



## Financial audit coverage plan

# Plan at a glance

### Why we do this plan

The *Auditor General Act* requires that the Auditor General provide to the Select Standing Committee on Public Accounts, during each fiscal year of the government, a plan for the appointment of auditors for government organizations for the following three fiscal years.

### About the plan

The *Financial Audit Coverage Plan* for fiscal years ending in 2027, 2028 and 2029 outlines which government organizations the auditor general proposes to audit directly and which will be audited by appointed auditors.

As auditor for the consolidated Summary Financial Statements, the Office of the Auditor General (the office) requires an appropriate understanding of the 138 government organizations in the government reporting entity.

This *Financial Audit Coverage Plan* outlines the level of involvement the office will have with the audits of each government organization.

### Audit coverage

We directly audit all ministries, and have one of three levels of audit involvement in the 138 government organizations:

1. Auditing an organization directly, using office staff.
2. Performing oversight procedures, including attending meetings and reviewing the work of the organization's appointed auditor.
3. Limited involvement, mainly through written communications with the organization's appointed auditor.

Appendix A outlines our level of audit involvement with each of the 138 government organizations.

### Changes to the previous approved plan

The following changes are proposed to the *Financial Audit Coverage Plan* approved by the Select Standing Committee on Public Accounts in March 2025:

- In fiscal 2027, Provincial Health Services Authority moves from being audited directly to oversight involvement.
- In fiscal 2027, Northern Health Authority moves from oversight involvement to being audited directly.

### Approval requested

The Select Standing Committee on Public Accounts is requested to consider and approve the *Financial Audit Coverage Plan* for fiscal years ending in 2027, 2028 and 2029.