

## **List and status of organizations subject to an examination under *The Provincial Auditor Act***

Appendix 2 lists the departments, Crown agencies, Crown-controlled corporations, special purpose and trust funds, offices of the Legislative Assembly, and other organizations subject to an audit examination under *The Provincial Auditor Act* at June 30, 2002.

This Appendix includes the status of all of the audits at November 1, 2002. The Appendix also indicates whether we have significant issues to report and where these issues are reported.

Our goal is to report the results of our audits of organizations with March fiscal year-ends in our fall reports and organizations with December fiscal year-ends in our spring reports. We have not completed the audits at some agencies. In most cases, the audits have been delayed. However, in a few cases, we have not been given access to the necessary information to complete the audits. To ensure that we provide the Legislative Assembly and the public with timely reports, we do not delay our reports to accommodate delayed audits, but rather include their results in future reports.

## Appendix 2

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
<b>Government of Saskatchewan – Summary Financial Statements</b>	March 31	Complete	Yes/2002 Fall V1
<b>Departments and Secretariats:</b>			
Department of Agriculture and Food	March 31	Complete	No
Department of Culture, Youth and Recreation	March 31	Complete	No
Department of Economic and Co-operative Development	March 31	Delayed	
Department of Education	March 31	Complete	Yes/2002 Fall V2
Department of Energy and Mines	March 31	Delayed	
Department of Environment and Resource Management	March 31	Complete	Yes/2002 Fall V2
Department of Finance	March 31	Complete	Yes/2002 Fall V2
Department of Health	March 31	Complete	Yes/2002 Fall V2
Department of Highways and Transportation	March 31	Complete	No
Department of Intergovernmental and Aboriginal Affairs	March 31	Complete	Yes/2002 Fall V2
Department of Justice	March 31	Complete	Yes/2002 Fall V2
Department of Labour	March 31	Complete	Yes/2002 Spring
Department of Municipal Affairs and Housing	March 31	Complete	Yes/2002 Fall V2
Department of Post-Secondary Education and Skills Training	March 31	Complete	Yes/2002 Fall V2
Department of Social Services	March 31	Complete	Yes/2002 Fall V2
Executive Council	March 31	Complete	No
Women's Secretariat	March 31	Complete	No
<b>Crown Agencies:</b>			
10100606 Saskatchewan Ltd.	December 31	Note 2	No
10100607 Saskatchewan Ltd.	December 31	Note 2	No
101005716 Saskatchewan Ltd.	December 31	Complete	Yes/2002 Spring
101012875 Saskatchewan Ltd.	December 31	Delayed	
101012876 Saskatchewan Ltd.	December 31	Delayed	
3231518 Canada Ltd. (clickabid) <sup>TM</sup>	December 31	Note 2	No
3339807 Canada Ltd.	December 31	Note 2	No
3364381 Canada Ltd.	December 31	Note 2	No
617275 Saskatchewan Ltd.	December 31	Complete	Yes/2002 Spring
620064 Saskatchewan Ltd.	December 31	Note 2	No
Ag Dealer Ltd., The	December 31	Complete	No
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	Yes/2002 Fall V2
Agricultural Implements Board	March 31	Complete	No

