

Report to the House of Assembly on the Business Plan

For the Year ended March 31, 2022



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

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Overview of the Office

Who We Are and Who We Serve

The Office of the Auditor General is the independent legislative auditor for the Government of Newfoundland and Labrador, its departments, and all agencies of the Crown. We work diligently to provide timely, relevant information that enhances accountability and performance across the province's public sector. The Office assists the House of Assembly in holding Government accountable for its management of public funds, programs, and services.

The Office conducts financial statement audits of the province's Consolidated Summary Financial Statements and some of its entities. The Auditor General Act, 2021, modified our financial statement audit scope to include all government entities. The Office also conducts performance audits of provincial government programs and services, such as evaluating program results, assessing compliance with legislation and other governing authorities, and evaluating management practices and control systems. The Auditor General Act, 2021, modified our performance audit scope to include additional government entities and programs.

The Auditor General may also conduct special assignments in response to requests from the Lieutenant-Governor in Council; resolutions by the House of Assembly; or requests from the Public Accounts Committee. The nature and scope of these assignments vary and the audit results are reported to the requesting party.

Vision and Values

The vision of the Office of the Auditor General is promoting positive change and accountability in the public sector through impactful audits.

Independence

The Office of the Auditor General's independence of Government, in fact and in appearance, provides objective conclusions, opinions, and recommendations on the operations of Government and Crown agencies.

Credibility

The Office of the Auditor General complies with professional and office standards to produce relevant and reliable audit reports.

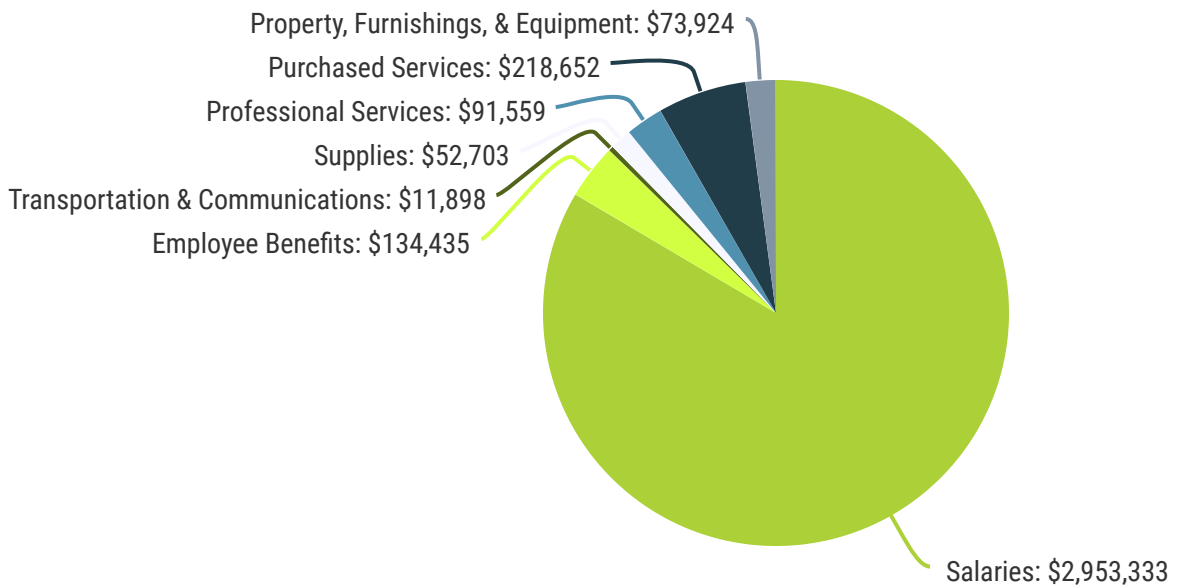
Integrity

Our staff work in a professional and ethical manner, ensuring respect, objectivity, trust, honesty and fairness.

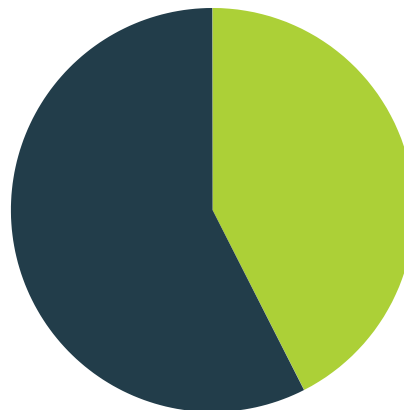
Financial and Staff Profile

As of March 31, 2022, the Office employed 40 staff (17 male, 23 female), and incurred gross expenditures of \$3,536,504. Salaries accounted for \$2,953,333 representing over 83 per cent of the total gross expenditures.

