

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**  
**Monday, February 6, 2023**

**MINUTE NO. 18**  
**8:59 a.m. — māmawapiwin náyati room (Room 8)**

1. **Present:** Trent Wotherspoon in the chair and members Todd Goudy, Joe Hargrave, Daryl Harrison, Terry Jenson,\* Travis Keisig,\* and Aleana Young.

**Substituting Members**

Terry Jenson for Delbert Kirsch  
Travis Keisig for Jim Lemaigre

**Provincial Auditor’s Office**

Tara Clemett, Provincial Auditor  
Jason Shaw, Deputy Provincial Auditor  
Kim Lowe, Principal

**Provincial Comptroller’s Office**

Chris Bayda, Provincial Comptroller  
Jane Borland, Acting Assistant Provincial Comptroller

2. The following documents were tabled:

Ministry of Education: Report of public losses, September 1, 2022 to November 30, 2022  
(PAC 87-29)

Provincial Auditor of Saskatchewan: Third quarter financial forecast for the nine months ending December 31, 2022  
(PAC 88-29)

Ministry of Finance: Report of public losses, October 1, 2022 to December 31, 2022  
(PAC 89-29)

Ministry of Advanced Education: Report of public losses, October 1, 2022 to December 31, 2022  
(PAC 90-29)

3. The committee considered the Provincial Auditor’s 2021 report volume 1, chapter 14, Energy and Resources — Regulating Oil, Gas, and Pipeline Incidents.

The following Ministry of Energy and Resources officials appeared before the committee and answered questions:

Witnesses

Susanna Laaskonen-Craig, Deputy Minister  
Sharla Hordenchuk, Assistant Deputy Minister, Energy and Regulation  
Scott Kistner, Assistant Deputy Minister, Lands and Corporate Services  
Eric Warren, Executive Director, Strategic Planning and Initiatives  
Muhammad Khan, Director, Revenue and Financial Services

4. The committee concluded consideration of the Provincial Auditor's 2021 report volume 1, chapter 14, Energy and Resources — Regulating Oil, Gas, and Pipeline Incidents.
5. The committee considered the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources.

The following Ministry of Energy and Resources officials appeared before the committee and answered questions:

Witnesses

Susanna Laaskonen-Craig, Deputy Minister  
Sharla Hordenchuk, Assistant Deputy Minister, Energy and Regulation  
Scott Kistner, Assistant Deputy Minister, Lands and Corporate Services  
Eric Warren, Executive Director, Strategic Planning and Initiatives  
Muhammad Khan, Director, Revenue and Financial Services

6. The following document was tabled:

Ministry of Energy and Resources: Status update, dated February 6, 2023

(PAC 91-29)

7. The committee concurred with recommendation 1 made at page 24 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources formally identify and evaluate risks for the Accelerated Site Closure Program.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

8. The committee concurred with recommendation 2 made at page 25 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources finalize and approve its Accelerated Site Closure Program Steering Committee Charter.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

9. The committee concurred with recommendation 3 made at page 25 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources maintain a written record of Accelerated Site Closure Program Steering Committee meeting activities and decisions.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

10. The committee concurred with recommendation 4 made at page 26 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources obtain the approval required by *The Executive Government Administration Act* for its grant payments made under the Accelerated Site Closure Program.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

11. The committee concurred with recommendation 5 made at page 27 of the Provincial Auditor's 2021 report volume 2, chapter 4, Energy and Resources:

We recommend the Ministry of Energy and Resources obtain sufficient documentation to record accurate and complete revenue for the Accelerated Site Closure Program.

The committee noted that the Ministry of Energy and Resources has complied with the recommendation.

12. The committee considered the Provincial Auditor's 2022 report volume 1, chapter 10, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources.

The following Ministry of Energy and Resources officials appeared before the committee and answered questions:

Witnesses

Susanna Laaskonen-Craig, Deputy Minister  
Sharla Hordenchuk, Assistant Deputy Minister, Energy and Regulation  
Scott Kistner, Assistant Deputy Minister, Lands and Corporate Services  
Eric Warren, Executive Director, Strategic Planning and Initiatives  
Muhammad Khan, Director, Revenue and Financial Services

13. The committee concluded consideration of the Provincial Auditor's 2022 report volume 1, chapter 10, Energy and Resources — Auditing Producer Returns for Non-Renewable Resources.
14. The committee recessed from 9:57 a.m. until 10:04 a.m.
15. The committee considered the Provincial Auditor's 2019 report volume 2, chapter 43, Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work; and 2022 report volume 1, chapter 22, Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work.

