
2026 Report – Volume 1

Summary of Main Points

INTEGRATED CHAPTERS

Chapter 1: Saskatchewan Distance Learning Corporation

For the year ended August 31, 2025, the Saskatchewan Distance Learning Corporation prepared reliable financial statements. The Corporation had effective rules and procedures to safeguard public resources and complied with authorities governing its financial-related activities, except for:

- Documenting Board meeting minutes and decisions
- Providing sufficient financial forecasts to its Board

Establishing formal processes to document board decisions and provide adequate financial forecasts will help ensure the Corporation meets its legislative requirements as well as align with good governance practices.

Chapter 2: School Divisions

This chapter summarizes the results of the 2024–25 annual audits of Saskatchewan’s 27 school divisions. The 2024–25 financial statements of each school division are reliable, and each complied with authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.

School divisions had effective rules and procedures to safeguard public resources during 2024–25 other than the following:

- The Île-à-la-Crosse and the Northern Lights School Divisions need to review bank reconciliations timely, and independently review and approve journal entries timely.
- The Northwest School Division needs to complete and independently approve key financial reconciliations (e.g., bank and accounts receivable reconciliations) timely.
- 18 school divisions across the province continued to use a key IT financial system with no process to sufficiently monitor the IT service provider. This exposes them to increased cybersecurity risks. The Ministry of Education needs to work with the impacted school divisions to improve the school divisions’ monitoring of the IT system and its service provider.

In 2024–25, four school divisions (i.e., Holy Family Roman Catholic Separate, Conseil des Écoles Fransaskoises, Holy Trinity Roman Catholic Separate, Northern Lights) strengthened their financial-related controls by addressing previously made audit recommendations (see **Figure 2**).



PERFORMANCE CHAPTERS

Chapter 3: Environment—Evaluating Environmental Assessments

Environmental assessments for proposed developments are crucial for understanding and mitigating environmental consequences of development projects before they begin. At January 2026, the Ministry of Environment was reviewing 13 proposed developments.

Environmental assessments for proposed developments are submitted by project applicants, reviewed by the Ministry of Environment, and approved by the Minister of Environment depending on predicted environmental impacts.¹ Additionally, specialized staff from 10 other Government ministries/agencies help review technical aspects of environmental assessments through the Saskatchewan Environmental Assessment Review Panel.

We audited the Ministry of Environment's processes to evaluate environmental assessments of proposed developments that may have negative effects on the environment, natural resources, or public health and safety and found it had effective processes, except the Ministry needs to:

- **Consistently track and monitor environmental assessment terms and conditions.** Minister environmental assessment approvals set required terms and conditions. For nine approved projects tested, we found 11 conditions (e.g., submission of a water management plan) missing from its IT tracking system, increasing the risk monitoring is not occurring where required.
- **Obtain external experts to review certain environmental assessments.** We found two instances where the Ministry did not hire external experts when the Review Panel did not have required expertise.
- **Publicly report on key measures of success for its environmental assessment process** (e.g., process timeliness, effectiveness of minimizing negative environmental impacts from proposed developments), making it easier for the public to determine whether the process suitably supports development and environmental stewardship.
- **Set appropriate guidance as to when to inform the public about developments requiring environmental assessments.** For eight projects tested, the Ministry did not initiate public notice within its expected three business days after determining a project was a development; instead, it completed the public notice 1–6 months later.

Effective processes to evaluate environmental assessments help protect against unintended harm from developments to Saskatchewan's environment, natural resources, or public health and safety.

Chapter 4: Saskatchewan Health Authority—Effectively Using Travel Nurses

Travel nurses are healthcare professionals (e.g., Registered Nurse, Registered Psychiatric Nurse) who travel to work in temporary positions, carrying out short- and medium-term assignments—they can help healthcare organizations address staffing shortages and reduce overtime hours of permanent staff. However, travel nurse usage can also cost an organization significantly more than the salary and benefits paid to nurse employees.

¹ *The Environmental Assessment Act*, section 2(d), provides criteria on which projects constitute developments thereby requiring environmental assessments. The Minister of Environment makes a final decision to authorize a project development based on the significance of predicted environmental impacts, and includes terms and conditions along with the approval.

Between 2019–24, the Saskatchewan Health Authority’s estimated spending on travel nurses increased from \$2.1 million to \$98.8 million. As a result of this substantial increase in spending, the Authority focused on reducing its reliance on travel nurses. In 2024–25, the Authority spent \$75.8 million on travel nurses.

