Status Update Template

October 17, 2025
Chapter 18, Education – Evaluating the Early Learning Intensive Support Program, 2023 Report, Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended the Ministry of Education periodically collect sufficient data to enable future assessments of all expected outcomes relating to the Early Learning Intensive Support Program. (2021 Report – Volume 1, p. 44, Recommendation 1; Public Accounts Committee agreement March 2, 2022) **Status - Implemented**	170	Implemented			
We recommended the Ministry of Education regularly collect information about school divisions' actions to address the challenges identified in reviews of the Early Learning Intensive Support Program. (2021 Report-Volume 1, p. 44, Recommendation 2; Public	171	Implemented	The Ministry collects mid-year reports completed by school divisions.	School divisions have completed reporting. Ongoing collaboration between the school divisions and the ministry will continue to occur.	Fully Implemented.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Accounts Committee agreement March 2, 2022) **Status – Partially Implemented**					

October 17, 2025
Chapter 10, Education – Instruction Time, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended the Ministry of Education monitor for all core curriculum areas of study the extent to which school divisions meet the Ministry's requirements for instruction time. (2009 Report – Volume 3, p.63, Recommendation 5; Public Accounts Committee agreement May 12, 2010) **Status - Implemented**	154	Implemented			
We recommended the Ministry of Education take corrective action where necessary to improve school division compliance with the Ministry's requirements for instruction time. (2009 Report – Volume 3,p.64, Recommendation 6; Public Accounts Committee agreement May 12, 2010) **Status - Implemented**	155	Implemented			

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Chapter 8, Education – Improving Educational Outcomes for Indigenous Students, 2025 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended the Ministry of Education expand its measures and targets related to its Inspiring Success Framework for Indigenous students beyond graduation rates. (2023 Report – Volume 1, p.35, Recommendation 1;Public Accounts Committee agreement February 7, 2024) **Status – Partially Implemented**	118	Partially Implemented	In Fall of 2023, it was communicated that school divisions would continue to set and report on targets specific to their divisions. In the 2024-25 school year, the ministry, with the Provincial Education Plan Implementation Team: (1) Discussed where school divisions were in their process of setting and reporting local targets. (2) Participated in a best practice presentation from one of the school divisions.	Throughout the 2025-26 school year, the ministry will: • Facilitate further opportunities for school divisions to set local targets for each of the provincial level targets in the Provincial Education Plan, in alignment with school division targets. • Review the 2024-25 provincial level targets and measures data. • Organize facilitated discussions to support dialogue for school divisions to collaborate.	End of 2025-26 school year.
We recommended the Ministry of Education determine action plans to address initiatives not achieving expected results	119	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
related to Indigenous student success. (2023 Report – Volume 1, p.40, Recommendation 2, Public Accounts Committee agreement February 7, 2024) **Status - Implemented**					
We recommended the Ministry of Education follow its established processes for reviewing and storing Invitational Shared Services Initiatives year-end reports about Indigenous student partnerships. (2023 Report-Volume 1, p.42, Recommendation 3; Public Accounts Committee agreement February 7, 2024) **Status - Implemented**	121	Implemented			
We recommended the Ministry of Education prepare and share a summarized report for the Invitational Shared Servies Initiative based on year-end reporting received from	122	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Indigenous partnerships. (2023 Report-Volume 1, p. 43, Recommendation 4; Public Accounts Committee agreement February 7, 2024) **Status - Implemented**					
We recommended the Ministry of Education work with school divisions to obtain enhanced annual reporting on Indigenous student success once measures and targets are expanded in relating to the Inspiring Success Framework for Indigenous students. (2023 Report – Volume 1, p.45, Recommendation 5; Public Accounts Committee agreement February 7, 2024) **Status – Partially Implemented**	123	Partially Implemented	In Board of Education Annual Reports, school divisions are required to provide a detailed analysis of results related to each of the provincial level targets. Analysis is required for overall student population and for First Nations, Métis and Inuit students. School divisions were required to provide a summary of school division key actions taken during the 2023-24 school year to actualize the vision and goals of Inspiring Success. A rollup of reported activity for each of the	In fall 2025, the ministry will continue to communicate to the Provincial Education Plan Implementation Team that school divisions will set quantifiable targets for all student population and Indigenous students in alignment with the Provincial Education Plan provincial level targets for the 2026-27 school year. In spring 2027, the ministry will communicate the 2026-27 manual and template for Board of Education Annual Reports.	End of 2025-26 school year.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			Provincial Education Plan priority actions has been used to adjust and clarify reporting expectations and instructions for 2024-25 reporting.		

