STANDING COMMITTEE ON PUBLIC ACCOUNTS

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STANDING COMMITTEE ON PUBLIC ACCOUNTS

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Regina Rochdale

[The committee met at 13:01.]

Chair Wotherspoon: — Okay, members. We'll get the Standing Committee on Public Accounts rolling here. I'm Chair, MLA [Member of the Legislative Assembly] for Regina Mount Royal, Trent Wotherspoon; Deputy Chair Sean Wilson; Chris Beaudry; David Chan; Brad Crassweller; Hugh Gordon; and Aleana Young is substituting for Joan Pratchler.

We have the following documents to table: PAC 62-30, Ministry of Education: Responses to questions raised at the October 17, 2025 meeting; PAC 63-30, Provincial Auditor of Saskatchewan: Second quarter financial forecast for the six months ending September 30, 2025; PAC 64-30, Ministry of Advanced Education: Report of public losses, July 1, 2025 to September 30th, 2025; PAC 65-30, Ministry of Health: Report of public losses, July 1, 2025 to September 30th, 2025; PAC 66-30, Ministry of Finance: Report of public losses, July 1, 2025 to September 30th, 2025; PAC 67-30, Ministry of Health: Responses to questions raised at the October 15th, 2025 meeting.

I'd like to advise members of the committee that pursuant to rule 142(2), the following documents were committed to the committee: Government of Saskatchewan 2024-25 Public Accounts volume 2, General Revenue Fund details, sessional paper order no. 29; Provincial Auditor of Saskatchewan: *Business and Financial Plan for the Year Ended March 31st, 2027*, sessional paper no. 108; Provincial Auditor of Saskatchewan: 2025 report volume 2, sessional paper no. 120.

I'd like to welcome our Provincial Auditor, Tara Clemett, for joining us here today along with officials. And I'd welcome Tara to . . . I just see a member signalling. Maybe we'll welcome your official, and then we'll come back to a member that's identifying she'd like to say something.

Tara Clemett: — Sure. So thank you, Mr. Chair, Deputy Chair, and committee members. Before we do proceed, I'll just introduce who I have with me today. Beside me to my right is Ms. Angèle Borys, and she is our chief operating officer and also the deputy provincial auditor responsible for our support services division. Thank you.

Chair Wotherspoon: — Okay, thank you. Before we get rolling, I'm looking to a member. Member Young.

Aleana Young: — Thank you, Mr. Chair. Before you proceed with the business of the committee, I'd like to move a motion for the committee's consideration.

Chair Wotherspoon: — I'd ask the member to speak briefly to the motion, a bit of a preamble to it, and put a motion if they have one.

Aleana Young: — Thank you very much, Mr. Chair. As members and the auditor will be aware, last week I wrote to the Provincial Auditor requesting an investigation into the additional spending requests that we've seen at SaskPower and the lack of oversight that's been provided or has essentially been allowed by the Crown and Central Agencies Committee. Legislative oversight of the spending of public money is not optional. It's not the Crowns, nor is it the minister who's in control of the timing of disclosures or their own accountability on behalf of the people of this province. Frankly the requirements for transparency override convenience.

What we saw happen was $813 million of additional spending at the Crown go forward with no oversight, with no explanation, and I have several questions. Our office has been inundated by concerns from citizens who see the deficit and who see this type of spending as a real concern for transparency and accountability.

When we see the Crown and Central Agencies Committee has not met, despite efforts of the critic for CIC [Crown Investments Corporation of Saskatchewan] for two years to review annual reports, significant transactions, and losses at the Crown, this is a concern for public scrutiny and certainly for affordability.

This isn't just a matter that the opposition prefers. The CIC's own governance structure supports this. This work is supposed to go through the Crown and Central Agencies Committee and then ultimately to the legislature. And when we see spending of nearly a billion dollars, a historic amount to go forward with no oversight, no minister or officials available to answer questions . . . And there may be very good answers to those questions.