The following Saskatchewan Workers' Compensation Board officials appeared before the committee and answered questions:

Witnesses

Phillip Germain, Chief Executive Officer  
George Georgiadis, Chief Technology Officer and Vice President, Business Intelligence  
Ty Gillies, Director, Financial Services  
Trish Livingstone, Director, Claims Operations  
Julia Lacell, Manager, Policy and Legislative Inquiries

16. The following document was tabled:

Saskatchewan Workers' Compensation Board: Status update, dated February 6, 2023  
(PAC 92-29)

17. The committee concluded consideration of the Provincial Auditor's 2019 report volume 2, chapter 43, Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work; and 2022 report volume 1, chapter 22, Saskatchewan Workers' Compensation Board — Co-ordinating Injured Workers' Return to Work.

18. The committee considered the Provincial Auditor's 2020 report volume 1, chapter 4, Saskatchewan Workers' Compensation Board; and 2021 report volume 1, chapter 1, Saskatchewan Workers' Compensation Board.

The following Saskatchewan Workers' Compensation Board officials appeared before the committee and answered questions:

Witnesses

Phillip Germain, Chief Executive Officer  
George Georgiadis, Chief Technology Officer and Vice President, Business Intelligence  
Ty Gillies, Director, Financial Services  
Trish Livingstone, Director, Claims Operations  
Julia Lacell, Manager, Policy and Legislative Inquiries

19. The committee concurred with recommendation 1 made at page 40 of the Provincial Auditor's 2020 report volume 1, chapter 4, Saskatchewan Workers' Compensation Board:

We recommend the Saskatchewan Workers' Compensation Board follow its documented procedures for managing user access to its IT systems and data.

The committee noted that the Saskatchewan Workers' Compensation Board has complied with the recommendation.

20. The committee concluded consideration of the Provincial Auditor's 2021 report volume 1, chapter 1, Saskatchewan Workers' Compensation Board.

21. The committee considered the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims.

The following Saskatchewan Workers' Compensation Board officials appeared before the committee and answered questions:

Witnesses

Phillip Germain, Chief Executive Officer  
George Georgiadis, Chief Technology Officer and Vice President, Business Intelligence  
Ty Gillies, Director, Financial Services  
Trish Livingstone, Director, Claims Operations  
Julia Lacell, Manager, Policy and Legislative Inquiries

22. The committee concurred with recommendation 1 made at page 119 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board develop formal guidance about key information appeals officers need to support and communicate psychological injury claim appeal decisions to stakeholders.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

23. The committee concurred with recommendation 2 made at page 120 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board develop formal guidance for staff on what file information for psychological injury claims to release when an employer requests information during an appeal.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

24. The committee concurred with recommendation 3 made at page 121 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board make decisions on psychological injury claim applications consistent with its established target (i.e., within 14 business days).

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

25. The committee concurred with recommendation 4 made at page 121 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board regularly communicate with psychological injury claimants consistent with its established timeframe (i.e., at least every three weeks).

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

26. The committee concurred with recommendation 5 made at page 123 of the Provincial Auditor's 2022 report volume 1, chapter 7, Saskatchewan Workers' Compensation Board — Administering Psychological Injury Claims:

We recommend Workers' Compensation Board implement ongoing quality reviews for psychological injury claim and appeal files.

The committee noted that the Saskatchewan Workers' Compensation Board is making progress towards complying with the recommendation.

27. The committee recessed from 11:39 a.m. until 12:45 p.m.
28. The committee considered the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis.

The following Saskatchewan Liquor and Gaming Authority officials appeared before the committee and answered questions:

Witnesses

Susan Ross, President and Chief Executive Officer  
Charlene Callander, Vice President, Corporate Services and Gaming Operations  
Fiona Cribb, Vice President, Regulatory Services  
Warren Fry, Acting Vice President, Liquor Wholesale and Distribution

29. The following document was tabled:

Saskatchewan Liquor and Gaming Authority: Status update, dated February 6, 2023

(PAC 93-29)

30. The committee concurred with recommendation 1 made at page 138 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority develop guidance for centrally keeping results from its key regulatory activities of recreational cannabis (e.g., assessment of cannabis permit applications).