We audited the Saskatchewan Health Authority’s processes to effectively use travel nurses and found it had effective processes, except it needs to:

- **Sufficiently analyze how its reduction in travel nurse usage impacts the extent of overtime worked by nurse employees.** The monthly average hours worked by travel nurses in 2025–26 decreased by 54% from 2023–24, while the monthly average overtime hours worked by the Authority’s own nurse employees in 2025 increased 26% compared to 2023—requiring staff to work more overtime increases the risk of burnout and overtime hours get paid at higher rates.
- **Assess use of an internal float pool of its own nurse employees as an alternative staffing strategy.**² This could help reduce reliance on travel nurses while addressing staffing gaps in a cost-effective manner.
- Mitigate certain risks that may negatively impact patient care, specifically:
 - **Verify completion of criminal record and vulnerable sector checks for all travel nurses**
 - **Document rationale for using travel nurses with prior performance issues**
 - **Mandate cultural sensitivity training for travel nurses**
- **Enforce its agreements with travel nurse staffing agencies by requiring timely invoicing.** This may allow the Authority to report actual (rather than estimated) travel nurse usage and provide decision makers with more accurate and reliable information. The estimated travel nurse costs for March 2025 (\$4.4 million) were over 18% higher than actual costs invoiced for March 2025 (\$3.7 million).

Sufficient monitoring and evaluation of travel nurse usage reduces the risk of the Authority making staffing decisions that negatively impact its workplace environment and patient care.

Chapter 5: Saskatchewan Public Safety Agency—Resource Planning for Wildfire Response

For many people and communities, wildfires can cause significant impact such as the destruction of homes and possibly whole communities. Wildfires can incur sizable, long-term costs to public resources beyond firefighting costs, including infrastructure damage and economic losses. During the 2025 wildfire season, 510 wildfires burned 3 million hectares in Saskatchewan and cost over \$350 million for wildfire response. The response required an additional 916 personnel from outside the province that costed between two to five times more than employed firefighters.

Effective wildfire response requires access to the right equipment, personnel, and supplies at the right time and in the right location. We audited the Saskatchewan Public Safety Agency’s processes to plan for the resources required (e.g., personnel, equipment) to respond to wildfires and found it had effective processes, except it needs to:

² An internal float pool is staffed by an organization’s own employees who travel to facilities throughout the province where needed.



- **Develop robust resource plans (i.e., optimal resources, staff recruitment and retention, capital asset management) for wildfire response.** The Agency relies on key resources (e.g., firefighters, aircraft) for wildfire response but has not adequately determined optimal levels needed before each wildfire season, increasing costs and its reliance on contracted resources. In 2025, the Agency spent about \$26.3 million (2024: \$1.9 million) for contracted resources obtained through mutual aid agreements.
- **Analyze the effectiveness of its wildfire resource use, including timeliness and cost-benefit of contracted resources** (e.g., helicopters, aircraft, personnel). We found the Agency neither assesses costs nor consistently tracks when contracted resources are requested and received. We found it took an average of 15 days for contracted personnel to arrive and deploy to fires in 2025. The Agency also paid about 35% more on short-term helicopter contracts than long-term, suggesting it could have potentially saved about \$500,000 by using an additional long-term contract.
- **Prepare its annual budget based on robust resource plans and include all expected wildfire response costs.** Actual variable costs related to wildfire response exceeded the Agency's initial budget by more than \$70 million a year over each of the last three years, demonstrating budgets do not reasonably reflect the expected costs of wildfire response each year.
- **Set and monitor an initial-attack success measure showing the extent of wildfires kept below 10 hectares in size, a key indicator of effective wildfire suppression.**
- **Work with communities identified as having higher wildfire risk to make sure community wildfire preparedness plans exist.** We found the Agency identified 89 northern communities in areas at higher risk of wildfires and 21 of those communities have not completed a wildfire preparedness plan.

The Agency also needs to work with the Ministry of Finance to revisit the funding model for wildfire operations, formally monitor and report to its Board on the implementation of recommendations from annual wildfire season reviews, and centrally track firefighter training completion.

Investing in strong resource planning and preparedness can improve response effectiveness.

Chapter 6: SaskTel—Making High-Speed Internet Available Throughout Saskatchewan

High-speed internet is a necessity in a modern economy—supporting peoples' ability to communicate, work, learn, and access government services. In 2019, the Federal Government set a target for 100% of Canadians—including those living in First Nations, rural, and remote communities—to have access to high-speed internet by 2030. In Saskatchewan, internet service providers, including SaskTel, have been expanding available technologies to increase access to high-speed internet in support of this target.

SaskTel prioritized fibre as its primary high-speed internet technology, with its fibre network expected to cost \$1.4 billion once complete. At December 2025, SaskTel had spent over \$1 billion on building its fibre network.

At March 2025, SaskTel reported 77% of Saskatchewan households had access to its fibre network, with targets of 82% by March 2026, and about 90% by the federal 2030 deadline. It expects the remaining 10% of households will be served by other internet service providers (e.g., satellite providers).

