

Appendix 1

Agencies Subject to Examination under *The Provincial Auditor Act* and Status of Audits

The Office's goal is to give the Legislative Assembly timely reports on the results of its examinations. It does not delay its reports to accommodate incomplete audits, but rather includes their results in a future report. It aims to report the results of its annual integrated audits of agencies with December fiscal year-ends in the spring (i.e., Report – Volume 1) and agencies with March fiscal year-ends in the fall (i.e., Report – Volume 2). Also, it reports the results of its follow-ups and performance audits in the report following their completion.

The table below lists the agencies subject to examination under *The Provincial Auditor Act* at December 31, 2016 along with their fiscal year-end. Agencies subject to our examination include ministries, Crown agencies, Crown-controlled corporations, special purpose and trust funds, other agencies that administer public money, and offices of the Legislative Assembly.

For each of these agencies, the table sets out the status of our annual integrated audits at April 26, 2017. It also indicates whether we are or have reported matters for the Assembly's attention within the last twelve months, and if so, it identifies the relevant Report.

Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Government of Saskatchewan – Summary Financial Statements	March 31	Complete	No
Ministries and Secretariats:			
Ministry of Advanced Education	March 31	Complete	Yes/2016 Rpt V2
Ministry of Agriculture	March 31	Complete	Yes/2016 Rpt V2
Ministry of Central Services	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Ministry of the Economy	March 31	Complete	Yes/ 2016 Rpt V2 & 2017 Rpt V1
Ministry of Education	March 31	Complete	Yes/2017 Rpt V1
Ministry of Environment	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Ministry of Finance	March 31	Complete	Yes/2016 Rpt V2 & 2017 V1
Ministry of Government Relations	March 31	Complete	Yes/2016 Rpt V2
Ministry of Health	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Ministry of Highways and Infrastructure	March 31	Complete	Yes/Jun 2016 Rpt, 2016 Rpt V2, & 2017 Rpt V1
Ministry of Justice	March 31	Complete	Yes/2016 Rpt V2
Ministry of Labour Relations and Workplace Safety	March 31	Complete	No
Ministry of Parks, Culture and Sport	March 31	Complete	Yes/2016 Rpt V2
Ministry of Social Services	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Executive Council	March 31	Complete	No
Public Service Commission	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1



Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Crown Agencies:			
Agricultural Credit Corporation of Saskatchewan	March 31	Complete	No
Agricultural Implements Board	March 31	Complete	No
Carlton Trail College	June 30	Complete	No
Chinook School Division No. 211	August 31	Complete	No
Christ the Teacher Roman Catholic Separate School Division No. 212	August 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Conseil des Ecoles Fransaskoises School Division No. 310	August 31	Complete	Yes/2016 Rpt V2
Creative Saskatchewan	March 31	Complete	No
Creighton School Division No. 111	August 31	Complete	No
Cumberland College	June 30	Complete	No
Cypress Regional Health Authority	March 31	Complete	Yes/2016 Rpt V2
eHealth Saskatchewan	March 31	Complete	Yes/2016 Rpt V2
Englefeld Protestant Separate School Division No. 132	August 31	Complete	No
Five Hills Regional Health Authority	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Complete	Yes/Jun 2016 Rpt
Good Spirit School Division No. 204	August 31	Complete	No
Government House Foundation, The	March 31	Complete	No
Great Plains College	June 30	Complete	No
Health Quality Council	March 31	Complete	Yes/2016 Rpt V2
Heartland Regional Health Authority	March 31	Complete	No
Health Shared Services Saskatchewan (3sHealth)	March 31	Complete	No
Holy Family Roman Catholic Separate School Division No. 140	August 31	Complete	Yes/2017 Rpt V1
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Complete	No
Horizon School Division No. 205	August 31	Complete	No
Ile-a-la Crosse School Division No. 112	August 31	Complete	No
Innovation Saskatchewan	March 31	Complete	No
Keewatin Yatthé Regional Health Authority	March 31	Complete	Yes/2016 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	Complete	No
Liquor and Gaming Authority	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Living Sky School Division No. 202	August 31	Complete	Yes/2017 Rpt V1
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Complete	No
Lloydminster Public School Division No. 99	August 31	Complete	No
Mamawetan Churchill River Regional Health Authority	March 31	Complete	Yes/2016 Rpt V2 & 2017 Rpt V1
Métis Development Fund	December 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No

Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Municipal Potash Tax Sharing Administration Board	December 31	Complete	No
North East School Division No. 200	August 31	Complete	No
North West College	June 30	Complete	No
Northwest School Division No. 203	August 31	Complete	No
Northern Lights School Division No. 113	August 31	Complete	Yes/2017 Rpt V1
Northlands College	June 30	Complete	No
Operator Certification Board	March 31	Complete	No
Owners, The: Condominium Corporation No. 101100609	March 31	Complete	No
Parkland College	June 30	Complete	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/2016 Rpt V2
Prairie South School Division No. 210	August 31	Complete	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/2016 Rpt V2
Prince Albert Roman Catholic Separate School Division No. 6	August 31	Complete	No
Provincial Archives of Saskatchewan (formerly Saskatchewan Archives Board)	March 31	Complete	No
Regina Qu'Appelle Regional Health Authority	March 31	Complete	Yes/2016 Rpt V2 & 2017 V1
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	Yes/2016 Rpt V2
Regina School Division No. 4	August 31	Complete	No
Saskatchewan Apprenticeship and Trade Certification Commission	June 30	Complete	No
Saskatchewan Arts Board, The	March 31	Complete	No
Saskatchewan Association of Health Organizations Inc.	March 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	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	No
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2016 Rpt V2
Saskatchewan Polytechnic	June 30	Complete	No
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	March 31	Complete	No
Saskatchewan Research Council	March 31	Complete	No
Saskatchewan Rivers School Division No. 119	August 31	Complete	Yes/2016 Rpt V2



Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Saskatoon Regional Health Authority	March 31	Complete	Yes/2017 Rpt V1
Saskatoon School Division No. 13	August 31	Complete	Yes/2016 Rpt V2
SaskBuilds Corporation	March 31	Complete	No
SLGA Retail Inc.	March 31	Note 4	
South East Cornerstone School Division No. 209	August 31	Complete	Yes/2016 Rpt V2
Southeast College	June 30	Complete	No
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	No
Sun Country Regional Health Authority	March 31	Complete	No
Sun West School Division No. 207	August 31	Complete	Yes/2017 Rpt V1
Sunrise Regional Health Authority	March 31	Complete	Yes/2016 Rpt V2
TecMark International Commercialization Inc.	March 31	Note 1	
Tourism Saskatchewan	March 31	Complete	No
Water Appeal Board	March 31	Complete	No
Water Security Agency	March 31	Complete	Yes/2016 Rpt V2
Western Development Museum	March 31	Complete	Yes/2016 Rpt V2
Workers' Compensation Board	December 31	Complete	Yes/2016 Rpt V2
CIC Crown Corporations and related agencies:			
101069101 Saskatchewan Ltd.	March 31	Note 1	
Avonlea Holding, Inc.	March 31	Note 1	
Battleford International, Inc.	March 31	Note 1	
Bayhurst Energy Services Corporation	March 31	Note 1	
Bayhurst Gas Limited	March 31	Note 1	
BG Storage Inc.	March 31	Note 1	
Bruno Holdings Inc.	March 31	Note 1	
CIC Asset Management Inc.	March 31	Complete	No
CIC Economic Holdco Ltd.	March 31	Note 1	
CIC FTLP Holdings Inc.	March 31	Note 1	
CIC FTMI Holdings Inc.	March 31	Note 1	
CIC Pulp Ltd.	March 31	Note 1	
Coachman Insurance Company	December 31	Complete	No
Crown Investments Corporation of Saskatchewan	March 31	Complete	No
DirectWest Canada Inc.	March 31	Note 1	
DirectWest Corporation	March 31	Complete	No
First Nations and Métis Fund Inc.	March 31	Complete	No
Gradworks Inc.	March 31	Complete	No
Investment Saskatchewan Swine Inc.	March 31	Note 1, 7	
Manalta Investment Company Ltd.	March 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	March 31	Note 1	
Nokomis Holding, Inc.	March 31	Note 1	
Northpoint Energy Solutions Inc.	March 31	Complete	No
Qu'Appelle Holding, Inc.	March 31	Note 1	
Saskatchewan Auto Fund	March 31	Complete	No
Saskatchewan First Call Corporation	March 31	Note 1	

Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Gaming Corporation	March 31	Complete	No
Saskatchewan Government Insurance	March 31	Complete	Yes/2017 Rpt V1
Saskatchewan Immigrant Investor Fund Inc.	March 31	Complete	No
Saskatchewan Opportunities Corporation	March 31	Complete	Yes/2017 Rpt V1
Saskatchewan Power Corporation	March 31	Complete	Yes/2017 Rpt V1
Saskatchewan Telecommunications	March 31	Complete	Yes/2017 Rpt V1
Saskatchewan Telecommunications Holding Corporation	March 31	Complete	No
Saskatchewan Telecommunications International, Inc.	March 31	Complete	No
Saskatchewan Telecommunications International (Tanzania) Ltd.	March 31	Note 1	
Saskatchewan Transportation Company	March 31	Complete	No
Saskatchewan Water Corporation	March 31	Complete	Yes/2017 Rpt V1
SaskEnergy Incorporated	March 31	Complete	No
SaskPower International Inc.	March 31	Note 1	
SaskTel International Consulting, Inc.	March 31	Note 1	
SaskTel Investments Inc.	March 31	Note 1	
SecurTek Monitoring Solutions Inc.	March 31	Complete	No
SGC Holdings Inc.	March 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding, Inc.	March 31	Note 1	
TransGas Limited	March 31	Note 1	
Special purpose and trust funds including pension and benefit plans:			
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
Education Scholarship Fund (formerly Prince of Wales Scholarship Fund)	March 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	Note 2	
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 ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
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 Out-of-scope Extended Health/ Enhanced Dental Plan	December 31	Delayed	
Health Shared Services Saskatchewan Out-of-scope Flexible Health/ Spending Plan	December 31	Delayed	
Horned Cattle 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, Note 3	No
Municipal Employees' Pension Commission	December 31	Complete	No
Northern Municipal Trust Account	December 31	Delayed	Yes/2016 Rpt V2
Oil and Gas Orphan Fund	March 31	Complete	No
Orphaned Environmentally Impacted Sites 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
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	December 31	Delayed	
Power Corporation Superannuation Plan	December 31	Complete	No
Provincial Mediation Board Trust Accounts	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	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 of 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
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

Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Government Insurance Superannuation Plan	December 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 Power Corporation Supplementary Superannuation 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 Professional Teachers Regulatory Board	August 31	Note 5	
Saskatchewan Telecommunications Pension Plan	March 31	Note 6	
Saskatchewan Water Corporation Retirement Allowance Plan	December 31	Complete	No
SaskEnergy Retiring Allowance 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/2016 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
Offices of the Legislative Assembly:			
Advocate for Children and Youth, Office of the	March 31	Complete	No
Board of Internal Economy/Legislative Assembly Service/Office of the Speaker	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



Agency	Fiscal Year-End ^A	Status at April 26, 2017 ^B	Matters Reported / Related Report(s) ^C
Other agencies:			
Pension Plan for the Eligible Employees at the University of Saskatchewan	December 31	Delayed	
Pension Plan for the Academic and Administrative Employees of the University of Regina	December 31	Delayed	
Technical Safety Authority of Saskatchewan	June 30	Complete	Yes/2017 Rpt V1
University of Regina Non-Academic Pension Plan	December 31	Delayed	
University of Regina	April 30	Complete	Yes/2017 Rpt V1
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	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: The Ministry of Finance does not prepare financial statements for this Fund.

Note 3: This entity had no active operations.

Note 4: This entity was established on September 28, 2016. March 31, 2017 will be the first period-end audited by this Office.

Note 5: This entity was recently created. August 31, 2017 will be the first period-end audited by this Office.

Note 6: On April 28, 2016, the SaskTel Pension Board approved a change in the pension plan's year-end from December 31 to March 31. The results of the audit for the fifteen-month period ending March 31, 2017 will be reported in the *2017 Report – Volume 2*.

Note 7: Investment Saskatchewan Swine Inc. was dissolved effective December 14, 2016.

^A	Fiscal Year-end	Year of last completed integrated audit
	March 31	2016
	April 30	2016
	May 31	2016
	June 30	2016
	July 31	2016
	August 31	2016
	September 30	2016
	December 31	2016

^B "Complete" – the audit was complete.

"Delayed" – the audit was delayed.

^C "No" - no significant issues were reported.

"Yes/Jun 2016 Rpt" – significant issues are reported in our *June 2016 Report – Land Acquisition Processes: Global Transportation Hub Authority and Ministry of Highways and Infrastructure*.

"Yes/2016 Rpt V2" – significant issues are reported in our *2016 Report – Volume 2*.

"Yes/2017 Rpt V1" – significant issues are reported in our *2017 Report – Volume 1*.