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Chapter 4, Living Sky School Division No. 202 – Providing Intervention Services to High School Student with Significant Mental Health Concerns, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 1. 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.	75	Implemented	A data analysis was conducted to inform the allocation of school counsellor time across schools, factoring in student enrolment, community socioeconomic indicators, and travel logistics. A formula was developed that includes the identified factors to enhance the equitable distribution of counsellor time allocated to schools. Adjustments to counsellor assignments are made annually based on this analysis, with flexibility to adapt throughout the school year as needs evolve.	Implemented based on actions taken.	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 2. We recommend Living Sky School Division No. 202 have all counsellors use standard risk assessment tools when documenting decisions for high school students as risk of suicide.	76	Implemented	Standardized the use of Columbia Suicide Severity Risk Assessment (ages 12–18) and ASK (under 12) tools for all suicide risk evaluations, as outlined in the Counsellor Handbook. All assessments are documented, with consistent use beginning in September 2024. Counsellors are trained in ASIST, and SafeTALK is offered to students aged 15+ and interested staff to promote suicide awareness and intervention.	Implemented based on actions taken.	Implemented
New: 3. We recommend Living Sky School Division No. 202 have Counsellors document safety plans for all high school students at risk of suicide.	77	Implemented	All counsellors consistently follow the Counsellor Handbook procedures for creating, documenting, and reviewing safety plans.	Implemented based on actions taken.	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 4. We recommend Living Sky School Division No. 202 track referrals of high school students with significant mental health concerns to outside agencies.	79	Implemented	Counsellors record referral details to outside agencies within their contact notes in Ed Forms, enabling data extraction for analysis during monthly review meetings. Counsellors check in with the student to confirm whether the referral was pursued. If the external agency's practitioner contacts the school counsellor, they may exchange information and collaborate, provided they have obtained consent from the student and their family.	Implemented based on actions taken.	Implemented
New: 5. We recommend Living Sky School Division No. 202, with leadership support form the Ministry of Education, develop and implement information sharing agreements with key outside agencies to	80	Not Implemented	Living Sky School Division leadership obtained legal counsel to draft a Memorandum of Understanding (MOU) aimed at establishing formal information-	Engage with external agencies and the ministry to review the MOU and collaboratively develop a plan. Establish biannual meetings with all parties to	End of 2025-26 school year.

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
share relevant information relating to high school students' mental health concerns.			sharing agreements. The MOU was reviewed and discussed with key stakeholders.	share data, trends, successes, and service needs, ensuring clear and coordinated service pathways to support students with significant mental health concerns.	
New: 6. We recommend Living Sky School Division No. 202 formally track and prepare mental health critical incident reports for its high schools.	81	Implemented	The Safe Schools Handbook outlines detailed procedures for responding to critical incidents, including mental health emergencies. A timeline of events and actions taken during each critical incident is maintained to ensure accountability and transparency. Retrospective debriefs are conducted with school teams and crisis response personnel to evaluate the response and identify areas for improvement.	Implemented based on actions taken.	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 7. 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.	83	Implemented	The counselling team regularly reviews emerging trends and collaborates to refine intervention strategies based on observed student needs. The Senior Leadership Team maintains records of critical incidents and evaluates the effectiveness of crisis responses. Quarterly strategic updates provide the Board of Trustees with insights into initiatives that support the Strategic Plan's goals, focusing on fostering affirming environments and enhancing student wellbeing. Critical incidents are shared with the Board.	Implemented based on actions taken.	Implemented