Chair Wotherspoon: — I'd ask the member to briefly speak to it and then wrap it up and then get to the motion.

Aleana Young: — Thank you very much. I'm hopeful that by moving this motion we can take the politics out of this and get transparency, and that the members for Yorkton, Canora-Pelly, Kelvington-Wadena, and White City-Qu'Appelle see this as an effort to ensure that basic transparency and accountability is available to the people in the province.

And with that, I'll move the motion:

> That the Standing Committee on Public Accounts, pursuant to subsection 16(1) of *The Provincial Auditor Act*, request that the Provincial Auditor perform a special assignment investigation to examine the state of SaskPower's finances, including but not limited to the 813 million in borrowing included in the supplementary estimates.

Chair Wotherspoon: — Okay. We'll just get our Clerk to get that motion. So it's been moved by MLA Young:

> That the Standing Committee on Public Accounts, pursuant to subsection 16(1) of *The Provincial Auditor Act*, request that the Provincial Auditor perform a special assignment investigation to examine the state of SaskPower's finances, including but not limited to the 813 million in borrowing included in the supplementary estimates.

Is the committee ready for the question?

Some Hon. Members: — Question.

Chair Wotherspoon: — Is it the pleasure of the committee to adopt the motion?

Some Hon. Members: — Agreed.

Some Hon. Members: — No.

Aleana Young: — Recorded vote, Mr. Chair?

Chair Wotherspoon: — So a recorded vote has been requested. We heard a couple of different votes there and I would . . . All those in favour?

Some Hon. Members: — Aye.

Chair Wotherspoon: — All those opposed?

Some Hon. Members: — No.

Chair Wotherspoon: — We've done the math. We've tabulated it, and I declare the motion lost.

Okay. Thank you. Today we'll be considering the Provincial Auditor's *Annual Report on Operations for the Year Ended March 31st, 2025* and *Business and Financial Plan for the Year Ended March 31st, 2027*.

Annual Report on Operations for the Year Ended March 31st, 2025

Chair Wotherspoon: — We will begin with the *Annual Report on Operations for the Year Ended March 31st, 2025*, and I'd turn it over to the Provincial Auditor to make presentation as she chooses. And then we'll open it up for some questions after that.

Tara Clemett: — So thank you, Mr. Chair. So I'm first going to make some opening comments on our 2025 annual report on operations. Then we'll answer any questions the committee does have. Then we'll move on to our 2027 business and financial plan, which does include our funding request for 2026-27.

I do want to remind the listening public that both these reports — our plan and our report — are available on our website, so auditor.sk.ca.

So to ensure legislators and the public receive the value they deserve from our office, we follow a clear process of accountability and transparency for results and report these results publicly in our annual report on operations. The annual report completes the accountability cycle that began when the office tabled its 2025 business and financial plan in November 2023.

The report includes details on the office's operational and financial performance for the year ended March 31st, 2025.

During 2025 our office delivered two public reports, one in June 2024 and one in December 2024. These reports included the results of annual integrated — also referred to as financial — audits for 250 different government agencies, included 10 performance audits, and 34 follow-up audits.

Performance audits completed covered an array of risk areas and processes, including regulating farm land, planning for social housing units, 911 dispatching, delivering pre-kindergarten programs, preventing the spread of tuberculosis, and responding to cyberattacks.

You may have noticed that we have set and reported results against a new performance measure in our annual report that targets to increase our performance work by 1 per cent annually until 2029. Performance audits are key because they provide valuable, timely information to legislators and the public.

We do have an accounting firm — so Virtus Group, who is independent from our office — come in and audit our office each year. Our 2025 annual report includes the seven external audit reports issued by Virtus Group. And so if you flip through the . . . basically our annual report, it's all the yellow pages throughout the annual report.

All of them are unqualified, and this gives legislators — including this committee — and the public confidence in the reliability of the office performance measures, finances, and our controls to safeguard public money.