Gross Expenditures of the Office of the Auditor General for the Fiscal Year Ended March 31, 2022



55%
Female
Staff



45%
Male
Staff

Highlights and Accomplishments

- On September 29, 2021, Auditor General, Denise Hanrahan, acknowledged the release of the Report on the MV Veteran and MV Legionnaire to the Public Accounts Committee of the House of Assembly. The report was the result of a request from the Committee to review the process used during the construction of the vessels, as well as subsequent mechanical issues the vessels experienced after entering service. There were three recommendations, all of which were accepted by the Department of Transportation and Infrastructure. The Office supported the Committee during their public hearings into the report.
- On November 2, 2021, amendments to the Auditor General's Act were announced in the House of Assembly. The revised Act, which was proclaimed on February 4, 2022, enhanced the scope of the Office of the Auditor General's work by making it the default financial statement auditor for all agencies of the Crown and Crown controlled corporations. The Act also strengthened access to documents, expanded the Office's performance audit scope, and modernized much of the legislative language.
- On December 2, 2021, the Auditor General acknowledged the release of the Report on the Physical Mitigation of Muskrat Falls Reservoir Wetlands to the Public Accounts Committee of the House of Assembly. The report was the result of a request from the Committee to examine whether a breakdown in communication resulted in wetland capping not preceding prior to Muskrat Falls' reservoir flooding.
- On January 31, 2022, the Auditor General delivered her Annual Report to the House of Assembly. The report provided observations on the audit of the Consolidated Summary Financial Statements; an update on the status of recommendations from two 2018 performance audit reports; an unaudited report on government's financial response to the pandemic; and an update on the operations of the Office.

→ Report on Performance - Strategic Issue 1

Strategic Issue 1: Strengthen Employee Orientation and Onboarding Experience

Effective orientation and onboarding processes are essential to engage new employees and enable them to successfully integrate into the organization. These include business processes necessary for a new employee to successfully contribute to the delivery of the Office's mandate. It also requires effective, documented business processes to enable knowledge transfer within the Office and ensure that orientation and onboarding processes are current/up-to-date and reflect best practices.

2020-23 Goal: By March 31, 2023, the Office of the Auditor General will have developed documented onboarding business processes that support new employees through their first year of employment and enable them to successfully integrate into the organization and contribute to the delivery of its mandate.

2021-22 Objective: By March 31, 2022, the Office of the Auditor General will have conducted staff consultations, identified the changes required to improve its orientation and onboarding processes, including its intranet content, and have a plan for its implementation.

2021-22 Indicators	2021-22 Accomplishments
Staff consultations on orientation and onboarding processes are conducted.	<ul style="list-style-type: none"> Onboarding surveys are conducted after one year of employment. All staff meet weekly with their immediate supervisor and participate in various surveys about both their orientation experience and overall operations. Annually, one-on-one staff consultations with the Auditor General occur, which also include discussions on orientation and onboarding improvements.
Continue to document our business processes.	<ul style="list-style-type: none"> A new intranet site that includes employee orientation information, document templates, and organizational procedures was launched in January 2022. A probationary period assessment form was developed and includes employee feedback/suggestions about orientation processes.
Identify necessary intranet changes with the purpose of modernizing its design and content.	<ul style="list-style-type: none"> A new intranet site, that includes employee orientation information, document templates, staff contact details, and supports for new and existing employees, was launched in January 2022.
Continue to pursue areas of opportunity for training - particularly in project management.	<ul style="list-style-type: none"> In March 2022, all auditing staff participated in a comprehensive course (Project Management for Performance Auditors), designed and delivered by the Canadian Audit and Accountability Foundation.

Discussion of Overall Results

During 2021-22, the Office implemented new orientation and onboarding processes and improved existing processes, including new employee orientation sessions and onboarding surveys. The redesign and launch of the new staff intranet was prioritized and completed on January 18, 2022. Improvements to administration, communication, and human resources processes, and the addition of new staff resources, were also introduced with the goal of further strengthening onboarding processes. Improvements to the orientation and onboarding processes supporting the Office's learning and development plan were also identified.

Objective: By March 31, 2023, the Office of the Auditor General will have successfully implemented its new orientation and onboarding processes as reflected in documented business processes.

