

Appendix 1

Agencies Subject to Our Examination and Status of Audits

The Office of the Provincial Auditor's goal is to give the Legislative Assembly timely Reports on the results of our examinations. We do not delay our Reports to accommodate incomplete audits, but rather include the results in a future Report. We aim to report the results of our 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). We report the results of our follow-up and performance audits in the Report following their completion.

The table below lists the agencies subject to our examination at September 30, 2025, 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 November 7, 2025. It also indicates whether we are reporting, or have reported, matters for the Assembly's attention within the last 12 months, and if so, it identifies the relevant Report.

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^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	No
Ministry of Agriculture	March 31	Complete	No
Ministry of Corrections, Policing and Public Safety	March 31	Delayed	Yes/2025 V1 & 2025 V2
Ministry of Education	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Energy and Resources	March 31	Complete	No
Ministry of Environment	March 31	Complete	Yes/2025 V1
Ministry of Finance	March 31	Complete	No
Ministry of Government Relations	March 31	Complete	Yes/2025 V2
Ministry of Health	March 31	Complete	Yes/2025 V2
Ministry of Highways	March 31	Complete	Yes/2025 V2
Ministry of Immigration and Career Training	March 31	Complete	No
Ministry of Justice and Attorney General	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Labour Relations and Workplace Safety	March 31	Complete	No
Ministry of Parks, Culture and Sport	March 31	Complete	Yes/2025 V2
Ministry of SaskBuilds and Procurement	March 31	Complete	Yes/2025 V1 & 2025 V2
Ministry of Social Services	March 31	Complete	Yes/2025 V2
Ministry of Trade and Export Development	March 31	Complete	Yes/2025 V1
Executive Council	March 31	Complete	Yes/2025 V2



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Firearms Secretariat	March 31	Complete	No
Public Service Commission	March 31	Complete	Yes/2025 V1
Crown Agencies:			
Agricultural Credit Corporation of Saskatchewan	March 31	Note 6	
All Nations' Healing Hospital Inc.	March 31	Complete	Yes/2025 V2
Bethany Pioneer Village Inc.	March 31	Complete	No
Border-Line Housing Company (1975) Inc.	March 31	Complete	No
Carlton Trail College	June 30	Complete	No
Century Plaza Condominium Corporation	March 31	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
Circle Drive Special Care Home Inc.	March 31	Complete	No
Community Initiatives Fund	March 31	Complete	No
Conseil des Écoles Fransaskoises No. 310	August 31	Complete	Yes/2025 V1
Creative Saskatchewan	March 31	Complete	No
Creighton School Division No. 111	August 31	Complete	No
Cupar and District Nursing Home Inc.	March 31	Delayed	
Duck Lake and District Nursing Home Inc.	March 31	Complete	No
eHealth Saskatchewan	March 31	Complete	Yes/2025 V2
Financial and Consumer Affairs Authority of Saskatchewan	March 31	Complete	No
Foyer St. Joseph Nursing Home Inc.	March 31	Complete	No
Global Transportation Hub Authority, The	March 31	Complete	Yes/2025 V2
Good Spirit School Division No. 204	August 31	Complete	No
Government House Foundation, The	March 31 Note 7	Complete	No
Great Plains College	June 30	Complete	No
Health Quality Council	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/2025 V1
Holy Trinity Roman Catholic Separate School Division No. 22	August 31	Complete	Yes/2025 V1
Horizon School Division No. 205	August 31	Complete	Yes/2025 V1
Île-à-la Crosse School Division No. 112	August 31	Complete	Yes/2025 V1
Innovation Saskatchewan	March 31	Complete	No
Jubilee Residences Inc.	March 31	Complete	No
Lakeview Pioneer Lodge Inc.	March 31	Delayed	
Law Reform Commission of Saskatchewan	March 31	Complete	No
Light of Christ Roman Catholic Separate School Division No. 16	August 31	Complete	No
Living Sky School Division No. 202	August 31	Complete	Yes/2025 V1
Lloydminster Public School Division No. 99	August 31	Complete	No
Lloydminster Roman Catholic Separate School Division No. 89	August 31	Complete	No
Lumsden & District Heritage Home Inc.	March 31	Complete	No

