

2016 FINANCIAL STATEMENT AUDITOR'S REPORTS

The auditor general issued an unqualified independent auditor's report on the financial statements for the year ended March 31, 2015 (unless otherwise stated) for the organizations listed below. Generally, the auditor's report is issued three to four months after the organization's fiscal year end.

The organizations are grouped in accordance with the government's 2016 priority areas and the ministries aligned under each priority area. Subsequent to auditor general's reports being issued, some ministries were renamed or merged as part of government reorganizations and transfers of responsibilities.

Consolidated financial statements of the Province of Alberta

Alberta's Economic Future

Aboriginal Relations (now known as Indigenous Relations)

- Ministry of Aboriginal Relations

Agriculture and Rural Development (now known as Agriculture and Forestry)

- Ministry of Agriculture and Rural Development
- Department of Agriculture and Rural Development
- Agriculture Financial Services Corporation
- Alberta Livestock and Meat Agency Ltd.

Culture and Tourism

- Ministry of Culture and Tourism
- Department of Culture and Tourism
- Government House Foundation
- Historic Resources Fund
- Alberta Sport Connection
- Travel Alberta
- Alberta Foundation for the Arts
- The Alberta Historical Resources Foundation
- The Wild Rose Foundation

Infrastructure

- Ministry of Infrastructure

Innovation and Advanced Education (now known as Advanced Education)

- Ministry of Innovation and Advanced Education
- Department of Innovation and Advanced Education
- Access to the Future Fund
- Alberta Innovates—Bio Solutions
- Alberta Innovates—Technology Futures
- Alberta Innovates—Energy and Environment Solutions
- Alberta Innovates—Health Solutions
- Alberta Enterprise Corporation
- Athabasca University
- University of Alberta
- University of Calgary
- University of Lethbridge

For the year ended June 30, 2015

- Alberta College of Art + Design
- Bow Valley College
- Grande Prairie Regional College
- MacEwan University
- Grant MacEwan University Foundation
- Keyano College
- Lakeland College
- Lethbridge College
- Medicine Hat College
- Mount Royal University
- NorQuest College
- Northern Alberta Institute of Technology
- Northern Alberta Institute of Technology Foundation
- Northern Lakes College
- Olds College
- Portage College
- Red Deer College
- Southern Alberta Institute of Technology

Intergovernmental and International Relations (now known as Economic Development and Trade)

- Ministry of Intergovernmental and International Relations

2016 FINANCIAL STATEMENT AUDITOR'S REPORTS

Families and Communities	
Education	
<ul style="list-style-type: none"> Ministry of Education Department of Education 	<ul style="list-style-type: none"> Alberta School Foundation Fund
For the year ended August 31, 2015	
<ul style="list-style-type: none"> Alberta Teachers' Retirement Fund Board Athabasca Delta Community School 	<ul style="list-style-type: none"> Northland School Division No. 61
Health	
<ul style="list-style-type: none"> Ministry of Health Department of Health Alberta Health Services Capital Care Group Inc. Calgary Laboratory Services Ltd. 	<ul style="list-style-type: none"> Carewest Health Quality Council of Alberta Alberta Innovates—Health Solutions Alberta Foundation for Health Research
Human Services	
<ul style="list-style-type: none"> Ministry of Human Services 	<ul style="list-style-type: none"> Office of the Public Guardian and Trustee
Jobs, Skills, Training and Labour (now known as Labour)	
<ul style="list-style-type: none"> Ministry of Jobs, Skills, Training and Labour 	
For the year ended December 31, 2015	
<ul style="list-style-type: none"> Workers' Compensation Board – Alberta 	
Justice and Solicitor General	
<ul style="list-style-type: none"> Ministry of Justice and Solicitor General Department of Justice and Solicitor General 	<ul style="list-style-type: none"> Human Rights, Education and Multiculturalism Fund Victims of Crime Fund
Seniors (now known as Seniors and Housing)	
<ul style="list-style-type: none"> Ministry of Seniors 	<ul style="list-style-type: none"> Department of Seniors
Service Alberta	
<ul style="list-style-type: none"> Ministry of Service Alberta 	
Resource Stewardship	
Energy	
<ul style="list-style-type: none"> Ministry of Energy Department of Energy Alberta Utilities Commission 	<ul style="list-style-type: none"> Alberta Energy Regulator Post-closure Stewardship Fund
For the year ended December 31, 2015	
<ul style="list-style-type: none"> Alberta Petroleum Marketing Commission 	
Environment and Sustainable Resources Development (now known as Environment and Parks)	
<ul style="list-style-type: none"> Ministry of Environment and Sustainable Resources Development Department of Environment and Sustainable Resources Development Climate Change and Emissions Management Fund Land Stewardship Fund 	<ul style="list-style-type: none"> Natural Resources Conservation Board Alberta Environmental Monitoring, Evaluation and Reporting Agency Environment Protection and Enhancement Fund