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Agri-Food Innovation Fund	March 31	Complete	Yes/2002 Fall V2
Assiniboine Valley District Health Board	March 31	Rotational	
Avonlea Holding, Inc.	December 31	Note 2	No
Battleford International, Inc.	December 31	Note 2	No
Battlefords District Health Board	March 31	Complete	Yes/2002 Fall V2
Bayhurst Gas Limited	December 31	Complete	Yes/2002 Spring
Beef Development Board	March 31	Complete	No
Board of Governors, Uranium City Hospital	March 31	Delayed	
Board of Internal Economy	March 31	Complete	Yes/2002 Fall V2
Business Watch International Inc.	December 31	Complete	No
Canodev Research Inc.	July 31	Complete	No
Carlton Trail Regional College	June 30	Rotational	
Carlyle Holding, Inc.	December 31	Note 2	No
Central Plains District Health Board	March 31	Rotational	
Chicken Farmers of Saskatchewan	December 31	Note 1	
Chief Electoral Office	March 31	Complete	Yes/2002 Spring
CIC Foods Inc.	December 31	Complete	No
CIC Industrial Interests Inc.	December 31	Complete	Yes/2002 Spring
CIC Pulp Ltd.	December 31	Complete	No
Coachman Insurance Company	December 31	Complete	Yes/2002 Spring
Community Initiatives Fund	March 31	Complete	No
Conflict of Interest Commissioner	March 31	Complete	No
Crown Investments Corporation of Saskatchewan	December 31	Complete	Yes/2002 Spring
Cumberland Regional College	June 30	Rotational	
Cypress Hills Regional College	June 30	Rotational	
DirectWest Publishing Partnership	December 31	Complete	No
Dundurn Holding, Inc.	December 31	Note 2	No
East Central District Health Board	March 31	Complete	Yes/2002 Fall V2
Esterhazy Holding, Inc.	December 31	Note 2	No
First Nations Fund	March 31	Complete	Yes/2002 Fall V2
Foam Lake Holding, Inc.	December 31	Note 2	No
Gabriel Springs District Health Board	March 31	Rotational	
Genex Swine Group Inc.	September 30	Complete	Yes/2002 Spring
Government House Foundation	March 31	Complete	No
Greenhead District Health Board	March 31	Rotational	
Grenfell Holding, Inc.	December 31	Note 2	No
Health Services Utilization and Research Commission	March 31	Complete	No
Hollywood at Home Inc.	December 31	Note 2	No
Hospitality Network Canada Inc.	December 31	Note 2	No

## Appendix 2

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Hospitality Network Canada Partnership	December 31	Complete	No
Information and Privacy Commissioner	March 31	Complete	No
Information Services Corporation of Saskatchewan	December 31	Complete	Yes/2002 Fall V2
Insurance Company of Prince Edward Island	December 31	Complete	Yes/2002 Spring
IQA Corporation	December 31	Note 2	No
IQ & A Partnership	December 31	Note 2	No
Jan Lake Holding, Inc.	December 31	Note 2	No
Katepwa Lake Holding, Inc.	December 31	Note 2	No
Keewatin Yatthe District Health Board	March 31	Rotational	
Law Reform Commission of Saskatchewan	March 31	Complete	No
Liquor and Gaming Authority	March 31	Complete	Yes/2002 Fall V2
Liquor Board Superannuation Commission, The	December 31	Complete	Yes/2002 Spring
Living Sky District Health Board	March 31	Rotational	
Lloydminster District Health Board	March 31	Rotational	
Mamawetan Churchill River District Health Board	March 31	Rotational	
Many Islands Pipe Lines (Canada) Limited	December 31	Complete	Yes/2002 Spring
Melfort Holding, Inc.	December 31	Note 2	No
Métis Development Fund	December 31	Complete	Yes/2002 Fall V2
Midwest District Health Board	March 31	Rotational	
Milk Control Board	December 31	Complete	Yes/2002 Fall V2
MK Telecom Network Holdings Inc.	December 31	Note 2	No
MK Telecom Network Inc.	December 31	Note 2	No
Moose Jaw-Thunder Creek District Health Board	March 31	Complete	Yes/2002 Fall V2
Moose Mountain District Health Board	March 31	Rotational	
Municipal Employees' Pension Commission	December 31	Delayed	
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
Navigata Holding, Inc. (formerly Langenburg Holding Inc.)	December 31	Complete	No
Nokomis Holding, Inc.	December 31	Complete	No
North Central District Health Board	March 31	Complete	Yes/2002 Fall V2
North Valley District Health Board	March 31	Rotational	
North West Regional College	June 30	Complete	Yes/2002 Fall V2
North-East District Health Board	March 31	Rotational	
Northlands College	June 30	Rotational	

