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Appendix II

FINANCIAL STATEMENTS

Entity	Classification	Financial Statement Auditor		
Agricultural Organizations				
Nova Scotia Crop and Livestock Insurance Commission	on GSO	Auditor General		
Provincial Community Pasture Board	GSO	Auditor General		
Art and Cultural Organizations				
Art Gallery of Nova Scotia	GSO	Ernst & Young		
Nova Scotia Arts Council	GSO	Hornby Tinkham Marshall		
Nova Scotia Talent Trust	Trust	Auditor General		
Public Archives of Nova Scotia	GSO	PricewaterhouseCoopers		
Educational Institutions				
Annapolis Valley Regional School Board	GSO	Grant Thornton		
Atlantic Provinces Special Education Authority	GPA	Auditor General		
Cape Breton-Victoria Regional School Board	GSO	KPMG		
Chignecto-Central Regional School Board	GSO	KPMG		
Collège de l'Acadie	GSO	Saxton Comeau		
Conseil scolaire acadien provincial	GSO	Saxton Comeau		
Halifax Regional School Board	GSO	Grant Thornton		
Nova Scotia Community College	GSO	Deloitte & Touche		
Southwest Regional School Board	GSO	Grant Thornton		
Strait Regional School Board	GSO	William B. Draper		
Environmental and Natural Resource Organizations				
Canada-Nova Scotia Offshore Petroleum Board	GPA	Deloitte & Touche		
Environmental Trust Fund	Trust	Auditor General		
Novaco Limited	GSO	Unaudited		
Nova Scotia Primary Forest Products Marketing Board	l GSO	Auditor General		
Nova Scotia Resources Limited	GBE	KPMG		
Resource Recovery Fund Board Inc.	GSO	Grant Thornton		
Sydney Environmental Resources Limited	GSO	J.T. Nash Limited		
Tidal Power Corporation	GSO	Unaudited		
Gaming and Alcohol Organizations				
Atlantic Lottery Corporation Inc.	GPA	KPMG		
Interprovincial Lottery Corporation	GPA	KPMG		
Nova Scotia Alcohol & Gaming Authority	GSO	Grant Thornton		
Nova Scotia Gaming Corporation	GBE	Auditor General		
Nova Scotia Gaming Foundation	GSO	Auditor General		
Nova Scotia Harness Racing Incorporated	GSO	Auditor General		
Nova Scotia Liquor Commission	GBE	KPMG		

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Entity	Classification	Financial Statement Auditor	
Health Organizations			
Cape Breton Healthcare Complex	GSO	KPMG	
Central Regional Health Board	GSO	Deloitte & Touche	
Eastern Regional Health Board	GSO	KPMG	
Insured Prescription Drug Plan Trust Fund	GSO	Auditor General	
Izaak Walton Killam Grace Health Centre for			
Children, Women and Families	GSO	Grant Thornton	
Northern Regional Health Board	GSO	Grant Thornton	
Nova Scotia Hospital	GSO	Auditor General	
Provincial Drug Distribution Program	GSO	Auditor General	
Queen Elizabeth II Health Sciences Centre	GSO	Ernst & Young	
Western Regional Health Board	GSO	Deloitte & Touche	
Housing Authorities (note 1)			
Annapolis Valley Housing Authority	GSO	Mackenzie, Morse and Brewster	
Cape Breton Island Housing Authority	GSO	KPMG	
Cobequid Housing Authority	GSO	Deloitte & Touche	
Eastern Mainland Housing Authority	GSO	Deloitte & Touche	
Metropolitan Regional Housing Authority	GSO	Deloitte & Touche	
South Shore Housing Authority	GSO	Mackenzie, Morse and Brewster	
Tri-County Housing Authority	GSO	Saxton Comeau	
Justice Organizations			
Law Reform Commission	GSO	Unaudited	
Nova Scotia Legal Aid Commission	GSO	Auditor General	
Nova Scotia Police Commission	GSO	Grant Thornton	
Public Trustee Trust Funds	Trust	Auditor General	
Lending Organizations and Funds			
Fisheries and Aquaculture Development Fund	GSO	Auditor General	
Housing Development Fund	GSO	Auditor General	
Industrial Expansion Fund	GSO	Auditor General	
Nova Scotia Business Development Corporation	GSO	Auditor General	
Nova Scotia Farm Loan Board	GSO	Auditor General	
Nova Scotia Film Development Corporation	GSO	Auditor General	
Nova Scotia Government Fund	Trust	Deloitte & Touche	
Nova Scotia Housing Development Corporation	GSO	Auditor General	
Nova Scotia Municipal Finance Corporation	GSO	KPMG	
Pension and Disability Organizations and Funds			
Members' Retiring Allowances Act Accounts Nova Scotia Public Service Long Term	Trust	Auditor General	
Disability Plan Trust Fund	Trust	Lyle Tilley Davidson	
Nova Scotia Teachers' Pension Fund	Trust	Auditor General	
Public Service Superannuation Fund	Trust	Auditor General	
Workers' Compensation Board of Nova Scotia	Other	Deloitte & Touche	
Tourism Organizations			
Check Inns Limited	GSO	Unaudited	
Sherbrooke Restoration Commission	GSO	Deloitte & Touche	
Upper Clements Family Theme Park Limited	GSO	Auditor General	

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Entity	Classification	Financial Statement Auditor	
Transportation Organizations			
Halifax-Dartmouth Bridge Commission	GBE	Levy Casey Carter MacLean	
Highway 104 Western Alignment Corporation	GBE	Grant Thornton	
Rockingham Terminals Inc.	GSO	Unaudited	
Other			
Bedford Waterfront Development Corporation	GSO	White Burgess Langille Inman	
Council of Maritime Premiers	GPA	PricewaterhouseCoopers	
Nova Scotia Freedom of Information and Protection		-	
of Privacy Office	GSO	Grant Thornton	
Nova Scotia Innovation Corporation	GSO	Auditor General	
Nova Scotia Power Finance Corporation	GSO	Deloitte & Touche	
Nova Scotia Utility and Review Board	GSO	Grant Thornton	
Sydney Steel Corporation	GBE	KPMG	
Trade Centre Limited	GSO	KPMG	
Waterfront Development Corporation Limited	GSO	Grant Thornton	

Note 1 - Housing Authorities are included in the financial statement of the Province through the consolidation of the Nova Scotia Housing Development Corporation and the Housing Development Fund.

GBE - Government Business Enterprise

GPA - Government Partnership Arrangement

GSO - Government Service Organization