide rental services. We don't provide any food services. And we changed North Battleford's business model in 2022 to license out our kitchen. So we weren't doing the food services. There was a licensed caterer doing that work and working directly with the clients. So that's one of the other revenue streams that we have.

Certainly as with every organization or as we've experienced, since the pandemic, our self-generated revenues are still not at pre-pandemic levels. We got really, really close last year, and we're projected to exceed our 2020 revenues, but we're still probably about 50 per cent off of our 2019 revenues.

Joan Pratchler: — Thank you. It's great to see that the final outstanding recommendation has been implemented. How has the staff responded to the new checklist, and is that being followed so far, and how's that going?

Joan Kanigan: — Oh, it's going great. It's the most . . . I don't know why I didn't think to do this before. It's probably because we had a director of 22 years who just knew everything. So it's the tool that I use to review absolutely everything. It's the tool that our financial controller uses to prepare everything.

And our staff have really stepped up in terms of understanding why this is important and why the . . . You know, not just looking at it but actually documenting that you've looked at it. And having that evidence is so critical to the auditing process. So we're really grateful to the Provincial Auditor for their helping us improving our processes and systems.

Joan Pratchler: — Thank you. It feels good to do a good job, doesn't it?

Joan Kanigan: — It does. Yes.

Joan Pratchler: — Those are all my questions.

Chair Wotherspoon: — Thank you. Any further questions for the Western Development Museum here today? Okay. Not seeing any, what we'll do now is I'd welcome a motion with respect to that chapter 10 from the 2023 report, the two new recommendations, a motion that we concur and note compliance on both recommendations 1 and 2. Moved by Mr. Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. And then with respect to the follow-up chapter, 2024 report, no new recommendations there. I'd welcome a motion to conclude consideration. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That is carried as well. At this time, I'd just simply want to thank CEO Kanigan and Deputy Minister

Gettle and ADM French for your time here today. I want to thank all those that are involved in the very important work of the WDM. And if you have any final remark for us before we send you packing and invite in Agriculture, any final words?

Joan Kanigan: — Just again a thank you. A thank you for the opportunity to be here today and just talk about the work that we're doing. And a thank you to the provincial auditors because their support has been invaluable over the last couple of years. And you've got a great team, and we really enjoy working with them.

Chair Wotherspoon: — Very good. Thank you very much. And we will have a very brief recess while we bring in the Agriculture folks here. Thanks again.

[The committee recessed for a period of time.]

Agriculture

Chair Wotherspoon: — Okay, folks, we'll reconvene the Standing Committee on Public Accounts. We're going to turn our attention to the Ministry of Agriculture here this afternoon. I want to welcome Deputy Minister Greuel and his officials that have joined him here today and all those that are involved in that ministry and involved in this work here today. So thanks for being here.

I would turn it over briefly to Deputy Minister Greuel to introduce his officials, and then we'll refrain maybe from getting into the chapters at that point or the focus of the auditor. I'll turn it to the auditor and come back your way. Deputy Minister Greuel, go ahead.

Bill Greuel: — Good. Yeah, thank you. I'd like to introduce the officials with me today. To my right, representing the lands branch is Dianna Emperingham, executive director of the lands branch; and to the right of her is Helen Rud, our director of policy and administration at the lands branch. For the next chapter, where we're considering pest control, I'd like to introduce Barbara Ziesman, who is the director of the plant industry section of the crops and irrigation branch.

Chair Wotherspoon: — Right on. Thank you. Thank you very much. Thanks to you all for being here today. I'm going to turn it over now to the Provincial Auditor and her team to present. I think they're going to focus on the first chapter that's on the agenda with the new recommendations to start.

Tara Clemett: — Thank you, Mr. Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he's the deputy provincial auditor that is responsible for the audits at the Ministry of Agriculture. Behind me and to my right is Ms. Nicole Dressler, and she was the engagement lead on the performance audit with regards to conserving agriculture Crown land.

Today Jason's going to present the two chapters noted on the agenda in the order that they do appear in two separate presentations. The first chapter is a performance audit that assessed the ministry's processes to manage the conservation of agriculture Crown land. It contains eight new recommendations for this committee's consideration.

The second chapter is a follow-up audit whereby we assess whether the ministry fully addressed our five recommendations we originally made to strengthen the ministry's processes to mitigate the impact of regulated pests in crops and pastures in Saskatchewan. This committee agreed with our recommendations in February 2021.

Jason will pause after each presentation for the committee's consideration and deliberation. And I do want to thank the deputy minister and his staff for the co-operation that was extended to us during the course of our work. With that, I'll turn it over to Jason.

Jason Shaw: — Thank you. Agricultural land makes up the highest amount of non-forested land in Saskatchewan. The Ministry of Agriculture owns and is responsible for conservation of about 2.8 million hectares of native prairie, pasture, and tame hay Crown land and cultivated Crown land. The ministry has over 7,000 leases on this managed land with individuals and pasture associations. The ministry appropriately monitoring the health and use of agricultural Crown land is important to keep agricultural landscapes healthy and productive and prevent depletion or exploitation.

Chapter 12 of our 2023 report volume 2, starting on page 73, reports the results of our audit of whether the Ministry of Agriculture had effective processes to manage the conservation of agricultural Crown land under its responsibility. We concluded for the 12-month period ending July 31st, 2023 the Ministry of Agriculture had effective processes to manage the conservation of Crown land in Saskatchewan, except in the areas of our eight recommendations.

On page 80 we recommended the Ministry of Agriculture track all critical habitat on Crown land it is responsible for in its IT system. The ministry uses an IT system to track information about the land it manages, including information about wildlife critical habitat. The Ministry of Agriculture appropriately tracks land location in its IT system designated as provincially protected wildlife habitat under Saskatchewan's *Wildlife Habitat and Ecological Lands Designation Regulations*.

[14:45]

However the ministry needs to update its IT system to track land that the federal government identifies as critical habitat under the *Species at Risk Act*. We tested 14 locations the federal government identified as critical habitat for species at risk, like greater sage grouse, and found two locations the ministry did not appropriately mark in its IT system as having critical habitat. Without an accurate and complete list of land of critical habitat, ministry staff may be working with incomplete data and lessees may not take appropriate actions to protect land with critical habitat.

On page 84 we recommended the Ministry of Agriculture formalize factors it considers when determining which Indigenous communities to consult with when proposing the lease or sale of Crown land. The Ministry of Government Relations requires ministries to follow the Government of Saskatchewan's First Nation and Métis consultative policy framework when determining which Indigenous communities may be impacted by decisions to lease or auction vacant Crown

land for sale.

At the time of our audit the 2010 framework was in place. We found the Ministry of Agriculture used a radius of at least 100 kilometres surrounding the land it planned to lease or sell to identify the Indigenous communities it would consult with. Indigenous communities include both First Nations and Métis communities. The ministry did not have documented rationale for using a 100-kilometre radius.

