

List and status of agencies 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 agencies subject to an audit examination under *The Provincial Auditor Act* at December 31, 2002.

This Appendix includes the status of all of the audits at March 31, 2003. 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 agencies with March fiscal year-ends in the fall and agencies with December fiscal year-ends in the spring. 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 December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|---|--|---|
| Government of Saskatchewan – Summary Financial Statements | March 31 | Complete | Yes/2002 Fall V1 |
| Departments and Secretariats: | | | |
| Department of Agriculture, Food and Rural Revitalization (formerly Department of Agriculture and Food) | March 31 | Complete | Yes/2002 Fall V2 |
| Department of Culture, Youth and Recreation | March 31 | Complete | No |
| Department of Economic and Co-operative Development | March 31 | Complete | No |
| Department of Education | March 31 | Complete | Yes/2002 Fall V2 |
| Department of Energy and Mines | March 31 | Complete | Yes/2003 Rpt V1 |
| Department of Environment (formerly Department of Environment and Resource Management) | March 31 | Complete | Yes/2002 Fall V2 |
| Department of Finance | March 31 | Complete | Yes/2002 Fall V1, 2002 Fall V2, & 2003 Rpt V1 |
| Department of Government Relations and Aboriginal Affairs (formerly Department of Intergovernmental and Aboriginal Affairs) | March 31 | Complete | Yes/2002 Fall V2 & 2003 Rpt V1 |
| Department of Health | March 31 | Complete | Yes/2002 Fall V2 & 2003 Rpt V1 |
| Department of Highways and Transportation | March 31 | Complete | No |
| Department of Justice | March 31 | Complete | Yes/2002 Fall V2 |
| Department of Labour | March 31 | Complete | Yes/2003 Rpt V1 |
| 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 |
| Crown agencies: | | | |
| 101000606 Saskatchewan Ltd. | December 31 | Note 2 | No |
| 101000607 Saskatchewan Ltd. | December 31 | Note 2 | No |
| 101012875 Saskatchewan Ltd. | December 31, 2001 | Complete | No |
| 101012875 Saskatchewan Ltd. | December 31, 2002 | Delayed | |
| 101012876 Saskatchewan Ltd. | December 31, 2001 | Complete | No |
| 101012876 Saskatchewan Ltd. | December 31, 2002 | Delayed | |
| 101026817 Saskatchewan Ltd. | December 31 | Delayed | |
| 101027956 Saskatchewan Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|---|--|--|---|
| 3339807 Canada Ltd. | December 31 | Note 2 | No |
| 3364381 Canada Ltd. | December 31 | Note 2 | No |
| 610277 Saskatchewan Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| 620064 Saskatchewan Ltd. | December 31 | Note 2 | No |
| Agricultural Credit Corporation of Saskatchewan | March 31 | Complete | Yes/2002 Fall V2 |
| Agricultural Implements Board | March 31 | Complete | No |
| 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/2003 Rpt V1 |
| Beef Development Board | March 31 | Complete | No |
| Board of Governors, Uranium City Hospital | March 31 | Complete | Yes/2003 Rpt V1 |
| 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 |
| Children's Advocate, Office of the | March 31 | Complete | No |
| CIC Foods Inc. | December 31 | Complete | No |
| CIC Industrial Interests Inc. | December 31 | Complete | Yes/2003 Rpt V1 |
| CIC OSB Products Inc. | December 31 | Delayed | |
| CIC Pulp Ltd. | December 31 | Complete | No |
| CIC Ventures Inc. | December 31 | Delayed | |
| Coachman Insurance Company | December 31 | Complete | Yes/2003 Rpt V1 |
| Community Initiatives Fund | March 31 | Complete | No |
| Conflict of Interest Commissioner, Office of the | March 31 | Complete | No |
| Crown Investments Corporation of Saskatchewan | December 31 | Complete | Yes/2003 Rpt V1 |
| 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 |