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Chapter 5, Regina Public School Division No. 4 – Delivering Prekindergarten Programming, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 1. We recommend Regina Public School Division No. 4 formally analyze its prekindergarten enrolment to help identify and mitigate barriers to student entering the program and full space utilization.	92	Implemented	Expand monthly enrolment updates to include school reported prekindergarten data. Expand and create records for annual prekindergarten historical enrolment analysis. Incorporate into annual Board presentation.	Implemented as per planned actions	Implemented
New: 2. We recommend Regina Public School Division No. 4 centrally monitor and analyze its prekindergarten waitlists.	94	Implemented	Incorporate into school reported prekindergarten data. Incorporate into annual prekindergarten historical enrolment analysis. Revise intake process and incorporate into annual Board presentation.	Implemented as per planned actions	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
New: 3. We recommend Regina Public School Division No. 4 use sufficient measures to assess and report on the delivery of its prekindergarten programming.	95	Implemented	Implement measures to assess delivery of prekindergarten programming. Incorporate into strategic planning. Incorporate into annual Board presentation.	Implemented as per planned actions	Implemented
New: 4. We recommend Regina Public School Division No. 4 periodically conduct formal assessments of prekindergarten classroom environments.	99	Implemented	Incorporate into school reported prekindergarten data. Implement prekindergarten classroom environment assessment.	Implemented as per planned actions	Implemented
New: 5. We recommend Regina Public School Division No. 4 communicate with prekindergarten teachers about its partnerships with other agencies providing support services to children.	102	Implemented	Incorporate into school reported prekindergarten data. Annually update partnerships and agencies inventory.	Implemented as per planned actions	Implemented
New: 6. We recommend Regina Public School Division No. 4 implement a	104	Implemented	Incorporate into school reported prekindergarten data.	Implemented as per planned actions	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
consistent method for prekindergarten teachers to track family visits.			Implement prekindergarten family visits tracking method.		
New: 7. We recommend Regina Public School Division No. 4 provide its Board with detailed analysis of changes to its prekindergarten enrolment.	105	Implemented	Provide Board with annual report.	Implemented as per planned actions	Implemented

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Chapter 14, Horizon School Division No. 205 – Maintaining Facilities, 2022 Report, Volume 1 and Chapter 14, Horizon School Division No. 205 – Maintaining Facilities, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Horizon School Division No. 205 provide its Board with periodic, Comprehensive maintenance, reports about the results of its maintenance activities (e.g., facilities' condition, deferred maintenance) and anticipated impact to inform decision-making. (2020 Report – Volume 1, p. 99, Recommendation 5, Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: pg.175	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Horizon School Division No. 205 prioritize all identified maintenance deficiencies associated with fire protection and suppression systems and boilers to enable determination of the nature and timing of necessary maintenance. (2020 Report – Volume 1, p. 92, Recommendation 1; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 171 2024 Pg. 177	Implemented			
We recommended Horizon School Division No. 205 develop a strategy to better use its maintenance IT system to plan, track, and monitor maintenance of its facilities and significant components. (2020 Report – Volume 1, p. 92, Recommendation 2; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022 Pg. 172 2024: Pg. 178	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended staff of Horizon School Division No. 205 maintain up-to-date and accurate information in its maintenance IT system about completion of assigned maintenance activities. (2020 Report – Volume 1, p. 97, Recommendation 3; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 173 2024: Pg. 179	Implemented			
We recommended Horizon School Division No. 205 actively monitor the timeliness of completion of requested and expected maintenance. (2020 Report – Volume 1, p. 98, Recommendation 4; public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 175 2024: Pg. 180	Implemented			