In 2022 the ministry began consultation for agricultural Crown land it originally planned to lease or sell in fall of 2023 or later. The ministry sent general notification letters to about 160 Indigenous communities and specific consultation notification letters to Indigenous communities within approximately 100 kilometres notifying them of the ministry's intent to sell or lease land they might use. This broader consultation process was not formalized so it was not clear whether it would be consistently used in the future when notifying Indigenous communities about the ministry's intent to sell or lease land.

At September 2023 the Ministry of Government Relations told us it was working to expand its guidance to ministries to provide more detailed factors to consider when determining which Indigenous communities to consult with. Some examples of other factors include historical Indigenous ties to the area even if those communities are not within the 100 kilometres, and those Indigenous communities with potential treaty rights in the area. Formalizing consultation processes with Indigenous communities who may be significantly affected by the leasing or selling of vacant agricultural Crown land can help to promote understanding, transparency, and credibility of the ministry's processes.

On page 87 we recommend the Ministry of Agriculture complete baseline range-health assessments of pasture association leases. The ministry uses range-health assessments to evaluate productivity of land and to develop strategies to maintain the health of agricultural Crown land. For example, staff use the assessments to identify invasive weeds, overpopulation of non-native species, or evidence of overgrazing. The ministry started completing baseline range-health assessments in 2018 on its higher priority pasture leases leased by pasture associations.

These pastures consist of former Prairie Farm Rehabilitation Administration community pastures, former Saskatchewan pasture program community pastures, and pastures used by grazing co-ops. At the time of our audit the ministry had not assessed 44 per cent of its 1.16 million hectares of Crown land leased by pasture associations.

Completing range-health assessments is important to assess productivity of land and to develop strategies to maintain the health of land; for example, assess how many cattle pastures are able to sustain. Range-health assessments are also important to identify land that contains sensitive wildlife habitat, which can then be protected from things like industrial development. The government protects this type of land by listing it under the provincial wildlife habitat protection Act and related regulations. Once protected, land users shall not alter the land except as allowed in the regulations or authorized by the Ministry of Environment.

The government has a goal of protecting 12 per cent of Saskatchewan's land by 2025. At the time of this audit at January 2023, about 10 per cent of land was protected. The Ministry of Agriculture told us the majority of the land of former community pastures is already provincially protected, but the pasture land used by grazing co-ops is not. This is about 250 000 hectares, or almost 630,000 acres.

Assessing grazing co-op pastures may help the ministry to further identify land that should be protected. The ministry planned to assess the health of this remaining pasture land by 2028, which was too late to contribute to the government's land protection goal.

Also on page 87, we recommend the Ministry of Agriculture communicate the results of range-health assessments to pasture associations timely. In our testing of four range-health assessments we found the ministry consistently used sufficient checklists to document these assessments. We found qualified staff completed the assessments and reviewed the reports timely. However the ministry did not communicate its findings to pasture associations in a timely way.

We found staff conducted eight range-health assessments in 2020 and 2021, but they had not yet finalized and communicated findings to the relevant pasture association at August 2023. Without timely communication of range-health assessment findings to pasture associations, issues the ministry identifies may go unaddressed and the health of the pasture may deteriorate. For example, if the assessment reports the presence of invasive weeds, the problem may get worse if the ministry does not communicate results to their pasture associations timely and the pasture associations do not take appropriate action.

On page 88 we recommend the Ministry of Agriculture make implementation of key recommendations to the lessees in range-health assessments mandatory and set consequences for non-compliance.

Ministry staff assesses the overall health of agriculture Crown land as healthy, healthy with problems, or unhealthy, but the ministry does not specify which recommendations in assessment reports are significant. The ministry indicated it would make recommendations mandatory for any unhealthy pasture, and pasture associations would be required to implement changes.

Since the ministry started completing range-health assessments in 2018, it has not assessed a pasture as unhealthy, therefore all recommendations up to July 2023 from range-health assessments were not mandatory. By not having mandatory, enforceable recommendations, there is a greater risk that the overall range-health deteriorates and the problems the ministry identified may continue.

We tested the four range-health assessments the ministry completed and found it assessed one pasture as healthy and three as healthy with problems. In each of the assessments, staff provided at least one recommendation to the pasture association as an area for improvement. For example, one report included recommendations to reduce the number of cattle grazed on the land during consecutive years of drought, and to contain and control invasive weeds.

By not having mandatory, enforceable recommendations, there is a greater risk the overall pasture health deteriorates and the problems the ministry identified may increase. Additionally the pasture association is less likely to take appropriate actions to conserve land when recommendations are not mandatory or enforceable.

On page 89 we recommend the Ministry of Agriculture conduct timely inspections on individually leased Crown land and centrally track results. The ministry leases grazing and cultivated land to individuals. For leases to individuals, the ministry completes land health inspections when a lease expires, which can be up to 33 years. We found inspecting land every 21 to 33 years was not timely compared to other jurisdictions, or good practice. Good practice suggested inspections approximately every 10 years.

We tested 22 changes to leases where the ministry expected staff to complete inspections, and found nine with no evidence staff inspected the health of the land. We found staff did not maintain support to indicate when they inspected the land and what they observed. As staff only started using a lease inspection checklist in 2023, they only completed this checklist for six of the leases we tested. The ministry indicated staff keep their own notes on what they observed from their inspections; however all staff cannot access or share this information because the ministry does not centrally track lease inspection results. This means the ministry may not know which lease inspections staff completed and the results.

With a long time frame between inspections, significant changes can occur to a parcel of land such as changes to plant species or land erosion, both of which potentially indicate unhealthy land. Without more frequent inspections centrally recorded, the ministry may be unaware of changes to its land and may not adequately protect the land.

On page 90 we recommend the Ministry of Agriculture monitor implementation of range-health assessment recommendations and required actions from lease utilization plans. The ministry does not formally track recommendations made in range-health assessments and whether the pasture associations address them. For example, the ministry did not use its IT system to track what recommendations or the type of recommendations it makes to each pasture association.

For lease inspections the ministry has a listing of outstanding lease utilization plans for individual leases but does not track the required actions or when it plans to follow up to verify the lessee complied. Required actions may include constructing fencing to prevent overgrazing or removing garbage. For these required actions, staff track the required completion dates in their own notes. However, these notes are not centrally available to all staff, so the ministry cannot monitor completion. Without a formal process to track recommendations the ministry makes to pasture associations or required actions for individual leases, there's a risk lessees will not address issues affecting the health of agricultural Crown land. This can lead to further deterioration of usable land.

Lastly, on page 90 we recommend the Ministry of Agriculture track and evaluate the trends of non-compliance it observes when completing range-health assessments or inspections. The

ministry does not formally assess the results of its pasture association range-health assessments in individual lease inspections to help it identify trends of common issues. For example, staff may frequently identify a specific invasive weed in a certain region when they perform inspections and assessments.

Tracking trends of non-compliance enable it to appropriately manage risks overall, such as adjusting its plan for completing assessments or inspections. Without processes to monitor trends of non-compliance, the ministry cannot effectively develop strategies to communicate and work with key partners to resolve common issues it may identify.