We audited SaskTel's processes for making high-speed internet available throughout Saskatchewan and found it had effective processes, except SaskTel needs to:

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- **Report on the reliability of its high-speed internet by determining and using performance targets.**

We found SaskTel uses IT tools to detect and resolve capacity issues, outages, or service disruptions. SaskTel reported eight major service outages in 2025, compared to one in 2024. Setting clear reliability targets for high-speed internet would help SaskTel monitor how quickly outages are resolved and better report results to senior management and the public.

- **Assess its initiatives used for making high-speed internet affordable to low-income households.**

While we found SaskTel takes part in a Federal Government program that offers discounted high-speed internet for lower-income customers, it did not sufficiently evaluate whether affordability strategies it uses adequately support the Government in helping low-income households across Saskatchewan access affordable high-speed internet.

As a Crown corporation, SaskTel must consider financial and social responsibilities when making quality and affordable high-speed internet available throughout the province. Having high-speed internet available helps support the people in Saskatchewan with daily life, work, and access to essential services.

Chapter 7: Social Services—Monitoring Group Homes Providing Care to Children

The Ministry of Social Services funds and licenses community-based organizations that operate group homes to provide a home-like setting for children in care. At September 2025, the Ministry licensed 177 group homes with 885 children in care at those group homes in Saskatchewan.

We audited the Ministry of Social Services' processes to monitor group homes providing care to children and found it had effective processes, except it needs to:

- **Centrally track and analyze key information (e.g., serious incidents, serious complaints investigated, deficiencies identified during detailed reviews)** related to group homes caring for children. Without centrally tracking and analyzing results, the Ministry cannot determine trends or identify recurring concerns (e.g., common non-compliance concerns), which limits its ability to provide additional guidance or support to all homes when similar concerns arise.
- **Conduct detailed reviews of group homes caring for children using a formal risk-based approach.** Detailed reviews help assess the quality of care provided and that children receive the appropriate level of support and services.

The Ministry does not set an annual schedule, based on risk, for its detailed reviews or consider risk in determining how many reviews to conduct. We found 71% (126 homes) have not had a detailed review completed for over five years, with one home last reviewed over 20 years ago.

- **Provide timely findings reports to group homes within a reasonably set timeframe following its detailed review.**

Our testing found the Ministry provided two findings reports to group home operators 113 and 127 business days after the review, which exceeded our expectation of 30 business days to complete reporting. Further analysis found the Ministry had not issued some findings reports up to 511 business days after it completed detailed reviews (at the time of our testing).



- **Track the status of corrective action plans to confirm group homes address deficiencies** (i.e., non-compliance) identified during detailed reviews. Not tracking the status of group homes' corrective action plans to respond to non-compliance concerns increases the risk that deficiencies go unaddressed.

Proper monitoring of group homes for children in care is crucial to ensure the wellbeing, safety, and proper development of vulnerable children.

FOLLOW-UP CHAPTERS

Chapter 8: 3sHealth—Managing Disability Claims

Health Shared Services Saskatchewan (3sHealth) administers four disability benefit plans for certain healthcare employees (e.g., healthcare staff working in hospitals, emergency services, and long-term care facilities). 3sHealth receives approximately 3,000 applications for disability benefit claims each year.

By September 2025, 3sHealth strengthened its processes to manage disability claims by implementing the two remaining recommendations we first made in 2022.

Since February 2025, 3sHealth sent completed disability benefit claim applications to adjudicators within its expected three-day timeframe, resulting in timely claim decisions. 3sHealth also consistently met its target of adjudicators making claim decisions within eight days, 90% of the time.

Since April 2024, 3sHealth completed appeal reviews on disability claims within the required 30 days or documented reasons for significant delays.

By having effective processes to manage disability claims, 3sHealth minimizes delays in plan members receiving the appropriate support and treatment needed to improve their health and return to work.

Chapter 9: Agriculture—Mitigating Pests in Crops and Pastures

Saskatchewan accounts for 43% of Canada's total field crop acreage.³ Crops and pastures are at risk of damage from regulated pests, which are either an animal, insect, or disease that the Ministry of Agriculture declares a pest. The Ministry is responsible for mitigating the impact of these regulated pests on crops and pastures.

By December 2025, the Ministry implemented two recommendations we first made in 2020 about its processes to mitigate the impact of regulated pests, and we deemed the third remaining recommendation no longer relevant.

Effective August 2024, the Richardson's ground squirrel (gopher) and grasshoppers are no longer regulated pests, so we deemed our recommendation related to determining gopher populations no longer relevant.⁴

In 2025, the Ministry prepared guidance for producers on detecting, reporting, and developing response plans for late blight, bacterial ring rot, and Norway or brown rats. The Ministry posted this guidance publicly on its website in January 2026.

