

**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

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Basis for Opinion



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

Auditors' Responsibilities for the Audit of the Financial Statements

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1. Significant accounting policies (continued):

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1. Significant accounting policies (continued):

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1. Significant accounting policies (continued):

2. Change in accounting policies:

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4. Temporary investments:

5. Loan receivable:

6. Capital assets:

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6. Capital assets (continued):

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9. Deferred capital contributions (continued):

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11. Employee future benefits (continued):

Post-employment benefits:

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11. Employee future benefits (continued):

Post-employment benefits (continued):

Compensated absences:

12. Pension plan:

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12. Pension plan (continued):

13. Investment in capital assets:

14. Internally restricted net assets:

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17. Risk management (continued):

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17. Risk management (continued):

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17. Risk management (continued):

18. Endowment funds:

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