

**Status Update – January 23, 2025**

**Chapter 11, Environment – Regulating Landfills, 2022 Report - Volume 1**

<b>Recommendation and Status at Time of Audit (New/Outstanding)</b>	<b>Page #</b>	<b>Current Status (implemented, partially implement, not implemented)</b>	<b>Action Taken to Implement since PA Report</b>	<b>Planned Actions for Implementation</b>	<b>Timeline for Implementation</b>
<p>The auditor reported that both remaining recommendations have been implemented.</p> <ol style="list-style-type: none"><li>1) We recommended the Ministry of Environment adopt guidance on landfills from the proposed Environmental Code as operating practice.</li><li>2) We recommended the Ministry of Environment perform landfill inspections in accordance with its established frequency requirements.</li></ol>					

**Status Update – January 23, 2025**

**Chapter 16, Environment – Sustainable Fish Population, 2022 Report - Volume 2**

Recommendation and Status at Time of Audit (New/Outstanding)	Page #	Current Status (implemented, partially implement, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p><b>Outstanding:</b> We recommend the Ministry of Environment create specific management plans for key high-risk fish species and/or high-usage water bodies.</p> <p><b>Status – Partially Implemented</b></p>	188	<p><b>The ministry considers the recommendation implemented</b></p>	<p>The ministry is addressing the recommendation through modernization of our management reports that will better clarify sustainable targets and fisheries management objectives.</p>	<p>Recommendation related to creating specific management plans for high usage water bodies is being addressed through modernization of our management reports that will better clarify sustainable targets and fisheries management objectives for our priority lakes across Saskatchewan</p>	Fall 2024
<p>We recommend the Ministry of Environment develop a detailed strategy to assess the effectiveness of the Fisheries Management Plan including determining its success.</p> <p><b>Status – No longer Relevant</b></p>	190	N/A	N/A	N/A	N/A

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**Chapter 11, Environment – Preventing the Entry and Spread of Aquatic Invasive Species in Saskatchewan, 2023 Report - Volume 1**

Recommendation and Status at Time of Audit (New/Outstanding)	Page #	Current Status (implemented, partially implement, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>The auditor reported that both remaining recommendations have been fully implemented.</p> <ol style="list-style-type: none"> <li>1) We recommended the Ministry of Environment measure the effectiveness of its aquatic invasive species public education and awareness campaign regularly.</li> <li>2) We recommended the Ministry of Environment complete and test a formal rapid response plan to mitigate the spread of aquatic invasive species in Saskatchewan waters.</li> </ol>					

## Status Update – January 23, 2025

### Chapter 19, Environment – Regulating Waste Diversion through Recycling, 2023 Report - Volume 2

Recommendation and Status at Time of Audit (New/Outstanding)	Page #	Current Status (implemented, partially implement, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p><b>Outstanding:</b> We recommended the Ministry of Environment set written standard definitions for key information (including calculation methods) it requires operators for waste diversion recycling programs to report.</p> <p><b>Status – Partially Implemented</b></p>	175	Partially implemented	The Ministry of Environment established new rate definitions and calculations for waste collection, diversion, and recycling for one of the eight regulated recycling programs.	Based on the Regulations, packaging and paper program operators are expected to submit an annual plan that sets out operational and reporting information, including the new aggregate and material-specific targets, using the new collection, diversion, and recycling definitions and calculation methods.	June 2025
<p><b>Outstanding:</b> We recommended the Ministry of Environment use material-specific targets to assist in determining whether waste diversion recycling programs contribute to the achievement of the provincial waste reduction goal.</p> <p><b>Status – Partially Implemented</b></p>	175	Partially implemented	The Ministry revised The Household Packaging and Paper Stewardship Program Regulations, 2023, which became effective in March 2023.	This ministry is using the information collected through the program to identify new opportunities to improve waste diversion and enhance current programs and initiatives.	Ongoing

