



# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

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## **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

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David Chan  
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Hugh Gordon  
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Travis Keisig  
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Joan Pratchler  
Regina Rochdale



[The committee met at 09:58.]

**Chair Wotherspoon:** — Okay, we'll convene the Standing Committee on Public Accounts. My name is Trent Wotherspoon. I'm the Chair of the Public Accounts. Welcome to all the committee members. I'll introduce members now: MLA [Member of the Legislative Assembly] Thorsteinson, MLA Chan, MLA Harrison, MLA Patterson, MLA Pratchler, and MLA Gordon.

Our first item of business here today will be the election of a Deputy Chair. I'd like to remind members of the process. I'll first ask for nominations. Once there are no further nominations, I'll then ask for a member to move a motion to have a committee member preside as Deputy Chair.

At this time I'll call for nominations for that position. And I recognize MLA Chan.

**David Chan:** — I would like to nominate James Thorsteinson to the position of Deputy Chair.

**Chair Wotherspoon:** — MLA Chan has nominated MLA Thorsteinson to the position of Deputy Chair. Are there further nominations? Seeing none, I would now invite one of the members to move a motion.

[10:00]

**David Chan:** — I move:

That James Thorsteinson be elected to preside as Deputy Chair of the Standing Committee on Public Accounts.

**Chair Wotherspoon:** — Okay. It's been moved by MLA Chan:

That James Thorsteinson will be elected to preside as Deputy Chair of the Standing Committee on Public Accounts.

All in favour of the motion? All opposed? I declare the motion carried.

Thanks for your service. Looking forward to working with you.

We have the following document to table: PAC 68-30, Ministry of Social Services: Responses to questions raised at the October 15th, 2025 meeting.

I'd like to introduce the officials from our Provincial Comptroller's office: Brent Hebert, Provincial Comptroller; and Jane Borland, assistant provincial comptroller. Thanks for your service. Thanks for being here.

And I'd like to welcome and introduce our Provincial Auditor Tara Clemett and her team and officials that are in attendance here today with the Provincial Auditor's office, and those that will be joining us here today.

#### Executive Council

**Chair Wotherspoon:** — All right. We'll move right along. Our

first item of business here today are the chapters pertaining to Executive Council and focus on Executive Council. I'd like to welcome Deputy Minister Wilson to this committee. Thank you for being here. Thank you for your service. I'd ask you to introduce briefly your official that's with you here today, and then I'll take it over to the auditor to make comment on the chapters. And then we'll come back your way for comment.

**Raynelle Wilson:** — Good. Thank you, Mr. Chair. Today with me I have Myron Soloduk who is the executive director of corporate services.

**Chair Wotherspoon:** — Okay, thank you very much for being here. I will turn it over now to Tara Clemett, our Provincial Auditor, and her team.

**Tara Clemett:** — Thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Ms. Michelle Lindenbach. She is a principal in our office, and she was the engagement lead on this year's annual integrated audit at Executive Council.

Today we're going to do one presentation summarizing the two chapters noted on the agenda in one overall presentation. We are pleased to report that Executive Council has addressed the one outstanding recommendation that we've been reporting in these chapters for some time by March 31st, 2025. So while the review of these chapters won't necessarily convey that implementation, we do plan to examine the summary of implemented recommendations on the agenda today at 3 p.m. And the review of that chapter will confirm that the recommendation has been fully addressed.

I do want to thank the deputy minister and her staff for the co-operation that was extended to us during the course of our work.

With that, I'll turn it over to Michelle.

**Michelle Lindenbach:** — Thanks, Tara. The Office of Executive Council provides support to the Premier, cabinet secretaries, and cabinet committees. Our annual integrated audit of Executive Council looks at whether it had effective rules and procedures — that is, internal controls — to safeguard public resources, and whether it complied with authorities governing its activities.

The two chapters we are covering today report the results of Executive Council's annual audits for the years ended March 31st, 2023 and 2024, and conclude that Executive Council had effective internal controls and complied with authorities, other than having the proper authority to pay legislative secretaries at different rates.

During 2023 and 2024 Executive Council continued to set remuneration of legislative secretaries inconsistent with the Board of Internal Economy directives. *The Executive Government Administration Act* gives the Lieutenant Governor in Council or cabinet authority to appoint MLAs as legislative secretaries with or without remuneration. However it does not give cabinet authority to set remuneration rates for the legislative secretaries. Setting remuneration is the responsibility of the Board of Internal Economy under *The Legislative Assembly Act*.

During 2023 and 2024 we continued to not see evidence of Executive Council working with the board to align remuneration of legislative secretaries with board directives.

During our 2025 audit, the Board of Internal Economy amended Legislative Secretary remuneration rates. At its December 10th, 2024 meeting the board amended directive 21, Annual Indemnity and Allowances, to change the annual allowance for legislative secretaries to be up to \$16,303, which allows for varied remuneration rates up to the maximum approved amount. Therefore we reported this recommendation as implemented in chapter 8, "Summary of Implemented Recommendations," in our 2025 report volume 2. And this concludes my presentation. Thank you.

**Chair Wotherspoon:** — Okay, thanks so much. Thank you for the work and the course we've considered these recommendations in the past — for a brief remark. Then we'll open it up for questions.

**Raynelle Wilson:** — Very good. Thank you, Mr. Chair. It is a pleasure to be here this morning. And we are here today to discuss those two chapters from the two different Provincial Auditor reports. And I appreciate that this recommendation on the remuneration rates had been outstanding since the 2018 report; so similarly I was pleased to provide an update on this issue today.

A similar report, with respect to the Board of Internal Economy amendment, at its December 10th, 2024 meeting providing that the annual allowance for legislative secretaries be up to 16,303, which allows for that varied remuneration rate up to the maximum approved limits. And so as a result, pleased that this recommendation is now implemented.

We look forward to answering any other questions from the committee.

**Chair Wotherspoon:** — Thank you very much. And at this time I'd like to table PAC 69-30, Executive Council: Status update, dated January 20th, 2026. I'll open it up to the committee for questions. MLA Gordon.

**Hugh Gordon:** — Good morning; how are you? With respect to the recommendation, you know, it appears according to the auditor general that this recommendation spans over several years. It's been quite some time. I just was curious if you could tell the committee today why it took so long for Executive Council to finally get around to implementing this recommendation?

**Raynelle Wilson:** — Wonderful. Thank you for the question. I would say that, you know, the Ministry of Justice provided some guidance to Executive Council on this issue in 2016 and again in the fall of 2019, and advised that the Lieutenant Governor in Council could appoint legislative secretaries with remuneration on the condition that they agree to forgo the amount set by the Board of Internal Economy and accept a lesser amount. And so the appointment of legislative secretaries and that remuneration was based on that advice.

And however, I think it had been certainly an ongoing discussion with the Provincial Auditor. And just pleased that we were able

to do and undertake that work with the Board of Internal Economy to amend the wording with respect to, you know, obviously where that authority in fact lies for that remuneration.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — Thank you. So what you're saying then is that Executive Council got some legal advice from Ministry of Justice as to the parameters of what remuneration for Legislative Secretary should be, in spite of the Board of Internal Economy's policies and guidelines with respect to remuneration. There was a difference of opinion; is that what you're saying?

**Raynelle Wilson:** — Correct. We felt that we had the advice from the Ministry of Justice on this issue and that we were appointing those legislative secretaries based on that advice.

**Hugh Gordon:** — Did that advice include like what your legislative authority was to actually do that? Are you able to share that?

**Raynelle Wilson:** — You know what, I don't think I'm able to share that at this time. I would just say that with respect to what they were looking at and the fact that, I think, overall the remuneration was less than the amount that would have necessarily been prescribed there. Again it was really based on that advice that that Legislative Secretary forgo the amount set by the Board of Internal Economy. And then that was the understanding of the advice that we were working under at that time, yes.

**Hugh Gordon:** — Okay. And so, sorry, just to be clear, the decision to implement the recommendation then was a reconciliation of advice from the Ministry of Justice with the Board of Internal Economy's authority?

**Raynelle Wilson:** — I think it's fair to say there was good discussion with respect to amending that wording. And then, you know, allowing that "up to" as opposed to that prescribed amount. So, as opposed to the prescribed amount, really allowing "up to" which then gives that, allows that variation in the remuneration.

**Hugh Gordon:** — Fair enough. If I may continue, sorry. If anyone else has questions, feel free to interject.

So I just was curious about some of the rationale behind it. Other than advice from the Ministry of Justice, was this intended initially as a cost-saving measure?

**Raynelle Wilson:** — I think that the decision with respect to the remuneration of the legislative secretaries had been sort of historically around that \$3,000 amount, and that obviously decisions undertaken upon reappointment of legislative secretaries or new appointments of legislative secretaries was simply the interest in retaining that remuneration at that point, which I think reflected an acceptable level of remuneration for those legislative secretaries.

**Hugh Gordon:** — And on that point, we see that there is obviously an "up to" policy to reflect the recommendation. So I'm just curious here, like is that variation in remuneration, is it based on some particular metric as to . . . So I guess in the past it

was \$3,000 and not the 16,000 and change, as per Board of Internal Economy policy. So is that variation now or “up to,” is that going to be based on some metric? Is it based on some metric?

**Raynelle Wilson:** — I think it simply continues to be based on that historical metric of that 3,000 being that historical amount that has been paid, and at this point continues to reflect the remuneration for those legislative secretaries.

**Hugh Gordon:** — Is it foreseeable that that amount may be exceeded for some rationale?

**Raynelle Wilson:** — I probably won’t . . . I can’t surmise sort of hypothetically what may or may not happen in the future.

**Hugh Gordon:** — But what I understand you to be saying though is, based on tradition, 3,000 is what a Legislative Secretary could expect to be remunerated now and into the foreseeable future, even though you’ve changed the language in your remuneration policy to reflect the recommendation.

**Raynelle Wilson:** — I think it’s fair to say that, you know, pleased that the recommendation has been implemented, and the work done with the Board of Internal Economy — so not offside then — allowing that variation with respect to the amount of the remuneration. And then that’s always, I guess, an ongoing decision at the time of the appointment of a Legislative Secretary with respect to the amount of that remuneration.

**Hugh Gordon:** — Okay. If I could just continue. So there were some secretaries that were remunerated at \$3,000 and some that didn’t receive any at all.

What was the rationale for those instances where a Legislative Secretary received no remuneration?

**Raynelle Wilson:** — And Myron will correct me if I’m wrong on this, but I think in some instances some legislative secretaries had functions under multiple portfolios. And so the decision was to remunerate them only once, notwithstanding the fact that they may have been appointed under multiple portfolios.

**Hugh Gordon:** — Fair enough. Perhaps my last question. Legislative secretaries are expected to do a certain amount of work as per the auditor’s report. They’re there to assist in a variety of ways alongside, you know, supporting the Premier, the cabinet, committees, coordinating government business, maintaining cabinet documents, orders in council, etc., etc.

Sounds like a lot of responsibilities. And I’m just curious, does Executive Council provide or publish a report on the activities of what legislative secretaries do throughout the year?

**Raynelle Wilson:** — Executive Council does not publish any sort of report of that nature.

**Hugh Gordon:** — Is there some methodology or system that Executive Council relies on in order to keep track of those legislative responsibilities of legislative secretaries, like what work they actually do?

**Raynelle Wilson:** — I think it’s fair to say that the work that

legislative secretaries undertake is a discussion that they have with that particular minister in the portfolio that they are appointed under. And so that would be a discussion that they have in that respect, not through Executive Council.

[10:15]

**Hugh Gordon:** — So it’s possible that some folks who get \$3,000 a year don’t do, let’s say, the kind of work another Legislative Secretary would do that’s also getting remunerated \$3,000 a year. There would be variations in responsibility and workload.

**Raynelle Wilson:** — I can’t speak to that. That would be really a question in any of those individual portfolios where those legislative secretaries are appointed.

**Hugh Gordon:** — So sorry, do I understand correctly that Executive Council oversees the work the legislative secretaries do? Or they do not?

**Raynelle Wilson:** — We simply oversee some of that remuneration piece through the order in council. The work that the Legislative Secretary does is with that particular minister to which they are appointed, sort of with that portfolio.

**Hugh Gordon:** — And then one last . . . So then presumably then the workload remuneration, that’s a decision that’s made by the minister?

**Raynelle Wilson:** — The remuneration is stated in their order in council. And so that is a decision that comes through and is made through that appointment through that order in council. And so the work itself, whatever work that any particular Legislative Secretary undertakes, is a discussion with that particular minister.

**Hugh Gordon:** — Fair enough, but then what process would it entail for a Legislative Secretary — let’s say they work for a minister that has a very demanding portfolio and they have a lot of support to provide that minister as the secretary — what would it take then for them to get the “up to” part of the 16,800 and change, I believe it is, in remuneration? What process would have to be engaged for that to happen?

**Raynelle Wilson:** — So I think what I would say is that again legislative secretaries have historically been appointed with remuneration of \$3,000. The discussion that has been ongoing with respect to the recommendations coming out of the report is that \$3,000 amount was offside with that Board of Internal Economy directive. So that Board of Internal Economy directive being now sort of tweaked to allow that “up to” puts us, you know, in alignment then with that directive. And so as was recently seen, decision with any recent appointments of legislative secretaries was done with the remuneration of \$3,000.

**Hugh Gordon:** — Fair enough. But just so that I understand correctly, that’s still discretionary.

**Raynelle Wilson:** — So it was discretionary in that the amount is set through and decided, set out in the order in council. And I guess, in terms of the discretionary piece, again back to that original advice that we received from the Ministry of Justice, that

it was really about that Legislative Secretary agreeing to forgo the amount set by the Board of Internal Economy.

And now that the Board of Internal Economy has amended its wording to allow the “up to” that we’re now in compliance, sort of, and in alignment with that. And so the decision . . . And that remuneration is always set out through that order in council then.

**Hugh Gordon:** — That’s all my questions. Thanks.

**Chair Wotherspoon:** — Any further questions from committee members? Not seeing any, I’d welcome a motion to conclude consideration. We’ve already dealt with these in the past. Thanks for the work on it. I’d welcome a motion to conclude consideration of ’23 and ’24 as they pertain to the Executive Council in the volume 2, chapter 2 reports. Moved by MLA Harrison. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay. That’s carried. I want to thank Deputy Minister Wilson and officials for joining us here today. Any final words for us, Deputy Minister, before we turn our attention?

**Raynelle Wilson:** — Thank you, Mr. Chair. I appreciate it.

**Chair Wotherspoon:** — Okay. Thank you. All right. We’ll have a very brief recess as we reset the table here and the Ministry of Justice and Attorney General come before us.

[The committee recessed for a period of time.]

### Justice and Attorney General

**Chair Wotherspoon:** — Okay, folks. We’ll reconvene the Standing Committee on Public Accounts, and we’ll turn our attention to the Ministry of Justice and Attorney General. I want to welcome the officials that have joined us here this morning, the leadership. I want to welcome Deputy Minister Kratzig, and she can provide a brief introduction of all the officials that have joined us here today. Refrain from getting into the focus of the considerations at this time because we’ll go to the auditor and then come back your way for that.

**Kimberly Kratzig:** — Good morning. Thank you for the introduction. And I’d like to introduce Brad Gurash who is our assistant deputy minister of corporate services with the ministry; and Gina Alexander who is the executive director of community safety and well-being. We will be changing out officials as we move from chapter to chapter, so I’ll introduce the new officials when they arrive.

**Chair Wotherspoon:** — Okay, that’s great. Welcome to all. Thanks for being here. Thanks for your work.

I’ll table at this point PAC 70-30, Ministry of Justice and Attorney General: Status update, dated January 20th, 2026.

And I’ll kick it over to the Provincial Auditor. I know she’s going to focus on the first chapter before us there of the 2025 report volume 1, chapter 5.

**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 is responsible for the portfolio of work that includes the Ministry of Justice and Attorney General. And then behind me is Ms. Michelle Lindenbach, and she’s our liaison with this committee.

The first chapter we are going to discuss includes six new recommendations for this committee’s consideration related to the provision of transition spaces. The second chapter is a follow-up chapter related to coroner investigations, with all the recommendations now being fully implemented. We will pause after each of the chapters for the committee’s discussion and consideration.

Before we do begin our presentations, I do want to thank the deputy minister and all of her staff for the co-operation that was extended to us during the course of our work.

Interpersonal violence is the intentional and unlawful use of physical force or power, threatened or actual, that results in or has a high likelihood of injury, death, or psychological harm. It relates to family, partner, and community violence.

The Ministry of Justice and Attorney General helps fund transition spaces for individuals leaving interpersonal violence through transition houses and second-stage housing. The ministry provided 12 transition houses \$7.4 million, and seven second-stage houses \$328,000 in 2023-24. Transition houses can help individuals navigate various social services and administrative processes, such as securing financial support and more permanent housing, navigating child custody and child care, and accessing legal services and counselling.

Chapter 5 of our 2025 report volume 1 reports that we concluded, for the 16-month period ended July 31st, 2024, the Ministry of Justice and Attorney General had effective processes to provide transition spaces for individuals leaving interpersonal violence, other than the areas of our six recommendations.

In our first recommendation, on page 59, we recommend the Ministry of Justice and Attorney General make information on how to apply for funding and licensing more accessible to potential transition house operators. The ministry last approved and licensed a new transition house in 2018. Since that time the ministry funded 12 transition houses and annually licensed 11 transition houses. The one house is licensed by the Alberta government.

The ministry does not have an easy, accessible way for new transition houses to apply for licensing and funding. It currently relies on potential applicants contacting either the ministry directly or being referred to the ministry based on inquiries made to other government agencies such as the Saskatchewan Housing Corporation.

Between April 2023 and July 2024, one potential transition house applicant emailed the ministry to make initial inquiries about licensing in October 2023. As of July ’24, the ministry had not heard back from this applicant. Having a clear and accessible way for potential applicants to apply for funding and licensing can assist in providing the necessary information to potential applicants. It also removes barriers for organizations attempting

to find operating funding for transition houses and can help save time in the application process.