Overall our operating expenses for 2025 were 370,000 more than planned. And so if you flip to page 27, it outlines why. The details are there, and we spent more than planned mainly because of salaries and benefits. Our 2025 budget did not include an increase for the economic salary adjustments that were announced by the government for out-of-scope public servants in 2024, because the government announced these changes after our 2025 budget was prepared. Our office provided similar salary increases, resulting in an increased salary expense.

Also employer premium rates for extended health, EI [employment insurance], and CPP [Canada Pension Plan] were higher than planned, which made the employee benefits expense increase. We always have a contingency appropriation equal to one month's salary and benefit costs as part of our annual approved funding, and this is where the additional expenses would have come from. Even though we spent more than planned, we did return 293,000 to the government's General Revenue Fund at the end of 2025.

If you turn to page 24, you will see that during the fiscal year we ended with having 62 full-time equivalent employee positions filled, compared to 62 positions planned. So I'm very pleased to report that a number of our recruiting and retention initiatives that we've been undertaking — and what I've been bringing to this committee are our challenges as of late — the benefits are starting to be realized. So we have started to recruit multiple times during the year, and we did recently request and hire an HR [human resources] manager, so things are turning out in the right direction.

[13:15]

I'm now going to move on to our operational performance. So we have 11 performance measures and targets that are used to measure the office's progress to achieving our strategic goals and objectives. These were determined when we sent our five-year strategic plan in 2024. A number of these measures are similar to other auditor generals across Canada, like having the Public Accounts Committee obviously agree with our audit recommendations, and measuring the extent to which government agencies are acting on the recommendations that we do make.

So starting on page 19, you will find we've hopefully condensed

things into a relatively easy summary chart to read, and this outlines our measures and targets. The green shading does indicate we met our target, so I'm very proud to say that the office achieved 11 of our performance targets this year — all 11.

This committee continued to accept and agree with our audit recommendations. Government acted on our recommendations, which does show the office's work contributed to better management in the public sector.

We also confirmed government agencies sufficiently acted on our recommendations by coming back every year for financial audits, and about two to three years' time after we've done the original performance audits, to determine whether the recommendations have been appropriately implemented. We then do report our results publicly and to this committee.

Another indicator of strong performance was the fact that auditees continued to value our work, and we determine this by doing post-audit questionnaires that we send at the end of our audits. And finally our employee surveys indicated positive employee engagement.

We communicate our planned assurance report dates in audit plans with government agencies, and we met these dates 76 per cent of the time compared to our target of 75 per cent. I do want to note that even though we didn't meet the dates that are set out in those audit plans, we did make sure that agencies were able to table their financial statements in accordance with legislation and as required by those deadlines. Also we were one of the first provinces to finish the audit of the government's summary financial statements, which were completed in June 2024 and June 2025.

We also met our planned costs on specific audit projects 84 per cent of the time compared to our target of 75 per cent. You will notice our schedule of actual cost to audit government agencies and sectors. So with that, if you flip to page 41 of our annual report, that includes all the details with regards to that. And we were close to budget in most cases with only four instances requiring variance explanations for significant differences. These differences were largely because the audit work was not completed by March 31st, 2025 for those agencies or sectors. And this is typical for certain agencies like university pension plans, which a lot of the work progresses past March. And we did include those estimated costs to complete on page 42.

So overall 2025 was a very successful year for our office. We were able to accomplish our expected deliverables because of the great co-operation between our auditees and our very diligent staff. As an office, we continue to build a culture where we do make sure that our employees see the impact of their work on building a government with sound management practices and ensure that they understand they're making a difference for the people of Saskatchewan.

With that, I would be happy to answer any questions with regards to our *Annual Report on Operations for the Year Ended March 31, 2025*.

