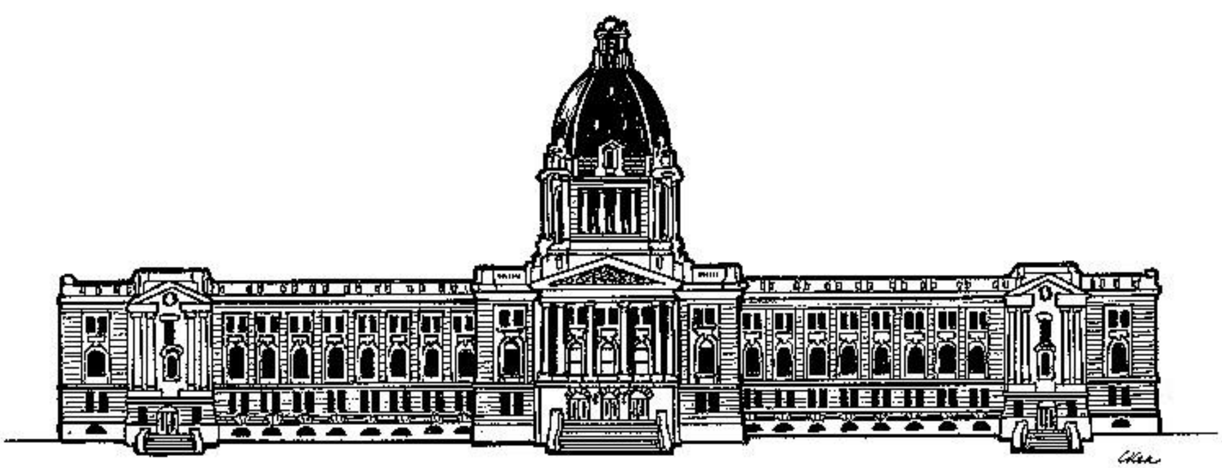
STANDING COMMITTEE ON PUBLIC ACCOUNTS

Hansard Verbatim Report

No. 11 — October 17, 2025

Published under the
authority of
The Hon. Todd Goudy
Speaker



Legislative Assembly of Saskatchewan

Thirtieth Legislature

STANDING COMMITTEE ON PUBLIC ACCOUNTS

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Hugh Gordon
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Joan Pratchler
Regina Rochdale

[The committee met at 09:15.]

Chair Wotherspoon: — Okay folks, good morning. We'll convene the Standing Committee on Public Accounts. I'm Trent Wotherspoon, Chair of the Public Accounts. I'll introduce the members of our committee: Deputy Chair Wilson, MLA [Member of the Legislative Assembly] Chan, MLA Crassweller, MLA Beaudry, MLA Gordon, MLA Pratchler.

We have the following document to table: PAC 58-30, Ministry of Corrections, Policing and Public Safety: Responses to questions raised at September 22nd, 2025 meeting.

I'd like to introduce and welcome our Provincial Comptroller again here today: Brent Hebert, Provincial Comptroller; and Jane Borland, assistant provincial comptroller. Of course I'd like to welcome our Provincial Auditor, Tara Clemett, and her officials that will be with us here today. She'll be introducing those officials as we go.

Education

Chair Wotherspoon: — Our first focus this morning, we'll turn to the chapters focused on the Ministry of Education. We've got DM [deputy minister] Repski and a whole bunch of fine officials from the Ministry of Ed and from school divisions across the province that have joined us. So thank you to all of you that have joined us here today. Thanks for your work. And thanks to all those others that are involved in the work that we'll be considering here today.

DM Repski, I'll kick it over to you to give just a brief introduction of all the officials you have with us here today. You can refrain from getting into the chapters at this point. We'll come back to the auditor for presentation, then we'll come back your way for that.

Clint Repski: — Before I introduce my colleagues, I'd like to take a moment to acknowledge the work of the Provincial Auditor and thank you and your team for your advice and recommendations. The ministry appreciates the work of the auditor and accepts the recommendations in her reports.

To assist me in responding to questions today, here with me from the ministry are Jason Pirlot, assistant deputy minister; Sameema Haque, assistant deputy minister; other officials from the ministry. We're also going to be having officials from school divisions joining us today. I will introduce them once their chapters are discussed. Together we'll provide information and updates on the status of the recommendations, and we'll be pleased to answer any questions you may have.

Chair Wotherspoon: — Okay, thanks so much. And then as various officials come forward to provide a response at the table here, just introduce yourself or identify, provide your name before you enter in.

I'm going to turn it over to the Provincial Auditor to make her presentation, then we'll come back to DM Repski.

Tara Clemett: — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Victor Schwab, and he is the deputy provincial auditor that is responsible for the portfolio of work that does include the Ministry of Education and school divisions. Behind me is Ms. Michelle Lindenbach, and she is our liaison with the committee and will be joining us the entire day.

We are going to present our presentations on each of the chapters in the order that they do appear on the agenda, and this will result in six presentations, separate. The fourth and fifth presentations are new performance audits that include new recommendations for the committee's consideration. So there are seven new recommendations in each of those chapters.

The other presentations are status updates where we've conducted follow-up audits and we've gone back to determine whether the recommendations are addressed accordingly. And we're basically providing the committee with independent assurance as to whether or not the agency has fully addressed those recommendations.

So I do want to thank the deputy minister and all his staff at the ministry, as well as those at the school divisions, for all their co-operation that was extended to us during the course of our work. With that, I'll turn it over to Victor to start the presentations.

Victor Schwab: — Thank you. Chapter 18 of our 2023 report volume 2, on pages 167 to 172, reports the results of our first follow-up on the Ministry of Education's progress towards addressing the two outstanding recommendations initially made in our 2021 audit of its processes to evaluate the early learning intensive support program.

By August 2023 the ministry implemented one recommendation and partially implemented the other one. We found the division fully implemented the first recommendation by collecting sufficient information from school divisions within the program on each child's progress in their transition to kindergarten. Also kindergarten teachers who responded to a ministry survey in 2021 indicated 58 per cent of children participating in the program effectively transitioned to kindergarten. The information can assist the ministry in determining whether the program adequately supports children with intensive needs in their early learning and development, and in their transition to kindergarten.

We found the ministry made significant progress and partially implemented our recommendation related to regularly collecting information about school divisions' actions to address the challenges identified in reviews of the early learning intensive support program.

The ministry drafted an action plan template to collect information about school divisions' actions. It planned to discuss the 2021-2022 evaluation results with each division during the ministry-division annual meeting in fall of 2023 and required divisions to provide mid-year reports on action plans by February 2024. Addressing challenges identified in program reviews helps to reduce the risk of the program not meeting the learning and development needs of children with intensive needs and also results in increasing children's success in school and life.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thank you very much for the presentation. Of course for anyone following along, this is a follow-up presentation here today — follow-up on these recommendations — and we have the status update that's been provided as well. And at this time, I'll table that status update. That's PAC 59-30, Ministry of Education: Status update, dated October 17th, 2025.

This committee has already considered these recommendations, concurred in them, and we see the actions that have been taken to implement them. So I'll kick it over to DM Repski for a real brief remark, and then we'll see if there's any questions.

Clint Repski: — The Provincial Auditor's '23 report volume 2, chapter 18 is, as was mentioned, the follow-up audit on recommendations initially made in 2021 related to the evaluation of the early learning intensive support program.

The program helps children requiring intensive supports requiring a good start on early learning and development. The ministry is pleased that out of the two recommendations initially made by the Provincial Auditor, one is considered implemented and the second is considered partially implemented.

For the second recommendation related to the Ministry of Education regularly collecting information about school divisions' actions to address the challenges identified in its review of the early learning intensive support program, the ministry considers this recommendation implemented.

The ministry collects information from teachers, educational assistants, and parents each year and shares this information back with school divisions. School divisions provide reporting back to the ministry on how they've addressed any challenges from this feedback. The ministry then works with the school divisions to ensure any follow-up items are addressed.

And I would be happy to take any questions you have at this time.

Chair Wotherspoon: — Thanks so much. We'll open it up now for questions. Committee members? MLA Pratchler.

Joan Pratchler: — Thank you, Chair.

Good morning. Good to see you again. How many children are receiving supports through the early learning intensive support program?

Sameema Haque: — Good morning. Sameema Haque, assistant deputy minister at the Ministry of Education.

We have an opportunity for up to 632 children requiring intensive supports to attend this program. So our spots are 632. As of January reporting by the school divisions, we have about 500 children enrolled. That is the last report we have. We are right now in the middle of collecting all of that information. Typically in October-November we have meetings with all the school divisions and collect all that information. So the number hasn't been solidified.

The new spaces that were expanded were announced in January, and in January-February the information was 500 of those were already filled. So we'll have more current information later on in the fall.

Joan Pratchler: — Thank you. Is there any federal funding for these programs? If so, under which program?

Sameema Haque: — So the funding for the '25-26 fiscal year for this program is 7.9 million.

Joan Pratchler: — And is that federal funding? 7.9 million from the federal . . .

Sameema Haque: — Yes.

Joan Pratchler: — And what's the name of that program where you get that federal funding from?

Sameema Haque: — This is the bilateral agreement with the federal government that was established in 2018.

Joan Pratchler: — So the child care one.

Sameema Haque: — No.

Joan Pratchler: — No? CWELCC [Canada-wide early learning and child care]?

Sameema Haque: — This is a different agreement that was prior to the Canada-wide child care agreement, if that's the agreement you're referring to.

Joan Pratchler: — Okay. So this is a parallel one to that.

Sameema Haque: — This is a separate agreement. I would not say it's parallel in the sense that it predates that child care agreement.

Joan Pratchler: — Okay, great. Thank you. What processes had the ministry put in place to ensure follow-through of the plans that you have here outlined today?

[09:30]

Sameema Haque: — School divisions typically give us their action plan somewhere in June of any given year. At that point we review those action plans, provide them feedback. There is a little bit of engagement and back-and-forth if there are any concerns or updates needed on those action plans.

In October we have discussions when they have started working on those action plans and implementation has started. That's where there is discussion about enrolment and the actual action items. And after that discussion, they finalize their action plans.

We meet again in February, and at that point the school divisions and the ministry have discussions in regards to the actions that have been implemented already and the outcomes, and what they plan to implement next for the rest of the fiscal year. And we continue those discussions and back-and-forth with the school divisions. And then we send out the survey, collect the feedback. We report that feedback back to them and then the new action planning cycle begins.

Joan Pratchler: — So there's a lot of communication that goes back and forth to oversee it.

Sameema Haque: — There is a lot of communication. Absolutely.

Joan Pratchler: — Okay, thank you. Can I just circle back to that federal funding? How long is that? What's the length of that agreement? Or is that continual funding? Can you shed some light on that? I'm not all that familiar with that program.

Sameema Haque: — In 2018 this was signed as a three-year agreement, three-year bilateral agreement. We had another three-year agreement following that, and then the Government of Canada offered a one-year extension with the intention to align all of the federal-provincial agreements around early learning and child care. So this agreement will expire in 2026.

So 2018, '19, '20, first agreement. '21, '22, '23, the other one. And '24, ending in the next year, '26, the next one, the last one.

Joan Pratchler: — And does the ministry have to request beyond that to follow that program, or does that program automatically renew every three years?

Sameema Haque: — Like when the agreements expire, as is typical for any bilateral agreement, we engage in discussions to consider renewal and what are the options, and negotiate an extension or a new agreement.

Joan Pratchler: — Thank you.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — I just was wondering what kind of data or questions that were asked to help provide insights into the success of the previous program.

Sameema Haque: — Thank you for the question. So we do three surveys. We do a teacher survey to collect information from the teachers from their perspective, we do a survey with the educational assistants to gather information from their perspective, and we also do a parent survey to get context around how they're experiencing the program.

So we have a whole slough of questions in each of those surveys that we asked around, and I can kind of read an example of a question from each survey if that is the committee's preference. So on a teacher survey, for example, we have a question, "The educational assistant assigned to your class has been successful in their role of supporting children with intensive needs, relationships, interact and play with other children." And then they have a gradient on which they respond.

We ask information about professional development opportunities that are made available through the Ministry of Education. We do quite a bit of professional development through our ministry in the form of information that we provide on learning modules as well as webinars and training opportunities, so we collect feedback on that.

Similarly from the EAs [educational assistant] we ask a similar type of questions. How long have they been working in the program? What's their experience like? What are the challenges they're experiencing? And then from parents too, we collect that information.

Once we collect that information and the information comes to us, it's often fairly lengthy information. We go through it program by program. We do theme the information around what they found in the survey results and have discussions with the school divisions on opportunities that can be used for improvement of the program. And what's working well, of course. Successes as well.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — Just a follow-up to that. What kind of EA training is provided or mandated for this type of instruction at this age level?

Sameema Haque: — There is no mandatory training that is enforced by the ministry. However school divisions, as employers, determine what kind of training is needed by the EAs. We do in our back-and-forth collaboration with the school divisions, as we look at the survey results, if we find feedback in our survey results that there are areas that the EAs are feeling that they need further support on, we would have a conversation with the school divisions. We have a lot of information across the province, so we can guide them to best practices and all the opportunities that are available. And certainly we make some of those opportunities available to the ministry.

We have some foundational stuff that we do. We have PD [professional development] opportunities that are around literacy, around inclusive practices in early years. We have videos, webinars around that, some around mathematics, numeracy. So we make those available as well as share best practices across the province to guide the process of action plan development and implementation.

Joan Pratchler: — And does the funding for that training come under that federal agreement, or is that provincially supported funding?

Sameema Haque: — The ministry funding is provided as funding for the program. We don't allocate it out for sub-envelopes as to what is spent on what. So school divisions make those decisions.

Most of the training that I've talked about over here is free online training. Certainly the training that we've made available to the school divisions is all free, because these are mostly online webinars and videos. So they are of no cost to the school divisions and the EAs to take. There are other opportunities as well that are available for free. But the program is funded as a whole, as a program, and the school divisions make the determinations, if they so choose, to take on training that has some cost around it.

Joan Pratchler: — Okay. So I'm just trying to parse out the support that the federal government gives to this program. It's not separate. It's given to the ministry to use as it needs to for the early learning program, you know, or there are specifications — it must be for training; it must be for resources; it must be for salaries. Or how does that work? I'm not 100 per cent sure.

[09:45]

Sameema Haque: — The funding that the school divisions get for the ELIS [early learning intensive support] program is effectively unconditional in the sense that the school divisions get $25,000 for every two ELIS spaces, 20,000 to fund a half-time EA, as well as 5,000 for specialized services such as speech-language or occupational therapy services.

In addition, whenever a new space is added to the ELIS program, school divisions receive a one-time start-up grant funding of $5,000 for renovations or any materials that they need for accessibility, such as, you know, fencing for a play area or purchasing materials to create a sensory or calming space or a change table, depending upon the children that are enrolling in there.

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

Chair Wotherspoon: — Any further questions, members? Not seeing any, I'd welcome a motion to conclude consideration of chapter 18. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. We'll move right along, and I'll turn it back over to the Provincial Auditor to focus on chapter 10 of the 2024 report volume 1.

Victor Schwab: — Thank you. Chapter 10 of our 2024 report volume 1, on pages 153 to 156, reports the results of our sixth follow-up of the Ministry of Education's processes towards addressing the remaining two outstanding recommendations initially made in our 2009 audit of its processes to achieve compliance by school divisions in delivering student instruction time as required by the minister. By February 2024 the ministry fully implemented the two outstanding recommendations. We found that the ministry actively monitored the overall instruction hours required for school divisions; that is, 950 hours per school year for grades 1 to 12.

The ministry also actively monitored the school divisions' compliance with the required instruction hours for core curriculum areas of study, like math and science. We also found the ministry followed up and addressed school divisions not complying with instruction hour requirements for core subjects. For example, the ministry expects a school division to provide 95 to 100 hours of math instruction in the year. Monitoring instructional hours, including in core study areas, increases the likelihood that students receive the necessary instruction to be successful in key curriculum areas.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks so much. This is again a follow-up chapter here. I'll kick it over to DM Repski and then open it up for questions.

Clint Repski: — The Provincial Auditor's 2024 report volume 1, chapter 10 is a follow-up audit on recommendations made to the ministry's processes to achieve compliance by school divisions in delivering student instruction time. School divisions are expected to offer 950 hours of instruction time annually to students in grades 1 to 12. The ministry is pleased to report that all school divisions are compliant with the required hours of instruction. The ministry agrees with and thanks the Provincial Auditor for the assessment that these recommendations are implemented, and we would welcome any questions at this time.

Chair Wotherspoon: — Okay, thank you. Members, any questions? Of course we've considered this concurred and this is follow-up. MLA Pratchler.

Joan Pratchler: — Thank you. So I see the first time it came to light was 2009 and 2025 now, so that's 16 years for this implementation on instructional hours. What were some of the learnings that were gathered along the way from 2009 to present day so that school divisions might be better able to meet their instructional hours compliance?

Clint Repski: — Between 2009 and 2025, really the biggest learnings and changes that resulted from that were a review of the school calendar handbook. And one of the biggest things that we did was more clearly define what instructional time is. So that has been updated in the handbook. The other thing I would mention at this point — and I believe it was in the auditor's recommendations — was each school division now has to sign off on a declaration that they are in fact complying with the requirements.

Joan Pratchler: — And just a quick follow-up: what would be the typical steps that you might have in your tool box to help ensure compliance going forward?

Clint Repski: — To address the issues that school divisions have on their calendaring, it's based on an approval submission process. Once they submit their calendars, there's a series of things that they need to comply with. Nine-fifty is clearly the biggest one that we're looking for. Within our system of review, we look to make sure that the math adds up. We are looking at the spreadsheets; we are looking at what has been submitted. If we find a school division is not in compliance with it, it effectively becomes a conversation, back and forth, with the school division until we're satisfied that they're meeting the requirements.

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

Chair Wotherspoon: — Beaudry? Chan? Any other questions here? No further questions? Not seeing any, I'd welcome a motion to conclude consideration of chapter 10. Moved by MLA Chan. All agreed? That's carried.

Moving right along, I'll turn it back to the Provincial Auditor to focus on chapter 8 from the 2025 report volume 1.

Victor Schwab: — Thank you. Chapter 8 of our 2025 report volume 1 from pages 115 to 123 reports the results of our first follow-up on the Ministry of Education's processes towards adjusting the five outstanding recommendations we initially made in our 2023 audit of its processes for implementing its Inspiring Success, First Nations and Métis pre-K to 12 [pre-kindergarten to grade 12] education policy framework. That program was to improve education outcomes for Indigenous students.

By 2025 the ministry fully implemented three recommendations and partially implemented the other two. The ministry started tracking the performance of its key initiatives under its Inspiring Success framework and working with partnerships in school divisions to address underperformance at the individual school or partnership level.

We found the ministry developed methods for schools or partnerships to annually report back on the two main initiatives of the Inspiring Success framework, which are Following Their Voices and invitational shared services initiative.

Following Their Voices is an initiative seeking to improve Indigenous student outcomes by engaging and supporting students through changes in student-teacher relationships and interactions, teacher instructional practices, and the learning environment.

The invitational shared services initiative develops partnerships with the provincial education system and First Nations education organizations to support Indigenous students who live on-reserve but attend provincial schools to provide supports and services to these students.

Enhancing reporting and monitoring helps the ministry to determine actions to address root causes of underperforming activities and get initiatives back on track for Indigenous student success.

The ministry appropriately followed its established processes for reviews during ISSI [invitational shared services initiative] year-end reports about Indigenous student partnerships. During our audit, we found the ministry staff appropriately reviewed each of the submitted ISSI partnerships' '23-24 year-end reports we tested.

Storing received reports in a central database decreases the risk relevant information can be lost or missed. Additionally having ministry staff review ISSI partnership year-end reporting allows the ministry to identify any challenges or underperformance by the partnerships.

We also found the ministry appropriately summarized invitational shared services initiative outcomes and challenges based on the year-end reporting of the Indigenous partnership and shared the summarized version with its partners.

The ministry started preparing a summarized report on the actions and impacts of ISSI partnerships and submitted it to the executive director of the priority action team for review. Once finalized, the priority action team appropriately shared the report with all partners, for example school divisions and First Nations, at an annual gathering in the fall. Having summarized reports of ISSI partnership performance provides the ministry with a better picture of the partnership's impact on Indigenous student success.

We found the ministry expanded its measures related to the aspiring success framework beyond graduation rates. They started measuring student success by looking at attendance, connectedness and safety concerns, readiness to learn upon exiting kindergarten, and literacy outcomes, including separate Indigenous student data.

However the ministry has not developed quantifiable associated targets. For example, the ministry targets that Indigenous students' attendance will improve annually, but it is not clear by how much. Establishing quantifiable targets will help the minister to better analyze and understand the trends and barriers affecting Indigenous student outcomes. It will also clarify whether key strategies and initiatives successfully increase Indigenous student success, and if not, allow the ministry to determine actions or supports needed.

We found the ministry provides guidelines and templates for school divisions to assist in preparing their annual reports. But as we mentioned earlier, they still need to establish appropriate targets for Indigenous students to include in their reporting. Without Indigenous-specific targets it is difficult for the ministry, school divisions, and the public to determine whether reports show success for Indigenous students and whether Indigenous student outcomes are improving.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks so much for the follow-up on this front, as well to all those that are involved in the work reflected in the status update. I'll kick it over to DM Repski for brief remarks and then open it up.

Clint Repski: — The Provincial Auditor's 2025 report volume 1, chapter 8 is a follow-up on the ministry's processes to implement the Inspiring Success First Nations and Métis pre-K to 12 education policy framework. This framework was developed to improve educational outcomes for Indigenous students by working collaboratively with the ministry's educational partners to strengthen relationships and achieve an equitable and inclusive system that benefits all learners.

[10:00]

The ministry is pleased to report that out of the five recommendations initially made by the Provincial Auditor, three are implemented and two are partially implemented. I'll briefly provide an update on the two partially implemented recommendations.

Related to the recommendation that Education expand its measures and targets related to its Inspiring Success framework, this recommendation is considered partially implemented. In partnership with the education sector, the ministry has incorporated the Inspiring Success framework into the provincial education plan.