Indicators:

- Reviewed and revised office orientation and onboarding processes.
- Reviewed and revised auditing orientation and onboarding processes.
- Reviewed and revised Office's intranet content to improve usability and relevance to employees.
- Developed documented business processes to enable knowledge transfer within the Office and ensure orientation and onboarding information is relevant, readily accessible and up to date.



→ Report on Performance - Strategic Issue 2

Strategic Issue 2: Learning and Development Plans

Formal learning and development plans will be developed to strengthen the overall leadership and technical competencies of employees.

2020-23 Goal:

By March 31, 2023, the Office of the Auditor General will have developed formal employee learning and development plans that strengthen overall leadership and technical competencies of employees.

2021-22 Objective:

By March 31, 2022, the Office of the Auditor General will have completed a needs assessment that identifies leadership and technical competencies for audit positions.

2021-22 Indicators	2021-22 Accomplishments
Completion of a needs assessment process to identify leadership and technical competencies for audit positions.	<ul style="list-style-type: none"> Changes to the Office's organizational structure resulted in the review and revision of the Office's position descriptions and recruitment processes which strengthened competency identification and development. This re-organization also resulted in creating specialized positions that are focused on critical competency areas such as data analytics, information technology general controls, professional practice and innovation.
Completion of the staff consultation process to obtain feedback on proposed leadership and technical competencies.	<ul style="list-style-type: none"> Feedback on proposed leadership and technical competencies was gathered during regular staff one-on-one meetings, executive discussions, exit interviews, employee surveys, as well as Auditor General's (and other senior staff's) consultation with provincial and federal counterparts.
Develop a process to ensure technical competencies, such as data analytics and IT general controls, are refreshed regularly.	<ul style="list-style-type: none"> A staff consultation process was developed and included employee surveys and consultation sessions. Identified deficiencies were defined, with new staffing positions with the necessary expertise in these areas targeted as part of the Office expansion efforts.

Discussion of Overall Results: During 2021-22, the Office identified knowledge and expertise gaps in the organization. The change in the organizational structure, including the addition of several content experts, will enhance future development plans for audit positions as well as corporate functions.

Objective: By March 31, 2023, the Office of the Auditor General will have finalized a formal learning and development plan that identifies and prioritizes learning and development requirements for audit positions.

Indicators:

- Implemented formal employee learning and development plans that strengthen overall technical competencies for the audit positions.
- Implemented formal employee learning and development plans that strengthen overall leadership competencies for the audit positions.

→ Report on Performance - Strategic Issue 3

Strategic Issue 3: Key Performance Indicators

The Office of the Auditor General will develop Key Performance Indicators (KPIs) to determine the effectiveness of our internal processes. These indicators will inform the Office about what it is doing well and assist in determining the root cause of any challenges to improve performance in these areas of opportunity.

KPIs will be developed for the Office's financial audits, performance audits and our corporate functions such as human resources.

2020-23 Goal:

By March 31, 2023, the Office of the Auditor General will have developed and implemented Key Performance Indicators for financial audit, performance audit and corporate functions.

2021-22 Objective:

By March 31, 2022, the Office of the Auditor General will have developed KPIs regarding the internal processes supporting financial audits, performance audits and corporate functions.

2021-22 Indicators	2021-22 Accomplishments
Key Performance Indicators developed for financial audits.	<ul style="list-style-type: none"> • An analysis of hours spent by staff classification to ensure an optimal mix of staff on audits was developed. • Budgets for each section of the financial audit file and comparison to actual were developed. • Completion milestones for financial statement audits were developed in consultation with entities.
Key Performance Indicators developed for performance audits.	<ul style="list-style-type: none"> • A comparison of actual hours to budget was developed. • Budgets for each section of the performance audit file and comparison to actual were developed. • Completion milestones for phases of an audit (e.g.; turnaround times for client information requests) were developed.
Key Performance Indicators developed for corporate functions.	<ul style="list-style-type: none"> • Recruitment was analyzed to compare the ratio of staff positions filled internally versus externally. • Average years of service in audit positions were selected to assess retention. • Volume of social media interactions and website traffic was analyzed for stakeholder engagement.

Discussion of Overall Results

During 2021-22, developing Key Performance Indicators was beneficial for assessing and modernizing internal processes and assessing efficiencies in audit procedures. Information sessions were delivered to management and auditing staff on the process for developing and implementing indicators. An emphasis was placed on recruitment and engaging with potential and current employees in a more meaningful way.

Objective: By March 31, 2023, the Office of the Auditor General will have implemented KPIs regarding the internal processes supporting financial audits, performance audits and corporate functions.

