

STANDING COMMITTEE ON PUBLIC ACCOUNTS



**SECOND REPORT
OF THE
THIRTIETH LEGISLATURE**

May 12, 2026
LEGISLATIVE ASSEMBLY OF SASKATCHEWAN

Legislative Assembly of Saskatchewan
Standing Committee on Public Accounts



Room 14 Legislative Building
2405 Legislative Drive
Regina, Saskatchewan S4S 0B3
Tel (306) 787-9930
committees_branch@legassembly.sk.ca

May 12, 2026

To the honourable members of the Legislative Assembly:

HONOURABLE MEMBERS:

I have the pleasure of presenting the second report of the Standing Committee on Public Accounts for the thirtieth legislature. The committee is authorized by the Assembly to review and report to the Assembly its observations, opinions, and recommendations on the reports of the Provincial Auditor and on the Public Accounts.

This report reflects the work of the committee for the period May 13, 2025 to May 12, 2026. During this time, the committee considered chapters in nine annual volumes published by the Provincial Auditor, the Provincial Auditor's business and financial plan for the year ended March 31, 2027, and the Provincial Auditor's annual report for the year ended March 31, 2025.

Respectfully submitted on behalf of the committee,

Trent Wotherspoon, Chair
MLA Regina Mount Royal

COMPOSITION OF COMMITTEE

Current Members

Trent Wotherspoon, Chair
Regina Mount Royal

James Thorsteinson, Deputy Chair
Cut Knife-Turtleford

Terri Bromm
Carrot River Valley

David Chan
Yorkton

Hugh Gordon
Saskatoon Silverspring

Travis Keisig
Last Mountain-Touchwood

Joan Pratchler
Regina Rochdale

Previous Members

Hon. Chris Beaudry
Kelvington-Wadena

Brad Crassweller
White City-Qu'Appelle

Hon. Daryl Harrison
Cannington

Hon. Sean Wilson, Deputy Chair
Canora-Pelly

Contents

Introduction.....	1
Membership of the Committee	1
Acknowledgments	1
Government Response.....	1
Review of Provincial Auditor’s Annual Volumes	2
Summary.....	2
Advanced Education.....	2
Corrections, Policing and Public Safety	2
Education.....	3
eHealth Saskatchewan	7
Executive Council.....	9
Farm Land Security Board	9
Health	12
Highways.....	14
Horizon School Division No. 205	15
Immigration and Career Training.....	15
Justice and Attorney General.....	15
Justice and Attorney General and Corrections, Policing and Public Safety.....	17
Living Sky School Division No. 202.....	17
Northern Lights School Division No. 113	19
Northlands College	19
Office of Residential Tenancies	21
Parks, Culture and Sport.....	21
Prairie Agricultural Machinery Institute.....	21
Prairie Spirit School Division No. 206.....	21
Regina Public School Division No. 4.....	22
Saskatchewan Apprenticeship and Trade Certification Commission.....	23
Saskatchewan Crop Insurance Corporation.....	25
Saskatchewan Distance Learning Centre.....	25
Saskatchewan Housing Corporation.....	26
Saskatchewan Impaired Driver Treatment Centre.....	28
Saskatchewan Legal Aid Commission	28
Saskatchewan Liquor and Gaming Authority.....	28
Saskatchewan Public Safety Agency.....	29
Saskatchewan Research Council	31
Saskatchewan Workers’ Compensation Board.....	31
Saskatoon School Division No. 13	32
St. Paul’s Roman Catholic Separate School Division No. 20	32
Standing Committee on Public Accounts	33
Social Services.....	33
Summary of Implemented Recommendations.....	34
Technical Safety Authority of Saskatchewan.....	34
3sHealth.....	34
Trade and Export Development.....	35
Procedural Motions.....	36
Other Work of the Committee	37

*Second Report of the
Standing Committee on Public Accounts
Thirtieth Legislature*

Review of the Provincial Auditor’s Business and Financial Plan	37
Review of the Provincial Auditor’s Annual Report.....	37
Review of the Public Accounts	37
Audit Committee	37
Attendance at CCPAC/CCOLA Conference	38
Appendix A — Provincial Auditor’s Officials	39
Appendix B — Provincial Comptroller’s Officials	40
Appendix C — Ministry and Agency Officials	41

Introduction

Membership of the Committee

At the time of the committee's last report on May 13, 2025, membership of the Standing Committee on Public Accounts consisted of Trent Wotherspoon, Chair; Sean Wilson, Deputy Chair; David Chan; Brad Crassweller; Hugh Gordon; Hon. Daryl Harrison; and Joan Pratchler.

On May 14, 2025, Chris Beaudry replaced Hon. Daryl Harrison on the committee.

On December 11, 2025, Sean Wilson was appointed to cabinet and, pursuant to rule 123(2), was therefore ineligible to continue to preside as Deputy Chair.

On January 13, 2026, Terri Bromm, Travis Keisig, and James Thorsteinson replaced Hon. Chris Beaudry, Brad Crassweller, and Hon. Sean Wilson on the committee.

On January 20, 2026, James Thorsteinson was elected Deputy Chair.

Acknowledgments

The Standing Committee on Public Accounts expresses its appreciation to the employees of the Office of the Provincial Auditor, including Provincial Auditor Tara Clemett. The committee would like to thank Provincial Comptroller Brent Hebert, his staff, and the many witnesses who appeared before the committee. A list of witnesses is attached to this report as an appendix.

Government Response

Pursuant to rule 136(7), the Standing Committee on Public Accounts requests that the Government of Saskatchewan respond to this report within 120 days.

Review of Provincial Auditor’s Annual Volumes

Summary

The committee reviewed chapters from the following annual volumes of the Provincial Auditor:

- 2021 Report Volume 2
- 2022 Report Volume 1
- 2022 Report Volume 2
- 2023 Report Volume 1
- 2023 Report Volume 2
- 2024 Report Volume 1
- 2024 Report Volume 2
- 2025 Report Volume 1
- 2025 Report Volume 2

The Standing Committee on Public Accounts considered 108 recommendations in the annual volumes of the Provincial Auditor. The committee concurred with 108 recommendations, noted compliance with 66 recommendations, and noted progress towards compliance on 33 recommendations. It concluded consideration of 48 chapters that did not have any new recommendations.

Advanced Education

2023 Report Volume 2

Chapter 16: Advanced Education — Working with the Advanced Education Sector to Achieve Ministry Strategies

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Corrections, Policing and Public Safety

2024 Report Volume 1

Chapter 9: Corrections, Policing and Public Safety — Monitoring the Community Safety and Well-Being Initiative

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 15: Corrections, Policing and Public Safety — Inmate Segregation

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 16: Corrections, Policing and Public Safety — Rehabilitating Adult Inmates

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Education

2023 Report Volume 2

Chapter 18: Education — Evaluating the Early Learning Intensive Support Program

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 1

Chapter 10: Education — Instruction Time

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 1

Chapter 8: Education — Improving Educational Outcomes for Indigenous Students

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 1

Chapter 1: School Divisions

Considered October 17, 2025

Proper Recording of Capital Grant Revenue Needed

The committee concurred with recommendation 1 made at page 17 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend the impacted school divisions follow Canadian generally accepted accounting principles for the public sector when recording capital transfers in their financial records.

The committee noted that the Ministry of Education has complied with the recommendation.