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

31. The committee concurred with recommendation 2 made at page 140 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority implement a risk-informed plan for inspecting retail and wholesale permittees who sell or distribute recreational cannabis.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

32. The committee concurred with recommendation 3 made at page 142 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority actively monitor the frequency of inspections of retail and wholesale permittees that sell or distribute recreational cannabis, and obtain reasons for delayed inspections.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

33. The committee concurred with recommendation 4 made at page 144 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority approve policies governing the escalation of regulatory enforcement actions to take to address identified non-compliance with cannabis permit operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

34. The committee concurred with recommendation 5 made at page 144 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority advise permittees when the Authority expects to start taking regulatory enforcement actions (e.g., fines) to address identified non-compliance with cannabis permit operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

35. The committee concurred with recommendation 6 made at page 145 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority promptly communicate to cannabis retail and wholesale permittees sanctions about addressing identified non-compliance.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

36. The committee concurred with recommendation 7 made at page 145 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority enable effective monitoring of the status of enforcement actions to address cannabis retail and wholesale permittee identified non-compliance from operating requirements.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

37. The committee concurred with recommendation 8 made at page 147 of the Provincial Auditor's 2021 report volume 1, chapter 10, Saskatchewan Liquor and Gaming Authority — Regulating Recreational Cannabis:

We recommend the Saskatchewan Liquor and Gaming Authority periodically give senior management written reports on the nature and extent of non-compliance with cannabis retail and wholesale permit conditions, and related enforcement strategies and actions.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

38. The committee considered the Provincial Auditor's 2021 report volume 1, chapter 25, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-Table Sale of Liquor.

The following Saskatchewan Liquor and Gaming Authority officials appeared before the committee and answered questions:

Witnesses

Susan Ross, President and Chief Executive Officer  
Charlene Callander, Vice President, Corporate Services and Gaming Operations  
Fiona Cribb, Vice President, Regulatory Services  
Warren Fry, Acting Vice President, Liquor Wholesale and Distribution

39. The committee concluded consideration of the Provincial Auditor's 2021 report volume 1, chapter 25, Saskatchewan Liquor and Gaming Authority — Regulating Commercial Permittees' On-Table Sale of Liquor.
40. The committee considered the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol.

The following Saskatchewan Liquor and Gaming Authority officials appeared before the committee and answered questions:

Witnesses

Susan Ross, President and Chief Executive Officer  
Charlene Callander, Vice President, Corporate Services and Gaming Operations  
Fiona Cribb, Vice President, Regulatory Services  
Warren Fry, Acting Vice President, Liquor Wholesale and Distribution

41. The committee concurred with recommendation 1 made at page 95 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority renew locally-manufactured craft alcohol producer permits prior to expiry as required by *The Alcohol and Gaming Regulation Act, 1997*.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

42. The committee concurred with recommendation 2 made at page 97 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority implement a risk-informed plan for inspecting locally-manufactured craft alcohol producers.



The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

43. The committee concurred with recommendation 3 made at page 99 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority utilize a locally-manufactured craft alcohol inspection checklist addressing all key risks associated with alcohol manufacturing.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

44. The committee concurred with recommendation 4 made at page 99 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority obtain certificates of analysis from locally-manufactured craft alcohol producers every two years as required by its quality assurance policy.

The committee noted that the Saskatchewan Liquor and Gaming Authority is making progress towards complying with the recommendation.

45. The committee concurred with recommendation 5 made at page 103 of the Provincial Auditor's 2022 report volume 1, chapter 6, Saskatchewan Liquor and Gaming Authority — Regulating Locally Manufactured Craft Alcohol:

We recommend the Saskatchewan Liquor and Gaming Authority perform reasonability assessments of locally-manufactured craft alcohol producers' monthly sales and production reporting to help ensure collection of all production levies.

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

46. The committee considered the Provincial Auditor's 2022 report volume 2, chapter 5, Saskatchewan Liquor and Gaming Authority.

The following Saskatchewan Liquor and Gaming Authority officials appeared before the committee and answered questions:

Witnesses

Susan Ross, President and Chief Executive Officer  
Charlene Callander, Vice President, Corporate Services and Gaming Operations  
Fiona Cribb, Vice President, Regulatory Services  
Warren Fry, Acting Vice President, Liquor Wholesale and Distribution

47. The committee concurred with recommendation 1 made at page 38 of the Provincial Auditor's 2022 report volume 2, chapter 5, Saskatchewan Liquor and Gaming Authority:

We recommend the Saskatchewan Liquor and Gaming Authority follow its established policy for protecting credit card information it receives from liquor retailers and regulatory clients (e.g., for liquor purchases, permit fees).

The committee noted that the Saskatchewan Liquor and Gaming Authority has complied with the recommendation.

48. It was moved by Mr. Harrison:

That this committee do now adjourn.

The question being put, it was agreed to.

49. The committee adjourned at 1:53 p.m. until Monday, February 27, 2023 at 1:00 p.m.

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Rob Park  
Committee Clerk

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Trent Wotherspoon  
Chair