Chair Wotherspoon: — Okay, thank you so much for that presentation and for the report to us in advance as well. To committee members, we'll focus right now just on that report with the year ended 2025. And I would welcome questions at this point. MLA Gordon.

Hugh Gordon: — Thank you, Auditor General, for your report and your work to date. It's exemplary, so thank you.

I just had a question with respect to statement of operations on page 33. I noticed that it looked like you were recording a deficit of $36 million actual for 2025, and there was a return of appropriated funds of some 200-and-some million, if I'm not mistaken. I was just wondering if you could explain to the committee how that deficit is dealt with in terms of, I guess, ledgers, journal entries with respect to government finances, and whether or not you had requested an additional 36 million or if that came out of your appropriation contingency.

Tara Clemett: — So in terms of what's on page 33, just so I am clear too, we only receive a budget of 10 million. So when that says 36, it's literally $36,000, just so you are aware. Like, it's that small.

Hugh Gordon: — Did I say a different number?

Tara Clemett: — Well you did say million. It's definitely not million. I don't get that much money.

Hugh Gordon: — Oh, yeah, no. My bad, my bad. Sorry for that.

Tara Clemett: — So I just wanted to say that it is 36,000. So the difference actually is partly just because of, I guess, amortization expenses. So in terms of the money we asked for, well we don't usually ask for anything with capital additions because the extent of which we spend on capital isn't significant enough, but it's literally . . . So there wasn't anything in terms of us not receiving or we would've had to dip into contingency this year, but we still did end up returning funds to the General Revenue Fund. So there wasn't, yeah, any concerns with us not having enough funding to do the work that we intended for the year 2025.

Hugh Gordon: — Okay, thank you.

Chair Wotherspoon: — MLA Young.

Aleana Young: — Thank you. Question of clarification. Mr. Chair, you noted we were to focus our questions on 2025 and this report. Does that include the schedule of planned costs going forward?

Chair Wotherspoon: — Where is the schedule from? Is it from the . . .

Aleana Young: — Page 23.

Chair Wotherspoon: — Of her report ending 2025?

Aleana Young: — Oh, I'm in the wrong report.

Chair Wotherspoon: — Wrong report. We're going to consider that one in a moment.

Aleana Young: — Back in the saddle. Sorry. Yes, I'll hold my questions.

Chair Wotherspoon: — Hold the questions for now? Okay. No rush to take . . . MLA Gordon, MLA Young, do you want a moment?

Aleana Young: — Nope, I'm good.

Chair Wotherspoon: — You're okay on this one? Yeah, no, and thanks again for publishing the report and the accountability you provide. And you've laid out as well some of those cost pressures that you've had around the salaries and benefits, as well as some success on the recruitment and retention side. That's very important to any organization, I know very important to your organization as you've identified in the past. So just a credit to you and your team for effectively addressing some of the challenges and pressures around recruitment and retention, so thank you very much.

Not seeing any other questions on this front, I'd ask a member to move that the committee concludes consideration of the Provincial Auditor's *Annual Report on Operations for the Year Ended March 31, 2025*. Moved by MLA Beaudry. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried.

Business and Financial Plan for the Year Ended March 31, 2027

Chair Wotherspoon: — We'll continue on with the consideration of the Provincial Auditor's *Business and Financial Plan for the Year Ended March 31, 2027*. And I'll turn it over to the Provincial Auditor.

Tara Clemett: — So thank you. So this is our plan for the year ended March 31st, 2027. It contains basically information that *The Provincial Auditor Act* requires, along with some additional supporting information. It is prepared using the CPA Canada [Chartered Professional Accountants of Canada] published statement of recommended practice, so SORP-2, about performance reporting. And the financial forecast in this plan has been audited by Virtus Group, again an independent accounting firm.

Before we do discuss our request for funding, I'm just going to do a quick recap of what the plan basically does and sort of summarize each section. So section 1 describes the Office of the Provincial Auditor. It describes the purpose of our office. It highlights the key accountability mechanisms included in *The Provincial Auditor Act* and the legislative framework under which we receive our independence for the office and staff.