Holy Family Roman Catholic Separate School Division No. 140 — Segregation of Incompatible Duties Needed

The committee concurred with recommendation 2 made at page 18 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend Holy Family Roman Catholic Separate School Division No. 140 segregate duties of employees responsible for key financial functions.

The committee noted that the Ministry of Education has complied with the recommendation.

Northwest School Division No. 203 — Timely Financial Reconciliations and Segregation of Incompatible Duties Needed

The committee concurred with recommendation 3 made at page 19 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend Northwest School Division No. 203 complete key financial reconciliations monthly and independently review and approve them in a timely manner.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 4 made at page 20 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend Northwest School Division No. 203 segregate duties of employees responsible for key financial functions.

The committee noted that the Ministry of Education has complied with the recommendation.

Northern Lights School Division No. 113 — Segregation of Incompatible Duties Related to Payments Needed

The committee concurred with recommendation 5 made at page 20 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend Northern Lights School Division No. 113 segregate incompatible duties for payment approvals and cheque signing.

The committee noted that the Ministry of Education has complied with the recommendation.

Saskatchewan Rivers School Division No. 119 — Need to Follow Purchasing Policy

The committee concurred with recommendation 6 made at page 20 of the Provincial Auditor's 2024 report volume 1, chapter 1, School Divisions:

We recommend Saskatchewan Rivers School Division No.119 follow its purchasing policy and obtain the required quotes for its purchases.

The committee noted that the Ministry of Education has complied with the recommendation.

2025 Report Volume 1
Chapter 2: School Divisions
Considered October 17, 2025

Conseil des Écoles Fransaskoises No. 310

The committee concurred with recommendation 1 made at page 20 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Conseil des Écoles Fransaskoises No. 310 independently review and approve journal entries.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 2 made at page 21 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Conseil des Écoles Fransaskoises No. 310 require two independent signers in the banking system to review and approve electronic fund transfers.

The committee noted that the Ministry of Education has complied with the recommendation.

Timely Review of Bank Reconciliations Needed at Holy Trinity Roman Catholic Separate School Division No. 22

The committee concurred with recommendation 3 made at page 21 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Holy Trinity Roman Catholic Separate School Division No. 22 prepare and review monthly bank reconciliations in a timely manner.

The committee noted that the Ministry of Education has complied with the recommendation.

Île-à-la Crosse School Division No. 112

The committee concurred with recommendation 4 made at page 21 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Île-à-la Crosse School Division No. 112 prepare and review monthly bank reconciliations in a timely manner.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 5 made at page 22 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Île-à-la Crosse School Division No. 112 independently review and approve journal entries and maintain support.

The committee noted that the Ministry of Education has complied with the recommendation.

Northern Lights School Division No. 113

The committee concurred with recommendation 6 made at page 22 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend the Ministry of Education provide Northern Lights School Division No. 113's annual report to the Legislative Assembly in accordance with timeframes set in *The Executive Government Administration Act*.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 7 made at page 23 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Northern Lights School Division No. 113 obtain prior approval from the Minister of Education for certain purchases in accordance with *The Education Act, 1995*.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 8 made at page 23 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Northern Lights School Division No. 113 prepare and review monthly bank reconciliations in a timely manner.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

The committee concurred with recommendation 9 made at page 23 of the Provincial Auditor's 2025 report volume 1, chapter 2, School Divisions:

We recommend Northern Lights School Division No. 113 independently review and approve journal entries.

The committee noted that the Ministry of Education has complied with the recommendation.

2025 Report Volume 1

Chapter 4: Education — Overseeing Independent Schools

Considered January 21, 2026

Risk Ratings Not Determined for All Independent Schools

The committee concurred with recommendation 1 made at page 43 of the Provincial Auditor's 2025 report volume 1, chapter 4, Education — Overseeing Independent Schools:

We recommend the Ministry of Education complete risk assessments for alternative independent schools.

The committee noted that the Ministry of Education has complied with the recommendation.

Central Tracking of Risk Ratings Needed

The committee concurred with recommendation 2 made at page 43 of the Provincial Auditor's 2025 report volume 1, chapter 4, Education — Overseeing Independent Schools:

We recommend the Ministry of Education centrally track its risk ratings for all categories of independent schools.

The committee noted that the Ministry of Education has complied with the recommendation.

Central Tracking of Identified Non-Compliance Needed

The committee concurred with recommendation 3 made at page 46 of the Provincial Auditor's 2025 report volume 1, chapter 4, Education — Overseeing Independent Schools:

We recommend the Ministry of Education centrally track all non-compliance notices issued to independent schools.

The committee noted that the Ministry of Education has complied with the recommendation.

Analysis of and Reporting on Student Achievement Lacking

The committee concurred with recommendation 4 made at page 48 of the Provincial Auditor's 2025 report volume 1, chapter 4, Education — Overseeing Independent Schools:

We recommend the Ministry of Education periodically analyze and report to senior management on independent school student achievement.

The committee noted that the Ministry of Education is making progress towards complying with the recommendation.

2025 Report Volume 2

Chapter 15: Education — Evaluating the Early Learning Intensive Support Program

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

eHealth Saskatchewan

2023 Report Volume 2

Chapter 13: eHealth Saskatchewan — Maintaining Key Healthcare IT Servers

Considered October 15, 2025

Accurate Tracking of IT Systems Hosted on IT Servers Needed

The committee concurred with recommendation 1 made at page 100 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan regularly detect and quickly remove unauthorized IT servers, if any, on the network.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 101 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan track the IT systems, and their criticality, hosted on key healthcare IT servers to support maintenance decisions.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Need to Manage Unsupported IT Server Risks

The committee concurred with recommendation 3 made at page 103 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan implement security measures to address the risks introduced by having unsupported servers hosting key healthcare systems and data.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Insufficient Monitoring of Privileged Access to IT Servers

The committee concurred with recommendation 4 made at page 104 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan periodically review whether appropriate individuals have privileged access to key healthcare IT servers.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Better Analysis Needed to Support Effective IT Server Maintenance

The committee concurred with recommendation 5 made at page 105 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan regularly analyze security information logged for key healthcare IT servers to support timely server updates for identified security vulnerabilities.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Reporting of IT Server Maintenance Risks Needed

The committee concurred with recommendation 6 made at page 106 of the Provincial Auditor's 2023 report volume 2, chapter 13, eHealth Saskatchewan — Maintaining Key Healthcare IT Servers:

We recommend eHealth Saskatchewan regularly report to its senior management and partners about significant risks and mitigation plans related to maintenance of key healthcare IT servers.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

2024 Report Volume 2

Chapter 17: eHealth Saskatchewan — Securing Portable Computing Devices

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 1: eHealth Saskatchewan

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Executive Council

2023 Report Volume 2

Chapter 2: Executive Council

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 2: Executive Council

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Farm Land Security Board

2024 Report Volume 2

Chapter 11: Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland

Considered October 16, 2025

Board has Reasonable Processes to Review Farmland Transactions Other Than Expected Timeframes Needed

The committee concurred with recommendation 1 made at page 82 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board update its statutory declaration form templates to require permanent residents provide proof of residency when submitting statutory declaration forms.

The committee noted that the Farm Land Security Board has complied with the recommendation.