One of the priorities of the provincial education plan is to focus on Indigenous student outcomes. Targets, measures, and expectations for the provincial education plan were communicated in the fall of '23. And in the '24-25 school year, the ministry, along with the provincial education plan implementation team, worked with school divisions with establishing and reporting targets.

Related to the recommendation that Education work with school divisions to obtain enhanced annual reporting on Indigenous student success once measures and targets are expanded in relation to the Inspiring Success framework, this recommendation is considered partially implemented. This recommendation aligns with the work being completed through the provincial education plan and will be implemented as part of that work.

And I would be happy to take any questions you have at this time.

Chair Wotherspoon: — Okay. Thank you. I'll open it up to members that may have questions. MLA Gordon.

Hugh Gordon: — How many school divisions have yet to set targets, and what are they doing to encourage that school divisions do?

Clint Repski: — I don't have the information with me regarding how many school divisions have existing targets and measures in the annual reports to be accurate on it, but what I can say is, when we met as a provincial education team just a couple of weeks ago, we've been communicating that we're going to be requiring targets and measures moving forward.

And so on a go-forward basis, the expectation is that every school division will have targets and measures along with reporting in their annual reports on their Indigenous outcomes and successes that have driven those results.

Hugh Gordon: — Can you tell me if any area of the Inspiring Success framework's implementation relies on funding for Jordan's principle?

Clint Repski: — Inspiring Success is a framework that was developed provincially. Like other areas of funding, we provide funding to school divisions. They are going to make plans based on that funding. The ability to access Jordan's principle, while that could be seen as a benefit to the school divisions through the federal funding stream, it's not relied upon in our planning with them.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — So you're not . . . That program is not going to see a shortfall in funding because of the loss of that Jordan's principle positions, etc.

Clint Repski: — We don't have a specific plan in place for Inspiring Success as we work through the goals and actions that I just described for what's moving forward. School divisions are going to be taking their existing budgets and they're going to be making decisions to properly fund. They're going to be making decisions about programming, staffing, other expenditures that they incur.

The impact of Jordan's principle does need to be taken into account at that local level, the same as every other revenue stream that they have coming in. For us moving forward, it is going to be part of that overall provincial funding that they need to make decisions on.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Have you at this time defined how many schools you expect to participate in Following Their Voices, and have you addressed the underperformance noted in '22-23?

Tim Caleval: — Good morning. I'm Tim Caleval with the priority action team in the Ministry of Education and I work on Following Their Voices. So just to answer your questions, first of all we've increased the number of schools that are participating in FTV [Following Their Voices] this year to 45. So we've gone from 35 to 45 year over year.

In terms of addressing the other question you asked regarding the performance of FTV schools, the trend that was established prior to COVID has now been . . . we saw a bit of a dip and that's returned to the same trends that were set prior to COVID in terms of outcomes for graduation and credit attainment.

We've also spent the last couple of years implementing and using a new set of online tools that support and help teachers to improve their relational and culturally responsive pedagogy. The tools do three different things. The first one is called a clarity pack, and a clarity pack assists teachers in lesson planning, and so it helps them clarify a learning intention. It creates success criteria. It helps them with something called a teacher pack with their lesson planning.

The second tool is a tool that is called a check-in tool, and the check-in tool is kind of a quick survey that students can take that checks their understanding of the lessons that they're participating in. And teachers can use that check-in tool data, or that student voice data is what it is, student voice data to help support improved learning in their classes.

The third tool is called a peer observation tool. And the peer observation tool allows teachers to watch one another teach and gather some data on their teaching practices and use that data to set a goal and an action plan to improve their teaching practice in their classroom.

So all three of those tools are all connected. They provide real-time data back to teachers to plan for improvement. So those are recent tools that we've employed in FTV that will help continue to improve outcomes for Indigenous students in participating schools.

Hugh Gordon: — Just a question about the survey completion rate noted in the auditor's report. How many schools did the ministry meet with due to the decrease in the survey completion for Following Their Voices or failure to meet targets?

Tim Caleval: — All right. So in terms of survey completion and the school that was referenced in the report, just to back up maybe I'll explain a little bit about our process of working with schools.

So staff that work in my branch connect with all Following Their Voices schools weekly. And when we connect with the schools, we check on their implementation of the initiative. We have established what we call a 40-week plan. So for every week, schools have work that they have to undertake, and so we track the expected teacher activity that they're doing, the tasks that they undertake. We establish topics for discussion when we meet with them. We have deadlines for reporting that we have. We have established meetings that we set with them.

[10:15]

And so part of that work also includes the review of the data from those surveys that are completed. And when we meet with the schools, we'll talk to them about their data and what their plans are to stay on track. And if they are not able to stay on track, we actually meet directly with the schools and sometimes involve senior leaders from the school divisions to put in place a corrective action plan. And then we implement that corrective action plan, and we move forward with that school and get them back on track and hit the markers that they've established themselves in terms of targets for completion.

Hugh Gordon: — Can you give me a number of schools though that you had to meet with or discuss a failure to either fill out the survey or meet their targets?

Tim Caleval: — So our work with the schools is an ongoing, weekly piece of work that we do and is fluid. So we're checking in with them on an ongoing basis, and if data doesn't look like it should be hitting the mark over several weeks, we'll check in with more senior leaders. And in our work we're checking in with all of our participants all the time.

So it would be very difficult for me to sort of say to you that this is the number of people that I checked in with last year, because it's very fluid. I check in with all of our participating school divisions and education authorities on a regular basis. And if things aren't proceeding as they should, we'll have a quick conversation about that and build a corrective action plan and move forward.

So I would say that, of the 45 schools that we work with, we're checking in with them regularly. And it's a consistent sort of ongoing iterative process that we have in place.

Hugh Gordon: — Did any invitational shared services initiative partners fail to meet its targets last year?

Tim Caleval: — Last year we had one of our partnerships that failed to meet our expectations.

Hugh Gordon: — Thank you.

Deputy Chair Wilson: — MLA Pratchler.

Joan Pratchler: — So the title of this chapter is "Improving Educational Outcomes for Indigenous Students." And one of the key indicators of course is going to be grade 12 graduation rates over a period of time. And we want to see them improving.

And also I think a key factor would be, how is that being rolled out and by whom is that being rolled out? Would you be able to give me the ratio of Indigenous staff that are involved in setting these goals and working in the ministry to help support the schools that are trying to improve Indigenous students' educational outcomes? And the ratio being Indigenous staff versus non-Indigenous staff involved in this endeavour?

Jason Pirlot: — Jason Pirlot, ADM [assistant deputy minister], Ministry of Education. Could you clarify the question for us? Is it in relation to setting a target like grad rates, per se, as it relates to Indigenous students?

Joan Pratchler: — No. Two parts to that question, and that was my fault to ask two questions at one time. Number one, what's the ratio of Indigenous and non-Indigenous staff at the ministry who's helping to support the school divisions or schools in these endeavours — the ISSI program, the listen to their voices program — basically to help improve Indigenous outcomes? So how many ministry staff are Indigenous and non-Indigenous, that ratio?

And number two, well we'll get to that next time.

Clint Repski: — Okay. Thank you.

Joan Pratchler: — But one at a time.

Clint Repski: — It's difficult to pinpoint who specifically is working on it. It's a ministry-wide approach to improving outcomes, as it is an overall target of ours. But within the Ministry of Education, approximately 6 per cent of people self-identify, of the employees. However as it pertains to working explicitly on Following Their Voices and ISSI, 67 per cent of our staff self-identify as Indigenous.

Joan Pratchler: — Thank you. Now let's move into grade 12 graduation rates, trends. Can you tell me what the graduation success rate has been to date for our Indigenous students in the province? And then could you tell me what your targets are set for three, five years going out and beyond?

Clint Repski: — Based on our last reporting for Indigenous students in the province, the three-year graduation rate is 47.9 per cent. The five-year graduation rate is 67.1 per cent.

And you had asked a question regarding what is the target moving forward on this. As we're working through the provincial education plan, that is exactly what we're doing right now. There isn't a provincial "you need to hit this number." But rather we're working with individual school divisions to set those local targets and measures.

We had our first meetings with divisions just last week or the week before, and over the course of the following months those are going to be locally set targets. Of course we're going to have a goal of those need to be increased, clearly, but we'll be working with the local school boards on those targets.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Could you give us some examples of those Indigenous-specific targets, apart from grade 12 graduation rates, that the ministry has developed? Is there any other specific targets with respect to Indigenous learning outcomes?

[10:30]

Clint Repski: — So in addition to the three- and five-year grad rates, as I indicated, school divisions are going to be developing these plans at the local level. They know their students. They know their communities. And one of the things that we're asking them to do is to create targets and measures that are relevant for them.

Some examples of what we had asked them to give consideration to: student attendance, looking for an annual increase in that; obviously grad rates; but we'd also be looking at exiting kindergarten scores, readiness for grade 1; student literacy and numeracy outcomes. We typically measure grade 3 as sort of that turning point and that key timeline. And we would also ask them to pay attention to the sense of connection and safety in schools, and that's being done through a perception survey that's issued annually.

Chair Wotherspoon: — Any other questions, committee members? Not seeing any, I'd welcome a motion to conclude consideration of chapter 8. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. We're going to move along to chapter 4 from the 2024 report volume 1, and I know there's seven new recommendations in this chapter here.

Victor Schwab: — Chapter 4 of our 2024 report volume 1, on pages 67 to 83, reports that we concluded for the period ending December 31st, 2023, the Living Sky School Division had effective processes to provide timely intervention services to high school students with significant mental health concerns, other than in the areas of our seven recommendations.

In our first recommendation, on page 75, we recommended the Living Sky School Division formally analyze counsellor caseloads to assess whether it has appropriate resources to support high school students with mental health concerns.

We found the number of students seeing counsellors on a regular basis steadily increased in the division since the '20-21 school year, but the number of counsellors has stayed the same. We also observed that counsellor caseloads vary significantly between counsellors. We found one counsellor who was responsible for three schools and had a caseload of 89 students, whereas at another school, two permanent and two part-time counsellors shared the caseload of 97 students. The school division has not assessed whether these caseloads are reasonable.

In our second recommendation, on page 76, we recommend Living Sky School Division have all counsellors use standard risk-assessment tools when documenting decisions for high school students at risk of suicide.

We found counsellors at school divisions assess students with significant mental health concerns. However they do not always complete risk assessments using good-practice tools for students at risk of suicide. The Living Sky's counselling handbook recommends counsellors use the Columbia suicide assessment rating scale as an assessment tool. But during our audit, we found counsellors did not consistently use that assessment tool. Instead they used their professional judgment to determine the suicide risk level.

We also found students assessed as low risk of suicide according to the counsellors' notes, but the counsellors did not document rationale for their decisions. Not documenting decisions for students at risk of suicide based on standard assessment tools increased the risk appropriate services may not be provided when needed.

In our third recommendation, on page 77, we recommend Living Sky School Division have counsellors document safety plans for all high school students at risk of suicide.

The school division requires counsellors to document and retain information related to students' counselling goals, participating in counselling, and safety plans for students at risk of suicide. During our audit, we found the ministry did not consistently document a safety plan for all students assessed as at risk for suicide. A safety plan contains information to help a student if they start feeling like they could harm themselves, including information such as warning signs, how to manage them, and contact information of supports and resources.

We observed the counsellors continued to provide counselling sessions every two to three weeks to the students assessed as low risk, but they did not document any counselling goals or tools to use to further help these students. Not documenting safety plans can make it difficult to assess progress and ensure proper follow-up is conducted for students at risk of suicide.

In our fourth recommendation, on page 79, we recommend Living Sky School Division track referrals of high school students with significant mental concerns to outside agencies.

We found the Living Sky School Division does not track referrals of students with mental health concerns to these outside agencies. It also does not have information-sharing agreements with key outside agencies that help support high school students with significant mental health concerns. During our audit, we found counsellors referred some students to individuals, such as psychologists or addictions counsellors at outside agencies, but none of these student files included any information from the outside agencies about the timeliness of services provided.

Not tracking external referrals limits Living Sky's ability to sufficiently analyze trends and assess the level of mental health supports provided to students with significant mental health concerns. It also limits the counsellor's ability to know whether the students who require mental health supports get the needed services outside of school hours.

In our fifth recommendation, on page 80, we recommend Living Sky School Division, with leadership support from the Ministry of Education, develop and implement information-sharing agreements with key outside agencies to share relevant information relating to high school students with mental health concerns.

We found the school division did not receive any information from the Saskatchewan Health Authority if a student is admitted to the emergency room for mental health emergencies such as attempted suicide. The school division staff indicated that the division is only made aware if the student or parent/guardian informs the school. This limits the division's ability to assess whether students with significant mental health concerns receive the required supports.

Our recommendation requested support from the Ministry of Education, as forming information-sharing agreements may require collaboration from the Ministry of Education and the Ministry of Health. Also it would be beneficial if the agreements applied to all school divisions. Having information-sharing agreements with key outside agencies that provide information services to high school students with significant mental health concerns would help Living Sky's high school students receive appropriate and coordinated support.

In our sixth recommendation, on page 81, we recommend Living Sky School Division formally track and prepare mental health critical incident reports for its high schools. The school division sets out requirements for handling critical incidents in its safe schools handbook. Critical incidents would include traumatic events such as suicides or student death. The handbook requires the crisis team to prepare critical incident reports immediately after the incident, documenting a description of the crisis, action taken, and current status and follow-up.

We found the division does not track critical incidents and does not always prepare critical incident reports for student suicides or deaths. We found in December 2023 the crisis team documented a retrospective report on two incidents that occurred in November 2023. The report did not contain sufficient detail describing each incident, current state of the incident, impact on other students and staff, what could be done to reduce the impact; or action items, plans to address root causes. Without tracking and reporting on critical incidents, Living Sky is unable to adequately assess whether it sufficiently identifies trends, addresses root causes, and determines corrective actions.

Lastly in our seventh recommendation, on page 83, we recommend Living Sky School Division analyze and report key information to senior management and the board related to timely intervention services provided to high school students with significant mental health concerns.

The school division's grade 7 to 12 survey showed students' level of anxiety and depression worsened since 2015-16, with 32 per cent of students experiencing moderate or high levels of depression or anxiety. We found no analysis done to indicate what the division plans to do to address worsening mental health concerns of its students.

We have found, for two of three schools we tested, the number of students with mental health concerns increased from 33 to 37 per cent from '22-23 to '23-24. The school division has not analyzed possible causes for this increase or determined proper allocation of counsellors at these schools.

Without tracking and analyzing key information, the division is unable to sufficiently analyze trends and better assess the levels of mental health support — for example, counsellor allocations, intensity and nature of supports — needed for its high school students. In addition, without reporting key information annually to senior management and the board, each will be unaware of trends in the main issues, themes affecting mental health of students within the school division.

This concludes my presentation. I'll now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks for the presentation. Certainly an important focus around mental health and well-being of students. I want to welcome the leadership that's here as well from Living Sky School Division. I know they'll be introduced by DM Repski. I'll turn it over to DM Repski to make that introduction and comment on the chapters along with however you want to work it with Living Sky leadership. And after that we'll open it up for questions.

Clint Repski: — Thank you, Mr. Chair. Thank you for the auditor's work on the Living Sky School Division "Providing Intervention Services to High School Students with Significant Mental Health Concerns" audit. Mental health and well-being is one of the key priorities in the provincial education plan. The goal is to have students feel supported in their mental, physical, emotional, and spiritual health and well-being. The school division has reported that out of the seven recommendations made, six are considered fully implemented.

Joining us here today from the Living Sky School Division is Tonya Lehman, deputy director; and Jennifer Harder, the service lead. And we would welcome questions at this time.

Chair Wotherspoon: — Okay, committee members, anyone have questions? MLA Pratchler.

Joan Pratchler: — Thank you. Provincially speaking, would you say that Living Sky is an average division in terms of its mental health needs, or does it have higher needs than perhaps other school divisions in the province?

Clint Repski: — Yes, thank you for that question. I can't sit here with any accuracy and say if it's average or below, above. It's not one of the factors. When we are giving consideration to, I'm going to say vulnerability indicators as part of our funding model out to school divisions, the type of things that we do take into consideration would be socio-economic factors, number of children in foster care, as well as EAL, English as an additional language. That's easier to say the words than the acronym, apparently.

Those are the type of things that we take into consideration as we roll funding out based on high levels of vulnerability or low, but not mental health.

Joan Pratchler: — Thank you. So we know in health care that patient ratios matter. We know in education that class size matters. When we deal with mental health, the amount of service providers matters to how many clients you have.

So I just wondered if you could give me a sense — and you may not have these details right here and you could submit them later — is what are the caseloads? We know psychologists in school divisions, the amount of psychologists in school divisions, is obviously going to be different than school counsellors.

[10:45]

So would you be able to give the committee a sense of what the caseloads are for psychologists in school divisions and also school counsellors? So that's quite a detailed list, like I say you may not be able to provide, and an average is not helpful because that's just going to be outside of that continuum.

So I just want to know what those would be, let's just say for last year and this year. It would be helpful. And maybe for our topic today, if you could just say if they've been increased over time and maybe the last two or so years, that would be helpful.

Clint Repski: — So provincially that's a level of detail that we just don't collect. One would need to contact individual school divisions to get the breakdown of caseloads by professional. However I think Living Sky would be prepared to talk about the experience in their school division.

Jennifer Harder: — So our educational psychologists do not work in the area of mental health. They work in terms of assessment, educational assessment, looking at achievement and cognitive assessment. So I'm not sure their caseloads pertain quite to the mental health issue.

And in terms of our counsellors, in response to the recommendations from the audit, we did try and look at a system that we could use that would be transparent and equitable for the assignment of the counsellors that we have working for the school division. And so we had someone create a formula that includes factors around school enrolment, so the size of the school; community factors; socio-economic status; and drive time to the school because we felt that that impacts the amount of time that the counsellor gets to see students at the school as well. And then have applied that formula for the past two years to assign the 12 FTE [full-time equivalent] counsellors that we have within the school division.

So implementation of that formula has brought down the size of the caseload, but each school and each counsellor would have a different number that they're currently working with.

Joan Pratchler: — So what would be the average would you guesstimate?

Jennifer Harder: — Yes. Like per school often maybe 20 to 30 students might be actively on the caseload.

We only have two counsellors that work full-time in a school, and they're in the same school, the North Battleford Comprehensive High School. All our other counsellors have at least two schools that they work at and they're assigned to.

Joan Pratchler: — Okay. And so would you say that's a provincial standard to have 20 to 1 for a counsellor? Is that typical? I don't know.

Clint Repski: — The school divisions structure their support based on their local context. In some cases teachers are going to provide that support. In some cases head psychs are going to provide that support. In some cases school divisions rely on EAs to handle some of the workload at the local level. So I can't comment intelligently on what the average is.

Joan Pratchler: — Okay. Would you be able to supply that to the committee?

Clint Repski: — I honestly don't know how I would be able to do that. What I can provide to the committee is based on staffing levels of school divisions. I can give you a breakdown. It is something we collect. We're in the process of finalizing what that looks like for staffing complement across school divisions.

That would be an indication of what the staffing levels look like across school divisions. But again I would caution the use of that as a definitive measure as well because it's not going to collect a number of contracts, as an example, or the number of health professionals that are being relied on from the SHA [Saskatchewan Health Authority]. But what we do have is the staffing complement across the school divisions.

Joan Pratchler: — Of counsellors and psychologists is what you're suggesting, yeah?

Clint Repski: — They would be included in that, yes, if they're employees of the school divisions.

Joan Pratchler: — So would I be correct in assuming that school divisions have a minimum of one psychologist per school division?

Clint Repski: — I can't comment on what the staffing complement is.

Joan Pratchler: — Okay.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Just wondering if you could tell us, do counsellors now ensure that every student at risk of suicide has a documented safety plan?

Jennifer Harder: — Yes, that is something that we have ensured that all counsellors are doing. They have a standardized risk assessment that they use and upload to their files, and a safety plan that goes with it.

Hugh Gordon: — With respect to recommendation no. 5, I see it's still not implemented and that you are looking to obtain legal counsel to draft a memorandum of understanding, essentially a shared-services agreement, correct?

Jennifer Harder: — Mm-hmm.

Hugh Gordon: — I'm just curious what your plans are once this MOU [memorandum of understanding] has been formalized. What are your next steps in ensuring that you can actually fulfill that recommendation?

Jennifer Harder: — So the MOU has been drafted, and so I think it's to engage with the community partners that we have and the Ministry of Education to push or have people sign the MOU. I think there is definitely in our community, and with the ministry there is certainly a willingness to engage. It's the issue around privacy and the rules with that, that really has stalled the process. Everyone knows how important privacy is, and at the same time we care for our students. But it really has been a stumbling block for us to figure out how to deal with the privacy rules.

Hugh Gordon: — So is that something you're going to be able to address with an MOU, or is this, like, a separate process you need to engage with? Is there some form of legislation that needs to be changed?

Tonya Lehman: — We're at a point now, I think, that we're going to be looking to the ministry for some assistance with this MOU because I do believe it will involve some of that crossover in our ministries to be able to move this forward. I think there's a real need for some of this work.

When we talk about when a student is at risk, it's that wraparound process that's really important. Privacy of people's health and education is also very important. And so as this is developed, it's really critical that we look at, you know, when would we enact some sort of collaboration? When is it important where that student's safety is most at risk? And when shouldn't it be enacted? And so I think we would be looking to the ministry for some guidance with that as they help work with the other ministries, yes.

Hugh Gordon: — So in the meantime you're relying, I guess, on communications with either the student, the parents, caregiver?

Tonya Lehman: — For sure. We always try to open those lines of communication with our families, but some families aren't at that point where they're really wanting to share, right. It's trying to break that barrier of that mental health, you know, that it's real and that the more that we can come together, the better results I think we'll have.

Hugh Gordon: — Is Living Sky also now formally preparing and tracking mental health critical incident reports for its high schools?

