

List and status of agencies subject to 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 audit examination under *The Provincial Auditor Act* at December 31, 2004.

This Appendix includes the status of those audits at March 31, 2005. The Appendix also indicates whether we have significant issues to report and where the 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, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Government of Saskatchewan – Summary Financial Statements	March 31	Complete	Yes/2004 Rpt V2
Departments and Secretariats:			
Department of Agriculture, Food and Rural Revitalization	March 31	Complete	Yes/2004 Rpt V3
Department of Community Resources and Employment	March 31	Complete	Yes/2004 Rpt V3 & 2005 Rpt V1
Department of Corrections and Public Safety	March 31	Complete	No
Department of Culture, Youth and Recreation	March 31	Complete	Yes/2004 Rpt V3
Department of Environment	March 31	Complete	Yes/2004 Rpt V3 & 2005 Rpt V1
Department of Finance	March 31	Complete	Yes/2004 Rpt V2 & V3
Department of First Nations and Métis Relations	March 31	Note 5	
Department of Government Relations	March 31	Note 5	
Department of Government Relations and Aboriginal Affairs	September 30	Complete	Yes/2005 Rpt V1
Department of Health	March 31	Complete	Yes/2004Rpt V3 & 2005 Rpt V1
Department of Highways and Transportation	March 31	Complete	Yes/2004 Rpt V3
Department of Industry and Resources	March 31	Complete	Yes/2004 Rpt V3, 2005 Rpt V1 & Note 3
Department of Justice	March 31	Complete	Yes/2004 Rpt V3 & 2005 V1
Department of Labour	March 31	Complete	Yes/2004 Rpt V3
Department of Learning	March 31	Complete	Yes/2004 Rpt V3 & 2005 Rpt V1
Department of Northern Affairs	March 31	Complete	Yes/2004 Rpt V3
Executive Council	March 31	Complete	No
Information Technology Office	March 31	Complete	No
Crown agencies:			
101000606 Saskatchewan Ltd.	December 31	Note 2	
101000607 Saskatchewan Ltd.	December 31	Note 2	
101005716 Saskatchewan Ltd.	December 31	Complete	No
101027596 Saskatchewan Ltd.	December 31	Complete	No
101047589 Saskatchewan Ltd.	March 31	Complete	No
101047593 Saskatchewan Ltd.	March 31	Complete	No
3339807 Canada Ltd.	December 31	Note 2	
3364381 Canada Ltd.	December 31	Note 2	

Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
610277 Saskatchewan Ltd.	December 31	Complete	No
617275 Saskatchewan Ltd.	December 31	Complete	No
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No
Agricultural Implements Board	March 31	Complete	No
Agri-Food Innovation Fund	March 31	Complete	No
Avonlea Holding, Inc.	December 31	Note 2	
Battleford International, Inc.	December 31	Note 2	
Bayhurst Gas Limited	December 31	Complete	No
Beef Development Board	March 31	Complete	No
Board of Governors, Uranium City Hospital	March 31	Delayed	Yes/2004 Rpt V3
Business Watch International Inc.	December 31	Complete	No
Business Watch International (US) Inc.	December 31	Note 2	
Carlton Trail Regional College	June 30	Rotational	
Chicken Farmers of Saskatchewan	December 31	Note 1	
CIC Foods Inc.	December 31	Complete	No
CIC FTLP Holdings Inc.	December 31	Complete	No
CIC FTMI Holdings Inc.	December 31	Complete	No
CIC OSB Products Inc.	December 31	Complete	No
CIC Pulp Ltd.	December 31	Complete	No
CIC PVF Holdings Inc.	December 31	Complete	No
CIC Swine Genetics Holdings Inc.	December 31	Delayed	
CIC Swine Genetics Inc.	December 31	Delayed	
CIC Swine Genetics (NL) B.V.	December 31	Delayed	
CIC WLSVF Holdings Inc.	December 31	Complete	No
Coachman Insurance Company	December 31	Complete	No
Community Initiatives Fund	March 31	Complete	Yes/2004 Rpt V3
Crown Investments Corporation of Saskatchewan	December 31	Complete	Yes/2004 Rpt V3 & 2005 Rpt V1
Cumberland Regional College	June 30	Rotational	
Cypress Hills Regional College	June 30	Complete	Yes/2004 Rpt V3
Cypress Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
DirectWest Publishing Partnership	December 31	Complete	No
Education Infrastructure Financing Corporation	August 17	Complete	No
Esterhazy Holding, Inc.	December 31	Note 2	
First Nations Fund	March 31	Denied Access	
Five Hills Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Government House Foundation	March 31	Complete	No
Health Quality Council	March 31	Complete	No
Heartland Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3