The Act does require our office to audit all government agencies. It also highlights our responsibilities to the members of the Legislative Assembly, in particular this committee, including having this committee review and approve our funding requests for the inclusion in the estimates that get tabled in the Legislative Assembly.

Section 2 outlines our 2026-27 funding request. It includes our request for resources to enable us to carry out our work so we can appropriately discharge our responsibilities under the Act, support this committee in carrying out its mandate, and provide timely information to the legislators and the public.

Section 3 is our annual work plan and supporting schedules. It includes our audited financial forecast, including a schedule of planned costs to audit 249 government agencies which we summarize into various government sectors or agencies like health, education. You will find that auditing the costs of these various sectors does fluctuate significantly, depending on the different performance work that we do plan to do each year.

We have summarized our potential areas of focus for future performance audit work in section 3.3 on page 26 of the plan, and we plan to look at various risk areas, including health care critical incidents, wildfire preparedness, public sector harassment complaints, Regina bypass maintenance, and workplace violence in schools.

Section 4 is other supporting information. It contains details supporting our work plan, including the impact of changes in the terms of the number of government agencies, the annual salaries of our executive management, and the office's out-of-province travel costs.

And finally section 5 outlines the office's strategic plan until 2029. It sets out the office's four strategic goals and the performance measures and targets that we use to measure our success.

So now I'm going to jump to section 2.0 — page 9 is where we'll go — and this outlines our 2026-27 funding request. Consistent with *The Provincial Auditor Act*, the funding request includes two separate appropriations. The first is our main appropriation, and the second is our unforeseen expenses appropriation to enable the Provincial Auditor to retain the independence to manage effectively.

For our 2026-27 main appropriation, so (PA01) — you'll see about the middle of page 9 — we are requesting $10.551 million, and this reflects a net increase of $228,000 from our prior year approved appropriation.

When determining our 2026-27 request, we carefully considered the work and the employees necessary to achieve our mandate, and the forces, factors, and trends affecting our appropriation. Ultimately this is funding necessary to partake in the audits of 249 government agencies, conduct the planned performance audits on page 26, and complete follow-up audits so we can inform the legislators and the public whether government agencies are acting on our recommendations. This funding also allows us to create an office infrastructure to enhance productivity, to foster collaboration, and help ensure employees stay engaged.

We used information known at September 30th, 2025. We describe these factors, starting on page 10. So I'm going to highlight a few of the external forces that are making us request additional funding for 2027.

Our main cost, and thus the most significant increase in our request, is for salaries and benefits — $265,000 more than prior year. About 83 per cent of the office's costs' total expenses are made up of salaries and benefits. In order to meet our mandate and keep staff turnover at a manageable level, the office must

have staff receiving competitive salaries and benefits. This funding request includes the addition of one full-time position needed to assist the office in managing the security of its IT [information technology] resources.

Implementing cloud-based services requires a knowledgeable resource to assist in choosing the right service model, implementing a migration plan, and monitoring the cloud environment for security.

Employer contribution rates for our health care plan and WCB [Workers' Compensation Board] are also expected to increase, as are our federal EI and CPP rates, so our funding request factors in these increases. Our projected overall increase is $33,000. Again our assumptions and estimates have been audited to make sure that they are supported and reasonable. We have estimated a 2 per cent increase due to inflation on goods and services, like contracted staff assistance and hotel rates, and this results in increase in funding by $37,000.

[13:30]

Changes in the number and size of government agencies and whether the government hires appointed auditors to do the annual integrated audit does affect our costs and staffing needed. For 2026-27 we estimate these changes reduce our costs by $16,000, and we outline more details on page 30. That basically outlines which agencies we no longer anticipate auditing because there was some smaller agencies that were wound up in the past year. And so we won't be obviously auditing them going forward, and this results in cost savings.

