

**THE SAULT COLLEGE OF APPLIED
ARTS AND TECHNOLOGY**

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

Management's Responsibility for the Financial Statements



INDEPENDENT AUDITOR'S REPORT

Opinion

-
-
-
-
-
-

Basis for Opinion



***Responsibilities of Management and Those Charged with Governance
for the Financial Statements***

Auditors' Responsibilities for the Audit of the Financial Statements

•



-

-

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

1. Significant accounting policies (continued):

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

1. Significant accounting policies (continued):

-
-
-

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

1. Significant accounting policies (continued):

2. Change in accounting policies:

-

-

-

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

4. Temporary investments:

5. Loan receivable:

6. Capital assets:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

6. Capital assets (continued):

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

8. Long-term debt:

9. Deferred capital contributions:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

9. Deferred capital contributions (continued):

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

11. Employee future benefits (continued):

Post-employment benefits:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

11. Employee future benefits (continued):

Post-employment benefits (continued):

Compensated absences:

12. Pension plan:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

12. Pension plan (continued):

13. Investment in capital assets:

14. Internally restricted net assets:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

17. Risk management (continued):

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

17. Risk management (continued):

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

17. Risk management (continued):

18. Endowment funds:

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

THE SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