This concludes my presentation, and I will pause for the committee's consideration. Thank you.

Chair Wotherspoon: — Thanks so much for the presentation and the focus of the work and the new recommendations. Thanks again to Agriculture for your detailing some of the actions you've taken, some of the implementation that's already occurred with some of these recommendations. And I'll table now that status update as well that you've provided: PAC 16-30, Ministry of Agriculture: Status update, dated January 21st, 2025.

I'll turn it over to Deputy Minister Greuel to provide some brief remarks on the chapter before us. Then we'll open it up for questions.

Bill Greuel: — Great. Thank you. Yeah, as indicated, there are eight recommendations covered in the report. The first recommendation is that "We recommend the Ministry of Agriculture track all critical habitat on Crown land it is responsible for in its IT system." The ministry has been tracking general critical habitat reservation since 2018 on each lease. Beginning in 2023 the ministry has added species-specific critical habitat reservations on each parcel of land and implemented checks to ensure the accuracy of information contained in our enterprise Crown land management system.

The second recommendation is that "We recommend the Ministry of Agriculture formalize factors . . . when determining which Indigenous communities to consult with when proposing the lease or sale of Crown land." The revised First Nations and Métis consultation framework was implemented in January of 2024, and the ministry has worked to formalize the factors it considers when determining which Indigenous communities it consults with in a formal policy.

The third recommendation is, "We recommend the Ministry of Agriculture complete baseline health assessments of pasture association leases." The ministry is fully engaged in completing the baseline range-health assessments on pasture association leases within the established 10-year time frame as part of our ongoing role and work, along with post-range-health assessments, follow-up with extension on our clients.

The fourth recommendation is, "We recommend the Ministry of Agriculture communicate the results of range-health assessments and pasture associations timely." The ministry staff meet with the pasture associations to discuss the range-health assessments during the pasture associations' annual general meetings. All inspections, notes, photographs, etc., are stored in our enterprise

Crown land management system.

The fifth recommendation is that “We recommend the Ministry of Agriculture make implementation of key recommendations to lessees in the range-health assessments mandatory and set consequences for non-compliance.” If the ministry identifies a range-health concern during an assessment, a lease utilization plan will be created with the pasture association.

The plan contains several required actions, such as mandatory reductions in stocking rates, mandatory periods of rest, removal of livestock owned by non-patrons, or weed control. If these are not followed, it could lead to lease cancellation.

[15:00]

The sixth recommendation is, “We recommend the Ministry of Agriculture conduct timely inspections on individually leased Crown land and centrally track results.” The ministry continues to review and assess individual lessee’s land ahead of the lease renewals, targeting the 300 to 400 lease renewal inspections per year. The ministry has implemented tools to assist in improving inspection of leases and ensure tracking of Crown land leases. All inspection notes and photos, etc., are stored in the enterprise Crown land management system.

The seventh recommendation is, “We recommend the Ministry of Agriculture monitor the implementation of range-health assessment recommendations and required actions from lease utilization plans.” Actions in the lease utilization plans are mandatory. If the lessee does not implement the actions, it may lead to lease cancellation. The ministry uses the enterprise Crown land management system to electronically track lease utilization plans.

The eighth and final recommendation is, “We recommend the Ministry of Agriculture track and evaluate trends of non-compliance it observes when completing range-health assessments or inspections.” The lease utilization plans are now stored in the enterprise Crown land management system and will allow for data tracking so that trend data can be monitored and evaluated in the future.

Now we’d be pleased to answer any questions the committee may have.

Chair Wotherspoon: — Thanks so much, and thanks again for taking this work on in such a rigorous way. I will open it up to members for questions. MLA Gordon.

Hugh Gordon: — I see in the auditor’s report that the Ministry of Agriculture consults with the Ministry of Environment regarding ecologically sensitive areas before deciding to sell Crown land. Do you have any stats on how often land is classified low, moderate, or high? Or even by year?

Helen Rud: — We do. And we can get those numbers for you, but I don’t have them here because it is very specific. So we can provide those.

Hugh Gordon: — Okay. That would be good to know so we can sort of track what you’re tracking, follow up on.

Exactly how much Crown land was sold in 2022, ’23, and ’24? Do you have those numbers for us, potentially?

Dianna Emperingham: — We don’t have them today, but we could certainly provide that. We don’t have them with us today.

Hugh Gordon: — So we have commitment for both of those things?

Dianna Emperingham: — Yes, absolutely.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — Maybe I’ll just follow up here. Thanks so much. Just as Chair, when folks undertake to provide information back, I’ll often just let folks know you can do so by providing that back to the committee Clerk, and then they’ll make that posted. Do you think getting that within a month’s time, is that reasonable?

Dianna Emperingham: — Yes.

Chair Wotherspoon: — Sounds great. Thank you. Back to you, MLA Gordon. MLA Pratchler.

Joan Pratchler: — I’m looking at the second recommendation regarding consultation with First Nations and Métis communities. Which Indigenous groups were part of the creation of the consultation policy framework?

Helen Rud: — Government Relations led that work, and they had reached out to all of the First Nation communities in the province. But you would have to consult with that ministry to let you know exactly which groups were part of the consultation process because it was very extensive and it took several months.

Joan Pratchler: — What did you hear from them then?

Helen Rud: — During the consultation policy framework meetings?

Joan Pratchler: — Yeah, what kind of input did the Indigenous people provide for coming up with that framework then?

Bill Greuel: — As Helen indicated, that was a process led by Government Relations. I’m not sure it’s up to us to consult on that because it wasn’t necessarily specific to the treaty land entitlement for land or other issues. It was a broader consultation led by Government Relations, and I think they’re in the best position to answer those questions.

Joan Pratchler: — Can you discuss some of the factors that the ministry considers when it was determining which communities to consult with? Or is that still under that same category that you just mentioned?

Bill Greuel: — Yes, that is part of the defined consultation policy framework led by Government Relations.

Joan Pratchler: — In the status updates it says that it’s included in a draft policy. Would you be able to commit to tabling that policy with this committee once it’s finalized? Or perhaps it is already. I don’t know.

Helen Rud: — So if you were asking, if you were asking about which factors we consider when we trigger the duty-to-consult, I can speak to that. It is based on location. So if there is a piece of land that we expect might impact treaty rights, we use a 100-kilometre radius. And any communities, First Nation communities or Métis communities that would have any land within that area or if the Métis is within that area we would notify them. Or if we have any prior knowledge that they are using that land to exercise treaty rights, we would also consult with them on that land as well.

We are working on . . . We have a draft policy at this point. We expect it to be finalized in April, but I believe we can share it.

Joan Pratchler: — So I guess all the rest of the questions are about the Indigenous communities and the consultation, the information that they provided to Government Relations. Then you took that information to come up with your draft policy. Is that what I'm understanding?

Helen Rud: — So the consultation policy framework is a lot bigger. It is how all of government should be conducting the duty-to-consult. And I think if you're asking the bigger questions on feedback received and stuff like that, it would be better directed to Government Relations. I don't want to speak on their behalf on what they heard during those meetings. Our 100-kilometre radius is something that we have been doing since 2015 and aligns with the revised policy.