In our second recommendation, on page 61, we recommend the Ministry of Justice and Attorney General determine key performance information required from transition houses. The Ministry of Justice and Attorney General uses agreements to adequately outline service expectations, reporting requirements, and funding levels with transition and second-stage housing. Every three years, the ministry updates its agreement with transition houses. We assessed the adequacy of the agreements and found them consistent with good practice.

However each transition house set its own performance outputs and outcomes in the agreement. There was no consistency in performance outputs and outcomes between transition house agreements. This can make it more difficult for the ministry to consistently compare transition house performance. Having excessive or inconsistent performance information increases the risk the transition houses use resources to track and report on information that is not providing value to the ministry.

In our third recommendation, on page 63, we recommend the Ministry of Justice and Attorney General rationalize the funding provided to the community-based organizations operating transition and second-stage housing. During transfer agreement negotiations, which happens — again — every three years, the ministry and transition houses agree on funding levels for the next three years. Typically this funding is similar to the prior agreement, with economic factors considered such as inflation.

We found the ministry's funding to the transition houses increased by 12 per cent in the past six years, from \$6.8 million in 2018-19 to \$7.7 million in 2024-25. Ministry management indicated these funding levels increased were due to increased economic factors. Funding levels were not based on the extent of survivors served. For example, two ministry-funded transition houses in different areas of Saskatchewan with equal bed numbers had funding differ by over \$200,000 in 2024-25.

[10:30]

Second-stage houses received less funding than the transition houses, and as with the transition houses, the ministry did not have documented rationale for the funding levels provided to the second-stage houses. Without detailed funding analysis, the ministry is unable to rationalize why a transition house with less spaces or fewer individuals served may receive more funding than a transition house with more spaces and more individuals served. This lack of analysis may lead to over-funded transition spaces while others struggle to meet survivor needs.

In our fourth recommendation, on page 64, we recommend the Ministry of Justice and Attorney General periodically inspect transition houses to verify compliance with established requirements. The ministry told us it requires staff to visit each transition house twice annually; however these visits do not cover what would be expected in an inspection, such as requiring a completed checklist to confirm whether legislative requirements are being met.

We verified that at least one visit to each transition house did occur in 2023-24. Ministry staff confirmed these visits used to be

more regulatory in nature but have since changed to be more focused on relationship management, for example having meetings off-site with the executive director of the transition house to discuss programming and areas of concern. Ministry staff should perform periodic inspections, at least annual, to verify the accuracy of information reported by the transition houses. For example, confirm security measures are in place and working and appropriate sleeping accommodations are provided.

Not having ministry staff physically observe whether the transition houses meet established requirements and whether they deliver proper services increases the risk that the transition houses are not providing survivors with safe, supportive housing options when leaving interpersonal violence.

In our fifth recommendation, on page 66, we recommend the Ministry of Justice and Attorney General verify the completion of periodic criminal record checks for people working with survivors of interpersonal violence living in transition and second-stage houses.

The ministry agreements with the transition and second-stage houses state that board members, staff, and volunteers must submit a criminal record check. The ministry requires transition and second-stage houses to establish a policy for the frequency of criminal record checks. For the three transition houses that we tested, each had different requirements for criminal record checks, and we found an employee at a transition house that did not have a criminal record check on file.

The ministry neither verifies criminal record checks for staff working at the houses upon initial licensing nor does it require proof of periodic ongoing criminal record checks. The ministry could review that required criminal record checks exist during periodic inspections. The ministry regularly confirming that staff at transition and second-stage houses have criminal record checks supports a safe space for survivors.

In our sixth recommendation, on page 69, we recommend the Ministry of Justice and Attorney General analyze and report key performance information, including turn-away statistics for transition and second-stage houses, to determine strategies to address shortfalls.

The ministry told us it does not formally document its analysis of key performance outcomes because ministry staff continually communicate with transition and second-stage houses. Additionally the ministry acknowledged that transition houses were still working on creating accurate, improved reporting due to the new requirements in the 2024-27 agreements. The ministry expected transition houses to have meaningful reporting available to the ministry by 2027.

Our analysis of turn-away rates at the ministry-funded transition houses found that 18 per cent of turn-aways that occurred between April 2023 and March 2024 resulted from capacity issues. This highlights the need for the ministry to conduct its own analysis to identify trends such as the areas of the province experiencing high capacity pressures and discussing the results with interested parties to develop solutions.

Periodic analysis of turn-away rates and other key performance information and reporting those results to ministry senior

management can help the ministry to identify trends or specific needs in the community and support proactive responses to changing circumstances.

I will now pause for the committee's consideration.

**Chair Wotherspoon:** — Okay. I want to thank the auditor for the very important focus before us here today and the focus of her report. This is a new chapter before us, so these are new recommendations. So I'll turn it over to the deputy minister to provide some remarks around those. Thanks as well for the status update that's been provided. And then we'll open it up for questions.

**Kimberly Kratzig:** — Thank you very much, and thank you to the auditor and her team on this chapter. We really appreciate the very thoughtful work that was done and approach. The ministry is committed to implementing all of the recommendations. I'll go over each recommendation and provide a status update on our progress to date.

The ministry has partially implemented the first recommendation from the auditor's 2025 report volume 1, chapter 5, on page 59. This recommendation asks the ministry to make information on how to apply for funding and licensing more accessible to potential transition house operators. The ministry has drafted the information that will be published on the Government of Saskatchewan website in the near future.

In recommendation 2, on page 61, the auditor has recommended that we determine key performance information required from transition houses. The ministry is continuing to monitor and assess the information the transition houses submit to us as part of our agreements. We'll be using this information to help us determine key performance indicators.

As mentioned by the auditor, our provincial contracts, which set out information that agencies must submit, expires on March 31st, 2027. We plan to work with the agencies on final determination of key performance information as part of that contract renewal and negotiations, which will take place beginning early winter of 2026.

For recommendation 3, on page 63, the auditor recommends that we rationalize funding provided to agencies that operate transition and second-stage houses. We are assessing the historic funding model and gathering information to support this analysis. Once this is complete, we will develop an implementation plan to address the auditor's recommendation.

To address the auditor's fourth recommendation, on page 64, that we periodically inspect transition houses to verify compliance with established requirements, the ministry is in the process of developing a policy that aligns with the recommendations and will include inspecting each transition home on a regular cycle.

The fifth recommendation, on page 66, is about completion of periodic criminal record checks for people working with survivors of interpersonal violence living in transition and second-stage housing. To address the recommendation we have requested that all transition houses provide copies of their criminal record check policies. Additionally as of March of this year, we will request that all second-stage facilities submit a

similar policy. We are developing a new process to meet the recommendation, and plan to work with our internal privacy branch to ensure that any new processes comply with privacy requirements.

The final recommendation, on page 69, is that we analyze and report key performance information, including turn-away statistics, to determine strategies to address shortfalls. To address this recommendation we are continuing to monitor and analyze the information that is submitted by transition houses and second-stage facilities. This does include turn-away and wait-list statistics.

In conjunction with recommendation 2, we are considering the best information to analyze and report, and we will develop a process to formalize our next steps.

That concludes my status update. The team and I would be happy to answer any questions from committee members. Thank you.

**Chair Wotherspoon:** — Okay. Thank you very much, Deputy Minister Kratzig, for those comments, and providing an update as to many of the actions that have been taken by you and your team. I'll open it up now to the committee for questions. MLA Pratchler.

**Joan Pratchler:** — Thank you. Thank you and welcome. How long has the ministry had transition houses and second-stage housing under its umbrella?

**Kimberly Kratzig:** — The Ministry of Justice and Attorney General has had transition houses under our portfolio since 2008, and second-stage housing since 2023.

**Joan Pratchler:** — I'm looking at recommendation no. 1 about getting the information out there to apply for funding and licensing. What are the components or the key components if one does want to apply for this kind of provision of service?

**Kimberly Kratzig:** — I'll maybe start just by saying that this is one of the recommendations that will be addressed, you know, quite soon in terms of ensuring that there is information on the government website that makes it clear for those who are interested. You know, who they would contact in our ministry to have those discussions and get a general understanding of what is required.

I'll turn it over to Gina Alexander, who is the executive director of this area, just to walk through some of the considerations in terms of an application of this regard.

**Gina Alexander:** — Good morning. So when communities are interested in or are contemplating a transition house, several of the things that we would be looking at if and when approached would be what the community need is, number one. What the community need is, so like a needs assessment. And then what other services are available in that particular community that might be similar to services that other transition houses are currently providing, where a nearest transition house might be as well, and then understanding where the community might be in terms of the finances that they will need in order to initiate or start up a transition house. And so that would be part of the discussions that we would have initially with a community that

was reaching out to us.

[10:45]

**Joan Pratchler:** — Thank you. Recommendation no. 2 talks about determining key performance information required. What would be the barriers to . . . Why is it happening now? What were the barriers that it didn't happen before having those indicators?

**Kimberly Kratzig:** — I think I'll maybe start just in terms of this one. I think it's a recommendation that makes a lot of sense. And the Provincial Auditor talks about value in terms of ensuring that information that is collected is adding value to the ministry, adding value to the transition house as well. So again, this is an area that has been sort of moved over to the ministry and over the years we have improved our agreements with the transition houses.

And I think that, you know, this auditor's report really provides us with an opportunity to look deeply at, what are we collecting? Is it the right information? Who's benefiting from it? Because I think we want people to be spending their time doing important work that's valuable to them as transition houses, and that we're really outlining, what are our expectations as a ministry and what do we need to know? So it paints a picture of, I think, a lot of very good information is being collected.

It's not the exact same information from every house. So I think that the recommendation will move us to that next level of sort of quality assurance and ensuring that we are getting the right information, that there's a consistent comparison across.

So I don't know that there's been a barrier. I would think it's just more of an evolution as we're moving to an even more refined sort of oversight role in this area.

**Joan Pratchler:** — Thank you. Has the ministry considered any form of advertising to outreach to existing or potential applications for transition house operators?

**Kimberly Kratzig:** — It's not something that we've really considered in terms of, you know, soliciting this type of business, if you will. I think that if there is a need that a community identifies, you know, it's something that we would have a conversation about. There has not been an increase in the number of transition houses in several years. I think that we are always looking at all of our analysis in terms of, are we meeting the needs? What is required? Different communities have access to different other supports, etc.

So I think it's something we regularly look at, but there's nothing planned in terms of a call-out to see where the interest is. In many of the communities there are, you know, most communities have very robust CBO [community-based organization] networks of people who understand what the needs of their community are. Yeah.

**Joan Pratchler:** — Is there any consideration to do so?

**Kimberly Kratzig:** — It's not something that we're considering right now, based on our understanding of sort of the current state.

**Joan Pratchler:** — And where would information about becoming an operator be posted on the website? Which website or where would that be, once that gets rolled out?

**Kimberly Kratzig:** Our current thinking is that it will be on Saskatchewan.ca, the Justice part of the government's website, where there is other information about different supports for, you know, people who are experiencing domestic violence, interpersonal violence, etc.

**Joan Pratchler:** — Thank you. Could you share with us what the ministry has learned so far in analyzing the information submitted by transition houses?

**Gina Alexander:** — So we do collect quite a bit of information. We are in close contact. Although we aren't necessarily at the transition house on a frequent basis, we are in close contact with the transition houses. Our program managers are — and as already discussed — developing and maintaining a very close relationship with all of them.

We collect a lot of information. And some of the information that we collect, we call them outputs. So they're things like age, gender, ethnicity, marital status, location of home address, reason for a length of stay. Those are examples of some of the data that we collect. We also collect from agencies a number of turnaways as well, and the reason why people were turned away from the transition house, and if the person was referred to other services, which typically often happens if there is no room and they fit the criteria of that particular transition house.

So one of the things that we've been doing over the last couple of years, which has led to a little bit where we are today, is we wanted to work with the transition houses to measure not only how many people are there, how many people are turned away, the number of counselling services that are provided — we also wanted to and have been working with them to measure outcomes. What's different for that individual from when they crossed the threshold to come in and when they leave the threshold? And the outcomes are a little bit more complicated. We're new at identifying what they are and also measuring them because they're usually longer term ways of identifying success.

And so we find ourselves kind of in the middle of not a complete transition because we will still collect some of the outputs that we currently collect, like number of people, number of turnaways, number of people referred to services. But we're also working very closely with the transition houses to measure outcomes, like is there an increase of safety for that particular family? Did they experience an increase in basic needs like food and shelter? Did they get the emergent or crisis service averted based on their experience with the transition house? And do they have a little bit more information about their legal rights and also more information about financial security as well? Some people fleeing violence have no, as many people know, no access to funds, maybe not even have a bank account. So facilitating those kinds of things.

So those outcomes, we've been working closely with the transition houses to say, what are the outcomes that might work for you and your organization? We have some that we must be measuring, and so we've been in consultation with them for several years, which we find ourselves in kind of like the halfway point in terms of, we don't want to measure all the outputs and all the outcomes because that's going to be too much for the

organization. So where do we kind of find a good middle ground? So not only do we have the data that we need to potentially make changes, but also to know that a difference is being made.

So what do we do with that data? We receive mid-year reports from every transition house. We receive final reports from every transition house. And at the mid-year point and also at the year-end point, our program managers are assessing the information that's being provided, being connected with the transition houses if there is anything that is looking different or maybe a bit confusing. And it's not just those two times that we're connected with them though. They are often making sure that we know if they're struggling or they're also having very good successes as well.

And so we use that information to shape the work that we're doing, sometimes with other transition houses. And we use the work to identify where the provincial need might be. So one community might think that they need a transition house, but maybe there's some different data that tells us maybe there's a different need in another part of the province. And then we ask the question, is the need a transition house or are there other services that aren't transition house services that would fill that need in that part of that community or that part of the province? So that is the work that we do and what we keep in mind as we're working with the transition houses.

**Joan Pratchler:** — Thank you.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — I want to turn our attention back to the licensing aspect of the report. Page 56 of the auditor's report mentioned that they found an "instance of a transition house operating without a licence because the ministry did not fund it." However, as per *The Residential Services Regulations*, "the ministry requires any community-based organization operating a transition house in the province to be licensed."

So my question is, what is the ministry doing to ensure that unfunded transition houses are compliant with *The Residential Services Act*?

**Gina Alexander:** — *The Residential Services Act* and its regulations only require the ministry to license transition houses that are funded by the provincial government. Second-stage houses are not required to be licensed, and part of this dates back to when the regulations were drafted in 2022 and the ministry made a policy decision to only require transition houses that were receiving provincial funds to be licensed.

Now having said all of that, transition houses, licensed or not, would still be subject to other common legislation that sets standards for health and safety — for example, *The Public Health Act*, *The Fire Safety Act*, *The Construction Codes Act*, and *The Food Safety Regulations*. So an entity that wasn't funded by the Government of Saskatchewan would be called upon to rely on those pieces of legislation in order to ensure that they are complying with them.

I'm just going to consult my notes. Part of the reason why the decision was made in 2022 was that there was a concern or a discussion at the time that having additional standards could be a

barrier to entry for new transition houses who wish to operate without provincial funding, of which there are a few in Saskatchewan who operate without provincial funding.

And I believe at the time there was a discussion about some similarities between child care spaces in Saskatchewan where there are both licensed and non-licensed child care spaces, and the non-licensed child care spaces still need to be subject to common legislation.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — So just a quick follow-up on that then. So at a community-based organization, somebody could start their own transition home — fully funded, not be subject to a licence provision, but subject to other regulatory requirements. But I'm just curious then. One of them probably would not be ensuring all their staff have an appropriate CR [criminal record] check or verification background and/or appropriate training. Do I understand that correctly?

**Kimberly Kratzig:** — I think that what you've described is potentially a scenario. But I wouldn't assume that it's a scenario because many community-based organizations, religious organizations, others that may choose to operate a facility like this outside of government funding would often have many of those. Like I can't guarantee that they would, but I don't know that it would be an assumption that they wouldn't.

But the scenario you're describing is somewhat accurate. They would not have to comply with the same regulations under *The Residential Services Act* if they're not licensed.

**Hugh Gordon:** — Thank you.

**Chair Wotherspoon:** — MLA Pratchler.

**Joan Pratchler:** — Can I draw our attention to page 63 of the report, specifically looking at "Rationale Lacking for Funding," actually is the title.

We all know things cost more in the North, period. When I look at the information provided here, overall for a transition house in the North they receive \$15,000, I'm assuming a year per space. While urban — Regina is specifically mentioned here — \$51,000. So things cost more in the North but it gets \$15,000 less than the South, and they get \$51,000. And when that is broken down to per survivor, only \$980 would be provided for North while over 6,000, 6,500 is provided per survivor here in Regina.

My question is, what would be the key indicators that you would consider in rationalizing this funding model and, in particular, addressing that stark funding gap between northern and urban?

**Kimberly Kratzig:** — We'll maybe start with this, and then we can ask Gina to fill in some of the blanks. I would say that, you know, this is a recommendation again. It is something that we are committed to looking at to get a deeper understanding of the issues that the auditor has raised. You know, the funding has continued based on the model that was in place when transition houses came into the Ministry of Justice.

So I think we will be doing a deep dive — working with the

transition houses, working with other partners in the human service ministries — to understand what elements they are looking at in funding, doing some pan-Canadian scanning to see other funding. Again it's not really about amounts. It's about the how and what's considered in terms of the funding.

I think that — and Gina will talk about what some of the differences might be — not every transition house is providing the same suite of services, if you will. So while I can't speak to the specifics that you've talked about, that could be part of it that there's different staffing levels, different levels of service are being provided, different salaries are being provided. A whole range of things may be at play in the situation that you're describing, so one transition house is not identical to the other. We've heard about that, you know, throughout the report in terms of the services that they're providing.

[11:00]

So Gina can maybe talk about some of the other, you know, hypotheses for why the funding is as it is. But it has been in place since at least 2008 at this model that we're looking at. But, Gina, I'll turn it over to you to maybe share some additional context.

**Gina Alexander:** — So just to add just a little bit more information there, is that each shelter at the beginning of a funding cycle is provided with the same logic model that includes the different services that they could be providing. And they will identify in conjunction with us what services they are interested in providing, that they're capable of providing. And then that becomes part of the agreement that the ministry has with them.