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Northpoint Energy Solutions Inc.	December 31	Complete	No
Northwest District Health Board	March 31	Rotational	
Ombudsman and Children's Advocate, Office of the	March 31	Complete	No
Operator Certification Board	March 31	Complete	Yes/2002 Fall V2
Outlook Holding, Inc.	December 31	Note 2	No
Parkland District Health Board	March 31	Rotational	
Parkland Regional College	June 30	Complete	Yes/2002 Fall V2
Pasquia District Health Board	March 31	Rotational	
Pipestone District Health Board	March 31	Rotational	
Pleasantdale Holding, Inc.	December 31	Note 2	No
Power Corporation Superannuation Board	December 31	Complete	No
Power Greenhouses Inc.	December 31	Complete	Yes/2002 Spring
Prairie Agricultural Machinery Institute	March 31	Complete	Yes/2002 Fall V2
Prairie West District Health Board	March 31	Complete	Yes/2002 Fall V2
Prairie West Regional College	June 30	Rotational	
Prince Albert District Health Board	March 31	Complete	Yes/2002 Fall V2
Public Employees Pension Plan	March 31	Complete	Yes/2002 Fall V2
Public Service Superannuation Board	March 31	Complete	Yes/2002 Fall V2
Regina District Health Board	March 31	Complete	Yes/2002 Fall V2
Rolling Hills District Health Board	March 31	Rotational	
RSL COM Canada Holdings Inc.	December 31	Note 2	No
Sask Pork	July 31	Complete	No
Saskatchewan Alfalfa Seed Producers' Development Commission	July 31	Note 1	
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	No
Saskatchewan Archives Board, The	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Auto Fund	December 31	Complete	Yes/2002 Spring
Saskatchewan Broiler Hatching Egg Producers' Marketing Board	December 31	Note 1	
Saskatchewan Cancer Foundation	March 31	Complete	No
Saskatchewan Canola Development Commission	July 31	Complete	No
Saskatchewan Centre of the Arts	March 31	Complete	No
Saskatchewan Communications Network Corporation	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Crop Insurance Corporation	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Development Fund Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Egg Producers	December 31	Note 1	

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<b>Agency</b>	<b>Year end on or before June 30, 2002</b>	<b>Status at November 1, 2002<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
Saskatchewan Flax Development Commission	July 31	Note 1	
Saskatchewan Gaming Corporation	March 31	Complete	No
Saskatchewan Government Growth Fund Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund II Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund III Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund IV Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund V (1997) Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund VI Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund VII Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund VIII Ltd.	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Growth Fund Management Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Insurance	December 31	Complete	Yes/2002 Spring
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	Yes/2002 Spring
Saskatchewan Grain Car Corporation	July 31	Complete	No
Saskatchewan Health Information Network	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Heritage Foundation	March 31	Complete	No
Saskatchewan Housing Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Institute of Applied Science and Technology	June 30	Complete	No
Saskatchewan Lotteries Trust Fund for Sports, Culture and Recreation	March 31	Complete	No
Saskatchewan Municipal Board	March 31	Complete	No
Saskatchewan Opportunities Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Property Management Corporation	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Pulse Crop Development Board	August 31	Note 1	
Saskatchewan Research Council, The	March 31	Complete	No
Saskatchewan Sheep Development Board	September 30	Note 1	

