



January 20, 2026

Trent Wotherspoon, Chair
Standing Committee on Public Accounts
Room 265, Legislative Building
REGINA, SK S4S 0B3

James Thorsteinson, Deputy Chair
Standing Committee on Public Accounts
Room 203, Legislative Building
REGINA, SK S4S 0B3

Re: Third Quarter Financial Forecast

As required by Section 10.7 of *The Provincial Auditor Act*, I am pleased to submit to the Standing Committee on Public Accounts the Office of the Provincial Auditor of Saskatchewan's Third Quarter Financial Forecast for the nine months ending December 31, 2025.

Sincerely,

A handwritten signature in black ink that reads "T. Clemett".

Tara Clemett, CPA, CA, CISA
Provincial Auditor

/dd
Enclosure

cc: M. Gudereit, Senior Procedural Clerk, Procedural Services, Legislative Assembly (via email)



Office of the
Provincial Auditor of Saskatchewan
3rd Quarter Financial Forecast
9 Months Ending December 31, 2025

Provincial Auditor
Vote 28
(thousands of dollars)

Expenditures	2025-26 Approved Budget ²	3 rd Quarter Forecast To Year End	Budget to Forecast Variance	Variance Explanation (Note)	2025-26 9 Months Ending December 31 st Actual
Provincial Auditor (PA01)					
Operations (non-statutory)					
Salaries	\$ 6,727	\$ 6,727	\$ -		\$ 4,976
Goods and Services	3,339	3,339	-		2,482
Total Operations (non-statutory)	10,066	10,066	-		\$ 7,458
Provincial Auditor's Salary (statutory)	257	257	-		193
Total Provincial Auditor (PA01)	\$10,323	\$10,323	\$ -		\$ 7,651
Unforeseen Expenses (PA02)¹					
Salaries	\$ 706	\$ 706	\$ -	A	\$ -
Total Appropriation	\$11,029	\$11,029	\$ -		\$ 7,651

Reasons for Significant Variances:

- None

Notes:

- A - The Office forecasts to budget due to the nature of the subvote purpose.

¹ Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*.

² The Standing Committee on Public Accounts approved the Office's budget on January 7, 2025. The Standing Committee on House Services approved the Office's budget on May 5, 2025. The Office's budget is included on page 137 of the Government's *2025-26 Estimates*.