

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**  
**Monday, February 5, 2024**

**MINUTE NO. 24**  
**9:00 a.m. — māmawapiwin náyati room (Room 8)**

1. **Present:** Trent Wotherspoon in the chair and members Todd Goudy, Daryl Harrison, Lisa Lambert, Jim Lemaigre, Hugh Nerlien, and Nicole Sarauer.\*

**Substituting Members**

Nicole Sarauer for Aleana Young

**Provincial Auditor's Office**

Tara Clemett, Provincial Auditor  
Carolyn O'Quinn, Assistant Provincial Auditor  
Victor Schwab, Deputy Provincial Auditor  
Jason Shaw, Deputy Provincial Auditor  
Trevor St. John, Deputy Provincial Auditor  
Kim Lowe, Senior Principal  
Nicole Dressler, Principal

**Provincial Comptroller's Office**

Chris Bayda, Provincial Comptroller  
Donica Smart, Director, Financial Management

2. The following documents were tabled:

Financial and Consumer Affairs Authority: Responses to questions raised at the December 14, 2023 meeting

(PAC 117-29)

Saskatchewan Research Council: Responses to questions raised at the December 14, 2023 meeting

(PAC 118-29)

Ministry of Immigration and Career Training: Responses to questions raised at the December 14, 2023 meeting

(PAC 119-29)

Executive Council: Responses to questions raised at the December 14, 2023 meeting

(PAC 120-29)

Ministry of Education: Report of public losses, September 1, 2023 to November 30, 2023

(PAC 121-29)

3sHealth Saskatchewan: Responses to questions raised at the December 14, 2023 meeting

(PAC 122-29)

Provincial Auditor of Saskatchewan: Third quarter financial forecast for the nine months ending December 31, 2023

(PAC 123-29)

Ministry of Finance: Report of public losses, October 1, 2023 to December 31, 2023  
(PAC 124-29)

Ministry of Health: Report of public losses, October 1, 2023 to December 31, 2023  
(PAC 125-29)

Ministry of Advanced Education: Report of public losses, October 1, 2023 to December 31, 2023  
(PAC 126-29)

3. The committee considered the Provincial Auditor's 2021 report volume 1, chapter 7, Highways — Selecting Contractors for Roadworks.

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

Witnesses

Kyle Toffan, Deputy Minister  
Ryan Cossitt, Assistant Deputy Minister  
Wayne Gienow, Assistant Deputy Minister  
Tom Lees, Assistant Deputy Minister  
Karri Kempf, Executive Director

4. The following document was tabled:

Ministry of Highways: Status update, dated February 5, 2024  
(PAC 127-29)

5. The committee concluded consideration of the Provincial Auditor's 2021 report volume 1, chapter 7, Highways — Selecting Contractors for Roadworks.
6. The committee considered the Provincial Auditor's 2023 report volume 1, chapter 4, Highways — Conducting Winter Maintenance on Provincial Highways.

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

Witnesses

Kyle Toffan, Deputy Minister  
Ryan Cossitt, Assistant Deputy Minister  
Wayne Gienow, Assistant Deputy Minister  
Tom Lees, Assistant Deputy Minister  
Karri Kempf, Executive Director

7. The committee concurred with recommendation 1 made at page 53 of the Provincial Auditor's 2023 report volume 1, chapter 4, Highways — Conducting Winter Maintenance on Provincial Highways:

We recommend the Ministry of Highways update the Highway Hotline to provide clear and concise road condition terminology for winter driving.

The committee noted that the Ministry of Highways is making progress towards complying with the recommendation.

8. The committee concurred with recommendation 2 made at page 57 of the Provincial Auditor's 2023 report volume 1, chapter 4, Highways — Conducting Winter Maintenance on Provincial Highways:

We recommend the Ministry of Highways sufficiently track whether winter maintenance equipment operators meet work scheduling safety requirements (e.g., comply with rest periods) or waive mandatory 10-hour rest periods.

The committee noted that the Ministry of Highways is making progress towards complying with the recommendation.

9. The committee concurred with recommendation 3 made at page 58 of the Provincial Auditor's 2023 report volume 1, chapter 4, Highways — Conducting Winter Maintenance on Provincial Highways:

We recommend the Ministry of Highways set a timeframe for reporting instances to management when not meeting service level expectations for highway winter maintenance.

The committee noted that the Ministry of Highways is making progress towards complying with the recommendation.

10. The committee concurred with recommendation 4 made at page 59 of the Provincial Auditor's 2023 report volume 1, chapter 4, Highways — Conducting Winter Maintenance on Provincial Highways:

We recommend the Ministry of Highways require managers to review instances where staff did not meet service level expectations for highway winter maintenance.

The committee noted that the Ministry of Highways is making progress towards complying with the recommendation.

11. The committee considered the Provincial Auditor's 2021 report volume 1, chapter 18, Highways — Enforcing Vehicle Weight and Dimension Requirements.