2016 FINANCIAL STATEMENT AUDITOR'S REPORTS

Municipal Affairs	
<ul style="list-style-type: none"> Ministry of Municipal Affairs Department of Municipal Affairs 	<ul style="list-style-type: none"> Alberta Social Housing Corporation
For the year ended December 31, 2015	
<ul style="list-style-type: none"> Improvement Districts 4, 9, 12, 13, 24, 25 and 349 Kananaskis Improvement District 	<ul style="list-style-type: none"> Special Areas Trust and Board
Transportation	
<ul style="list-style-type: none"> Ministry of Transportation Department of Transportation 	<ul style="list-style-type: none"> Alberta Transportation Safety Board
Treasury Board and Finance	
<ul style="list-style-type: none"> Ministry of Treasury Board and Finance Department of Treasury Board and Finance Alberta Cancer Prevention Legacy Fund Alberta Gaming and Liquor Commission Alberta Gambling Research Institute Alberta Heritage Foundation for Medical Research Endowment Fund Alberta Heritage Savings Trust Fund Alberta Heritage Scholarship Fund Alberta Heritage Science and Engineering Research Endowment Fund Alberta Investment Management Corporation Alberta Lottery Fund Alberta Risk Management Fund Alberta Securities Commission 	<ul style="list-style-type: none"> ATB Financial <ul style="list-style-type: none"> ATB Insurance Advisors Inc. ATB Investment Management Inc. ATB Securities Inc. Consolidated Cash Investment Trust Fund Long-term Disability Income Continuance Plan – Bargaining Unit Long-term Disability Income Continuance Plan – Management, Opted Out and Excluded N.A. Properties (1994) Ltd. Provincial Judges and Masters in Chambers (Registered) Pension Plan Provincial Judges and Masters in Chambers Reserve Fund Supplementary Retirement Plan Reserve Fund Consolidated Financial Statements of the Province of Alberta
For year ended September 30, 2015	
<ul style="list-style-type: none"> Gainers Inc. 	
For the year ended December 31, 2015	
<ul style="list-style-type: none"> Alberta Capital Finance Authority Alberta Local Authorities Pension Plan Corporation Alberta Pensions Services Corporation Credit Union Deposit Guarantee Corporation Government of Alberta Dental Plan Trust Government Employees' Group Extended Medical Benefits Plan and Prescription Drug Plan Trust Local Authorities Pension Plan 	<ul style="list-style-type: none"> Management Employees Pension Plan Public Service Management (Closed Membership) Pension Plan Public Service Pension Plan Special Forces Pension Plan Supplementary Retirement Plan for Public Service Managers
Executive Council	
<ul style="list-style-type: none"> Ministry of Executive Council 	<ul style="list-style-type: none"> The Public Service Health Spending Account Plan
Legislative Assembly	
<ul style="list-style-type: none"> Legislative Assembly Office Office of the Chief Electoral Officer Office of the Child and Youth Advocate Office of the Ethics Commissioner 	<ul style="list-style-type: none"> Office of the Information and Privacy Commissioner Office of the Ombudsman Office of the Public Interest Commissioner

2016 FINANCIAL STATEMENT AUDITOR'S REPORTS

Reporting on financial information

Certain organizations listed above require an extra auditor's report on specified financial information that is a subset of their financial statements. The financial information generally involves regrouping various account balances (usually in their statement of operations) to comply with certain standardized external reporting requirements of the organization. The extra auditing work involved with reporting on the financial information is minimal. In 2016 the auditor general issued nine unqualified auditor's reports on specified financial information (2015–2019).

Reporting on performance measures

In conjunction with our financial statement work in early 2016, we were engaged to audit some performance measures included in the government's Measuring Up report for the year ended March 31, 2015. We were also engaged by 18 ministries and one other government organization to review¹ selected performance measures in their 2015 annual reports. The auditor general issued an unqualified audit or review engagement report on the limited scope of the measures examined or reviewed for each of these organizations² and their fiscal years ending in our office's 2016 fiscal year. As noted earlier, we discontinued direct assurance work on performance measures in 2016 and will redirect our resources to systems audit work.

¹ A review is not an audit, and provides a limited/moderate level of assurance.

² The ministries and other organizations provided with 2015 auditor's or review engagement reports on selected performance measures are listed in the office's 2015 results analysis report.