Effectively mitigating regulated pests help to reduce the adverse impact these pests cause to Saskatchewan's crops and pastures (e.g., reduced crop yields, poor quality pastures).

³ www150.statcan.gc.ca/n1/pub/96-325-x/2021001/article/00008-eng.htm (24 March 2026).

⁴ There are many species of gophers. Richardson's ground squirrel is one species and are commonly referred to as gophers.

Chapter 10: Energy and Resources—Auditing Producer Returns

The Ministry of Energy and Resources levies and collects revenue from the production and sale of Saskatchewan’s non-renewable resources (e.g., potash, uranium, coal, oil) on behalf of the Government. In 2024–25 the Ministry levied over \$800 million of non-renewable resources production taxes and royalties from resources requiring producers to submit returns.

By February 2026, the Ministry implemented the five recommendations we first made in 2019 relating to audits of producer royalty and tax returns for non-renewable resources.

The Ministry:

- Developed a risk-based audit plan to prioritize audits of producer returns; using this new audit plan and contracting additional audit resources since 2022, it has reduced its backlog of audits
- Enhanced monitoring of ongoing audits
- Revised its audit manual and implemented a process for continuous review
- Improved documentation of key audit decisions, procedures, and findings of audit work in the audit files of producer returns
- Established expectations and is completing quality reviews of audit files as expected

To be effective, the Ministry’s audits of producer royalties and taxes must be timely and properly executed. In 2025–26, these audits resulted in reassessments of about \$8 million in additional production taxes and royalties, and \$3.2 million in refunds.

Chapter 11: Finance—Enforcing Provincial Sales Tax Legislation

The Ministry of Finance is responsible for assessing and collecting provincial sales tax (PST) of over \$3 billion annually. It uses key enforcement strategies such as PST audits and collection activities to promote compliance with PST legislation and collect taxes owing timely. For example, in 2024–25 Finance assessed \$55.9 million of PST revenue from audits.

By December 2025, Finance implemented four out of the six recommendations we first made in 2022 about enforcing compliance with PST legislation.

We found Finance set expected timeframes for supervisory review and approval of key enforcement activities such as PST audits and communicating audit results to taxpayers. Finance began tracking key information (e.g., when billing letters from audits get sent to taxpayers and by whom) in its revenue IT system. We also found Finance clearly documented its key judgments for selecting taxpayers for audit and maintained adequate support for the risk levels assigned to tax collections cases.

Finance still needs to further analyze key trends of non-compliance over time (e.g., five years) to determine the impact of its enforcement activities, and perform more robust analysis and reporting to senior management on differences between planned and actual enforcement activity results. Without robust analysis of key trends of non-compliance, Finance may not know whether its enforcement activities affect taxpayer behaviour and promote compliance with PST legislation. Without adequate analysis of enforcement activity results, Finance may not adequately adapt its enforcement strategies and sufficiently collect the PST it is owed.

Taxes collected, such as PST, help pay for critical services like healthcare and education.



Chapter 12: Financial and Consumer Affairs Authority—Regulating Vehicle Dealers

The Financial and Consumer Affairs Authority is responsible to regulate Saskatchewan's financial and consumer marketplace, including motor vehicle dealers.

By February 2026, the Authority continued to work on the two outstanding recommendations we first made in 2020 about regulating motor vehicle dealers to protect consumers.

The Authority had not yet fully implemented its risk-based framework for selecting motor vehicle dealers to inspect due to delays in updating its IT system (i.e., Registration Licensing System). The Authority planned to use a manual risk-based selection approach in 2026–27 if IT system delays continue. Documenting clearly defined risk factors and selecting motor vehicle dealers for inspection based on these risks can help the Authority ensure it focuses its limited inspection resources on dealers at higher risk of non-compliance.

In addition, the Authority had yet to formally analyze the results of its inspections of motor vehicle dealers. Analyzing inspection results, such as non-compliance inspection trends, can help focus enforcement resources on areas that can best promote compliance.

A risk-informed approach can help build Saskatchewan motor vehicle consumers' confidence in the Government's ability to protect their consumer rights.

Chapter 13: Government Relations—Providing Safe Drinking Water in Northern Settlements

By January 2026, the Ministry of Government Relations strengthened its processes to provide safe drinking water to seven northern settlements by fully implementing the two outstanding recommendations we first made in 2012.

The Ministry remedied the long-standing boil water order for Uranium City, which had a precautionary drinking water advisory in place since May 2001, and an emergency boil water order in place since February 2015. The Ministry addressed water system inadequacies in Uranium City by installing a new drinking water system. As of February 9, 2026, the Ministry had no emergency boil water orders or precautionary drinking water advisories in place for any of the seven northern settlements to which it provides drinking water.