The office plans to offset some of our increases by reducing our costs where possible, and so we have separately quantified and anticipated those savings to be $48,000. So we will continue to leverage virtual training opportunities where possible, and as a result this will reduce our travel costs from what we expected in the past. We plan to save on the use of contract staff, given our recent hiring success, which included a permanent staff in our performance audit division. And we also plan to limit the extent of furniture replacements in the upcoming year as part of this funding request.

Moving on to (PA02), the appropriation for — again that's at the bottom of page 9 — the appropriation for unforeseen expenses for 2026-27. We are requesting an appropriation of $728,000 for unforeseen expenses. *The Provincial Auditor Act* requires the inclusion of a second appropriation with estimates presented each year. Its purpose is to provide our office with the resources in order to respond to unforeseen circumstances. This includes unforeseen work, such as requests from this committee, and cost to improve the timeliness of our work.

When our office uses this contingency appropriation, we must report back to this committee on its use. We do this through our quarterly financial forecasts and of course our annual report on operations. We don't just tell you how much we spent but also why. We return any unused amounts to the General Revenue Fund at the end of each fiscal year. Consistent with prior years, we have determined our request to equate to one month's salary and benefits.

If you flip to page 13 of our plan, we have outlined what audit work we would not do in the event we do not obtain our full appropriation. This includes not auditing certain cost-share agreements, pension and benefit plans, and special purpose and trust funds. That said, if our office does not audit those agencies, the Legislative Assembly does not receive assurances the agency's financial statements are credible and reliable and the agency has complied with its governing authorities. This in turn could impact public confidence in the government.

In summary, our office respectfully asks this committee to approve our 2026-27 funding request. Section 2.2 of the plan at page 9 sets out this request in the Assembly-requested format.

In closing, I appreciate and value the co-operation that we receive from the legislators, government officials, and the appointed auditors in the work that we do do. In particular I do want to thank this committee for its continued monitoring and support of our work. Your review of our annual budget, our annual report, and our public reports help ensure that our office continues to promote positive change in the public sector and strengthens government services for the citizens of Saskatchewan.

With that, I would be happy to take any questions you have.

Chair Wotherspoon: — Okay. Thank you very much, Auditor, for that thoughtful presentation and laying out the budget and the plan for the year ahead, the rationale for the spending. I would open it up now to committee members for questions. MLA Young.

Aleana Young: — Thank you. Thank you so much. I have three questions. One is just for clarification. In the schedule of planned costs on page 23, can you remind the committee what type of work is included in government-wide work? And perhaps by way of example, what type of audit work is included when it comes to legislative committees and public reports?

Tara Clemett: — So the legislative committees and public reports would be like hours and more or less the dollars. But yeah, it's the cost and the hours that we plan to put in to obviously attend this committee meeting, also attend Crown and Central Agencies Committee, and so provide, prepare, and come and present our reports. And this also provides dollars and hours to do our public reports. So as I had mentioned in the last year, usually June and December.

So we do accumulate and compile all that, and that's the anticipated cost. So no reduction there. But sometimes costs obviously don't meet if, you know, the extent to which I guess . . . Usually my public reports right now, the timing's been the same so the cost seems similar. It would be the extent to which the committees are meeting. So this committee meeting, you know, quite frequently then our costs have maintained the same.

In terms of government-wide work, yeah, so this is often when we're trying to do some like performance work planning research, so when we're trying to come up with really the initiatives for our performance audits and make sure that we, you know, I guess are covering the risk areas that make the most sense for the legislators and the public.

Aleana Young: — Thank you. Second question: on page 26 in the potential areas of focus for performance work, under health

care in the future column where it speaks to mental health and addictions services provided by community-based organizations, just point of clarification. That would be privately delivered services?