And so for example, to follow up on what's already said, there are some transition houses that provide crisis line support of which operational funding is provided to. And then there's some transition houses that don't provide crisis line support. Some will provide child care support. Some will provide transportation support. Some will provide different types of crisis counselling or counselling, and others won't. And it depends a lot on what are the services that are available in their community, and what are the services that they, in their board-led community-based organization, are capable and wanting to do.

**Joan Pratchler:** — So just going back to the deeper dive that's going to be happening, I trust there'll be lots of consultation with up north — I mean that's a big variance from not even \$1,000 to almost \$7,000 difference between the two — to find out what they . . . Like, is it the chicken and egg? What do they need? Did they really need more funding in the first place to be able to offer this service, or are they doing the best they can with the little bit they have, and they really needed more?

Is that part of the thing that you're going to be looking at, to consult with them?

**Kimberly Kratzig:** — Yeah, we will for sure. We will definitely consult with the transition houses on funding, and more the funding model in terms of is it transparent? Is it clear? I mean, I think that's what the auditor was getting at. It's not clearly defined. You wouldn't be able to say this is why, definitively, one is.

But the funding model as it stands, the analysis may turn out that

it actually is appropriate and what La Ronge is doing and what Regina is doing are sufficiently different. Or it may conclude that it's not. So I think we're just at the very early stages.

Appreciate we got the chapter in 2025. And we want to have a robust policy, a robust process in place because the new agreements for 2027 are when we're targeting if there is a change, or at least being able to explain it in terms of a way that's transparent to everyone, including the auditor, and ensuring they feel that it's an appropriate process. That's when we would be targeting to have that in place.

**Joan Pratchler:** — Good. Thank you. Why is Saskatchewan funding shelters so low compared to other provinces?

**Kimberly Kratzig:** — I think that there are, you know, a number of investments in the interpersonal violence area that are made by the province. Many ministries are investing in different elements of this. And Gina will talk a little bit about what else the Ministry of Justice does, for example, in terms of preventing interpersonal violence, trying to address these issues.

I think that, again, funding levels are something that we meet regularly with our transition houses to discuss. Are they meeting the needs? Are they getting the outcomes they're looking for? So I can't really speak to other provinces because I think that, you know, as we've . . . Even in Saskatchewan not all transition houses are the same. So I can't speak to what's happening in some of the transition houses in other provinces to even know if it's an apples-to-apples comparison in terms of your question.

So I think that I would just say the transition houses in Saskatchewan have received economic increases as we have been able to over the past several years. We are looking at the rationalization issue that's been raised to ensure that there is clarity and transparency around how we're funding our transition houses. And there has been a commitment and investment from the province in a variety of other interpersonal areas, interpersonal violence areas to work at the whole — from prevention to transition houses to services after transition houses — investment in second-stage housing that we've talked a little bit about today.

So I'll maybe just give Gina just an opportunity to give you just a slice or a flavour of some of the other services that are available for people who are impacted by interpersonal violence, domestic violence if you will. Gina, do you want to maybe just walk through that?

**Gina Alexander:** — So since 2018 the ministry has drawn on a number of reports and recommendations, including the 2018 domestic violence death review and now more recently the release of the 2024 domestic violence death review. We've referenced the Truth and Reconciliation recommendations and Calls to Action including missing and murdered Indigenous women and girls. Constant contact with the agencies like the Provincial Association of Transition Houses who are looking, like others, looking to improve services for victims; and Sexual Assault Services of Saskatchewan who released a report in 2019 with recommendations.

So we call on those. We attend and take into consideration all of those reports. We pay attention to what's happening across the

province, and we work from a prevention and intervention perspective as it relates to victims.

And so in addition I'm going to talk first about services that are provided by victim services, which is also part of the Ministry of Justice. So specifically victim services responds to matters like this, you know, at 2 o'clock in the morning or at 2 o'clock in the afternoon, when there is police involvement, to assist victims to find safety and be referred to appropriate services, given their current circumstances. And also there is children-exposed-to-violence programs across the province too that work on a prevention/intervention perspective. Many of the children who are referred to children-exposed-to-violence programs across the province are witnesses of violence and violence in the home.

And so this programming, which is located in a number of provinces across Saskatchewan, including in the North, assist youth and children who have witnessed or experienced interpersonal violence and abuse, with the goal to help prevent them from becoming victims themselves, or people who cause harm. Because that's often part of the cycle as well.

There's enhanced residential programs that the ministry also provides funding to, of which there are three in the province. And they provide shelter and support to individual women and their accompanying children who have issues beyond family violence, including addictions, including mental health issues and concerns, and including homelessness. So these folks may or may not have access to a transition house, but they could have access to enhanced residential programs. So I just wanted to highlight that as it's very connected to this dialogue.

One of the new programs as it relates to prevention and intervention that is under way in several communities in Saskatchewan — newer, I'm going to say newer — is family intervention rapid support teams. And what these teams do is they work with service providers, other service providers, including police in various communities. And they will find out what family is struggling, and they'll start doing outreach work with that family to assist them together to create safety plans, to get connected to services, to approach the family of which there is often a lot of fear for the person who's causing the harm and the person who is being harmed or the people that are being harmed. And these outreach workers work to connect with these families in order to help prevent future violence that's occurring.

**Kimberly Kratzig:** — I think that we wanted to sort of provide that. I know this is a chapter about transition houses, but just to ensure that the committee members were aware that, you know, transition houses is one part of a much broader sort of ecosystem I would say, and the government is really committed to investing in all areas of this. So I just wanted to ensure that we had an opportunity . . . I didn't want to take too much time on the other matters, but I did want to have an opportunity to ensure that that was understood as well.

**Joan Pratchler:** — There's a lot of prongs in addressing that.

**Kimberly Kratzig:** — Yeah.

**Joan Pratchler:** — Just talking about inspecting transition homes, when will the ministry begin to inspect those transition homes? And what will the inspections focus on?

**Kimberly Kratzig:** — We plan to start to sort of transition into transition houses, but we transition into inspecting transition houses by this winter. By winter of 2026 is when plan to do that. Gina will talk a little bit about what that will look like. Although we're not sort of formally, as the auditor's outlined, inspecting them now, there is a form of inspection that has happened and will sort of resume happening. So, Gina, do you want to talk a little bit about that?

**Gina Alexander:** — I will. So although we haven't been in the practice of inspecting every transition home annually, we have been in the practice of inspecting two transition houses per year. And so for example this year one inspection has been completed, '25-26, and another will be . . . Sorry, has been completed already, and then another will be completed in March of 2026.

So it was more on kind of like an audit kind of basis as opposed to a regular occurrence. And some of the things that we are doing currently is collecting proof of inspections from medical health officers, fire inspectors, and building inspectors, collecting proof of insurance. Every transition house must fill out a program and special standards report that verifies that their facilities continue to meet standards outlined in the regulations and also then, by extension, the contract that we have with them.

And when the program managers are out, if they're not meeting the executive director off-site, which is what was talked about earlier, they are paying attention to what's happening in the transition house when they are meeting them for a mid-year conference or meeting, or a year-end meeting as well. So if they're seeing things like work that might be done that hasn't been reported to us, or things that look not in keeping with what our expectations are and what the agreement outlines, those would be raised at those times as well.

**Joan Pratchler:** — Okay, thank you. I guess one of the last topics I want to take a look at is the turn-away statistics. So mentioned in the report, 18 per cent of people that accessed or were going to access transition houses were turned away, and the reason was due to capacity issues.

[11:15]

When I look at that 18 per cent, is that one, almost one in five women — I'm assuming mostly women — that want to access help can't because of capacity issues. I trust that that is something that is being worked on. And in order to do that, I guess that's what we're looking at, recommendation 6 where it says, you know, what would be the reasons for that. And so you're in the process of doing that, it appears here.

So just given best practices . . . And transition houses have been around for a long time. So given best practices in research and in your experience and in your, you know, relationship with the transition houses over the years — and also, you know, nationwide and I'm sure similar situations around — what are the typical KPIs [key performance indicator] you would want to look at when you're trying to find out why you've got this 18 per cent turn-away situation?

**Kimberly Kratzig:** — I think Gina can speak more to turn-aways and what we're looking at and what we need to understand and what we will be sort of doing going forward. But I think that

I want to point out that not all turn-aways are a result of capacity issues. And I think that's one of the sort of maybe assumptions that's built in, and certainly an assumption that I might have had when I came to the ministry and was learning about this area.

There are other reasons that individuals could be turned away. For example, they may have a history with the shelter in terms of violence, drugs, other issues. So there could be other reasons for that. So we do collect monthly turn-away stats, and I'll let Gina maybe talk about what else they look at when they look at the 18 per cent, what it means, and the conversations that we have.

**Gina Alexander:** — When a transition house that's funded by this government is faced with turn-aways or someone on their doorstep needing assistance and it falls within their mandate and they have no beds or no room, what they do first is find out, is there another transition house that's close that the individual can be transported to? So that's one of the first exercises that they would do, or calls that they would do.

If that doesn't work, they will seek out opportunities to find a hotel that will allow that person to have at least that night and then with some follow-up, a safe place to sleep, themselves or with their children.

And then the other thing in addition to that, they will provide services that are available in the community or available through opportunities that may not be in the community, but may be available for these individuals so that they aren't turning away with nothing and nowhere safe to go.

One of the things that we know about the transition houses is they, of course, don't like to turn people away. But if they're full and they can't, of course, take more people on, they'll do everything that they can to assist those people that are on their doorstep at that particular time.

If you are interested I have a little bit of data around the types of turn-aways that . . . Okay.

So in 2023-24 — and I also have '24-25 but the data is quite close so I'll just talk about '23-24 just because it's in close time proximity to the audit — there were 6,674 turn-aways in total that were reported to the ministry by all of the transition houses. 472 were substance misuse. 1,276 were that there was no identified indicators. So people were saying, I'm a victim of domestic violence but the transition house couldn't verify it — and they are really good at verifying it and they will always give the individual the benefit of the doubt — so just also know that they are in situations where they're saying, we cannot verify that this person is a victim of domestic violence.

160 was an inappropriate referral, so someone sent someone to a transition house inappropriately. Probably not intentionally necessarily, but they got referred to the wrong place. The good thing about the transition houses is they'll often get people to the right place, if they know what the services are that are available.

Historical conflict with the agency, there was 160. Does not meet the mandate, 2,434. What comes immediately to mind is someone who maybe doesn't have a home or is finding themselves without a safe place to sleep but isn't necessarily a victim of domestic violence. And then 75 were compromising

safety of staff or residents.

So just to give you an idea of some of the other reasons that people are turned away. That doesn't diminish the importance of people having the services that they need when they do meet the mandate, which is I think the point of your question.

**Joan Pratchler:** — Just following up on the information you gave me, was that disaggregated between North and South, urban, at all?

**Gina Alexander:** — It was all of the transition houses that we have right now. In the information . . . This data is from all of the transition houses. I don't have anything deeper in terms of an explanation about how much happened in the North or rural or urban.

**Joan Pratchler:** — Should we have that disaggregated to better address . . . That's just a rhetorical question. But you know, there probably is a difference.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — Maybe I'll try and kill two birds with one stone with this question. If you feel it needs to be split, feel free to do so in your response.

You know, we're talking about staff at these transition homes and some second-stage homes that are working with people of course in a very vulnerable category. And I'm just curious what efforts the ministry is making to ensure that the staff in the case of transition homes, perhaps second-stage homes, are being provided with informed training to deal with the type of vulnerable groups of which they are responsible. And that they're also ensuring that the ministry ensures that the staff at these facilities are undergoing CR checks on a frequent basis, criminal record checks.

**Gina Alexander:** — So I don't have a list of the training that transition houses provide, and keep in mind that part of the training would be at the discretion of the board of the community-based organization as well. What we will be doing as we move forward is . . . Yeah, I don't have it with me. We may very well be collecting that information, so I just want to acknowledge that first.

As we move forward on the criminal record checks to the point that you made and working with the agencies around key performance indicators, we must talk about what the training is that is being provided. Because the training must match up, I think to your point, with the key performance indicators that are either already in place for some of the agencies or will be part of the future of the work that they're doing.

**Chair Wotherspoon:** — Any further questions on this chapter here? Listen, good questions. Thanks for the focus of this work, Auditor. Thanks to all those involved in this very important work, the commitments that have been made here today. I'd welcome a motion now to concur and note progress with recommendation no. 1. Moved by Deputy Chair Thorsteinson. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay, that's carried. And I'd welcome a motion to concur with recommendations 2 through 6. Moved by MLA Chan. All agreed? Okay, that's carried.

Okay, we're going to turn our attention now to the chapter 18 report and I'll kick it back over the Provincial Auditor for presentation.

**Victor Schwab:** — Thank you. Chapter 18 of our 2025 report volume 2 describes the results of our second follow-up on the Ministry of Justice and Attorney General's actions on the recommendations we originally made in 2021 regarding processes to conduct timely and accurate coroner investigations into certain unexpected, unnatural, or unexplained deaths.

We originally made eight recommendations. By July 2023 the ministry implemented six recommendations, and by July 2025 the coroners service implemented the two outstanding recommendations. We found the Saskatchewan Coroners Service now regularly analyzes timelines for completing coroner investigations and final reports, as well as timelines for communicating results with families to ensure compliance with its policy.

The coroners service's policy requires coroners to prepare, review, and complete investigations in a coroner report within 24 business days of receiving all investigative information. The policy also requires coroners to communicate investigative results to families or next of kin within five business days after completing an investigation.

The coroners service assesses its timeline report summary each quarter to determine the average number of days taken to complete investigations and to communicate the results with families. We tested 10 coroner cases not meeting the required timeline of five business days and found the coroners service identified reasons for these delays and took corrective action.

We also found the average number of days to communicate with families went from 22 business days in '23-24 to 12 business days in '24-25 for cases requiring toxicology reports. For coroner reports, complex cases had coroner reports completed on average within 32 days in '24-25. Monitoring and completing timely coroner reports and communication with families provides closure for deceased persons' relatives.

I will now pause for the committee's consideration.

**Chair Wotherspoon:** — Okay, thanks again for the important focus here and the follow-up on this front. Of course this committee has considered these recommendations and supported them, and I appreciate the status update stating the implementation by the ministry on this front. I'd look for a brief remark from the deputy minister, and then we'd open it up if there's questions.

**Kimberly Kratzig:** — Thank you very much. I'd first like to introduce Jeff Wagner, who is our Chief Coroner from Saskatchewan Coroners Service who is here, and Rory Jensen, our assistant deputy minister of courts and community justice division.

The ministry really appreciates again the work the Provincial

Auditor's team did on this chapter, and we are pleased that the final two recommendations are fully implemented. I'd like to express my thank you to the Saskatchewan Coroners Service team for their timely implementation for the recommendations.

That concludes the update, and we'd be happy to answer any questions you may have on this one.

**Chair Wotherspoon:** — Okay, thanks again. Committee members, are there any questions? MLA Gordon.

**Hugh Gordon:** — Just a couple. Just with respect to managing the reporting to families, I noticed that the auditor general had made note that you were meeting your five-day timeline of notifying families and next of kin where the investigations of the cases did not involve post-mortem exams or toxicology investigations, but that you weren't meeting it where it did.

And I understand that there are some processes in place to deal with those situations. I'm just wondering if you could share briefly with the committee how you're managing that in those instances where the investigations did require a post-mortem examination.

[11:30]

**Jeff Wagner:** — Thanks for the question. So basically it's a bit more complicated when it does require a toxicology examination and a post-mortem. So the reasons sometimes they're not meeting those timelines is that it takes time to consult with the forensic pathologist or the toxicologist. So that's the basic reason why we're not meeting those timelines.

When the forensic pathologist completes their report, it will have the cause and manner of death, which helps them in their final report. But when the toxicologist completes their report, it often involves consultations again back to the forensic pathologist to interpret it and to understand what it is. The toxicologist will often just tell, you know, it will be a certain amount of drug in a blood test, but then they need help with interpreting that into how that relates to the cause and manner.

So that causes delay, and so that's why we're not sometimes meeting those timelines, because it's a bit more complicated.

**Hugh Gordon:** — My question generally was just how are you managing those situations, overseeing them, ensuring that you get close to the timelines that you wish to meet.

**Jeff Wagner:** — Yeah, part of the way we're managing it is that we do have our timelines and we have lots of parameters. Nothing gets measured, nothing gets done, so we're measuring those. We have monthly meetings. We have a quarterly time report that comes out quarterly, staff meetings when we notice that there are delays. We'll reach out to the relevant coroner, remind them that they're missing their timelines. So it's an ongoing process.

**Hugh Gordon:** — I guess I'm just wondering if you could share with us too a few, because I think that recommendation was from 2025, so it's a new recommendation or fairly new recommendation. Sorry. 2021, sorry, was the report.

I'm just wondering if you've already noticed an improvement in the way you're providing this service and/or making your notifications, completing your reports, from the implementation of this recommendation.

**Jeff Wagner:** — I would say yes, we are seeing an improvement. It's slowly getting better as we go through our timelines. So on all the different parameters, you know, we have a bunch of different criteria that we measure quarterly, and I would say that it is getting better slowly.

**Hugh Gordon:** — Last question, and I'll reserve this for . . . I guess it doesn't need to be answered now, but I'm just wondering if you're keeping track of the number of deaths that there were last year, for example, and/or what the breakdown of the categories, causes of those deaths might be.

You don't need to answer it now. If it's going to be timely . . . If it's going to take a while to provide a response back to the committee, we're more than happy to receive that in due course.

**Jeff Wagner:** — We post all of our stats on the website, so they're posted monthly and quarterly on different things. So most of our stats are there, and I guess if you had any questions, we could answer those specifically.

**Hugh Gordon:** — I'm today years old. Thank you very much. That's all of my questions.

**Chair Wotherspoon:** — Is there any further questions on this chapter? Not seeing any, of course we see implementation here. We've supported these recommendations in the past, so I'd welcome a motion to conclude consideration of chapter 18. Moved by Deputy Chair Thorsteinson. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay, that's carried.

