

## Appendix 1

### List and Status of Agencies Subject to Examination Under *The Provincial Auditor Act*

Appendix 1 lists the ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, offices of the Legislative Assembly, and other agencies which administer public money that were subject to audit examination under *The Provincial Auditor Act* at December 31, 2013.

This Appendix includes the status of those audits at March 31, 2014. 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. At March 31, 2014, we have not completed the audits at a few agencies. To provide the Legislative Assembly and the public with timely reports, we do not delay our reports to accommodate incomplete audits, but rather include their results in future reports.

Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
<b>Government of Saskatchewan – Summary</b>			
<b>Financial Statements</b>	March 31	Complete	Yes/ 2013 Rpt V2
<b>Ministries and Secretariats:</b>			
Ministry of Advanced Education	March 31	Complete	Yes/2013 Rpt V2
Ministry of Agriculture	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Ministry of Central Services	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Ministry of the Economy	March 31	Complete	Yes/2013 Rpt V2
Ministry of Education	March 31	Complete	Yes/ 2013 Rpt V2 & 2014 Rpt V1
Ministry of Environment	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Ministry of Finance	March 31	Complete	Yes/2013 RptV2
Ministry of Government Relations	March 31	Complete	Yes/2013 Rpt V2
Ministry of Health	March 31	Complete	Yes/2013 Rpt V2
Ministry of Highways and Infrastructure	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Ministry of Justice	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Ministry of Labour Relations and Workplace Safety	March 31	Complete	Yes/2013 Rpt V2
Ministry of Parks, Culture and Sport	March 31	Complete	Yes/2013 Rpt V2
Ministry of Social Services	March 31	Complete	Yes/2013 Rpt V2
Executive Council	March 31	Complete	Yes/2013 Rpt V2
Public Service Commission	March 31	Complete	Yes/2014 Rpt V1
<b>Crown Agencies:</b>			
101039181 Saskatchewan Ltd.	December 31	Note 1	
101069101 Saskatchewan Ltd.	December 31	Note 1	



Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No
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
Bruno Holdings Inc.	December 31	Note 1	
Carlton Trail Regional College	June 30	Complete	No
Chinook School Division No. 211	August 31	Note 2	Yes/2014 Rpt V1
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Note 2	No
CIC Asset Management Inc.	December 31	Complete	No
CIC Economic 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
Conseil des Ecoles Fransaskoises School Division No. 310	August 31	Note 2	No
Creative Saskatchewan	March 31	Note 5	
Creighton School Division No. 111	August 31	Note 2	No
Crown Investments Corporation of Saskatchewan	December 31	Complete	Yes/2013 Rpt V2
Cumberland Regional College	June 30	Note 2	No
Cypress Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
DirectWest Canada Inc.	December 31	Note 1	
DirectWest Corporation	December 31	Complete	No
eHealth Saskatchewan	March 31	Delayed	Yes/2014 Rpt V1
Englefeld Protestant Separate School Division No. 132	August 31	Note 2	No
Enterprise Saskatchewan	March 31	Complete	No
First Nations and Métis Fund Inc.	December 31	Complete	No
Five Hills Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Global Transportation Hub Authority, The	March 31	Complete	No
Good Spirit School Division No. 204	August 31	Note 2	No
Government House Foundation, The	March 31	Complete	No
Gradworks Inc.	December 31	Complete	No
Great Plains College	June 30	Note 2	No
HARO Financial Corporation	August 31	Note 8	
Health Quality Council	March 31	Complete	No
Heartland Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Health Shared Services Saskatchewan (3sHealth)	March 31	Complete	Yes/2013 Rpt V2
Holy Family Roman Catholic Separate School Division No. 140	August 31	Note 2	No

Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Note 2	No
Horizon School Division No. 205	August 31	Complete	Yes/2014 Rpt V1
Ile-a-la Crosse School Division No. 112	August 31	Note 2	Yes/2014 Rpt V1
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	
Keewatin Yatthe Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Kelsey Trail Regional Health Authority	March 31	Complete	No
Law Reform Commission of Saskatchewan	March 31	Complete	No
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Note 2	No
Liquor and Gaming Authority	March 31	Complete	Yes/2013 Rpt V2
Living Sky School Division No. 202	August 31	Note 2	Yes/2014 Rpt V1
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Note 2	No
Lloydminster Public School Division No. 99	August 31	Note 2	No
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Manalta Investment Company Ltd.	December 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	December 31	Complete	No
Métis Development Fund	December 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
Nokomis Holding, Inc.	December 31	Note 1	
North East School Division No. 200	August 31	Complete	Yes/2014 Rpt V1
North Sask. Laundry & Support Services Ltd.	March 31	Complete	Yes/2013 Rpt V2
North West Regional College	June 30	Complete	Yes/2013 Rpt V2
Northwest School Division No. 203	August 31	Complete	No
Northern Lights School Division No. 113	August 31	Note 2	Yes/2014 Rpt V1
Northlands College	June 30	Complete	Yes/2013 Rpt V2
Northpoint Energy Solutions Inc.	December 31	Complete	No
Operator Certification Board	March 31	Complete	No
Owners, The: Condominium Corporation No. 101100609	March 31	Complete	No
Parkland Regional College	June 30	Note 2	No
Physician Recruitment Agency of Saskatchewan	March 31	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	No
Prairie North Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Prairie South School Division No. 210	August 31	Note 2	No
Prairie Spirit School Division No. 206	August 31	Complete	No
Prairie Valley School Division No. 208	August 31	Complete	No
Prince Albert Parkland Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Note 2	Yes/2014 Rpt V1
Qu'Appelle Holding, Inc.	December 31	Note 1	
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2



Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	No
Regina School Division No. 4	August 31	Complete	No
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	Yes/2014 Rpt V1
Saskatchewan Archives Board, The	March 31	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Association of Health Organizations Inc.	March 31	Complete	No
Saskatchewan Auto Fund	December 31	Complete	No
Saskatchewan Cancer Agency	March 31	Complete	No
Saskatchewan Centre of the Arts	March 31	Complete	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	Yes/2013 Rpt V2
Saskatchewan Development Fund Corporation	December 31	Complete	Note 6
Saskatchewan First Call Corporation	December 31	Note 1	
Saskatchewan Gaming Corporation	December 31	Complete	No
Saskatchewan Government Insurance	December 31	Complete	No
Saskatchewan Grain Car Corporation	July 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/2014 Rpt V1
Saskatchewan Immigrant Investor Fund Inc.	December 31	Complete	Yes/2014 Rpt V1
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2013 Rpt V2
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	No
Saskatchewan Opportunities Corporation	December 31	Complete	No
Saskatchewan Power Corporation	December 31	Complete	Yes/2014 Rpt V1
Saskatchewan Research Council	March 31	Complete	No
Saskatchewan Rivers School Division No. 119	August 31	Note 2	No
Saskatchewan Telecommunications	December 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	December 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Saskatchewan Telecommunications International, Inc.	December 31	Complete	Yes/2014 Rpt V1
Saskatchewan Telecommunications International (Tanzania) Ltd.	December 31	Note 1	
Saskatchewan Transportation Company	December 31	Complete	No
Saskatchewan Water Corporation	December 31	Complete	Yes/2014 Rpt V1
Saskatoon Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Saskatoon School Division No. 13	August 31	Complete	No
SaskBuilds Corporation	March 31	Complete	Yes/2014 Rpt V1
SaskEnergy Incorporated	December 31	Complete	No
SaskEnergy International Incorporated	December 31	Note 1	
SaskEnergy Nova Scotia Holdings Ltd.	December 31	Note 1	
SaskPower International Inc.	December 31	Note 1	

Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
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	
South East Cornerstone School Division No. 209	August 31	Note 2	No
Southeast Regional College	June 30	Note 2	No
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	No
Sun Country Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2
Sun West School Division No. 207	August 31	Note 2	No
Sunrise Regional Health Authority	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Swan Valley Gas Corporation	December 31	Note 1	
TecMark International Commercialization Inc.	March 31	Complete	No
Tourism Saskatchewan	March 31	Complete	No
TransGas Limited	December 31	Complete	No
University of Regina Crown Foundation	April 30	Complete	Note 7
University of Saskatchewan Crown Foundation	April 30	Complete	Note 7
Water Appeal Board	March 31	Complete	No
Water Security Agency	March 31	Complete	Yes/2013 Rpt V2 & 2014 Rpt V1
Western Development Museum	March 31	Complete	No
Workers' Compensation Board	December 31	Complete	No
<b>Special purpose and trust funds including pension and benefit plans:</b>			
Capital Pension Plan	December 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	Complete	No
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
Financial and Consumer Affairs Authority of Saskatchewan	March 31	Complete	No
Fish and Wildlife Development Fund	March 31	Complete	No
General Revenue Fund	March 31	Complete	Yes/ 2013 Rpt V2
Growth and Financial Security Fund	March 31	Note 4	
Health Shared Services Saskatchewan Core Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – CUPE	December 31	Delayed	



Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Health Shared Services Saskatchewan Disability Income Plan – SEIU	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – General	December 31	Delayed	
Health Shared Services Saskatchewan Disability Income Plan – SUN	December 31	Delayed	
Health Shared Services Saskatchewan Group Life Insurance Plan	December 31	Delayed	
Health Shared Services Saskatchewan In-scope Extended Health/ Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Master Trust Combined Investment Fund	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-scope Extended Health/ Enhanced Dental Plan	December 31	Delayed	
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
Judges of the Provincial Court Superannuation Plan	March 31	Complete	No
Liquor Board Superannuation Plan	December 31	Complete	No
Livestock Services Revolving Fund	March 31	Complete	No
Municipal Employees' Pension Plan	December 31	Complete	Yes/2014 Rpt V1
Northern Municipal Trust Account	December 31	Complete	No
Office of Residential Tenancies – Director's Trust Account	March 31	Complete	No
Oil and Gas Orphan Fund	March 31	Complete	No
Pastures Revolving Fund	March 31	Complete	No
Pension Plan for Employees of the Saskatchewan Workers' Compensation Board	December 31	Complete	No
Power Corporation Superannuation Plan	December 31	Complete	Note 3
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/2014 Rpt V1
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 Employees Pension Plan	March 31	Complete	No
Public Service Superannuation Plan	March 31	Complete	No
Public Guardian and Trustee for Saskatchewan	March 31	Complete	No
Queen's Printer Revolving Fund	March 31	Complete	No
Sask 911 Account	March 31	Complete	No
Saskatchewan Agricultural Stabilization Fund	March 31	Complete	No
Saskatchewan Government Insurance Service Recognition Plan	December 31	Complete	No
Saskatchewan Government Insurance Superannuation Plan	December 31	Complete	No

Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Saskatchewan Legal Aid Commission Area Office's Lawyers' Trust Accounts	March 31	Complete	No
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No
Saskatchewan Power Corporation Designated Employee Benefit Plan	December 31	Complete	No
Saskatchewan Power Corporation Severance Pay Credits 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 Telecommunications Pension Plan	December 31	Complete	No
Saskatchewan Water Corporation Retirement Allowance Plan	December 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	Delayed	
Teachers' Dental Plan	June 30	Complete	Yes/2013 Rpt V2
Teachers' Disability Plan	June 30	Complete	No
Teachers' Group Life Plan	August 31	Complete	No
Teachers' Superannuation Plan	June 30	Complete	No
Training Completions Fund	March 31	Complete	No
Transportation Partnerships Fund	March 31	Complete	No
Victims' Fund	March 31	Complete	No
Water Security Agency Retirement Allowance Plan	March 31	Complete	No
<b>Offices of the Legislative Assembly:</b>			
Advocate for Children and Youth, Office of the	March 31	Complete	No
Board of Internal Economy/Legislative Assembly Service	March 31	Complete	No
Chief Electoral Officer, 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
<b>Other agencies:</b>			
Pension Plan for the Eligible Employees at the University of Saskatchewan, 1974	December 31	Delayed	



Agency	Fiscal Year-End	Status at March 31, 2014	Significant Issues Reported
Pension Plan for the Academic and Administrative Employees of the University of Regina	December 31	Delayed	
Technical Safety Authority of Saskatchewan, The	June 30	Complete	Yes/2014 Rpt V1
University of Regina Non-Academic Pension Plan	December 31	Delayed	
University of Regina, The	April 30	Complete	Yes/2013 Rpt V2
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

Note 1: These entities are wholly- or partially-owned subsidiary corporations that are included in the consolidated financial statements of a parent Crown agency.

Note 2: We reviewed the opinions of the appointed auditor on the reliability of financial statements, effectiveness of processes to safeguard public resources, and compliance with authorities. We also reviewed the summary of errors and management letters to boards of the agencies. Where necessary, we followed up with the appointed auditor to clarify issues reported.

Note 3: 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 4: The Ministry of Finance does not prepare financial statements for this Fund.

Note 5: This entity was recently created; March 31, 2014 will be the first period-end audited by our Office.

Note 6: This entity was wound up on September 30, 2013.

Note 7: These entities were wound up on July 31, 2013.

Note 8: This entity was wound up on June 7, 2013.

1. "Complete" – the audit was complete at March 31, 2014.

"Delayed" – the audit was delayed.

2. "No" - no significant issues were reported.

"Yes/2013 Rpt V2" – see our 2013 Report – Volume 2 for significant issues.

"Yes/2014 Rpt V1" – see our 2014 Report – Volume 1 for significant issues.