Tonya Lehman: — We are, yes.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — How many critical incidents have occurred since the implementation of this recommendation, and how typically are they resolved?

Tonya Lehman: — I'm thinking in my head. I wouldn't have that exact number. We definitely could get it to you. I believe there were four last year, critical incidents.

Joan Pratchler: — Okay.

Tonya Lehman: — And when we talk about our critical incidents, partially it is that on how we respond to them as a team and how we give the support to the school and the staff after an event has happened, right. And sometimes that takes weeks, sometimes that's follow-up months later, and sometimes there's . . . You know, we're coming to some anniversaries now, and so part of it is those teams coming back together to review things to ensure that our schools are prepared for upcoming events too.

Joan Pratchler: — Thank you, and that's very important work. Thank you for what you do. That's all my questions.

Chair Wotherspoon: — Okay, thanks so much. Any further questions on this chapter? Maybe just a comment for anyone that's following along and for those that are here. Obviously the focus here is on these auditor's reports and on measuring sort of, you know, what's going on and adherence to policies.

Just for anyone watching as well, we have all these wonderful school divisions that are here. What this committee doesn't do is debate the budget that's needed for education. That's a different committee that focuses in on that policy field entry. There's an estimates process around budget. And I know there's very strongly held views around sufficiency of funding and to make sure that boards, divisions are in a position to meet those goals all across the province.

So I just want to make sure that — we have all these good leaders here today — that they know that's not lost on us that are sitting around the table. And we sure appreciate the leadership and the service that they, along with their divisions, provide with the resources that they're provided.

Looking to committee members to see if there's any further questions on this front. Not seeing any.

So we have seven new recommendations. I'd welcome a motion to concur and note compliance with recommendations 1, 2, 3, 4, 6, and 7. Moved by MLA Beaudry. All agreed? That's carried.

And I'd welcome a motion to concur with recommendation 5. Moved by MLA Crassweller. All agreed? All right, that's carried as well.

Okay, we'll move right along to another new chapter, and that's chapter 5 with the 2024 report volume 1. And as I see the Living Sky leadership depart, thank you very much for joining us here today and for your service. I'll kick it over to the Provincial Auditor.

Victor Schwab: — Chapter 5 of our 2024 report volume 1, on pages 85 to 106, reports that we concluded, for the period ended January 31st, 2024, Regina Public School Division had effective processes to deliver pre-kindergarten programming other than in the areas of our seven recommendations.

In our first recommendation, on page 92, we recommend Regina Public School Division formally analyze its pre-kindergarten enrolment to help identify and mitigate barriers to students entering the program and full space utilization. For 2023-24 the division had 708 pre-kindergarten spaces available through two half-day programs in 17 schools and one half-day program in seven schools. We found the division is not fully utilizing its available pre-kindergarten spaces despite existing wait-lists at certain schools.

The space utilization has decreased from 93 per cent in '19-20 to 79 per cent in '23-24. We found the division had not formally analyzed its pre-kindergarten enrolment, including consideration of possible barriers to families and associated actions to help mitigate those barriers.

Our discussion with the division's early learning staff and pre-kindergarten teachers found a lack of transportation to pre-kindergarten as a common barrier for families. The division used to provide transportation for pre-kindergarten students, but it stopped over a decade ago due to safety concerns of young students riding on school buses.

Without formal analysis of pre-kindergarten utilization, there is increased risk of the division not appropriately responding to possible barriers, such as transportation or program barriers, to full pre-kindergarten program enrolment. Significant underutilization of pre-kindergarten spaces is an inefficient use of public funds.

[11:00]

In our second recommendation, on page 94, we recommend Regina Public School Division centrally monitor and analyze its pre-kindergarten wait-lists. The school division monitors demand for pre-kindergarten programming, but we found it does not centrally monitor wait-lists for its schools.

Each school in the division informally maintains a wait-list for its pre-kindergarten program. As of February 2024, we found 75 students waiting for acceptance in pre-kindergarten across the city, with almost 70 per cent of these students waiting at three schools. However the division had 559 students enrolled in its pre-kindergarten spaces in 2023 compared to 708 spaces available, which means it's not utilizing 20 per cent of its available spaces when 149 spaces were available for wait-listed students.

Centrally monitoring wait-lists can provide the division with relevant information to analyze its wait-lists across the city and improve utilization of its pre-kindergarten program or determine possible classroom relocations.

In our third recommendation, on page 95, we recommend Regina Public School Division use sufficient measures to assess and report on the delivery of its pre-kindergarten programming.

During our audit we found the school division measures overall student achievement in the primary grades, but it does not have measures to specifically assess the performance of its pre-kindergarten programming. The assessment of overall student achievement in the primary grades is not sufficient for making conclusions about the performance of its pre-kindergarten program. Establishing measures and targets specific to pre-kindergarten can assist the division in assessing the quality of its program and identify potential areas for improvement.

In our fourth recommendation, on page 99, we recommend Regina Public School Division periodically conduct formal assessments of its pre-kindergarten classroom environments. We found the ministry established guidance for its administrators, including principals, to assess pre-kindergarten learning environments and programs, including a one-page checklist they may use to guide and document their assessments. But it does not formally assess whether learning environments meet those expectations.

During our school visits, the principals indicated they frequently visit kindergarten classrooms to observe teachers delivering the program to students. But we found none of the principals documented their assessment of the pre-kindergarten learning environment.

In our fifth recommendation, on page 102, we recommend Regina Public School Division communicate with pre-kindergarten teachers about its partnerships with other agencies providing support services to children.

Regina Public School Division established partnerships with several outside agencies in relation to pre-kindergarten. These agencies include KidsFirst Regina, Regina early childhood intervention program, Saskatchewan Health Authority's Wascana Rehabilitation Centre, Métis Nation-Saskatchewan, and Regina Early Years Family Resource Centre.

We found inconsistencies among pre-kindergarten teachers' awareness of these partnerships and the benefits that they may provide. During our visit at three pre-kindergarten classrooms, we found teachers did not have an understanding of the division's partnerships with other agencies. If pre-kindergarten teachers do not know of the division's partnerships with other agencies, they may not be aware of all the supports available to their students. This increases the risk of students and families not receiving appropriate external supports when necessary.

In our sixth recommendation, on page 104, we recommended Regina Public School Division implement a consistent method for pre-kindergarten teachers to track family visits. Family engagement is an important part of pre-kindergarten and for children's learning. The school division requires pre-kindergarten teachers to engage with students' families throughout the year, including two family visits and monthly family engagement events.

During our audit we visited three schools and observed that the teachers of those three schools tracked families' attendance at monthly family engagement events but did not formally track family visits. We found inconsistencies between the families attending monthly engagement events and the expected family visit schedule. Lack of an effective method to track family visits increases the risk that pre-kindergarten teachers may not conduct family visits for all students as expected.

In our seventh recommendation, on page 105, we recommend the school division provide its board with detailed analysis of changes to its pre-kindergarten enrolment. We found the division's reports do not include a detailed analysis of changes to its pre-kindergarten enrolments, such as explanations for underutilization of the program.

We observed the division presented '23-24 student enrolments along with its '22-23 annual report to its board in the fall of 2023. We found the division provided ad hoc information about kindergarten to board members upon request, but the division did not provide its board with an analysis of changes to pre-kindergarten enrolments, such as reason for enrolment changes or why spaces are not filled, and actions taken to address barriers to the program.

Not providing the board with further analysis about possible causes for changes in pre-kindergarten enrolment increases the risk of the board not having sufficient information to make decisions about the pre-kindergarten program, such as resource allocations.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thank you for the presentation. I'll turn it over to DM Repski. And I want to welcome as well the leadership from Regina Public Schools that have joined us here today as well.

Clint Repski: — Thank you. And thank you for the auditor's work on the Regina Public School Division delivering pre-K programming audit. Pre-kindergarten is a high-quality learning program targeted for three- and four-year-old children and their families who experience vulnerability. The school division has reported that all seven of the recommendations made are considered fully implemented.

Here with us today from Regina Public are Rick Steciuk, the deputy director, and Juanita Redekopp, supervisor of student services. And we'd be happy to answer any questions you have today.

Chair Wotherspoon: — Okay. Right on. We'll open it up now to committee members that may have questions. MLA Pratchler.

Joan Pratchler: — Thank you. And good morning and welcome. When did the pre-kindergarten programming initially begin in Regina Public?

Rick Steciuk: — Thank you for the question. We do know that the Ministry of Education introduced pre-kindergarten programming in the 1990s. And Regina Public Schools, while we don't have the specific date, our recollection is around the mid-1990s is when we started it.

Joan Pratchler: — So generally, generally, leading up to the auditor's report — let's give it five years prior to the auditor's report — what would have been the metrics you would have been following prior to that? Or evaluation metrics for, you know, your programming prior to that? Just ballpark. I don't need specifics.

Juanita Redekopp: — So in terms of metrics for pre-kindergarten specifically, currently we would have access to and we would use attendance; we would use enrolment. We use EYE [early years evaluation], which is actually a kindergarten readiness assessment. But we can use that as a lagging indicator that we can use saying, well when pre-kindergarten left in June, here's how they arrived in fall. And so we can use that information.

Prior to the EYE, and that's probably been in use in our division since mid-2000, and before that we used the EDI [early development instrument], which was another similar assessment that looked at student readiness.

Joan Pratchler: — So what performance measures are you finding yourself using now to assess your pre-kindergarten delivery?

Juanita Redekopp: — So following some of this work, I think we have refocused on a number of assessments and data that we do have available to us. So we have enrolment data. We can use wait-list data. We have family engagement data. We would have our EYE. We have a program called Dossier that allows us to manipulate data, and we've been able to put a toggle switch in. That allows us to pull out from our kindergarten data our previous pre-kindergarten students, so now we can get that information and use that more carefully or more intentionally.

We are currently using a phonemic awareness and a phonics screen to assess our pre-kindergarten and kindergarten all the way up to grade 3. And so we start that with pre-K and then we pass that information on to kindergarten, then pass it on to grade 1. So that's something that wasn't part of this audit, but it was in the works at the same time that the audit was being conducted.

So those are the ones that come to mind off the top of my head, but I think that gives a good breadth.

Joan Pratchler: — Thank you. And then provincially, could I say that this . . . Is this type of standard of assessment typical in all school divisions for evaluating the metrics of pre-kindergarten programming?

Clint Repski: — The consistent measure across the province would be the EYE, the readiness indicators, the attendance piece. What Regina Public was referring to was I think there's been a lot of additional work that's been done as a result of this audit. They have a system that lends itself to really getting into some of the data that may not be readily available to other school divisions.

So it would depend on where you are and what kind of system that you are using to collect that information. As an example, being able to drill down into subsections of self-identified First Nations, Métis students, some school division systems just simply do not collect that information. And so building metrics is going to depend on the availability of information.

[11:15]

Joan Pratchler: — So is there an understanding that those metrics are going to be created, standardized, and used for provincial reporting?

Clint Repski: — I think it's safe to say it's under consideration at this point in time.

Joan Pratchler: — Okay.

Clint Repski: — Based on the work of the audit we'll be having conversations with the school division, clearly who's undertaken this, to determine how effective the new measures and metrics are. The system implementation, the work with the staff, and in terms of improving outcomes, those will be the conversations that we're looking at.

We're always looking for ways to improve what those metrics are, certainly to share them. Obviously they're publicly available now, but this is exactly the type of conversation that we try to bring to the collective.

Joan Pratchler: — And would you say that those kind of conversations have been happening over the last 20 to 30 years, about metrics and sharing metrics and being accountable for metrics going from pre-kindergarten to kindergarten?

Clint Repski: — Twenty to 30 years might be a bit of a stretch for me to comment on. What I can say is, I'm going to go back to a conversation that we'd had regarding our provincial education plan, of which this is certainly a part. I'm going to say there's a period of time when sharing information broadly wasn't as acceptable or used as it is now. That is no longer the case. What I have seen from our school divisions has been an absolute thirst for this information.

Within the ministry we've rolled out what we call a dashboard of information where they can click on this information and have it at their disposal. But in terms of sharing information broadly for school divisions' specific performance measures, no problem at all sharing that information. And what we're trying to facilitate is that conversation of sharing best practices. So in terms of making sure it's readily available, you bet. In terms of adapting that and to creating those metrics and measures that we've spoken about this morning, absolutely. School divisions are excited to do this work.

Joan Pratchler: — Excellent. So there is expectation by the ministry that school divisions will report on pre-kindergarten metrics.

Clint Repski: — Right now there's no specific requirement for a school division to be reporting specifically on pre-K, but the EYE is. So that's the readiness for kindergarten. So that is going to be the kindergarten programming, and subsequent to that was the pre-K program. But there isn't a specific requirement for that.

What I can say is that annually we do meet to talk about the specific metrics with school divisions. Some are likely going to be reporting it locally; some may choose to not do that. But right now it's not a requirement but is certainly brought to the table.

Joan Pratchler: — Okay. Thank you.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — I just actually had a question for the auditor. I'm not sure if it's included in the report, but I was just . . . we were curious as to what has precipitated the auditor's report for the Regina Public School Division in this regard. What were the precipitating factors that led to your report here? Why was it engaged?

Tara Clemett: — So what we usually do is we probably would have looked at this school division and determined that basically when it came to pre-K programming, that it was a school division that had obviously significant amount of delivery in terms of the schools that it was delivering such programming at.

What we also do is when we undertake work at the various school divisions, we try to be thoughtful and spread our work out across the province. So it might have just been Regina's turn to be picked in terms of the list and work we do.

I would also say that when we do this work . . . And so I do think the questions you're asking . . . Obviously the work and the audit and the level of assurance I can provide and the recommendations I made were only directed at Regina Public School Division. That said, we do always encourage the ministry, all school divisions to read the results of that work and to really take consideration whether or not the recommendations may apply and be utilized elsewhere.

So it's good to hear that it's almost . . . Some of these areas for improvement will probably get rolled out broader than just one school division. But it's just very difficult for us to just be everywhere and go to every school division, so we do end up focusing our audit work usually on one specific school division at a time.

Hugh Gordon: — I appreciate your insights into that, Auditor. It's helpful. And of course, yes, definitely we get caught up sometimes in particular chapters and particular entities and they do have a broad application, for sure.

My specific question though for the school division is, can you tell me how many students have transportation-related issues or other issues that prevent them from accessing pre-kindergarten programming?

Juanita Redekopp: — So in terms of some of the barriers to families that may enrol or apply for pre-kindergarten — because there is a selection process — and for families who then take the spots that are offered to them, there are a number of different barriers. And as a result of the audit and the recommendations, when we did our annual accountability report to the board last January, all that fall our pre-kindergarten teachers had been submitting monthly reports as a result of this work, and asking them to report on the barriers identified by families and identified just through observation.

And so the top areas, I don't have specific numbers, but I can tell you which were the top areas. And so we had transportation and distance, families that moved, family emergency, or families that went out of country for a significant amount time.

Age of their children. Some were too old because it's for three- and four-year-old children. Some weren't yet three; they were still two, and so they needed to wait.

Preference. A lot of families do apply for pre-kindergarten. Not every school has pre-kindergarten. They're only in select schools in the city that are approved by the ministry. But we do attach all of our pre-kindergarten programs with another catchment area so that everyone has a pre-kindergarten program that would serve their area. And we do know that families, they apply but they still want their kids at home in their home school, and so it's their preference to just wait.

And in several of our schools where we have high wait-lists, those programs are full, thus the need for the wait-list. And so there are families who say, we don't want to transport to another location; we'll wait here until we can have a space.

And so, yes, transportation has been identified, but it's one of a number of issues. And I don't think it's the only challenge that some of our families face.

Hugh Gordon: — Just a very quick follow-up to that. Is ESL [English as a second language] another barrier that you're encountering at your division, and maybe across the province? The deputy minister could respond too.

Juanita Redekopp: — Well I think when we take a look at pre-kindergarten and the vulnerability factors that we are asked to take a look at when selecting students, language is one of those but it's not necessarily, and it's not specific to English language proficiency. It's where are they at in their language development. Do we have a high number of English as additional language learners that are part of our pre-kindergarten program? We actually just double checked that number this morning because we thought that might come up. And now I have forgotten the percentage.

Rick Steciuk: — 24 per cent.

Juanita Redekopp: — There you go, 24 per cent. And so yes, we do have a high number of English language learners who are selected for our pre-kindergarten programs. But we don't . . . That's not a shoo-in. That doesn't mean that you're automatically eligible, because it's about where is the language proficiency level for those learners.

Chair Wotherspoon: — MLA Pratchler . . . [inaudible interjection] . . . Let's hold on a sec for . . . I think Repski's coming.

Clint Repski: — I wish I could give you an answer as proficiently as my colleague here. But we effectively look at very similar things province-wide. EAL in and of itself is not an indicator of who is going to be given pre-K seats. We look at percentage of alone parents. We look at percentage of 15-year-olds and older without grade 12, social assistance recipients, percentage of housing need. So we look at those high-level macro indicators. We would make the exact same comment that was just made of EAL in and of itself is not a vulnerability indicator, but we would make the same position that the proficiency is the indicator.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — When I look at page 85 of the report, the first bullet it has there is, "We found the Division did not utilize 21% of . . . prekindergarten spaces" which amounted to 149 of those 700 spaces in '23 and '24. It's understandable that there might be a few spaces in each school for a variety of reasons, some of them that happened here. Can you talk a little bit about those open spaces and some of the challenges you have with them, and maybe some of the remediations you've found to reduce that number to make the spaces more available for programming required by these little ones?

[11:30]

Juanita Redekopp: — So thank you for the question. Big question. I tend to over-respond so I'll do my best to keep on track.

When we talk about enrolment numbers and what we've done to really increase that enrolment in buildings, I think as a system, through the audit, we identified that we had a lot of processes in place, but they weren't necessarily formalized and consistent from one building to another. And so we put a lot of those processes into place through this work.

Our teachers complete a monthly report. We have formalized some process. We also have some forms they can use if the one they're using doesn't give us the information we need. So those are some of the things we've put into place to really support the enrolment and the wait-list component.

We do share our wait-lists between schools. We share applications from families who've given us permission to share them with other buildings. Last year, as part of our report to the board when we met with them in January, and so we had September through November data. So we started the year at a lower enrolment, but by the time we had our accountability report, if we had been able to keep every student in school that had been enrolled in pre-kindergarten — so that's the ins and outs, right — we would have been at 94 per cent. But we have a very transient community and so that impacts families moving in and out.

And I think that our pre-kindergarten teachers work really hard at gathering those applications. They are in community. They are in library. They are handing out applications at reading programs, really to get to really promote and build awareness and bring those applications in.

I think one thing we've also done — and we did that a number of years ago — is that every pre-kindergarten program is attached to another catchment area or more. So we are supporting vulnerability across the city, not just in the areas in the catchment areas where the programs are located. We have 41 programs that are located across 24 schools.

We do have a vulnerable population, and we know that they do move and they also come and go from in-program. An example from last week: I was at one of our schools and we were looking out the window. We were talking about pre-K but looking out the window, and there's a family with two children. I was like, "Why haven't we gotten those families in here?" And the principal had said, "Well I took them the applications, the pre-kindergarten took the applications, and here's an application for you if you'd like to drop it off as well."

So we are making some of those efforts and really looking hard to promote our pre-kindergarten programming. Have I missed anything?

Rick Steciuk: — I think I would just add one thing, that every year we analyze the data and we look at the schools that currently have pre-kindergarten programming and say, "Do we have it right?" and whether or not we need to shift things around into other areas.

Some of the challenges at division that we would see some of our more vulnerable schools, maybe some schools within north central Regina where our pre-K numbers might be a bit lower and we know we might have a higher degree of success maybe in another community, but we also know the needs within that area are so substantial that we'll continue to work and try to increase the numbers and not pull the pre-K program from that particular neighbourhood.

Joan Pratchler: — Thank you. And our job here on this committee is to be the citizen of Saskatchewan and say, is everything being used like it should? Are we really helping the people that need the most help and are we doing it in the best way? And so I salute you and your school division for all you've done for these young ones because we know a good start is so important. Thank you very much. Those are all my questions.

Chair Wotherspoon: — Good words. MLA Gordon.

Hugh Gordon: — Just one last question, thank you. How is the division ensuring that teachers in the program are aware of partnerships with other agencies to provide those additional supports to your young students?

Juanita Redekopp: — Well I think when we talk about partnerships and working with various organizations, you have formal partnerships and you have informal partnerships. And so the formal partnerships are listed in our annual report and we know that that is there and available. And we share with our pre-kindergarten teachers, take a look here for our formal partnerships. Some read, some may not, but it is available through that annual report.

But one thing that we have done as a pre-kindergarten team is we've now incorporated into our start-up meeting listing all of the partnerships that schools have access to and taking that time as a team to list them and make sure the contact information is accurate and what supports are provided.

We also have a list, and it's quite extensive, of a variety of organizations in Regina that do support early learning, provide various programs, supports, and services. And so now during that start-up meeting we take a look at that as a large group. We tackle and we talk about those supports that we are familiar with. We learn a little bit more about others that are not. So we're building that capacity over time amongst that entire team.

Hugh Gordon: — Thank you.

Chair Wotherspoon: — Okay, thank you. MLA Crassweller.

Brad Crassweller: — Yeah, just to clarify. So what I'm hearing is like when it says you didn't utilize 21 per cent, it's not for lack of trying. A lot of times it's situations that are out of your control, which has to be incredibly frustrating when you've done all you can. So I just want to commend you guys for that and encourage those teachers and staff that are still working hard to try to do that. When there's stuff that's outside of your control, that's pretty frustrating. So that's very helpful to clarify. So I just want to make sure I heard you correct. Okay.

Juanita Redekopp: — And thank you. I'll share that with my team.

Brad Crassweller: — Thank you.

Chair Wotherspoon: — Yeah, well said, Crassweller. I'd welcome a motion here. Not seeing any other questions? I'd welcome a motion that we . . . Oh, another one, MLA.

A Member: — No.