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Lutheran Sunset Home of Saskatoon	March 31	Complete	No
Mennonite Nursing Homes Incorporated	March 31	Complete	No
Métis Development Fund	March 31 Note 5	Complete	No
Mont St. Joseph Home Inc.	March 31	Complete	No
Municipal Financing Corporation of Saskatchewan	December 31	Complete	No
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
Northern Lights School Division No. 113	August 31	Complete	Yes/2025 V1
Northlands College	June 30	Complete	Yes/2025 V2
Northwest School Division No. 203	August 31	Complete	Yes/2025 V1
Oliver Lodge	March 31	Complete	No
Operator Certification Board	March 31	Complete	No
Prairie Agricultural Machinery Institute	March 31	Complete	Yes/2025 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 Roman Catholic Separate School Division No. 6	August 31	Complete	Yes/2025 V1
Providence Place for Holistic Health Inc.	March 31	Complete	No
Provincial Archives of Saskatchewan	March 31	Complete	No
Provincial Capital Commission	March 31	Complete	No
Radville Marian Health Centre Inc.	March 31	Complete	No
Raymore Community Health and Social Centre	March 31	Complete	No
Regina Lutheran Housing Corporation	March 31	Note 3	
Regina Roman Catholic Separate School Division No. 81	August 31	Complete	No
Regina School Division No. 4	August 31	Complete	No
Santa Maria Senior Citizens Home Inc.	March 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	Yes/2025 V2
Saskatchewan Centre of the Arts	March 31	Complete	No
Saskatchewan Crop Insurance Corporation	March 31	Complete	No
Saskatchewan Distance Learning Corporation	August 31	Complete	Yes/2025 V1 & 2025 V2
Saskatchewan Health Authority	March 31	Complete	Yes/2025 V1 & 2025 V2
Saskatchewan Health Research Foundation	March 31	Complete	No
Saskatchewan Healthcare Recruitment Agency	March 31	Complete	No
Saskatchewan Heritage Foundation	March 31	Complete	No



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
Saskatchewan Housing Corporation	December 31	Complete	No
Saskatchewan Impaired Driver Treatment Centre Board of Governors	March 31	Complete	No
Saskatchewan Indigenous Investment Finance Corporation	March 31	Complete	No
Saskatchewan Legal Aid Commission	March 31	Complete	No
Saskatchewan Liquor and Gaming Authority	March 31	Complete	Yes/2025 V1
Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation	March 31	Complete	No
Saskatchewan Polytechnic	June 30	Complete	Yes/2025 V2
Saskatchewan Public Safety Agency	March 31	Complete	No
Saskatchewan Research Council	March 31	Complete	Yes/2025 V1
Saskatchewan Rivers School Division No. 119	August 31	Complete	Yes/2025 V1
Saskatoon Convalescent Home	March 31	Complete	No
Saskatoon School Division No. 13	August 31	Complete	Yes/2025 V1
SaskBuilds Corporation	March 31	Complete	No
Sherbrooke Community Society Inc.	March 31	Complete	No
Société Joseph Breton Inc.	March 31	Complete	No
South East Cornerstone School Division No. 209	August 31	Complete	No
Southeast College	June 30	Complete	No
Spruce Manor Special Care Home Inc.	March 31	Complete	No
SRC Nuclear Inc.	March 31	Note 1	
St. Ann's Senior Citizens Village Corporation	March 31	Complete	No
St. Anthony's Hospital	March 31	Complete	No
St. Joseph's Home for the Aged	March 31	Complete	No
St. Joseph's Hospital (Grey Nuns) Gravelbourg	March 31	Complete	No
St. Joseph's Hospital of Estevan	March 31	Complete	No
St. Joseph's Integrated Health Centre Macklin Inc.	March 31	Complete	No
St. Paul Lutheran Home of Melville	March 31	Complete	No
St. Paul's Roman Catholic Separate School Division No. 20	August 31	Complete	No
St. Paul's (Grey Nuns) of Saskatoon	March 31	Note 1	
St. Peter's Hospital	March 31	Complete	No
Strasbourg and District Health Centre	March 31	Complete	No
Suncrest College	June 30	Complete	No
Sun West School Division No. 207	August 31	Complete	Yes/2025 V1
Sunnyside Adventist Care Centre	March 31	Complete	No
The Qu'Appelle Diocesan Housing Company	March 31	Complete	No
The Salvation Army—William Booth Special Care Home	March 31	Complete	No
Tourism Saskatchewan	March 31	Complete	No
Warman Mennonite Special Care Home Inc.	March 31	Complete	No
Water Security Agency	March 31	Complete	Yes/2025 V1
Western Development Museum	March 31	Complete	Yes/2025 V2
Workers' Compensation Board	December 31	Complete	Yes/2025 V2

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
CIC Crown Corporations and related agencies:			
101069101 Saskatchewan Ltd.	March 31	Note 1	
Battleford International, Inc.	March 31	Note 1	
Bayhurst Gas Limited	March 31	Note 1	
BG Storage Inc.	March 31	Note 1	
CIC Asset Management Inc.	March 31	Complete	No
Coachman Insurance Company	December 31	Complete	No
Crown Investments Corporation of Saskatchewan	March 31	Complete	No
LGS Holdings Incorporated	March 31	Complete	No
Lotteries and Gaming Saskatchewan Corporation	March 31	Complete	No
Manalta Investment Company Ltd.	March 31	Note 1	
Many Islands Pipe Lines (Canada) Limited	March 31	Complete	No
Nokomis Holding Inc.	March 31	Note 1	
Northpoint Energy Solutions Inc.	March 31	Complete	No
Saskatchewan Auto Fund	March 31	Complete	No
Saskatchewan Gaming Corporation	March 31	Complete	Yes/2025V2
Saskatchewan Government Insurance	March 31	Complete	Yes/2025 V2
Saskatchewan Power Corporation	March 31	Complete	Yes/2025 V1
Saskatchewan Telecommunications	March 31	Complete	No
Saskatchewan Telecommunications Holding Corporation	March 31	Complete	No
Saskatchewan Telecommunications International, Inc.	March 31	Complete	No
Saskatchewan Water Corporation	March 31	Complete	No
SaskEnergy Incorporated	March 31	Complete	No
SaskNuclear Incorporated	March 31	Note 1	
SaskTel International Consulting, Inc.	March 31	Note 1	
SaskTel Investments Inc.	March 31	Note 1	
SGC Holdings, Inc.	March 31	Complete	No
SGI CANADA Insurance Services Ltd.	December 31	Complete	No
Shellbrook Holding Inc.	March 31	Note 1	
Stentor Resource Centre Inc.	March 31	Note 1	
TransGas Limited	March 31	Complete	No
Special purpose and trust funds including pension and benefit plans:			
Commercial Revolving Fund	March 31	Complete	No
Correctional Facilities Industries Revolving Fund	March 31	Note 6	
Criminal Property Forfeiture Fund	March 31	Complete	No
Crop Reinsurance Fund of Saskatchewan	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
Fish and Wildlife Development Fund	March 31	Complete	No