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

Witnesses

Kyle Toffan, Deputy Minister  
Ryan Cossitt, Assistant Deputy Minister  
Wayne Gienow, Assistant Deputy Minister  
Tom Lees, Assistant Deputy Minister  
Karri Kempf, Executive Director

12. The committee concluded consideration of the Provincial Auditor's 2021 report volume 1, chapter 18, Highways — Enforcing Vehicle Weight and Dimension Requirements.

13. The committee considered the Provincial Auditor's 2021 report volume 2, chapter 8, Highways and 2023 report volume 2, chapter 5, Highways.

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

Witnesses

Kyle Toffan, Deputy Minister  
Ryan Cossitt, Assistant Deputy Minister  
Wayne Gienow, Assistant Deputy Minister  
Tom Lees, Assistant Deputy Minister  
Karri Kempf, Executive Director

14. The committee concurred with recommendation 1 made at page 48 of the Provincial Auditor's 2021 report volume 2, chapter 8, Highways:

We recommend the Ministry of Highways accurately record its contractual obligations.

The committee noted that the Ministry of Highways has complied with the recommendation.

15. The committee concluded consideration of the Provincial Auditor's 2023 report volume 2, chapter 5, Highways.
16. The committee recessed from 10:40 a.m. until 10:54 a.m.
17. The committee considered the Provincial Auditor's 2020 report volume 1, chapter 19, Labour Relations and Workplace Safety — Strategies to Reduce Injury Rates.

The following Ministry of Labour Relations and Workplace Safety officials appeared before the committee and answered questions:

Witnesses

Drew Wilby, Deputy Minister  
Elissa Aitken, Assistant Deputy Minister  
Ila Klassen, Director, Safety Operations

18. The following document was tabled:

Ministry of Labour Relations and Workplace Safety: Status update, dated February 5, 2024  
(PAC 128-29)

19. The committee concluded consideration of the Provincial Auditor's 2020 report volume 1, chapter 19, Labour Relations and Workplace Safety — Strategies to Reduce Injury Rates.
20. The committee recessed from 11:09 a.m. until 1:00 p.m.
21. The committee considered the Provincial Auditor's 2021 report volume 2, chapter 9, Prairie Agricultural Machinery Institute; 2022 report volume 2, chapter 3, Prairie Agricultural Machinery Institute; and 2023 report volume 2, chapter 7, Prairie Agricultural Machinery Institute.

The following officials appeared before the committee and answered questions:

Witnesses

Ministry of Agriculture

Rick Burton, Deputy Minister

Robert Pentland, Executive Director, Corporate Services

Prairie Agricultural Machinery Institute

Paul Buczkowski, President and Chief Executive Officer

22. The following document was tabled:

Prairie Agricultural Machinery Institute: Status update, dated February 5, 2024

(PAC 129-29)

23. The committee concurred with recommendation 1 made at page 53 of the Provincial Auditor's 2021 report volume 2, chapter 9, Prairie Agricultural Machinery Institute:

We recommend the Prairie Agricultural Machinery Institute require management to conduct a detailed review of financial information (e.g., financial reports, journal entries, reconciliations, payroll registers) prepared by staff responsible for carrying out these duties.

The committee noted that Prairie Agricultural Machinery Institute has complied with the recommendation.

24. The committee concurred with recommendation 2 made at page 54 of the Provincial Auditor's 2021 report volume 2, chapter 9, Prairie Agricultural Machinery Institute:

We recommend the Prairie Agricultural Machinery Institute require a full review of the year-end financial statements by management.

The committee noted that Prairie Agricultural Machinery Institute has complied with the recommendation.

25. The committee concurred with recommendation 1 made at page 25 of the Provincial Auditor's 2022 report volume 2, chapter 3, Prairie Agricultural Machinery Institute:

We recommend the Prairie Agricultural Machinery Institute accurately track its fee-for-service projects to enable it to properly record related revenue in its financial statements.

The committee noted that Prairie Agricultural Machinery Institute has complied with the recommendation.

26. The committee concluded consideration of the Provincial Auditor's 2023 report volume 2, chapter 7, Prairie Agricultural Machinery Institute.

27. The committee recessed from 1:19 p.m. until 1:45 p.m.

28. The committee considered the Public Accounts 2022–23 Volume 1.

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

Witnesses

Max Hendricks, Deputy Minister

Chris Bayda, Provincial Comptroller

Rod Balkwill, Assistant Deputy Minister, Treasury Management

Brent Hebert, Assistant Deputy Minister, Treasury Board

Cullen Stewart, Assistant Deputy Minister, Fiscal Policy

Donica Smart, Director, Financial Management

Gabriel Plosker, Manager, Financial Management

29. The committee concluded consideration of the Public Accounts 2022–23 Volume 1.

30. It was moved by Mr. Harrison:

That this committee do now adjourn.

The question being put, it was agreed to.

31. The committee adjourned at 3:09 p.m. until Wednesday, February 7, 2024.

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Danielle Humble-Selinger  
Committee Clerk

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Trent Wotherspoon  
Chair