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Chapter 15, Northern Lights School Division No. 113 – Purchasing Goods and Services, 2022 Report, Volume 1 and Chapter 22, Northern Lights School Division No. 113 – Purchasing Goods and Services, 2024 Report, Volume 2

Recommendation Indicate New/Outstanding	**Page**	**Current Status (implemented, partially implemented, not implemented)**	**Actions Taken to Implement since PA Report**	**Planned Actions for Implementation**	**Timeline for Implementation**
We recommended Northern Lights School Division No. 113 update its purchasing requirements to: ➢ Align with applicable external trade agreements; ➢ Establish requirements for staff involved with purchases to declare real or perceived conflicts of interest; ➢ Set out requirements for the use of different purchasing methods; and ➢ Incorporate expectations for use of contracts. (2019 Report – Volume 1, p. 127, Recommendation 1; Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 178 2024: Pg. 215	Implemented	All items are detailed in the purchasing policy.	Compliance with the policy continues to improve.	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Northern Lights School Division No. 113 set out, in writing, its requirements for using single or sole source purchasing. (2019 Report – Volume 1, p. 128, Recommendation 2; Public Accounts committee Agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 180 2024: Pg. 215	Partially Implemented	Requirements are set out in writing in purchasing policy. The division is working on documenting individual cases of single or sole sourcing decisions.	Division needs to finalize the form for Single and Sole sourcing evaluations that captures the information detailed in the purchasing procedures.	December 31, 2025
We recommended the Board of Education of Northern Lights School Division No. 113 approve the Division's key policies related to the purchases of goods and services. (2019 Report – Volume 1, p. 131, Recommendation 6; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 180 2024: Pg. 215	Implemented			
We recommended Northern Lights School Division No. 113 revise its purchase card guidelines to align with good	2022: Pg. 181 2024:	Implemented	Created AP 518 Purchase Card Program. This details processes for	Implemented as per planned activities	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
purchasing practices (e.g., required approvals, processes for changing transactions limits, restrictions on use). (2019 Report – Volume 1, p. 130 Recommendation 3; Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	Pg. 217		approvals, transaction limits and each cardholder signs a 'terms of use' document before receiving a purchase card.		
We recommended Northern Lights School Division No. 113 actively monitor adherence of cardholders with its purchase card guidelines. (2019 Report – Volume 1, p. 130 Recommendation 4; Public Accounts Committee agreement January 12, 2022) **Status – Not Implemented**	2022: Pg. 181 2024: Pg. 217	Implemented	Implemented AP 518 Purchase card program. More active monitoring of compliance with purchase card guidelines is occurring now that there are formal guidelines.	Implemented as per planned activities.	Implemented
We recommended Northern Lights School Division No. 113 agree purchases on monthly fleet card invoices to supporting receipts prior to making payment. (2019 Report – Volume 1, p. 131,	2022: Pg. 182 2024: P. 218	Not Implemented	Division reviews the billing statements for any unusual transactions. Cards have controls built in to mitigate chances of fraud.	TBD	TBD

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Recommendation 5; Public Accounts Committee agreement January 12, 2022) **Status – Not Implemented**					
We recommended Northern Lights School Division No. 113 consistently document its evaluation of suppliers when tendering for the purchase of goods and services. (2019 Report – Volume 1, p. 133, Recommendation 7; Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 183 2024: Pg. 218	Implemented	The division formally documents evaluations, even when only one bid is received.	Implemented based on planned actions.	Implemented
We recommended Northern Lights School Division No. 113 maintain appropriate documentation of its tender communications with suppliers. (2019 Report – Volume 1, p. 134, Recommendation 8; Public Accounts Committee agreement January 12, 2022)	2022: Pg. 183 2024: Pg. 219	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Status – Implemented					
We recommended Northern Lights School Division No. 113 establish a standard minimum amount of time to allow suppliers to respond to tenders. (2019 Report – Volume 1, p. 135, Recommendation 9; Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 184 2024: Pg. 219	Implemented	The school division has set 21 days as the minimum amount of time to respond to a tender.	Implemented based on actions taken.	Implemented
We recommended Northern Lights School Division No. 113 periodically assess the robustness of the service contract and purchase order templates used for purchasing goods and services. (2019 Report – Volume 1, p. 136, Recommendation 10; Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 184 2024: Pg. 220	Partially Implemented	The division has more complex and/or new contracts reviewed by legal counsel.	Periodically review the generic contract template.	December 31, 2025