Indicators:

- Implemented KPIs that provide credible, timely and relevant information for the Office's financial audit, performance audit and corporate functions.



→ Opportunities and Challenges

Following is a summary of opportunities and challenges anticipated for the Office for the coming year:

New Auditor General Act

As stated earlier, amendments to the Act expanded the scope of the Office of the Auditor General's work by making it the default auditor for all agencies of the Crown and Crown controlled corporations. This presents the opportunity for the Auditor General to fully, and with greater impact, audit the use of government funds. It will be challenging to fill the required resourcing needs of the Office, given the current demand for audit and support service professionals, as well as the complexity of transitioning entities from private audit services to those of the Office.

Performance Audits

Conducting relevant performance audits is a critical part of how the Office meets its mandate of promoting accountability and creating positive change in Government. To be effective in supporting that positive change, performance audits must be timely and relevant to the public and the House of Assembly. Performing and releasing reports in a timely manner will continue to be a challenge, given the ongoing demand for audit and evaluation professionals. Performing appropriate risk evaluations of Government programs and selecting topics of relevance remains a priority and a challenge but also an opportunity to perform impactful audits.

Professional Development

The Office is committed to supporting all staff to ensure they are equipped with the appropriate skills and knowledge to meet high standards of quality work, comply with professional standards, and uphold office values. The Office will continue to capitalize on opportunities to provide the required training and development through collaborating with other legislative audit offices, as well as Government and other professional accounting bodies. The Office looks forward to the continued implementation of its performance engagement framework that will support ongoing and relevant professional development.

COVID-19 Pandemic

The COVID-19 pandemic resulted in the Office of the Auditor General once again closing to the public in mid-December 2021 and re-opening in March 2022. As a result, the majority of staff continued to work remotely up to 50 per cent of the time. While the Office is well positioned to remote working, there were challenges, in particular, staff could not always visit client offices to perform certain audit procedures. As a result, audit evidence was collected through alternative methods in order to complete audits. The opportunities of remote work need to be balanced with the realities of our lines of business.

Audited Financial Statements



Financial Information

Office of the Auditor General

Province of Newfoundland and Labrador

March 31, 2022

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Independent Auditors' Report

To the Members of the
House of Assembly Management Commission
Province of Newfoundland and Labrador

Opinion

We have audited the supplementary financial information of the Office of the Auditor General, Province of Newfoundland and Labrador ("the Office") as at March 31, 2022, which comprises the schedule of expenditures and schedule of gross expenditures and unexpended balances for the year then ended, and notes to the financial information, including a summary of significant accounting policies.

In our opinion, the accompanying financial information presents fairly in all material respects, the financial position of the Office of the Auditor General, Province of Newfoundland and Labrador, as at March 31, 2022, and its results of operations for the year then ended in accordance with policies disclosed in Note 2.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial information section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

We draw attention to Note 2 to the financial information, which describes the basis of accounting. The financial information is prepared to assist the Office of the Auditor General and the House of Assembly Management Commission, Province of Newfoundland and Labrador to meet the requirements of Section 36 of the Auditor General Act, 2021. As a result, the financial information may not be suitable for another purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the House of Assembly Management Commission and the Office of the Auditor General, Province of Newfoundland and Labrador and should not be used by parties other than the members of the House of Assembly Management Commission and management of the Office of the Auditor General, Province of Newfoundland and Labrador.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial information in accordance with policies disclosed in Note 2, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

In preparing the financial information, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

St. John's, Canada
September 13, 2022

Chartered Professional Accountants

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Office of the Auditor General
Province of Newfoundland and Labrador
Supplementary Financial Information

Year Ended March 31

2022

Note 5
2021

Assets

Current

Accounts receivable	\$ 661	\$ 661
Prepays	<u>100,767</u>	<u>41,892</u>
	<u>\$ 101,428</u>	<u>\$ 42,553</u>

Liabilities

Current

Vouchers payable	\$ 680	\$ 741
Accrued paid/annual leave	1,004,132	797,639
Accrued payroll	23,489	10,176
Accrued overtime	15,730	7,963
Accrued severance pay	<u>51,040</u>	<u>51,040</u>
	<u>\$ 1,095,071</u>	<u>\$ 867,559</u>

Basis of accounting (Note 2)

 Auditor General

See accompanying notes to the financial information.