Joan Pratchler: — What I was really looking for is, you know, did Indigenous communities have meaningful input into it rather than saying, we decided it's 100 kilometres, what do you think?

Helen Rud: — Again, that would be a question for Government Relations. Yeah.

Joan Pratchler: — Okay.

I see in recommendation 7 it says that if there are serious concerns from a range-health assessment, the ministry would enter a lease utilization plan. What would be some of the criteria for a serious concern — an invasive weed on 25 per cent, 50 per cent? What would be that criteria?

Helen Rud: — Well they do it on a field-by-field review when they're doing range-health assessments because these pastures, these leases are quite large. So when they go and they do these assessments, they will go and they divide it, kind of block by block, and each pasture is given a rating. So if it has serious concerns — so that means that it's not meeting our requirements in our lease agreements — we would develop a lease utilization plan.

So for example, since we had our audit we have had a pasture that did have serious concerns. So if there's overgrazing, things like that, that is when we would, like, enter into it. So it's not so much a percentage; it's if there's serious concern on parcels of land, then we would enter into a lease utilization plan.

Joan Pratchler: — All right. I was just trying to quantify it, what serious concern would be.

Helen Rud: — Generally it would be overgrazing. The land's

just not, like there's not a lot of . . . Like I'm going to . . . [inaudible] . . . like litter, which means there's not a lot of grass left over from previous years. Or if they're not, for example, having cattle on the land that they own or that members own. Or if there is invasive weeds is tricky, if they're not making efforts to control invasive weeds because this could be an inherited problem, right? So you don't want to penalize the pasture association as long as they're making effort here. Does that answer your question?

Joan Pratchler: — Yes, I just wanted to know to what extent. If it has 10 per cent, is that a serious problem of that pasture land? Or is it 50 per cent? Do they have a criteria for this?

Bill Greuel: — I think in this case it's important to recognize that we're dealing with native prairie grasslands, which are a biological system. And it's not always easy to put a quantifiable number on that says the grass is X per cent deteriorated. It depends on a series of variables and factors which is the management, the animal stocking unit, the rainfall. And so we're working with pasture associations to determine that.

We've got extremely experienced land management specialists and range-health specialists that are evaluating this land on an ongoing basis and based on their experience of viewing many of these different pastures. So it can be sometimes subjective, but we need to recognize that in a biological system it's not always easy to quantify a number to an answer of a question. I think what I would say is that our range-management specialists have the best interest of preserving the Crown land at their interests.

Joan Pratchler: — And they're probably following trends, I would assume?

Bill Greuel: — Very much so, yes.

Joan Pratchler: — Okay. And then I'm looking at recommendation no. 8. It's talking about evaluating trends of non-compliance. It says here that the ministry would collect data over multiple years to allow for the . . . What would be a number to quantify multiple years? What would be a ballpark? Is that two years, four years?

Helen Rud: — This is one that we've just started making progress on, like fully admitting. So we are now saving those lease . . . or kind of like saving the . . . our computer system . . . When we're doing lease inspections, things like that is all saved in the system. So I think we would probably need at least three years to develop a trend. Other words, I don't think it would be a trend at that point.

Joan Pratchler: — So it's fairly new.

Helen Rud: — Yes, it is new.

Joan Pratchler: — Okay, thank you. And that's all my questions for this section.

Chair Wotherspoon: — I'm looking to other committee members for questions. Not seeing any. Thanks again for all the work on this front and the important relationship as well with those pasture associations and producers across the province. And thank you to the auditor for the focus on this front to ensure

land health and sustainability on making sure those lands are in the kind of condition that they should be.

At this point I would welcome a motion with respect to recommendations 1, 4, 5, and 7 that we concur and note compliance. Do I have a mover? Mr. Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. With respect to recommendations 2, 3, 6, and 8, I'd welcome a motion that we concur and note progress. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — All right. That's carried as well. Okay, we'll now turn our attention to chapter 17, and I'll turn it back over to the Provincial Auditor and her team.

Jason Shaw: — Thank you. Saskatchewan accounts for almost half of Canada's total field crop acreage. These crops and pastures are at risk of damage from regulated pests which are either an animal, insect, or disease that the Ministry of Agriculture declares a pest. The ministry is responsible for mitigating the impact of these regulated pests in crops and pastures.

Chapter 17 of our 2023 report volume 2, starting on page 159, reports the results of the progress made on the recommendations we initially made in our 2020 audit of the Ministry of Agriculture's processes to mitigate the impact of regulated pests in crops and pastures in Saskatchewan. We made five recommendations. The Public Accounts Committee agreed with our recommendations in February 2021. This is our first follow-up since the original audit, and by June 2023 we found the ministry implemented two recommendations and made progress on three remaining recommendations.

I'll start by highlighting the work the ministry still needs to do to address our recommendations. As outlined in section 3.1 of the chapter, the ministry continued to develop a robust process to estimate Richardson's ground squirrel, or gopher, populations. In 2022 strychnine was deregistered in Canada and no longer available for landowners to purchase and use to reduce gopher populations. Previously the ministry tracked gopher populations based on strychnine sales.

Beginning in 2022 the ministry created a report to evaluate gopher populations based on data collected from Saskatchewan Crop Insurance Corporation. However the ministry was still working to enhance its population estimation method. Having a robust model to determine gopher populations will reduce the risk the ministry may not have correct information to make decisions in order to manage gopher populations.

In section 3.2 we report the ministry drafted written guidance for detecting and reporting bacterial ring rot and late blight diseases. We found the draft documents aligned with good practice and included key information such as what each disease is, how it spreads, and practices to prevent it.

[15:15]

In 2023 the ministry updated its guidance for crop protection insect control that includes guidance for grasshopper infestations. The ministry had not yet developed guidance for the brown or Norway rat. Having published guidance for detecting, reporting, and responding to identified infestations for all declared pests would allow for early detection and response planning for outbreaks, allowing producers to minimize the risk of crop losses from such pest infestations.

After the time of this follow-up in June 2023, we now recognize the ministry reassessed the list of regulated pests upon the replacement of the previous pest control Act with the new . . . *The Plant Health Act*. This included no longer deeming certain pests as regulated pests, such as grasshoppers and gophers, and we will re-evaluate these changes and the impact it had on the recommendations in our next follow-up audit.

Now I will touch on some of the other process improvements the ministry made. In section 3.3 we found the ministry is now communicating clubroot lab results to producers timely and within its 30-day expectation of receiving the results. For the 15 lab results we tested, results were communicated to producers within the 30-day period. Timely distribution of clubroot lab results enables producers to implement appropriate measures promptly to contain clubroot disease in order to control its spread. Timely action helps to reduce the impact of the disease on crops and pastures.

The ministry's crops and irrigation branch also now provides senior management with reports of regulated pest activity annually. Beginning in 2021 the branch submitted reports, including appendices for each regulated pest mitigation activities, to senior management. Overall we found the report provided sufficient detail to inform and assist senior management in its decision making for mitigation strategies for regulated pests.

