

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 July 31, 2007.

This Appendix includes the status of those audits at October 31, 2007. 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 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 July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
Government of Saskatchewan – Summary Financial Statements	March 31	Complete	Yes/2007 Rpt V2
Departments and Secretariats:			
Department of Advanced Education and Employment	March 31	Complete	Yes/2007 Rpt V3 Yes/2007 Rpt V1 & V3
Department of Agriculture and Food	March 31	Complete	
Department of Community Resources	March 31	Complete	Yes/2007 Rpt V3
Department of Corrections and Public Safety	March 31	Delayed	
Department of Culture, Youth and Recreation	March 31	Complete	Yes/2007 Rpt V3
Department of Environment	March 31	Complete	Yes/2007 Rpt V3
Department of Finance	March 31	Complete	Yes/2007 Rpt V2 & V3
Department of First Nations and Métis Relations	March 31	Complete	Yes/2007 Rpt V1 & V3
Department of Government Relations	March 31	Complete	No
Department of Health	March 31	Complete	Yes/2007 Rpt V1 & V3
Department of Highways and Transportation	March 31	Complete	Yes/2007 Rpt V3
Department of Industry and Resources	March 31	Complete	Yes/2007 Rpt V3 & Note 2
Department of Justice	March 31	Complete	Yes/2007 Rpt V3
Department of Labour	March 31	Complete	No
Department of Learning	March 31	Delayed	Yes/2007 Rpt V3
Department of Northern Affairs	March 31	Complete	Yes/2007 Rpt V3
Department of Property Management	March 31	Complete	Yes/2007 Rpt V3
Department of Regional Economic and Co-operative Development	March 31	Complete	Yes/2007 Rpt V3
Executive Council	March 31	Complete	Yes/2007 Rpt V3
Information Technology Office	March 31	Complete	Yes/2007 Rpt V3
Crown agencies:			
101005716 Saskatchewan Ltd.	December 31	Note 1	
101027596 Saskatchewan Ltd.	December 31	Complete	No
101047589 Saskatchewan Ltd.	March 31	Complete	No
101047593 Saskatchewan Ltd.	March 31	Complete	No
101069101 Saskatchewan Ltd.	December 31	Note 1	
610277 Saskatchewan Ltd.	December 31	Complete	No
617275 Saskatchewan Ltd.	December 31	Note 1	
675161 British Columbia Ltd.	December 31	Note 1	

Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
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 1	
Battleford International, Inc.	December 31	Note 1	
Bayhurst Energy Services Corporation	December 31	Note 1	
Bayhurst Gas Limited	December 31	Complete	No
Beef Development Board	March 31	Complete	No
Big Sky Farms Inc.	June 30	Complete	No
Board of Governors, Uranium City Hospital	March 31	Complete	No
Carlton Trail Regional College	June 30	Complete	No
CIC Economic Holdco Ltd.	December 31	Note 1	
CIC Equity Holding Corporation	December 31	Note 1	
CIC Foods Inc.	December 31	Note 1	
CIC FTLP Holdings Inc.	December 31	Note 1	
CIC FTMI Holdings Inc.	December 31	Note 1	
CIC OSB Products Inc.	December 31	Note 1	
CIC Pulp Ltd.	December 31	Note 1	
CIC PVF Holdings Inc.	December 31	Note 1	
CIC Swine Genetics Holdings Inc.	December 31	Note 1	
CIC Swine Genetics Inc.	December 31	Note 1	
CIC Swine Genetics (NL) B.V.	December 31	Note 1	
CIC WLSVF Holdings Inc.	December 31	Complete	No
Coachman Insurance Company	December 31	Complete	No
Community Initiatives Fund	March 31	Complete	Note 3
Craik Enterprises Inc.	December 31	Note 1	
Crown Investments Corporation of Saskatchewan	December 31	Complete	No
Cumberland Regional College	June 30	Rotational	
Cypress Hills Regional College	June 30	Complete	No
Cypress Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
DirectWest Canada Inc.	December 31	Complete	No
DirectWest Corporation	December 31	Complete	No
Esterhazy Holding, Inc.	December 31	Note 1	
First Nations and Métis Fund Inc.	December 31	Complete	No
Five Hills Regional Health Authority	March 31	Complete	Yes/2007 Rpt V1 & V3
Gradworks Inc.	December 31	Complete	No
Health Quality Council	March 31	Complete	No
Heartland Regional Health Authority	March 31	Complete	No