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Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Heritage Gas Limited	December 31	Complete	No
Hollywood At Home Inc.	December 31	Note 2	
Hospitality Network Canada Inc.	December 31	Complete	No
Hospitality Network Canada Partnership	December 31	Note 2	
Information Services Corporation of Saskatchewan	December 31	Complete	Yes/2005 Rpt V1
Insurance Company of Prince Edward Island	December 31	Complete	No
Investment Saskatchewan Inc.	December 31	Complete	No
Investment Saskatchewan Swine Inc. (formerly Genex Swine Group Inc.)	September 30	Complete	No
Keewatin Yatthé Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Kelsey Trail Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Law Reform Commission of Saskatchewan	March 31	Complete	No
Liquor and Gaming Authority	March 31	Complete	Yes/2004 Rpt V3 & Note 4
Liquor Board Superannuation Commission, The	December 31	Complete	No
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Many Islands Pipe Lines (Canada) Limited	December 31	Complete	No
Métis Development Fund	December 31	Complete	No
Milk Control Board	December 31	Complete	No
Municipal Employees' Pension Commission	December 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
Navigata Communications Inc. Pension Plan	December 31	Complete	No
Navigata Communications Ltd. (formerly Pleasantdale Holding, Inc.)	December 31	Note 2	
Navigata Communications Partnership	December 31	Complete	No
Navigata Holding CCIV, Inc. (formerly Dundurn Holding, Inc.)	December 31	Note 2	
Nokomis Holding (U.S.), Inc.	December 31	Note 2	
North West Regional College	June 30	Complete	Yes/2004 Rpt V3
Northlands College	June 30	Rotational	
Northpoint Energy Solutions Inc.	December 31	Complete	No
Operator Certification Board	March 31	Complete	Yes/2004 Rpt V3
Parkland Regional College	June 30	Rotational	
PCF Investments Ltd.	December 31	Complete	No

Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Power Corporation Superannuation Plan	December 31	Complete	No
Power Greenhouses Inc.	December 31	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	No
Prairie North Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Prairie West Regional College	June 30	Complete	Yes/2004 Rpt V3
Prince Albert Parkland Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Public Employees Pension Plan	March 31	Complete	No
Public Service Commission	March 31	Complete	Yes/2005 Rpt V1
Public Service Superannuation Board	March 31	Complete	Yes/2004 Rpt V3
Qu'Appelle Holding, Inc.	December 31	Note 2	
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
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	No
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Association of Health Organizations (SAHO)	March 31	Complete	No
Saskatchewan Auto Fund	December 31	Complete	No
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	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	Yes/2004 Rpt V3
Saskatchewan Development Fund Corporation	December 31	Complete	No
Saskatchewan Egg Producers	December 31	Note 1	
Saskatchewan First Call Corporation	December 31	Complete	No
Saskatchewan Flax Development Commission	July 31	Note 1	
Saskatchewan Gaming Corporation	March 31	Complete	No
Saskatchewan Government Growth Fund Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund II Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund III Ltd.	December 31	Complete	No

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Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Saskatchewan Government Growth Fund IV Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund V (1997) Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund VI Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund VII Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund VIII Ltd.	December 31	Complete	No
Saskatchewan Government Growth Fund Management Corporation	December 31	Complete	No
Saskatchewan Government Insurance	December 31	Complete	Yes/2005 Rpt V1
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	No
Saskatchewan Grain Car Corporation	July 31	Complete	No
Saskatchewan Health Information Network	March 31	Complete	No
Saskatchewan Health Research Foundation	March 31	Complete	No
Saskatchewan Heritage Foundation	March 31	Complete	No
Saskatchewan Housing Corporation	December 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2004 Rpt V3
Saskatchewan Institute of Applied Science and Technology	June 30	Complete	No
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Lotteries Trust Fund for Sports, Culture and Recreation	March 31	Complete	Yes/2004 Rpt V3
Saskatchewan Mustard Development Commission	July 31	Complete	No
Saskatchewan Opportunities Corporation	December 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	Yes/2004 Rpt V3
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation	December 31	Complete	Yes/2004 Rpt V3 & 2005 V1
Saskatchewan Property Management Corporation	March 31	Complete	Yes/2004 Rpt V3
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	
Saskatchewan Telecommunications	December 31	Complete	Yes/2004 Rpt V3 & 2005 V1
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	Yes/2004 Rpt V3 & 2005 Rpt V1

Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Saskatchewan Telecommunications International, Inc.	December 31	Complete	No
Saskatchewan Telecommunications Pension Plan	December 31	Complete	No
Saskatchewan Transportation Company	December 31	Complete	Yes/2004 Rpt V3 & 2005 V1
Saskatchewan Turkey Producers' Marketing Board	December 31	Note 1	
Saskatchewan Valley Potato Corporation	December 31	Complete	No
Saskatchewan Water Corporation	December 31	Complete	No
Saskatchewan Watershed Authority	March 31	Complete	Yes/2005 Rpt V1
Saskatoon 2 Management Ltd.	December 31	Note 2	
Saskatoon 2 Properties Limited Partnership	December 31	Complete	No
Saskatoon Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
SaskEnergy Chilean Holdings I Ltd.	December 31	Complete	No
SaskEnergy Chilean Holdings II Ltd.	December 31	Complete	No
SaskEnergy Chilean Holdings Limitada	December 31	Complete	No
SaskEnergy Incorporated	December 31	Complete	Yes/2004 Rpt V3 & 2005 V1
SaskEnergy International Incorporated	December 31	Complete	No
SaskEnergy Mexican Holdings Ltd.	December 31	Complete	No
SaskEnergy Nova Scotia Holdings Ltd.	December 31	Complete	No
SaskPen Properties Ltd.	December 31	Denied Access	
SaskPower International Inc.	December 31	Complete	No
SaskTel Holding (Australia), Inc.	December 31	Note 2	
SaskTel Holding (New Zealand) Inc.	December 31	Note 2	
SaskTel Holding (U.K.) Inc.	December 31	Note 2	
SaskTel International Consulting, Inc.	December 31	Note 2	
SaskTel International (Tanzania) Ltd.	December 31	Note 2	
SaskTel Investments Inc.	December 31	Note 2	
SaskTel New Media Fund Inc.	December 31	Note 2	
SecurTek Monitoring Solutions Inc.	December 31	Complete	No
SGC Holdings Inc.	March 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding, Inc.	December 31	Note 2	
Southeast Regional College	June 30	Rotational	
St. Louis Alcoholism Rehabilitation Centre Inc.	March 31	Complete	No
STI Communications Pty Limited	December 31	Note 2	
Sun Country Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Sunrise Regional Health Authority	March 31	Complete	Yes/2004 Rpt V3
Swan Valley Gas Corporation	December 31	Complete	No

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Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Teachers' Superannuation Commission	June 30	Complete	No
TecMark International Commercialization Inc.	March 31	Complete	No
TransGas Limited	December 31	Complete	Yes/2004 Rpt V3 & 2005 V1
Unity Holding, Inc.	December 31	Note 2	
University of Regina Crown Foundation	April 30	Complete	No
University of Saskatchewan Crown Foundation	April 30	Complete	No
Vanguard Holding, Inc.	December 31	Note 2	
Wadena Holding, Inc.	December 31	Note 2	
Water Appeal Board	March 31	Complete	No
Western Development Museum	March 31	Complete	No
Workers' Compensation Board	December 31	Complete	Yes/2005 Rpt V1
Workers' Compensation Board Superannuation Plan	December 31	Complete	Yes/2005 Rpt V1
WTC Investments Ltd.	December 31	Complete	No
Xavier Holding, Inc.	December 31	Note 2	
Yellowgrass Holding, Inc.	December 31	Note 2	
Special purpose and trust funds:			
Capital Pension Plan	December 31	Complete	Yes/2005 Rpt V1
Cattle Marketing Deductions Fund	March 31	Complete	No
Commercial Revolving Fund	March 31	Complete	Yes/2004 Rpt V3
Correctional Facilities Industries Revolving Fund	March 31	Complete	No
Correspondence School Revolving Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Department of Community Resources and Employment Central Trust Account	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	No
Fish and Wildlife Development Fund	March 31	Complete	Yes/2004 Rpt V3
Forest Fire Contingency Fund	March 31	Complete	No
General Revenue Fund	March 31	Complete	Yes/2004 Rpt V3

Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Horned Cattle Fund	March 31	Complete	Yes/2004 Rpt V3
Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund	March 31	Complete	No
Judges of the Provincial Court Superannuation Plan	March 31	Complete	No
Livestock Services Revolving Fund	March 31	Complete	No
Northern Revenue Sharing Trust Account	December 31	Delayed	Yes/2005 Rpt V1
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	Yes/2004 Rpt V3
Prince of Wales Scholarship Fund	March 31	Complete	No
Provincial Mediation Board Trust Account	March 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	Yes/2004 Rpt V3
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	Delayed	
Public Employees Group Life Insurance Fund	December 31	Complete	Yes/2005 Rpt V1
Public Guardian and Trustee for Saskatchewan	March 31	Complete	No
Queen's Printer Revolving Fund	March 31	Complete	No
Resource Protection and Development Revolving Fund	March 31	Complete	Yes/2004 Rpt V3
SAHO Core Dental Plan Fund	December 31	Delayed	
SAHO Disability Income Plan – CUPE Fund	December 31	Delayed	
SAHO Disability Income Plan – SEIU Fund	December 31	Delayed	
SAHO Disability Income Plan – General Fund	December 31	Delayed	
SAHO Disability Income Plan – SUN Fund	December 31	Delayed	
SAHO In-scope Extended Health/ Enhanced Dental Fund	December 31	Delayed	
SAHO Out-of-scope Extended Health/ Enhanced Dental Fund	December 31	Delayed	
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	Yes/2004 Rpt V3
Saskatchewan Chicken Industry Development Fund	December 31	Note 1	

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Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Saskatchewan Chicken Industry Investment Fund	December 31	Note 1	
Saskatchewan Chicken Marketing Plan Trust Fund	December 31	Note 1	
Saskatchewan Development Fund	December 31	Complete	No
Saskatchewan Legal Aid Commission Client Trust Accounts	March 31	Complete	No
Saskatchewan Legal Aid Endowment Fund Trust	December 31	Complete	No
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Pre-1996 Severance Plan	December 31	Delayed	
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/2004 Rpt V3
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
Saskatchewan Watershed Authority Retirement Allowance Plan	March 31	Note 5	
SaskEnergy Retiring Allowance Plan	December 31	Complete	No
SaskPower Supplementary Superannuation Plan	December 31	Complete	No
School Division Tax Loss Compensation Fund	March 31	Complete	No
SGI Service Recognition Plan	December 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
Trust Accounts at Court House, Local Registrars and Sheriff's Offices	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Offices of the Legislative Assembly:			
Board of Internal Economy	March 31	Complete	Yes/2004 Rpt V3
Chief Electoral Office	March 31	Complete	Yes/2004 Rpt V3
Children's Advocate, Office of the Conflict of Interest Commissioner, Office of the	March 31	Complete	No
Information and Privacy Commissioner, Office of the	March 31	Complete	No
Ombudsman, Office of the	March 31	Complete	No

Agency	Year end on or before December 31, 2004	Status at March 31, 2005 ¹	Significant issues reported ²
Other agencies subject to examination under <i>The Provincial Auditor Act</i>:			
Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974	December 31	Delayed	
Saskatchewan Population Health Evaluation and Research Unit, Inc.	April 30	Note 5	
University of Regina Academic and Administrative Employees Pension Plan	December 31	Delayed	
University of Regina Master Trust	December 31	Delayed	
University of Regina Non-Academic Pension Plan	December 31	Delayed	
University of Regina Pension Plan for Eligible Part-Time Employees	October 4	Complete	No
University of Regina, The	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Delayed	
University of Saskatchewan 2000 Academic Money Purchase Pension Plan	December 31	Delayed	
University of Saskatchewan Academic Employees' Pension Plan	December 31	Delayed	
University of Saskatchewan and Federated Colleges Non-Academic Pension Plan	December 31	Delayed	
University of Saskatchewan Clinicians' Service-Side Pension Plan	April 30	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, Food and Rural Revitalization 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 public resources 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, 2004, these entities did not carry out active operations.

Note 3: For 2004, the Department continued to make payments to NewGrade Energy Inc. that were without authority. Our 2001 Fall Report – Volume 2, Chapter 16, contains further information on this matter.

Appendix 2

Note 4: For 2003-04, Liquor and Gaming Authority made payments totalling \$229,000 towards promoting casinos that were without authority. Our 2003 Report – Volume 3 contains further information on this matter.

Note 5: These agencies were created or became a Crown agency after March 31, 2004. For these agencies, March 31, 2005 is their first year-end. The status of the audits of these agencies will be provided in future reports.

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1. "Complete" – the audit was complete at March 31, 2005.
"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 March 31, 2005 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/2004 Rpt V2" – significant issues were reported in our 2004 Report – Volume 2.
"Yes/2004 Rpt V3" – significant issues were reported in our 2004 Report – Volume 3.
"Yes/2005 Rpt V1" – significant issues are reported in our 2005 Report – Volume 1.