#### Saskatchewan Legal Aid Commission

**Chair Wotherspoon:** — Moving right along, we're going to turn our attention to the legal aid, the Saskatchewan Legal Aid Commission. I'll table their status update, PAC 71-30, Saskatchewan Legal Aid Commission: Status update, dated January 20th, 2026.

This too, there's not any new recommendations in this chapter; it's a follow-up. But I'll turn it over to the Provincial Auditor to make a brief presentation. I guess we have officials that are just joining us here today. Thank you so much for joining us. And I'll turn it over to the Provincial Auditor to make her remarks, and then we'll come your way, Deputy Minister.

**Tara Clemett:** — Okay, I'll start, and my deputy provincial auditor will be ready to go by the time I'm done.

So good morning, Deputy Chair — that's okay — Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he's the deputy provincial auditor that is responsible for the portfolio of work that includes the Saskatchewan Legal Aid Commission. And then again behind us is Ms. Michelle Lindenbach, our liaison with this committee.

Jason is going to present the one chapter noted on the agenda, which is a follow-up on past recommendations that we did make at the Legal Aid Commission. They were previously considered and agreed to by this committee, and both recommendations have been fully implemented. I do thank the president and CEO [chief executive officer] of the commission and her staff for the co-operation that was extended to us during the course of our work.

With that, I'll turn it over to Jason.

**Jason Shaw:** — Thank you. Under *The Legal Aid Act*, the Saskatchewan Legal Aid Commission is responsible for providing publicly funded legal aid services as well as for establishing procedures to determine applicants' eligibility and to assess requests for legal services. At March 31st, 2024, the commission employed 174 staff positions throughout the province who handled over 18,000 legal aid cases. In 2023-24, the commission spent about \$34 million providing legal aid services.

Chapter 28 in our 2024 report volume 2, starting on page 253, reports the results of the progress made on the last two remaining recommendations initially made in our 2016 audit. By August 2024, the Legal Aid Commission implemented the two outstanding recommendations regarding providing legal aid services to eligible persons.

In section 3.1, we found the commission more accurately captures the status of legal aid cases in its electronic case management system and closes files timely after the last case activity. Keeping file status accurate and up to date helps ensure efficient allocation of resources as it does not make it look like lawyers still have a high caseload when files should be closed, and supports effective case tracking.

We assessed the commission's internal review of 208 closed files from April to December 2023, which found a reasonably high rate of compliance, around 80 per cent or higher, for completion of closing forms within seven days of court work being done and admin staff closing files in the electronic case management system.

In section 3.2, we found the commission conducted performance reviews of its staff lawyers annually. We found the commission conducted annual performance reviews using standardized templates within time frames specified by its performance management policy. We found it completed all 2022-23 fiscal year evaluations for lawyers who were eligible to be assessed and had rationale for lawyers not assessed. Completing performance evaluations allows for timely corrective action and promote a supportive culture of professional engagement.

This concludes my presentation. Thank you.

**Chair Wotherspoon:** — Well thank you for that presentation and the follow-up. Thanks as well for detailing the actions that have been taken to implement these recommendations. I'd like to welcome the leadership of the Saskatchewan Legal Aid Commission to the committee, and I'll turn it over to Deputy Minister Kratzig to introduce officials and provide brief remarks. Of course we've considered this chapter in the past.

**Kimberly Kratzig:** — Thank you. I'd like to introduce Jayne

Mallin, the CEO of the Saskatchewan Legal Aid Commission, and Kylie Head who is the assistant deputy attorney general for justice services and tribunals division in the Justice ministry. We're really pleased that the final two recommendations are fully implemented. I'd like to thank the Provincial Auditor and the Saskatchewan Legal Aid Commission teams for the work they did on the chapter.

This concludes my update, and we would be happy to answer any questions you might have.

**Chair Wotherspoon:** — Well thank you very much. Thanks to all those involved in the work that's reflected in those updates.

I'll open up now to committee members for questions. MLA Gordon.

**Hugh Gordon:** — Hi. Thank you for being here today. It's an important service that's provided to the people of the province — not just those who are accused of crimes but also folks that require family law services and other services they wouldn't normally be able to access. So I commend the work that you are doing and thank you for your efforts.

With respect to the case management system, your electronic management system . . . And I just was curious if you could provide some insight to the committee how the improved accuracy of your data using that system has assisted in managing lawyer caseloads and to help you to allocate resources more effectively.

**Jayne Mallin:** — Thank you for your question. We have a case management tool that's been in place actually for about 10 years now, and it's actually coming to what we would consider end of life. So what we've done to supplement the accuracy of our counts is implemented a Power BI [Power Business Intelligence] Microsoft tool to be able to export data into and better manipulate and track all of the data points that are important for us to make sure that we understand our caseloads, understand our service needs and trends, and to be able to analyze value for money. So we're using a supplemental tool while we explore the replacement of our case management tool.

**Hugh Gordon:** — Could you maybe expand a little bit on your case management tool? What are some of the elements of that that are assisting in managing caseloads? Some indicators . . . I don't know if they're key performance indicators or ranking of the types of file work that's done. I know when I — former life in the RCMP [Royal Canadian Mounted Police] — you know, that would be an element of every file we worked on in terms of expected amount of time and effort required to do investigations and, in your case, provide adequate services depending on the file.

**Jayne Mallin:** — So we look at the number of files staff are carrying. We look at time on file. We weight the files based on area of law. For instance, the duty counsel file is not equivalent to a full-service criminal file, is not equivalent to a full-service family file. And so we weight those file types.

And time entry, we are looking at improving our time entry data capture. It's not something that is easy to do given the nature of the work in some, you know, in some courts. But we're looking

at time entry as a way to really understand. So time entry, file counts, file opening, file closing, those are some of the data points that we look at.

**Hugh Gordon:** — When you're referring to that, you're also referring to case complexity?

**Jayne Mallin:** — We do rank our files based on complexity. We can rank our files based on complexity. We can look at our senior lawyers and look in to see whether or not their case count, if it's somewhat lower than their counterpart, are they carrying more murder files, manslaughter files? We can look at that. And the legal directors, who are responsible for oversight in the area offices, use that tool to make sure that the file load is allocated and balanced across the staff.

**Hugh Gordon:** — Kind of carrying on with that, you know, when I was in the RCMP I had plenty of time in court and, you know, a lot of time I could tell the effort that folks for the Legal Aid Commission are tasked with doing. I know their workload was high. And I'm dating myself, going back some time now. I don't suspect it's gotten much easier for them. And I know, I mean I can assume what difficulties it was for them to manage their caseloads.

And on that point, I was just wondering if some of these improvements in caseload management with your system, if that has actually assisted in improving the service and of reducing caseload for those legal aid lawyers — and staff I imagine too — engaged in the work that they do.

**Jayne Mallin:** — Yeah, good question. Thank you. We're currently undergoing a digitization initiative as well, and we think that we are going to be able to find some efficiencies for our staff through digitization. So the more information and documentation that we can have in one place, attached to one file, is easier for everybody. So the administrative support is working on finding those efficiencies, supporting the lawyers, making sure our files are well documented and easily accessed. And we think that that's going to go a long way towards supporting efficiency for the staff lawyers.

**Hugh Gordon:** — Is that something that's in process or continually evolving?

**Jayne Mallin:** — In process and continually evolving, yes.

**Hugh Gordon:** — Well that's great to hear. I remember the days where I used to have to keep two separate physical files and have to carbon copy everything whenever I did an investigation. And then I was quite grateful that the RCMP decided to upgrade to an electronic management system that made it easier for everybody. I don't know if it made the work go away, but it certainly made it easier doing that work. So I'm glad to hear that the commission is making efforts in that regard.

With respect to staffing, I'll ask you to educate the committee on this. Do you feel that you have enough staff — lawyers at the commission and support staff working at the commission — in order to appropriately handle your current caseload?

**Jayne Mallin:** — Yeah, we're constantly evaluating our staff numbers, and we have gone from . . . In 2020 we had 82.65 staff

lawyers, and in 2025 we have 97.65. So we've increased our staff lawyer complement quite significantly as well as our administrative staff complement. We're always looking at that to make sure that we're matching.

[11:45]

As we've been trying to reduce our private-bar case counts to bring things in-house, we've been looking at our staff complements and we actually have six brand new positions posted as we speak to look at our major cases. So we've got three major case managers and three major case lawyer positions open that we're actively recruiting for, because we know that those caseloads and those types of cases, as you were mentioning earlier, the complexity of cases, really needs to be looked at differently. And so that's what we're doing now.

**Hugh Gordon:** — I was wondering also how these improvements have assisted in providing better access to legal aid services for eligible clients, particularly folks that are in remote or in underserved areas of the province?

**Jayne Mallin:** — Yeah, another good question. Thank you. We're looking at trying to, as we improve our administrative efficiencies, trying to redirect those resources to the front-line services. So for instance, we have a legal assistant in Saskatoon city who is now going into court and supporting the lawyer in therapeutic courts and in youth courts and in out-of-custody dockets. And so trying to put more services to the front line as we find those administrative efficiencies so that the services are put to the client.

We have a call centre, an application centre, that allows anyone to access our services by phone or online or go into any of the area offices we have in 13 communities across the province. And they can also access our services through applications in the courthouse. And so we try to make sure that there's no wrong door, that there's access across the province. And our administrative or our technology supports that. We have access through LAIN [Legal Aid Information Network] again to be able to input and make sure that those applications are properly tracked.

**Hugh Gordon:** — It sounds like you're trying to address some barriers that people have to acquire the services. Are there any other barriers that maybe weren't mentioned in the report that you're currently actively addressing in terms of providing that service to people in need?

**Jayne Mallin:** — Yeah, another good question. Access to justice is our priority. We would consider that our key priority. And so what we're looking at now is those communities that don't have an area office in them. While we go out to circuit points — we fly into communities to provide services in courts — we're looking at ways that we can support those communities more directly on the ground. And we're looking at whether or not again we can redirect some resources, administrative resources, to those underserved communities in the North in particular.

One of the things we're also undertaking is a reconciliation action plan. Many of our clients are, you know, unfortunately overrepresented in the justice system, overrepresented in the child protection system and in the criminal system. And so we're

hoping that we can put people in place that can support them at the early stages and start to focus a little bit more on early intervention through our reconciliation action plan and our new strategic plan that will come up in 2026.

**Hugh Gordon:** — How are some of these case management improvements assisting and reducing client wait times?

**Jayne Mallin:** — I'm just trying to think whether or not they . . . how that is having an impact, whether the technology is having an impact. I mean I suppose it would go to the tracking again. It's easier to track when files come in, when they're assigned, and when they're followed up. We're trying to support our staff to use the LAIN in that way as well, to make sure that they input those key dates and so that we have the information to track that.

We do track regularly our wait times to make sure that they're, you know, within our range. The problem sometimes is vacancies in certain offices. So sometimes we'll have difficulty in certain offices with staffing, and then wait times naturally increase.

**Hugh Gordon:** — With respect to performance evaluations, so beyond timely completion, how are you ensuring that performance evaluations are meaningful and consistent and are effectively identifying areas for professional development or support?

**Jayne Mallin:** — Another good question. Our people and culture team is really good at ensuring we're following best practices for our performance evaluations. We make sure that we have two or three goals for each staff so that, as you say, the evaluation is meaningful for them as well as it is for us. We want to know what our staff are hoping to achieve, where they'd like to go in terms of development for their career. And so we're looking at two to three goals typically for each staff.

We're again improving that in the coming months. We're looking at making sure that we're cascading our strategic priorities down from . . . that are set by the commission to our senior leadership and then through our senior leadership to our legal directors and then through our leadership to our staff lawyers, so that the entire organization understands that they're a part of the overall bigger picture and they have a meaningful contribution to those strategic priorities. So on top of personal goals and development goals, we're also looking at whether or not they're meeting our organizational strategic priorities.

**Hugh Gordon:** — And you're finding that that's been a beneficial part of the evaluation process is participation, engagement, awareness, all those other benefits?

**Jayne Mallin:** — Yeah. We have received actually really positive feedback from our staff about the staff evaluation process. They appreciate it. They participate in it. And I think overall it's a good-news story.

**Hugh Gordon:** — Maybe last question. Maybe getting back to staff complement, etc. Are you finding . . . and I guess it's related to caseload as well. Are you finding the commission is receiving adequate funding in order to meet your obligations and the expected amount of work that goes into the caseloads you have?

**Jayne Mallin:** — That's a difficult question to answer. The short

answer is yes. The longer answer is there's always an increased demand. And so within our current scope we have sufficient funds to meet our needs. We are enhancing our services to include immigration and refugee law to commence in summer 2026, and we have additional funding coming from the federal government to support that initiative. So as our services grow and enhance, our funding grows as well.

**Hugh Gordon:** — Fair enough. And maybe one last question. Maybe getting back to your file closing policy. When you did the review, was there anything in particular that stood out? Any findings that were relevant in assisting with that policy?

**Jayne Mallin:** — Time. It takes time to administratively close. What we found were people were finished with the file. It was just those last minute administrative pieces that weren't being done. Ticking a box. Yes, we've uploaded the file closing. It's filed and finished. So it wasn't that the staff were not doing the work; it was just the administrative time. And so we're trying to keep them on a regular cadence so that it doesn't get to the point where it's overwhelming to try to do file closing, you know, on a large scale.

**Hugh Gordon:** — Thank you. That's all my questions, Mr. Chair.

**Chair Wotherspoon:** — Any further questions from committee members? Again very important work and focus here. So thank you very much to those that are all involved in the work that's been discussed here today and reflected in that status update and all those that are involved in the Ministry of Justice and the Saskatchewan Legal Aid Commission in the work and service they provide every day to the people of Saskatchewan.

I would welcome a motion at this time to conclude consideration of the chapter with the Saskatchewan Legal Aid Commission. Moved by Deputy Chair Thorsteinson. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay, that's carried. And I'd invite a brief final comment if Deputy Minister Kratzig or any of the officials have one. Of course, thank you for your time this morning and for your work and your leadership.

**Kimberly Kratzig:** — I would just say thank you for the thoughtful questions, the great work from the auditor for bringing these issues to our attention. It's always helpful to use these reports as a guide as we're very committed to improving, you know, everything that we're involved in. So thank you, and thank you to the entire committee.

**Chair Wotherspoon:** — Okay, thank you. We're going to recess now for a brief lunch and we'll reconvene at 1 p.m. and turn our attention to the Prairie Agricultural Machinery Institute. Thank you.

[The committee recessed from 11:54 until 13:02.]

#### Prairie Agricultural Machinery Institute

**Chair Wotherspoon:** — Okay, folks, we'll reconvene the Standing Committee on Public Accounts. Good afternoon. I'd

like to welcome to the table leadership from the Ministry of Agriculture — Deputy Minister Greuel has joined us here this afternoon — as well as leadership from PAMI, the Prairie Agricultural Machinery Institute. Welcome to the Assembly.

Thanks as well for the status update that you've sent our way. I'll table it at this time. That's PAC 72-30, Prairie Agricultural Machinery Institute: Status update, dated January 20th, 2026.

I would turn it over to Deputy Minister Greuel to briefly introduce the officials that have joined him here today. Maybe refrain from getting into the chapter just at this time. We'll go over to the auditor and then come back your way for that.

**Bill Greuel:** — Yes, thank you, Mr. Chair. I would like to introduce with me today, I've got Paul Buczkowski, president and CEO of the Prairie Agricultural Machinery Institute; Ben Petruk behind us, the associate director of finance at PAMI. And to my left is Rob Pentland, the executive director of corporate services of the Ministry of Agriculture. Thank you.

**Chair Wotherspoon:** — Well thank you. I'm going to turn it over to the Provincial Auditor to make a presentation, and we'll come back your way.

**Tara Clemett:** — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he's the deputy provincial auditor that is responsible for the portfolio of work that does include the Prairie Agricultural Machinery Institute. And again behind us is Ms. Michelle Lindenbach, and she's our liaison with the committee.

Today Jason's going to present the one chapter noted on the agenda. The chapter covers the results of the annual integrated audit at PAMI, and there are no new recommendations for the committee's consideration in this chapter, as the committee did previously agree with two recommendations.

I do want to thank the president and CEO of PAMI and his staff for the co-operation that was extended to us during our work.

With that I'll turn it over to Jason.

**Jason Shaw:** — Thank you. So this presentation provides our results of the annual integrated audit of the Prairie Agricultural Machinery Institute for the year ended March 31st, 2024. The results are included in chapter 7 in our 2024 report volume 2 starting on page 41.

For the year ended March 31st, 2024 we found PAMI had reliable financial statements and complied with relevant legislative authorities. It had effective rules and procedures to safeguard public resources except for one concern reported in the chapter about properly reviewing financial information.

PAMI implemented one recommendation previously made as it adequately prepared its financial statements for audit. We saw evidence of senior management's review of the initial set of financial statements received for audit, and the audit did not identify any significant errors.

However, we found PAMI management neither consistently reviewed or approved financial reporting information nor

consistently documented approval. We continue to recommend PAMI require management to conduct a detailed review of financial information prepared by staff responsible for carrying out these duties. We found, for example, for the 44 journal entries we tested, we were unable to see evidence of review and approval of journal entries before staff recorded them in the accounting system, and three did not have supporting documentation.

Consistent review of financial information can help identify issues and allow for corrective action in a timely manner. During our 2025 audit, we found PAMI implemented this recommendation and we reported this in our 2025 report volume 2, "Summary of Implemented Recommendations" chapter, which is on the agenda at 3 p.m. today. Overall we are satisfied both recommendations had been addressed by March 31st, 2025.

Thank you. That concludes my presentation.

**Chair Wotherspoon:** — Okay. Thanks again for the important focus on this front and the follow-up here today. I'll turn it over to Deputy Minister Greuel and his officials to provide brief remarks. Thanks as well for detailing some of those actions in the status update. And then we'll open it up for questions.

**Bill Greuel:** — Good, thank you. I want to begin by thanking the Provincial Auditor for the co-operation and the work with PAMI for the report that we're here to discuss, and that's specifically chapter 7, "Prairie Agricultural Machinery Institute," in the 2024 report volume 2.

As you've stated, this report had two recommendations, the first being that "We recommended the Prairie Agricultural Machinery Institute require a full review of the year-end financial statements by management." This was first reported in the 2021 report volume 2, chapter 9 and is reported as implemented in the 2024 report volume 2, chapter 7. PAMI agrees with this assessment that the recommendation has been implemented.