Chair Wotherspoon: — No, you don't? You're ready for the motion? That's great. Motion to concur and note compliance with recommendations 1 through 7. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. Yeah, and just to echo my colleague's remarks here, just thank you so much to the leadership at Regina Public Schools and those on the front lines right across that division that are doing this exceptional work every day. Thank you very much.

Okay, we'll move right along here. I think there'll be some officials adjusting there. Horizon's coming this way. The pride of Humboldt's making his way to the table here. And I'm going to turn it over to the Provincial Auditor at this point to make presentation on the chapter 14s, respectively, the 2022 report and the 2020 report volume 1s.

Victor Schwab: — Chapter 14 of our 2022 report volume 1, on pages 169 to 176, reports the results of our first follow-up, and chapter 14 of our 2024 report volume 1, on pages 175 to 181, reports the result of our second follow-up of Horizon School Division's progress towards addressing the five outstanding recommendations initially made in our 2020 audit of its processes to maintain its facilities.

By January 2022 the school division implemented one recommendation, and by February 2024 the division fully implemented the remaining four outstanding recommendations. All five outstanding recommendations have been fully addressed.

We found the division provided its board with periodic, comprehensive maintenance reports about the results of its maintenance activities and anticipated impact to inform decision making. It started providing its board of education periodic monthly and annual maintenance reports that included information on facilities with higher maintenance concerns, year-over-year trends on facility conditions, and outstanding maintenance activities.

The school division has now also prioritized all identified maintenance deficiencies associated with fire protection and suppression systems and boilers to enable determination of the nature and timing of the necessary maintenance.

We found the division had current boiler inspections, updated fire protection and suppression system inspection certificates in its IT [information technology] system, and addressed deficiencies found during inspections timely.

By February 2024 the division had developed a strategy to better use its IT system to plan, track, and monitor completed and uncompleted maintenance of its facilities and significant components. Additionally the division developed and documented its definition of what it considers a significant component.

The division has maintained up-to-date and accurate information on its maintenance IT system about completion of assigned maintenance activities. The division expects their staff to complete assigned maintenance with assessed priority or stated time frames and document completion of maintenance in the appropriate module of the maintenance IT system.

We found staff appropriately documented the completion of maintenance activities performed, including accurately reflecting the work outstanding to resolve a maintenance activity, in the division's maintenance IT system. The division now monitors the completion timeliness of requested and expected maintenance through weekly reports on outstanding service requests. Effective monitoring of the timeliness of completion of maintenance activities helps ensure that maintenance is completed as expected.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Well thank you very much for the follow-up on this front. Thanks as well for all the actions that have been taken that are reflected in this status update. Wonderful to have the leadership of Horizon School Division here. I'll turn it over to DM Repski to lead the way into some remarks, and then we'll get to the questioning.

Clint Repski: — Yes. Thank you for the auditor's work on the Horizon School Division's '22 and '24 maintaining facilities audits. We're pleased with the follow-up audit from the Provincial Auditor detailing that in fact all five recommendations are now fully implemented.

Here with us today from Horizon School Division are Kevin Garinger, director of education; Justin Arendt, superintendent of operational services; and Kameron Kiland, the manager of facility services. And we would be pleased to answer any questions you have today.

Chair Wotherspoon: — Committee members, of course we have considered these matters and concurred and questioned as a table. But do any committee members have questions at this point? MLA Pratchler.

Joan Pratchler: — Thank you. How many schools in the Horizon School Division are currently in poor or critical condition, and are there any plans in place to address that?

Kevin Garinger: — Would it be okay if you qualify? What do you mean in poor condition?

Joan Pratchler: — There's those different levels of conditions. Are there any that are in that lower, you know, bracket?

Kevin Garinger: — I'll just confer.

[11:45]

All right. So we just took a look at the FCI [facility condition index] report that we receive, and that's what you're referring to. Thanks for that, and I apologize. I just wanted to get qualification on what that was about.

So we took a look. We have one school that falls within that, in that factor, in that range. And much of the issue is around mechanical, but we have just recently replaced a number of furnaces and that sort of thing, which will hopefully bring it to a good place.

Joan Pratchler: — Okay, thank you.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Could you tell us how the use of the IT system is able to assist in tracking maintenance and improve your division's ability to maintain those facilities?

Kevin Garinger: — I apologize to the committee. I didn't acknowledge who I was to begin with. And so I'm Kevin Garinger, director of education, CEO [chief executive officer] for Horizon School Division. Anyway, apologies.

I'm going to let superintendent of operational services, Justin Arendt, speak to this matter.

Justin Arendt: — Good morning. Thank you for the question. So we utilize the asset planner IT system in a variety of ways, starting with all of our preventative maintenance systems are all documented within that platform. Additionally all of our facilities are inventoried within that system.

And so one of the outcomes of this report is that we've effectively gone through, identified all of the core safety-of-life systems, critical systems in our buildings that could render them in need of significant repair down the road. Those have all been inventoried within our system, and we've got a good understanding of the condition of each of those as it relates to each of them within the board.

Our maintenance staff within facilities work within that directly, and so as there's break-fix operations that present themselves — leaky faucet in a bathroom — that information gets input centrally into that system. Our maintenance staff will effectively action on those requests.

And we've outlined based on our new policy in terms of what is a low or a high or an urgent priority, and so that information is captured in there. We've ensured that our maintenance staff understand the difference between a low and a high — and certainly our customers or our schools as well — and work to essentially rectify those matters within the windows that we've established as acceptable for closing those items off based on their criticality.

And that is effectively logged and reported within that system, and we utilize that as the basis of reporting on a variety of things, whether it be in terms of our break-fix maintenance report or how we're doing relative to preventative maintenance and so on.

Hugh Gordon: — I guess generally though, could you comment about how that has assisted you to improve, you know, the maintenance or like the performance of maintaining these facilities?

Justin Arendt: — It's provided us with visibility that we wouldn't have otherwise. And so we have certainly undertaken some activities that hadn't occurred previously whereby we were documenting and outlining a number of those capital components, as an example. We're tracking all of that information centrally, so we can identify trends, for example, if there's some specific things happening throughout the system.

It also improves communication between our facilities group and our schools, as well as the rest of our staff. And so it helps just to ensure that we're providing a consistent safe and caring experience in schools and making sure that the priorities are being addressed as appropriate, I guess, based on the nature of their criticality or urgency.

Hugh Gordon: — Thank you.

Kevin Garinger: — If I could, I was just going to add as well that there's the accountability piece that is obviously critical. And so the sign-offs are necessary to ensure that we know what's happened, what's taken place.

One of the other things that is really important about how we've really dove into the system in a different way through the auditor's report, we have now been able to identify some significant abilities that the asset planner also provides. So our manager, Mr. Kiland, receives weekly updates. So he's able to make sure and he meets weekly with staff to make sure that those processes and the tickets are dealt with in a timely fashion and that they're signed off on. Because that was one of the biggest issues is that we were doing work, great work, but not signing off on those as well. So now he gets reports weekly, monthly, etc., which has been very beneficial of course.

Chair Wotherspoon: — Gordon.

Hugh Gordon: — Yes, I was also hoping you could provide us with some details about some of the metrics that you used in your IT system to better track asset conditions.

Justin Arendt: — So thank you for the question. As an example I guess in terms of being able to track that and actually improve some items, we, as an example, use a boiler. And so if there's an issue that would be coming up, we would put a brand new boiler into a school; we would document it in such a way that "this is the system, it has a useful life of X, and we would therefore expect it to last that long under regular maintenance."

We would get understanding in terms of what the requirements are for that particular item. We have thousands of those items that we would track throughout the system. It's full in terms of being included in our IT system so that it provides alerts as to when these proactive maintenance items needs to occur. That allows us to make sure that we go in there before things break, hopefully, and cause outages for schools.

Additionally as there is work being conducted on capital or non-capital assets, all of that's being tracked. But all of the service requests and all of the invoices and items that are sort of associated with each of those core critical components — we have a leaky roof or whatever it might be that way — all that gets documented and tied back to that asset.

And so we get some understanding when we run some reports through our system. We can see higher performing, lower performing, that type of thing in terms of what we expect out of useful life. We do track through our preventative maintenance and renewal plans useful life of equipment and so on. And we find oftentimes that, you know, we expected something to last 10 years; it lasted five. And so that will lead us to dig into some additional conversations about what might be causing this and go back into the system in terms of trying to find like comparators, I guess, if they do in fact exist. I hope that answers the question.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — One last question. So have there been any cybersecurity threats to the maintenance IT system?

Justin Arendt: — So as I understand it, not specifically as it has been targeted for our school division. We do not ourselves host that particular product, and so it's provided to us through the Ministry of Education. And we work with that vendor in terms of having data-sharing agreements and information such that we can protect the information that we would have.

But my understanding as such, up to this point, is that there has been no identified cyberattack or the like as it relates to the assets on our system for us.

Joan Pratchler: — So are you comfortable in saying that there are adequate safeguards in place to prevent cyberattacks or cyber breaches to your IT maintenance system?

Kevin Garinger: — We would believe that to be the case. We work very closely with SaskTel. We, like many school divisions, have a system that is subcontracted through SaskTel, known as Arctic Fox. Arctic Wolf, pardon me. Yeah. And it really does a great job of helping us make sure that we maintain those systems.

One of the challenging things can be of course what happens with staff when they perhaps open a document and that sort of thing. We've done a significant amount of training with staff where we'll send out fake . . . What's the term I'm missing?

Justin Arendt: — Phishing.

Kevin Garinger: — Phishing, phishing expeditions so to speak. And we're helping to train our staff to make sure that they do not open those types of things, which of course could infiltrate our system. We've had no situations in our IT system that has caused us to be delayed or down for any significant length of time. I know that that's happened in this province and with our colleagues, but that's been something, again, that we continue to learn and grow. And we're doing some really important work to protect the data and ensuring that we have safeguards to prevent those types of things from happening.

It doesn't prevent it completely of course. You can do whatever you want; there will always be somebody smarter out there who can get in through a back door likely, and we just haven't had that happen.

Joan Pratchler: — Well this is it, and with AI [artificial intelligence] and hackers being able to come in with . . . You know, they're going all the time. So maybe this might be a better question, you know, at the provincial level.

So is this IT system that you have in your school division, is it one part of the provincial system that's managed throughout the province? Or would each school division have to get their own maintenance IT system and hence obviously their security protection on that?

Clint Repski: — For this level of implementation, school divisions are engaged in having their own asset planner system.

Joan Pratchler: — I'm sorry . . .

Clint Repski: — I'm sorry. They have their own asset planner system at the local level. So as it comes to tracking condition of boilers and other key critical infrastructure, they would have their own system in place.

Joan Pratchler: — So there could be like 27 maintenance IT systems in the province?

Clint Repski: — Yeah.

Joan Pratchler: — And each school division houses them themselves or gets a service provider to provide that. And it would be incumbent upon the school division then to ensure that they had a cybersecurity protection confirmation with their provider?

Clint Repski: — Yes.

Joan Pratchler: — Okay, thank you.

Chair Wotherspoon: — Not seeing any further questions, I'll look to members one last time here. These of course are outstanding recommendations that we're doing follow-up, and implementation's occurred. So thanks so much to the team there at Horizon for their actions on this front.

I'd welcome a motion to conclude consideration of the two chapter 14s before us of the 2022 and 2024 reports volume 1 respectively. Moved by MLA Chan. All agreed?

[12:00]

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried.

Director Garinger and your team at Horizon that have joined us and all those that are doing the good work across that division, thank you very much for what you guys do every day, and for joining us here today as well. Any final words before we kick you out here for lunch?

Kevin Garinger: — Yeah, just I certainly appreciate that, and appreciate the great work happening across the province. I want to thank the Provincial Auditor. Because one of the things, of course, that happens is that this is a process of moving from what we would consider good to great, kind of following Jim Collins's perspective that way. And whether we ever get to great, we should always be shooting for that.

And if it isn't for these types of reports, then we continue to do what we think is the best that we can do. And these open our eyes to tremendous opportunities, and so we are very grateful to the Provincial Auditor for this opportunity, and to the committee for the questions and for allowing us to be here today. The last time I was here, it was virtually, and it was a little bit of a challenge.

Chair Wotherspoon: — Yeah. This is way better, right?

Kevin Garinger: — This is way better. You bet.

Chair Wotherspoon: — Yeah, yeah. Good.

Kevin Garinger: — Thank you. Thank you so much, everybody.

Chair Wotherspoon: — Right on. Thanks so much, all. We'll recess here for a quick bite and reconvene at 1 o'clock with the Ministry of Education again.

[The committee recessed from 12:01 until 13:04.]

Chair Wotherspoon: — Okay, folks. We'll reconvene the Standing Committee on Public Accounts. We're going to focus in on matters pertinent to the Ministry of Education again and school divisions from across the province. We thank all the leadership that's joined us here in this room from school divisions right across the province and of course all the ministry officials that are here as well.

I know our next focus will be on the two chapters pertaining to the Northern Lights School Division. And really great to have Director Young joining us along with some of his team. I know they'll be introduced shortly by DM Repski there. I'm going to turn it over to the Provincial Auditor to make a presentation, and then we'll come back your way.

Tara Clemett: — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me this afternoon is Mr. Victor Schwab, and he's the deputy provincial auditor that is responsible for the portfolio of work that examines the school divisions. Behind us is Ms. Michelle Lindenbach, and she's our liaison with this committee.

Victor is going to present the chapters in the order that they appear on the agenda, and this will result in six separate presentations. He will pause after each presentation so the committee is able to deliberate and consider each chapter. The last two chapters will be presented together, and they do include 15 new recommendations for the committee's consideration. And they come about as a result of the financial audits that we do at school divisions.

Strong financial-related controls are needed at various school divisions to properly safeguard public resources. We found certain school divisions did not properly review and approve bank reconciliations, approve electronic fund transfers, independently approve journal entries, or segregate incompatible duties in their IT systems. Not doing so increases the risk of fraud or not detecting errors.

Before I do turn it over to Victor to do his presentation, I do want to thank the officials at all the school divisions, specifically Northern Lights School Division 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: — Chapter 15 of our 2022 report volume 1, on pages 177 to 187, reports the results of our first follow-up. And chapter 22 of our 2024 report volume 2, on pages 213 to 222, reports the results of our second follow-up of Northern Lights School Division's progress towards addressing the 14 outstanding recommendations initially made in our 2019 audit of its processes to purchase goods and services.

By July 2024 the division implemented four recommendations, partially implemented seven, and made limited progress on the other three. The division approved and implemented a revised purchasing policy in September 2022. The policy sets out requirements for use of different purchasing methods, such as quotes and tenders, the expectation for purchase orders and contracts, and the requirements for use of single- or sole-sourced purchases. However we found the division did not always follow the updated requirements. It did not always publicly post award notices for its tenders. It did not always use purchase orders when one is required. It did not always document its justification for single- or sole-sourced purchases.

Following established requirements for differing purchase methods provides clarity for staff and helps the division to purchase goods and services in a consistent manner. Not following established requirements when using single- or sole-sourced purchasing methods could result in the division being at risk of not demonstrating fair and equitable treatment of suppliers and may not obtain best value when making purchasing decisions. Good purchasing practices also require organizations to track the use of single- and sole-sourced purchases for additional monitoring. The division has not implemented a process to do so.

The division revised its purchase card guidelines to align with good purchasing practices. For example, it set out required approvals and processes for changing transaction limits. However the division needs to ensure it implements the revised guidance and actively monitors cardholders' adherence to the guidance.

For the items we tested, we found monthly cardholder reconciliations were not always completed, did not have all supporting receipts attached, or were not properly approved. The division needs to ensure it implements the revised guidance and actively monitors cardholders' adherence to the guidelines. Not following controls over purchase card approvals increases the risk of inappropriate transactions or misuse of division funds.

We also observed that the division continues to issue purchase cards in the name of schools instead of the name of cardholders, which does not align with good practice. Assigning cards to schools reduces the division's ability to hold specific staff accountable for their purchasing decisions and increases the risk of misuse. The division needs to agree purchases on its monthly fleet card invoices to supporting receipts prior to making payment. Not agreeing fleet card receipts to purchases on monthly fleet card statements prior to payments increases the risk of the division paying for inappropriate purchases and not promptly detecting fleet card misuse.

The division's purchasing policy requires the division to evaluate suppliers using criteria outlined in tender documents. This aligns with good practices also. We found the division did not consistently document its evaluation of suppliers. It is necessary for the division to document the evaluation, as without doing this the division cannot sufficiently support its supplier selection decision and demonstrate achievement of best value for purchasing decisions.

The Northern Lights School Division's updated purchasing policy requires it to send letters of regret and intent to award to all bidders. We found the division maintained timely communication on tender awards with suppliers. Timely communication with suppliers about the tender can help to demonstrate the division's purchasing process is fair and transparent.

The division updated its purchasing administrative procedure. Updated purchasing administrative procedure sets out a minimum of 21 calendar days to allow suppliers to respond to tenders, as well as provide guidance on using a shorter time frame. However we found the division did not follow its policy. We found two instances where the division used a shorter time frame of 12 and 16 days.

Not providing suppliers with sufficient time to prepare tender responses increases the likelihood of suppliers choosing not to respond, resulting in the division having fewer options to acquire goods or services. Fewer options may increase the risk of not achieving best value. Using a standard minimum time also helps to ensure the division treats suppliers fairly and equitably.

The ministry needs to periodically assess the robustness of its service contract and purchase order templates used for purchasing goods and services. Its purchase order template does not include terms and conditions pertaining to delivery, such as timelines, and ensuring goods meet specifications to liability — for example, limited liability upon purchaser if goods not accepted — or for authorization of changes to terms and conditions. Not having a robust template increases legal or financial risks where purchase arrangements do not sufficiently address relevant purchase terms.

We found the division maintained complete documentation of contracts and approved contracts in accordance with the purchasing policy. Following controls over contract authorization decreases the risk of unknown financial liabilities or commitments or misuse of division funds.

The Northern Lights School Division needs to separate incompatible purchasing duties. It needs to segregate duties relating to initiating purchases, tendering, receiving goods or services, approving invoices for payment, adding suppliers to the financial system. It also needs to closely monitor transactions where it's not feasible to do so.

As we mentioned earlier, in September '22 the division implemented its updated purchasing policy to separate responsibilities of those managing the purchasing processes from those responsible for approving the purchases. However we found the division has not appropriately restricted who can add suppliers to its financial system. Not segregating incompatible purchasing duties between different individuals increases the risk of fraud and not detecting errors.

The division's updated purchasing policy requires staff to validate vendors prior to purchasing goods or services from that vendor through the completion of a supplier certification application form. However we found the division does not use this form. Staff informally assessed the validity of suppliers upon receipt of invoices for payment. Further the form does not include steps division staff should take to verify the legitimacy of new vendors.

Not carrying out sufficient due diligence processes to confirm the validity of suppliers before entering them into the financial system increases the risk of making payments to fictitious suppliers.

We also found the division does not monitor the supplier listing in its financial system and remove suppliers that are no longer relevant or remove duplicate suppliers. Periodic maintenance of suppliers listed in the division's financial system reduces the risk of duplicate or fraudulent payments and helps monitor the existence of fictitious suppliers.

We found that the division now appropriately approves invoices and documents evidence of goods received for heating fuel purchases. Documenting receipt of purchases decreases the risk of the division paying for goods and services it did not receive.

That concludes my presentation. I will now pause for the committee's consideration.

[13:15]

Chair Wotherspoon: — Thanks for the follow-up on this front. Thanks again to the leadership at Northern Lights for joining us here today and all those involved in this work. I'm going to turn it over to Deputy Minister Repski for response, and then we'll kick it open for questions.

Clint Repski: — Yes, thank you, Mr. Chair. And thank you for the auditor's work on the '22 and '24 Northern Lights School Division purchasing goods and services audits.

This is the second follow-up audit on recommendations made in 2019 relating to the Northern Lights School Division's purchasing processes. Out of the 14 recommendations made by the Provincial Auditor, the school division considers 10 recommendations fully implemented, three implemented, and one not implemented.

Here with us today from Northern Lights School Division is Director Jason Young and its CFO [chief financial officer], Tom Harrington. And at this point in time we would be happy to answer questions.

Chair Wotherspoon: — I look to committee members who may have questions. And I want to thank the folks as well that provided the actions that have been taken on the status update and submitted that to us. MLA Pratchler.

Joan Pratchler: — Thank you, Chair. Welcome. There were a lot of things to consider in this one. Would someone be able to address what some of the barriers to success of this situation might have happened, you know, over time that led to this?

Jason Young: — Sure. First of all, so my name is Jason Young. I'm the director of education for Northern Lights School Division. Thanks for having me here today.

I would just like to start off by saying thank you to the auditor. I mean I think for us we also take pride in our work as far as being good stewards of taxpayers' dollars. So we are very conscious of that and aware of that and making sure that we're doing our best to be good stewards. So that's something that I do, Tom does. Together we do that, you know, in our office for the school division. And I look forward the next time that I come here because the list won't be so long. So I look forward to that.

When you look at the list there, you see that in 2022 there were a number that were partially implemented, not implemented, and maybe a few implemented, to now the status is changing to where you're seeing most of them being implemented. So we're proud of that work. And that's not easy, that's not easy work to do, given our context and our situation.

This past year we've had 35 teachers short in our school division, and so the teacher shortage is real for us. It's been real for us for a very long time. And so that's been very challenging in our context. What comes with that also is challenges just to other staffing positions. And I know when you look at other aspects of this audit, you'll see that some of those challenges relate to, you know, recruiting and I guess retaining folks as well. So that is one of our other challenges that we face.

And not only that, you know, last year we dealt with the wildfires in northern Saskatchewan and the challenges there with some of our central office staff being moved from location to location to location to location before they could find a place to stay and do their work remotely. So we had an instance where one of our staff members was sent to Prince Albert. From Prince Albert they were sent to Saskatoon. No room in Saskatoon. They were sent then to Lloydminster, and finally they found a place to stay in Lloydminster. And then to help them set up to do their work remotely, you know, in spite of all the challenges and the anxiety.