Formal, regular reporting to senior management on regulated pests decreases the risk of ineffective decision making about the sufficiency of resources provided and the success of mitigation activities. It also assists in assessing whether the ministry is responding appropriately to control confirmed regulated pest infestations and to prevent the risk of future occurrences.

This concludes my presentation, and thank you. I pause for the committee's consideration.

Chair Wotherspoon: — Thanks again for the follow-up on this work and this important chapter. I'll turn it over briefly to Deputy Minister Greuel on this front. I know that you've identified many of the actions in the status update here as well. And for anyone following along at home, of course this report goes back. It was 2020, and then it was considered by this, the Public Accounts Committee, and we concurred in 2021. And now this is part of the follow-up process. Deputy Minister Greuel.

Bill Greuel: — Thank you. I'll follow up on three recommendations covered in the report, the first one being that we recommend the Ministry of Agriculture revisit how it will conduct surveillance to determine populations of Richardson's ground squirrel. The ministry continues to evaluate gopher populations in the province using Saskatchewan Crop Insurance Corporation claims data and a ministry-developed online survey.

With these tools in place, we consider this recommendation fully implemented, but the ministry also provides funding to rural municipalities, First Nations communities, farmers, and ranchers to control Richardson's ground squirrels through the Sustainable Canadian Agricultural Partnership program, the gopher control program.

The second recommendation is that we recommend the Ministry of Agriculture proactively provide producers with written guidance about detecting and reporting the presence of late blight and bacterial ring rot. The ministry is in the process of finalizing science-based communication plans for regulated pests under *The Plant Health Act*, which came into force in June of 2024. These communication plans include disease detection, reporting, management practices, and response plans, and will be made available for the 2025 growing season. The ministry supports producers by also providing potato extension publications on the Government of Saskatchewan website.

The third recommendation is we recommend the Ministry of Agriculture, working with its key stakeholders, provide producers with written guidance on developing response plans for grasshoppers, late blight, bacterial ring rot, and brown or Norway rat. Again the ministry is in the process of finalizing science-based communication plans for these regulated pests which will be made available by the start of the 2025 growing season.

In addition, the ministry provides rural municipalities, producers, and industry with guidance on integrated pest management for declared pests and nuisance pests through extension materials, presentation, and extension events.

We'd now be pleased to answer any questions the committee may have.

Chair Wotherspoon: — Well thanks again for detailing the work, and thanks for the commitment to have all of the recommendations implemented in 2025 as identified in each of the individual recommendations on the status update here. So thanks for that. I'll open it up to committee members for questions at this time. MLA Gordon.

Hugh Gordon: — Could you tell us if there's any data on how many farmers, if any, have stockpiled strychnine prior to its deregistration and are still using it?

Bill Greuel: — We would not have that data. That data would not be available for us to access even.

Hugh Gordon: — And I guess on that point too, there's no way for you to determine if that is factored into your modelling for gopher populations?

Bill Greuel: — No, because we wouldn't have access to that information.

Joan Pratchler: — Can you explain a little bit more about developing the guidance for dealing with the brown or the Norway rat? It says here that the ministry was, at the time, undertaking an assessment to determine which pests would continue to be regulated pests. Was there discussion of deregulating the brown and the Norway rat, then?

Barbara Ziesman: — It was examined when we did the repeal and replace of *The Plant Health Act* and a review of the regulations. It was examined, but due to the risk to human health and to the agriculture system, it was not deregulated. So the brown and Norway rat continue to be regulated and monitored in that manner.

Joan Pratchler: — Thank you. I'd also like to know a little bit more about feral pigs. What category are they in?

Barbara Ziesman: — They also remain a declared pest under *The Plant Health Act*.

Joan Pratchler: — And what is the process or what's happening to help address that situation?

Barbara Ziesman: — Yeah, so it is managed under a number of different legislation. So that does fall under the mandate also of Saskatchewan Crop Insurance Corporation. But under *The Plant Health Act*, our rural municipalities have authority, similar to any other declared pest.

Joan Pratchler: — Thank you. That's all of my questions today.

Chair Wotherspoon: — Any further questions for Agriculture here today? Not seeing any. Thanks again to the auditor for their focus of these chapters. Thanks to the ministry for their time here today and all the actions that they've taken to address these recommendations and for all the other work that you're involved in as well. At this point in time I would welcome some final remarks if you had any, Deputy Minister Greuel.

Bill Greuel: — No, just that we remain committed to the outstanding recommendations on the Crown land file, and we'll be happy to report at some point in the future. Thank you.

Chair Wotherspoon: — Thank you. With respect to chapter 17, I'd invite a motion that we conclude consideration of chapter 17. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Okay, well thank you so much for your time again here today and all your work. We'll have a very brief recess before we turn our attention to the summary of implemented recommendations.

[The committee recessed for a period of time.]

[15:30]

Chair Wotherspoon: — Okay, folks, we'll reconvene the Standing Committee on Public Accounts. We're moving through our agenda here this afternoon. Thanks to all committee members for their work here today and certainly thanks to the auditor.

Summary of Implemented Recommendations

Chair Wotherspoon: — At this point in time we're going to turn our attention to chapter 7, the summary of implemented recommendations. And this is from both the 2022 report chapter 7, sorry, and then also chapter 11, the 2023 report volume 2. And I'm going to turn it over to the Provincial Auditor.

Tara Clemett: — So thank you, Mr. Chair, committee members. I am going to do a presentation that covers both chapters, and then happy to take questions with regards to one or both at the same time.

So as part of our annual integrated audits at the various government agencies — so that's an audit that assesses the financial, almost the controls the agency has in place to safeguard public resources and then their compliance with legislative authority; so it's an audit we do each year — we follow up on the recommendations that we've previously made each year until they are fully addressed.

So these two chapters provide a summary of those recommendations that we made at the various government agencies and what actions they have taken to address the recommendations. In all cases, these chapters show that the actions that have been taken are sufficient to fully address the recommendations that were made.

So the agencies outlined, like the Water Security Agency, had no outstanding audit recommendations related to their annual integrated audit. So rather than doing a separate chapter for this committee's consideration, rather we summarize all the actions that have been taken to address our recommendations we made and those that have been agreed to by the committee in these chapters. This way we are specifically tracking and reporting the implementation of the committee's recommendations by government.

And with that I would be happy to take any questions that you have with regards to, yeah, the specific recommendation's actions taken. Thank you.

Chair Wotherspoon: — Thank you. Thank you very much. And I think for anyone that's following along — and we also have a fairly new committee here as well — this is again another example of the level of follow-up and accountability that the auditor provides to us, and then this is an important function for us. It recognizes the actions that have been taken by government as well to address recommendations that have been brought by the auditor and then concurred in by this committee over the years. I'd open it up at this point to members for questions. MLA Pratchler.

Joan Pratchler: — Thank you. I have a question about the Advanced Education. What are the subsidiaries of the U of S? I'm not familiar with that.