The Ministry began tracking maintenance activities for water systems in an IT system in 2024. It also leveraged a third-party consultant to sufficiently supervise whether water system operators complete necessary maintenance activities (e.g., fix leaks, calibrate monitors). We found 92% of the required maintenance activities marked complete from February 2024 to January 2026. Completing timely maintenance reduces the risk of adverse affects on the water quality and water supply to northern settlements.

Chapter 14: Health—Detecting Inappropriate Physician Payments

Each year, the Ministry of Health pays about \$650 million to just over 2,000 physicians under a fee-for-service arrangement.⁵ Physicians may submit bills for incorrect amounts because of misunderstandings, mistakes, or, on occasion, deliberate actions.⁶

By March 2026, the Ministry strengthened its processes to detect inappropriate fee-for-service payments to physicians by implementing the remaining recommendation we first made in 2017.

The Ministry implemented a new physician claims IT system in February 2024, which helped to prevent inappropriate billing claims as well as increased the number of claims paid upon initial submission. The Ministry also enhanced its capacity for investigating and auditing inappropriate physician billings. During 2025–26, the Ministry completed 39 physician claim audits, along with another 46 audits in progress—a significant increase from its audit of four claims in 2023–24.

Having enhanced investigation capacity supported by an adaptable IT system allows the Ministry to detect inappropriate physician billings, reducing the amount of effort needed to assess and collect overpayments from physicians.

Chapter 15: Health—Monitoring Opioid Prescribing and Dispensing

While opioid medications can improve patients' quality of life by relieving pain, they are associated with a high risk of misuse and addiction or diversion, leading to overdoses and deaths.

The Ministry of Health monitors the prescribing and dispensing of opioid medications by funding the Prescription Review Program operated by the College of Physicians and Surgeons of Saskatchewan. Through this Program, the College reviews prescription information to identify potential opioid misuse by patients or inappropriate prescribing by provider groups (e.g., physicians, dentists, nurses). It issues alert letters to providers where information suggests inappropriate use or notifies the provider's regulatory body when concerns are identified.

By March 2026, the Ministry implemented the two outstanding recommendations we first made in 2019 about monitoring the prescribing and dispensing of opioids to reduce misuse and addiction.

The Ministry enhanced the Prescription Review Program by beginning to implement the recommendations from an external Program evaluation. It established an advisory committee to enhance communication with Program partners (e.g., Saskatchewan College of Pharmacy Professionals, College of Dental Surgeons of Saskatchewan) and developed Program objectives, actions, and deliverables. The advisory committee plans to monitor progress on the Program deliverables annually. For example, the advisory committee will annually review an analysis of opioid prescribing trends and issued alert letters.

In February 2026, the Ministry also established a comprehensive risk-based approach to identify concerns (e.g., potentially excessive opioid dispensing) and set mitigation strategies (e.g., referrals of pharmacies to regulatory body) for inappropriate opioid dispensing practices in Saskatchewan pharmacies.

⁵ Ministry of Health, Medical Services Branch, *Annual Statistical Report 2024–25*, p. 7.

⁶ The Ministry of Health refers inappropriate billings to the Joint Medical Professional Review Committee (JMPPRC). In 2025–26, JMPPRC ordered six physicians to repay about \$2.4 million (2024–25: nine physicians ordered to repay about \$1.9 million).



As Program administrator, the College of Physicians and Surgeons of Saskatchewan established service agreements with each of the Program's partners. These service agreements will result in sharing of regulatory referrals and associated trends to assist with promoting optimal prescribing and dispensing of opioid medication.

Actively monitoring prescribing and dispensing of opioids helps ensure only patients experiencing chronic pain receive opioids, and risks of opioid addiction are appropriately managed.

Chapter 16: Highways—Conducting Winter Maintenance on Provincial Highways

The Ministry of Highways is responsible for maintaining Saskatchewan's 26,500 kilometers of provincial highways, the largest road network in Canada on a per capita basis.⁷ Winter maintenance helps keep provincial highways clear of snow and ice to improve safety.

By January 2026, the Ministry strengthened its processes to conduct winter maintenance on provincial highways and fully implemented the four recommendations we first made in 2023.

The Ministry:

- Updated its Highway Hotline with clear road condition terminology for winter driving to help equipment operators make consistent road assessments and support drivers to make safe travel decisions. The terminology is reasonably consistent with other Canadian jurisdictions and the national standards set by the Transportation Association of Canada, which reduces confusion for interjurisdictional traffic.
- Centrally tracked when equipment operators waived their mandatory rest periods to help clear roads during extreme weather conditions. We found supervisors appropriately documented reasons to waive rest periods within a suitable time (within two weeks).
- Set a 10-day timeframe to report when operators do not meet winter service level expectations (e.g., not clearing snow from major highways within six hours of a snowstorm ending), and Ministry management reviewed reports that included these exceptions to determine any resource allocation adjustments.