Tara Clemett: — Correct, or not-for-profit agencies. But yeah, we have done something where we directly looked at the mental health and services provided by the Saskatchewan Health Authority. And our work didn't include that, by which you are right. More of the private agencies, which are often then still monitored by the Saskatchewan Health Authority. But we'd be looking at, yeah, the delivery of those services and really how the SHA [Saskatchewan Health Authority] is monitoring them to make sure that they are meeting the standards you would expect, and obviously then the dollars that are being spent are for the purposes intended.

Aleana Young: — Thank you very much. And my last question: the external forces and trends affecting the office, on page 12. In looking at that and seeing the timelines for your strategic plan, how pressing some of those forces identified were in 2004, I'm wondering if you can speak to any changes or perhaps growing importance of some of those factors and how they're impacting your work.

Tara Clemett: — So I would say that we have an annual planning process, and so we do revisit those external forces and trends on an annual basis. We also are in tune, and we have a mechanism by which we, you know, we review the environmental scans by the government agencies as well to figure out, is there anything changing in terms of their risks and what they're seeing coming down.

So I think it depends. I think the public sector sometimes . . . Yeah, the delivery models that exist I do think — you know, cybersecurity and some of the IT threats there that's continually evolving — changes every month, every year for sure, so technological change for sure. You know, demographic changes, immigration, we try and stay aware of what pressures that puts on government services as such, but then obviously sometimes policy decisions are made and, you know, the extent of which immigration occurs in the province isn't maybe the same if there's limitations placed on some of that.

So yeah, post-secondary education. Just trying to continually stay aware of what we envision in terms of, you know, the environment, obviously some of the legal requirements there, that ever-evolving landscape as well. So continually starting to just, yeah, stay aware of what are some of those risks and where might we do some of our work.

Chair Wotherspoon: — MLA Gordon.

Hugh Gordon: — Thank you, and once again thank you for your report and for your business plan. It's great to see the due diligence that you do — you and your staff do; thank you both — and the hard work that you put into delivering the services that you do. I think we're truly getting a lot of value, taxpayers getting a lot of value, the people of the province getting a lot of value. A lot of folks, average folks, owe you a thanks, I think, for the ways you've gone about making things work better for them and for the agencies that serve them, so thank you. I'll just get that out of the way right away.

A couple of items I just see were your potential areas of focus. You had already announced that you were going to be looking into wildfire preparedness. I see it is on your list for 2027. I'm wondering if you could share with the committee, is that something — that report — you suspect will take the entirety of 2026 to do and review and that the committee and ultimately the Legislative Assembly won't be in a position to receive any recommendations or any insights you may have to provide until 2027?

Tara Clemett: — So we are asking for the funding as part of our 2027 request for wildfire preparedness, but we have started discussions with the Saskatchewan Public Safety Agency around what sort of the scope, the objective, and the timing of that work will be. And we do envision that. So it's almost like I'm probably going to be doing . . . grab some of our anticipated '26 and swap it with this '27 project, and move things around such that we do envision reporting publicly on those results in 2026. At this point my team, yeah, I have them striving for June 2026. If not, December 2026 would be the report where the legislators and the public would have those findings conveyed.

Hugh Gordon: — Fair enough. And is it also fair to assume that as part of that report, it's not simply a matter of determining whether or not the SPSA [Saskatchewan Public Safety Agency] or the government is prepared for wildfires going forward? But also I would imagine it would have to include some respects, some kind of review of actions that led up to the wildfires we experienced this year, how that response compared to perhaps what might or should have happened, depending on of what your review or your report finds, right?

Tara Clemett: — Well we will be looking back at processes as of now. But I think too that in terms . . . And I'm staying cognizant of other work that is planned, and you know, being mindful of the pressures that's putting on that agency specifically. But our work will look back — you are right — over probably the long-term trends of like, you know, I guess wildfire seasons look like. Because this is about preparedness, so it's almost like, what does the past show you that results in you being ready for the future? So it'll be about some of that resource planning, and is the information and that data analysis supporting such that the agency has appropriate processes in place to move forward.

