

*Appendix II***FINANCIAL STATEMENTS**

| <i>Entity</i> | <i>Classification</i> | <i>Financial Statement Auditor</i> |
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| <i>Agricultural Organizations</i> | | |
| Nova Scotia Crop and Livestock Insurance Commission | GSO | Auditor General |
| Provincial Community Pasture Board | GSO | Auditor General |
| <i>Art and Cultural Organizations</i> | | |
| 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 |
| <i>Educational Institutions</i> | | |
| Annapolis Valley Regional School Board | GSO | Mackenzie, Morse and Brewster |
| 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 |
| <i>Environmental and Natural Resource Organizations</i> | | |
| 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 | GSO | Auditor General |
| Nova Scotia Resources Limited | GBE | KPMG |
| Resource Recovery Fund Board Incorporated | GSO | Grant Thornton |
| Sydney Environmental Resources Limited | GSO | J.T. Nash Limited |
| Tidal Power Corporation | GSO | Unaudited |
| <i>Gaming and Alcohol Organizations</i> | | |
| Atlantic Lottery Corporation Inc. | GPA | KPMG |
| Interprovincial Lottery Corporation | GPA | Arthur Anderson |
| Nova Scotia Gaming Corporation | GBE | Auditor General |
| Nova Scotia Gaming Foundation | Trust | Auditor General |
| Nova Scotia Harness Racing Incorporated | GSO | Auditor General |
| Nova Scotia Liquor Commission | GBE | KPMG |

| <i>Entity</i> | <i>Classification</i> | <i>Financial Statement Auditor</i> |
|--|-----------------------|------------------------------------|
| <i>Health Organizations</i> | | |
| 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 |
| IWK-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 |
| <i>Housing Authorities</i> (Note 1) | | |
| Annapolis Valley Housing Authority | GSO | Mackenzie, Morse and Brewster |
| Cape Breton Island Housing Authority | GSO | KPMG |
| Eastern Mainland and Cobequid Housing Authorities | GSO | Grant Thornton |
| Ki'Knu Housing Authority | GSO | PricewaterhouseCoopers |
| Metropolitan Regional Housing Authority | GSO | Grant Thornton |
| South Shore Housing Authority | GSO | Mackenzie, Morse and Brewster |
| Tri-County Housing Authority | GSO | Saxton Comeau |
| <i>Justice Organizations</i> | | |
| 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 |
| <i>Lending Organizations and Funds</i> | | |
| Fisheries and Aquaculture Development Fund | GSO | Auditor General |
| Nova Scotia 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 |
| <i>Pension and Disability Organizations and Funds</i> | | |
| Members' Retiring Allowances Act Accounts | Trust | Auditor General |
| Nova Scotia Public Service Long Term 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 | Trust | Deloitte & Touche |
| <i>Tourism Organizations</i> | | |
| Check Inns Limited | GSO | Unaudited |
| Sherbrooke Restoration Commission | GSO | Deloitte & Touche |
| Upper Clements Family Theme Park Limited | GSO | Auditor General |

| <i>Entity</i> | <i>Classification</i> | <i>Financial Statement Auditor</i> |
|--|-----------------------|------------------------------------|
| <i>Transportation Organizations</i> | | |
| Halifax-Dartmouth Bridge Commission | GBE | Levy Casey Carter MacLean |
| Highway 104 Western Alignment Corporation | GBE | Grant Thornton |
| Rockingham Terminal Incorporated | GSO | Unaudited |
| <i>Other</i> | | |
| 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 | GSO | Grant Thornton |

GBE - Government Business Enterprise
GPA - Government Partnership Arrangement
GSO - Government Service Organization

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