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Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
Heritage Gas Limited	December 31	Complete	No
Hollywood At Home Inc.	December 31	Note 1	
Hospitality Network Canada Inc.	December 31	Complete	No
Hospitality Network Canada Partnership	December 31	Note 1	
Hygate Resources Ltd.	December 31	Note 1	
Information Services Corporation of Saskatchewan	December 31	Complete	No
Insurance Company of Prince Edward Island	December 31	Complete	No
Investment Saskatchewan Inc.	December 31	Complete	No
Investment Saskatchewan Swine Inc.	December 31	Note 1	
Keewatin Yatthé Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Kelsey Trail Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Law Reform Commission of Saskatchewan	March 31	Complete	No
Liquor and Gaming Authority	March 31	Complete	Yes/2007 Rpt V1 & V3
Liquor Board Superannuation Commission, The	December 31	Complete	Note 5
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2007 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	Yes/2007 Rpt V1
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
Navigata Communications Ltd.	December 31	Note 1	
Nokomis Holding, Inc.	December 31	Note 1	
Nokomis Holding (U.S.), Inc.	December 31	Note 1	
North Sask. Laundry & Support Services Ltd.	March 31	Completed	Yes/2007 Rpt V3
North West Regional College	June 30	Complete	No
Northlands College	June 30	Rotational	
Northpoint Energy Solutions Inc.	December 31	Complete	No
Operator Certification Board	March 31	Complete	No
Parkland Regional College	June 30	Rotational	
Phone Book Company Partnership, The	December 31	Complete	No
Power Corporation Superannuation Plan	December 31	Complete	No
Power Greenhouses Inc.	December 31	Complete	No

Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
Prairie Agricultural Machinery Institute	March 31	Complete	No
Prairie North Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Prairie West Regional College	June 30	Rotational	
Prince Albert Parkland Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Public Employees Pension Plan	March 31	Complete	Yes/2007 Rpt V3
Public Service Commission	March 31	Complete	Yes/2007 Rpt V3
Public Service Superannuation Board	March 31	Complete	Yes/2007 Rpt V3
Qu'Appelle Holding, Inc.	December 31	Note 1	
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	Yes/2007 Rpt V3
Saskatchewan Archives Board, The	March 31	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	Yes/2007 Rpt V3
Saskatchewan Association of Health Organizations (SAHO)	March 31	Complete	Yes/2007 Rpt V1 & V3
Saskatchewan Auto Fund	December 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	Yes/2007 Rpt V3
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/2007 Rpt V3
Saskatchewan Development Fund Corporation	December 31	Complete	No
Saskatchewan First Call Corporation	December 31	Complete	No
Saskatchewan Gaming Corporation	March 31	Complete	Yes/2007 Rpt V3
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
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/2007 Rpt V1

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Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
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	Yes/2007 Rpt V3
Saskatchewan Impaired Driver Treatment Centre Board of Governors	December 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2007 Rpt V1 & V3
Saskatchewan Institute of Applied Science and Technology	June 30	Complete	Yes/2007 Rpt V3
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Lotteries Trust Fund for Sports, Culture and Recreation	March 31	Complete	Yes/2007 Rpt V3 & Note 3
Saskatchewan Opportunities Corporation	December 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation	December 31	Complete	Yes/2007 Rpt V3
Saskatchewan Research Council, The	March 31	Complete	Yes/2007 Rpt V3
Saskatchewan Telecommunications	December 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	Yes/2007 Rpt V1
Saskatchewan Telecommunications International, Inc.	December 31	Complete	No
Saskatchewan Telecommunications International (Tanzania) Ltd.	December 31	Note 1	
Saskatchewan Telecommunications Pension Plan	December 31	Complete	No
Saskatchewan Transportation Company	December 31	Complete	Yes/2007 Rpt V1
Saskatchewan Valley Potato Corporation	December 31	Note 1	
Saskatchewan Water Corporation	December 31	Complete	No
Saskatchewan Watershed Authority	March 31	Complete	Yes 2007 Rpt V3
Saskatoon 2 Management Ltd.	December 31	Note 1	
Saskatoon 2 Properties Limited Partnership	December 31	Complete	No
Saskatoon Regional Health Authority	March 31	Complete	Yes/2007 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	No
SaskEnergy International Incorporated	December 31	Complete	No

Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
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 International Consulting, Inc.	December 31	Note 1	
SaskTel Investments Inc.	December 31	Note 1	
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 1	
Southeast Regional College	June 30	Rotational	
Sun Country Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Sunrise Regional Health Authority	March 31	Complete	Yes/2007 Rpt V3
Swan Valley Gas Corporation	December 31	Complete	No
Teachers' Superannuation Commission	June 30	Delayed	
TecMark International Commercialization Inc.	March 31	Complete	No
Thomson Meats Ltd.	December 31	Complete	Yes/2007 Rpt V3
TransGas Limited	December 31	Complete	No
University of Regina Crown Foundation	April 30	Complete	No
University of Saskatchewan Crown Foundation	April 30	Complete	No
Vanguard Holding, Inc.	December 31	Note 1	
Wadena Holding, Inc.	December 31	Note 1	
Water Appeal Board	March 31	Complete	No
Western Development Museum	March 31	Complete	No
Workers' Compensation Board Pension Plan for Employees of the Saskatchewan Workers' Compensation Board	December 31	Complete	Yes/2007 Rpt V1
Xavier Holding, Inc.	December 31	Note 1	
Yellowgrass Holding, Inc.	December 31	Note 1	
Special purpose and trust funds:			
Capital Pension Plan	December 31	Complete	No
Cattle Marketing Deductions Fund	March 31	Complete	No
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	March 31	Complete	No
Department of Community Resources Central Trust Account	March 31	Complete	No

