

*Appendix II***FINANCIAL STATEMENTS**

<i>Entity</i>	<i>Classification</i>	<i>Financial Statement Auditor</i>
<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
National Sports Centre Atlantic	GPA	Unaudited
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	Roach Perry Anderson
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
Novaco Limited	GSO	Auditor General
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	GBPA	KPMG
Interprovincial Lottery Corporation	GBPA	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>		
Canadian Blood Services	GPA	KPMG
Cape Breton Healthcare Complex	GSO	KPMG
Central Regional Health Board (Note 2)	GSO	Ernst & Young
District Health Authority 1 (South Shore District Health Authority)	GSO	Deloitte & Touche
District Health Authority 2 (South West Nova District Health Authority)	GSO	Deloitte & Touche
District Health Authority 3 (Annapolis Valley District Health Authority)	GSO	Deloitte & Touche
District Health Authority 4 (Colchester East Hants District Health Authority)	GSO	Grant Thornton
District Health Authority 5 (Cumberland Health Authority)	GSO	Grant Thornton
District Health Authority 6 (Pictou County District Health Authority)	GSO	Grant Thornton
District Health Authority 7 (Guysborough Antigonish-Strait District Health Authority)	GSO	KPMG
District Health Authority 8 (Cape Breton District Health Authority)	GSO	KPMG
District Health Authority 9 (Capital District Health Authority)	GSO	Ernst & Young
Eastern Regional Health Board (Note 2)	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 (Note 2)	GSO	Grant Thornton
Nova Scotia Health Research Foundation	GSO	Lyle Tilley Davidson
Nova Scotia Hospital	GSO	Ernst & Young
Provincial Drug Distribution Program	GSO	Ernst & Young
Queen Elizabeth II Health Sciences Centre	GSO	Ernst & Young
Western Regional Health Board (Note 2)	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	Deloitte & Touche
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 Loan Board	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

<i>Entity</i>	<i>Classification</i>	<i>Financial Statement Auditor</i>
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 Account	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
Sydney Steel Corporation Superannuation Fund	Trust	KPMG
Workers' Compensation Board of Nova Scotia	Trust	Ernst & Young
<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>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
GBPA - Government Business Partnership Agreement

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

Note 2 - The Regional Health Boards ceased operations December 31, 2000 and all assets and liabilities were transferred to the district health authorities.