Hugh Gordon: — Thank you for that. That's all, Mr. Chair.

Chair Wotherspoon: — Looking to committee members that may have other questions or comments with respect to the business and financial plan for the year ahead.

Maybe I'll just identify you have the mention of the CCPAC [Canadian Council of Public Accounts Committees], CCOLA [Canadian Council of Legislative Auditors] national conference that we co-hosted here between your office and the Legislative Assembly and brought together all the representation from public accounts and audit community from across Canada, all the provinces, the federal government, territories. I just want to say to you and your team and through our Clerks as well, that you put together just an awesome conference. And we had really good comments and engagement from those that were here at that time. But so much follow-up as well from members of that community.

And so I thought that it was an exceptional conference. Thank you for your leadership on it. Thank you to our Clerks and our committee. But also it really proudly showcased our province at the same time as we went about that important work. So thank you very much. And of course it's identified in here because there was a small budget allocation for it in last year's budget. It's not here this year, and I think it's the same for the Legislative Assembly here this year as well. But thanks again for all of your leadership and your work on that front.

Tara Clemett: — Thank you. Yes, there was great co-operation during that conference. And I do think there were some really great take-aways, so that's good. But that said, it was some effort to do, so I'm glad we don't have to do it for another like 10 years.

Chair Wotherspoon: — The sessions were great; content was good; presenters were great. I had a number of people follow up from across the country to comment on the keynote at the lunch on Monday, former chief, Chief Cadmus Delorme, now chancellor of the University of Regina, who was many have said, just a real inspiration in the way that he brought his remarks to the conference. So just to identify that, a shout-out to Chief Cadmus too.

[13:45]

Any further comments or questions, folks? Not seeing any, then I would welcome a motion that we continue on with the consideration of the Provincial Auditor's business and financial plan. We've done that after this. Now I would, if all agree with the amounts requested, ask a member to move the estimates motions.

There's two motions on this front, one for subvote (PA01) and one for subvote (PA02). Okay, Deputy Chair Wilson's moving.

Sean Wilson: — Yeah, I'll move:

> That the 2026-27 estimates for the Office of the Provincial Auditor, vote 28, (PA01) be approved as submitted in the amount of 10,293,000.

Chair Wotherspoon: — Moved by Deputy Chair Wilson. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. Deputy Chair Wilson, I'll turn it back your way for the subvote (PA02).

Sean Wilson: — Yeah, I'll move:

> That the 2026-27 estimates of the Office of the Provincial Auditor, vote 28, unforeseen expenses, (PA02) be approved as submitted in the amount of $728,000.

Chair Wotherspoon: — Okay, moved by Deputy Chair Wilson. The question's clear to everyone? All in favour?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried.

Okay, moving along here, I'd ask that a member move a motion:

> That the 2026-27 estimates of the Office of the Provincial Auditor as approved be forwarded to the Speaker as Chair of the Board of Internal Economy, pursuant to section 10.1(4) of *The Provincial Auditor Act*.

A mover? Moved by Deputy Chair Wilson. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — Okay, that's carried. I think that's covered our business here. Just in conclusion, I just want to say thanks again to our Provincial Auditor and her team for the incredible service that they provide to the people of Saskatchewan, the incredible value and protection that they bring to the people of Saskatchewan. So thanks for coming before us today. But thanks to you and your team for the work you carry out day in, day out throughout the year.

Tara Clemett: — Thank you so much. Thanks for the opportunity too, and thanks for your continued support. And happy holidays, everyone.

Chair Wotherspoon: — Okay. Listen, folks. I'd welcome a motion of adjournment. Moved by MLA Crassweller. All agreed?

Some Hon. Members: — Agreed.

Chair Wotherspoon: — That's carried. This committee stands adjourned until the call of the Chair.

[The committee adjourned at 13:49.]