The committee concurred with recommendation 2 made at page 83 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board set an expected timeframe for staff to review farmland transactions to assess compliance with *The Saskatchewan Farm Security Act* and related regulations.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Board Not Obtaining Statutory Declarations as Expected

The committee concurred with recommendation 3 made at page 84 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board follow its established procedures to request statutory declarations for individuals and corporations to assess compliance with *The Saskatchewan Farm Security Act* and related regulations.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Need to Enforce Restrictions on Farmland Leases

The committee concurred with recommendation 4 made at page 85 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board work with the Ministry of Agriculture to determine how to enforce restrictions on foreign leasing of farmland under *The Saskatchewan Farm Security Act*.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Need to Clearly Document Board Member Conflicts of Interest

The committee concurred with recommendation 5 made at page 87 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board document in its meeting minutes declared conflicts of interest as required by its Board manual.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Need to Inform Exemption Applicants of Board Discussion Dates

The committee concurred with recommendation 6 made at page 89 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board provide adequate notice to exemption applicants informing them as to when the Board will discuss farmland ownership exemption applications.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Untimely Communication of Requirements to Sell Land

The committee concurred with recommendation 7 made at page 91 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board provide timely communication to individuals and corporations about requirements to sell land when not in compliance with *The Saskatchewan Farm Security Act*.

The committee noted that the Farm Land Security Board has complied with the recommendation.

No Documented Escalation Procedures for Non-Compliance

The committee concurred with recommendation 8 made at page 92 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board formalize procedures for the escalation of enforcement actions to address identified non-compliance with *The Saskatchewan Farm Security Act*.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Sufficient Performance Indicators and Public Reporting Needed

The committee concurred with recommendation 9 made at page 93 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board use sufficient performance indicators to monitor effectiveness of its regulatory activities related to foreign ownership of Saskatchewan farmland.

The committee noted that the Farm Land Security Board has complied with the recommendation.

The committee concurred with recommendation 10 made at page 94 of the Provincial Auditor's 2024 report volume 2, chapter 11, Farm Land Security Board — Regulating Foreign Ownership of Saskatchewan Farmland:

We recommend the Farm Land Security Board enhance its public reporting of all of its key regulatory activities related to foreign ownership of Saskatchewan farmland.

The committee noted that the Farm Land Security Board has complied with the recommendation.

Health

2023 Report Volume 2

Chapter 14: Health — Coordinating the Provision of Timely Neurosurgery Services

Considered October 15, 2025

Improved Monitoring of Neurosurgery Services Needed

The committee concurred with recommendation 1 made at page 117 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health and the Saskatchewan Health Authority communicate clear expectations and monitor the number of neurosurgery services provided by each physician to determine whether neurosurgery needs are met.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Insufficient Analysis of Resources to Deliver Neurosurgery Services

The committee concurred with recommendation 2 made at page 121 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health forecast the number of neurosurgery physicians and other staff required to provide neurosurgery services annually and over the longer term.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Assessment of Patient Referral Systems Required

The committee concurred with recommendation 3 made at page 123 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health analyze patient referral systems used for neurosurgery services and determine an efficient system to use for referrals across the province.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Incomplete Patient Referral Data Collected

The committee concurred with recommendation 4 made at page 124 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health collect and analyze complete wait time data for patients directly referred to a neurosurgery physician.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

More Spine Pathway Clinic Referrals Needed

The committee concurred with recommendation 5 made at page 125 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health work with the Saskatchewan Health Authority to increase the use of Spine Pathway referrals to reduce potentially unnecessary neurosurgery consultations and surgeries.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Surgery Prioritization Criteria Needed

The committee concurred with recommendation 6 made at page 126 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health work with the Saskatchewan Health Authority to document surgery prioritization criteria to support timely and fair access to neurosurgery services.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

Assessment of Scheduling Enhancements Needed

The committee concurred with recommendation 7 made at page 129 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health work with the Saskatchewan Health Authority to assess enhancements for improving efficiency of scheduling patients for neurosurgery.

Sufficient Action Plans to Address Gaps Needed

The committee concurred with recommendation 8 made at page 131 of the Provincial Auditor's 2023 report volume 2, chapter 14, Health — Coordinating the Provision of Timely Neurosurgery Services:

We recommend the Ministry of Health formally establish annual action plans to address gaps in neurosurgery services.

The committee noted that the Ministry of Health is making progress towards complying with the recommendation.

2023 Report Volume 2

Chapter 21: Health — Providing Special Needs Equipment for Persons with Disabilities

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 1

Chapter 12: Health — Detecting Inappropriate Physician Payments

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 1

Chapter 13: Health — Monitoring Opioid Prescribing and Dispensing

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 19: Health — Preventing Diabetes-Related Health Complications

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 20: Health — Using Critical Incident Reporting to Improve Patient Safety

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 4: Healthcare Affiliates

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Highways

2024 Report Volume 2

Chapter 5: Highways

Considered January 20, 2026

Detailed and Timely Reviews of Revenue Reconciliations Needed

The committee concurred with recommendation 1 made at page 36 of the Provincial Auditor's 2024 report volume 2, chapter 5, Highways:

We recommend the Ministry of Highways prepare and review revenue reconciliations in accordance with its policy.

The committee noted that the Ministry of Highways has complied with the recommendation.

Detailed Review of the Transportation Partnerships Fund Financial Statements Needed

The committee concurred with recommendation 2 made at page 36 of the Provincial Auditor's 2024 report volume 2, chapter 5, Highways:

We recommend Ministry of Highways management conduct a detailed review of the Transportation Partnerships Fund's year-end financial statements.

The committee noted that the Ministry of Highways has complied with the recommendation.

Horizon School Division No. 205

2022 Report Volume 1

Chapter 14: Horizon School Division No. 205 — Maintaining Facilities

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 1

Chapter 14: Horizon School Division No. 205 — Maintaining Facilities

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Immigration and Career Training

2024 Report Volume 2

Chapter 21: Immigration and Career Training — Coordinating English-language Programs

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Justice and Attorney General

2025 Report Volume 1

Chapter 5: Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence

Considered January 20, 2026

Accessible Funding and Licensing Information Lacking

The committee concurred with recommendation 1 made at page 59 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

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 committee noted that the Ministry of Justice and Attorney General is making progress towards complying with the recommendation.

Agreements Clearly Outline Service Expectations but Clarification Needed for Key Performance Information

The committee concurred with recommendation 2 made at page 61 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

We recommend the Ministry of Justice and Attorney General determine key performance information required from transition houses.

Rationale Lacking for Funding

The committee concurred with recommendation 3 made at page 63 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

We recommend the Ministry of Justice and Attorney General rationalize funding provided to community-based organizations operating transition and second-stage houses.

Regular Inspections of Transition Houses Required

The committee concurred with recommendation 4 made at page 64 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

We recommend the Ministry of Justice and Attorney General periodically inspect transition houses to verify compliance with established requirements.

Verification of Periodic Criminal Record Checks Needed

The committee concurred with recommendation 5 made at page 66 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

We recommend the Ministry of Justice and Attorney General verify completion of periodic criminal record checks for people working with survivors of interpersonal violence living in transition and second-stage houses.

Analysis Needed to Determine Service Improvements

The committee concurred with recommendation 6 made at page 69 of the Provincial Auditor's 2025 report volume 1, chapter 5, Justice and Attorney General — Providing Transition Spaces for Individuals Leaving Interpersonal Violence:

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.