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Northern Lights School Division No. 113 maintain complete documentation of properly authorized contracts with suppliers before the Division receives the related goods or services. (2019 Report – Volume 1, p. 136, Recommendation 11: Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 185 2024: Pg. 220	Implemented			
We recommended Northern Lights School Division No. 113 separate incompatible purchasing duties (e.g., initiating purchases, tendering, receiving goods or services, approving invoices for payment, adding suppliers to the financial system), and closely monitor transactions where it is not feasible to do so. (2019 Report – Volume 1, p. 137, Recommendation 12, Public Accounts Committee agreement January 12, 2022) **Status – Partially Implemented**	2022: Pg. 185 2024: Pg. 221	Implemented	The division has further segregated duties within the accounts payable process. Adding vendors, initiating purchases, receiving goods and approving invoices for payment have been segregated.	Implemented based on actions taken.	Implemented

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Northern Lights School Division No. 113 document its due diligence procedures used to validate suppliers before entering them into its financial system, and keep the supplier listing in its financial system up-to-date. (2019 Report – Volume 1, p. 139, Recommendation 13; Public Accounts Committee agreement January 12, 2022) **Status – Not Implemented**	2022: Pg. 186 2024: Pg. 221	Partially Implemented	A process has been implemented to add vendors to the system and ensure they are properly approved prior to them being added. A form is signed by the Finance Manager indicating the vendor is approved and a second employee then enters the vendor into the system.	There are controls for the addition of new vendors. A process is required to review the vendor listing and remove inactive vendors.	December 31, 2025
We recommended Northern Lights School Division No. 113 require staff to document the receipt of heating fuel purchases and to adhere to its delegation of authority when approving invoices for payment. (2019 Report – Volume 1, p. 139, Recommendation 14; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	2022: Pg. 187 2024: Pg. 222	Implemented			

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Chapter 15, Prairie Spirit School Division No. 206 – Maintaining Facilities, 2023 Report, Volume 2

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Prairie Spirit School Division No. 206 set out, in writing, what minimum information it expects staff to gather and record about its facilities and significant components. (2016 Report – Volume 1, p. 134, Recommendation 1; Public Accounts committee agreement September 14, 2016) **Status - Implemented**	169	Implemented			
We recommended Prairie Spirit School Division No. 206 establish service objectives for each type of facility and significant related components. (2016 Report – Volume 1, p. 137, Recommendation 3; Public Accounts committee agreement September 14,	169	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
2016) **Status - Implemented**					
We recommended Prairie Spirit School Division No. 206 develop a maintenance plan for all of its facilities and their significant components, including short-, medium-, and long-term maintenance priorities and planned preventative maintenance strategies. (2016 Report – Volume 1, p. 140, Recommendation 4; Public Accounts committee agreement September 14, 2016) **Status - Implemented**	170	Implemented			
We recommended Prairie Spirit School Division No. 206 provide staff with written guidance on the nature, extent, and frequency of inspections of all of its facilities and related significant components. (2016 Report – Volume 1, p. 135,	171	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Recommendation 2; Public Accounts committee agreement September 14, 2016) **Status - Implemented**					
We recommended Prairie Spirit School Division No. 206 track maintenance completed on facilities and significant components. (2016 Report – Volume 1, p. 143, Recommendation 5; Public Accounts committee agreement September 14, 2016) **Status - Implemented**	171	Implemented			
We recommended Prairie Spirit School Division No. 206 provide its Board with periodic comprehensive maintenance reports (e.g., condition of facilities, timely completion of maintenance, deferred maintenance and its anticipated impact) to inform decision making. (2016 Report – Volume 1, p. 145,	172	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Recommendation 6; Public Accounts committee agreement September 14, 2016) **Status - Implemented**					