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Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
Doukhobors of Canada C.C.U.B. Trust Fund	May 31	Complete	No
Extended Health Care Plan	December 31	Complete	Yes/2007 Rpt V1
Extended Health Care Plan for Certain Other Employees	December 31	Complete	Yes/2007 Rpt V1
Extended Health Care Plan for Certain Other Retired Employees	December 31	Complete	Yes/2007 Rpt V1
Extended Health Care Plan for Retired Employees	December 31	Complete	Yes/2007 Rpt V1
Fiscal Stabilization Fund	March 31	Complete	Yes/2007 Rpt V3
Fish and Wildlife Development Fund	March 31	Complete	No
General Revenue Fund	March 31	Complete	Yes/2007 Rpt V3
Horned Cattle Fund	March 31	Complete	No
Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund	March 31	Complete	No
Judges of the Provincial Court Superannuation Plan	March 31	Complete	Yes/2007 Rpt V3
Livestock Services Revolving Fund	March 31	Complete	No
Northern Revenue Sharing Trust Account	December 31	Complete	No
Oil and Gas Environmental Fund	March 31	Complete	No
Pastures Revolving Fund	March 31	Complete	Yes/2007 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	No
Public Employees Deferred Salary Leave Fund	December 31	Complete	No
Public Employees Dental Fund	December 31	Complete	Yes/2007 Rpt V1
Public Employees Disability Income Fund	December 31	Complete	Yes/2007 Rpt V1
Public Employees Group Life Insurance Fund	December 31	Complete	Yes/2007 Rpt V1
Public Guardian and Trustee for Saskatchewan	March 31	Complete	No
Queen's Printer Revolving Fund	March 31	Complete	No
Residential Tenancies, Office of - Director's Trust Account	March 31	Complete	No
Resource Protection and Development Revolving Fund	March 31	Complete	No
SAHO Core Dental Plan	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Disability Income Plan – CUPE	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Disability Income Plan – SEIU	December 31	Complete	Yes/2007 Rpt V1 & V3

Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
SAHO Disability Income Plan – General	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Disability Income Plan – SUN	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Group Life Plan	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO In-scope Extended Health/Enhanced Dental	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Master Trust Combined Investment Fund	December 31	Complete	Yes/2007 Rpt V1 & V3
SAHO Out-of-scope Extended Health/Enhanced Dental	December 31	Complete	Yes/2007 Rpt V1 & V3
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	No
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	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	No
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
Saskatchewan Watershed Authority Retirement Allowance Plan	March 31	Complete	No
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
Technology Supported Learning Revolving Fund (formerly Correspondence School Revolving Fund)	March 31	Complete	No
Thomson Meats Pension Plan	December 31	Note 4	
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No

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Agency	Year end on or before July 31, 2007	Status at October 31, 2007 ¹	Significant issues reported ²
Valley View Centre Residents' Trust Accounts	March 31	Complete	No
Valley View Centre Grants and Donations Trust Accounting and Institutional Collective Benefit Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Offices of the Legislative Assembly:			
Board of Internal Economy	March 31	Complete	Yes/2007 Rpt V3
Chief Electoral Office	March 31	Complete	No
Children's Advocate, Office of the	March 31	Complete	No
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
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	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, The	April 30	Complete	No
University of Saskatchewan 1999 Academic Pension Plan	December 31	Complete	No
University of Saskatchewan 2000 Academic Money Purchase 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, The	April 30	Delayed	

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency. For the year ending December 31, 2006, these subsidiary corporations did not carry out active operations.

Note 2: For 2007, 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.

Note 3: We continue to disagree with how the agency accounts for grants. Our 2004 Report – Volume 3 contains further information on this matter.

Note 4: These agencies were recently created or became Crown agencies. December 31, 2007, March 31, 2008 and June 30, 2008 will be the first year-ends audited by our Office. The status of the audits of these agencies will be provided in future reports.

Note 5: The agency does not have adequate processes to ensure retired members who returned to work for the Government are paid in accordance with the Superannuation (Supplementary Provisions) Act. Our 2001 Spring Report contains further information on this matter.

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1. "Complete" – the audit was complete at October 31, 2007.
"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 October 31, 2007 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/2007 Rpt V1" – significant issues were reported in our 2007 Report – Volume 1.
"Yes/2007 Rpt V2" – significant issues were reported in our 2007 Report – Volume 2.
"Yes/2007 Rpt V3" – significant issues are reported in our 2007 Report – Volume 3.

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