You know, I think I can go on, but I'll stop there in terms of those challenges. But again even though there have been those challenges, we really appreciate the efforts of our staff to address many of these recommendations that were put forward by the auditor. Not sure if I answered your question.

Joan Pratchler: — Yes, I was just wondering what some of the challenges were, the barriers. And obviously staffing is a big one, and those things take time.

Jason Young: — I think, just given the reality of geography too, I'm trying to chase receipts all over northern Saskatchewan from Stony Rapids to La Loche to Cumberland House to La Ronge and everywhere in between. That also becomes very challenging for us as well. And it's not an excuse, but it's a reality.

And we do our best to try to ensure that we have all of those documents in place for, you know, processes that my CFO has to follow. So I think that's just the other challenge that we have. But again, not excuses; we do our work to comply.

Joan Pratchler: — I believe you. What has the ministry been doing to help support Northern Lights School Division to succeed in this situation?

Clint Repski: — Thank you for the question. In terms of the ministry's support, I guess first and foremost I'd start off with we respect the authority of the school divisions to be addressing their operational issues.

Specifically on this one I can't point to anything specifically. However, as school divisions work their way through recommendations with the Provincial Auditor in a general sense, it's not uncommon for them to be reaching out to ministry staff to work through and identify, who's doing this well? Who's not doing this? How can we work through it? So effectively we continue to be available to work through specific questions.

Joan Pratchler: — Okay, thank you. And have you found that helpful?

Jason Young: — Yes. There's an example I have just more recently, just with our annual report. I know there was a recommendation for the ministry, and the ministry has been working with us on that. So when there's recommendations to the ministry, we get support. So that's appreciated. And we've gotten that support so far, and we've been meeting with officials from the annual report side of things. Noelle in particular has been assisting us. So we're working through that process, so we appreciate that when that happens. So that's appreciated.

And as far as working with my colleagues, absolutely, whenever we need anything I reach out. And in fairness, I've not reached out to Clint specifically or any of the ADMs for any support on this. I mean we just look internally to do our work. And that's expected of us, as Clint mentioned, and so we'll do that.

Tom Harrington: — And the ministry did help us with most of our purchasing policies based off another school division that went through the same process years before. So they said, here's one that's pretty recently been audited, so use that as your base. So that's what we did. So, yeah.

Joan Pratchler: — All right. I'd like to just touch on the sole-sourcing department here. What efforts have been made by the division to fully implement the recommendations to enforce its requirements for using single- or sole-source purchasing?

Tom Harrington: — So I guess what we've done is we have developed — it is in the policy — we've developed a form now to gather information on what our assessment would be. It's not something we do a lot of.

And some examples might be, you know, say where we have a proprietary software that does our internet filtering, right? So the contract would come up, and you know, we don't want to switch because if we switch it's a lot of implementation. You're changing everything. It's something that's working. Contract expired, we want to renew.

So in that case we wouldn't put a tender out because we don't want to entertain different competitors and their products. We just want to renew this one. So we would have those discussions and make those evaluations, but we wouldn't necessarily document that in a nice form and have it all assessed. So I think in a lot of cases we're missing some of the documentation. So we have made a thoughtful decision, but we haven't necessarily documented it all, put all our rationale out for someone to come and see what we did.

So I think with this form, let's gather that information, make an assessment, and then document why we made the decision that we made.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Yes, thank you, Mr. Chair. Where's the division today with respect to making some progress on revising its purchase card guidelines in general?

Tom Harrington: — That's been implemented. So we have a specific purchasing policy for our purchase cards now which details how limits are changed, when they should have their cards reconciled by.

Also there's now a form when they get a card. So it's an acknowledgement of, you know, this card's only to be used for division business, and details all the dos and don'ts of the card. So that's signed off by all cardholders now.

We think we have that covered off now. That will be reviewed, I think, next time the Provincial Auditor comes and checks on our status. But it is, we do have all that in place now.

Jacqueline Roy: — Okay, thank you. So you would consider that fully implemented?

Tom Harrington: — Yes, the purchase card stuff, yeah.

Jacqueline Roy: — Okay. And just to follow up to that, how does the division monitor adherence of the cardholder with its purchase card guidelines to mitigate from that potential fraud?

Tom Harrington: — Yeah, so we more regularly track that they're sending their statements in regularly. If they don't, their card gets locked down so they can't make any more purchases until they're compliant again.

We still do have cards in the school's name. And I guess that's not best practice, but it's better than what we used to do was give someone a wad of cash and have them go buy stuff and bring the receipts back.

So that does allow for someone to sign that generic card out, take it on a trip with the students, have the purchases. The other option is, you know, then you got to give everybody cards, even if they're only using them every once in a while. So I mean that's not best practice, but I think it's better than what used to be done.

So that might be one that's still not quite there, but I think it is an improvement on what used to happen anyhow.

Jacqueline Roy: — Okay. And could you, I guess then, elaborate just a little bit on the cards themselves? Are there standard controls on any credit card that you're using, or do you request particular controls be added therefore in that circumstance?

Tom Harrington: — Yeah, so each card, we can control the transaction limit and the monthly credit limit. And that can be done very quickly. So now our process is if someone wants a limit increase, they would request it and also copy their supervisor so that their supervisor is in the loop. And then we would assess if it's reasonable. And then if it's just to purchase, we try to keep them at about $1,000 transaction limit. And then if they need it higher for a bit, we just raise it for a bit and then lower it back down.

And the cards also have controls built in. Like they don't work at a jewellery store, and they don't work at casinos, and they don't work at other places too. So there are some built-in controls in the cards that come with them.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — When I look at the first recommendation — because it looks from 2022 and 2024 — the planned actions say that compliance with the policy continues to improve. Could you quantify that or tell me a little bit more about that?

Tom Harrington: — Yeah, I think it was quite a change I guess. We didn't have a policy at all beforehand. I mean we had our practices but nothing written. So I think it's communicating that out, getting that out to principals, getting compliance from all the schools. So I think that's taken some time.

So you know, we meet with our principals two or three times a year. So it's been at the start, here's the policy, here's the highlights. And then next round, okay, here's the stuff that people are still struggling with.

One was getting three quotes for things that were over certain thresholds. Schools would have some trouble doing that. So just trying to assist them and showing them how to do that to make sure we're compliant.

And there's various, I mean, capacities at schools to pick that up. Some pick it up very fast and it's no problem. Others you've got to work with. We also have a lot of turnover, so it's just managing all those kind of things and making sure everybody's informed.

Joan Pratchler: — Could I ask a little bit about tendering? What's the average length of time for a tender, and what percentage of tenders are for just the minimum 21-day window?

Tom Harrington: — Yeah, I don't know if I would have the stats. The Provincial Auditor might have better stats on that. The recommendation was to set a minimum time, 21 days for the tender to be out, and I think that's what we aim for. We don't also do a lot of tendering. There may be, I don't know, half a dozen a year.

And so something like a capital project, like something big, that would go through the ministry and Sask procurement, and that would meet all guidelines.

For us it's a lot of bus contract routes, purchasing buses, some speech pathologists — those types of things. So I think in some cases we have knowingly not given 21 days in a few instances. One I can think of is we needed a school bus quickly. So we put out a tender for a short amount of time, saying we just want what you have on the lot, right. We don't have time for a custom order thing. Since that wouldn't take as long to respond to, we gave a shorter time window just because of the circumstances. So that would be one.

[13:30]

Yeah, I think that's another one where we just need to be compliant with it. And we know it's 21 days now, so you just got to make sure we allow for that time.

Joan Pratchler: — Have suppliers offered any feedback on time frames?

Tom Harrington: — No, I think for things more complex, so if we're doing something like if we're going to rewire a school, that's very complicated. So we're going to want to give more time for someone to respond to that. So we do plan for those better. I think in a lot of cases people aren't falling over themselves to bid on a lot of our stuff because it's expensive, and it's more complicated if it's construction work or on-site work. So I think that might be more the barrier than the time frame.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Yes, thank you. We heard a little bit earlier about the supplier certification application form. So does the division now use that form to document the validity of its suppliers before entering them into the system?

Tom Harrington: — Yes, so we now have that form that gets reviewed by the finance manager and approved, and then the vendor is entered into the system by another employee. And we've also segregated that so one person can add vendors; they can't also delete vendors. Another person deletes vendors; can't add vendors.

What we haven't gotten to is evaluating our old, kind of dormant suppliers. So we haven't gotten to that point of cleaning that up, but we have gotten to the point about vetting the new suppliers before they're added.

Joan Pratchler: — Point of order. Are we going through both of those audits here at the same time, or does the one have . . . speaking between each?

Chair Wotherspoon: — Yeah, they're both being considered at the same time here. They were presented at the same time and being considered at the same time. And they're both follow-ups, or it's a follow-up audit on recommendations that have been concurred in in the committee, and we've had the officials before us as well for questioning in the past.

Joan Pratchler: — Okay. Who is responsible for signing off on contracts?

Tom Harrington: — It would be me or the director, typically. Typically the director if he's available. If not, I would.

Joan Pratchler: — How many individuals have the authority to add new suppliers to the financial system? And how many vendors have been added since the segregation of the duties?

Tom Harrington: — I believe there's three people that can add vendors to the system. I don't know how many. I could get you that information, but I don't know off the top of my head how many . . . [inaudible].

Joan Pratchler: — 10? 15?

Tom Harrington: — I guess there's two types of vendors. I mean one would be staff vendors. So if we have a staff person, then that gets added through payroll. And then if they have stuff on the expense side, we pull that from payroll. So that's already been vetted, so we pull that. So there would be quite a few of those. Other vendors' companies, how many would we add in a year? Ballpark, I don't know, maybe 30. Like somewhere around there. Like not a ton. Yeah.

Joan Pratchler: — What's the time frame for approval for a vendor?

Tom Harrington: — It would be pretty quick because I think we . . . And it would depend on I guess the scope. If it's something big, then we're going to do a bit more work to make sure that vendor is legit. But just a quick search, make sure . . . If we've heard of them, we know they exist, right. If it's a hotel, we know this hotel exists. We're good. Otherwise you do a bit more work. You check, you know, the presence on the internet. You try and get a website or call them to make sure it's legit. But not more than a day, like a day. It wouldn't take too much work, but just it depends on what else is going on.

Joan Pratchler: — Do you have a current working definition for an inactive vendor? And are you planning to have inactive vendors listed as such, or do you delete them from the system entirely?

Tom Harrington: — Yeah, that would be our next step. So I think our system can just run a report, say, if we pick . . . If it's a year, if it's two years, we just say any vendor that hasn't been used for two years. If that's our threshold the system could spit out a report, and we could just delete those vendors.

Joan Pratchler: — Does Northern Lights division have any rules about what date heat can be turned on in their schools?

Jason Young: — I wouldn't say that there's a date necessarily. No.

Joan Pratchler: — Temperature?

Jason Young: — Yeah. Staff, yeah, letting us know. Yeah.

Joan Pratchler: — I know there was one recommendation around heat, you know, heating fuel and that. How much has been spent on heating fuel since the recommendation was implemented? Has the yearly average in essence gone up or down?

Jason Young: — Well we do have I guess a minor capital application to address some of the fuel oil in our units and in our schools. So that's before ministry, and so we're hoping that once that's approved it's going to convert over to propane and help us with that situation.

So we're looking forward to March and the potential of an announcement there for the school division. That will allow us then to, you know, use those dollars that we save towards other things, in terms of maybe addressing more items related to Tom's world. So more supports there so we're not back here.

Joan Pratchler: — Good. Thank you. That's the end of our questions.

Chair Wotherspoon: — Any further questions from committee members? Not seeing any at this time, I want to thank obviously the leadership of Northern Lights for their time with us today, and everyone in Northern Lights for their service and work every day throughout that vast North. I suspect you get the heat turned on before the lakes are frozen?

Jason Young: — Generally.

Chair Wotherspoon: — All right. Now thanks again. And these are previous recommendations we have. This is the follow-up. We appreciate the commitments that have been made to implement them, those outstanding ones as well.

I'd welcome a motion to conclude consideration of chapters 15 and 22. Moved by Deputy Chair Wilson. All agreed? Okay, that's carried. And yeah, again, thanks so much. Director Young, any final remarks before we shift gears?

Jason Young: — I appreciate the opportunity and look forward to just bringing back more good news, and we appreciate the accountability. So thanks so much.

Chair Wotherspoon: — Right on. Thank you very much. Okay. As we shift gears, we're going to turn our attention next to chapter 15, volume 1 of the 2023 report.

I know we have some guests that have come into the room. We'll give them a brief introduction here today. This is a very fine group from Robert Southey high school. They're here for a day in the legislature. They've had a mock parliament this morning. I got to have lunch with them here today, along with their local MLA.

I want to welcome their teachers that are with them here today: Principal Gerein who's with us here today, and Ms. Belland, and that group of students. I think they've had a really good day here. I think they have a big football game tonight against Lemberg. We wish you guys well in that as well.

So this is the Public Accounts Committee. Feel free to stick around for whatever time works for you to observe our proceedings. We respect as well at some point if you have to depart. I know you don't have the best seating at the back of the committee room there. So thanks for being here.

And I should give a specific shout-out to Kadi Nordal back there. This is a grade 12 group, so their final year of high school here. Thanks for joining us.

Okay. We'll turn our attention here now and I will turn it over to the Provincial Auditor to focus on the chapter pertaining to Prairie Spirit, and we'll have a presentation and then we'll come back this way here.

Victor Schwab: — Chapter 15 of our 2023 report volume 1, on pages 167 to 173, reports results of our second follow-up of Prairie Spirit School Division's progress towards addressing the six outstanding recommendations initially made in our 2016 audit of its processes to maintain its facilities. By January 2023 the division implemented all six outstanding recommendations.

The division set out the expected key information that their staff should gather and record about its facilities and significant components. We found the division entered its information on all its facilities and related significant components into its maintenance IT system. The division has approximately 3,700 assets considered as significant components.

The division established service objectives, such as the expected facility condition index levels for both facilities and significant components. The division also established a target for maximizing useful life of significant components and set inspection frequency and assigned preventative maintenance work using its maintenance IT system.

We also found that the Prairie Spirit School Division developed an overall maintenance plan for all of its facilities and significant components. Having an overall maintenance plan assisted the division in determining the costs of its maintenance needs over the short, medium, and long term and resources required. It assists the division in reducing or potentially eliminating a need for, and the extent of, major future repairs, and in determining the impact on its facilities of delaying maintenance.

The division provided written guidance to staff on the nature, extent, and frequency of inspections at its facilities and related significant components. We also found the division uses its IT system to track maintenance completed on significant components and provides its board with periodic comprehensive maintenance reports.

Effective maintenance processes help the division to enhance the future viability and safety of schools, improve the quality of space, protect against loss of facility value, and limit future repair costs.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Well thanks for the follow-up on this front as well. Thanks to Prairie Spirit for being represented here today. We have the deputy director with us here today, Bayles. I'll leave DM Repski to provide some brief remarks and an introduction.

Clint Repski: — Yes, thank you for the auditor's work on the Prairie Spirit School Division maintaining facilities audit. This is the second follow-up audit from 2019 where the Provincial Auditor assessed Prairie Spirit School Division's processes to maintain its facilities. The school division agrees with the Provincial Auditor that all six recommendations are fully implemented.

Here with us today from the Prairie Spirit School Division is Bob Bayles, chief financial officer. And we would welcome any questions at this time.

Chair Wotherspoon: — Okay, right on. That's great. We'll open it up now to committee members that may have questions. MLA Pratchler.

Joan Pratchler: — Thank you and welcome. Would you be able to share some insight into what specific information is expected of staff to gather about facilities and components?

Bob Bayles: — Yes, thank you. And if I may start, thank you very much for having us here. Really appreciate the audit process as it helps us improve our practice and focus on those areas.

That was one of the main points in the audit, as you bring out, is that we needed to require staff, not just assume and have conversations, loose conversations perhaps. We needed to actually have everything written down and documented. So the types of information could be anything from greasing a motor on a monthly basis, it could be inspecting boilers, all of our boilers for instance on an annual basis — important things. As the committee said earlier, when do you turn on your heat? That's an important thing where we all live, as we all know.

And so those types of things were being done but not being written down and not being documented. So they couldn't be verified that they were being done. So that would be an example of some of those things that we did.

Chair Wotherspoon: — Any further questions, folks? I know we've had these before in the past and concurred. Any further questions?

Jacqueline Roy: — Sure.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — So how has gathering the information for each individual facility and establishing those service objectives help to maintain the division's facilities in general?

Bob Bayles: — Yes, thank you very much for that question. Generally speaking, it's improved our processes so that we know that — for instance, we'll use that maybe same example of a motor — we know for sure that it's being, like our cars, that it's being cared for in a way that the specs have required it to be cared for. So therefore insurance is more available perhaps if something goes wrong.

And it ensures that we are doing the right things at the right time, versus maybe the right things not always at the right time. So it helps us to prioritize when we are doing the various maintenance work. Did that answer your question sufficiently?

Jacqueline Roy: — And I assume it's helped with efficiency and effectiveness?

Bob Bayles: — Oh yes, absolutely. And that maybe bleeds into the board-reporting component of this, is that's something that we report now to our board, is the efficiencies and effectiveness of how this audit has helped us improve our processes. Thank you.

Jacqueline Roy: — Thank you.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — Thank you. And how many schools under Prairie Spirit School Division have an FCI rating of good?

[13:45]

Bob Bayles: — That's a great question and it constantly changes, of course. As we are blessed with more funding to build more schools, our FCI rating is very, very good. And as they tend to get older and our PMR [preventative maintenance and renewal] dollars are not keeping up as much, then we have to prioritize that.

I don't have a number for you, but I could certainly get one as of today, or as of our last board report where that is. But we track that with our board reports semi-annually, and we show them the trend where it is on that day, and if we don't do any preventative maintenance, where the trend will continue, which is not good. But generally speaking, our FCIs through this period have improved considerably, but there may be more information coming here.

Joan Pratchler: — Okay, and then the second part of that question is, how many schools are in poor or critical? So two parts to that.

Bob Bayles: — I'll need to confer, I think.

Chair Wotherspoon: — So while we're just waiting, here we have the Provincial Auditor, who of course provides an incredible independent function to the people of Saskatchewan around accountability and provides these reports and these audits.

And we were chatting here, and I said, well what a wonderful committee for students to come in and observe, because sometimes you come watch question period and these sorts of things and, well, you know, that's a bit of a different beast at times. This one you get to come in and see a really constructive exchange that has the independent officer here, has the Provincial Comptroller.

But the auditor said, "Oh, I have all these students here too." She wants you all to think about accounting into the future and maybe joining her team as auditors down the road, so keep that in mind.

As they're departing, another shout-out to Southey. Good luck against Lemberg here tonight.

Bob Bayles: — Thank you for the question. We have three that are in the critical stage. And as far as how they're being addressed, we have one that's been approved for a new school build in South Corman Park which we're very grateful for, so that is ongoing. The construction has not yet started but they're in the process. And the other two, we have plans to improve the criticality of the various facilities' functions that need to be improved.

Joan Pratchler: — And what are you sensing are the timelines on both of those two, the new school when you see that coming online, and also when those criticalities could be addressed?

Bob Bayles: — Yeah, typically speaking it's about a three-year process to have students in the school, and so we would hope that that would be the case in this situation. We're working hard for that to be the case. In the other two schools we are prioritizing that right now to figure out what pieces can we get on through our preventative maintenance program.

Joan Pratchler: — Okay. Are there still annual inspections taking place? I mean have the 2025 inspections taken place already?

Bob Bayles: — Yeah, when you say annual inspections, you mean of the critical pieces like boilers?

Joan Pratchler: — Yeah.

Bob Bayles: — Yes, those are ongoing throughout the year.

Joan Pratchler: — Do you have an IT system to track facility maintenance and these kinds of things?

Bob Bayles: — Yes, we use the ministry-recommended asset planner. And that's one of the pieces that we're very grateful for the audit, that it's really helped us focus more in on an asset planner. And we're really leveraging that tool which we didn't leverage so much, so we're very grateful for that criticality.

Joan Pratchler: — How often does the board receive those comprehensive maintenance reports that would come from that system?

Bob Bayles: — Twice a year, yeah.

Joan Pratchler: — Okay. Okay, thank you.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Sure, just one last question. Is the division currently working on conducting playground inspections as a result of this schedule?

Bob Bayles: — Yeah, we do playground inspections annually and so that's ongoing.

Jacqueline Roy: — Perfect, thank you.

Chair Wotherspoon: — Not seeing any further questions at this time, thanks again for all the actions that have been taken on this front. Thanks to all those in Prairie Spirit for their work every day. Thanks for your leadership and, yeah, thanks for addressing these recommendations.

I'd welcome a motion to conclude consideration of chapter 15. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. All right, thank you again. We're going to turn our attention now to a couple chapters pertaining to Saskatoon School Division No. 13, I believe, and I'll turn it over to the Provincial Auditor.

Victor Schwab: — Thank you. Chapter 20 of our 2024 report volume 1, on pages 215 to 220, reports the results of our second follow-up of Saskatoon School Division's progress towards addressing 11 outstanding recommendations initially made in our 2018 audit of its processes to support kindergarten to grade 8 students with intensive needs.

By April 2022 the division implemented six recommendations, and by March '24 the division implemented another three recommendations and made improvement on its processes, and partially implemented the other two recommendations. At March 2024 two recommendations remain not fully addressed.

The Saskatoon School Division continued to analyze average time to complete assessments, but it has not set expected timelines for completing professional assessments, like those assessments done by speech pathologists, of kindergarten to grade 8 students with intensive needs.

The division indicated it plans to use its tracking of assessments to set out guidance on expected time frames for completing these professional assessments of kindergarten to grade 8 students with intensive needs for the 2024-25 year. Setting reasonable time frames to complete professional assessments can help avoid delays in implementing learning supports for students with intensive needs.

The division implemented an internal review process in March 2023 to check whether school staff documented parental agreement on individual learning plans for students with intensive needs, or their attempts to obtain agreement on those plans.