October 17, 2025

Chapter 20, Saskatoon Public School Division No. 13 – Supporting Student with Intensive Needs, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Saskatoon School Division No. 13 provide guidance on expected timelines for completion of assessments of kindergarten to Grade 8 students with intensive needs. (2018 Report – Volume 1, p. 172, Recommendation 6; Public Accounts Committee agreement September 25, 2019) **Status – Partially Implemented**	217	Implemented	After reviewing three years of data on the average time required to complete assessments, Saskatoon Public Schools established expected timelines for completing professional assessments of kindergarten to Grade 8 students with intensive needs. A statement was added to the *SPS Speech-Language and Psychologists Service Delivery Model, Consistency of Practice Model and Support to Schools* document regarding psychology and speech language assessments: In Saskatoon Public Schools, psychologists will prioritize students for assessment through the division-supported	Implemented based on actions taken.	Implemented as of the 2025-26 school year.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
			TEAMS process and will aim to initiate and complete assessments within a 45-day period. In Saskatoon Public Schools, speech-language pathologists will prioritize students for assessment through the division-supported TEAMS process and will aim to initiate and complete assessments within a 65-day period. The above information was added to the Elementary Guide to Support Services and shared with senior leaders, principals, vice principals and teachers.		
We recommended Saskatoon School Division No. 13 retain evidence of agreement on learning plans for kindergarten to Grade 8 students with intensive needs. (2018 Report – Volume 1, p. 173,	218	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
Recommendation 7; Public Accounts Committee agreement September 25, 2019) **Status – Intent of Recommendation Met**					
We recommended Saskatoon School Division No. 13 regularly monitor students' progress in achieving goals set out in learning plans for kindergarten to Grade 8 students with intensive needs. (2018 Report – Volume 1, p. 174, Recommendation 9; Public Accounts Committee agreement September 25, 2019) **Status - Implemented**	218	Implemented			
We recommended Saskatoon School Division No. 13 centrally monitor whether schools sufficiently support kindergarten to Grade 8 students with identified intensive needs to enable students to progress toward	218	Implemented			

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
their individual learning goals. (2018 Report – Volume 1, p. 175, Recommendation 10; Public Accounts Committee agreement September 25, 2019) **Status - Implemented**					
We recommended Saskatoon School Division No. 13 provide senior management and its Board of Education with enough information to determine the sufficiency of learning supports for kindergarten to Grade 8 students with intensive needs. (2018 Report – Volume 1, p. 177, Recommendation 11; Public Accounts Committee agreement September 25, 2019) **Status – Partially Implemented**	220	Implemented	Saskatoon public schools provided monthly email reports to senior leaders on intensive support student data; a summary analysis with trends and implications. Bi-annually, the superintendent and coordinator responsible for special education reported statistics, trends, budget implications, staffing and program capacity to the Board of Trustees on January 14, 2025, and a related press release followed.	Saskatoon public schools will continue to provide monthly email reports to senior leaders on intensive support student data; a summary analysis with trends and implications. The superintendent and coordinator responsible for special education will continue to bi-annually provide senior management and the Board reported statistics, trends, budget implications, staffing and program capacity. The coordinator responsible for special education will continue to extract IIP progress report	Implemented as of 2025-26 school year.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
				data for students at the end of each reporting period and will share this information with senior leaders, school leaders and teachers.	

