

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

Appendix 2 lists the ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, offices of the Legislative Assembly, and other agencies that were subject to audit examination under *The Provincial Auditor Act* at December 31, 2009.

This Appendix includes the status of those audits at March 31, 2010. 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

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
<b>Government of Saskatchewan – Summary Financial Statements</b>	March 31	Complete	Yes/2009 Rpt V2
<b>Ministries and Secretariats:</b>			
Ministry of Advanced Education, Employment and Labour	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Agriculture	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Corrections, Public Safety and Policing	March 31	Complete	Yes/2010 Rpt V1
Ministry of Education	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Energy and Resources	March 31	Complete	No
Ministry of Environment	March 31	Complete	Yes/2009 Rpt V3
Ministry of Finance	March 31	Complete	Yes/2009 Rpt V3
Ministry of First Nations and Métis Relations	March 31	Complete	Yes/2009 Rpt V3
Ministry of Government Services	March 31	Complete	Yes/2009 Rpt V3
Ministry of Health	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Highways and Infrastructure	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Justice and Attorney General	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Municipal Affairs	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Social Services	March 31	Complete	Yes/2009 Rpt V3 & 2010 Rpt V1
Ministry of Tourism, Parks, Culture, and Sport	March 31	Complete	Yes/2009 Rpt V3
Executive Council	March 31	Complete	Note 6
Information Technology Office	March 31	Complete	Yes/2009 Rpt V3
Provincial Secretary, Office of the Public Service Commission	March 31	Complete	No Yes/2009 Rpt V3 & 2010 Rpt V1
<b>Crown agencies:</b>			
101005716 Saskatchewan Ltd.	December 31	Note 1	
101027596 Saskatchewan Ltd.	December 31	Note 1	
101039181 Saskatchewan Ltd.	December 31	Note 1	
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	Note 1	
617275 Saskatchewan Ltd.	December 31	Note 1	
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
Agricultural Implements Board	March 31	Complete	No
Avonlea Holding, Inc.	December 31	Note 1	
Battleford International, Inc.	December 31	Note 1	
Bayhurst Energy Services Corporation	December 31	Complete	No
Bayhurst Gas Limited	December 31	Complete	No
Beef Development Board	March 31	Complete	No
Big Sky Farms Inc.	June 28	Note 9	
Carlton Trail Regional College	June 30	Rotational	
CIC Asset Management Inc.	December 31	Complete	Yes/2010 Rpt V1
CIC Economic Holdco Ltd.	December 31	Note 1	
CIC APEX Equity Holdco Ltd.	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 WLSVF Holdings Inc.	December 31	Note 1	
Coachman Insurance Company	December 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Crown Investments Corporation of Saskatchewan	December 31	Complete	No
Cumberland Regional College	June 30	Complete	No
Cypress Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
DirectWest Canada Inc.	December 31	Complete	No
DirectWest Corporation	December 31	Complete	No
Enterprise Saskatchewan	March 31	Complete	Yes/2009 Rpt V3
First Nations and Métis Fund Inc.	December 31	Complete	No
Five Hills Regional Health Authority	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Note 3	
Gradworks Inc.	December 31	Complete	No
Great Plains College	June 30	Complete	No
HARO Financial Corporation	August 31	Note 1	
Health Quality Council	March 31	Complete	No
Heartland Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
Heritage Gas Limited	December 31	Complete	No
Hollywood At Home Inc.	December 31	Note 1	
Hospitality Network Canada Inc.	December 31	Complete	No
Information Services Corporation of Saskatchewan	December 31	Complete	No
Innovation Saskatchewan	March 31	Note 3	

## Appendix 2

Agency	Year end on or before December 31, 2009	Status at March 31, 2010 <sup>1</sup>	Significant issues reported <sup>2</sup>
Insurance Company of Prince Edward Island	December 31	Complete	No
Investment Saskatchewan Holdings Inc.	December 31	Note 1	
Investment Saskatchewan Swine Inc.	December 31	Note 1	
IS Belle Plaine Holdings Inc.	December 31	Note 1	
Keewatin Yatthé Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
Kelsey Trail Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
Law Reform Commission of Saskatchewan	March 31	Complete	No
Liquor and Gaming Authority	March 31	Complete	Yes/2009 Rpt V3
Liquor and Gaming Authority Extended Health Care Plan	March 31	Delayed	
Liquor Board Superannuation Commission, The	December 31	Complete	Note 4
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2009 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	Yes/2010 Rpt V1
Municipal Employees' Pension Commission	December 31	Complete	Note 2
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	
North Sask. Laundry & Support Services Ltd.	March 31	Complete	No
North West Regional College	June 30	Complete	No
Northlands College	June 30	Rotational	
Northpoint Energy Solutions Inc.	December 31	Complete	Yes/2010 Rpt V1
Operator Certification Board	March 31	Complete	No
Owners, The: Condominium Corporation No. 101100609	March 31	Complete	No
Parkland Regional College	June 30	Rotational	
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/2009 Rpt V3
Prince Albert Parkland Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
Public Employees Pension Plan	March 31	Complete	Yes/2009 Rpt V3
Public Service Superannuation Board	March 31	Complete	Yes/2009 Rpt V3