Effective processes for conducting winter maintenance on provincial highways decrease dangerous road and driving conditions.

Chapter 17: Living Sky School Division—Providing Intervention Services to High School Students with Significant Mental Health Concerns

Poor mental health can negatively impact student engagement and academic achievement. Mental health challenges can cause high school students to be vulnerable to other at-risk behaviours including substance abuse, violence, self-harm, and suicide.

Research indicates that mental health supports in schools can effectively reduce symptoms of mental health disorders with especially positive results when schools integrate support into students' academic settings.⁸ Living Sky School Division No. 202 has more than 2,100 students in Grades 7 to 12 at its 13 high schools.

⁷ Ministry of Highways, *Annual Report for 2024–25*, p. 3.

⁸ www.who.int/news-room/fact-sheets/detail/adolescent-mental-health (13 February 2026).

By October 2025, Living Sky fully implemented four recommendations and made progress on three of the seven recommendations we first made in 2024 related to providing timely intervention services to high school students with significant mental health concerns.

Living Sky formally analyzed caseloads to support its decisions on caseload distribution to counsellors, consistently completed risk assessments and safety plans for high school students at risk of suicide, and formally prepared and tracked mental health critical incident reports for its high schools.

Living Sky still needs to:

- Track student referrals to outside agencies (e.g., Saskatchewan Health Authority) and work with these agencies to develop information sharing agreements. Doing so would help counsellors know whether students who require mental health support get the needed services outside of school hours.
- Analyze and report key information (e.g., number of outside agency referrals, number of students with significant mental health concerns) to senior management to help in assessing the adequacy of intervention services provided to high school students with significant mental health concerns.

Effective processes to provide timely intervention services to students with significant mental health concerns help to ensure schools support students when they are feeling their worst. Timely intervention in schools can aid in reducing lifelong mental health challenges and potentially save lives.

Chapter 18: Regina Public School Division—Delivering Prekindergarten Programming

Prekindergarten is an early childhood education program targeting three- and four-year old children living in vulnerable circumstances and/or experiencing developmental delays.

At June 2025, the Regina Public School Division No. 4 delivered prekindergarten programming to about 630 students annually who attend half-day prekindergarten programs offered by the Division at 24 schools.

By January 2026, the Division implemented the seven recommendations we first made in 2024. The Division:

- Formally analyzed prekindergarten enrolment, including potential barriers and considered ways to address identified barriers
- Centrally monitored prekindergarten waitlists at its schools
- Assessed prekindergarten student achievement once they entered kindergarten
- Established a regular process for principals to formally evaluate prekindergarten learning environments
- Promoted teacher awareness of partnerships with outside agencies (e.g., health, social services) that can provide various supports to prekindergarten students
- Consistently tracked and maintained records of the required prekindergarten teachers' engagements with students' families throughout the year
- Revised its Board reporting to include a detailed analysis of prekindergarten enrolments and changes

Having effective processes to deliver prekindergarten programs reduce the risk of students from vulnerable situations not achieving their academic, financial, and social potential.



Chapter 19: Saskatchewan Apprenticeship and Trade Certification Commission—Increasing Apprentices from Underrepresented Groups

Saskatchewan will need over 6,000 new journeypersons by 2028 to meet employment demand and replace retiring workers.⁹ In 2024–25, the Saskatchewan Apprenticeship and Trade Certification Commission reported 2,307 apprentices registered for training in Saskatchewan—below its target of 2,400.¹⁰ Increasing the number of apprentices from underrepresented groups could help the Commission fulfill this need.

By February 2026, the Commission strengthened its processes to increase apprentices from underrepresented groups by addressing five of the seven recommendations we first made in 2023, but more work remains.

We found the Commission took several actions to advance equity and participation in the skilled trades. It encouraged designated trade organizations to nominate visible minority representatives to fill upcoming vacancies on the Commission’s Board of Directors, expanded supports through female journeyperson mentors and an Indigenous Apprenticeship Liaison, and connected with organizations supporting Black Canadians in Saskatchewan. It also gathered input from underrepresented apprentice groups to identify and address barriers (e.g., workplace sexual harassment/discrimination), as well as revised its apprentice survey to better collect barrier-related information. The Commission also revised its 2024–25 participation targets for female apprentices from 11% to 12% and from 5.5% to 10% for female apprentices in low-representation trades (e.g., crane operator).

The Commission still needs to:

- Set performance measures and targets to monitor key milestones (e.g., entry, duration, completion) for underrepresented groups in the apprenticeship program.
- Analyze and identify root causes for not meeting established targets for underrepresented groups and develop future action plans to address the gaps. In 2024–25, the Commission did not meet its participation targets for apprentices from underrepresented groups. For example, Indigenous apprentices’ participation rates remained at 17.2% compared to the Commission’s target of 19% and female apprentices participation rates were 10.1% compared to its target of 12%.