2025 Report Volume 2

Chapter 18: Justice and Attorney General — Conducting Timely and Accurate Coroner Investigations

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Justice and Attorney General and Corrections, Policing and Public Safety

2023 Report Volume 1

Chapter 13: Justice and Attorney General and Corrections, Policing and Public Safety — Implementing Strategies to Reduce Short-term Remand

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 1

Chapter 10: Justice and Attorney General and Corrections, Policing and Public Safety — Implementing Strategies to Reduce Short-term Remand

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Living Sky School Division No. 202

2024 Report Volume 1

Chapter 4: Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns

Considered October 17, 2025

Analysis of Counsellor Caseloads Required

The committee concurred with recommendation 1 made at page 75 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 formally analyze counsellor caseloads to assess whether it has appropriate resources to support high school students with mental health concerns.

The committee noted that the Ministry of Education has complied with the recommendation.

Suicide Risk Assessment Not Always Completed

The committee concurred with recommendation 2 made at page 76 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 have all counsellors use standard risk assessment tools when documenting decisions for high school students at risk of suicide.

The committee noted that the Ministry of Education has complied with the recommendation.

Safety Plans Not Always Documented

The committee concurred with recommendation 3 made at page 77 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 have counsellors document safety plans for all high school students at risk of suicide.

The committee noted that the Ministry of Education has complied with the recommendation.

Information Sharing Agreements with Outside Agencies Needed

The committee concurred with recommendation 4 made at page 79 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 track referrals of high school students with significant mental health concerns to outside agencies.

The committee noted that the Ministry of Education has complied with the recommendation.

The committee concurred with recommendation 5 made at page 80 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202, with leadership support from the Ministry of Education, develop and implement information sharing agreements with key outside agencies to share relevant information relating to high school students' mental health concerns.

Critical Incident Reports Needed

The committee concurred with recommendation 6 made at page 81 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 formally track and prepare mental health critical incident reports for its high schools.

The committee noted that the Ministry of Education has complied with the recommendation.

Limited Analysis and Reporting of Key Information

The committee concurred with recommendation 7 made at page 83 of the Provincial Auditor's 2024 report volume 1, chapter 4, Living Sky School Division No. 202 — Providing Intervention Services to High School Students with Significant Mental Health Concerns:

We recommend Living Sky School Division No. 202 analyze and report key information to senior management and the Board related to timely intervention services provided to high school students with significant mental health concerns.

The committee noted that the Ministry of Education has complied with the recommendation.

Northern Lights School Division No. 113

2022 Report Volume 1

Chapter 15: Northern Lights School Division No. 113 — Purchasing Goods and Services

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 22: Northern Lights School Division No. 113 — Purchasing Goods and Services

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Northlands College

2024 Report Volume 2

Chapter 23: Northlands College — Purchasing Goods and Services

Considered October 17, 2025

Travel Expense and Credit Card Policies Not Followed

The committee concurred with recommendation 1 made at page 231 of the Provincial Auditor's 2024 report volume 2, chapter 23, Northlands College — Purchasing Goods and Services:

We recommend Northlands College comply with its established policies for travel and business expense claims and for corporate credit cards.

The committee noted that Northlands College has complied with the recommendation.

2023 Report Volume 2
Chapter 6: Northlands College
Considered October 17, 2025

Review and Approval of Credit Card Reconciliations Needed

The committee concurred with recommendation 1 made at page 41 of the Provincial Auditor's 2023 report volume 2, chapter 6, Northlands College:

We recommend Northlands College review and approve credit card reconciliations as required by its policy.

The committee noted that Northlands College has complied with the recommendation.

Restricted Access to Cheque-Signing System Needed

The committee concurred with recommendation 2 made at page 41 of the Provincial Auditor's 2023 report volume 2, chapter 6, Northlands College:

We recommend Northlands College restrict access to its cheque-signing system to appropriately segregate duties.

The committee noted that Northlands College has complied with the recommendation.

2024 Report Volume 2
Chapter 6: Northlands College
Considered October 17, 2025

Timely Independent Review and Approval of Bank Reconciliations Needed

The committee concurred with recommendation 1 made at page 40 of the Provincial Auditor's 2024 report volume 2, chapter 6, Northlands College:

We recommend Northlands College independently review and approve monthly bank reconciliations timely.

The committee noted that Northlands College has complied with the recommendation.

Independent Review and Approval of Journal Entries Necessary

The committee concurred with recommendation 2 made at page 40 of the Provincial Auditor's 2024 report volume 2, chapter 6, Northlands College:

We recommend Northlands College independently review and approve supported journal entries.

The committee noted that Northlands College has complied with the recommendation.

Office of Residential Tenancies

2023 Report Volume 1

Chapter 14: Office of Residential Tenancies — Adjudicating Tenancy Disputes

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Parks, Culture and Sport

2022 Report Volume 2

Chapter 18: Parks, Culture and Sport — Providing Safe Drinking Water in Provincial Parks

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 2

Chapter 19: Parks, Culture and Sport — Drinking Water in Provincial Parks

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Prairie Agricultural Machinery Institute

2024 Report Volume 2

Chapter 7: Prairie Agricultural Machinery Institute

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Prairie Spirit School Division No. 206

2023 Report Volume 1

Chapter 15: Prairie Spirit School Division No. 206 — Maintaining Facilities

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Regina Public School Division No. 4

2024 Report Volume 1

Chapter 5: Regina Public School Division No. 4 — Delivering Prekindergarten Programming

Considered October 17, 2025

Analysis of Program Enrolment Needed

The committee concurred with recommendation 1 made at page 92 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 formally analyze its prekindergarten enrolment to help identify and mitigate barriers to students entering the program and full space utilization.

The committee noted that the Ministry of Education has complied with the recommendation.

Waitlists Not Centrally Monitored

The committee concurred with recommendation 2 made at page 94 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 centrally monitor and analyze its prekindergarten waitlists.

The committee noted that the Ministry of Education has complied with the recommendation.

Lack of Performance Measures Specific to Prekindergarten

The committee concurred with recommendation 3 made at page 95 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 use sufficient measures to assess and report on the delivery of its prekindergarten programming.

The committee noted that the Ministry of Education has complied with the recommendation.

Classroom Learning Environments Informally Monitored

The committee concurred with recommendation 4 made at page 99 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 periodically conduct formal assessments of prekindergarten classroom environments.

The committee noted that the Ministry of Education has complied with the recommendation.

Prekindergarten Resources Considered

The committee concurred with recommendation 5 made at page 102 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 communicate with prekindergarten teachers about its partnerships with other agencies providing support services to children.

The committee noted that the Ministry of Education has complied with the recommendation.

Improved Tracking of Family Visits Needed

The committee concurred with recommendation 6 made at page 104 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 implement a consistent method for prekindergarten teachers to track family visits.

The committee noted that the Ministry of Education has complied with the recommendation.

Board Reporting on Changes to Prekindergarten Enrolment Lacking

The committee concurred with recommendation 7 made at page 105 of the Provincial Auditor's 2024 report volume 1, chapter 5, Regina Public School Division No. 4 — Delivering Prekindergarten Programming:

We recommend Regina Public School Division No. 4 provide its Board with detailed analysis of changes to its prekindergarten enrolment.

The committee noted that the Ministry of Education has complied with the recommendation.