Tara Clemett: — I don't know if I know all the names off the top of my head. There'd be something disclosed. I'll check with my Advanced Ed . . . Do you know? Because you're more U of R [University of Regina], right?

Michelle Lindenbach: — Like the Sylvia Fedoruk nuclear . . . something centre. The synchrotron? Whatever, I forget the name of the agency that runs that.

Tara Clemett: — So they would all be disclosed. That would be in their financial statements too because they are controlled and consolidated. And so yeah, at the end of the day our concern was such that if you have a subsidiary of that parent sort of overall organization that needs to be monitored by Advanced Education,

to make sure they weren't just monitoring the university, that they were monitoring that the sub was doing appropriate activities as well.

Joan Pratchler: — And am I correct in understanding that the U of R doesn't have any subsidiaries?

Tara Clemett: — Correct. And they still do not.

Michelle Lindenbach: — Correct.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — With respect to the All Nations' Healing Hospital, can you tell us what the status is of the construction of the new helipad? And have any additional funds been requested since the \$100,000 mentioned in the report?

Tara Clemett: — Yeah, so this was an example where basically, I guess, almost the health care organizations need to seek approval from the Ministry of Health when they're undertaking significant capital projects, just so the Ministry of Health . . . It's within the law, I guess as well, but probably also so the Ministry of Health has a sense of any new undertakings that will have impact from funding perspectives going forward, or just how that will impact ultimately the care. So in this specific, given this is 2022, I would envision this capital project would be done at this point. And ultimately we continue to monitor whether or not they comply with these regulations each year then going forward.

Joan Pratchler: — I have one regarding Energy and Resources. How many grant payments have been made under the accelerated site-closure program and what would be the total dollar amount? How many payees? How is that flushed out?

Tara Clemett: — Yeah, so in our next chapter, on that COVID chapter, there is some details. Ultimately they ended up planning to give out, it looks like \$400 million, right? Would you have a sense? So this is my engagement lead for E & R [Energy and Resources]. Do you have a sense of the number of grants?

Jason Shaw: — I don't remember the number of payments or the number of different recipients that received money and provided services under that program. Many, but I don't know an exact number, sorry. But I know, and as you know, the 400 million was paid out in time to the vendors that provide services to that program.

Hugh Gordon: — With respect to the highways, can you tell us what the limit was on the purchase cards that were used to pay vendors, and how many times in the last 10 years that limit was exceeded?

Tara Clemett: — Yeah, so typically what we find in government, there's often a threshold of \$5,000 or \$25,000 for PCards [purchasing card]. Let me just check with my engagement lead on Highways.

So like I said, typically \$5,000 would be the lower sort of more minuscule-type purchases. \$25,000 . . . And Nicole has indicated, given Highway Patrol makes some significant purchases, they might have had limits up to \$200,000 at times.

And what we had found is there was, you know, potentially instances whereby those limits are being exceeded, and so they were splitting purchases. But when we did our testing in this current year everything was on par, and there was a separate invoice for each of the purchases they did. So even though something was maybe worth \$200,000 and then they purchased something later in the day worth \$200,000, they were separate allowed purchases and everything was fine.

Joan Pratchler: — I have one more for the Water Security Agency. The last one on that page, it looks like it began in 2010 and then it ended in 2020, 2021. Is 10 years typical for an agency to do some remediation in that manner?

Tara Clemett: — Yeah, so I would say that we do find sometimes with our IT recommendations and when it comes to almost addressing cybersecurity issues, that can take some time. Disaster recovery, business continuity, making sure you get all the players. I think this one took a little while because I do think that they were trying to do some things on their own and then they were working at times with SaskWater. And then eventually, as you can see, they decided to go the service provider route. So obviously that sort of worked to address the issues that we were identifying.

Overall we find from a recommendation standpoint, some of these complex ones we make, we do anticipate it might take upwards of five years for a government agency to address them. If it is taking 10, I do think that's a bit longer than we would like to see, for sure. So we're always looking to go, where are you at in terms of . . . We call them type 2 recommendations, sort of more hard and more complex. Where are you within five years? And we would envision they should be off the books as I guess the Chair indicated.

So this one, a little bit longer than we would have liked to see. But I think there was some things where they were trying to get the model set up correctly.

Joan Pratchler: — And just a follow-up to that one. Have there been any other cloud disaster incidents with Water Security Agency since the signing of the contract?

Tara Clemett: — Yeah, they haven't had any significant cybersecurity incidents, no.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Back to Highways. So you also mentioned that you recommended the ministry implement policies to better oversee the purchase of regulated firearms. So can you outline what that approval process looks like with the Ministry of Corrections, Policing and Public Safety for the purchase of firearms?

Michelle Lindenbach: — Okay, I could try to answer your question. So the Highway Patrol has since moved under the responsibility of the Ministry of Corrections, Policing and Public Safety now. So some of this issue has resolved itself now because Corrections, who was responsible for approval of firearm purchases, is now responsible for that agency. Having those purchases just go through the delegation of authority approval process within the ministry, they're now in compliance with that

recommendation essentially.

Hugh Gordon: — Gotcha. So then my next question probably would be moot where if I ask how many firearms the ministry has, you'd say none.

Tara Clemett: — For Highways? Exactly.

Hugh Gordon: — Highways.

Michelle Lindenbach: — Yeah.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — Any further questions on this chapter here? Not seeing any, thanks again to the auditor for this follow-up work in closing this loop.

And for committee members that are sitting here and for anyone, of course, that's watching this, but these recommendations have all come before this committee, likely in many cases, spoken to and addressed twice. Auditor, is that a fair assessment or not necessarily?

Tara Clemett: — Sometimes probably only assessed once and fixed the next year, which is great to see.

Chair Wotherspoon: — Okay, right. And then you're outflowing them off the books.

Tara Clemett: — Yes. Yeah.

Chair Wotherspoon: — Looks like Mr. Gordon has come up with another question.

Hugh Gordon: — And we're dealing with both chapters, correct?

Tara Clemett: — Correct, so yeah.

Hugh Gordon: — Yeah, so I was just curious. The policy for handling credit card information with respect to SLGA [Saskatchewan Liquor and Gaming Authority]. So there was an issue there with respect to credit card information being sent via email, right, and how that information was being inputted and how that data was being handled afterwards.

Can you tell us if . . . Would an employee still be able to view the email, close out of it without inputting it or deleting it, returning to it at a later date . . . I guess what I'm asking, is that process still got a weakness to it or has that been sufficiently dealt with?

[15:45]

Tara Clemett: — Yeah, we're satisfied that it's sufficiently dealt with. So the concern was such that, as you said, there was credit card information that was being obtained and then remained on almost SLGA's network. So they now have a mechanism by which if they're obtaining that credit card information via the phone, it's being entered into this Moneris vault. And for anyone that probably . . . If you google Moneris, you're going to find they're PCI [payment card industry] compliant. So it's almost like they're putting it in a secure storage place off of their

network, giving it to the service provider that's going to protect that credit card information.