October 17, 2025
Chapter 18, Saskatoon School Division No. 13 – Kindergarten Readiness to Learn, 2025 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Saskatoon School Division No. 13 confirm alternative tools, used to assess key areas of a kindergarten student's readiness to learn, and collect sufficient and relevant information. (2021 Report – Volume 1, p. 160, Recommendation 2; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	190	Implemented			
We recommended Saskatoon School Division No. 13 analyze kindergarten assessment data to identify trends and common areas of struggle across all schools in the Division. (2021 Report – Volume 1, p. 168, Recommendation 5; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	1	Implemented			

October 17, 2025

St. Paul's Roman Catholic School Division No. 20 – Adapting Technology for Learning in Elementary Schools, 2024 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended St. Paul's Roman Catholic Separate School Division No. 20 periodically verify the existence and location of educational technology devices available in its elementary schools. (2019 Report – Volume 2, p. 233, Recommendation 4; Public Accounts Committee agreement January 12, 2022) **Status - Implemented**	235	Implemented			

October 17, 2025
Chapter 1, School Divisions, 2024 Report Volume 1 and Chapter 2, School Divisions – 2025 Report, Volume 1

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
We recommended Holy Family Roman Catholic Separate School Division No. 140 segregate duties of employees responsible for key financial functions. (2024 Report – Volume 1, p. 18, Recommendation 2; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status – Not Implemented**	2024: Pg. 17 2025: Pg. 19	Implemented	The school division hired a new Superintendent of Human Resources to segregate payroll functions between incompatible duties. Implemented new IT controls for preparing and posting journal entries. The accounting software no longer allows a single person to be able to create and approve journal entries without it being reviewed by a second person.	All IT systems have been updated to allow appropriate segregation of duties between key functions in payroll, accounts payable and journal entries.	Implemented as of September 17, 2025.
New: We recommend Conseil des Écoles Fransaskoises No. 310 independently review and approve journal entries.	2025: Pg. 20	Implemented	Implemented an independent review and approval process for all journal entries. Journal entries are prepared by Finance staff,	Implemented as per actions taken.	Implemented as of September 1, 2024.

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			reviewed, and approved by management prior to posting, and supporting documentation is retained to ensure segregation of duties and a clear audit trail. Configured system controls to enforce segregation of duties. Initiated periodic compliance reviews to ensure the process is consistently applied and documented.		
New: We recommend Conseil des Écoles Fransaskoises No. 310 require two independent signers in the banking system to review and approve electronic fund transfers.	2025: Pg. 21	Implemented	Implemented dual authorization for all electronic fund transfers. Configured the banking system to require two independent signers to review and approve electronic fund transfers. Established procedures to ensure segregation of duties and strengthened internal controls.	Implemented based on actions taken.	Implemented as of September 1, 2024.

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New: We recommend Holy Trinity Roman Catholic Separate School Division No. 22 prepare and review monthly bank reconciliations in a timely manner.	2025: Pg. 21	Implemented	Bank reconciliations are completed within thirty days of month-end. Bank reconciliation updates are provided to the Trustees at their monthly Board Meeting.	Implemented based on actions taken.	Implemented as of October 31, 2024.
New: We recommend Île-à-la Crosse School Division No. 112 prepare and review monthly bank reconciliations in a timely manner.	2025: Pg. 21	Implemented	Transitioned to a new accounting program that provides more detailed reporting. This further detail allows for reconciliations to be completed more timely.	Implemented as per actions taken.	Implemented as of September 1, 2025.
New: We recommend Île-à-la Crosse School Division No. 112 independently review and approve journal entries and maintain support.	2025: Pg. 22	Implemented	Switched to new accounting program that allows for better record keeping. All manual journal entries will be signed off by two individuals and stored electronically for audit. Supporting documents will be attached to journal entry in new program, allowing easy verification and transparency to any viewing party.	Implemented as per actions taken.	Implemented as of February 1, 2025.