Appendix 2

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| 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 | No |
| 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 |
| Hospitality Network Canada Partnership | December 31 | Complete | No |
| Information and Privacy Commissioner, Office of the | March 31 | Complete | No |
| Information Services Corporation of Saskatchewan | December 31 | Complete | Yes/2003 Rpt V1 |
| Insurance Company of Prince Edward Island | December 31 | Complete | Yes/2003 Rpt V1 |
| Jan Lake Holding, Inc. | December 31 | Note 2 | No |
| Katepwa Lake Holding, Inc. | December 31 | Note 2 | No |
| Keewatin Yatthé 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/2003 Rpt V1 |
| 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/2003 Rpt V1 |
| Melfort Holding, Inc. | December 31 | Note 2 | No |
| Métis Development Fund | December 31, 2001 | Complete | Yes/2002 Fall V2 |
| Métis Development Fund | December 31, 2002 | Delayed | |
| Midwest District Health Board | March 31 | Rotational | |
| Milk Control Board | December 31 | Complete | No |
| 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, 2001 | Complete | Yes/2003 Rpt V1 |

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|---|--|--|---|
| Municipal Employees' Pension Commission | December 31, 2002 | Delayed | |
| Municipal Financing Corporation of Saskatchewan | December 31 | Complete | No |
| Municipal Potash Tax Sharing Administration Board | December 31 | Complete | No |
| Navigata Communications Inc (formerly RSL COM Canada Inc.) | December 31 | Note 2 | No |
| Navigata 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 | |
| Northpoint Energy Solutions Inc. | December 31 | Complete | Yes/2003 Rpt V1 |
| Northwest District Health Board | March 31 | Rotational | |
| Ombudsman, 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 | Yes/2003 Rpt V1 |
| Power Greenhouses Inc. | December 31 | Complete | Yes/2003 Rpt V1 |
| 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/2003 Rpt V1 |
| Public Service Superannuation Board | March 31 | Complete | Yes/2003 Rpt V1 |
| Qu'Appelle Holding, Inc. (formerly The Ag Dealer Ltd.) | December 31 | Complete | No |
| Regina District Health Board | March 31 | Complete | Yes/2002 Fall V2 |
| Retx, Inc. (formerly Retx.com, Inc.) | December 31 | Complete | No |
| Rolling Hills District Health Board | March 31 | Rotational | |
| Rosetown Holding, Inc. | December 31 | Note 2 | No |
| Sask Pork | July 31 | Complete | No |
| Saskatchewan Alfalfa Seed Producers' Development Commission | July 31 | Note 1 | |

Appendix 2

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| 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/2003 Rpt V1 |
| 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/2003 Rpt V1 |
| Saskatchewan Egg Producers | December 31 | Note 1 | |
| Saskatchewan First Call Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Flax Development Commission | July 31 | Note 1 | |
| Saskatchewan Gaming Corporation | March 31 | Complete | No |
| Saskatchewan Government Growth Fund Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund II Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund III Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund IV Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund V (1997) Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund VI Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund VII Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund VIII Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Growth Fund Management Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Insurance | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Government Insurance Superannuation Plan | December 31 | Complete | Yes/2003 Rpt V1 |
| 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 |

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| Saskatchewan Housing Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| 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/2003 Rpt V1 |
| Saskatchewan Pension Annuity Fund | March 31 | Complete | No |
| Saskatchewan Pension Plan | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Power Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| 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 | No |
| Saskatchewan Telecommunications | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Telecommunications Holding Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Telecommunications International, Inc. | December 31 | Complete | No |
| Saskatchewan Telecommunications International (Tanzania) Limited | December 31 | Note 2 | No |
| Saskatchewan Trade and Export Partnership Inc. | March 31 | Note 1 | |
| Saskatchewan Transportation Company | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Turkey Producers' Marketing Board | December 31 | Note 1 | |
| Saskatchewan Valley Potato Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| Saskatchewan Water Corporation | December 31 | Complete | Yes/2003 Rpt V1 |
| 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/2003 Rpt V1 |
| SaskEnergy Chilean Holdings II Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskEnergy Chilean Holdings Limitada | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskEnergy Incorporated | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskEnergy International Incorporated | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskEnergy Mexican Holdings Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskEnergy Nova Scotia Holdings Ltd. (aka 6019021 Canada Inc.) | December 31 | Complete | Yes/2003 Rpt V1 |
| SaskPen Properties Ltd. | December 31 | Denied Access | |