Office of the Auditor General
Province of Newfoundland and Labrador
Schedule of Expenditures

Year Ended March 31	2022	2022	2021
	<u>Actual</u>	<u>Original Budget</u>	<u>Actual</u>
Total Expenditures			
Salaries	\$ 2,953,333	\$ 3,299,500	\$ 2,925,720
Employee benefits	134,435	94,800	82,359
Transportation and communications	11,898	80,000	11,953
Supplies	52,703	55,000	58,777
Professional services	91,559	99,000	192,316
Purchased services	218,652	225,000	212,070
Property, furnishings and equipment	73,924	21,100	29,129
	\$ 3,536,504	\$ 3,874,400	\$ 3,512,324
Related Revenue	-	-	1,515
Net expenditures	\$ 3,536,504	\$ 3,874,400	\$ 3,510,809

Basis of accounting (Note 2)

See accompanying notes to the financial information.

**Office of the Auditor General
Province of Newfoundland and Labrador
Schedule of Gross Expenditures and Unexpended Balances**

Year Ended March 31	2022	2021
Original budget estimates (net)	\$ 3,874,400	\$ 3,934,100
Less: estimated statutory payments	<u>(183,200)</u>	<u>(183,200)</u>
Total appropriation	<u>3,691,200</u>	<u>3,750,900</u>
Total net expenditure	3,536,504	3,510,809
Less: statutory payments	(185,120)	(109,273)
Add: revenue less transfers and statutory payments	<u>-</u>	<u>1,515</u>
Total gross expenditure (budgetary, non-statutory)	<u>3,351,384</u>	<u>3,403,051</u>
Unexpended balance of appropriation	<u>\$ 339,816</u>	<u>\$ 347,849</u>

See accompanying notes to the financial information.

**Office of the Auditor General
Province of Newfoundland and Labrador
Notes to the Financial Information**

March 31, 2022

1. Nature of operations

The Auditor General Act, 2021 creates the Office of the Auditor General to assist in carrying out the duties prescribed. The Act appoints the Auditor General as the House of Assembly's independent legislative auditor of Government, its departments, agencies of the Crown, and Crown controlled corporations. The Auditor General reports to the House of Assembly, on significant matters which result from the examination of these entities.

2. Summary of significant accounting policies

This financial information has been prepared in accordance with the accounting policies set out below.

Basis of accounting

The Supplementary Financial Information is prepared on the accrual basis of accounting. The Schedule of Expenditures and the Schedule of Gross Expenditures and Unexpended Balances are based on the modified cash basis.

Assets and liabilities

Assets and liabilities are recorded on a basis consistent with the policies used in preparing the Public Accounts of the Province of Newfoundland and Labrador. Direct liabilities and convertible assets such as amounts receivable are reported on the Supplementary Financial Information on an accrual basis.

Capital assets

Capital asset acquisitions are charged as budgetary expenditures and are expensed in the year of acquisition on the Schedule of Expenditures. Capital assets are not reported on the Supplementary Financial Information but are reported in the Public Accounts of the Province of Newfoundland and Labrador.

Revenue recognition

Effective April 1, 2015, the Office of the Auditor General no longer invoices for its audit services.

Operating expenses

Expenses are recorded on the modified cash basis as payments are made on the Schedule of Expenditures. Accrued leave, overtime, and payroll are recorded on the Supplementary Financial Information on the accrual basis of accounting.

Office of the Auditor General
Province of Newfoundland and Labrador
Notes to the Financial Information

March 31, 2022

2. Summary of significant accounting policies (cont'd.)

Severance pay

Up to and including the 2018 fiscal year, severance pay was accounted for on an accrual basis and calculated based upon years of service and current salary levels. The right to be paid severance vested with non-unionized employees and management upon nine years or more of service, and accordingly no provision was made in the accounts for employees with less than this amount of continuous service. The amount was payable when the employee ceased employment with the Province.

Effective March 31, 2018, there was no further accumulation of severance for unionized employees. Unionized employees with one or more years of continuous service, to a maximum of 20 years, were entitled to severance pay and could decide the manner and timing in which it is paid out. Severance for all unionized employees was paid out during the 2019 fiscal year.

Effective June 1, 2019, there was no further accumulation of severance for non-unionized employees and management. Non-unionized employees and management with one or more years of continuous service, to a maximum of 20 years, were entitled to severance pay and could decide the manner and timing in which it is paid out. Severance for non-unionized employees and management is calculated based upon years of service and current salary levels as at May 31, 2018. The remaining balance relates to employees who had not elected to have severance paid out up to March 31, 2022.

Income taxes

The Office of the Auditor General is not subject to Provincial or Federal income taxes.