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
General Revenue Fund	March 31	Note 2	
Health Shared Services Saskatchewan Core Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – CUPE	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – General	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – SEIU	December 31	Complete	No
Health Shared Services Saskatchewan Disability Income Plan – SUN	December 31	Complete	No
Health Shared Services Saskatchewan Group Life Insurance Plan	December 31	Complete	No
Health Shared Services Saskatchewan In-Scope Extended Health/Enhanced Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Out-of-Scope Extended Health/Enhanced Dental Plan	December 31	Complete	No
Health Shared Services Saskatchewan Out-of-Scope Flexible Health/Spending Plan	December 31	Complete	No
Impacted Sites 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
King's Printer Revolving Fund	March 31	Complete	No
Liquor Board Superannuation Plan	December 31	Complete	No
Municipal Employees' Pension Commission	December 31	Complete	No
Northern Municipal Trust Account	December 31	Complete	Yes/2025 V1
Oil and Gas Orphan Fund	March 31	Complete	No
Pension Plan for the Non-Teaching Employees of the Saskatoon School Division No. 13	December 31	Complete	No
Power Corporation Superannuation Plan	December 31	Complete	No
Public Employees Benefits Agency Revolving Fund	March 31	Note 6	
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 Guardian and Trustee of Saskatchewan	March 31	Complete	No
Public Service Superannuation Plan	March 31	Complete	No
Residential Tenancies, Office of—Director's Trust 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
Saskatchewan Pension Annuity Fund	March 31	Complete	No
Saskatchewan Pension Plan	December 31	Complete	No

Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
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 Professional Teachers Regulatory Board	August 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 Technology Fund	March 31	Complete	No
Saskatchewan Telecommunications Pension Plan	March 31	Complete	No
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	Note 4	
Social Services Valley View Centre Grants and Donations Trust Account and Institutional Collective Benefit Fund	March 31	Note 4	
Social Services Valley View Centre Residents' Trust Account	March 31	Note 4	
Teachers' Dental Plan	December 31	Complete	No
Teachers' Disability Plan	June 30	Note 8	
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 and Public Interest Disclosure Commissioner, Office of the	March 31	Complete	No
Other Agencies:			
Pension Plan for the Academic and Administrative Employees of the University of Regina	December 31	Complete	No
Pension Plan for the Eligible Employees at the University of Saskatchewan	December 31	Complete	No
Public Pension and Benefits Administration Corporation	March 31	Complete	No
Saskatchewan Indian Gaming Authority Inc.	March 31	Complete	Yes/2025 V2
Technical Safety Authority of Saskatchewan	June 30	Complete	No
University of Regina	April 30	Complete	No



Agency	Fiscal Year-End ^A	Status on November 7, 2025 ^B	Matters Reported / Related Report(s) ^C
University of Regina Non-Academic Pension Plan	December 31	Complete	No
University of Saskatchewan	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

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 agency terminated operations in April 2024 and the Saskatchewan Health Authority took over operations and all employees. The last year end audited by our office was March 31, 2024.

Note 4: These agencies were wound up effective March 14, 2025. The Ministry of Social Services reported about these agencies in its annual report since April 1, 2023.

Note 5: Entity year-end changed from December 31, 2024 to March 31, 2025.

Note 6: This agency disbursed all its remaining funds and the last year end audited by our Office was March 31, 2024.

Note 7: This agency was wound up March 31, 2025 and the last year end audited by our Office was March 31, 2025.

Note 8: This plan has no active members and no longer prepares financial statements.

^A	Fiscal Year-end	Year of last completed integrated audit
	March 31	2025
	April 30	2025
	May 31	2025
	June 30	2025
	August 31	2024
	September 30	2024
	December 31	2024
^B	"Complete" – the audit was complete.	
	"Delayed" – the audit was delayed.	
^C	"No" – no significant issues reported.	
	"Yes/2025 V1" – significant issues are reported in our <i>2025 Report – Volume 1</i> .	
	"Yes/2025 V2" – significant issues are reported in our <i>2025 Report – Volume 2</i> .	