



April 11, 2017

Mr. James Glennie, MBA, CFA
President, SaskWind
220 20th Street W
SASKATOON, SK S7M 0W9

Dear Sir,

Re: Request for Audit of SaskPower's Boundary Dam Carbon Capture and Storage Facility (BD3CCS)

Thank you for your email with link to your letter of March 23, 2017 regarding your concerns related to BD3CCS. In response, I provide the following.

As previously communicated to you in our letter of November 4, 2016, our Office has not as yet audited the operations of the BD3CCS. Contrary to your letter, that does not mean we will not undertake work relating to BD3CCS in the future.

As previously noted, we conduct audits to take a more in-depth look at processes related to management of public resources or compliance with legislative authorities (we call these performance audits). Each year, we decide where best to focus our audit resources using information from various sources including concerns of legislators and citizens. We typically make this determination about 18 months in advance. We are taking the matters you have raised under consideration when determining our future work plans.

In addition, we are currently undertaking collaborative work in the area of climate change with the Auditor General of Canada as well as the other provincial and territorial auditor generals. We plan to report the results of our work in our *2017 Report – Volume 1*. This Report should be published in June 2017. We expect the collaborative report to be available in early 2018.

Sincerely,

Judy Ferguson, FCPA, FCA
Provincial Auditor

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cc. The Honourable G. Wyant, Minister Responsible for Saskatchewan Power Corporation
Mr. M. Ferguson, Auditor General of Canada, Office of the Auditor General of Canada

Confidentiality notice: This may contain confidential information exempt from disclosure under *The Provincial Auditor Act*.