The second recommendation is that "We recommended the Prairie Agricultural Machinery Institute require management to conduct a detailed review of financial information (e.g. financial reports, journal entries, reconciliations, payroll registers) prepared by staff responsible for carrying out these duties." This was first reported in the 2021 volume 2, chapter 9 and is still reported as not implemented in the 2024 report volume 2, chapter 7.

PAMI has implemented specific procedures to ensure financial information is reviewed to fulfill this recommendation. Those detailed procedures include ensuring journal entries, payroll registers, and reconciliations are reviewed independently and saved with accompanying support; balance sheet accounts are reconciled monthly; contracts are signed by and dated by senior management; a record of signed documents is retained based on corporate retention policy; timely reviews and sign-offs of monthly financial reports; and ensuring segregation of duties control is being met.

With the completion of the March 31, 2025 annual integrated audit for PAMI, this recommendation has now been implemented. Thank you.

**Chair Wotherspoon:** — Yeah, again great to see the actions

taken on this front. And I mean PAMI's a remarkable place, so just a shout-out to the entire team here too. I know it's proudly housed there in Humboldt. But just an incredible place of innovation and research and practical ideas that have led to many, many improvements for producers across this province, for agriculture and also mining as well, right? So anyways, thanks for that.

I'll open it up now to committee members for questions. MLA Pratchler.

**Joan Pratchler:** — Thank you and welcome. It looks like all the chapter recommendations have, you know, been implemented. Just out of curiosity, are the PAMI financial statements and audits reported publicly?

**Paul Buczkowski:** — Yes, for sure. Thank you for your question. Our financial statements as presented and approved by the auditor, the Provincial Auditor, are released not only within the legislation but also within PAMI's website and our other means of public knowledge. So anybody can go on our public website, see our annual report, our approved annual report, and our financial statements, which are presented there.

**Joan Pratchler:** — Thank you. What time of the year does PAMI have to complete those documents?

**Paul Buczkowski:** — Generally our final audit review — I might pass this over to Jason as well — but to make it confirmed, we are generally done our audit in July. Then we present our financial statements shortly thereafter after we go through board approval. And once they are signed off by our board, the provincial auditors release their report, and then we're able to send it to the public.

**Joan Pratchler:** — Thank you. And just one last question. Will the ministry verify those steps are being completed? If so, how is that kind of navigated through the ministry?

**Paul Buczkowski:** — Yes. We need to make sure that we follow all the steps as recommended by the auditor. I know in years past we sometimes jumped the gun, but we make sure that we have the approval before we send that out. And the biggest thing for us is presenting to our board to make sure everything is accurate. But it's an ongoing process as far as the review from the auditor.

**Joan Pratchler:** — Thank you, and thank you for your work.

**Paul Buczkowski:** — Thank you.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — Just was wondering what some of the challenges were that you were encountering with respect to doing the full review of your financial statements as well as ensuring to the timely review of financial entries before entering them. What were some of those challenges you encountered, and maybe a little bit of a window into how you effectively resolved them?

**Paul Buczkowski:** — For sure. Thank you again for your question. I started at PAMI as the chief financial officer so to speak, the director of finance in 2022. We had some significant resources challenges prior to that where we were down to 14

people across both of our locations. Unfortunately most of those people were our finance team.

So when I came in we had a cleanup procedure that we had. We had to use Deloitte as one of our helpers to get our financial information back on track. But over the next six or seven months, we made a change. And I was able to move into the role of president and CEO and hire Ben, who we had mentioned who is sitting behind me. Ben has done an amazing job. And we're back up to 37 people and we have a full finance team.

So with all those things being said, you know, the team has done an amazing job. To talk about the specifics about not reviewing financial information timely, we have gone through some system changes as well. We had a Microsoft product that was no longer supported by Microsoft, and with Deloitte's help, we moved to QuickBooks for the 2022-23 year. Some of our reviews didn't happen until 45 to 60 days after month end, which is obviously an audit concern. But we were able to, with Ben's help and his team, move 100 per cent into Sage Intacct. And now we're getting our financial statements out timely and within reason, and after full review.

**Hugh Gordon:** — So you rely on QuickBooks now?

**Paul Buczkowski:** — No, we're fully implemented into Sage.

**Hugh Gordon:** — Sage. Yes, fair enough. Thank you. No more questions.

**Chair Wotherspoon:** — Any further questions? Okay, thanks. Yeah, thanks again for the actions here. And you know, for those of you that made your way down to Regina here to your legislature from Humboldt, thanks for your leadership. Thanks for the work on these fronts. And you know, Saskatchewan people, I think anyone should go to that website and just see that story of PAMI and what the results have been over the years. I've had the privilege of touring it in the past. It's a real awesome place. So thanks for what you're leading there.

Not seeing any further questions, there's no new recommendations. So I'd welcome a motion to conclude consideration of chapter 7 of the 2024 report volume 2. Moved by MLA Harrison. All agreed? That's carried.

All right. Any final remarks from Deputy Minister Greuel or leadership of PAMI?

**Bill Greuel:** — Yeah, just a thanks again to the co-operation from the Provincial Auditor on this file. When I talked to the management of PAMI, it was a really great process this year. And appreciate the assistance and the work of the Provincial Auditor.

**Chair Wotherspoon:** — Wonderful. Okay, folks, we'll have a brief recess. And up next here, as soon as they're in their seats, is the Saskatchewan Research Council.

[The committee recessed for a period of time.]

[13:15]

#### Saskatchewan Research Council

**Chair Wotherspoon:** — Okay, folks, we'll reconvene the

Standing Committee on Public Accounts and we're going to turn our attention to the Saskatchewan Research Council. Thanks to the leadership of SRC for joining us here today. I'd invite President and CEO Crabtree to introduce the officials that are with him here today at this time, and then I'll turn it over to the auditor to focus in on some of the considerations. Then we'll come back your way at that point for more comment.

**Mike Crabtree:** — Oh, they'll turn it on.

**Chair Wotherspoon:** — You bet.

**Mike Crabtree:** — This is my personal nemesis, these microphones.

**Chair Wotherspoon:** — Yeah, no.

**Mike Crabtree:** — Yes. So to my right is Ryan Hill. He is the chief operating officer of SRC. And to my left is Jocelyn, who is going to give the presentation, and she is our CFO [chief financial officer].

**Chair Wotherspoon:** — That's wonderful. Thanks for joining us here today. Thanks as well for the status update that you provided us. I'll present that now, or table it now: PAC 73-30, Saskatchewan Research Council: Status update, dated January 20th, 2026.

I'm going to turn it over to the Provincial Auditor for their presentation.

**Tara Clemett:** — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he's the deputy provincial auditor that is responsible for the audits at SRC. And then again behind us is Ms. Michelle Lindenbach, our liaison with this committee.

Jason's going to present the chapter noted on the agenda. This chapter doesn't include any new recommendations, as the committee has previously agreed to them. We are pleased to see that SRC has addressed all outstanding recommendations and strengthened its processes around purchasing goods and services. And I do want to thank senior management at SRC for the co-operation as what was extended to us during our work. With that, I'll turn it over to Jason.

**Jason Shaw:** — Thank you. The Saskatchewan Research Council routinely purchases goods and services relating to research, including development, design, and consultation. It also procures other services, including those needed to remediate legacy uranium mines in northern Saskatchewan.

Chapter 17 of our 2025 report volume 1, starting on page 183, reports the progress made on the recommendations initially made in our 2019 audit of SRC's processes to purchase goods and services. By December 2024 SRC fully implemented the four outstanding recommendations.

In section 3.1, SRC established and followed its process to communicate the results of tenders to suppliers. We tested eight public tenders and found SRC had appropriate approvals for all eight bids before appropriately communicating the results to successful and unsuccessful bidders. Timely communicating

with successful and unsuccessful bidders reduces the risk of SRC not demonstrating fairness and transparency of its purchasing decisions in a timely manner.

In section 3.2, SRC established and followed its guidance on timeframes to allow suppliers to respond to tenders. We tested 10 public tenders and found all 10 bids were open for two to four weeks, which was in accordance with SRC guidance that is similar to good practice. Formal guidance on how much time to give suppliers responding to purchasing competitions provides suppliers with sufficient time to respond and helps SRC treat suppliers fairly and equitably, as well as achieve best value.

In section 3.3, SRC strengthened its processes to monitor purchasing card transaction limits when it approved temporary limit increases and extensions, as well as readjusted those limits afterwards. We tested seven temporarily increased transaction limits and found SRC appropriately approved them before adjusting the limits. We also found staff reduced five of these seven temporarily increased transaction limits within one week. For the other two transaction limits tested, we found it found reasonable to take longer to readjust limits due to appropriate circumstances. Actively monitoring and returning temporary increases to PCard [purchasing card] transaction limits to prior-approved limits timely reduces the risk of cardholders making inappropriate purchases or purchases not in accordance with SRC expectations.

In section 3.4, SRC established and followed its policy to assess and track supplier performance. We found SRC evaluated 16 suppliers in September 2024 based on suppliers SRC paid the most. We found SRC evaluated these suppliers based on requirements in its policy. A consistent and formal process to assess and track the performance of suppliers helps SRC to select qualified or appropriate suppliers.

Thank you, and this concludes my presentation.

**Chair Wotherspoon:** — Okay. Thank you very much for the follow-up on this front, the folks, the work. I'll turn it over to SRC for their response, then we'll open it up for questions.

**Jocelyn Allard:** — Perfect. Thank you. We are pleased to be here today to speak to the status of the Provincial Auditor's follow-up report performed in 2024 around SRC's purchasing processes. As you know, the most recent report is included in chapter 17 of the 2025 Provincial Auditor's report volume 1.

It is important to note, as we've already discussed, that the most recent report found that all four recommendations from SRC's procurement practices were fully implemented at the time of the audit. These practices remain fully implemented at today's date with documented procedures, ongoing monitoring, and established oversight practices.

The four recommendations in the report focus on strengthening consistency, transparency, and accountability in procurement at SRC. Two of the four recommendations surrounded setting expectations on timelines within the procurement process. The first recommendation surrounded setting timelines for active tenders on the market, and the second recommendation was to set timelines on communicating procurement decisions with vendors. In both of these instances, SRC has documented and

continues to follow our internal standard operating procedures which outline these timelines. This ensures consistency across tenders and timely, transparent communication with our vendors.

Another recommendation surrounded the monitoring of purchase card, or PCard, transaction limits and extensions for limits for special circumstances. As noted in the latest report, SRC continues to monitor the PCard limits and ensure they are reduced in a timely manner to ensure they remain appropriate.

The final of the four recommendations surrounds establishing a formal supplier performance monitoring process. As part of this action, SRC developed and maintains organization-wide surveys where we gather feedback from our project leaders. We also maintain records related to supplier non-conformance or poor performance. This information supports continuous improvement and helps inform future purchasing decisions at SRC.

As noted, SRC has embedded the Provincial Auditor's recommendations into formal policies and standard operating procedures to ensure they are consistently applied over time. As of today there are no outstanding actions related to the latest report. SRC remains committed to maintaining strong procurement controls and continuous improvement practices.

We are happy to respond to questions from the committee.

**Chair Wotherspoon:** — Okay. Thank you so much for the remarks. Thanks to all those that have been involved in the work on this front. And I'll open it up now to committee members that may have questions. MLA Pratchler.

**Joan Pratchler:** — Thank you and welcome. How long has the Saskatchewan Research Council been around?

**Mike Crabtree:** — Saskatchewan Research Council was inaugurated in 1947, so this is our 76th year of operations.

**Joan Pratchler:** — Thank you. I did not know.

**Mike Crabtree:** — And sometimes it feels like we've been here that entire period, yes.

**Joan Pratchler:** — Thanks. And I know you mentioned that these are all implemented, but my question is, will SRC verify that these will be monitored ongoing? Is that what you meant? Did I understand that?

**Jocelyn Allard:** — Correct. These are part of our standard operating procedures. So annually, for example, we perform and continue to perform our feedback surveys and go through the same regular monitoring processes as well, because the operating procedures document our timelines. We follow those for each procurement going forward.

**Joan Pratchler:** — Okay. Thank you. So SRC has been around for a bit. Purchasing card policies are usually standard in most businesses. What precipitated it not having these processes in place prior to the audit?

**Jocelyn Allard:** — These processes were in place. It's that the regular feedback and monitoring throughout was not consistent.

So typically what happens is when a purchase card limit has been extended, we ask the employee to return so that we can reduce the limit back to its normal state. And we weren't necessarily going through a regular process on a quarterly or monthly basis to ensure they had been appropriately reduced on time. So now we are going through that process where we provide reports and review those reports to ensure that the limits have been decreased back to the regular amount.

**Joan Pratchler:** — And that's ongoing, correct?

**Jocelyn Allard:** — Yes. That happens still.

**Joan Pratchler:** — Let me see. SRC has recommended . . . Who is exempt from those limits, and why? Or why would some have higher limits?

**Jocelyn Allard:** — Right. So we do have a few individuals where we have designated their purchase card limits to be higher than the norm because they have frequent higher purchase activity — people such as our stores personnel, who are purchasing regular supplies day to day, or people in our accounts payable, where we are processing regular invoices on a monthly basis that are higher than their \$5,000 transaction limit.

**Joan Pratchler:** — Okay. Thank you.

**Mike Crabtree:** — I'll just say in addition to that, that all transaction limits and changes to transaction limits are recommended to me, and I have to sign them off before they become effective.

**Joan Pratchler:** — Okay, good. Thank you.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — Maybe attached to that, is any thought given to maybe automating that process?

**Jocelyn Allard:** — In terms of the authorization?

**Hugh Gordon:** — Yeah, I guess it would be an electronic or a digital authorization period. You'd say from day this to day that, this is the limit. Then after that . . .

**Jocelyn Allard:** — We would love to incorporate that if we could. Unfortunately our banking system does not allow for that because it's an external system. But we do typically monitor that, and if we can reduce the limit the next day, we do. It's just a matter of timing of processing transactions on the vendor side.

**Hugh Gordon:** — I just had a couple of questions here with respect to the evaluation of I guess bidders, contractors. I just was wondering how your evaluation process as you brought it in . . . I don't know if you have enough time or experience with it yet, but I'm just wondering if you could enlighten the committee as to how that has impacted the quality of the tenders that you have been receiving.

**Jocelyn Allard:** — Yeah, absolutely. So I assume you're talking about the survey process that we spoke about.

**Hugh Gordon:** — Yeah. Like you do your evaluation on their

performance, whether they met certain criteria, if they complied, etc.

**Jocelyn Allard:** — Correct. Yeah. So we do gather feedback in a number of ways. The one is the feedback survey. So what we do is send a short-form survey on an annual basis to our project leaders based on the dollar spend. So we'll look at the highest-dollar vendors in the year and send out the survey to the project leaders who worked directly with those vendors. And we evaluate things such as their performance, their safety metrics, things that are of concern to SRC as well as that best value, right — the money for dollars spent.

We gather that feedback and then what happens is, as we're going through future procurements, we can use that to evaluate and consider if those vendors may be of best value or a lower value based on things like where we've had safety concerns. So we go through that process every year, document that.

As well, we gather feedback where we have one-off situations of non-conformance and we've notified a vendor, so that we can again track those in future procurements. So as we're going through . . . And especially now as we're seeing increased activity in certain areas of our business, we're able to take those survey results and evaluate them if that company bids again and incorporate that in our evaluation of future tenders.

**Hugh Gordon:** — Have you had any suppliers that received a poor performance score? And if so, how did you manage or deal with that situation?

**Jocelyn Allard:** — We have had issues of non-conformance where we have documented. We haven't necessarily had as many vendors come back with poor scores. In those instances we have issued non-conformance letters to them directly, or in some instances where there is a major safety concern, we have actually asked them to exit our site and not return until that safety issue has been resolved.

**Hugh Gordon:** — Okay. Thank you.

[13:30]

**Chair Wotherspoon:** — Any further questions for SRC here today with the focus on these chapters? Not seeing any. These aren't new recommendations. We've seen, had laid out the implementation that's occurred. Thanks for that.

So I'd welcome a motion to conclude consideration of the 2025 report volume 1, chapter 17. Moved by MLA Patterson. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — That's carried. Okay. Thank you very much. Thanks to SRC for all your leadership and work in the province. Any final words to us before we kick you out of here?

**Mike Crabtree:** — No. Thank you very much.

**Chair Wotherspoon:** — Okay, great. Thank you very much. We'll have a real brief recess until the Ministry of Highways takes the seats.

[The committee recessed for a period of time.]

### Highways

**Chair Wotherspoon:** — Okay folks, we'll reconvene the Standing Committee on Public Accounts. And we're going to turn our attention to the Ministry of Highways and the chapter from the auditor that's focused on highways here, chapter 5. We have a couple new recommendations that are there.

I'd like to welcome Deputy Minister Toffan and officials that have joined us here today. Deputy Minister, you can briefly introduce the officials that are with you here today. You can refrain from getting into the chapter considerations because we'll do that after I come over to the auditor for presentation.

**Kyle Toffan:** — Sure. Thank you, Mr. Chair. To my right we have Tom Lees, he's assistant deputy minister; Chris Ference to my left, executive director; and Bryan Peacock behind me, director, all in the policy, planning, and corporate services division.

**Chair Wotherspoon:** — Thank you all for joining us here today. I'm going to at this point table the status update that you provided us as well. It's PAC 74-30, Ministry of Highways status update dated January 20th, 2026. And I'm going to turn it over to the Provincial Auditor to make their presentation.

**Tara Clemett:** — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Mr. Jason Shaw, and he's the deputy provincial auditor that is responsible for the portfolio work that includes the Ministry of Highways. And behind us is Ms. Michelle Lindenbach. She's our liaison with this committee.

Today Jason will present the one chapter noted on the agenda. The chapter summarizes our 2024 annual integrated audit at the Ministry of Highways and does include two new recommendations for the committee's consideration. I do want to thank the deputy minister and his staff for the co-operation that was extended to us during our work.

With that I'll turn it over to Jason.