I guess I would say in the event that you have clients or vendors submitting their credit card information to SLGA through an email, I guess that's on them to be accountable and responsible for their own credit card information. SLGA, in the event that I guess they would get that, they'd put it in the secure system as such, they would delete the email, and it would be off.

But in the event like could that be, as you indicated, almost breach or potentially, you know, contacted by a hacker through the mechanism in which it was sent? Yes, but I would say that's on the person that sent the information. They shouldn't be doing it in that manner. So I encourage the public to, yes, not provide your credit card information via email. Use a secure form, right, or use the phone.

Hugh Gordon: — In a past life, I used to counsel people at exactly that regard as a fraud investigator for the RCMP. Good practice. But what you're saying is essentially you're confident that the practices in SLGA's end are sufficient enough so you wouldn't have to worry about leakage of that information or theft of that information.

Tara Clemett: — Correct. They're using, yes, controls in place to appropriately mitigate that risk now.

Hugh Gordon: — Thank you. That's all I have.

Chair Wotherspoon: — Further questions? Okay, not seeing any further questions with respect to the summary of implemented recommendations in the two chapters, 7 and 11 from the 2022 and 2023 years respectively, I would welcome a motion to conclude consideration. Moved by Mr. Kropf, MLA Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried.

COVID-19 Financial Support Programs

Chair Wotherspoon: — We'll now turn our attention to the auditor's chapter, chapter 1 from the 2021 report volume 2, COVID-19 financial support programs. I'll turn it over to the Provincial Auditor.

Tara Clemett: — Thank you, Mr. Chair and committee members. I'm going to provide you with an overview of the work our office did in relation to COVID-19 financial support programs. Chapter 1 of our 2021 report volume 2 contains these results.

This chapter doesn't contain any new recommendations for the committee's consideration. As noted in the chapter, the COVID-19 pandemic response required the government to get money out quickly to the people of Saskatchewan and businesses. Our office needed to make sure the government did so while also properly safeguarding public resources.

As part of our office's annual integrated audits we examined government spending on the additional pandemic response

programs and the use of any related federal funding received. For example, we examined financial support programs related to safe schools, temporary wage supplements, and small-business emergency payments. Other legislative offices across Canada also reviewed their province's COVID-19 financial support programs, and so we did feel that it was important to convey to the legislators and the public what work our office did do and what we found.

Ministries administering the financial support funding were still responsible to ensure proper internal controls existed. Our expectation when doing our audit work was that ministry staff verified eligibility requirements were met, properly approved the support payments, tracked the expenditures made, and monitored the allocation of resources.

Figure 1 in the chapter outlines the audit findings for significant — and when you ask what's significant, it was over \$10 million — COVID-19 financial support programs we audited. Overall we found no significant concerns except with the accelerated site-closure program administered by the Ministry of Energy and Resources where we made specific recommendations. Generally we found ministries were able to deliver programs quickly while meeting appropriate administrative processes.

As part of our audit of the accelerated site-closure program at the Ministry of Energy and Resources we did make five recommendations related to the program enhancements needed. We reported these recommendations in a separate chapter which was in our 2021 report volume 2. The committee considered those recommendations and that chapter at its February 6, 2023 meeting and concurred with our recommendations. And we noted at that meeting that we found the ministry had addressed our recommendations by March 31st, 2022 which was officially reported to this committee just previously in chapter 7 through the summary of implemented recommendations chapter we just discussed.

So with that, that concludes my overview, and I'd be happy to take any questions you have.

Chair Wotherspoon: — Thank you very much for the presentation and thanks as well for the focus of this work. That was a time when programs were built quickly and dollars were being deployed in a quick way. And your audit and assurance is an important one for the people of the province. So I would open it up now to committee members for questions. MLA Pratchler.

Joan Pratchler: — Well we can see in the report that the funding for a number of COVID-19 stimulus programs came out of the '20-21 budget. Did any of these programs continue past that? And if so, what's a breakdown on the spending of them? Did the auditor apply the same auditing processes in those following years if they extended past?

Tara Clemett: — So an example of one that went beyond . . . So the accelerated site-closure program was a three-year program that took us till, I think, 2023. So ultimately the government's summary financial statements and really the audit of public accounts we do each year would have included all the spending for COVID during this fiscal year, so 2021 and then anything that went beyond into 2022 we would have audited as well.

Always as part of those government agency audits each year, what we do make sure is from that payment processing standpoint, that these criteria that I describe in this chapter are always met such that are those payments almost properly supported, authorized. If there's eligibility criteria, is that met before that payment's processed as such, and is really money going out approved in a timely manner and properly recorded in the financial statements that hence you see within the . . . So I would say the majority of the funding probably definitely went out in 2021 though, yes.

Joan Pratchler: — Most of the programs came in at or under budget, but I notice that Sask tourism sector support cost almost more than double than it was budgeted. Can you explain why those costs were so much higher than budgeted and who would have approved the increased spending or some background on that?

Tara Clemett: — Yeah, so I was thinking you were going to ask that question. I don't have any details with me. It does look like that one went through the Ministry of Finance as such, but again I envision what it was is there was probably like an increased need. So there's always a mechanism by which, in the event that government spends more than what has been approved through the budget, if that money obviously moves around and overall, you know, the budget is still what it needs to be, there isn't necessarily a mechanism by which approvals are needed.

But there is a mechanism by which if there's supplementary estimates and so forth, that there is ultimately approvals whereby the legislators get those increased amounts and it comes through that additional approval process. So I assume what it was, just an increased need here. We would have still been satisfied with the process in which there was . . . these applicants made their requests and that there was appropriate authorization and support for the approvals and the payments provided.

Joan Pratchler: — Thank you. That's all my questions.

Chair Wotherspoon: — Good questions. Any further questions on this front? I think for anyone watching back at home, you've detailed each of the different areas and not identified concerns in those respective areas with the exception of the accelerated site-closure program, which we've already had the scrutiny on that front. And this Public Accounts Committee has concurred in those recommendations and has, you know, has the ministry obviously addressing those concerns.

Okay. Not seeing anything further at this point, I would welcome a motion to conclude consideration of the COVID-19 financial support programs from the 2021 report volume 2, chapter 1. Moved by Minister Harrison. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried.

Standing Committee on Public Accounts

Chair Wotherspoon: — Now we'll turn our attention to . . . We're kind of turning the table here on us, where we focus on the Standing Committee on Public Accounts itself. And I'll turn it over to the Provincial Auditor to make a presentation on the three

chapters that she has on this front.

Tara Clemett: — Sure. We're just going to shuffle the deck with a few people because Michelle is the liaison with this committee, is going to do the detailed presentation for this one. So she'll come beside me. So again, Michelle Lindenbach, liaison with this committee. And ultimately she's the one who attends all the committee meetings and then tracks the recommendations and then obviously liaisons with the Clerks to set the agendas before you and make sure we're reviewing a number of our chapters and recommendations in a timely manner.

