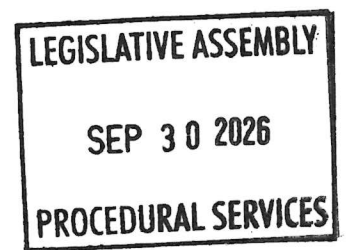


## Status Update Template



October 13, 2026

## Chapter 13, Saskatchewan Municipal Board – Providing Timely and Supported Municipal Appeal Decisions – Provincial Auditor Report Volume 2, 2025

| <b>Recommendation and Status at Time of Audit<br/>(Indicate whether new or outstanding)</b>                                                                                                 | <b>Page</b> | <b>Current Status<br/>(implemented, partially implemented, not implemented)</b> | <b>Actions Taken to Implement Since PA Report</b>                                                                                                                                                                                                                                                                                                                                                               | <b>Planned Actions for Implementation</b> | <b>Timeline for Implementation</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------|
| 1. We recommend the Saskatchewan Municipal Board update its appeal guidance to be consistent and fully aligned with legislation. (New)                                                      | 6           | Implemented                                                                     | In Sept. 2026, the Saskatchewan Municipal Board (SMB) completed updates to the Planning Appeal Committee (PAC) and Assessment Appeal Committee (AAC) procedures guides to align with legislation. These updates included adding references to Global Transportation Hub Authority Act.<br><br>Future updates to these guides will occur as necessary (e.g. due to legislative changes, resource capacity, etc.) |                                           |                                    |
| 2. We recommend the Saskatchewan Municipal Board have board members annually review and sign-off on its code of conduct, including declaring any conflicts of interest. (New)               | 8           | Implemented                                                                     | In March 2026, all full-time and part-time board members have signed Annual Conflict of Interest Declarations for 2026 and will submit annually hereafter.                                                                                                                                                                                                                                                      |                                           |                                    |
| 3. We recommend the Saskatchewan Municipal Board monitor and follow up on property assessment and planning and development appeals in case management taking more time than expected. (New) | 11          | Implemented                                                                     | In March 2026, we began work on this recommendation by adding fields to our internal database to allow us to enhance tracking of appeal stages. We've also augmented our Case Management tracking spreadsheet to calculate time spent in case                                                                                                                                                                   |                                           |                                    |

| <b>Recommendation<br/>and Status at Time of Audit<br/>(Indicate whether new or<br/>outstanding)</b>                                                                                                          | <b>Page</b> | <b>Current<br/>Status<br/>(implemented,<br/>partially<br/>implemented, not<br/>implemented)</b> | <b>Actions Taken to Implement Since<br/>PA Report</b>                                                                                                                                                                                                                    | <b>Planned Actions<br/>for<br/>Implementation</b> | <b>Timeline for<br/>Implementation</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                              |             |                                                                                                 | management and flag items which are nearing target timelines. This work was complete in September 2026, and updates will continue to be provided to SMB's Executive Committee on an ongoing basis.                                                                       |                                                   |                                        |
| 4. We recommend the Saskatchewan Municipal Board periodically analyze key stages of its property assessment and planning and development appeal process to determine actions needed to address delays. (New) | 18          | Implemented                                                                                     | As of March 2026, the SMB Executive Committee is now receiving monthly Assessment Appeal status updates. This will continue on an ongoing basis.                                                                                                                         |                                                   |                                        |
| 5. We recommend the Saskatchewan Municipal Board publicly report information about the status of property assessment appeals. (New)                                                                          | 19          | Implemented                                                                                     | <p>In February 2026, SMB began posting on its website monthly Assessment Appeal status updates.</p> <p>SMB continues to provide detailed Assessment Appeal status reports to Government Relations, SAMA, four cities and four other stakeholders on a monthly basis.</p> |                                                   |                                        |