

## Appendix 2

# Report on the Financial Statements of Agencies Audited by Appointed Auditors

### 1.0 PURPOSE

This Appendix summarizes the Office of the Provincial Auditor's views on the financial statements of agencies audited by appointed auditors. It lists audits in which the Office participated for fiscal periods ending between January 1, 2021 and July 31, 2021.

### 2.0 BACKGROUND

Under *The Provincial Auditor Act*, the Provincial Auditor retains its overall responsibility for audits of all Crown agencies and Crown corporations regardless of who does the audit. The Legislative Assembly allows the Government to appoint auditors to annually audit certain Crown agencies and Crown corporations. **Figure 1** sets out the objectives of the annual audits—we refer to them as annual integrated audits.

The Office, Crown agencies, Crown corporations, and the appointed auditors use the recommendations of the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* to serve the Assembly's needs efficiently and effectively.<sup>1,2</sup> The Office includes the results of annual integrated audits done by appointed auditors in its reports to the Assembly. As the Task Force Report expects, the Office provides the Assembly with its views and participation in the audits of agencies' financial statements with an appointed auditor.

**Figure 1—Objectives of Annual Integrated Audits**

The objectives of each annual integrated audit are to form the following opinions and to report the results to the Assembly:

- An opinion on the financial-related rules and procedures used by the agency to safeguard public resources.
- An opinion on the agency's compliance with the authorities governing its activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing.
- An opinion on the reliability of the agency's financial statements. The appointed auditors' reports on the reliability of each Crown agency and each Crown corporation's financial statements accompany the respective financial statements.

The Government's Summary Financial Statements include the financial results of all agencies controlled by the Government. *Public Accounts 2020–21 – Volume 1* includes the Office's independent auditor's report on the Government's Summary Financial Statements for the year ended March 31, 2021.

<sup>1</sup> For a copy of this report, see our website at [www.auditor.sk.ca](http://www.auditor.sk.ca). The Task Force recommended that the Office give the Assembly a report listing the agencies whose annual integrated audits it participated in.

<sup>2</sup> In June 1994, the *Report of the Task Force on Roles, Responsibilities and Duties of Auditors* recommended how the audit system for Crown Investments Corporation of Saskatchewan and its subsidiary Crown corporations could function more efficiently and effectively. In April 1995, the Treasury Board decided that all Crown corporations and agencies should comply with these recommendations.



### 3.0 THE OFFICE'S VIEWS ON FINANCIAL STATEMENTS AUDITED BY APPOINTED AUDITORS

The table below provides the Office's views and participation on each financial statement audit completed by an appointed auditor for fiscal years ending between January 1, 2021 and July 31, 2021. As noted below, sometimes the Office varies the extent of its participation.

The table groups agencies and corporations by: health care affiliates; regional colleges; other Crown agencies, special purpose and trust funds; other agencies; and CIC, its subsidiary Crown corporations, and other related entities. It lists each Crown agency or corporation whose financial statements are audited by an appointed auditor, the appointed auditor's name, the agency's year-end date, whether the Office participated in the audit, and whether the agency's financial statements are reliable.

#### Listing of the Office's Involvement in Financial Statement Audits of Agencies with an Appointed Auditor

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
<b>Healthcare Affiliates</b>				
All Nations' Healing Hospital Inc.	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Bethany Pioneer Village Inc. <sup>D</sup>	Jensen and Stromberg, Chartered Professional Accountants	March 31	See <sup>A</sup>	Yes
Border-Line Housing Company (1975) Inc.	MNP LLP	March 31	See <sup>A</sup>	Yes
Circle Drive Special Care Home Inc.	KPMG LLP	March 31	See <sup>A</sup>	Yes
Cupar and District Nursing Home Inc.	MWC Chartered Professional Accountants LLP	March 31	See <sup>A</sup>	Yes
Duck Lake and District Nursing Home Inc.	Heagy LLP	March 31	See <sup>A</sup>	Yes
Foyer St. Joseph Nursing Home Inc.	MNP LLP	March 31	See <sup>A</sup>	Yes
Jubilee Residences Inc. (Stensrud Lodge and Porteous Lodge) <sup>D</sup>	Deloitte LLP	March 31	See <sup>A</sup>	Yes
Lakeview Pioneer Lodge Inc.	Heagy LLP	March 31	See <sup>A</sup>	Yes
Lumsden & District Heritage Home Inc.	MWC Chartered Professional Accountants LLP	March 31	See <sup>A</sup>	Yes
Luther Care Communities (Lutheran Sunset Home) <sup>D</sup>	PriceWaterhouseCoopers	March 31	See <sup>A</sup>	Yes
Mennonite Nursing Homes Incorporated	Heagy LLP	March 31	See <sup>A</sup>	Yes
Mont St. Joseph Home Inc.	Deloitte LLP	March 31	See <sup>A</sup>	Yes
Oliver Lodge <sup>D</sup>	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Providence Place for Holistic Health Inc.	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Radville Marian Health Centre Inc.	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Raymore Community Health and Social Centre	SENSUS Chartered Professional Accountants Ltd.	March 31	See <sup>A</sup>	Yes
Regina Lutheran Housing Corporation	MWC Chartered Professional Accountants LLP	March 31	See <sup>A</sup>	Yes