We also found that the division regularly monitored student progress in achieving individual learning plan goals by reviewing whether staff completed progress reports for each student with intensive needs, the number of individual learning goals, and the progress rating on each goal. The division also analyzed the average number of goals set for students, as well as the overall progress rating.

We found that the division provides its senior management and board of education with some information on learning supports for intensive needs students in kindergarten to grade 8, but needs more robust reporting. The division analyzed the number of learning plan goals and found most students had around three goals, and the overall average progress rating of each goal, but it has not yet shared these results with senior management and its board.

Providing senior management and the board with robust reporting to determine the sufficiency of learning supports would assist the division in assessing whether it provides students with educational services consistent with those student educational needs and abilities and sufficiently accommodates all students with intensive needs.

That concludes my presentation.

Chair Wotherspoon: — Thank you very much for the presentation and the follow-up on this front. Thanks as well to some of the leadership that's joined us from Saskatoon School Division No. 13. And I'm going to turn it over to Deputy Minister Repski to provide proper introduction of the leadership that's joined us and to provide comment, quick comment. Then we'll get to some questions.

Clint Repski: — Yes, thank you for the auditor's work on Saskatoon School Division's "Supporting Students with Intensive Needs" audit. This audit is the second follow-up audit since recommendations were initially made in 2018. Students with intensive needs are those assessed as having a capacity to learn that is compromised by a cognitive, social, emotional, behavioural, or physical condition. School divisions are required to reasonably accommodate students with intensive needs in the regular program of instruction.

Out of the five outstanding recommendations, Saskatoon School Division is pleased to report that all are considered implemented. Here with us today from Saskatoon Public School Division is Trish Reeve, superintendent of education, and Michelle Howard, coordinator of early learning. And we'd be pleased to answer any questions.

Chair Wotherspoon: — Thank you for those remarks. I'll open it up to the members here to see if there's any questions. MLA Pratchler.

Joan Pratchler: — Thank you. Welcome. Is there a wait-list for completion of assessments of kindergarten to grade 8 students with intensive needs?

Trish Reeve: — Thank you for the question and thanks for the opportunity, really appreciate. As Director Young and Deputy Director Bayles said, the audit really gave us an opportunity to look at our processes and our practices. And so we're happy to be able to say that we feel we've implemented these recommendations.

To answer your question, yes, there continues to be wait-lists for assessments. You know, in terms of just staffing, I would say we are not at our full capacity of psychologists and SLPs [speech-language pathologist], and so we continue to try to recruit. Even though we're in a city, urban centre, it still is difficult to recruit staff. So we do have a slight wait-list for some of our assessments, but our goal is always to try and assess within that calendar year of the recommendation to assess.

Joan Pratchler: — Just a follow-up. Provincially would you sense that that is typical across the province as well for recruiting speech-language pathologists and psychometrists?

Trish Reeve: — Absolutely, yeah. I get together with the northeast superintendent group probably three or four times a year, and that is one of the topics we continue to talk about. I don't know if you're aware of this, but the University of Saskatchewan will be starting a master's program for occupational therapists as well as speech-language pathologists. We're very excited about that.

I think another barrier, I would say, in terms of speech-language pathologists is that if they're coming to work in Saskatchewan, that they do have to write an exam to practise in Saskatchewan. And so that is a bit of a difficulty for some, because I think the threshold for that exam is quite high. And so I think that is a barrier for recruitment of having, you know, those SLPs that have not got their schooling in Saskatchewan.

Joan Pratchler: — We can probably expect within a couple of years that those that have gone in the program will be online and ready to be helping in our schools.

Chair Wotherspoon: — Any further questions, committee members? MLA Roy.

Jacqueline Roy: — Can you talk a little bit about how it's impacted your use of resources, perhaps in regard to personnel, and their reallocation throughout the division?

Trish Reeve: — Yeah, I think, you know, in terms of not only just some of our professional staff, when we are looking at in terms of where the needs are within our buildings, how we might allocate resources such as resource teachers to buildings, and to really get a sense because we have Clevr, which I think if you read in the report, an online platform that allows us to track student data, particularly IIP [inclusion and intervention plan] goals.

And so we're able to readily know not only the number of students with intensive supports at each school, but really kind of the complexity within each school. So that is something that I work on with my coordinator — that's not here — every year, is determining how we'll allocate those resources based on the information that we get from those reports.

Jacqueline Roy: — Thank you. And in terms of non-staffing resources, how has it affected that reallocation?

Trish Reeve: — Can you be more specific? Sorry.

Jacqueline Roy: — Yes. In terms of non-staffing resources, how has it impacted your use of resources?

Trish Reeve: — Well with non-staffing resources, I would say that, you know, we have been fortunate again in this city, that we have taken the dollars that we would have for salaries, and have been able to contract services out.

[14:00]

So that has been helpful to us in Saskatoon. And I think, again, with having the program come to the University of Saskatchewan, we're very hopeful that we'll have a number of internships or, you know, student SLPs that will be coming into our buildings. So that's something that we're looking forward to as well.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — How would you describe the school division monitors students with intensive needs' progress in achieving the goals set out in their learning plans?

Trish Reeve: — We're really proud of that. I think one of the things that we have been fortunate to do since we've worked on this audit is to develop a report through Clevr, where we're able to then not only write the goals and schools assessing the goals and the progress there, but we're able to pull that centrally. So we're able to see that and support the schools that require additional supports.

Joan Pratchler: — Can the ministry share what information is vital for senior management in determining sufficiency of learning supports?

Clint Repski: — Yes. Thank you for the question. The role of the ministry is we're monitoring activity that's happening in our school divisions. As I've mentioned before, the high-level indicators that we would use within the ministry that we certainly pay attention to: changing enrolments, student vulnerability indicators, non-official language, geographic dispersion. And we use those as a representation of cognitive, physical, and psychological challenges, such as deaf or hard of hearing, etc., etc.

We also collect IIP information from school divisions on an annual basis, and that's how we monitor it from a provincial perspective.

Joan Pratchler: — Okay. Thank you.

Chair Wotherspoon: — Any further questions, committee members? Not seeing any. Yeah, just thanks again to Saskatoon School Division for your leadership that's present here today, but also all of those that are involved in this very important work in classrooms right across the division. I know you're not leaving us right away. We have one more chapter.

But with respect to this chapter here, I would welcome a motion that we concur with or that we conclude consideration of chapter 20. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Okay, I'll turn it back to the Provincial Auditor to focus on chapter 18.

Victor Schwab: — Chapter 18 of our 2025 report volume 1 on pages 189 to 192 reports the results of our second follow-up of Saskatoon Public School Division's progress towards addressing the five outstanding recommendations we initially made in our 2020 audit of its processes to monitor its success when readying students for learning in the primary grades when exiting kindergarten.

By January 2023 the division implemented three recommendations, and by February 2025 the division fully implemented the outstanding two recommendations. We found that teachers of the school division used division-mandated tools to assess kindergarten students' readiness to learn. It no longer gives teachers the option of using alternative assessment tools in place of division-mandated tools.

We also found the division implemented an online dashboard to help it analyze kindergarten student assessment data to identify areas of struggle across the schools. As a result of its analysis, the division relocated pre-kindergarten programs to two different schools in 2024. Having effective processes to monitor success in readying kindergarten students for learning prepares them for future academic success in the primary grades.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Thank you very much. I'll turn it over to DM Repski and Saskatoon to respond, then we'll open it up for questions.

Clint Repski: — Perfect. Thank you for the auditor's work on Saskatoon division's kindergarten readiness to learn audit. This audit is the second follow-up audit since recommendations were initially made in 2021 for improving processes to monitor its success in readying students for learning in the primary grades when exiting kindergarten.

Out of the two outstanding recommendations, Saskatoon School Division agrees with the Provincial Auditor that both are implemented. And here with me to help answer questions are, continuing, Trish Reeve and Michelle Howard. And we'll open it to questions.

Chair Wotherspoon: — Yeah, thanks so much. Thanks as well for the work too that's occurred to implement these recommendations. Are there any questions, committee members? MLA Pratchler.

Joan Pratchler: — Thank you. Has the ministry seen any noticeable changes or impacts since the Saskatoon School Division required kindergarten teachers to complete the five division standardized assessments?

Clint Repski: — Sorry. Could you repeat that?

Joan Pratchler: — Has the ministry seen any noticeable changes or impacts since the school division required the kindergarten teachers to complete the five division standardized assessments?

Clint Repski: — Since the implementation from a provincial lens — and that would be our EYE data — it's been fairly static since '22-23. Just using high round numbers, effectively 60 per cent achieving development, to the spring at about 80 per cent, and that's been fairly consistent over the last number of years.

Joan Pratchler: — And would you say it's static across the province with all school divisions, or any variances on that?

Clint Repski: — Yes, we would say it's been fairly static across the province.

Joan Pratchler: — And is there intentionality to change that? Can it be increased? Should it be? Is that norm?

Clint Repski: — So we're going to have a continued focus about increasing those scores. We do think there are improvements. Complicated work, as you can imagine. But some of the examples I point to of the focus is the ELIS program that we spoke to earlier today, increasing PD opportunities for staff, increasing the number of family resource centres across the province, and going so far as implementing an early literacy screener to identify students for additional needs.

Joan Pratchler: — And now that's province-wide, correct?

Clint Repski: — Pardon me?

Joan Pratchler: — That's province-wide, right?

Clint Repski: — Yes.

Joan Pratchler: — Okay. Can either of you be able to provide this year's data on kindergarten student readiness across the division?

Trish Reeve: — We actually have just closed our assessment window as of October 10th, and the EYE window began on the 14th. So we don't have that data right now, but we will have that information here in the next month.

Joan Pratchler: — Would you be able to supply that or provide that for the committee?

Trish Reeve: — Absolutely.

Chair Wotherspoon: — So maybe just as a pointer, thanks so much for the undertaking to provide information back to the committee. The committee Clerk, Miranda, will provide you the best route to do that or the way to do that. And within 30 days your information might not be . . . You might not yet have the data in 30 days; is that correct?

Trish Reeve: — The EYE we will not.

Chair Wotherspoon: — You will not?

Trish Reeve: — We don't receive that until after Christmas. But we could give you last year's data instead.

Michelle Howard: — And we will have our division data. It just came in, so we will have that available and ready within the next few weeks.

Chair Wotherspoon: — Thanks so much. If that can be supplied, is 30 days reasonable as a time? That's great. All right, 30 days. Miranda will provide you the information.

Jacqueline Roy: — Thank you. And in your professional opinion, to the division, has this helped you better identify the needs, or would you say it has stayed the same when you are going on teacher expertise and professionalism alone?

Michelle Howard: — I would say that this has definitely helped us in terms of our processes moving forward of identifying where the needs are. With our data dashboard tracking system, we're able to identify specific schools, classrooms, and down to the teacher level and students.

So you know, we have the larger division view of identifying where those needs are and what resources and supports might need to be available in some of those buildings by way of additional resource support, some professional learning, some consultant work inside those buildings. And then at the school level we help to support our leaders, our administrators to understand how that data looks and how they are analyzing that at the school level so they can directly support their teachers and students.

[14:15]

Trish Reeve: — Yeah, I might just add too, this year we have a mechanism now on the dashboard where we're able to desegregate the data. So that's really important for us this year to be really strategic in how we're supporting our Indigenous learners.

Chair Wotherspoon: — Committee members, any further questions? Not seeing any, I'd welcome a motion to conclude consideration of chapter 18. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. Thank you very much, Saskatoon, for joining us here today. And thanks to everyone across your division and in classrooms across your division for what they do every day.

Okay, we're shifting chairs and moving our day along. I'm going to turn it back over to the . . . And we're going to shift our day and then turn our attention to chapter 23 with respect to St. Paul's Roman Catholic separate division.

Victor Schwab: — Chapter 23 of our 2024 report volume 1, from pages 233 to 235, reports the result of our second follow-up of St. Paul's Roman Catholic Separate School Division's progress towards addressing the outstanding recommendation initially made in our 2019 audit of its processes to adapt technology for learning in elementary schools.

By February '24, the division fully implemented the one outstanding recommendation. During our follow-up audit, we found that the division implemented an IT system to track the location of its educational technology devices such as iPads, Chromebooks, and laptops. We also finally completed a count of devices in 2023 to confirm their location, and plan to conduct these counts annually. Regularly checking the accuracy of technology device listings minimizes the risk of missing devices and verifies their actual location. Verifying device locations helps ensure teachers and students have technology available for use in the classroom.

That concludes my presentation and I will now pause for the committee's consideration.

Chair Wotherspoon: — Thanks so much. I'll turn it over to DM Repski for remarks.

Clint Repski: — Thank you for the auditor's work on St. Paul's Roman Catholic Separate School Division, adapting technology for learning in elementary schools. St. Paul's Roman Catholic Separate School Division is pleased the Provincial Auditor has found the final outstanding recommendation related to this audit as implemented.

St. Paul's Roman Catholic Separate School Division has advised that they've invested in a new software that tracks all of their IT equipment when connected to their network. This software allows them to keep the inventory system constantly updated, providing real-time visibility and control over their assets.

The officials aren't able to join us here today, so if you have any specific follow-up questions, we'd be happy to provide a written response.

Chair Wotherspoon: — Thanks so much for the action taken, to this school division here, to implement this recommendation. I will look to committee members if there might be questions. We can see if there are questions that could be answered by the ministry here today, or if there are questions we need to pursue with the school division.

MLA Pratchler.

Joan Pratchler: — Thank you. It looks like the Snipe-IT system has been in place for some time now. My question is, is Snipe still accurately monitoring the school system's devices? And what would be evidence of that?

Clint Repski: — Okay.

So regarding the specific question around Snipe-IT, it would be a follow-up item that we would have with the school division, but our understanding as we were following up was that the inventory system is fully updated and it is fully in use and functional. But if you'd like us to follow up specifically on your question, we would be happy to do that.

Joan Pratchler: — Well maybe the following questions might help with that. How often are the inventory counts completed, and when was the last count done? And that would answer whether it's working.

Clint Repski: — Okay. Okay, we'll undertake.

Tara Clemett: — I'll just maybe weigh in out there. So basically what it is indicating — and during the course of our audit, what we found — is almost this system has the ability through technology to be tracking the devices and where they are in real time. So they aren't necessarily having to, you know, do counts anymore. It's almost like the system . . . They could run reports, right.

And then they might just want to like periodically just confirm the accuracy of what everything's telling them, but it's like they have that data available to them at their fingertips at all times now. And then they could probably redeploy as they see fit within their schools or among schools.

Joan Pratchler: — Okay, thank you. And it is a computer program. What kind of safeguards do you have in place for addressing any security vulnerabilities?

Clint Repski: — We'll take it as an undertaking, for sure, for the specific aspect, but one of the protective measures that I know the school division uses is Arctic Wolf. Or Fox? Wolf. We do know that they were one of the instigators of using that. So in terms of cybersecurity, they are on the cutting line of what is appropriate. So that would be an effective measure here.

Joan Pratchler: — Those are all my questions.

Chair Wotherspoon: — Not seeing any further questions. At this point I would welcome a motion that we conclude consideration of chapter 23. Moved by MLA Beaudry. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. We're going to turn our attention to chapters 1 and 2 from the 2024 and '25 report volume 1s respectively, and that will be dealt with as one presentation. We have a host of new recommendations with respect to these two chapters. I'll turn it over to the Provincial Auditor.

Victor Schwab: — Chapter 1 of our 2024 report volume 1 and chapter 2 of our 2025 report volume 1 report the results of our annual integrated audits of all 27 school divisions for the years ended August 31st, 2023 and August 31st, 2024.

As noted in the chapter, our office works with school division appointed auditors to carry out these audits. In these chapters we report that the school divisions for the '23 and '24 year ended August 31st, they had reliable financial statements, complied with authorities governing their activities, and had effective rules and procedures to safeguard public resources, except for the matters we will discuss today.

In chapter 1 of our 2024 volume 1 report, on pages 15 to 21, we made six new recommendations. We reported and found the following. Three school divisions did not follow Canadian generally accepted accounting principles for the public sector when recording capital transfers in their financial records.

The three school divisions had not met all of the eligibility criteria for capital funding before it recorded the revenue. Therefore on page 17 we recommended that the impacted school divisions follow Canadian generally accepted accounting principles for the public sector when recording capital transfers in their financial records. During ’23-24, we found the three impacted school divisions properly recorded capital transfers in their financial records and financial statements.

Holy Family Roman Catholic Separate School Division and Northwest School Division need to segregate duties of its employees responsible for key functions in its IT financial system. During 2023 and 2024, these school divisions did not adequately segregate incompatible duties relating to setting up and updating employee payroll information, setting up and updating vendor information, creating and approving purchase orders, making and approving payments, and recording journal entries.

Not segregating incompatible duties between different individuals in the IT system increases the risk of fraud, and not detecting errors. Therefore on page 18 we recommended Holy Family Roman Catholic School Division segregate duties of employees responsible for key financial functions. And on page 20 we recommended Northwest School Division segregate duties of employees responsible for key financial functions.

During 2024, Northwest School Division fully implemented this recommendation by implementing manual controls to segregate duties, such as manually approving journal entries.

The 2023 audit also found the Northwest School Division needed to complete key financial reconciliations monthly, and independently review and approve them in a timely manner. The division did not complete or review key financial reconciliations timely, such as bank reconciliations and reconciliations of its subledgers to the general ledger, for example, the accounts receivable.

On page 19 we recommended Northwest School Division complete key financial reconciliations monthly and independently review and approve them in a timely manner.

On page 20 we recommended Northern Lights School Division segregate incompatible duties for payment approvals and cheque signing.

The division uses electronic signatures on cheques; however it does not have controls in place to restrict the same individual from approving invoices and authorizing release of payment. Not segregating incompatible duties between different individuals for electronic fund transfers increases the risk of fraud and not detecting errors.

The Saskatchewan Rivers School Division needs to follow its purchasing policy and obtain the required quotes for its purchases. The school division’s purchasing policy requires staff to obtain written quotes from at least three suppliers for purchases over $5,000 and up to $20,000. Audit testing found one purchase for $9,000 where the school division did not obtain any quotes.

On page 20 we recommended Saskatchewan Rivers School Division follow its purchasing policy and obtain the required quotes for its purchases. During 2024 Saskatchewan Rivers properly obtained the required quotes in accordance with its purchasing policy for the purchases we tested. We consider this recommendation is now fully implemented.

In September 2022 the Sun West School Division finalized and approved a revised disaster recovery plan, and during 2024 the division properly tested its documented disaster recovery plan.

Seventeen school divisions did not adequately monitor a key financial IT system and the related service provider as of August 31st, 2024. Improved monitoring of this key financial IT system and the service provider would help school divisions identify risks, such as security vulnerabilities, and make decisions about mitigating identified risks that could adversely affect programs, data, or system access.

We also reported nine new recommendations in chapter 2 of our ’25 volume 1 report on pages 20 to 23.

On page 20 we recommended Conseil des écoles fransaskoises independently review and approve journal entries.

Management indicated it reviews journal entries and provides verbal approval but does not leave evidence of this review. Lack of independent review and approval increases the risk of unauthorized entries made to accounting records, which could result in decision makers using inaccurate financial information.

On page 21 we recommended the conseil require two independent signers in the banking system to review and approve electronic fund transfers.

Appropriate segregation restricts an individual from performing a key financial process from start to finish without the involvement of another employee. Without two independent signers in the system, an individual could make unauthorized or incorrect payments that could result in a loss to the conseil.

[14:30]

Holy Trinity Roman Catholic Separate School Division and Ile-a-la-Crosse School Division need to prepare and review monthly bank reconciliations in a timely manner, that is within one month of month-end. Audit work found the staff reviewed bank reconciliations two to eight months after the month-end for Holy Trinity Roman Catholic Separate School Division, and 90 days after year-end for the Ile-a-la-Crosse School Division. The Ile-a-la-Crosse School Division reconciliations did not have independent approval.

On page 21 we recommended Holy Trinity Roman Catholic Separate School Division prepare and review monthly bank reconciliations in a timely manner. And we recommended the Ile-a-la-Crosse School Division prepare and review monthly bank reconciliations in a timely manner.

On page 21 we also recommended the Ile-a-la-Crosse School

Division independently review and approve journal entries and maintain support. The division's policy required approval of journal entries independent of preparation, but audit work found entries not independently approved and no supporting documentation maintained for the entries. Without independent review and approval, there is a risk of unauthorized entries being made to accounting records.

On page 22 we recommended the Ministry of Education provide Northern Lights School Division's annual report to the Legislative Assembly in accordance with time frames set in *The Executive Government Administration Act*. Not tabling Northern Lights' annual reports within the time frames set in legislation increases the risk that legislators do not have sufficient information to monitor Northern Lights' operations.

On page 23 we made three recommendations related to Northern Lights School Division. We recommend they obtain prior approval from the Minister of Education for certain purchases in accordance with *The Education Act, 1995*, prepare and review monthly bank reconciliations in a timely manner, and independently review and approved journal entries.

Not obtaining prior approval of purchases from the minister for certain purchases increases the risk of money spent on items not considered a priority to the education system. Good practice requires evidence of review and approval be maintained for journal entries. Also regular bank reconciliations check the accuracy and reliability of the accounting records and bank balances.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thanks so much for the presentation, the focus of the chapter. We have a number of new recommendations before us, quite a few actions that have been identified already to implement those recommendations. So thanks to all those involved in that work. I'll turn it over to DM Repski for some remarks, then we'll get to the questioning.

Clint Repski: — The ministry appreciates the recommendations from the Provincial Auditor on the school divisions' '22-23 and '23-24 annual integrated audits. The 2025 report volume 1 chapter 2 included information on 17 recommendations. The Provincial Auditor identified four recommendations as fully implemented, nine new recommendations, two recommendations as partially implemented, and two recommendations as not implemented.

The ministry and school divisions take these recommendations seriously and are pleased to report that all recommendations are considered implemented except for two that are considered partially implemented. I'll give a brief update on the two recommendations considered partially implemented.

For the recommendation that Northern Lights School Division prepare and review monthly bank reconciliations in a timely manner, the Northern Lights School Division is happy to report that timeliness of completion has been improved and that they will be fully compliant by the end of the '25-26 school year.

