



April 30, 2024

LEGISLATIVE ASSEMBLY

APR 30 2024

PROCEDURAL SERVICES

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: Fourth 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 Fourth Quarter Financial Forecast for the year ending March 31, 2024.

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
4th Quarter Financial Forecast
Year Ending March 31, 2024

Provincial Auditor
Vote 28
(thousands of dollars)

Expenditures	2023-24 Approved Budget ²	4 th Quarter Forecast To Year End	Budget to Forecast Variance	Variance Explanation (Note)	2023-24 Year Ending March 31 st Actual (unaudited)
Provincial Auditor (PA01)					
Operations (non-statutory)					
Salaries	\$ 5,689	\$ 5,624	\$ 65	A	\$ 5,624
Goods and Services	3,070	3,135	(65)	B	3,135
Total Operations (non-statutory)	8,759	8,759	-		8,759
Provincial Auditor's Salary (statutory)	234	234	-		234
Total Provincial Auditor (PA01)	\$ 8,993	\$ 8,993	\$ -		\$ 8,993
Unforeseen Expenses (PA02)¹					
Salaries and Goods and Services	\$ 592	\$ 35	\$ 557	C	\$ 35
Total Appropriation	\$ 9,585	\$ 9,028	\$ 557		\$ 9,028

Reasons for Significant Variances:

- A - Includes the net impact of higher staff turnover than anticipated.
- B - Includes the net impact of higher use of contracted assistance to offset staff turnover.
- C - Includes the net impact of staffing and resources necessary to audit new government agencies created after the budget was determined (e.g., Saskatchewan Distance Learning Corporation). The remaining unforeseen appropriation (PA02) of \$557 thousand will be returned to the General Revenue Fund.

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*.