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Saskatchewan Telecommunications	December 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	No
Saskatchewan Telecommunications International, Inc.	December 31	Complete	No
Saskatchewan Trade and Export Partnership Inc.	March 31	Note 1	
Saskatchewan Transportation Company	December 31	Complete	Yes/2002 Spring
Saskatchewan Turkey Producers' Marketing Board	December 31	Note 1	
Saskatchewan Valley Potato Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Water Corporation	December 31	Complete	Yes/2002 Spring
Saskatchewan Wetland Conservation Corporation	March 31	Complete	No
Saskatoon District Health Board	March 31	Complete	Yes/2002 Fall V2
SaskEnergy Chilean Holdings I Ltd.	December 31	Complete	Yes/2002 Spring
SaskEnergy Chilean Holdings II Ltd.	December 31	Complete	Yes/2002 Spring
SaskEnergy Chilean Holdings Limitada	December 31	Complete	Yes/2002 Spring
SaskEnergy Incorporated	December 31	Complete	Yes/2002 Spring
SaskEnergy International Incorporated	December 31	Complete	Yes/2002 Spring
SaskPen Properties Ltd.	December 31	Denied Access	
SaskPower International Inc.	December 31	Complete	Yes/2002 Spring
SaskTel Data Exchange Inc.	December 31	Note 2	No
SaskTel Holding (Australia), Inc.	December 31	Note 2	No
SaskTel Holding (New Zealand) Inc.	December 31	Note 2	No
SaskTel Holding (U.K.) Inc.	December 31	Note 2	No
SaskTel International Consulting, Inc.	December 31	Note 2	No
Saskatchewan Telecommunications International (Tanzania) Limited	December 31	Note 2	No
SaskTel Investments Inc.	December 31	Note 2	No
SaskTel New Media Fund Inc.	December 31	Note 2	No
SecurTek Monitoring Solutions Inc.	December 31	Complete	No
SecurTek Partnership No. 3	December 31	Note 2	No
SecurTek Partnership No. 4	December 31	Note 2	No
SGC Holdings Inc.	March 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	Yes/2002 Spring
South Central District Health Board	March 31	Complete	Yes/2002 Fall V2
South Country District Health Board	March 31	Rotational	
South East District Health Board	March 31	Rotational	
Southeast Regional College	June 30	Complete	Yes/2002 Fall V2
Southwest District Health Board	March 31	Rotational	
SP Two Properties Ltd.	March 31	Denied Access	

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Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
St. Louis Alcoholism Rehabilitation Centre Inc.	March 31	Complete	No
STI Communications Pty Limited	December 31	Note 2	No
Swan Valley Gas Corporation	December 31	Complete	Yes/2002 Spring
Swift Current District Health Board	March 31	Complete	Yes/2002 Fall V2
Teachers' Superannuation Commission	June 30	Complete	Yes/2002 Fall V2
TecMark International Commercialization Inc.	March 31	Complete	No
TLW Holdings Inc.	December 31	Note 2	No
Touchwood Qu'Appelle District Health Board	March 31	Rotational	
TransGas Limited	December 31	Complete	Yes/2002 Spring
Twin Rivers District Health Board	March 31	Rotational	
University of Regina Crown Foundation	April 30	Complete	No
University of Saskatchewan Crown Foundation	April 30	Complete	No
Water Appeal Board	March 31	Complete	No
Western Development Museum	March 31	Complete	No
Workers' Compensation Board	December 31	Complete	Yes/2002 Spring
Workers' Compensation Board Superannuation Plan	December 31	Complete	Yes/2002 Spring
<b>Special Purpose and Trust Funds:</b>			
Agri-Food Equity Fund	March 31	Complete	No
Capital Pension Plan	December 31	Complete	Yes/2002 Spring
Cattle Marketing Deductions Fund	March 31	Complete	No
Commercial Revolving Fund	March 31	Complete	Yes/2002 Fall V2
Correctional Facilities Industries Revolving Fund	March 31	Complete	No
Correspondence School Revolving Fund	March 31	Complete	Yes/2002 Fall V2
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Doukhobors of Canada C.C.U.B. Trust Fund	May 31	Complete	No
Extended Health Care Plan	December 31	Complete	No
Extended Health Care Plan for Certain Other Employees	December 31	Complete	No
Fiscal Stabilization Fund	March 31	Complete	Yes/2002 Fall V2
Fish and Wildlife Development Fund	March 31	Complete	Yes/2002 Fall V2
Forest Fire Contingency Fund	March 31	Complete	Yes/2002 Fall V2
General Revenue Fund	March 31	Complete	Yes/2002 Fall V2
Highways Revolving Fund	March 31	Complete	No
Horned Cattle Fund	March 31	Complete	Yes/2002 Fall V2
Judges of the Provincial Court Superannuation Plan	March 31	Complete	Yes/2002 Fall V2



Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Learning Resources Distribution Centre Revolving Fund	March 31	Complete	Yes/2002 Fall V2
Livestock Services Revolving Fund	March 31	Complete	No
Members of the Legislative Assembly Superannuation Plan	March 31	Complete	Yes/2002 Fall V2
Northern Revenue Sharing Trust Account	December 31	Complete	No
Office of the Rentalsman – Rentalsman's Trust Account	March 31	Complete	No
Oil and Gas Environmental Fund	March 31	Complete	No
Pastures Revolving Fund	March 31	Delayed	
Provincial Mediation Board Trust Account	March 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	No
Public Employees Deferred Salary Leave Fund	December 31	Complete	No
Public Employees Dental Fund	December 31	Complete	No
Public Employees Disability Income Fund	December 31	Complete	No
Public Employees Group Life Insurance Fund	December 31	Complete	No
Public Trustee for Saskatchewan	March 31	Complete	Yes/2002 Fall V2
Queen's Printer Revolving Fund	March 31	Complete	No
Resource Protection and Development Revolving Fund	March 31	Complete	Yes/2002 Fall V2
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Development Fund	December 31	Complete	Yes/2002 Spring
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Legal Aid Commission Client Trust Accounts	March 31	Complete	No
Saskatchewan Research Council Employees' Pension Plan	December 31	Complete	No
Saskatchewan Snowmobile Fund	March 31	Complete	No
Saskatchewan Student Aid Fund	March 31	Complete	Yes/2002 Fall V2
Saskatchewan Telecommunications Pension Plan	December 31	Complete	No
SaskPower Supplementary Superannuation Plan	December 31	Complete	No
School Division Tax Loss Compensation Fund	March 31	Complete	No
Social Services Central Trust Account	March 31	Complete	No
Staff Pension Plan for Employees of the Saskatchewan Legal Aid Commission	December 31	Complete	No
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No

## Appendix 2

Agency	Year end on or before June 30, 2002	Status at November 1, 2002 <sup>1</sup>	Significant issues reported <sup>2</sup>
Trust Accounts at Court House, Local Registrars and Sheriff's Offices	March 31	Complete	No
Victims' Fund	March 31	Complete	No
<b>Other organizations subject to examination under <i>The Provincial Auditor Act</i>:</b>			
Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974	December 31	Complete	No
University of Regina Academic and Administrative Employees Pension Plan	December 31	Complete	No
University of Regina Master Trust	December 31	Complete	No
University of Regina Non-Academic Pension Plan	December 31	Complete	No
University of Regina Pension Plan for Eligible Part-Time Employees	December 31	Complete	No
University of Regina, The	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Complete	No
University of Saskatchewan Academic Employees' Pension Plan	December 31	Complete	No
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Complete	No
University of Saskatchewan Clinicians Service-Side Pension Plan	December 31	Complete	No
University of Saskatchewan, The	April 30	Complete	No

Note 1: We audit these agencies in a different way.

In 1999, the Department of Agriculture and Food and our Office agreed that the most efficient way for our Office to examine these smaller agricultural marketing and development agencies would be to work through the Agricultural and Food Products Development and Marketing Council. As part of our audit of the Department of Agriculture and Food, we examine the supervisory work carried out by the Council regarding the financial statements of these agencies and the rules and procedures to safeguard and control their assets and to comply with legislative authorities.

In 1999, the Department of Economic and Co-operative Development and our Office agreed, as part of the annual audit of the Department, that we would examine the supervisory work carried out by the Department over the Saskatchewan Trade and Export Partnership Inc.

Note 2: These entities are wholly or partially-owned subsidiaries of Saskatchewan Telecommunications Holding Corporation (Corporation). They are included in the consolidated financial statements of the Corporation. For the year ending December 31, 2001, these entities did not carry out active operations.

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1. "Complete" – the audit was complete at June 30, 2002;  
"Delayed" – the audit was delayed;  
"Rotational" – for a few sectors (i.e., health districts and regional colleges), we carry out the audits of the most significant entities and use a rotational approach for the remainder. We list entities in rotation whose audits were complete at June 30, 2002 as "Complete". We list the other entities as "Rotational".  
"Denied Access" – in a few cases, we have not been given access to the necessary information to complete the audits.
  2. "No" - no significant issues were reported;  
"Yes/2002 Spring" – significant issues were reported in our 2002 Spring Report;  
"Yes/2002 Fall V1" – significant issues were reported in our 2002 Fall Report – Volume 1; and  
"Yes/2002 Fall V2" – significant issues are reported in our 2002 Fall Report – Volume 2.

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