Effective processes to increase apprentices from underrepresented groups may help Saskatchewan to meet industry demand for skilled workers.

Chapter 20: Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals

The Saskatchewan Health Authority is responsible for keeping patients safe, including in hospitals. Infections acquired in hospitals can extend a patient’s hospital stay and may lead to increased complications and treatment costs.

At December 2025, the Authority continued to work on addressing recommendations we first made in 2018 about preventing and controlling hospital-acquired infections at the Regina General and Pasqua Hospitals. The Authority implemented one recommendation and continues to work on implementing the remaining recommendation.

The Authority makes annual training on infection prevention and control practices mandatory for all hospital staff. Regina hospital unit managers are monitoring completion of the required training.

⁹ Saskatchewan Apprenticeship and Trade Certification Commission *Business Plan 2025–26*, p. 5.

¹⁰ Saskatchewan Apprenticeship and Trade Certification Commission *Annual Report 2024–25*, p. 10.

The Authority requires unit managers to monitor hand-hygiene compliance rates and develop action plans when compliance rates fall below 80%. The Authority has 26 out of 60 units in its Regina hospitals with unacceptable compliance rates—10 units had rates below 80% (ranged from 46.6% to 79.1%) while the other 16 units had few or no hand-hygiene audits completed to determine a compliance rate. Our testing found Regina hospital units with low compliance rates did not complete corrective action plans to improve hand hygiene per Authority policy. While the number of hospital-acquired infections in Regina hospitals has decreased overall since our original audit in 2018, it has been steadily increasing again in the last three years.

Not monitoring hand-hygiene compliance rates and not implementing corrective action plans put patients and staff at an increased risk of hospital-acquired infections.

Chapter 21: Saskatchewan Workers' Compensation Board—Monitoring Safety Associations' Use of Funding

Saskatchewan ranks the highest in Canada for injury-related deaths in the workplace for provinces with at least 100,000 full-time equivalent employees.¹¹ The Saskatchewan Workers' Compensation Board (WCB) works with safety associations and other organizations to assess and develop programs to prevent injuries and promote safety.

By March 2026, WCB fully implemented all four recommendations we first made in 2023 to strengthen its processes to monitor safety associations' use of funding for injury prevention and workplace safety. In 2025, WCB provided \$12.8 million to six different safety associations serving various industries (e.g., construction) to promote injury prevention and workplace safety.

We found WCB:

- Set detailed guidelines on eligible expenses for safety association funding. We found the guidelines set clear expectations about eligible costs to help safety associations use funds toward actively reducing injury rates.
- Formally evaluated safety associations' financial information and performance results (e.g., budget, annual report) to help in identifying non-compliance with its established guidelines.
- Monitored whether safety associations shared required financial and performance information with employer members to help ensure transparency in how employer premiums are used to provide workplace safety and injury prevention services.

Effective monitoring of safety associations' use of funding is important to determine whether safety associations effectively use funding for the intended purpose of reducing workplace injuries.

Chapter 22: Saskatoon School Division—Supporting Students with Intensive Needs

Saskatoon School Division No. 13 continues to experience an increasing number of students with intensive needs. At December 2025, the Division had 2,215 students (K–12) with intensive needs—an increase of 44% in the last five years.

By February 2026, the Division made reasonable progress on the two outstanding recommendations we first made in 2018 to support kindergarten to Grade 8 students with intensive needs.

¹¹ University of Regina. 2025 Report on Work Fatality and Injury Rates in Canada, p. 17.



During 2025, the Division set expected timeframes for completing professional assessments of kindergarten to Grade 8 students with intensive needs (i.e., 45 days for psychologists, 65 days for speech-language pathologists) based on historical data. By June 2026, it intended to track and report actual assessment completion times compared to expectations for the 2025–26 school year. This will help the Division know whether delays in implementing learning supports for students with intensive needs are occurring.

The Division reports the total number of students with intensive needs receiving educational services to senior management and the Board of Education. It also planned to report the average number of learning plan goals for students with intensive needs, as well as whether students met or progressed toward these goals by June 2026. Such reporting will assist the Division in assessing whether it provides students with intensive needs with learning supports consistent with those students' educational needs and abilities.

Chapter 23: Social Services—Delivering the Saskatchewan Income Support Program

The Ministry of Social Services offers the Saskatchewan Income Support Program (SIS) as a program of last resort to provide financial assistance for people to meet their basic needs while they take steps toward self-sufficiency.¹² During 2025–26, the Ministry had an average monthly SIS caseload of over 20,000 clients and planned to provide \$263.8 million in SIS benefits (2024–25 actual: \$271.3 million).