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Santa Maria Senior Citizens Home Inc.	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Saskatoon Convalescent Home	Baker Tilly SK LLP	March 31	See <sup>A</sup>	Yes
Sherbrooke Community Society Inc. (Central Haven Special Care Home and Sherbrooke Community Centre)	KPMG LLP	March 31	See <sup>A</sup>	Yes
Société Joseph Breton Inc.	Vantage Chartered Professional Accountants	March 31	See <sup>A</sup>	Yes
Spruce Manor Special Care Home Inc. <sup>D</sup>	Jensen and Stromberg, Chartered Professional Accountants	March 31	See <sup>A</sup>	Yes
St. Ann's Senior Citizens Village Corporation <sup>D</sup>	Baker Tilly SK LLP	March 31	See <sup>A</sup>	Yes
St. Anthony's Hospital	Miller, Moar, Grodecki, Kreklewich & Chorney	March 31	See <sup>A</sup>	Yes
St. Joseph's Home for the Aged	Ernst & Young LLP	March 31	See <sup>A</sup>	Yes
St. Joseph's Hospital (Grey Nuns) Gravelbourg	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
St. Joseph's Hospital of Estevan	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
St. Joseph's Integrated Health Centre Macklin Inc.	KPMG LLP	March 31	See <sup>A</sup>	Yes
St. Paul Lutheran Home of Melville	Miller, Moar, Grodecki, Kreklewich & Chorney	March 31	See <sup>A</sup>	Yes
St. Peter's Hospital	Miller, Moar, Grodecki, Kreklewich & Chorney	March 31	See <sup>A</sup>	Yes
Strasbourg and District Health Centre	Meyers Norris Penny	March 31	See <sup>A</sup>	Yes
Sunnyside Adventist Care Centre	KPMG LLP	March 31	See <sup>A</sup>	Yes
The Qu'Appelle Diocesan Housing Company	Deloitte LLP	March 31	See <sup>A</sup>	Yes
The Salvation Army—William Booth Special Care Home	KPMG LLP	March 31	See <sup>A</sup>	Yes
Warman Mennonite Special Care Home Inc. <sup>D</sup>	MNP LLP	March 31	See <sup>A</sup>	Yes
<b>Regional Colleges</b>				
Carlton Trail College	Grant Thornton LLP	June 30	See <sup>A</sup>	Yes
Cumberland College	MNP LLP	June 30	Yes	Yes
Great Plains College	Stark & Marsh CPA LLP	June 30	Yes	Yes
Northlands College	MNP LLP	June 30	See <sup>A</sup>	Yes
North West College	Vantage Chartered Professional Accountants	June 30	See <sup>A</sup>	Yes
Parkland College	MNP LLP	June 30	Yes	Yes
Southeast College	Virtus Group LLP	June 30	See <sup>A</sup>	Yes
<b>Other Crown Agencies, Special Purpose and Trust Funds</b>				
Agricultural Credit Corporation of Saskatchewan	MNP LLP	March 31	See <sup>A</sup>	Yes
Century Plaza Condominium Corporation	Deloitte LLP	March 31	Yes	Yes



Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Community Initiatives Fund	Virtus Group LLP	March 31	See <sup>A</sup>	Yes
Crop Reinsurance Fund of Saskatchewan	KPMG LLP	March 31	Yes	Yes
Operator Certification Board	MWC Chartered Professional Accountants LLP	March 31	See <sup>A</sup>	Yes
Public Employees' Pension Plan	KPMG LLP	March 31	Yes	Yes
Saskatchewan Agricultural Stabilization Fund	KPMG LLP	March 31	Yes	Yes
Saskatchewan Crop Insurance Corporation	KPMG LLP	March 31	Yes	Yes
Saskatchewan Indian Gaming Authority Inc.	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	Virtus Group LLP	March 31	Yes	Yes
Saskatchewan Research Council	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Trade and Export Partnership Inc.	KPMG LLP	March 31	No	See <sup>C</sup>
Water Security Agency	MNP LLP	March 31	Yes	Yes
Tourism Saskatchewan	Deloitte LLP	March 31	Yes	Yes
<b>Other Agencies</b>				
Technical Safety Authority of Saskatchewan, The	KPMG LLP	June 30	Yes	Yes
<b>CIC, its Subsidiary Crown Corporations &amp; Other Related Entities</b>				
Capital Pension Plan	KPMG LLP	March 31	See <sup>A</sup>	Yes
Crown Investments Corporation of Saskatchewan (CIC)	KPMG LLP	March 31	Yes	Yes
First Nations and Métis Fund Inc.	KPMG LLP	March 31	See <sup>A</sup>	Yes
Saskatchewan Immigrant Investor Fund Inc.	Ernst & Young LLP	March 31	Yes	Yes
CIC Asset Management Inc.	KPMG LLP	March 31	Yes	Yes
101069101 Saskatchewan Ltd.	See <sup>B</sup>			
SaskEnergy Incorporated	Deloitte LLP	March 31	Yes	Yes
Bayhurst Gas Limited	Deloitte LLP	March 31	Yes	Yes
BG Storage Inc.	See <sup>B</sup>			
Many Islands Pipe Lines (Canada) Limited	Deloitte LLP	March 31	Yes	Yes
Saskatchewan First Call Corporation	See <sup>B</sup>			
TransGas Limited	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Gaming Corporation	KPMG LLP	March 31	Yes	Yes
SGC Holdings Inc.	KPMG LLP	March 31	Yes	Yes
Saskatchewan Government Insurance	KPMG LLP	March 31	Yes	Yes
Saskatchewan Auto Fund	KPMG LLP	March 31	Yes	Yes
Saskatchewan Opportunities Corporation	MNP LLP	March 31	Yes	Yes
Saskatchewan Power Corporation	Deloitte LLP	March 31	Yes	Yes

Name of Agency	Appointed Auditor	Year-End Date	PAS* Participated in Audit	Financial Statements are Reliable
Northpoint Energy Solutions Inc.	Deloitte LLP	March 31	Yes	Yes
Saskatchewan Telecommunications Holding Corporation	KPMG LLP	March 31	Yes	Yes
Saskatchewan Telecommunications	KPMG LLP	March 31	Yes	Yes
Saskatchewan Telecommunications International, Inc.	KPMG LLP	March 31	Yes	Yes
SaskTel International Consulting, Inc.	See <sup>B</sup>			
Saskatchewan Telecommunications International (Tanzania) Ltd.	See <sup>B</sup>			
Battleford International, Inc.	See <sup>B</sup>			
Avonlea Holding, Inc.	See <sup>B</sup>			
Manalta Investment Company Ltd.	See <sup>B</sup>			
Qu'Appelle Holding, Inc.	See <sup>B</sup>			
Nokomis Holding, Inc.	See <sup>B</sup>			
SecurTek Monitoring Solutions Inc.	KPMG LLP	March 31	Yes	Yes
Shellbrook Holding, Inc.	See <sup>B</sup>			
SaskTel Investments Inc.	See <sup>B</sup>			
DirectWest Corporation	KPMG LLP	March 31	Yes	Yes
Qu'Appelle Holding, Inc.	See <sup>B</sup>			
DirectWest Canada Inc.	See <sup>B</sup>			
Bruno Holdings Inc.	See <sup>B</sup>			
Saskatchewan Telecommunications Pension Plan	KPMG LLP	March 31	Yes	Yes
Saskatchewan Water Corporation	Deloitte LLP	March 31	Yes	Yes

\* PAS—Provincial Auditor of Saskatchewan

<sup>A</sup> The Office reviewed the opinions of the appointed auditor on the reliability of financial statements, effectiveness of processes to safeguard public resources, and compliance with authorities. It also reviewed the appointed auditor's audit findings (including summary of errors) reported to the boards of the agencies. Where necessary, it followed up with the appointed auditor to clarify issues reported.

<sup>B</sup> Agency does not prepare financial statements for audit.

<sup>C</sup> Consistent with prior years, the Office examines the supervisory work carried out by the funding agency over STEP as part of its annual audit of the funding agency (i.e., Ministry of Trade and Export Development).

<sup>D</sup> Only the Affiliate's operation of special-care homes, hospitals, and health centres designated pursuant to *The Facility Designation Regulations* were subject to audit participation.