Appendix 2

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| SaskPower International Inc. | December 31 | Complete | Yes/2003 Rpt V1 |
| 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 |
| 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 |
| SecurTek Partnership No. 5 | December 31 | Note 2 | No |
| SecurTek Partnership No. 6 | December 31 | Note 2 | No |
| SecurTek Partnership No. 7 | December 31 | Note 2 | No |
| SGC Holdings Inc. | March 31 | Complete | No |
| SGI CANADA Insurance Services Ltd. | December 31 | Complete | Yes/2003 Rpt V1 |
| Shellbrook Holding, Inc. | December 31 | Note 2 | No |
| 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 | |
| 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/2003 Rpt V1 |
| Swift Current District Health Board | March 31 | Complete | Yes/2002 Fall V2 |
| Tappedinto.com, Inc. | December 31 | Note 2 | |
| Teachers' Superannuation Commission | June 30 | Complete | Yes/2002 Fall V2 & 2003 Rpt V1 |
| TecMark International Commercialization Inc. | March 31 | Complete | No |
| Tisdale Holding, Inc. | December 31 | Note 2 | No |
| TLW Holdings Inc. | December 31 | Note 2 | No |
| Touchwood Qu'Appelle District Health Board | March 31 | Rotational | |
| TransGas Limited | December 31 | Complete | Yes/2003 Rpt V1 |
| Twin Rivers District Health Board | March 31 | Rotational | |
| Unity Holding, Inc. | December 31 | Note 2 | No |
| 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 |

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| Western Development Museum | March 31 | Complete | No |
| Workers' Compensation Board | December 31 | Complete | Yes/2003 Rpt V1 |
| Workers' Compensation Board Superannuation Plan | December 31 | Delayed | |
| Special purpose and trust funds: | | | |
| Agri-Food Equity Fund | March 31 | Complete | No |
| Capital Pension Plan | December 31 | Complete | Yes/2003 Rpt V1 |
| 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 |
| Extended Health Care Plan for Certain Other Retired Employees | December 31 | Complete | No |
| Extended Health Care Plan for Retired 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 & 2003 Rpt V1 |
| Learning Resources Distribution Centre Revolving Fund | March 31 | Complete | Yes/2002 Fall V2 |
| Legal Aid Endowment Fund Trust | December 31 | Complete | No |
| Livestock Services Revolving Fund | March 31 | Complete | No |
| Members of the Legislative Assembly Superannuation Plan | September 1 | Complete | No |
| Navigata Pension Plan | December 31 | Complete | No |
| Northern Revenue Sharing Trust Account | December 31 | Delayed | |
| 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 | Complete | No |
| Provincial Mediation Board Trust Account | March 31 | Complete | No |

Appendix 2

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|---|--|--|---|
| 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 Guardian and Trustee for Saskatchewan (formerly 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 | No |
| 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 | Yes/2003 Rpt V1 |
| 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 | Yes/2003 Rpt V1 |
| SaskPower Millenium Trust Fund | December 31 | Delayed | |
| 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 | Yes/2003 Rpt V1 |
| Training Completions Fund | March 31 | Complete | No |
| Transportation Partnerships Fund | March 31 | Complete | No |
| Trust Accounts at Court House, Local Registrars and Sheriff's Offices | March 31 | Complete | No |
| Victims' Fund | March 31 | Complete | No |

Other agencies subject to examination under *The Provincial Auditor Act*:

| | | | |
|---|-------------|---------|----|
| Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974 | December 31 | Delayed | No |
|---|-------------|---------|----|