**Jason Shaw:** — Thank you. This presentation provides our audit results of the annual integrated audit of the Ministry of Highways for the year ending March 31st, 2024. The results are included in chapter 5 in our 2024 report volume 2, starting on page 33. For 2023-24 the Ministry of Highways complied with financial-related authorities. The ministry had effective rules and procedures to safeguard public resources other than the two recommendations we made in this chapter.

On page 36 we recommended the Ministry of Highways prepare and review revenue reconciliations in accordance with its policy. The ministry brings in about \$25 million in revenue annually, mainly from the federal government for sharing infrastructure costs. The ministry's revenue reconciliation policy requires staff to complete monthly revenue reconciliations within 31 days of month end and for other staff to independently review the reconciliation within seven days after preparation.

We found ministry staff did not perform sufficient, timely

reviews of monthly cash receipt and accounts receivable reconciliations, including reviewing relevant supporting documentation. Not having a timely, detailed review of revenue reconciliations increases the risk of inaccurate financial records and reports provided to senior management, and may allow misappropriated funds to go undetected.

Also on page 36, we recommended the Ministry of Highways management conduct a detailed review of the Transportation Partnerships Fund's year-end financial statements. Ministry management did not conduct a detailed review of the Transportation Partnerships Fund's financial statements for the year ended March 31st, 2024. As a result, the financial statements presented for audit contained numerous errors. The ministry adjusted the fund's financial statements to correct these errors.

Not sufficiently reviewing the fund's financial statements and supporting materials increases the risk of the financial statements containing errors and inaccuracies and may not align with Canadian public sector accounting standards.

During our 2024-25 audit, we found the ministry implemented both of these recommendations, and we reported this in our 2025 report volume 2, summary of implemented recommendations chapter, which is on the agenda for 3 p.m. today. And thank you, and this concludes my presentation.

**Chair Wotherspoon:** — Okay, thank you very much for the focus of the work. Thanks again for the status update that details some of the actions that have been taken to implement these recommendations. I'll turn it over to DM [Deputy Minister] Toffan and his officials to provide brief response to the chapter, and we'll see if there's some questions.

**Kyle Toffan:** — Okay, thank you, Mr. Chair. I'll keep my remarks quite brief. I'm here to provide some information and answer questions about the auditor's 2024 report volume 2, related to the Ministry of Highways.

As validated by the Provincial Auditor in chapter 5 of that report, the Ministry of Highways had mostly effective rules and procedures to safeguard public resources. Also it was determined that the financial statements of the Transportation Partnerships Fund — we call it the TPF — are reliable. That being said, the Provincial Auditor pointed out two instances where the Ministry of Highways needed to be better.

The auditor found that the ministry did not perform sufficient timely reviews of monthly cash receipts and accounts receivable reconciliations. And the ministry did not conduct a detailed review of the Transportation Partnerships Fund's financial statement, which contained numerous errors.

The auditor provided a series of recommendations that the ministry prepare and review revenue reconciliations in accordance with its own policy, as was mentioned, and that the ministry conduct a detailed review of TPF's year-end financial statements. The auditor's review has allowed the ministry to tighten its procedures and provide better value to Saskatchewan citizens.

And since the auditor's report, the ministry has addressed staffing vacancies in the financial services unit which contributed to some

of those issues that were discussed with revenue reconciliations. The work unit is now fully staffed following significant personnel changes, and new staff have been trained and are aware of their responsibilities in performing and providing timely reviews. We are reporting the recommendation as implemented, that first recommendation.

I'll now address the second recommendation relating to the TPF financial statement review. Responsibility for the preparation and review of the TPF's financial statements was transferred to a more senior manager following this recommendation, and this manager had previous experience related to preparing those financial statements, so it was a much better fit. This approach allows us to report the recommendation is implemented.

Of course we would always prefer the auditor find no issues with the ministry in reviewing our financials, but we are responsive as an organization and we strive for continuous improvement and we took action quickly. The recommendations from the auditor gave us the opportunity to listen to feedback, look at our processes, and get better. And I'm happy to answer any questions that you may have about these recommendations and our response.

**Chair Wotherspoon:** — Okay, yeah. Thank you for that. And I'll open it up now to committee members that may have questions. MLA Gordon.

**Hugh Gordon:** — Good day. Welcome here. Thank you for attending the committee. Always appreciated. Let's just start off with these reviews of . . . I guess of financial transactions. Could you give us some of the rationale or reasons as to why the ministry wasn't performing either sufficient or timely reviews of things like monthly cash receipts, accounts receivable reconciliations, supporting documentations, etc., as mentioned on page 35 of her report?

**Kyle Toffan:** — Yeah, so this really does relate to some personnel issues. We did have an individual that was in the ministry for decades prior to this. I think it was around 48 years or something, like it was a long time. This person transitioned over to a fairly junior resource over a three-week period as the individual retired, and frankly we needed to do a better job of that transition. And that individual probably didn't have the appropriate training to do the reviews. Since that time we recognized that there were some gaps and that's led to improvements, including moving this over to a more senior resource.

**Hugh Gordon:** — And as a follow-up with respect to that then, so the new staff that came in, were they provided further training, enhancements to training and such in order to be better prepared to do that part of that job?

**Tom Lees:** — Good afternoon. Tom Lees, the ADM [assistant deputy minister] of our policy, planning, and corporate services division. So in response to your question there, yes, the individual received some additional training, although we ended up moving that specific task over to a more senior individual who has the proficiency to do that task.

**Hugh Gordon:** — So it was a bit of both.

**Tom Lees:** — A bit of both.

**Hugh Gordon:** — If I understand that correctly. Fair enough. I was wondering if you could just explain for the benefit of the committee how the Transportation Partnerships Fund works and what that money that it collects goes toward.

**Kyle Toffan:** — Yeah, for sure. The purpose of the Transportation Partnerships Fund is to generate revenues from transportation partnership agreements, which transportation companies pay into the fund for a portion of costs for things like overweight hauling, over-dimensional loads, those types of things. And the fund then uses those revenues to fund highway improvement projects. Most of them are relatively small improvement projects, not like our capital budget would be for. And so I mean just generally speaking, that's what we're kind of dealing with.

The fund had a balance of 17.88 million in March 2025, and there's a portion of that that's restricted for certain purposes and a portion of that that's unrestricted. And yeah, so that's just a general overview.

**Hugh Gordon:** — So those are monies that are, I presume like, charged to transportation companies if they're found to have an overweight load, for example. Do I understand that correctly? A fine essentially.

**Tom Lees:** — Sir, can you repeat that?

**Hugh Gordon:** — So I'm just curious. Like so is this . . . It's a mandatory amount that they pay into the fund, or is it a fee collected from them when they're found to have an overweight load, for example? If you could explain how that collection process works.

**Tom Lees:** — Yeah, absolutely. So it's not a fee once they've been deemed to have an overweight load. It's actually companies who are looking to haul higher weights on our road network. And so we will assess the road routes that they're taking, ensure that they can hold that capacity, and then they are charged like a road user fee essentially. And that fund goes into TPF for future work on our infrastructure.

**Hugh Gordon:** — Thank you very much. I just was wondering if there was any impact from I guess the failure to properly conduct the detailed review of the transportation partner fund's year-end financial statements. I just was wondering if . . . Because we have some discrepancies into . . . Pardon me. We have some discrepancies of accounts payable. Sometimes they're overstated; sometimes they're understated.

Was there ever an issue or concern with the Transportation Partnerships Fund's ability to provide services? Was there any issue with funding for that at any moment? Or is this just a matter of properly managing that fund's account balance?

[13:45]

**Tom Lees:** — Yeah. So essentially to your question, no, it didn't impact our ability to deliver on services. It was really just matching revenue and expenses to the appropriate period.

**Hugh Gordon:** — Thank you for that. It's just the concern initially was that, you know, money's supposed to go into the fund. The fund . . . Somewhere the department relies on the fund for certain amounts to do a certain amount of infrastructure work. And if that was understated at some point in time, that would leave potentially less money to do that work. And I'm glad you cleared that up. That wasn't an issue.

I guess the other question I had was with respect to some of these errors. And I know the Attorney General did the review of sample size transactions and things, but I'm just wondering if you could tell us, you know, how long did it take essentially to discover these errors? Was it something else that you discovered on your own? And was it something that came to light at other times, or was it only during the auditor general's review that these things came to light?

**Kyle Toffan:** — I'm just waiting for the red . . . Oh, there's the red light. Yeah, so this came up through the Provincial Auditor's work, these discrepancies. And when we found them, we worked with them to update the material and make it correct.

**Hugh Gordon:** — Okay. I'm good, Chair.

**Chair Wotherspoon:** — Any further questions for Highways here today, folks? Not seeing any, thanks again for the time here today. I would welcome a motion that we concur and note compliance with the two recommendations before us, the new recommendations. Moved by MLA Chan. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay. That's carried. Deputy Minister Toffan, your officials, thanks for your time here today and all those in the ministry for their work. Do you have any final remarks you'd like to offer us before we turn our attention to the next entity?

**Kyle Toffan:** — My only remark is just the Provincial Auditor's office — I'll echo what was already said — it's just a pleasure to work with them. And we always have opportunities to improve our business, so thank you.

**Chair Wotherspoon:** — Okay, that's great. Thank you very much. A very brief recess while we bring before us the Saskatchewan Apprenticeship and Trade Certification Commission.

[The committee recessed for a period of time.]

#### **Saskatchewan Apprenticeship and Trade Certification Commission**

**Chair Wotherspoon:** — Okay, folks, we'll reconvene the Standing Committee on Public Accounts. And we're going to turn our attention to the Saskatchewan Apprenticeship and Trade Certification Commission. Thank you, CEO Ritter, for joining us here today along with your team of officials. I'd invite you to briefly introduce who's with you here today. You don't need to get into the chapter and stuff because we'll go over to the auditor and come back your way for that.

**Jeff Ritter:** — All right, thank you. Here with me today are Dave

Peters, our chief operating officer; Shaun Augustin, our chief financial officer; and Chelsea Coupal, our director of communications and marketing.

**Chair Wotherspoon:** — Okay, thank you all for joining us here today. And I know we have some new recommendations to consider with a new chapter. I'll table the status update that you provided to us here at this time. That's PAC 75-30, Saskatchewan Apprenticeship and Trade Certification Commission: Status update, dated January 20th, 2026.

And I'll turn it over to the Provincial Auditor to make a presentation.

**Tara Clemett:** — So thank you, Mr. Chair, Deputy Chair, committee members, and officials. With me today is Ms. Jennifer Robertson, and she was the engagement lead on the audit at the Saskatchewan Apprenticeship and Trade Certification Commission. And again behind us is Ms. Michelle Lindenbach. She's our liaison with this committee.

Today we're going to make a presentation related to our performance audit around increasing apprentices from under-represented groups. This chapter includes seven new recommendations for the committee's consideration. Before we do begin our presentation, I do want to thank the commission's management and staff for the co-operation that was extended to us during our work.

*The Apprenticeship and Trade Certification Act, 2019* makes the Saskatchewan Apprenticeship and Trade Certification Commission responsible for developing approaches to apprenticeship training and certification that supports increased access, participation, and completion by members of under-represented groups. Of the commission's 76 employees, 14 staff work directly to promote apprenticeship and to support apprentices from under-represented groups in the skilled trades.

Chapter 15 of the 2023 report volume 2 outlines the results of our audit of the Saskatchewan Apprenticeship and Trade Certification Commission's processes to increase apprentices from under-represented groups in skilled trades. Under-represented groups include Indigenous persons, visible minorities, people with disabilities, and females. We concluded, for the 12-month period ended June 30th, 2023, the commission had, except in the areas of our seven recommendations, effective processes to increase apprentices from under-represented groups in skilled trades.

In recommendation no. 1, on page 141, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission pursue visible minority representation on its board of directors. The commission engages with key stakeholders through its industry-led board, which can include up to 20 members. The majority of the board members must be from industry, equally representing employers and employees.

In 2022-23 the commission's board had six employer representatives and six employee representatives. We found the composition of the commission's board consistent with the Act; however we found that the board did not include visible minority representation. While not required by legislation, it is good practice to appoint a member from each under-represented group.

Without explicit representation from visible minorities, the commission may be unaware of unique barriers visible minorities face with apprenticeship.

In recommendation no. 2, on page 142, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission sufficiently engage with apprentices from under-represented groups to identify barriers and develop sufficient actions to address them.

Its 2022-27 strategic plan outlined key groups to engage with, which included employers, employees, apprentices, educational partners, journeypersons, and tradespeople. In the development of the plan we found the commission's board engaged most key groups, such as trade boards and industry associations, to identify barriers under-represented groups face and potential actions to address them.

We found that, while it identified apprentices as a key group, the commission did not seek sufficient input from this group. The commission appropriately surveyed apprentices every two years to collect information about their apprenticeship experience. For example, satisfaction with on-the-job training support from the commission. But its survey questions need improvement. We found that the survey did not offer the opportunity from apprentices to expand on their responses and provide insights into barriers faced.

Gathering information from apprentices about potential barriers, including from apprentices from under-represented groups, can assist the commission in creating effective actions to attract and improve the apprenticeship experience for these groups.

In recommendation 3, on page 144, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission establish appropriate actions to address all key identified barriers faced by under-represented groups. The commission identified 16 key barriers faced by under-represented groups and actions taken to address 13 of these.

The commission did not have an action plan or initiative to address the following three known barriers: female apprentices experiencing greater child care responsibilities, apprentices experiencing sexual discrimination or harassment in the workplace, and lack of understanding of the Black Canadian experience in the skilled trades.

Taking steps to address known barriers can lead to increased access, participation, and completion of apprenticeship by members of under-represented groups.

In recommendation 4, on page 145, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission enhance and implement its innovation and inclusion strategy to increase under-represented groups in the skilled trades. The commission's innovation and inclusion strategy is a five-year strategy finalized in August 2022 that aimed to increase, measure, and evaluate participation of under-represented groups in the skilled trades.

The commission should significantly improve the strategy by formally assigning expectations of responsibilities to externally interested parties like employers or training partners for

increasing apprentices from under-represented groups, revising language in the strategy to be consistent with good practice, and incorporating both employers and youth as stakeholders in the strategy to increase engagement.

An innovation and inclusion strategy that includes all key interested parties, clear expectations, and language consistent with good practice can help the commission to achieve the desired outcomes of increasing under-represented groups in the skilled trades.

In recommendation 5, on page 148, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission revise its targets for female apprentices to promote greater provincial representation of women in the skilled trades. The commission's research and policy unit establishes targets annually for active apprentices in under-represented groups. The unit sets targets using previous years' data and consults with other units within the commission to determine the targets remain reasonable.

We found the commission identified relevant performance measures for under-represented groups consistent with those identified by the Saskatchewan Human Rights Commission and established associated targets. While we found most of these targets reasonable, the commission's targets for apprentices self-identifying as female is low at 11 per cent and remained unchanged for the past five years. While 11 per cent of the apprentices identifying as female is consistent with other provinces, setting a higher target would demonstrate a provincial commitment to greater representation of women in the skilled trades.

[14:00]

In order to meet the upcoming skilled trade demand, the commission needs to focus its efforts on attracting people from severely under-represented groups, such as women. Given that 49.8 per cent of the current Saskatchewan working population is female, this is a worthwhile demographic to draw upon for these missing resources.

In recommendation 6, on page 149, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission expand its performance measures and targets for under-represented groups to include all key milestones — for example, entry, duration, completion — in the apprenticeship program.

We noted the commission appropriately conducted research around under-represented groups progressing through the program. The research analyzed progression of apprentices by various levels of completion — year 1, 2, 3.

The commission should research to expand its performance measures and targets for under-represented groups in the apprenticeship program. For example, it could consider setting targets and analyzing results for under-represented groups as follows: the percentage of under-represented apprentices who successfully complete the year of apprenticeship, the number of certificates of apprenticeship completions issued, the number of exam completions, and the number of years for each of the under-represented groups to complete their program.

There's a risk the commission doesn't know where under-represented groups' apprentices are experiencing difficulty. For example, when we looked at the five-year trends, female representation in new registrations and active apprenticeship was increasing, but completion rates were decreasing. Tracking various stages will help determine where to best focus resources.

And in the final recommendation, number 7 on page 150, we recommend the Saskatchewan Apprenticeship and Trade Certification Commission formalize its analysis of reasons for not meeting established targets for under-represented groups, and planned actions to address.

The commission provides monthly reports showing results compared to targets for key measures to senior management and the board. These measures include the number of apprenticeship registrations for members of under-represented groups. While the reports include actual results compared to established targets, they don't include documented explanations for why the commission had not met the targets or identify specific actions to address results.

Additionally, the commission reports the actual results versus established targets annually to the public in its annual report, but this report didn't include a rationale for why it didn't meet apprenticeship targets. Documenting reasons for not meeting targets and actions taken to address can help the commission better measure progress in addressing root causes and achieving results.

I will now pause for the committee's consideration.

**Chair Wotherspoon:** — Thank you very much, Auditor, for the focus on this front, the new recommendations that are brought to us. I'll turn it over to CEO Ritter for a brief response — thanks as well for the fulsome report and the status update — and then we'll open it up for questions.

**Jeff Ritter:** — All right. Thank you so much. I'll start by saying that we welcome the Provincial Auditor's feedback and recommendations on efforts to diversify the apprenticeship workforce in Saskatchewan. Two of our organization's values are equity and diversity, and we take those values seriously. Now while the commission does not believe that we can single-handedly change the demographics of the apprenticeship system, we believe that we can influence it. Of course increasing diversity within the skilled trades apprenticeships is a huge undertaking, one that requires a great deal of societal change at multiple levels.

The Provincial Auditor has provided us with seven recommendations in their performance audit on increasing apprentices from under-represented groups, which appeared in the 2023 report volume 2. We believe that we have made good progress and have implemented most of them. We have not yet implemented one of the recommendations and have only partially implemented another, and I'll touch on those two in my remarks.

The Provincial Auditor's fourth recommendation is to enhance and implement our innovation and inclusion strategy. And while we've included goals related to under-represented groups in our five-year strategic plan and our annual business plans and in the

annual work plans of staff members, we've not yet updated the innovation and inclusion strategy.