Saskatchewan Apprenticeship and Trade Certification Commission

2023 Report Volume 2

Chapter 15: Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups

Considered January 20, 2026

Board Representation of All Underrepresented Groups Needed

The committee concurred with recommendation 1 made at page 141 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission pursue visible minority representation on its Board of Directors.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

Barriers Identified, But Lack Apprentice Input

The committee concurred with recommendation 2 made at page 142 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission sufficiently engage with apprentices from underrepresented groups to identify barriers and develop sufficient actions to address them.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

Actions Established to Address Most Key Barriers

The committee concurred with recommendation 3 made at page 144 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission establish appropriate actions to address all key identified barriers faced by underrepresented groups.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

The committee concurred with recommendation 4 made at page 145 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission enhance and implement its Innovation and Inclusion Strategy to increase underrepresented groups in the skilled trades.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

Expanded Targets Required

The committee concurred with recommendation 5 made at page 148 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

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 committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

The committee concurred with recommendation 6 made at page 149 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission expand its performance measures and targets for underrepresented groups to include all key milestones (e.g., entry, duration, completion) in the apprenticeship program.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission is making progress towards complying with the recommendation.

Formal Analysis on Achievement of Targets Needed

The committee concurred with recommendation 7 made at page 150 of the Provincial Auditor's 2023 report volume 2, chapter 15, Saskatchewan Apprenticeship and Trade Certification Commission — Increasing Apprentices from Underrepresented Groups:

We recommend the Saskatchewan Apprenticeship and Trade Certification Commission formalize its analysis of reasons for not meeting established targets for underrepresented groups, and planned actions to address.

The committee noted that the Saskatchewan Apprenticeship and Trade Certification Commission has complied with the recommendation.

Saskatchewan Crop Insurance Corporation

2021 Report Volume 2

Chapter 32: Saskatchewan Crop Insurance Corporation — Managing Succession of Human Resources

Considered September 22, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Distance Learning Centre

2025 Report Volume 1

Chapter 1: Saskatchewan Distance Learning Corporation

Considered January 21, 2026

Documentation of Board Meetings and Decisions Needed

The committee concurred with recommendation 1 made at page 15 of the Provincial Auditor's 2025 report volume 1, chapter 1, Saskatchewan Distance Learning Corporation:

We recommend the Saskatchewan Distance Learning Corporation document and make public its Board meeting minutes including resulting decisions.

The committee noted that the Saskatchewan Distance Learning Centre is making progress towards complying with the recommendation.

Formal Approval of Budget and Forecasts Required

The committee concurred with recommendation 2 made at page 16 of the Provincial Auditor's 2025 report volume 1, chapter 1, Saskatchewan Distance Learning Corporation:

We recommend the Saskatchewan Distance Learning Corporation's Board approve a detailed budget annually.

The committee noted that the Saskatchewan Distance Learning Centre has complied with the recommendation.

The committee concurred with recommendation 3 made at page 16 of the Provincial Auditor's 2025 report volume 1, chapter 1, Saskatchewan Distance Learning Corporation:

We recommend the Saskatchewan Distance Learning Corporation provide periodic financial forecasts that include written variance explanations to its Board.

The committee noted that the Saskatchewan Distance Learning Centre is making progress towards complying with the recommendation.

2025 Report Volume 2

Chapter 21: Saskatchewan Distance Learning Centre — Supporting Students to Complete Distance Education Courses

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Housing Corporation

2024 Report Volume 2

Chapter 12: Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina

Considered October 15, 2025

Further Analysis of Applicant Data Needed

The committee concurred with recommendation 1 made at page 102 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation further analyze social housing applicant data to help determine social housing needs in Regina.

The committee noted that Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Long-term Forecast of Social Housing Needs Incomplete

The committee concurred with recommendation 2 made at page 105 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation complete its forecast of long-term social housing needs in Regina.

The committee noted that Saskatchewan Housing Corporation has complied with the recommendation.

More Plans to Address Vacant Housing Units Needed

The committee concurred with recommendation 3 made at page 110 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation implement plans to help reduce vacant social housing units in Regina.

The committee noted that Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

No Analysis of Possibly Over-housed Tenants

The committee concurred with recommendation 4 made at page 111 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation periodically analyze data to identify and respond to possibly over-housed social housing tenants in Regina.

Operational Reviews Need Enhancing

The committee concurred with recommendation 5 made at page 115 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation set performance benchmarks for its social housing operational reviews of the Regina Housing Authority.

The committee noted that Saskatchewan Housing Corporation has complied with the recommendation.

The committee concurred with recommendation 6 made at page 116 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation require the Regina Housing Authority to develop action plans addressing issues and recommendations identified in its social housing operational reviews.

The committee noted that Saskatchewan Housing Corporation has complied with the recommendation.

The committee concurred with recommendation 7 made at page 116 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation enhance its monitoring and analysis of social housing tenant complaints in Regina.

The committee noted that Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Further Analysis and Reporting About Building Conditions Needed

The committee concurred with recommendation 8 made at page 118 of the Provincial Auditor's 2024 report volume 2, chapter 12, Saskatchewan Housing Corporation — Planning for Social Housing Units in Regina:

We recommend Saskatchewan Housing Corporation expand analysis and reporting on progress made against its building conditions target related to social housing in Regina.

The committee noted that Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Saskatchewan Impaired Driver Treatment Centre

2022 Report Volume 2

Chapter 21: Saskatchewan Impaired Driver Treatment Centre — Delivering the Impaired Driver Treatment Program

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Legal Aid Commission

2024 Report Volume 2

Chapter 28: Saskatchewan Legal Aid Commission — Providing Legal Aid Services

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Liquor and Gaming Authority

2024 Report Volume 1

Chapter 19: Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 29: Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-Table Sale of Liquor

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 1

Chapter 16: Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Public Safety Agency

2024 Report Volume 2

Chapter 13: Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies

Considered January 21, 2026

Contractual Agreement with 911 Service Provider Lacking Key Requirements

The committee concurred with recommendation 1 made at page 126 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency expand its IT security requirements and monitoring to safeguard the continued availability of its 911 systems and data.

The committee noted that the Saskatchewan Public Safety Agency has complied with the recommendation.

The committee concurred with recommendation 2 made at page 127 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency establish and periodically test disaster recovery plans related to critical 911 systems.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

The committee concurred with recommendation 3 made at page 128 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency formally set a timeliness target for call taking and dispatching 911 fire calls to fire departments and monitor success in reaching the target.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

Quality Assurance Program Requires Broadening

The committee concurred with recommendation 4 made at page 133 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency broaden its 911 quality assurance program to include dispatch services.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

Monitoring Required to Confirm All 911 Staff Have Valid Training Certifications

The committee concurred with recommendation 5 made at page 134 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency periodically confirm whether 911 staff at the Provincial Emergency Communications Centre have appropriate training certifications.

The committee noted that the Saskatchewan Public Safety Agency has complied with the recommendation.

Improved Financial Oversight of Service Provider Budget and Spending Needed

The committee concurred with recommendation 6 made at page 136 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency rationalize the necessary level of Provincial Emergency Communications Centre staff to support funding approvals for its service provider.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

The committee concurred with recommendation 7 made at page 136 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency determine eligible expenses for the administration fee it pays to the Provincial Emergency Communications Centre service provider.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

The committee concurred with recommendation 8 made at page 137 of the Provincial Auditor's 2024 report volume 2, chapter 13, Saskatchewan Public Safety Agency — 911 Call Taking and Dispatching for Fire Emergencies:

We recommend the Saskatchewan Public Safety Agency obtain and review timely quarterly financial reports from the Provincial Emergency Communications Centre service provider to confirm appropriate expenses are incurred for delivering 911 services.

