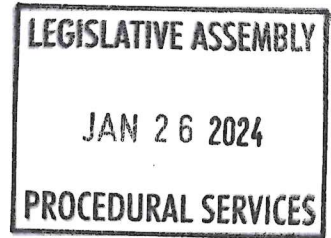




PROVINCIAL AUDITOR
of Saskatchewan



January 26, 2024

Trent Wotherspoon, Chair
Standing Committee on Public Accounts
Room 162, Legislative Building
REGINA, SK S4S 0B3

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

Dear Sirs:

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, 2023.

Sincerely,

Tara Clemett, CPA, CA, CISA
Provincial Auditor

/dd
Enclosure

cc: A. Drake, Procedural Clerk, Procedural Services, Legislative Assembly (via email)



Office of the
Provincial Auditor of Saskatchewan
3rd Quarter Financial Forecast
9 Months Ending December 31, 2023

Provincial Auditor
Vote 28
(thousands of dollars)

Expenditures	2023-24 Approved Budget ²	3 rd Quarter Forecast To Year End	Budget to Forecast Variance	Variance Explanation (Note)	2023-24 9 Months Ending December 31 st Actual
Provincial Auditor (PA01)					
Operations (non-statutory)					
Salaries	\$ 5,689	\$ 5,610	\$ (79)	B	\$ 4,163
Goods and Services	3,070	3,149	79	B	2,226
Total Operations (non-statutory)	8,759	8,759	-		\$ 6,389
Provincial Auditor's Salary (statutory)	234	234	-		175
Total Provincial Auditor (PA01)	\$ 8,993	\$ 8,993	\$ -		\$ 6,564
Unforeseen Expenses (PA02)¹					
Salaries	\$ 592	\$ 592	\$ -	A	\$ -
Total Appropriation	\$ 9,585	\$ 9,585	\$ -		\$ 6,564

Reasons for Significant Variances:

- None

Notes:

- A - The Office forecasts to budget due to the nature of the subvote purpose.
- B - Decrease in salaries due to higher than anticipated turnover. Increase in use of contracted staff assistance to manage.

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 December 15, 2022. The Standing Committee on House Services approved the Office's budget on May 8, 2023. The Office's budget is included on page 143 of the Government's *2023-24 Estimates*.