Our plan in fact is to draft an entirely new innovation and inclusion strategy and to move away from the original one which was drafted at the time that we set up the innovation and inclusion branch. Our fiscal year runs from July 1st until June 30th, so we're aiming to draft a new innovation and inclusion strategy over the summer of 2026, one that incorporates all of the activities and programs that are currently taking place at the commission to increase the participation of under-represented groups in the apprenticeship system.

The Provincial Auditor's sixth recommendation is to expand performance measures and targets for under-represented groups. While we can currently extract progression and completion rates for apprentices from under-represented groups from existing data dashboards using the Microsoft Power BI tool, we've not yet set any targets for these milestones. We'd also like to explore setting up a separate dashboard specifically for apprentices from under-represented groups.

That's it for me. Again, we appreciate the recommendations from the Provincial Auditor, and I'll do my best to answer any questions that you may have. Thank you.

**Chair Wotherspoon:** — Thank you. Thank you for that. Thank you for the response. Thank you to those involved in this work. We'll open it up now to committee members that may have questions. MLA Pratchler.

**Joan Pratchler:** — Thank you. Welcome. Does your organization have any collaboration or connections with the Ministry of Education or Ministry of Advanced Education?

**Jeff Ritter:** — Yes. Yes, we do. In fact we have representation on our board of directors from the Ministry of Education and participation from an observer from the Ministry of Advanced Education. From an operational-level perspective, staff do interact with colleagues across both of those ministries on a regular basis, most typically in the delivery of the Saskatchewan Youth Apprenticeship program, which is something that operates in a number of high schools throughout the province.

**Joan Pratchler:** — Connections with Sask Poly?

**Jeff Ritter:** — Connections with Saskatchewan Polytechnic. They are our largest training provider, probably providing technical training for north of 80 per cent of apprentices that we currently have within the system.

**Joan Pratchler:** — Thank you. I noticed on page 135, in 2023 there was identification of a need for 8,000 — and 5,000 new journeypersons — so a significant amount would be required by 2026. Of course that was done, you know, several years ago. Are those numbers still the case or have they changed over time, the prediction of what we need for 2026?

**Jeff Ritter:** — I'll maybe start and then I'll turn it over to my CFO, Shaun Augustin. We are in fact seeing demand for skilled tradespeople increase significantly beyond what we had forecast. I think even for the current year we had forecast, I think it was 7,800 apprentices to be registered in the system. We've already

accomplished that target six months into the year, so growth is significant and increasing rapidly. And I'll let Shaun add some perspective to those numbers.

**Shaun Augustin:** — So we work with some national bodies around forecasting of apprenticeship numbers. We do . . . Most of our work is done with administrative data internally, but we do look at national forecasts. And everything it is saying for Saskatchewan is that demand is on the uprise, and you know, we're already experiencing it fully. From the trough of about two years ago, we've already had an increase of about 30 per cent in total registrations. And we're expecting, given where we're at this year, that it probably is going to be sort of 35, 40 per cent above that trough by the end of this fiscal year — our fiscal year, I should be clear.

And really the drivers of it are sort of twofold. One is economic growth, the economic activity in the province. And you know, sort of all the tariffs and the things that you think might be impacting us or could impact us, we've not experienced it so far.

The other part of it is that, you know, it's a demographic sort of thing, right. There's a large swath of the skilled trades that are older and they're at the cusp of retirement. And so retirements are actually probably the bigger generator of demand for apprentices and journeypeople over the next 5 to 10 years. It's particularly acute in the forecast that we've seen within the next five, and then in the early 2030s it'll ease off.

But again, we're getting access to information where that will be updated annually and we'll get to see what that trend looks like over time.

**Joan Pratchler:** — Can you tell me more about the creation of that barrier survey?

**Jeff Ritter:** — So the SATCC [Saskatchewan Apprenticeship and Trade Certification Commission] issues a survey every two years to both employers and apprentices. What we've done this year is we've included questions that allow those respondents to include . . . They already identify where they might be an under-represented group member. We've included questions that allow them to also identify barriers that they may be experiencing.

**Joan Pratchler:** — And I noticed, you know, there was reasons why they . . . what could be barriers. And then that last question was "other," but no place to add more to it. And if I'm reading between the lines, especially when it comes to under-represented numbers or women being under-represented, that child care might be part of the issue, and I looked at what some of the implementation explanations were.

It seems like child care might be part of that, which brings you back to that original question, the connection with the Ministry of Education, because that's where child care falls under. What kind of collaborations might there be since this was even written to sort of address, you know, that challenge?

**Jeff Ritter:** — Yeah, specifically on child care, I think there's been limited work on that. I can update you on the results of the 2025 apprentice and employer satisfaction survey where we did ask a question specifically about barriers.

Key supports needed for Red Seal apprentices that were identified include financial support at 29 per cent; academic and exam supports at 22 per cent; the program structure and administration was identified as a barrier for 16 per cent; training access and availability was identified at 12 per cent; challenges related to equity, inclusion, or respect at 9 per cent; workplace and on-the-job experience at 7 per cent; along with child care and family considerations at 7 per cent; and social and peer support at 7 per cent.

And then there were a number of other smaller numbers that identified "no other additional supports needed" or "other." But those were the primary barriers that were identified in the survey.

**Joan Pratchler:** — And so who took that survey, all the apprentices or just the women?

**Shaun Augustin:** — So I can answer that question. We sent out the apprentice satisfaction survey to every registered apprentice in the system. It's voluntary for them to respond. We get a response rate in the sort of 15 per cent range, 20 per cent. That's not atypical, right? But we have a fairly significant sample size. Like it's in the thousand . . . like low thousands, right? So it's statistically significant responses.

Of course at a smaller level for under-represented groups that obviously would erode that because it's a much smaller group, right? But I don't have the data off the top of my head about what the percentage share is of under-represented groups that answered the survey. But it would be, given some of the percentages that the Provincial Auditor spoke to earlier, I mean we'd be talking in probably the dozens or hundreds of potential respondents out of the survey.

**Joan Pratchler:** — And I guess just to continue following up with that, when we know that women make up half the population, that's a big group to really look and drill deep into; especially the under-represented, to drill deep. Is that part of your upcoming sort of research to try and help figure out what we can do to build those numbers up a bit?

**Jeff Ritter:** — Yeah. One of the programmatic responses that we have currently in place is a women in trades initiative that is offering a number of supports. Firstly it has allowed us to hire female mentors in certain Red Seal trades, that are going out and working directly with female apprentices across all of the Red Seal trades that exist.

[14:15]

Those individuals are gathering first-hand information from the apprentices on the challenges that they may be experiencing. We've received some anecdotal feedback but have not yet seen a comprehensive report on the results of their mentorship.

One of the other big parts of that program is increased marketing efforts designed to encourage more participation within the skilled trades, actively showcasing women apprentices finding success within that space. And one of the initiatives taken to help reduce financial barriers is funding support to waive the registration fees for female apprentices in certain Red Seal trades and also to provide for free level 1 technical training tuition.

**Joan Pratchler:** — Can you tell the committee a little bit more about that new inclusion plan? I know it hasn't started yet, but what do you envision or what are you kind of seeing how that might go?

**Jeff Ritter:** — I might turn that over specifically to my chief operating officer, Dave Peters. He's responsible for that area, and I'll let him answer that question. Thank you.

**Dave Peters:** — So I think some of the programs that we've run for quite some time would be included in that. We have an Indigenous apprenticeship initiative that we've run quite a number of years, so that will continue on. We have just done a review of that program. And there's some subtle changes to it, but it's intended to try to introduce the skilled trades to Indigenous peoples and try to get their participation. We're trying to subtly change the direction of it into more, I'd say, helping them complete the program, helping them stay in apprenticeship and get them through to completion but while continuing to introduce the trades to Indigenous folks.

In terms of the female apprentices, again we're nearing the end — probably the last six months, I believe — of the women in skilled trades initiative. There's information there that the female mentors, for example, will provide us a summary of what have they found out over the last several years doing this, and develop a strategy there.

Part of it will be informing employers, for example, of some of the stories — I'll call it that — that we've heard in talking to female apprentices. You know, some of them are best practices. Some of them are, you know, horrible practices. But we'd like awareness through our employers that are hiring women that, you know, it's not always a good environment, and that welcoming for our female apprentices. So we plan to develop a strategy based on that in terms of employers.

We have a learning services unit that works with people with learning disabilities specifically, to try . . . We spend a fair amount of time. We have two learning strategists and an educational psychologist that does learning assessments, in addition to 13 consultants that work in the field and meet one-on-one with apprentices.

There's a strategy, an apprentice success enhancement strategy. I had to think of what ASES stood for. And that strategy is designed to try to, on three pillars, earlier intervention . . . So let's try to find those struggling apprentices sooner and customize their learning plans a little bit. We want to use more tutors and individualized plans. And then a training provider and training oversight to try to help them.

And that's all designed to get those folks through to certification and through the program. And we're seeing, you know, an increasing need for those learning services. So that will be a big part of what we're doing as part of our innovation and inclusion strategy.

**Joan Pratchler:** — Okay. Thank you. For how many years has the female apprenticeship target been at 11 per cent?

**Jeff Ritter:** — We can't provide you with a precise answer. It's been at that target up until recently for a long period of time.

Somewhat more recently . . . When did that change, Shaun?

**Shaun Augustin:** — It began last year.

**Jeff Ritter:** — Last year. The conversation that we had with our board of directors, partially as a result of the Provincial Auditor's recommendation, led for us to develop stretch targets across all of the equity groups. Happy to say that we have, you know, as we've increased numerically with the number of apprentices registered in the system quite significantly, we've also seen large increases in registration across equity groups.

The challenge is the math hasn't increased the percentage share of the total. So they've held constant at those numbers, but I couldn't characterize it as anything other than a positive story where we have seen significant increase in participation across all of those equity groups.

Shaun may be able to provide a little more detail on those numbers that we're seeing.

**Shaun Augustin:** — Sure. So in the first six months of our fiscal year, so up until December 31st, we've seen a nearly 13 per cent increase, 12.8 per cent increase in Indigenous registrations; female apprentices increased by 23.3 per cent; female apprentices in trades with a low female representation has increased by 23, almost 24 per cent year over year; apprentices with visible minorities increased 24 per cent as well; and apprentices with disabilities increased by 18.2 per cent.

Unfortunately, like I was suggesting earlier, we've increased our total registrations significantly. So our share of Indigenous as an example has crept slightly backwards to 16.8 per cent. Female apprentices did increase to 10.4 per cent, but that's still below our target of 12 per cent. In female apprentices with low representation, again it's up a bit to 7.3 per cent, but still well below the 10 per cent target. Visible minorities, closer to the target but still a little ways away; it's 8.9 per cent compared to the 10 per cent target. And for apprentices with disabilities we're a little bit closer; we're at 11.7 per cent share and the target was 13 per cent. So you know, to Jeff's point, we have made strides but there's still more to go.

And I'll make one other final point. For us to have hit the targets in this particular year, even at the 7,800 total registration overall target we would have had to increase Indigenous registrations by 27 per cent overall. For female apprentices it was 42 per cent; in trades with low representation, it's 37 per cent; visible minorities 41 per cent; and with disabilities, 32 per cent. So those are significant increases, obviously difficult to do in a short period of time. You know, our observation is it's a multi-year challenge to do that.

**Joan Pratchler:** — I can appreciate that. I'm looking at page 149 and that chart goes up to 2023, so thank you for this.

I also notice on there that there's a big variance between new registrations, active apprentices, and certificates obtained. And with those new numbers — well you wouldn't have this year's because it's not finished — are we seeing that the women in the trades-certificate-obtained percentage, that's increased?

**Jeff Ritter:** — Yeah, it takes a number of years for that to ripple

through to the certificate obtained part. So I think we'd probably be holding steady or maintaining at that.

**Joan Pratchler:** — Okay so the supports that are in place, they would help support bringing that certificate? Is that related to . . . Are these connections close here?

**Jeff Ritter:** — The supports will help, but the results will be observed in two to four years.

**Dave Peters:** — We measure the completion based on about a six-year cycle of a cohort going through. So if we've got new women entering the trades as level 1 apprentices, they're not expected to be certified for five years from now roughly. So you won't start to see kind of the certification numbers of that group for a bit.

**Jeff Ritter:** — I'll just make one additional brief comment about our area of focus specifically as it relates to Indigenous people. You know, we talked about the percentage of Indigenous apprentices within the system and really recognize that fairly closely represents the working age population of Indigenous people within the province. The challenge we see is if we look at the completion rate for that subset of apprentices, it lags the apprenticeship population by about 20 per cent.

So you know, if I can characterize it generally, I think we are doing a good job of encouraging Indigenous people to participate within the skilled trades. An area of focus needs to be helping them through to certification. And that's part of the work that we'll attempt to focus on as part of the new innovation and inclusion strategy.

**Joan Pratchler:** — Okay, that helps me understand that. I guess you just answered my last question, so thank you very much.

**Chair Wotherspoon:** — MLA Gordon.

**Hugh Gordon:** — I just want to refer to recommendation, I believe, no. 7 with respect to formalizing their analysis for reasons for not meeting established targets.

I notice in the update it says an analysis for these reasons was done, but it does not say what you've learned from the analysis. Is that a question you've already answered in some respects here today as some of the reasons why you haven't met your targets? Or could you elaborate more on the analysis referred to in the update?

**Jeff Ritter:** — I'll just have to confer with my colleagues.

So that's a really big question. So I'll maybe start by saying we understand the numbers really well. The reasons behind some of those numbers can be incredibly varied and depend on a whole host of individual circumstances across thousands of employers and hundreds and hundreds of apprentices.

So you know, part of what we're trying to do with the survey methodology that we've increased is to try and tease out some of the larger barriers. But it remains something that we're trying to, you know, have conversations with partners. For example, you know, I know sometimes when we look at the Indigenous participation numbers, for example, we may have an engagement

with friends and colleagues over at SIIT [Saskatchewan Indian Institute of Technologies] to see if they have any perspective on what may be driving either increases or decreases for targets to be missed. So we're also trying to reach out to friends and partner organizations as we are able, as well as our staff on the ground to see what they might be hearing.

**Hugh Gordon:** — Because that underlies the . . . You know, a lot of what the recommendations are, I guess, asking you to do is essentially, you know, keep track of key performance metrics, setting specific targets realistic and how you are or aren't meeting those targets, how you're measuring that, right. And how you go ahead to address that probably leads into my last question I suppose, which is, how are any of these recommendations assisting the commission in narrowing the overall gap to labour demand in Saskatchewan?

**Jeff Ritter:** — Well I mean one of the first and most obvious ways these recommendations are helping is, you know, it confirms our belief within the commission that if employers are to meet their labour market requirements now and into the future, they need to increase representation of under-represented groups in order to do that. So it has provided, you know, sort of special focus for us to continue down the path of trying to encourage under-represented groups to both view the trades as a first-choice career option, and perhaps more importantly for employers to adopt best practices as it relates to creating open and inclusive workplaces to help foster that support.

[14:30]

That would be my sort of high-level response to that question.

**Hugh Gordon:** — I guess I . . . Maybe it's a tough nut to crack. I don't know. Obviously you guys are the ones on the ground level trying to do this work and trying to nudge these numbers, working in concert with private sector mostly, right, and the general public. Trying to get them interested in the trades.

And you know, I think that was one of the things that the auditor general did briefly mention in the report was with respect to perhaps looking into assigning expectations to employers saying, listen, we have specific needs for the province. We've got industry needs. We know we're going to need X number of people in the trades, trade ABC, you know, XYZ.

And then you know . . . And I appreciate it needs to be a partnership. But I think I'm just wondering if your thoughts have turned to that at all as per what the auditor general referred to in terms of those expectations amongst employers? And if not, then what can you do feasibly working with them, you know? Because I do believe it's in their best interests as well.

It's not just a matter of finding more people in the under-represented groups in the trades. It's really about, you know, narrowing this labour gap that we know we have and in the future, you know. Responding to that.

**Jeff Ritter:** — Thanks, thanks for that question. So I guess I'll respond this way. The success that we have had is a result of independent hiring decisions of some twenty-four, twenty-five hundred different employers throughout the province and career decisions by eight thousand, you know, individuals to pursue a

career in the skilled trades.

The SATCC does not control the hiring decisions of those employers, and the tools at our disposal in terms of trying to communicate expectations to those employers are rather limited. And I would suggest, you know, moral suasion, perhaps a compelling business argument, would be the tools that are available to us. I don't know how we could communicate expectations in a strong way that employers would respond to in a positive sense.

We try to, you know, help make the case that increasing representation within your company creates a culture that will help sustain a workforce and create a, you know, positive morale environment for all of your staff. There are many of our employers that understand that deeply and some that don't and perhaps may never understand that. So you know, we get a bit of a mixed bag when we engage with employers in terms of, you know, this work. Some blow our socks off in terms of sharing stories where they have been successful in this space, and others don't respond favourably.

**Hugh Gordon:** — Yeah. I just was wondering like if going through these processes, trying to, you know, meet these recommendations, you know, it's a learning process for you as well as like how does that translate into the real world, right? And I'm just wondering if you've given thought to other methods of perhaps moral suasion, whether it's education efforts, activities, or advertising, or other areas. I think maybe you could make those touchpoints in your contacts with all these businesses in a variety of levels, correct?

**Jeff Ritter:** — Yeah, for sure. I guess one quick point. With the exception of a small number of trades, apprenticeship is a voluntary workplace education system, so I need to make that understood. Some of the efforts that we've taken in terms of communicating expectations, we have added to the apprenticeship contract that employers sign when they're registering a contract of apprenticeship for an employer, expectations around a respectful workplace.

We've also, you know, partnered with SkillPlan to deliver free training available to employers around creating a nurturing and respectful workplace. Uptake was low. Feedback was mixed. And our sense was employers have other means to develop and gain access to that training, that, you know, ours was redundant for some.

But yeah, we are trying to communicate those expectations. But some of the things that I've heard from, you know, staff on the ground that have been working directly with some of the ... especially female mentors is lots of companies have really good, you know, sort of high-level workplace culture policies that unless and until things change sort of on the shop floor, they're just nice policies, right.