By March 2026, the Ministry implemented four of the six recommendations we first made in our 2023 audit of its processes to deliver SIS.

The Ministry made it easier for potential clients to apply for SIS benefits by bringing services to potential clients through mobile outreach in various communities, offering computers and Wi-Fi at most of its service centres, and striving to return phone calls timely. It also analyzed causes of SIS client evictions, including clients' unpaid utilities, and made changes (e.g., new \$1,000 one-time utility arrears recoverable benefit) to help address these issues. The Ministry identified about 1,200 SIS clients with unpaid power and gas utilities totaling almost \$900,000 at June 2025.

Additionally, in 2026, the Ministry began monitoring whether its staff follow updated SIS service standards that included timeframes for scheduling initial planning meetings with SIS clients, following up on clients' individualized case plan goals, and referring SIS clients for housing support and career counselling.

The Ministry still needs to:

- Establish targets for its two new performance measures intended to help evaluate the effectiveness of SIS—one looking at the extent of clients who return to SIS within 12 months and the other measuring the number of clients who require less supports and yet continue to receive SIS payments for more than a year
- Take further action to ensure initial planning meetings with clients are scheduled within the timeframe (i.e., 30 days) set out in its updated SIS service standards

Having effective processes to deliver income support provides clients with adequate access to the SIS Program. Ineffective processes can result in clients experiencing delays in timely support they need, as well as clients continuing to receive SIS benefits for long periods without progressing toward self-sufficiency and exiting the Program.

¹² Ministry of Social Services, Saskatchewan Income Support Program Policy Manual, p. 15.

Chapter 24: Social Services—Monitoring Foster Families

At December 2025, the Ministry had 448 foster families approved to provide care. There were 954 children requiring protection and out-of-home care living with foster families.

By February 2026, the Ministry of Social Services strengthened its monitoring of whether foster families provide a safe and secure environment for children in care by implementing the remaining three recommendations we first made in 2020.

The Ministry is completing required background checks on all adults in a foster home prior to approving new foster families. We found the Ministry consistently checked its records to identify whether foster care applicants had previous involvement with the Ministry (e.g., documented history of child abuse or neglect) and it obtained criminal record/vulnerable sector checks from the seven new foster families we tested.

Additionally, the Ministry now obtains criminal record/vulnerable sector checks periodically (i.e., every three years) for all adults residing in approved foster homes. We found the Ministry obtained these checks within the last three years for 25 foster families tested; the one foster family that did not have updated criminal record/vulnerable sector checks had not fostered children since 2024 and closed as a foster home in 2026.

The Ministry improved its timely completion of annual review reports of foster families. As of February 2026, the Ministry completed review reports during 2025 for 91% of foster families we tested. We found the Ministry could not locate completed reports for two foster families; however, notes in the Ministry's case-management IT system indicated the 2025 reviews occurred. The Ministry uses annual reviews to identify and offer foster families timely support and training to provide quality care for children at foster homes.

Effectively monitoring the safety of children in care and providing needed support to foster families is crucial to nurturing these children's health and wellbeing.

Chapter 25: Water Security Agency—Regulating Water Use

The Water Security Agency is responsible for monitoring water allocation and usage to ensure a sustainable water supply in Saskatchewan by issuing water-use licences. Irrigation and municipal water comprise the two largest uses of water, accounting for almost 80% of the surface water currently allocated in the province.¹³ At April 1, 2026, there were about 15,000 water-use licences in Saskatchewan.

By March 2026, the Agency strengthened its processes to regulate water use to support a sustainable water supply. It made progress on the remaining five recommendations we first made in 2020; however, further work remains.¹⁴

The Agency still needs to:

- Actively monitor whether water-use licensees comply with key licence conditions, such as whether licensees use more water than allocated. We found 105 licensed water users exceeded their water-use allocation in 2023 or 2024 by enough water to fill about 3,600 Olympic-size swimming pools.
- Follow its written enforcement procedures when it identifies non-compliant licensed water users (e.g., exceeded water-use allocation).

¹³ Ministry of Environment, 2025 State of the Environment Report, p. 43.

¹⁴ The Water Security Agency implemented most of its guidance documents in April 2026, after our follow-up audit period.



- Develop more detailed staff guidance on decision factors to consider when reviewing applications for water use.
- Expand written guidance on how to conduct, and properly record, estimates of licensed water use.
- Periodically report in writing to senior management on non-compliance with key water-use licence conditions, and related enforcement strategies and actions.

Effective monitoring of water allocations and usage is key to Saskatchewan having a sustainable supply of water available. A safe and secure water supply is essential to Saskatchewan's continued economic development and high standard of living for both current and future generations.