The committee noted that the Saskatchewan Public Safety Agency is making progress towards complying with the recommendation.

Saskatchewan Research Council

2025 Report Volume 1

Chapter 17: Saskatchewan Research Council — Purchasing Goods and Services

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Saskatchewan Workers' Compensation Board

2023 Report Volume 1

Chapter 6: Saskatchewan Workers' Compensation Board — Monitoring Safety Associations' Use of Funding

Considered October 16, 2025

Clear Expectations Established Except for Eligible Costs

The committee concurred with recommendation 1 made at page 87 of the Provincial Auditor's 2023 report volume 1, chapter 6, Saskatchewan Workers' Compensation Board — Monitoring Safety Associations' Use of Funding:

We recommend Saskatchewan Workers' Compensation Board formally document its review of key financial planning information provided by safety associations, including discussions with safety associations and resolution of any identified issues.

The committee noted that Saskatchewan Workers' Compensation Board has complied with the recommendation.

The committee concurred with recommendation 2 made at page 89 of the Provincial Auditor's 2023 report volume 1, chapter 6, Saskatchewan Workers' Compensation Board — Monitoring Safety Associations' Use of Funding:

We recommend Saskatchewan Workers' Compensation Board set detailed guidelines on eligible expenses for safety association funding.

The committee noted that Saskatchewan Workers' Compensation Board has complied with the recommendation.

Not Sufficiently Evaluating Safety Association Performance

The committee concurred with recommendation 3 made at page 95 of the Provincial Auditor's 2023 report volume 1, chapter 6, Saskatchewan Workers' Compensation Board — Monitoring Safety Associations' Use of Funding:

We recommend Saskatchewan Workers' Compensation Board formally evaluate the key performance results reported by safety associations to determine whether performance meets planned expectations, and resolve any identified issues.

The committee noted that Saskatchewan Workers' Compensation Board has complied with the recommendation.

The committee concurred with recommendation 4 made at page 96 of the Provincial Auditor's 2023 report volume 1, chapter 6, Saskatchewan Workers' Compensation Board — Monitoring Safety Associations' Use of Funding:

We recommend Saskatchewan Workers' Compensation Board periodically verify safety associations provide key information (e.g., financial statements, budgets, key performance measures) to employer members.

The committee noted that Saskatchewan Workers' Compensation Board has complied with the recommendation.

Saskatoon School Division No. 13

2024 Report Volume 1

Chapter 20: Saskatoon School Division No. 13 — Supporting Students with Intensive Needs

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 1

Chapter 18: Saskatoon Public School Division No. 13 — Kindergarten Readiness to Learn

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

St. Paul's Roman Catholic Separate School Division No. 20

2024 Report Volume 1

Chapter 23: St. Paul's Roman Catholic Separate School Division No. 20 — Adapting Technology for Learning in Elementary Schools

Considered October 17, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Standing Committee on Public Accounts

2025 Report Volume 2

Chapter 31: Standing Committee on Public Accounts

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Social Services

2024 Report Volume 2

Chapter 31: Social Services — Monitoring Quality of Care in Homes Supporting Adults with Intellectual Disabilities

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2024 Report Volume 2

Chapter 9: Social Services

Considered October 15, 2025

New Requirements for Procuring Hotels Implemented But Documentation Lacking for Hotel Selection

The committee concurred with recommendation 1 made at page 61 of the Provincial Auditor's 2024 report volume 2, chapter 9, Social Services:

We recommend the Ministry of Social Services maintain sufficient documentation to support appropriate selection of hotels needed for its child and family program clients.

The committee noted that the Ministry of Social Services has complied with the recommendation.

Robust Data Collection and Evaluation of Hotel Pilot Projects Needed

The committee concurred with recommendation 2 made at page 63 of the Provincial Auditor's 2024 report volume 2, chapter 9, Social Services:

We recommend the Ministry of Social Services centrally track and monitor hotels it pays and at what rates for clients of its income assistance and child and family programs.

The committee noted that the Ministry of Social Services has complied with the recommendation.

The committee concurred with recommendation 3 made at page 63 of the Provincial Auditor's 2024 report volume 2, chapter 9, Social Services:

We recommend the Ministry of Social Services complete a robust evaluation of its pilot projects to procure hotel rooms for clients of its income assistance and child and family programs.

The committee noted that the Ministry of Social Services has complied with the recommendation.

Payments Made to Vendors on Behalf of Clients Lacking Transparency

The committee concurred with recommendation 4 made at page 64 of the Provincial Auditor's 2024 report volume 2, chapter 9, Social Services:

We recommend the Ministry of Social Services work with the Ministry of Finance to consider how to publicly report payments made to vendors on behalf of income assistance and child and family programs' clients.

Summary of Implemented Recommendations

2025 Report Volume 1

Chapter 3: Summary of Implemented Recommendations

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

2025 Report Volume 2

Chapter 8: Summary of Implemented Recommendations

Considered January 20, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Technical Safety Authority of Saskatchewan

2023 Report Volume 2

Chapter 30: Technical Safety Authority of Saskatchewan — Inspecting Elevating Devices

Considered January 21, 2026

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

3sHealth

2024 Report Volume 1

Chapter 8: 3sHealth — Managing Disability Claims

Considered October 15, 2025

The committee reports that this chapter was received and reviewed for informational purposes and that there were no new recommendations on which to report.

Trade and Export Development

2025 Report Volume 1

Chapter 7: Trade and Export Development — Monitoring International Trade Offices

Considered January 21, 2026

Key Performance Indicators Generally Reasonable But Lacking Targets and Formal Evaluation Methodology

The committee concurred with recommendation 1 made at page 100 of the Provincial Auditor's 2025 report volume 1, chapter 7, Trade and Export Development — Monitoring International Trade Offices:

We recommend the Ministry of Trade and Export Development obtain and evaluate formal feedback (e.g., surveys) from parties that worked with its international trade and investment offices.

The committee noted that the Ministry of Trade and Export Development is making progress towards complying with the recommendation.

The committee concurred with recommendation 2 made at page 101 of the Provincial Auditor's 2025 report volume 1, chapter 7, Trade and Export Development — Monitoring International Trade Offices:

We recommend the Ministry of Trade and Export Development establish targets for key performance indicators used to monitor the success of its international trade and investment offices.

The committee noted that the Ministry of Trade and Export Development is making progress towards complying with the recommendation.

The committee concurred with recommendation 3 made at page 102 of the Provincial Auditor's 2025 report volume 1, chapter 7, Trade and Export Development — Monitoring International Trade Offices:

We recommend the Ministry of Trade and Export Development formally document its methodology for measuring the key performance indicators of its international trade and investment offices.

The committee noted that the Ministry of Trade and Export Development is making progress towards complying with the recommendation.

Limited Public Reporting

The committee concurred with recommendation 4 made at page 105 of the Provincial Auditor's 2025 report volume 1, chapter 7, Trade and Export Development — Monitoring International Trade Offices:

We recommend the Ministry of Trade and Export Development report key information (e.g., key performance indicators and results) publicly on the performance of its international trade and investment offices.

The committee noted that the Ministry of Trade and Export Development is making progress towards complying with the recommendation.

Procedural Motions

Members moved three procedural motions requesting that the Provincial Auditor perform a special assignment investigation. These motions and the resulting decisions are recorded below.