**Hugh Gordon:** — That's all I have, Chair.

**Chair Wotherspoon:** — Any further questions from members? Okay, thanks again for the engagement here at the table, the responses, and all the focus on these recommendations. These are new recommendations, so I'd look for a motion to concur and note compliance with recommendations 1, 2, 3, 4, 5 and 7.

Moved by MLA Chan. Is that all agreed? Okay, that's carried.

And then with respect to recommendation no. 6, I would welcome a motion to concur and note progress.

Moved by Deputy Chair Thorsteinson. All agreed? That's carried.

Okay, that's it for the Saskatchewan Apprenticeship and Trade Certification Commission. Thanks so much for your time here today and your leadership. Any final remarks to us before we kick you guys out of here?

**Jeff Ritter:** — No, just thank you very much. It's been a number of years since we've appeared before Public Accounts, so it took a little bit of dusting off the "how does this work" for us to find the groove. And just appreciate the opportunity to talk about our work in this regard.

**Chair Wotherspoon:** — Okay, that's great. Thanks so much. And thanks for the important work you do within the province and to your team.

[The committee recessed for a period of time.]

### Summary of Implemented Recommendations

**Chair Wotherspoon:** — Okay, folks, we'll reconvene the Standing Committee on Public Accounts. We're going to turn our attention to the last couple of items on our agenda here today. First we're going to focus on the summary of implemented recommendations and the chapters that the auditor has brought to us in the 2025 reports 1 and 2 respectively, chapter 3 and chapter 8. And I'll turn it over to the Provincial Auditor.

**Tara Clemett:** — So thank you, Mr. Chair, Deputy Chair, and committee members. I'm going to do one presentation that basically summarizes I guess, more or less, our comments with regards to these two chapters so you understand what you're sort of looking at here.

As part of our annual integrated audits, we follow up on recommendations we have previously made basically each year until we find that they are fully addressed. These two chapters provide a summary of those recommendations that we've made at various government agencies and what actions have been taken to implement the recommendations. In all cases, actions taken have been sufficient to basically fully address the recommendations that we did make.

The agencies outlined in the chapters, like the Northern Municipal Trust Account, had no audit recommendations outstanding for the annual integrated audit. So rather than doing a separate chapter in our public report, rather we summarize the actions they've taken to basically address those recommendations. And it allows us to make sure that there's been recommendations this committee's agreed to, and that ultimately we are reporting to you that they have now been fully addressed.

So this is our way of specifically tracking and formally reporting the implementation of the committee's recommendations by government, but obviously didn't warrant a separate chapter. It's just getting all pulled together in these summary chapters.

I will just mention that some of the agencies that were included in these chapters, we just went through. So specifically we talked about Executive Council, the Ministry of Highways, and PAMI earlier today. And we obviously discussed the implementation and the specific actions those agencies had taken.

So with that I would be happy to answer any questions you do have about those chapters and the tables that you have within them.

**Chair Wotherspoon:** — Okay, thanks. And thanks to the auditor. I think we probably have thousands and thousands across Saskatchewan tuned in today following our work. We do know that there will be, you know, a whole lot of people that are involved in this work and these entities that we're talking about and the work that's here that will be following this work, and others that are following it as well. But for anyone who's tracking, I think it's important for them to know kind of that this is the process of follow-up that allows this committee to be so successful and for the auditor to be so effective, this committee to be so effective in having that work implemented. And so that's sort of the culmination of that work.

And we might have a recommendation that comes to us, let's say in, you know, 2017. It comes before this committee. We hear it. We focus on it. We get updates from the ministry. We get the presentation from the auditor. We have undertakings of action from the ministry. Maybe they've acted on it at that point or maybe they say, hey, yeah, we're going to do a bunch of things and here's our timelines.

Just for those that keep track of these things, I think it's worthwhile for them to know that we don't, you know, just thank them. And of course we take them at their word and we know they're well intentioned, but the only way you can be really effective on these things is to have thorough follow-up. And that's what this demonstrates.

And often we'll then have a follow-up hearing. You'll see some of that that we've had here today. And then what we have before us here today is that, the action, the implementation that's occurred, and that reporting back to the public.

And it's worth noting that we sort of stand out as one of the best in Canada on this front. And I think it's part of this sort of dogged process or this, you know, defined process that the auditor sees through until implementation and that we as the committee do as well. So just a couple of words as the Chair on that front.

Any questions for the auditor? MLA Gordon.

**Hugh Gordon:** — Oh, sorry. You go ahead then.

**Chair Wotherspoon:** — MLA Pratchler.

**Hugh Gordon:** — We only have about 57 questions.

**Chair Wotherspoon:** — She'll appreciate that.

**Joan Pratchler:** — Sorry. Chapter 3 of 2025 volume 1, regarding that municipal trust. Did all that information come in a timely basis in 2025 as well for you from them?

**Tara Clemett:** — Yes. So I guess we're in the midst of doing that audit right now, but yes. So in terms of when we talked about whether or not they were going to basically table their annual report for 2024 on time, they did. So that was great.

And in terms of the audit right now, we anticipate finishing it — and this would be kind of for 2025 — by April this year. But everything is on track right now. And again it's partly because . . . You're probably wondering if you look at the time frame and like why did this take so long? I think the challenge is basically it was staff retention and the fact that this organization is run out of La Ronge.

So they have figured out in this hiring of the director of finance, so they have figured out a staffing complement and with the skill set that everything is going very well. And there was, yes, lots of conversations with the ministry as well as really the trust account staff here. So good co-operation by all.

And I'm happy to see we're on track because, yeah, this needed to go away. Because otherwise this was costing me a lot of effort and time from my side as well.

**Joan Pratchler:** — And then the last one from . . . or can I go to chapter 8? Were there any issues caught with the Western Development Museum's financial information for '24-25?

**Tara Clemett:** — No, so everything's good there. So that one was similar to PAMI. Western Development Museum was some . . . I think what it shows in some of these small ones, and that's why they come through . . . Of course we consider the materiality level is smaller for these agencies. And so significance to us, you know, things pop if they're only hundreds of thousands of dollars versus millions. But they're very small organizations. And so when you suddenly have, as I guess SATCC was just talking about, you have those retirements, like there's just those implications.

[14:45]

This was just again a matter of staffing. The transition's now occurred and everything is well. So they have the staff in place to do what they need to do those reconciliations. And we like those reconciliations because that's what confirms the financial information's right, so then the financial statements are right.

**Joan Pratchler:** — That's sort of a pattern, it seems, in smaller organizations. It comes down to not will but the staffing.

**Tara Clemett:** — Correct. Yes. So just the need for succession planning, which is work we've done in the past so maybe something we need to do again.

**Joan Pratchler:** — Thank you. That's all.

**Chair Wotherspoon:** — Any other questions? Not seeing any, thank you, Auditor, for presenting to us and for your work on the follow-up that I think really allows that implementation rate to be so high, right. So thank you very much.

I would ask for a motion to conclude consideration of the summary of implemented recommendations chapters. Moved by Deputy Chair Thorsteinson. All agreed? That's carried.

### Standing Committee on Public Accounts

**Chair Wotherspoon:** — I'll kick it back over to the Provincial Auditor to focus on one of our favourite entities, the Standing Committee on Public Accounts.

**Tara Clemett:** — Thank you. So I think, as the Chair has just been discussing, this is a chapter that does confirm and show some of the data and the rates and the recommendation implementation. So Michelle's going to articulate that as she does definitely go through the presentation. So thank you so much to the committee members for the opportunity to come and present on this chapter today.

I am joined by Michelle Lindenbach who is a principal in our office and really the office's liaison with the Clerk of the committee and responsible for preparing this chapter about the committee. So Michelle's going to provide an overview of the chapter on the agenda that does describe basically the work of this committee.

I will just say that at our most recent CCPAC [Canadian Council of Public Accounts Committees]-CCOLA [Canadian Council of Legislative Auditors] conference that was held this year in Regina, we actually did a presentation and an overview on this chapter. Because there is some other jurisdictions across Canada, as the Chair has indicated, that attempt to do a little bit of something like this. But I think this really provides that opportunity to give an overview and show the value and just give the committee a sense of like . . . It's your self-assessment, I guess.

So we did provide at that conference, and I found a number of I guess PAC [Public Accounts Committee] members as well as the auditors general did appreciate the information and then probably go look at this chapter as a result.

So overall really the work of this committee is crucial for a well-managed parliamentary system of government. And this chapter shows that timely review of our chapters does basically help hold government agencies accountable. So with that I will turn it to Michelle.

**Michelle Lindenbach:** — Thanks, Tara. So our 2025 report volume 2, chapter 31 on the Standing Committee on Public Accounts does not contain any recommendations. Rather it provides your committee with an overview of its accomplishments and the status of implementation of the committee's recommendations.

In our view, your committee is very important in that it is the audit committee for the Legislative Assembly. It plays a critical role in fostering an open, accountable, and transparent government and better management of government operations. Your work contributes to the government's implementation of audit recommendations. In your review of our work, your committee makes recommendations either through the concurrence with those of our office or on its own. Your committee includes its recommendations in its reports to the Assembly. Your committee also reviews the Public Accounts volume 1, which contains the government's summary financial statements.

Your committee has asked our office to assess the government's compliance with its recommendations and to report on their status. We make this assessment as part of our follow-up audit examinations, which take place about every two to three years after the original audit and until the recommendations are fully addressed. We report the results of these assessments in either separate chapters, or if not discussed elsewhere in the report, in a summary table in the Public Accounts Committee chapter. Each year in the Public Accounts Committee chapter, we provide you with a status summary.

So in chapter 31 of our 2025 report volume 2, we report as at September 2025 the government has implemented 73 per cent of the Public Accounts Committee's recommendations made during the previous three years and partially implemented 18 per cent of the remaining recommendations. This shows the government has taken action on 91 per cent of the committee's recommendations over the past three years. These percentages do not include recommendations that the committee has considered but not yet compiled in its report to the Assembly.

You will notice in section 5.2 of the 2025 chapter we also summarize recommendations this committee has agreed to and agencies have not yet fully implemented. The summary table includes agencies and the related recommendations not found elsewhere in our 2025 report. We've highlighted in grey the various agencies where recommendations are not implemented and they have been outstanding for more than six years. There are 12 different government agencies highlighted. Providing this information helps to show the committee where we have made complex recommendations, but also where more work needs to be done at certain agencies to strengthen processes very soon.

At the time of this chapter compilation in September, we also noted the committee had not yet reviewed 64 chapters, which is a decrease from the 88 chapters reported at the same time in the previous year. The majority of the chapters not reviewed by this committee were from our reports publicly released December 2023 or later. That being said, since September 30th of 2025, with the support of the committee Clerk, this committee has held three days of meetings, and after the two days of scheduled meetings taking place right now in January, the number of outstanding chapters will be down to 30.

So this is everything . . . it includes outstanding chapters from our 2025 report volume 1 and volume 2, which makes the committee's review of chapters very current and notable. A timely review of chapters and recommendations in our reports does demonstrate the committee undertakes appropriate scrutiny and holds agencies accountable in a timely manner.

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

**Chair Wotherspoon:** — Thank you very much for the focus on the committee and the importance to it. And I would open it up to committee members that may have a question. MLA Gordon.

**Hugh Gordon:** — I just was curious if you could share some insight as to like . . . So we've got this list of recommendations not yet implemented, and then the ones in grey are with respect to those that are six years or older. Do I understand that correctly? So when it comes time for . . . When we set an agenda for the

next year as a Public Accounts Committee, how are you prioritizing that?

Is it a balance between what agencies are reporting or you're checking in on to see how they're making out on recommendations? Does that happen? If they are making significant progress, do we add them to the agenda? If they're not, is there some back-and-forth or is it just . . . I guess I'm wondering what the method you rely on in order to determine what the schedule for review looks like for the committee. Am I making sense?

**Tara Clemett:** — Yes, so I think I'll sort of give you two answers to that question. So in terms of with the committee Clerk and then my office's liaison, that they set the agendas for the upcoming meetings and what PAC should be looking at. We focus on really what is the oldest in terms of, like, which reports, which public reports, as we said are . . . Maybe they came out in 2023 and there was chapters in those public reports and this committee has not reviewed them. So from our perspective, it's really my chapters, how far back have you not potentially looked at.

So now after these meetings, you are now basically at 2025, so extremely current, right? So sometimes you . . .

We were okay with almost two years' time frame because it's partly the fact that an agency . . . So I do an audit. So I think the interpersonal violence would be a perfect example, where we just did that audit in 2025. When she did come, you know, the deputy minister spoke to, we haven't had that much time so we haven't totally fixed it. So I do think reviewing performance audits that we've done and taking a year and then it coming to the committee, or 18 months, is a reasonable time frame so that when those agencies come to you they've hopefully made progress and you can say . . . you know, hold them to account in terms of, do you think that's enough?

In terms of our follow-up, so I'll turn to that though. So from my perspective I very much . . . When we make recommendations we put them into two categories. It's sort of, I call it an easy and hard, but we call them type 1 and then type 2. A type 1, we think it's easy and in a way they should address it. So I literally code all these recs as I make them. A type 2, we think it's pretty hard; it might take five years.

Again I feel like with SATCC, he was just describing at the end of the day even though he sets new targets, there's going to take a while in terms of his actions before he can make progress. It takes him four years. So that doesn't mean I'm not going to go to follow-up in a two- to three-year time frame, but I would probably move to a three on that follow-up. So I will keep going and going and going until they are done, every two to three.

But there is times where we meet with agencies, and if I've gone once in two . . . So I can think of some agencies right now, and they're saying that they'll be done in June. I might shift things by six months and then go, okay, I'll give you another six. So when I come, I know you're done, or I hope you're done. But it's also so I'm not wasting resources and coming back twice. So we're cognizant of that as well.

But that's why some places do take five. But these ones that are

at six, get moving, and I'll keep coming until they do what we want them to.

**Hugh Gordon:** — Fair enough. Thank you.

**Chair Wotherspoon:** — Thanks. On that I just want to give, like, attention to the Clerk and to the liaison from the auditor's office and to the audit team in general for the work they do do. It provides us as the steering committee information about, well how many days do we need here to make sure that, you know, where we're providing, you know, sufficient . . . making sure we have timely consideration, that we're doing our job. And then as a steering committee, we have a new Deputy Chair who's a member of that here today, where we're regularly working back and forth to make sure that we've identified days that the Clerk and the auditor's team can help build the meetings for us.

And so thanks to all of you for when your . . . If your Deputy Chair ever says to you, do these dates work? You just give them a thumbs-up, and the same with the Chair. Any further questions for the auditor on this chapter?

Thanks again for your work, and it was notable that when you presented on this at the conference this summer that this seemed to be not the practice everywhere, right, and there seemed to be a lot of folks that felt that this was a good measure as well in, you know, ensuring a measurement out as far as the effectiveness of committees and where they're at. And for that I mean we're in good shape as a committee, so I think we heard that here today. So thanks to all the committee members for their part in making that happen.

**Hugh Gordon:** — Maybe one last quick question. So how many . . .

**Chair Wotherspoon:** — Not a chance, Gordon.

**Hugh Gordon:** — Because . . .

**Chair Wotherspoon:** — Go ahead.

**Hugh Gordon:** — Yeah, I know. I'm sorry. I'm a day late and a buck short as usual. I just love rubbing it in there with you there, Chair. So how many chapters are we looking at reviewing in the next 12-month period? Or is that hard to gauge?

**Tara Clemett:** — I find in terms of the committee Clerk and then my liaison, they seem to be often getting like 15 chapters on an agenda — 10 to 15. So if we ever have two days, we're going through a lot.

I guess what I would say from the committee member standpoint, when you look at that table and I've said how frequently are you meeting, meeting sort of eight times a year seems to keep you on track. So figure out how to get five to eight meetings in your schedule over the course of the next year is what I would recommend, yeah.

**Hugh Gordon:** — Thank you.

**Tara Clemett:** — If that makes sense. And then they make sure we look at enough.

**Chair Wotherspoon:** — And you know, you're steering committee's regularly engaging these conversations back and forth lots with the Clerk and with the Deputy Chair and then back through the auditor's office, and yeah, that's the thing. Like how many days do we need to make sure that we're, you know, doing the work that we need to do? The auditor's laid that out, and we've built out a little bit of a rhythm and practice to this committee.

We've got some new members to it today, but usually when the House isn't sitting, we're meeting a few days to whatever's needed in January and February. I know as we looked at this period of time at one point we thought we might need, you know, more days than we have planned here right now. But because of where we're at, you know, these days look like they're an appropriate number of days at this point. June can sometimes be a window where we'd convene again as well. I mean we can convene whenever we want, but June is another time that might be a bit standard. It's got some pressures on the auditor's office at that time because you've got the volume 1 coming together at that time.

Summer's a possibility; it hasn't been standard practice. But then September and October's a really good time again to drill down and have three, four days, whatever's kind of needed again to do that work. We can't sit while the House is sitting. So we could sit before the House is sitting, say in the mornings, but it doesn't leave you much time. We've done a bit of that over the years, but you maybe are coming in for an hour or something like that. So dedicating full days has been the preferred approach of the steering committee over the years.

And then December you have some, usually you have an engagement there, some of it that's required either December or early January to make sure that we're supporting and scrutinizing the auditor's business plan and authorizing that budget and fulfilling our duty on those fronts.

But your steering committee is actively involved in all those pieces as well, and again when you as committee members get your Chair or Deputy Chair saying hey, do these days work? You just give them a thumbs-up. And to be honest it makes it really simple.

**A Member:** — That's binding in the contract.

**Chair Wotherspoon:** — That's right. Thanks to everyone on this. No further questions for the auditor? Okay, I'd welcome a motion . . . Thanks to everybody for their time and attention here today. See you tomorrow.

I'd welcome a motion of adjournment. All right, moved by Deputy Chair Thorsteinson. All agreed?

**Some Hon. Members:** — Agreed.

**Chair Wotherspoon:** — Okay, this committee stands adjourned until tomorrow morning at 10 a.m.

[The committee adjourned at 15:00.]