

# TABLE OF CONTENTS

<b>The Provincial Auditor’s Overview</b> .....	<b>1</b>
<b>Annual Integrated Audits</b>	
1 School Divisions.....	15
<b>Performance Audits</b>	
2 Energy and Resources—Licensing and Inspecting Active Oil and Gas Wells and Facilities.....	25
3 Environment—Regulating Industrial Emitters.....	45
4 Living Sky School Division No. 202—Providing Intervention Services to High School Students with Significant Mental Health Concerns.....	67
5 Regina Public School Division No. 4—Delivering Prekindergarten Programming.....	85
6 Saskatchewan Health Authority—Preventing the Spread of Tuberculosis.....	107
7 SaskBuilds and Procurement—Responding to Cyberattacks.....	127
<b>Follow-Up Audits</b>	
8 3sHealth—Managing Disability Claims.....	143
9 Corrections, Policing and Public Safety—Monitoring the Community Safety and Well-Being Initiative.....	149
10 Education—Instruction Time.....	153
11 Government Relations—Providing Safe Drinking Water in Northern Settlements.....	157
12 Health—Detecting Inappropriate Physician Payments.....	165
13 Health—Monitoring Opioid Prescribing and Dispensing.....	169
14 Horizon School Division No. 205—Maintaining Facilities.....	175
15 Justice and Attorney General—Supporting Provincial Court of Saskatchewan to Manage Court Workloads.....	183
16 Saskatchewan Gaming Corporation—Preventing Cyberattacks.....	187
17 Saskatchewan Health Authority—Delivering Accessible and Responsive Ground Ambulance Services in Southwest Saskatchewan.....	193
18 Saskatchewan Health Authority—Preventing and Controlling Hospital-Acquired Infections in the Regina General and Pasqua Hospitals.....	197
19 Saskatchewan Liquor and Gaming Authority—Regulating Recreational Cannabis.....	205
20 Saskatoon School Division No. 13—Supporting Students with Intensive Needs.....	215
21 Social Services—Monitoring Foster Families.....	221
22 Social Services—Supervising Community-Based Organizations Delivering Programs to Intellectually Disabled People.....	227
23 St. Paul’s Roman Catholic Separate School Division No. 20—Adapting Technology for Learning in Elementary Schools.....	233
24 Water Security Agency—Regulating Drainage.....	237
<b>Appendices</b>	
1 Agencies Subject to Examination under <i>The Provincial Auditor Act</i> and Status of Audits.....	1-1
2 Report on the Financial Statements of Agencies Audited by Appointed Auditors.....	2-1
3 Samples of Opinions Formed in Annual Audits of Ministries, Crown Agencies, and Crown-Controlled Corporations.....	3-1