May 13, 2025

It was moved by Hugh Gordon:

That the Standing Committee on Public Accounts, pursuant to subsection 16(1) of *The Provincial Auditor Act*, requests that the Provincial Auditor perform a special assignment investigation to examine the actions, procedures, policies, and expenditures of the Global Transportation Hub and its recent attempt to negotiate a deal for the construction of a Costco store near Regina.

The question being put on the motion, it was defeated.

September 22, 2025

It was moved by Hugh Gordon:

That the Standing Committee on Public Accounts, pursuant to subsection 16(1) of *The Provincial Auditor Act*, requests that the Provincial Auditor perform a special assignment investigation to examine the Saskatchewan Public Safety Agency's policies, expenditures, procedures and management of public funds regarding the maintenance and procurement of water bomber aircraft.

The question being put, it was defeated on the following recorded division:

Yeas — 2

Gordon, Pratchler

Nays — 4

Beaudry, Crassweller, Hilbert, Wilson

December 10, 2025

It was moved by Aleana Young:

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

The question being put, it was defeated on the following recorded division:

Yeas — 2

Gordon, Young

Nays — 4

Beaudry, Chan, Crassweller, Wilson

Other Work of the Committee

Review of the Provincial Auditor’s Business and Financial Plan

The Standing Committee on Public Accounts is responsible for reviewing and approving the business and financial plan of the Office of the Provincial Auditor. The committee considered and adopted resolutions for the estimates requested by the Provincial Auditor for the 2026–27 fiscal year. The motions adopted on December 10, 2025 for the 2026–27 fiscal year were:

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

and

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

The committee then agreed:

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

Review of the Provincial Auditor’s Annual Report

On December 10, 2025, the committee concluded consideration of the Provincial Auditor’s annual report for the year ended March 31, 2025.

Review of the Public Accounts

The mandate of the Standing Committee on Public Accounts is to review and report its observations, opinions, and recommendations on both the Provincial Auditor’s reports and on the province’s Public Accounts. On September 22, 2025, the committee met in camera for an information session with the Provincial Comptroller and Provincial Auditor. Committee members were provided with context for the numbers in the Public Accounts as well as for the Auditor’s report on the Summary Financial Statements. On October 16, 2025, the committee concluded consideration of the Public Accounts 2023–24 Volume 1 and Public Accounts 2024–25 Volume 1.

Audit Committee

Since 2001, the Standing Committee on Public Accounts is required by *The Provincial Auditor Act* to recommend to the Speaker the names of individuals to serve on an independent audit committee. The audit committee may provide independent advice on auditing and accounting issues or on any other matters that may be requested. The entities that may seek the assistance of the audit committee include:

- The Standing Committee on Public Accounts
- The Standing Committee on Crown and Central Agencies
- Provincial Auditor
- Ministers responsible for Finance and for *The Crown Corporations Act, 1993*

The committee recommended to the Speaker, after consultation with the Standing Committee on Crown and Central Agencies, the appointment of five individuals to the audit committee. The Speaker formally appointed four of these individuals to the audit committee on June 2, 2025. The committee, in consultation with the Standing Committee on Crown and Central Agencies, then recommended an additional individual, who was formally appointed to the audit committee by the Speaker on December 4, 2025. The membership of the committee includes:

- Regan Schmidt, Saskatoon, Chair of the audit committee
- Danielle Favreau, Saskatoon
- Richard Kozachenko, Saskatoon
- Jason Majid, Saskatoon
- Patrick Pitka, Saskatoon

Attendance at CCPAC/CCOLA Conference

The Standing Committee on Public Accounts, in conjunction with the Office of the Provincial Auditor, hosted the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) annual conference in Regina, Saskatchewan from September 7 to 9, 2025. In accordance with the May 13, 2025 authorization of the Standing Committee on Public Accounts, all members of the Standing Committee on Public Accounts attended the annual conference.

On May 12, 2026, the Standing Committee on Public Accounts authorized the attendance of the Chair, Trent Wotherspoon; the Deputy Chair, James Thorsteinson; one government member; and one opposition member at the CCPAC/CCOLA annual conference in Halifax, Nova Scotia on August 23 to 25, 2026. If the Chair or Deputy Chair cannot attend, the committee authorized them to designate another committee member to attend in their place.

Appendix A — Provincial Auditor’s Officials

Tara Clemett, Provincial Auditor
Carolyn O’Quinn, Assistant Provincial Auditor
Angèle Borys, Deputy Provincial Auditor and Chief Operating Officer
Victor Schwab, Deputy Provincial Auditor
Jason Shaw, Deputy Provincial Auditor
Trevor St. John, Deputy Provincial Auditor
Jason Wandy, Deputy Provincial Auditor
Kim Lowe, Senior Principal
Nicole Dressler, Principal
Diana Fink, Principal
Melanie Heebner, Principal
Michelle Lindenbach, Principal
Dane Reimer, Principal
Jennifer Robertson, Principal
Lesia Lazurko, Senior Manager
Jordan McNaughton, Senior Manager
Maro Ojaide, Senior Manager

Appendix B — Provincial Comptroller's Officials

Brent Hebert, Provincial Comptroller
Jane Borland, Assistant Provincial Comptroller

Appendix C — Ministry and Agency Officials

Advanced Education

Louise Michaud, Deputy Minister
Lindell Veitch, Assistant Deputy Minister, Corporate and Student Services
Mark Wyatt, Assistant Deputy Minister, Strategy and Sector Relations
Jon Altwasser, Executive Director, Corporate Finance
Mike Pestill, Executive Director, Sector Management and Relations
Jill Tzupa, Executive Director, Strategy, Planning and Sector Engagement

Agriculture

Bill Greuel, Deputy Minister
Amy Standish, Assistant Deputy Minister, Policy and Programs
Robert Pentland, Executive Director, Corporate Services
Kim McLean, Director, Board Governance and Operations

Corrections, Policing and Public Safety

Denise Macza, Deputy Minister
Josh Freistadt, Assistant Deputy Minister, Supervision and Rehabilitation Services
Scott Harron, Assistant Deputy Minister, Custody Services
Wanda Lamberti, Assistant Deputy Minister, Corporate Services
Kim Audette, Executive Director, Research and Implementation
Dean Carey, Executive Director, Offender Services
Mark McFadyen, Executive Director, Custody Services
Jill Rowden, Executive Director, Central Services
Rebecca Kayumba, Director, Accounting and Public Reporting
Lindsay Tokarski, Director, Operational Services
Linden Wilkins, Director, Community Safety and Well-Being
Nathaniel Day, Executive Advisor
Victoria Zhang, Manager, Internal Audit

Education

Clint Repski, Deputy Minister
Sameema Haque, Assistant Deputy Minister
Charlotte Morrissette, Assistant Deputy Minister
Jason Pirlot, Assistant Deputy Minister
Tim Caleval, Executive Director, Priority Action Team
Sean Chase, Executive Director, Student Achievement and Supports
Angela Chobanik, Executive Director, Education Funding
Ken Dueck, Executive Director, Strategic Policy and Planning
Kevin Gabel, Executive Director, Programs
Janet Mitchell, Executive Director, Early Years
Hazel Phillips, Executive Director, Capital Planning
Sheldon Ramstead, Executive Director, Information Management and Support
Rhiannon Shaw, Executive Director, Corporate Services
Cindy Jeanes, Director, Early Learning and Workforce

eHealth Saskatchewan

Davin Church, Chief Executive Officer
Aaron Mula, Vice-President, Digital Services and Chief Information Officer
Crystal Zorn, Vice-President, Security and Privacy