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
Qu'Appelle Holding, Inc.	December 31	Note 1	
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2009 Rpt V3
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	Yes/2009 Rpt V3
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 Cancer Agency	March 31	Complete	Yes/2009 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/2009 Rpt V3 & 2010 Rpt V1
Saskatchewan Development Fund Corporation	December 31	Complete	No
Saskatchewan First Call Corporation	December 31	Complete	No
Saskatchewan Gaming Corporation	December 31	Complete	Yes/2010 Rpt V1
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 Insurance	December 31	Complete	Yes/2010 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	Yes/2010 Rpt V1
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No

## Appendix 2

Agency	Year end on or before December 31, 2009	Status at March 31, 2010 <sup>1</sup>	Significant issues reported <sup>2</sup>
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2009 Rpt V3
Saskatchewan Institute of Applied Science and Technology	June 30	Complete	Yes/2010 Rpt V1
Saskatchewan Labour Market Commission	March 31	Complete	No
Saskatchewan Legal Aid Commission	March 31	Complete	Yes/2009 Rpt V3
Saskatchewan Lotteries Trust Fund for Sports, Culture and Recreation	March 31	Complete	No
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/2010 Rpt V1
Saskatchewan Research Council, The	March 31	Complete	Yes/2010 Rpt V1
Saskatchewan Telecommunications	December 31	Complete	Yes/2010 Rpt V1
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	Yes/2010 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	No
Saskatchewan Valley Potato Corporation	December 31	Note 1	
Saskatchewan Water Corporation	December 31	Complete	Yes/2010 Rpt V1
Saskatchewan Watershed Authority	March 31	Complete	No
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/2009 Rpt V3
SaskEnergy Incorporated	December 31	Complete	Yes/2010 Rpt V1
SaskEnergy International Incorporated	December 31	Complete	No
SaskEnergy Nova Scotia Holdings Ltd.	December 31	Complete	No
SaskPower International Inc.	December 31	Note 5	
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.	December 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/2009 Rpt V3 Yes/2009 Rpt V3 & 2010 Rpt V1
Sunrise Regional Health Authority	March 31	Complete	

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
Swan Valley Gas Corporation	December 31	Complete	No
Teachers' Superannuation Commission	June 30, 2009	Complete	Yes/2010 Rpt V1
TecMark International Commercialization Inc.	March 31	Complete	No
Thomson Meats Ltd.	December 31	Delayed	
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	No
<b>Special purpose and trust funds:</b>			
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
Criminal Property Forfeiture Fund	March 31	Note 3	
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
Fish and Wildlife Development Fund	March 31	Complete	Yes/2009 Rpt V3
General Revenue Fund	March 31	Complete	Yes/2009 Rpt V3
Growth and Financial Security Fund	March 31	Note 8	
Horned Cattle Fund	March 31	Complete	No
Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund	March 31	Complete	No
Institutional Control Monitoring and Maintenance Fund	March 31	Complete	No
Institutional Control Unforeseen Events Fund	March 31	Complete	No

## Appendix 2

Agency	Year end on or before December 31, 2009	Status at March 31, 2010 <sup>1</sup>	Significant issues reported <sup>2</sup>
Judges of the Provincial Court Superannuation Plan	March 31	Complete	Yes/2009 Rpt V3
Livestock Services Revolving Fund	March 31	Complete	No
Northern Municipal Trust Account (formerly Northern Revenue Sharing Trust Account)	December 31	Complete	No
Oil and Gas Orphan Fund	March 31	Complete	No
Pastures Revolving Fund	March 31	Complete	No
Prince of Wales Scholarship Fund	March 31	Complete	No
Provincial Mediation Board Trust Accounts	March 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Complete	Yes/2009 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	Complete	No
Public Employees Group Life Insurance Fund	December 31	Complete	No
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
SAHO Core Dental Plan	December 31	Complete	No
SAHO Disability Income Plan – CUPE	December 31	Complete	No
SAHO Disability Income Plan – SEIU	December 31	Complete	No
SAHO Disability Income Plan – General	December 31	Complete	No
SAHO Disability Income Plan – SUN	December 31	Complete	No
SAHO Group Life Insurance Plan	December 31	Complete	No
SAHO In-scope Extended Health/ Enhanced Dental Plan	December 31	Complete	No
SAHO Master Trust Combined Investment Fund	December 31	Complete	No
SAHO Out-of-scope Extended Health/ Enhanced Dental Plan	December 31	Complete	No
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	Yes/2009 Rpt V3
Saskatchewan Development Fund	December 31	Complete	No
Saskatchewan Financial Services Commission Fund	March 31	Note 3	
Saskatchewan Government Insurance Service Recognition Plan	December 31	Complete	No
Saskatchewan Legal Aid Commission Area Office's Lawyers' Trust Accounts	March 31	Complete	No