And for the recommendation of "We recommend the Ministry of Education work with impacted school divisions to establish a process to monitor the key financial IT service provider," the Ministry of Education is working to obtain additional reporting for school divisions. We anticipate that this recommendation will be fully implemented by the end of the '25-26 school year.

We have representatives from most of the school divisions here today, and we will do our very best to coordinate answers, should you have some, which we'll entertain at this time.

Jason Pirlot: — And to that end, if we could go through them in order of the audit report — so like 4.1 and all the questions on 4.1; 4.2 and all the questions on 4.2 — it'll just help navigating the officials kind of coming up to answer questions.

Joan Pratchler: — And you're talking about the update? The order in the update?

Jason Pirlot: — Yeah, so if you're looking in the audit report . . .

Chair Wotherspoon: — We'll ask members to try their best to organize them that way, but depending on the questions, it may fall out of sequence there. I'm not sure what members have organized for questions. But we'll certainly aim for that.

MLAs, any questions? MLA Roy.

Jacqueline Roy: — Yeah, thank you. Just so that it's clear as mud, what were the three school divisions that inappropriately recorded capital grant revenue and overstated their accounts receivable and revenues in the 2023 fiscal?

Clint Repski: — What recommendation number is that?

Tara Clemett: — It's no. 1.

Jacqueline Roy: — Yeah, chapter 1.

Tara Clemett: — In '24, volume 1. And page 17. No. 1, page 17, 2024.

Jacqueline Roy: — Thank you.

Chair Wotherspoon: — The auditor has something to add on this front.

Tara Clemett: — If the ministry is comfortable, I do have the three names of the school divisions with me. And then you can confirm.

Clint Repski: — That would be great.

Tara Clemett: — So okay. It was Horizon School Division, Living Sky School Division, and Prince Albert Roman Catholic School Division. And then again those financial statements and that accounting non-compliance was corrected in the following year.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — Can the ministry share the accounting principles the impacted school divisions are now utilizing when recording capital transfers in their financial records?

Clint Repski: — Effectively — and I can ask my learned colleagues from the comptroller's office to weigh in — but effectively the gap here is that the authorization of payment, it's not authorized until eligibility criteria is met.

Joan Pratchler: — So in this order, we have a question for Holy Family Roman Catholic, Northwest, and then the two S school divisions, Saskatchewan Rivers and Sun West, in that order. And I'll turn it over to my colleague, Madame Roy, for a Northwest School Division question. Or pardon me, Holy Family first and then Northwest.

Jacqueline Roy: — Okay, so I'll leave it to you then.

Joan Pratchler: — Hello. What progress has Holy Family Roman Catholic School Division made in the segregation of duties for employees for key financial functions?

Britany Burnett: — From our perspective, we've fully implemented the recommendations officially as of September 17th, was kind of like the final recommendation.

What I know from the consultations with our external auditor is that one of the key controls was an IT control for journal entries. So even though there was manual processes and approvals in place, essentially what they said is that if you can have the ability to record a journal entry without any intervention through the IT system, that essentially all the other controls were kind of null and void.

So we've implemented that. We've worked with our accounting software, and we've created a workflow in the software so that no one person can submit a journal entry all the way to the GL [general ledger]. It has to be approved by somebody else.

Joan Pratchler: — Thank you very much.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Yes, thank you. Moving on to Northwest School Division, Northwest.

Chair Wotherspoon: — Right, and maybe just a reminder to anyone coming to the microphone. Just a quick . . . just your name before you enter in and the school division that you rep.

Michelle Pickett: — Michelle Pickett, Northwest School Division.

Jacqueline Roy: — Thanks so much for being here, Michelle. What steps has the Northwest School Division taken to ensure that those financial reconciliations are done in a timely manner?

Michelle Pickett: — It actually had to do with the migration of the data because we switched software, and the vendor didn't migrate the data as quickly as it should have been, so it delayed the process of doing the bank recs and the reconciliations. Once that was completed, we are able to do them regularly, monthly.

Jacqueline Roy: — Okay, thank you. And has that resulted in properly segregating incompatible duties for payment approvals and cheque signings? Was that part of that?

Michelle Pickett: — No, it wasn't.

Jacqueline Roy: — Okay, could you perhaps speak a little bit to that?

Michelle Pickett: — So in terms of, like, from when a cheque is issued to . . . So when we issue a cheque or an EFT [electronic funds transfer] run, it is then reviewed by the supervisor of accounting. And then once that is done, it then goes to a further person, the supervisor of finance, to do the final approval or into the bank. So there's a lot of separation through that process.

Jacqueline Roy: — Okay, so you would say for payment approvals and cheque signing that that is now implemented?

Michelle Pickett: — Yes.

Jacqueline Roy: — Okay, thank you.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — Are you moving on to Saskatchewan Rivers?

Clint Repski: — Our officials from Sask Rivers and Sun West aren't able to join us today. We do have some written information. But please ask your question and we'll do the best we can with it.

Joan Pratchler: — So what efforts has the Saskatchewan Rivers School Division made to ensure that it obtains at least three quotes for purchases over $5,000?

Chair Wotherspoon: — We'll just have the auditor offer some input on this one.

Tara Clemett: — So this was an instance where for the year ended August 31st, 2023, you are correct. The Sask Rivers . . . In terms of the auditor came in, they did their testing, and there should be three quotes obviously obtained so that there is obviously the pursuit for best value when you're making purchases.

The auditor then made a recommendation as such, and when they went to evaluate whether that control was now — and the policy — being complied with for the year ended August 31st, 2024, they tested more instances. Three quotes were obtained, best value was selected, payment was made, purchase authorized.

Joan Pratchler: — Okay, thank you. And when the auditor says it's so, I suppose it is. Okay then, just moving right along. Can you tell me, when does the Sun West School Division plan to test its IT disaster recovery plan?

Clint Repski: — A written response to that we have from the school division is that the recommendation is fully implemented as testing of the document, the disaster recovery plan, was completed during the summer of '24.

[14:45]

Joan Pratchler: — Okay, thank you.

Chair Wotherspoon: — Any further questions from any committee members on these chapters, which connect with a whole bunch of different school divisions across the province? Not seeing any.

Thanks again. I know this connects with a whole bunch of different school divisions, so you're all involved in this and patching into this work here today. So thank you for helping us close that loop of accountability here at the Public Accounts table.

We have six new recommendations in 2024. I believe it's clear that implementation has occurred in all six of those recommendations. I would welcome a motion that would conclude and note compliance. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. And with respect to the 2025 report chapter 2, there's nine new recommendations there. I believe the only one that's not implemented would be no. 8, so I'd welcome a motion that we concur with recommendation 8 and note progress on that one. Moved by Deputy Chair Wilson. All agreed? That's carried.

And with respect to recommendations 1, 2, 3, 4, 5, 6, 7, and 9, I'd welcome a motion that we concur and note compliance. Moved by MLA Beaudry. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried.

All right, I think that's it for the Ministry of Education today, and a whole bunch of school divisions. Thanks to the leadership and all the officials from the Ministry of Education. Really importantly, thank you so much to all the school divisions that have sent leadership and representation here today, and that have been involved in this work. It's been really good to have you all here.

And with that, I think . . . Yeah, DM Repski, do you want to have a final remark? And otherwise we'll turn our attention to Advanced Education.

Clint Repski: — Yeah. Very quickly, I'd just like to say thank you to the Chair, members of the committee for their thoughtful questions posed to us today. We do appreciate the opportunity to update folks on the status of our work based on the Provincial Auditor's recommendations.

Again I would echo your comments around thanking the representatives from the school divisions. Lots of time goes into the preparation certainly by them, as well as, I'm going to say, ministry officials. Judging by the size of our binders, a lot of thought and prep does go into answering the questions. So we appreciate the opportunity to shine in front of this committee, and I'm glad we're done by 4 o'clock. Thank you.

Chair Wotherspoon: — Right on, thanks so much for that. Yeah, got you guys done in time for the Jays game. Advanced Education is up next. We'll see what time they're out of here. So thanks so much, everyone.

Okay, we'll take a brief recess here while Advanced Education gets organized to come before us. Thank you.

[The committee recessed for a period of time.]

Advanced Education

Chair Wotherspoon: — Okay folks, we'll reconvene the Standing Committee on Public Accounts. We'll turn our attention to Advanced Education and the 2023 report volume 2, chapter 16.

I'd like to briefly welcome Deputy Minister Michaud and the officials from Advanced Education that have joined us here today and all those that are involved in this work as well. I'd ask Deputy Minister Michaud to briefly introduce her officials here today.

Louise Michaud: — Thank you. With me today is Lindell Veitch who is assistant deputy minister for corporate services and accountability, as well as Jill Tzupa who is executive director for strategic policy and sector engagement.

Chair Wotherspoon: — Thank you very much. I'm going to turn it over now to the Provincial Auditor to make a presentation on the chapter before us. And then I'll come back your way for some brief remarks and open it up for questions after that.

Tara Clemett: — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Victor Schwab, and he is the deputy provincial auditor that is responsible for the portfolio of work that does include the Ministry of Advanced Education, and he'll be doing the presentation today. Behind us as well is Ms. Michelle Lindenbach and she is our liaison with this committee.

There are no new recommendations for the committee's consideration. And I do want to thank the deputy minister and her officials for the co-operation that was extended to us during our work. With that, I'll turn it over to Victor.

Victor Schwab: — Chapter 16 of our 2023 report volume 2, on pages 155 to 158, reports the results of our fourth follow-up audit of the Ministry of Advanced Education's actions on the remaining outstanding recommendation initially we made in our 2025 audit of its processes to work with the advanced education sector to achieve ministry strategies.

The ministry has fully addressed the one outstanding recommendation. The Ministry of Advanced Education now uses specific measurable targets and timelines to monitor progress towards achievement of its strategies. We found the ministry, in collaboration with post-secondary institutions, identified specific measurable targets and timelines to monitor progress towards achieving the ministry's advanced education sector strategies. For example, it has set a target of 80 per cent for first-time students to enrol in the same program in the following year.

The ministry also monitors progress towards achieving its strategies through a performance framework for post-secondary institutions and accountability reporting under the multi-year funding memorandums with post-secondary institutions. Analyzing post-secondary institutions' report submissions on performance measures, targets, and timelines can help the ministry determine the effectiveness of its sector-wide post-secondary education strategies.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Okay, thank you very much for the steadfast follow-up over the years on this recommendation. And thanks as well to the Ministry of Advanced Ed for detailing the actions that have been taken to ensure implementation. I'll kick it over to the deputy minister for brief remarks, then open it up to see if there's any questions.

Louise Michaud: — Okay, thank you. So on behalf of the Ministry of Advanced Education and the post-secondary sector, I'd like to thank the Provincial Auditor of Saskatchewan and her staff for the professionalism and support throughout the various audit processes that we've participated in over the past few years. We do, with regard to the recommendations under discussion, we agree with the Provincial Auditor that they have been fully implemented. We're happy to take any questions. Thank you.

Chair Wotherspoon: — Okay, thank you for that. Now I'll look to committee members now that may have questions. MLA Pratchler.

Joan Pratchler: — Thank you, and welcome. I'm looking at the recommendation, page 156, and on there your list of actions to be taken, it mentions that you would be publishing enrolment and credential data. I'm wondering, where are those public indicators published online and how often are they published?

Lindell Veitch: — Thank you for the question. So we publish the enrolment and credential data on Saskatchewan.ca under the Saskatchewan dashboard, education section. And we also have a section of the provincial website that includes reports from the ministry. Those are published as soon as the data is available, so kind of on a regular basis you'll see new information up on the public website.

Joan Pratchler: — So the general public would have access to these as well by going onto the education dashboard, is that correct?

Lindell Veitch: — Yeah, the education dashboard, and also on Saskatchewan.ca generally.

Joan Pratchler: — Okay. Thank you very much.

Jill Tzupa: — And in terms of frequency, enrolment and credentials is reported annually.

Joan Pratchler: — Annually? Okay. I'll note that as well.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Thank you. And how have cuts to international student enrolment and staffing layoffs at Sask Poly affected the ministry's ability to meet its targets of accessibility and high-quality education in Saskatchewan?

Louise Michaud: — So I think it's a little bit early to answer that comprehensively, but this is something that we are monitoring.

Jacqueline Roy: — Thank you. What is the forecast, say, in the next two to three months?

Chair Wotherspoon: — I'll just intervene here. It's a good question, but it's not within the mandate of the committee. The committee is an after-the-fact audit. So anything that we're talking about looking for current forecast into the current fiscal year, good questions — you can certainly send a note to the minister and pursue it at other committees and other avenues — but it's not within the mandate of this committee.

Jacqueline Roy: — Thank you so much.

Joan Pratchler: — Would you be able to tell us a little bit more about some of the impacts that you've noticed since implementing all of these actions?

[15:15]

Lindell Veitch: — I can start maybe. Thank you. So when we began the audit in 2015, so over a decade ago, the sector had limited concise data and so the ministry worked really hard with the urging of the auditor to identify key metrics across the post-secondary system. We came up with methodology for collecting that information that was consistent across all of our credit-granting institutions.

That really resulted in much better information for the ministry. There was better connections between what the ministry's priorities were and what post-secondary institutions were implementing. We were able to see connections between government's priorities and action in the post-secondary system.

So we've been really pleased with how that has worked out. We can draw clear lines between activity at each post-secondary institution and how they are achieving things like the Saskatchewan growth plan.

Joan Pratchler: — And can you highlight some of the successes?

Lindell Veitch: — Sure. So I think in the report it identifies a number of metrics that are increasing: enrolment growing across the post-secondary system, credentials increasing. And because we have better data and we're monitoring these things more closely . . . A good example would be, you know, we've seen Indigenous enrolment across the system increasing. Unfortunately during the pandemic those numbers dipped quite substantially and are just now starting to recover. But we have a good handle on that information now that we're collecting it and monitoring it.

Joan Pratchler: — And did you find any challenges or things that you wish could be better but you're still working on?

Lindell Veitch: — Definitely, yeah. This is a work-in-progress. And we continually try to improve our collection methodologies and our back-and-forth with the post-secondary system.

There's 22 different post-secondary institutions across the province. It's a large complex system. Each institution has its own mandates and priorities, and so trying to come up with a consistent way of measuring that has been complicated. But we work closely with the system to make sure that we're collecting information that's relevant to government and to the institutions and that those information flows lead to good conversations. It's not just about collecting the number; it's about having the conversation with the institution and continuously improving.

Joan Pratchler: — Thank you very much.

Chair Wotherspoon: — Any further questions? Not any there. I want to table this great status update that was provided. I was going to do that as we started here. So I'll table at this time PAC 60-30, Ministry of Advanced Education: Status update, dated October 17th, 2025.

I don't see any further questions from committee members at this point. We know this was an outstanding recommendation. This was follow-up. We see implementation, so thanks for that.

And at this time I'd welcome a motion to conclude consideration of chapter 16. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. Thanks again to the Advanced Education officials that have joined us here. I suspect some of you or all of you are sticking around here for Northlands College or . . .

Louise Michaud: — No. We were just walking out.

Chair Wotherspoon: — Okay. That's great. Well listen, do you have any final remarks then before you depart this committee?

Louise Michaud: — I would like to thank again the Provincial Auditor and the committee for the questions and for the consideration. And I look forward to being back here in future.

Chair Wotherspoon: — Okay. Thank you very much, and have a wonderful weekend. We got you out in time for the Jays game.

Okay. We'll take a very brief recess, and up next is Northlands College.

[The committee recessed for a period of time.]

Northlands College

Chair Wotherspoon: — Okay, we'll reconvene the Standing Committee on Public Accounts, and we'll turn our attention to the chapters pertaining to Northlands College. I want to thank the leadership of Northlands College that has joined us here today and all those that have been involved in the work that's reflected in the chapters here today.

As well, I would welcome President and CEO McCormick to provide just a brief introduction of the officials who have joined him here today. You can refrain from getting into the chapters under review at this time because we'll go back to the auditor for presentation, then come your way for a remark and then some questions.

Michael McCormick: — Certainly. Thank you. So my name's Michael McCormick. I'm the president and CEO for Northlands College, and we're stationed in La Ronge. And I brought with me today Catherine Koch. She's our VP [vice-president] of finance, administration, and sustainability.

Chair Wotherspoon: — Wonderful, thank you very much. I've toured your beautiful college in the past, and you're certainly very important to this whole province and the North. I'll turn it over to the Provincial Auditor to make presentation on chapter 23.

Tara Clemett: — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Victor Schwab, and he's the deputy provincial auditor that's responsible for the portfolio work that does include Northlands College.

So Victor's going to do two presentations. So we will be doing the last two chapters in one presentation together, and there are five new recommendations for the committee's consideration. Victor's going to pause after each of his presentations so that the committee can deliberate and consider those presentations.

I do want to thank the officials from Northlands College 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: — Chapter 23 of our 2024 report volume 2, on pages 223 to 231, reports the results of our second follow-up of Northlands College's progress towards addressing the nine outstanding recommendations initially made in our 2019 audit of its processes to purchase goods and services.

By June 2024 the college implemented one and partially implemented eight outstanding recommendations. Also during our follow-up audit in 2024, we identified one new recommendation.

Northlands College fully implemented our recommendation related to establishing a standard minimum amount of time to allow suppliers to respond to tenders. The college included a minimum amount of time — that is, 30 days — in its procurement policy for tenders to remain open to suppliers.

For the eight recommendations not fully implemented, the college needs to improve its process as follows. While the college updated its purchasing policy in November 2021 to implement the first recommendation, we found the staff did not always comply with the updated policy. Staff did not always declare conflicts of interest for its purchasing decisions. Staff with real or perceived conflicts of interest may be biased in their decision making, increasing the risk of the college not treating potential suppliers fairly and equitably or obtaining best value for college purchases.

Also staff did not use a contract or purchase order for its purchases. Purchase orders and contracts allow for appropriate approvals before committing to purchase goods or services. The college's policy outlines requirements for staff to use single-source purchasing but not for sole-source purchasing. We found the college did not always rationalize single-source and sole-source purchases. At the time of our follow-up, management also noted they have not yet implemented a tracking system for single- and sole-sourced purchases.

Northlands College does not always reconcile its monthly fleet card statements before payments are made by agreeing purchase receipts to the statements. Without this, there's risk of paying for inappropriate purchases and not promptly detecting misuse of fleet cards.

Northlands College established transaction limits in its updated policies, but it did not properly enforce the established limits. We found the college set up electronic transaction limits with its credit card supplier; however they had not blocked purchase amounts above its defined transaction limits. As a result, cardholders could make purchases in excess of their approved limits. We also found two instances where payments were split to avoid going over the established transaction limit. Setting up and enforcing transaction limits on individual purchases prevents staff from making purchases outside of their authorized transaction limits.

We found the college's standard service template did not contain clauses about performance requirements and evaluation or how to implement amendments. Additionally we found the college's purchase order template does not contain terms or conditions related to delivery, purchase authorization, or changes to originally agreed-upon terms or conditions. Not having robust templates increases legal or financial risks where purchase arrangements do not sufficiently address relevant purchase terms.

Northlands College established a policy for when they use contracts in procurement; however we found the college did not always complete its contracts timely or obtain authorization in accordance with its delegation of authority. The college has not documented processes for staff to confirm the validity of suppliers before entering the suppliers' information into the college's financial system. Staff also do not monitor the supplier listing in its financial system to remove suppliers that are no longer relevant or to remove duplicate suppliers.

Not following due diligent procedures to confirm suppliers' validity prior to entering them in the financial system increases the risk of making payments to fictitious suppliers. We also found the college's procurement policy has provisions to segregate the purchase and receipt of goods and services from payment approval, but staff do not always maintain support to show appropriate segregation.

[15:30]

For example, during our audit we found one senior management staff directed credit card purchases be made by a subordinate on their credit card. There was no independent review and approval for the credit card purchases. Segregating incompatible purchasing duties between different individuals decreases the risk of fraud and not detecting errors.

On page 231 of our report, we made one new recommendation. We recommended Northlands College comply with its established policies for travel and business expense claims and for corporate credit cards.

During our follow-up audit, we found college staff did not comply with its travel and expense claims and corporate credit card policies. For example, we found instances where a corporate credit card was used for personal reasons initially but later reimbursed for the college. We found the senior management incur travel expenses without adequate support, one with an international trip costing the college roughly $19,000 incurred without prior board approval.

Not following the college's established travel and expense claims policy and credit card policy increases the risk of fraudulent or inappropriate purchases, as well as creates a culture of tolerated non-compliance.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Listen, thanks so much for the presentation and the follow-up on many of these outstanding recommendations and then the new recommendation as well. Thanks as well to Northlands for detailing the actions that have been taken to ensure implementation. But I'll turn it over to CEO McCormick to provide a brief remark before we open it up for questions.

Michael McCormick: — Certainly. Thanks, Trent. I think there's a number of things that we learned along with the audit. You know, looking at process improvement and continuous improvement within our policies is one of the key factors that started how we address the gaps. From that we also looked at further enhancements to address enforcement, culture change, education within our staff so that compliance was maintained.

We're very thankful with our audit this year. A number of the concerns that were identified in this provincial audit have been satisfied and are no longer concerns. Obviously further time is required to show that due diligence is not just one stopgap, that it can be on a continual, sustainable basis.

There has been significant action in terms of point 10 where we are in litigation on a civil suit with the individual. So I won't be able to make a lot of comments in terms of what happened to the individual or the actions that are being taken from that aspect. But I can confirm that we, the college and the board, acted swiftly upon discovery of some of the concerns that were identified.

Chair Wotherspoon: — Thanks for that. I'll look to committee members who may have questions. MLA Pratchler.

Joan Pratchler: — Thank you. Welcome. A lot of work has happened over that period of time, I can tell. Would you be able to highlight specifically, I don't know, three to five items that really needed to be updated in your procurement policy to meet compliance with those external trade agreements?