Executive Council

Raynelle Wilson, Deputy Minister to the Premier and Cabinet Secretary
Myron Soloduk, Executive Director, Corporate Services

Farm Land Security Board

Kim McLean, General Manager

Finance

Max Hendricks, Deputy Minister
Brent Hebert, Provincial Comptroller
Rod Balkwill, Assistant Deputy Minister, Provincial Treasury Office
Jeff MacDonald, Assistant Deputy Minister, Treasury Board Secretariat
Cullen Stewart, Assistant Deputy Minister, Fiscal Policy

Government Relations

William Hawkins, Executive Director, Building and Technical Standards

Health

David Matear, Assistant Deputy Minister
Norman O'Neill, Assistant Deputy Minister
Chad Ryan, Assistant Deputy Minister
James Turner, Assistant Deputy Minister
Mindy Gudmundson, Executive Director, Health Informatics
Melissa Kimens, Executive Director, Primary Care
Dave Morhart, Executive Director, Acute and Emergency Services
Chantelle Patrick, Executive Director, Drug Plan and Extended Benefits
Ryan Dobson, Director, Operations and Internal Audit
Dave Guerrero, Director, Policy, Governance and Audit
David Howland, Director, Strategy
J-mie Kong, Director, Acute and Emergency Services
Beth Scott, Director, Professional Practice
Kathleen Wilde, Director, Finance, Statistics and Support Services
Tamara Wolfe, Director, Client Services, Extended Benefits and Policy
Monifa Minott, Manager, Internal Audit

Highways

Kyle Toffan, Deputy Minister
Tom Lees, Assistant Deputy Minister
Chris Ference, Executive Director
Bryan Peacock, Director

Horizon School Division No. 205

Kevin Garinger, Director, Education
Justin Arendt, Superintendent, Operational Services
Kameron Kiland, Manager, Facility Services

Immigration and Career Training

Drew Wilby, Deputy Minister
Christa Ross, Assistant Deputy Minister
Darcy Smycniuk, Assistant Deputy Minister

Justice and Attorney General

Kimberly Kratzig, Deputy Minister
Brad Gurash, Assistant Deputy Minister, Corporate Services
Kylie Head, Assistant Deputy Attorney General, Justice Services and Tribunals
Elizabeth Hiltz, Assistant Deputy Attorney General, Public Prosecutions
Rory Jensen, Assistant Deputy Minister, Courts and Community Justice
Gina Alexander, Executive Director, Community Safety and Well-Being
Jeff Wagner, Chief Coroner, Courts and Community Justice

Living Sky School Division No. 202

Tonya Lehman, Deputy Director
Jennifer Harder, Service Lead, Learning Services

Northern Lights School Division No. 113

Tom Harrington, Chief Financial Officer
Jason Young, Director, Education
Joey McCallum, Board Chair

Northlands College

Michael McCormick, President and Chief Executive Officer
Catherine Koch, Vice-President, Finance, Administration, and Sustainability

Office of Residential Tenancies

Anne-Marie Cotter, Director

Parks, Culture and Sport

Greg Gettle, Deputy Minister
Paul Johnson, Assistant Deputy Minister, Parks
Phil Pearson, Executive Director, Park Planning and Facility Management

Prairie Agricultural Machinery Institute

Paul Buczkowski, President and Chief Executive Officer
Ben Petruk, Associate Director of Finance

Prairie Spirit School Division No. 206

Bob Bayles, Chief Financial Officer

Regina Public School Division No. 4

Rick Steciuk, Deputy Director, Teaching and Learning
Juanita Redekopp, Supervisor, Teaching and Learning

Saskatchewan Apprenticeship and Trade Certification Commission

Jeff Ritter, Chief Executive Officer
Dave Peters, Chief Operating Officer
Shaun Augustin, Chief Financial Officer
Chelsea Coupal, Director, Communications and Marketing

Saskatchewan Crop Insurance Corporation

Jeff Morrow, President and Chief Executive Officer
Kirk Zawislak, Executive Director, Human Resources

Saskatchewan Distance Learning Centre

Darren Gasper, Chief Executive Officer
Michelle Miller, Vice-President, Corporate Services
Sara Hawryluk, Executive Director

Saskatchewan Health Authority

John Ash, Vice-President, Integrated Saskatoon Health
Felecia Watson, Executive Director, Patient and Client Experience

Saskatchewan Housing Corporation

Brittany Csada, President and Chief Executive Officer
Kim Hornung, Executive Director, Housing Infrastructure and Business Information
Roger Parenteau, Executive Director, Housing Operations
John Saltasuk, Executive Director, Program and Service Design
Chris Bryant, Director, Program Effectiveness

Saskatchewan Legal Aid Commission

Jayne Mallin, Chief Executive Officer
Sarah Mihailovich, Vice-President, Operations and Administration

Saskatchewan Liquor and Gaming Authority

Greg Tuer, President and Chief Executive Officer
Warren Fry, Vice-President, Corporate Services
Greg Hutchings, Vice-President, Liquor Wholesale and Distribution
Lynnette Skaalrud, Acting Vice-President, Regulatory Services

Saskatchewan Public Safety Agency

Marlo Pritchard, President and Fire Commissioner
Charlene Luskey, Executive Director, Emergency Communications

Saskatchewan Research Council

Mike Crabtree, President and Chief Executive Officer
Ryan Hill, Chief Operating Officer
Jocelyn Allard, Vice-President, Finance

Saskatchewan Workers' Compensation Board

Phillip Germain, Chief Executive Officer
Dale Markewich, Chief Financial Officer
Sophie Ferré, Chief Legal Officer

Saskatoon School Division No. 13

Trish Reeve, Superintendent, Education
Michelle Howard, Coordinator
Andrea Woods-Fehr, Coordinator

Social Services

Richelle Bourgoin, Deputy Minister
Brittany Csada, Assistant Deputy Minister, Housing
Tobie Eberhardt, Assistant Deputy Minister, Child and Family Programs
Grant Hilsenteger, Assistant Deputy Minister, Finance and Corporate Services
Joel Kilbride, Assistant Deputy Minister, Disability Programs
Julene Restall, Assistant Deputy Minister, Income Assistance
Erin Kiefer, Executive Director, Finance
Ellen McGuire, Executive Director, Child and Family Programs
Jeff Redekop, Executive Director, Community Living Service Delivery
Ksenia Regel, Executive Director, Income Assistance
Sterling Snider, Executive Director, Disability Programs
Edwin Rogers, Director, Evaluation and Analytics

Technical Safety Authority of Saskatchewan

Bill Scott, Chief Executive Officer
Chris Selinger, Chief Inspector

3sHealth

Mark Anderson, Chief Executive Officer
Alana Shearer-Kleefeld, Vice-President, Employee Benefits
Luke Malach, Executive Director, Internal Audit and Enterprise Risk Management
Boye Adetogun, Director, Claims Services

Trade and Export Development

Jodi Banks, Deputy Minister
Ryan Cossitt, Assistant Deputy Minister, International Engagement
Aaron Wirth, Assistant Deputy Minister, Strategic Policy and Competitiveness
Blair Hudyma, Executive Director, International Offices