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|---|---|--|---|
| University of Regina Academic and Administrative Employees Pension Plan | December 31 | Delayed | No |
| University of Regina Master Trust | December 31 | Delayed | No |
| University of Regina Non-Academic Pension Plan | December 31 | Delayed | No |
| University of Regina Pension Plan for Eligible Part-Time Employees | December 31 | Delayed | No |
| University of Regina, The | April 30 | Delayed | No |
| University of Saskatchewan 1999 Academic Pension Plan | December 31 | Delayed | No |
| University of Saskatchewan 2000 Academic Money Purchase Pension Plan | December 31 | Delayed | No |
| University of Saskatchewan Academic Employees' Pension Plan | December 31 | Delayed | No |
| University of Saskatchewan and Federated Colleges Non-Academic Pension Plan | December 31 | Delayed | No |
| University of Saskatchewan Clinicians' Service-Side Pension Plan | December 31 | Delayed | No |
| University of Saskatchewan, The | April 30 | Delayed | No |

Departments, Secretariats, Crown agencies, and Special purpose and trust funds created on or after April 1, 2002

| | | | |
|---|-------------------|--------|-----------------|
| Cypress Hills Regional Health Authority | March 31, 2003 | Note 3 | |
| Department of Corrections and Public Safety | March 31, 2003 | Note 3 | |
| Department of Industry and Resources | March 31, 2003 | Note 3 | |
| Department of Learning | March 31, 2003 | Note 3 | |
| Education Infrastructure Financing Corporation | March 31, 2003 | Note 3 | |
| Five Hills Regional Health Authority | March 31, 2003 | Note 3 | |
| Health Quality Council | March 31, 2003 | Note 3 | |
| Heartland Regional Health Authority | March 31, 2003 | Note 3 | |
| Keewatin Yatthé Regional Health Authority | March 31, 2003 | Note 3 | |
| Kelsey Trail Regional Health Authority | March 31, 2003 | Note 3 | |
| Mamawetan Churchill River Regional Health Authority | March 31, 2003 | Note 3 | |
| Prairie North Regional Health Authority | March 31, 2003 | Note 3 | |
| Prince Albert Parkland Regional Health Authority | March 31, 2003 | Note 3 | |
| Regina Qu'Appelle Regional Health Authority | March 31, 2003 | Note 3 | Yes/2003 Rpt V1 |
| SAHO Core Dental Plan | December 31, 2003 | Note 3 | |
| SAHO Disability Income Plans | December 31, 2003 | Note 3 | |

Appendix 2

| Agency | Year end on or before December 31, 2002 | Status at March 31, 2003 ¹ | Significant issues reported ² |
|--|--|--|---|
| SAHO Enhanced Dental Plans | December 31, 2003 | Note 3 | |
| SAHO Extended Health Care Plans | December 31, 2003 | Note 3 | |
| SAHO Group Life Insurance Plan | December 31, 2003 | Note 3 | |
| Saskatchewan Association of Health Organizations | March 31, 2003 | Note 3 | |
| Saskatchewan Health Employees Pension Plan | December 31, 2003 | Note 3 | |
| Saskatchewan Health Research Foundation | March 31, 2003 | Note 3 | |
| Saskatchewan Watershed Authority | March 31, 2003 | Note 3 | |
| Saskatoon Regional Health Authority | March 31, 2003 | Note 3 | Yes/2003 Rpt V1 |
| Sun Country Regional Health Authority | March 31, 2003 | Note 3 | |
| Sunrise Regional Health Authority | March 31, 2003 | Note 3 | |

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

In 1999, the Department of Agriculture, Food and Rural Revitalization (formerly 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, 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.

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, 2002, these entities did not carry out active operations.

Note 3: These agencies were created or became a crown agency after March 31, 2002. For these agencies, March 31, 2003 or December 31, 2003 is their first year end. The status of the audits of these agencies will be provided in future reports.

1. "Complete" – the audit was complete at December 31, 2002;
"Delayed" – the audit was delayed;
"Rotational" – for a few sectors (i.e., 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 December 31, 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;
"Yes/2002 Fall V2" – significant issues were reported in our 2002 Fall Report – Volume 2; and
"Yes/2003 Rpt V1" – significant issues are reported in our 2003 Report – Volume 1.