3. Commitments

The Office has entered into agreements for the lease of equipment requiring payments as follows: 2023 - \$3,625, 2024 - \$3,625, 2025 - \$3,625, 2026 - 3,625, 2027 - \$1,475.

In addition, there is a commitment of salary continuance for 2022-23 for one employee in the amount of \$41,973.

Office of the Auditor General
Province of Newfoundland and Labrador
Notes to the Financial Information
March 31, 2022

4. Employee future benefits

Under the Auditor General Act, 2021, all persons employed in the Office of the Auditor General are employees for the purposes of the Public Service Pensions Act, 2019, and are entitled to all the benefits under that Act. No pension or other post employment future benefit expenditures have been recorded in this financial information.

Pension liability and group life and health insurance liability are recognized in the Public Accounts for all public servants. Pension expense and group life and health insurance expense for public servants are also reported in the Public Accounts under the Consolidated Fund Services. The Province matched the contributions of public servants and these expenses are recorded under the Consolidated Fund Services.

5. Change in accounting policy

In previous periods, the accrued sick leave liability for the Office of the Auditor General was recognized in the financial information based on the methodology used by government in the preparation of the accrued sick leave liability for the Consolidated Revenue Fund. Government discontinued the use of this methodology for the year ended March 31, 2021 and began using an actuary to estimate the accrued sick leave liability for the Consolidated Revenue Fund, which also includes the liability related to the Office of the Auditor General. As a result, the methodology for determining the accrued sick leave liability for the Office of the Auditor General was no longer available. Therefore, the Office of the Auditor General changed its accounting policy to no longer record the accrued sick leave liability in its financial information. This change was applied retroactively with restatement. As a result of this change in accounting policy, a liability for accrued sick leave of \$27,017 was removed from the Schedule of Assets and Liabilities for the year ended March 31, 2021.

6. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

Appendix A

Financial Statements Audited by the Office of the Auditor General

Province of Newfoundland and Labrador

Consolidated Summary Financial Statements

Crown Corporations and Agencies

Business Investment Corporation

C.A. Pippy Park Commission

C.A. Pippy Park Golf Course Limited

Heritage Foundation of Newfoundland and Labrador

Innovation and Business Investment Corporation

Livestock Owners Compensation Board

Newfoundland and Labrador Arts Council

Newfoundland and Labrador Crop Insurance Agency

Newfoundland and Labrador Housing Corporation

Newfoundland and Labrador Immigrant Investor Fund Limited

Newfoundland and Labrador Industrial Development Corporation

Newfoundland and Labrador Legal Aid Commission

Newfoundland and Labrador Liquor Corporation

Newfoundland and Labrador Municipal Financing Corporation

Provincial Advisory Council on the Status of Women - Newfoundland and Labrador

Provincial Information and Library Resources Board

Research & Development Corporation of Newfoundland and Labrador

Student Loan Corporation of Newfoundland and Labrador

The Rooms Corporation of Newfoundland and Labrador

Other

Director of Support Enforcement

Newfoundland and Labrador Government Sinking Fund

Office of the High Sheriff of Newfoundland and Labrador

Office of the Public Trustee

Province of Newfoundland and Labrador Pooled Pension Fund

Supreme Court of Newfoundland and Labrador

Appendix B

Crown Entity Financial Statements Audited by Private Sector Auditors

Crown Entity Financial Statements Audited by Private Sector Auditors

Atlantic Lottery Corporation, Inc.

Board of Commissioners of Public Utilities

Canada-Newfoundland and Labrador Offshore Petroleum Board

Central Regional Health Authority

Chicken Farmers of Newfoundland and Labrador

College of the North Atlantic

Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador

Credit Union Deposit Guarantee Corporation

Dairy Farmers of Newfoundland and Labrador

Eastern Regional Health Authority

Egg Farmers of Newfoundland and Labrador

Labrador – Grenfell Regional Health Authority

Marble Mountain Development Corporation

Memorial University of Newfoundland

Memorial University of Newfoundland - Pension Plan

Multi-Materials Stewardship Board

Municipal Assessment Agency Inc.

Newfoundland and Labrador 911 Bureau Inc.

Newfoundland and Labrador Centre for Health Information

Newfoundland and Labrador English School District

Newfoundland and Labrador Film Development Corporation

Newfoundland and Labrador Sports Centre Inc.

Newfoundland Hardwoods Limited

Western Regional Health Authority

Workplace Health, Safety and Compensation Commission of Newfoundland and Labrador

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