Agency	Year end on or before December 31, 2009	Status at March 31, 2010 <sup>1</sup>	Significant issues reported <sup>2</sup>
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Severance Pay Credits Plan (formerly 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
Social Services Central Trust Account	March 31	Complete	No
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31	Complete	No
Social Services Valley View Centre Residents' Trust Account	March 31	Complete	No
Staff Pension Plan for Employees of the Saskatchewan Legal Aid Commission	December 31	Complete	No
Teacher's Dental Plan	December 31	Delayed	
Teacher's Disability Plan	June 30	Delayed	
Teacher's Group Life Plan	August 31	Delayed	
Technology Supported Learning Revolving Fund	March 31	Complete	No
Thomson Meats Pension Plan	December 31	Delayed	
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
<b>Offices of the Legislative Assembly:</b>			
Board of Internal Economy	March 31	Complete	No
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

## Appendix 2

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
Ombudsman, Office of the	March 31	Complete	No
<b>Other agencies subject to examination under <i>The Provincial Auditor Act</i>:</b>			
Chinook School Division No. 211	August 31	Note 3	
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Note 3	
Conseil des Ecoles Fransaskoises School Division No. 310	August 31	Note 3	
Creighton School Division No. 111	August 31	Note 3	
Englefeld Protestant Separate School Division No. 132	August 31	Note 3	
Good Spirit School Division No. 204	August 31	Note 3	
Holy Family Roman Catholic Separate School Division No. 140	August 31	Note 3	
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Note 3	
Horizon School Division No. 205	August 31	Note 3	
Ile a la Crosse School Division No. 112	August 31	Note 3	
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Note 3	
Living Sky School Division No. 202	August 31	Note 3	
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Note 3	
Lloydminster Public School Division No. 99	August 31	Note 3	
North East School Division No. 200	August 31	Note 3	
North West School Division No. 203	August 31	Note 3	
Northern Lights School Division No. 113	August 31	Note 3	
Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974	December 31	Delayed	
Prairie South School Division No. 210	August 31	Note 3	
Prairie Spirit School Division No. 206	August 31	Note 3	
Prairie Valley School Division No. 208	August 31	Note 3	
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Note 3	
Regina Roman Catholic Separate School Division No. 81	August 31	Note 3	
Regina School Division No. 4	August 31	Note 3	
Saskatchewan Rivers School Division No. 119	August 31	Note 3	
Saskatoon School Division No. 13	August 31	Note 3	
Sask Sport Distributors Inc.	March 31	Note 7	
South East Cornerstone School Division No. 209	August 31	Note 3	

<b>Agency</b>	<b>Year end on or before December 31, 2009</b>	<b>Status at March 31, 2010<sup>1</sup></b>	<b>Significant issues reported<sup>2</sup></b>
St. Augustine Roman Catholic Separate School Division No. 220	August 31	Note 3	
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Note 3	
Sun West School Division No. 207	August 31	Note 3	
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, 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 Long-term Disability 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, The	April 30	Complete	No
Western Canada Lottery Corporation	March 31	Note 7	
Western Canada Lottery – Saskatchewan Division Inc.	March 31	Note 7	

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, 2009, these subsidiary corporations did not carry out active operations.

Note 2: We continue to recommend that Municipal Employees Pension Commission have a written, tested, and approved disaster recovery plan. Refer to our 2009 Report – Volume 1 for details.

Note 3: These agencies were recently created, became Crown agencies, or are agencies that manage public money. March 31, 2010, April 30, 2010 and August 31, 2010 will be the first period-ends audited by our Office. The status of the audits of these agencies will be provided in future reports.

Note 4: 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.

Note 5: These agencies are included in the summary financial statements and did not carry out active operations during their fiscal year.

Note 6: The agency does not have systems to measure work performed and results achieved for its key performance measures. Our 2005 Report – Volume 1 contains further information on this matter.

## Appendix 2

Note 7: In 2009, we determined that these entities handle public money. *The Provincial Auditor Act* requires our Office to audit all public money. Beginning for the year ending March 31, 2010, we plan to audit these entities through their appointed auditors.

Note 8: The Ministry of Finance does not prepare financial statements for this Fund.

Note 9: Audit of the Financial Statements for the year ended June 27, 2009 was not completed as Big Sky Farms Inc. commenced proceedings under *The Companies' Creditors Arrangement Act* on November 10, 2009.

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1. "Complete" – the audit was complete at March 31, 2010.  
"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, 2010 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/2009 Rpt V2" – significant issues were reported in our 2009 Report – Volume 2.  
"Yes/2009 Rpt V3" – significant issues were reported in our 2009 Report – Volume 3.  
"Yes/2010 Rpt V1" – significant issues are reported in our 2010 Report – Volume 1.