Michael McCormick: — Yes, 100 per cent done. I think maybe we'll first start off with some of the simple items with identifying sole-source and segregation. We were in the process of working with the regional colleges at implementing a new ERP [enterprise resource planning] system that would have replaced our financial system.

Upon determination of that project, we did add a number of enhancements to bring our current financial systems licensing up to a current standard. And then we also added additional enhancements so that we could do better reporting to identify single- and sole-source and create variables within our purchasing of goods by dollar value so we could generate reports that could dive deep into day-to-day analysis.

The other item that we did with the robustness, we looked at the northwest trade agreement and we identified key elements where the robustness . . . We wanted to protect the college and its liabilities, so we did enhance all of our terms and conditions that now carry from our purchase orders all the way to our service or contract agreements. We are working towards continuing not to sign on third-party agreements but to use our own documents for our protection when we do sign agreements. So these are some of the key elements that have started.

The other one that was very instrumental was setting up templates for starting out from a basic purchase order, so when you're doing your competitive analysis that it's all listed on paper and recorded with each purchase as a starting point.

And then when creating tenders, whether that be for construction goods or services, we generated templates and also educational components on how do you fill it out. So now there's certain segments that now are highlighted so the user is able to be able to have the technical acumen when they fill it out versus just doing free text or trying to create through memory. So by generating standardized templates was a way that we really were able to ensure compliance and enforcement of the new systems.

The other item that was very important was working with finance with enforcement. So in order for any of the contracts to go through to actually be fulfilled as a purchase order, the conflict of interest must be attained with it, or the supporting backup. So whether that be a ministry approval, a board motion, so that it's packaged in a holistic package so that when it's done the individual from finance, when they're doing their checks and balances, can stop the process at any time to request the additional information that's missing. So we did a number of in-house training sessions for this.

And I think, you know, like any time you're trying to enhance your processes — because I don't use the word "change" because we should have always been doing it — you get some resistance that will this cause more work for the end user. And due diligence, the effort at that front to do your due diligence satisfies and reduces the amount of effort that would happen if something did go wrong on the end game.

So I think we've done a lot of work. Myself, I was acting in a dual role as the VP of finance before Catherine joined us, and the acting CEO for a term that really, from a top-down approach, we drove the change in the culture shift that's now being more instrumental. So I think I'm pretty proud of the efforts we've done.

We do do six-month check-ins, reviews to see how we're doing, to see did we make the right mix. The advantages we get is we hear back from the staff. So there's always process improvement that's there. So are we able to do more electronic offerings versus handwritten. So we are still enhancing what we have, not to the point of large change models but just due to efficiencies, and how can we make our system become part and parcel of our culture for procurement of goods and services.

Joan Pratchler: — Thank you. That's very thorough. You touched on a few things, but what would you consider some of the challenges of turning that ship around?

Michael McCormick: — I think some of the challenges was how the staff managed accountability. So during my tenure as the CEO, I've done staff engagement, right from January to having some next week, where we're talking about stuff on culture. And the culture is a culture of growth, accountability, student-first, and belonging.

And those four characteristics play a vital role in the shifts of change, because the belonging part is we accept anybody for where they are, help educate them, be empathetic, give them the tools so they're successful. Always having at the back of our mind that everything we do at Northlands is for our students. We are an educator; we want to be an educator of choice. And generating the growth model is one where we are accepting of our sustainable activities to learn and grow as we bring forward ideas and innovation that enhance our college.

And accountability is probably the hardest one that's been the largest obstacle because I think anybody can fall to the victim loop quite easily, but we're trying to elevate people to take accountability for their actions. When they put their signature or their name on any procurement of items, they're responsible for doing their due diligence at whatever level they have to be competent for that.

Obviously there's delegations of authority. So the checks and balances are designed not so that that senior leader does the work of the junior clerk. It's that they're satisfying did they do their due diligence successfully in being able to sign off on it or coaching back on the growth model to say, you've missed some marks; please enhance what was needed to complete the process.

So those are our main culture streams that are happening right now throughout the college. I think it's, like I said, it's an investment that isn't just a one stop. The messaging is continual. It's continual with my monthly updates, with my engagement sessions, and also with my development of my leadership and out-of-scope staff.

Joan Pratchler: — Thank you very much.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Thank you. Does the college now ensure that it agrees purchases on monthly fleet card statements to supporting receipts prior to making any and all payments? And if so, who is responsible directly for that?

Michael McCormick: — Yeah, that's a great question. So part of it is, you know, maintaining good credit is why we put our credit cards on automated payment cycles. So how we look at it now is we've enhanced our fleet logs and responsibilities for the end user that completes the fleet logs.

With the fleet log, it tells you where you're going, which department's paying for it, what was the purpose of the trip. And so now we can map back to identify the person or individual that may have a lost receipt because the time stamp will be on it.

How we make sure that we're reconciling these accounts in advance is we have a designed payment date, and we have our accounts technician pull the report from our fleet card provider on what is to be reconciled. We pull the logs in advance, and we're able to ensure that that's done a week prior to payment.

Another aspect of that that's important to note with those fleet logs is, in the past there was a vehicle that was assigned to one individual. That is no longer the case. All fleets are considered the same, and all of the responsibilities that go with fleets are expected of all individuals of the college.

Jacqueline Roy: — Thank you. So you said in one week prior to payment, there's that reconciliation.

Michael McCormick: — Correct.

Jacqueline Roy: — Okay. So who is responsible for that ultimately? And are you saying then that in any and all circumstances that is happening?

Michael McCormick: — Yes. So there's two ways we can adjust that. So the person responsible is classified as, the position is our financial technician. So they work in finance, and they're mainly responsible for receivables and credit card purchases.

And the other way that there's a due diligence check, that it was done, is we implemented shortly after this audit a monthly checklist of all expected financial duties. And so the technician is responsible to submit that once a month to say that they met the timeline. It's signed off by the director of finance and then elevated to the VP of finance.

So we're able to address any concerns before — how do I best put it? — before a continuation of poor habits happen.

Jacqueline Roy: — Thanks. And can you provide an update on the development of a standardized orientation program that's expected to be implemented in December?

Michael McCormick: — 100 per cent. So during this last year there was some investments the college made in enhancing not only their financial practices, but their onboarding practices. So that is from the recruitment of staff onboarding to their exit strategies.

So when we looked at our realignment, we also looked at succession planning and redundancy of tasks to ensure that when we do have churn rate, we don't run into gaps within our structure or our business functions. So we've onboarded a consultant to help us for a six- to eight-month period.

The onboarding package basically takes the fundamentals of the job description. It places it into your first week — your 30, 60, 90 days — and sets them up with a peer. And as the supervisor signs off on those one-month periods to ensure adequate training, coaching, and guidance, then mentorship is provided while a new employee comes on board.

[15:45]

And the exit strategy is being developed so that when a staff member is vacating the position for whatever reasons, we are able to look at the transition of duties before they exit as a temporary stopgap.

So this is part of cross-training, onboarding, and exit. So it's a holistic approach from our HR [human resources] standing.

It's taken some time to develop this. As I noted, we went through a realignment, and unfortunately the North, we were plagued with a number of evacuations this year that put us a little behind schedule. It was targeted to have it ready for September, but it's been pushed to December due to us being out of office for a number of periods this summer.

Joan Pratchler: — Would you say that all the staff receives that same financial training right at the beginning when they begin their duties?

Michael McCormick: — I think, MLA, that's a great question in the sense of can I look at the history and say everybody did? I wouldn't be able to comment to satisfy this committee that everybody did. What I can comment is go forward, yes, we are going to ensure that everybody receives it.

The one big shift that happened last year after the audit was we did generate communication training. And we continue to give the communication on best practices — how to fill out a form, how do you fill out an expense. So those were initial communication tactics; that was how we initiated some of the investments to change the culture.

And now by creating the HR strategy, now we'll have a documented, signed 30/60/90-day form that now quantifies that both the manager and supervisor has identified that it's been completed, and the employee says yes, it's been completed. So we're going to a further enhanced document and proof that it was done.

Joan Pratchler: — Thank you.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — What steps is the college taking to ensure that they maintain full and complete documentation of their contracts with suppliers and finalizing them for receipts of goods and services in addition to, of course, making sure there's no conflict of interest?

Michael McCormick: — Yeah, those few things you brought up there. So the conflicts of interest are signed by the person, the individual that is signing for the contract itself. So depending on the dollar value, there'll be different individuals. The higher the value, the more senior official that'll be signing off on those products.

When we talk about services, the services, each invoice is signed by who holds that contract. So for an example, if it's a janitorial contract, facilities looks after janitorial. They sign the monthly invoice at the end of the month to say that they verified that the invoice matches the contract obligations, and they're signing that it's released for payment.

In construction it's very similar. And there's many times we do per cents of a contract depending on the extent of the time that the construction's being done. Other times it's in 100 per cent format. But either way either the construction manager or the facility manager sign off on percentage, completes that this amount of work, this percentage of work matches the invoice, and they sign off. And when it's at a final completion for construction, it's a deficiency report that's done.

There's a declaration of their statutory compliance with paying vendors that happens at a very end of a project. That's for large-scale projects to ensure that we don't reap liabilities from subgroups. But other than that, it's signed by the individual.

For other goods, so let's use the example in academics for books. It'll be signed off by the supervisor and then assigned to the academic group that requires those books. And how we control the smaller delivery of goods is we have a centralized office where products come in. They're received on a log, and then the log is validated as part of the invoice sign-off.

Jacqueline Roy: — Thanks. Sorry, just forgive me for a second. I'm just going to try and clarify the one point you had mentioned about conflict of interest. So what is the college doing to ensure it's enforcing the updated policy with respect to conflict of interest?

Michael McCormick: — Thanks for that reminder; I didn't answer it effectively. So when a conflict of interest is required, how we ensure that it's been received is the purchase order isn't released unless it's provided with the purchase requisition or tender analysis of the contract or service.

Jacqueline Roy: — Thank you.

Michael McCormick: — You're welcome.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — Thank you. Does the Northlands College publicly report their funds? If so, where and how often?

Michael McCormick: — Maybe you have to ask me that question again. Publicly in terms of outside of our ministry requirements?

Joan Pratchler: — Yes, like are they published anywhere else other than that? Is it on your website or AGM [annual general meeting] or something like that?

Michael McCormick: — No, we do an AGM through our board and all of it is received through our ministry, Advanced Education, what we're seeing for all of our public books, yes. And it's done on an annual basis.

Joan Pratchler: — Okay, thank you. Annual basis. Okay.

Chair Wotherspoon: — Any further questions on this chapter, committee members? Not seeing any. We have the one new recommendation, and we see the implementation that's been detailed to us here today. I'd welcome a motion that we concur and that we note compliance on this front. Moved by Deputy Chair Wilson. All agreed? That's carried.

We're going to turn our attention to the final two chapters there. They're going to be presented together. There's new recommendations there. Before we do that, though, I'll just table the status update that was provided to us. Thanks again to those that were involved in that work. PAC 61-30, Northlands College: Status update, dated October 17th, 2025.

I'll turn it over to the auditor.

Victor Schwab: — Thank you. Chapter 6 of our 2023 report volume 2 and chapter 6 of our 2024 report volume 2 reports results of our integrated audit of Northlands College for the years ended June 30th, 2023 and June 30th, 2024.

Our office works with the college's appointed auditors to carry out these audits. In these chapters we reported that Northlands College for the '23 and '24 years ended June 30th had reliable financial statements, complied with authorities governing their activities, and had effective rules and procedures to safeguard public resources, except for the matters we will discuss today.

In chapter 6 of our '23 report volume 2, on pages 39 to 41, for the '23 fiscal year we made two new recommendations and reported that Northlands College did not follow its policy regarding review and approval of credit card reconciliations. The college could not provide evidence the reconciliations were reviewed and approved for five months of the year.

Therefore on page 41 we recommended Northlands College review and approve credit card reconciliations as required by its policy. Not appropriately reconciling, reviewing, and approving reconciliations increases the risk of inappropriate credit card purchases occurring.

On page 41 we also recommended that Northlands College restrict access to its cheque-signing system to appropriately segregate duties. The college uses software to electronically sign cheques for payment, and restricts access to the software to certain accounting staff and payroll staff. However some college staff could create and approve a payment and process a cheque for payment.

Not adequately segregating duties increases the risk of inappropriate or fraudulent payments going undetected and is compounded by incomplete bank reconciliations.

In chapter 6 of our '24 report volume 2, on pages 37 to 40, we made another two new recommendations. On page 40 we recommended that Northlands College complete its monthly bank reconciliations timely. For the year ended June 30th, 2024, the college did not complete any bank reconciliations until May 2024. Also they were not reviewed and approved by a second person.

Regular bank reconciliations and the review and approval of such reconciliations checks that all charges to bank accounts are proper and all money has been received and deposited into the right accounts. It also checks the accuracy and reliability of the accounting records.

On page 40 we also recommended that Northlands College independently review and approve supported journal entries. Audit testing found three journal entries made in error, totalling about $11 million. There was no review and approval for these journal entries. Two of these journal entries did not have support or rationale for why staff made the journal entry.

Lack of independent review and approval increases the risk of unauthorized entries made in the accounting records, which could result in decision makers using inaccurate financial information and fraud going undetected.

That concludes my presentation. I will now pause for the committee's consideration.

Chair Wotherspoon: — Thanks so much for the focus of the work and the presentation. We've got new recommendations in both of those chapters. I'll turn it over briefly to the CEO to provide a brief response and then we'll get to the questioning.

Michael McCormick: — Thank you. So this chapter was very important as we look at, this is a lot of due diligence in day-to-day operations and monthly expectations. So you know, one of the things that we wanted to note is living and working in the North sometimes can create challenges with finding talent, so there was a number of times where there were gaps with staff that created some of these larger deficiencies to become more apparent.

So part of the realignment we went through this year as I noted was to create redundancy in positions. So now we don't have such a large reliance on one individual to do an activity. The other item that I did want to note is we did engage a monthly checklist, which now creates responsibilities and ownership of the staff to sign off.

So there's three individuals that have a responsibility here, the larger responsibility for sign-off. And that's the director of finance, the VP of finance, and the CEO. So the three of us work within redundancy of each other to make sure we hold each other accountable for doing the due diligence for checkups. I think Victor is 100 per cent correct that when you do not do these due diligence on a daily and monthly basis, it does create the opportunities for fraud or for wrongdoing. And when we talk about the journal entries, it creates a larger workload to correct or satisfy those challenges at a later date.

So I think my summary is in the fact that this chapter, we did put a lot of energies and efforts into creating the accountability within the field staff and the leadership staff to ensure that it's been removed from being a gap. And by creating the redundancy in staff, we're also addressing the accountability across the organization for it.

Chair Wotherspoon: — Thank you for that, and thanks for the status update and some of the actions detailed there as well to ensure implementation of these recommendations. I'll open it up now to committee members that may have questions.

Joan Pratchler: — Just a quick point of order. We were planning on doing both of these at the same time, is that correct?

Chair Wotherspoon: — That's correct. That's correct, yeah. Both were presented. And I suspect — it's become predictable — I bet you MLA Pratchler has a question.

Joan Pratchler: — I do, I do. But I'm going to defer to my esteemed colleague next to me to ask the first one. She's new.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Thank you. What are the next steps if a reconciliation is not completed? What do you have in mind for that? And what were the next steps in the past?

Michael McCormick: — So the go-forward step, if the reconciliation was caught at the monthly checklist then we would adjust workload to have the reconciliation completed. So this way it's done in a timely manner.

I think it's a good question in the sense that, can things come up in a month that you don't get everything done effectively? That is true. But we've created the stopgap with the . . . We've also added an additional position to our finance team. We're adding a second technician to address the shortfalls which come with absences in the typical vacation, sick, or traditional leaves throughout the year. So the forward motion was to implement an additional role, an additional technician in our complement.

[16:00]

In the past how was it addressed? I think that's an excellent question because when it came up, I believe the challenge was that the workload of the individual wasn't having correct sign-off. So they were trying to be responsible for their duties and didn't prioritize, as we should have, from a leadership standpoint.

Jacqueline Roy: — Thank you.

Chair Wotherspoon: — MLA Pratchler.

Joan Pratchler: — You have IT systems helping you?

Michael McCormick: — In terms of the reconciliation?

Joan Pratchler: — In terms of your finance department just in general.

Michael McCormick: — In our finance department. Yes, we have a financial system. As noted in my earlier statement, we had lapsed on some of the licensing updates because we thought it was going to be a terminated system. So we did re-enhance and we did have our service provider do an in-house finance training on the new investments that we put in, how to use it. And we also added a number of controls to ensure that the right people were in the right system within the system.

Joan Pratchler: — And so, do you have assurances, perhaps in the contract, of IT security on that system?

Michael McCormick: — Yes, we do have several levels of security now. You know, it's a good question because the security features weren't being utilized as they should have been in the beginning. So now we have categorization of staff and what aspects they have. So there is checks and balances where certain members can only physically make the batch, but on the other team, members release the batch. So we've created segregation as well with the security features within the system.

Joan Pratchler: — Would you be able to confirm that your IT provider has a cyberthreat security system embedded in that? And secondly, do you have a disaster recovery plan that goes along with that?

Michael McCormick: — I'll defer one to Catherine in a minute on the Sage 300. But in terms of do we have a disaster plan, we keep all of our records on an off-site server here in Saskatoon. It's not a working server; it's a storage unit. So even through the evacuation there, it does take approximately a day to turn that server into an operating server so we can work remotely at any given time. But our records are securely stored in Canada off-site, but easily accessible within Saskatchewan.

And then for the insurance, we do have insurances ourselves. And correct and forgive me, I don't know 100 per cent on your first question with Sage. Are you familiar, Catherine?

Joan Pratchler: — So the question was what assurances do you have from your IT provider that there are cyberthreat security safeguards in place?

Catherine Koch: — It is my understanding, though I haven't confirmed it with them myself, that they have those security systems in place. I would hope we wouldn't have had the contract with them otherwise, of course. And we do have cybersecurity insurance ourselves.

Joan Pratchler: — Yes, and I think I was thinking more of assurance.

Catherine Koch: — Yes.

Joan Pratchler: — Hope is not a strategy. A signature is. Okay, good. That was my question on that.

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Thank you. Since implementing the monthly checklist, have you found that Northlands College has consistently, 100 per cent of the time, completed reconciliations on time?

Michael McCormick: — There's been one incident where it wasn't done 100 per cent due to a staff member being delayed on providing their information on time. So it got escalated through leadership, and there's been coaching sessions on what the negative effects cost for that.

So obviously the behaviours of one don't dictate the behaviours of all. But to be transparent, we did have one incident where the individual was late even with multiple requests for the info.

Joan Pratchler: — What impacts has the college seen since implementing these recommendations on both operations and culture?

Michael McCormick: — I think that's a great question. From operations, we created some assurances within the org that our systems are safe, and that they're being maintained and updated on a day-to-day basis and we're compliant.

From a culture standpoint, I think the advantage that we've come to — and there's further investment still to need — is I think in our term, we've got a training session on financial acumen for non-financial personnel. And that's something that we're going to be teaching actually at our next management PD event that's coming up in December to further enhance people's comprehension of basic fundamentals of what their impacts do for the college from a financial lens.

Joan Pratchler: — Thank you. Is the accounting technician still consistently preparing bank reconciliations in a timely manner?

Michael McCormick: — Yes.

Joan Pratchler: — Yeah, okay.

Michael McCormick: — That part is happening. The credit card was . . . [inaudible].

Chair Wotherspoon: — MLA Roy.

Jacqueline Roy: — Thanks. I know we talked a little bit about journal entries. So it's my understanding they're now being reviewed by the director of finance, the VP of finance, and the CEO. Are any other steps being taken to ensure journal entries are reviewed in the long term? Yeah, I'll leave it at that for now.

Michael McCormick: — Do you want to take that one, Catherine? Do you want me to?

Catherine Koch: — I would hope that they aren't being posted without the appropriate signature. And we have, as you heard, restricted access through a stage which we hadn't done before. So we have that assurance, and so then it comes down to the training, that people aren't posting without the signatures required.

Jacqueline Roy: — Okay, thank you. And that's including when we're talking about restricting access to cheque segregation? Yes, okay.

Michael McCormick: — And I guess just for clarity — the CEO's listed on the backup backup. So it's usually done at the finance levels first, yeah.

Chair Wotherspoon: — No further questions here. Any other further questions for the leadership here from Northlands that have joined us here today? Not seeing any, I'd welcome a motion. I believe we've had identified that all the recommendations — the new ones here, two from each of the chapters — that implementation's occurred, correct?

Michael McCormick: — Correct.

Chair Wotherspoon: — That's been detailed to us, so I would welcome a motion that we concur and note compliance with the two recommendations in chapter 6 from the 2023 report volume 2. Moved by MLA Chan. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. I'd welcome the same motion, that we concur and note compliance with recommendations 1 and 2 from the 2024 report volume 2, chapter 6. Do I have a mover? Moved by Beaudry. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay. That's carried as well. Thank you very much to the leadership of Northlands that have joined us here today. President McCormick, would you care to provide a brief final remark before we shut down our considerations for the day?

Michael McCormick: — Yes. I would like extend my thanks, you know. I enjoyed working with Victor Schwab and the Provincial Auditor.

And again I think throughout the whole process of the audit there was an opportunity where we got to expose ourselves and allow for learnings and continuous improvement. And as I noted, there's been a significant culture shift and realignment that came from that provincial audit. So I do have to say thank you for the caveat for making change for the better at Northlands College.

Chair Wotherspoon: — Thank you for those remarks, and thank you for your leadership and all within your team there at Northlands. It's a very important institution to this entire province, and certainly to the North. And safe travels out of here as well. Thank you.

Michael McCormick: — Thank you. Have a great weekend.

Chair Wotherspoon: — Thank you. With that, committee members, auditor and her team, and our comptroller and Ms. Borland, thank you very much for the last few days. We've had a full few days of considerations. Thanks for your time and attention and work these last few days.

And with that I would welcome a motion to adjourn. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — It's always a popular one. That's agreed. And with that, this committee's adjourned until the call of the Chair.

[The committee adjourned at 16:09.]