<p><b>Outstanding:</b> We recommended the Ministry of Environment obtain a more robust understanding of the composition of waste entering Saskatchewan landfills.</p> <p><b>Status – Partially Implemented</b></p>	178	Partially implemented	The ministry completed work on a baseline report, which strives to continually improve the understanding of waste composition entering landfills. This information has been used to identify new opportunities to improve waste diversion and enhance current programs and initiatives.	In 2021, the Ministry started sending questionnaires (e.g., waste collected by type) to the municipalities operating landfills. This, along with composition studies conducted by municipalities, provides additional information about waste composition. In May 2023, the Ministry sent out surveys to municipalities asking for more robust information (e.g., waste composition).	Ongoing
<p><b>Outstanding:</b> We recommended the Ministry of Environment analyze the reasonability of program information reported by regulated waste diversion recycling programs.</p> <p><b>Status – Partially Implemented</b></p>	178	Partially implemented	<p>In 2022, the Ministry began compiling data from the program operators’ annual reports from the last five years to obtain a better understanding of the trends within individual recycling programs.</p> <p>In summer 2023, the Ministry started gathering information on quality assurance programs of regulated recycling program operators</p>	The ministry has considered the value of requiring independent verification of this information while considering the possible impacts that this would have on programs.	Ongoing
<p><b>Outstanding:</b> We recommend the Ministry of Environment periodically reports to senior management on the rate of waste diversion through regulated recycling programs.</p> <p><b>Status – Partially Implemented</b></p>	179	The ministry considers the recommendation implemented	The ministry has reported to senior management, on a yearly basis, regarding the performance of recycling programs in the province. The ministry also reports progress on the solid waste management strategy, as well as proposed changes to programs, which would further increase waste diversion.		

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### Chapter 3, Environment – Regulating Industrial Emitters, 2024 Report - Volume 1

Recommendation and Status at Time of Audit (New/Outstanding)	Page #	Current Status (implemented, partially implement, not implemented)	Action Taken to Implement since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p><b>New:</b> We recommended the Ministry of Environment use sufficient measures to publicly report on the effectiveness of its Output Based Performance Standards Program (OBPS).</p>	50	The ministry considers the recommendation implemented.	<p>The ministry has and continues to assess industry carbon tax sheltering, the primary objective of the OBPS Program, including carbon tax savings targets of \$8 billion by 2027 and \$14 billion by 2030.</p> <p>Each year the ministry tables the Saskatchewan Technology Fund annual report, which details how OBPS compliance payments are used to support further reductions in emissions intensity at regulated industrial facilities.</p> <p>In 2025 the ministry is tracking and reporting on a suite of new OBPS Program metrics required under the 2023-2030 federal carbon pricing benchmark, including total emissions covered, credits issued, compliance obligations and compliance fulfillment.</p>	<p>The ministry will continue to identify new performance metrics as the OBPS Program matures and as additional data becomes available for trend analysis, including:</p> <ul style="list-style-type: none"> <li>- OBPS regulated emitters' compliance rate. Target of 100%.</li> <li>- Technology Fund return of proceeds for emissions reduction projects. Target of 100%, within one-year.</li> </ul>	Ongoing

<p><b>New:</b> We recommended the Ministry of Environment implement a robust data management system to efficiently obtain, track, and analyze sufficient greenhouse gas emissions data reported by industrial emitters.</p>	50	Partially implemented	The ministry has been developing and refining an OBPS database since 2019. The OBPS data management system is already partially operational, and the ministry expects it to be fully operational by the end of the 2024-25 fiscal year	Fully upload the data to the data management system. The system will improve processing efficiencies, mitigate the potential for manual errors given the growing complexity of the program, and support analysis of emissions intensity and other trend data.	April 2025
<p><b>Recommendation and Status at Time of Audit (New/Outstanding)</b></p>	<p><b>Page #</b></p>	<p><b>Current Status (implemented, partially implement, not implemented)</b></p>	<p><b>Action Taken to Implement since PA Report</b></p>	<p><b>Planned Actions for Implementation</b></p>	<p><b>Timeline for Implementation</b></p>
<p><b>New:</b> We recommended the Ministry of Environment document staff guidance for consistently evaluating concerns identified in third-party verifier reports about industrial emitter returns</p>	50	The ministry considers the recommendation implemented	<p>The ministry has added an additional checkbox to its existing comprehensive OBPS review checklist to confirm that reviewers should follow up regarding concerns identified by third-party verifiers.</p> <p>Despite the lack of formal guidance to date, ministry staff followed up with third-party verifiers in every instance where concerns were raised.</p>		