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New: 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.	2025: Pg. 22	Implemented	Year end audit procedures will be initiated earlier. Ministry is supporting the Division to ensure successful completion of the Annual Report. New staff member in charge of completing the annual report	Will meet 2024-25 timeline based on actions taken.	Implemented.
New: 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.	2025: Pg. 23	Implemented	School Division is aware of the requirements to obtain Ministry approval prior to completing purchases of real property, as per *The Education Act.*	Implemented as per actions taken.	Implemented.
New: We recommend Northern Lights School Division No. 113 prepare and review monthly bank reconciliations in a timely manner.	2025: Pg. 23	Partially Implemented	The division has improved the timeliness of bank reconciliation completion	Will ensure that resources are allocated for timely completion of bank reconciliations	2025-26 School Year.
New: We recommend Northern	2025: Pg. 23	Implemented	Division has taken steps to ensure that all journal	Implemented as per actions taken.	Implemented

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Lights School Division No. 113 independently review and approve journal entries.			entries are reviewed and approved by a second independent staff member		
We recommended Northern Lights School Division No. 113 segregate incompatible duties for payment approvals and cheque signing. (2024 Report – Volume 1, p. 20, Recommendation 5; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status – Not Implemented**	2024: Pg. 20 2025: Pg. 23	Implemented	The division has taken steps to ensure more complete segregation of duties throughout the entire accounts payable process. There are 3 individuals who can print cheques and release Electronic Fund Transfer. One of the approvers prints the cheques and another signs the cheques and reviews the Electronic Fund Transfer payments.	Implemented as per actions taken.	Implemented.
We recommended Northwest School Division No. 203 complete key financial reconciliations monthly and independently review and approve them in a timely	2024: Pg.19 2025: Pg. 24	Implemented	School Division has always completed financial reconciliations monthly and approved in a timely manner except for when we had software	Implemented based on actions taken.	Implemented as of August 31, 2025.

Recommendation Indicate New/Outstanding	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
manner. (2024 Report – Volume 1, p. 19, Recommendation 3; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status – Partially Implemented**			upgrades. Due to time constraints caused by implementing new software it was not possible to complete in a timely manner. Issues have now been resolved which allows us to complete reconciliations more timely.		
We recommended the Ministry of Education work with impacted school divisions to establish a process to monitor the key financial IT system and the IT service provider. (2022 Report – Volume 1, p. 17, Recommendation 1; Public Accounts Committee agreement February 7, 2024) **Status – Partially Implemented**	2024: Pg. 21 2025: Pg.24	Partially Implemented	School divisions were provided a new audit report, called "GL File Audit Trail Report By Type", from the IT Service Provider which provides information on the date, time, username and which General Ledger accounts were changed from an employee's access. Access from the service provider would also be included in these reports. The ministry is	Determine the optimal type of report that will meet concerns.	End of 2025-26 School Year.

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			continuing working with school divisions to determine reporting requirements.		
We recommend Northwest School Division No. 203 segregate duties of employees responsible for key financial functions. (2024 Report – Volume 1, p. 20, Recommendation 4; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status –Implemented**	2024: Pg. 20 2025: Pg. 25	Implemented			
We recommend Saskatchewan Rivers School Division No.119 follow its purchasing policy and obtain the required quotes for its purchases. (2024 Report – Volume 1, p. 20, Recommendation 6; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status –Implemented**	2024: Pg. 20 2025: Pg. 25	Implemented			

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We recommended Sun West School Division No. 207 formally document its IT disaster recovery plan. (2017 Report – Volume 1, p. 22, Recommendation 2; Public Accounts Committee agreement June 12, 2018) **Status –Implemented**	2024: Pg. 24 2025: Pg. 25	Implemented			
We recommend the impacted school divisions follow Canadian generally accepted accounting principles for the public sector when recording capital transfers in their financial records. (2024 Report – Volume 1, p. 17, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of April 30, 2025) **Status –Implemented**	2024: Pg. 17 2025: Pg. 25	Implemented			