So she's going to basically provide an overview of the three chapters on the agenda. Overall I would say she'll focus probably on the most recent chapter, just because they are all framed very similar, and so we'll probably just focus on the present as such.

Overall I do want to say that really the work of this committee is crucial for a well-managed parliamentary system of government. And this chapter does show that the timely review of our chapters does help hold government agencies accountable. So with that I'll turn it over to Michelle.

Michelle Lindenbach: — Thank you, Tara. So yes, the chapters before you this afternoon do not contain any recommendations. Rather they provide your committee with an overview of its accomplishments and the status of implementation of the committee's recommendations. My comments will focus on the most recent chapter in our 2024 report volume 2, which is chapter 33, as it contains much of the same information as the other chapters, including the comparative statistics and numbers reported in those chapters.

In our view, your committee is very important in that it is the audit committee for the Legislative Assembly. It plays a critical role in fostering an open, accountable, and transparent government and better management of government operations. Your work contributes to the government's implementation of a significant number of recommendations.

In your review of our work, your committee makes recommendations either through the concurrence with those of our office or on its own. Your committee includes its recommendations in its reports to the Assembly. Your committee also reviews the Public Accounts volume 1, which contains the government's summary financial statements.

Your committee has asked our office to assess the government's compliance with its recommendations and to report on their status. We make this assessment as part of our follow-up audit examinations. We report the results of these assessments in either specific chapters, or if not discussed elsewhere in the report, in a summary table in the Public Accounts chapter. Each year, the Public Accounts Committee chapter provides a status summary.

As set out in chapter 33 of our 2024 report volume 2, as of September 2024, the government has implemented 54 per cent of the 367 recommendations included in your committee's reports over the past five years. As well by September the government had partially implemented 59 per cent of the remaining recommendations. These percentages do not include recommendations that the committee has considered but not yet reported to the Assembly, so recommendations not yet compiled

in its reports to the Assembly.

You will notice in section 5.2 of our 2024 chapter we also summarize recommendations this committee has agreed to and agencies have not yet implemented. This summary table includes agencies and their related recommendations not found elsewhere in our 2024 report. We have highlighted in grey the various agencies where recommendations are not yet implemented and they have been outstanding for more than six years. This helps to highlight to the committee where we have made complex recommendations but where more work needs to be done at certain agencies to strengthen processes soon.

At the time of this chapter, so at September 2024, we also noted the committee had not yet reviewed 88 chapters, which has remained steady over the past few years. The majority of the chapters not reviewed by this committee were from our publicly released December 2022 report or later, which means the committee is about two years or less behind in reviewing the majority of our chapters. After the committee's three meetings held today and over the next two days, there will only be five chapters that have not yet been reviewed by the committee that relate to our reports released before December 2022.

All five of these chapters are follow-up audits, and the committee has already considered the recommendations from the initial performance audit chapters. We do think it's acceptable for the committee to want to give government agencies time to report progress before the committee considers the results of our audit work and recommendations, and therefore coming before the committee about a year or two after the audit is complete is likely reasonable. Timely review of chapters and recommendations in our reports does demonstrate the committee undertakes appropriate scrutiny and holds agencies accountable.

And that concludes my overview. We'd be happy to answer any questions you may have.

Chair Wotherspoon: — Thank you again for the reports. I'll open it up to members for questions. I see MLA Pratchler.

[16:00]

Joan Pratchler: — I'd like to talk about dam safety. On the very last one, I see it was started in 2005, and it's 2025. So that'd be like 20 years. What are some of the barriers to getting those completed?

Tara Clemett: — Well I will say that we just completed our latest follow-up, and things are looking really good is the one thing for sure. The two recommendations were around almost the need to have, I guess, appropriate dam operational manuals and almost maintenance procedures in place. And I don't know if necessarily that, you know . . . It's probably best to ask the Water Security Agency if that was a bit of a struggle to just find the time to make that happen.

There was some work though where we also expected them to do testing, such that when, in the event there ever is a significant dam failure at any of . . . We focused on more the, I think, four significant dams within Saskatchewan, that they obviously have a process whereby they have that response plan. They've tested it and got all the parties together. So I think it took a bit of effort

to coordinate all the players that were needed to be at the table, but we're pleased to see in our recent work that that has come to fruition.

Joan Pratchler: — Happy dance when that does.

Tara Clemett: — Yes.

Chair Wotherspoon: — Just a comment as Chair. Thanks for the chapters. Thanks as well for reporting back out the number of chapters not yet reviewed by us, because it's a reasonable measure for us to see where we're trending. It certainly is a goal for us as a committee, is timely consideration of the work. And so thanks for speaking as well to sort of what that may look like and then recognizing that some of the follow-up work, you know, that those times might be . . . you might give a little bit of time before we bring folks back in.

And you'll notice as well, I think we've lost the number from the 2020 but I know we did fall behind as a committee during the COVID period. It was sort of a product of just not being able to convene meetings during that period of time. I want to commend everyone involved in, you know, catching back up on that front.

And then just a reminder: we're a new committee here with wonderful new members. I know our Deputy Chair and myself, along with the Clerk, form sort of the steering committee. And I know we've got a commitment from everybody there to make sure that we just really build out, as we look to this committee, a real cycle of the number of days we need to make sure we're committing to it and through the sort of winter period, that January, February, again into the May and June, recognizing that's a busy time for the auditor as well so making sure that we're planning in advance. And then typically into that fall cycle again before you're coming back into the session is important as well.

And I think as long as we can kind of work with . . . I'd urge members here to just work with your Chair and your Deputy Chair to get them, you know, just give them a thumbs-up if they're asking if dates will work, because then that allows us to initiate the work with the Clerk and the auditor and the audit entities to get those meetings booked.

Not seeing any further questions. Any final comments to us or any questions for MLA Gordon or anything here today?

Tara Clemett: — No. Again just thank you so much to the committee members for your attention to our work and for making the time to ultimately review a number of the chapters in the audit work we've done and then to ultimately hold the government agencies accountable. So I thank you for your support and look forward to continuing to bring you relevant and reliable information.

Chair Wotherspoon: — Thank you. Thank you very much, auditor. Thanks for the work here. I know it sometimes seems redundant when we're mentioning sort of what the follow-up process looks like in the various meetings, but I think it's important to do that because it allows anyone who's involved, that may only be observing the chapters that they're interested in, right, I mean that they're affected by or that they're involved in. And so I think it's important that they kind of understand what

that process looks like.

And as well, as we say, I don't know if we have thousands watching us each day that we convene — I suspect the viewership is pretty high — but it's important for the public to know, I think, that follow-up process that the auditor leads and then our important function within it.

That being said, I don't see any further questions. I would welcome a motion to conclude consideration of chapters 27, 32, and 33 respectively for 2022, '23, '24, focused on the Standing Committee on Public Accounts. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — All right. That's carried. Okay, so we're at the end of our considerations for today. I would welcome a motion to adjourn our meeting here today. Moved by MLA Kropf. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. So this committee stands adjourned until January 22nd, 2025 at 8:30 a.m.

[The committee adjourned at 16:06.]