

Office of the

Provincial Auditor

March 31 1998

Audit of the Public Accounts

Manitoba



VISION

As a leader in promoting enhanced accountability of government to the citizens of Manitoba, the Office of the Provincial Auditor will contribute to greater public trust and confidence in the institutions of government.

MISSION

To contribute to effective governance by the Manitoba Legislature, we provide the Members of the Legislative Assembly with independent assurance and advice on:

- government accountability information;
- compliance with legislative authorities; and
- the operational performance of government.

VALUES

In Interpersonal Relationships

Respect

Honesty

Integrity

Openness

In Achieving Our Vision and Mission

Teamwork

Independence

Balanced perspectives

Professional excellence



Office of the Provincial Auditor

1230 - 405 Broadway
Winnipeg, Manitoba
CANADA R3C 3L6

March 1999

*The Honourable Peter Liba
Lieutenant Governor of Manitoba
Room 235, Legislative Building
Winnipeg, Manitoba
R3C 0V8*

Dear Sir:

I have the honour to submit herewith our Annual Report on the Audit of the Public Accounts for the year ended March 31, 1998 to be distributed to Members of the Legislative Assembly in accordance with the provisions of Section 13 of the Provincial Auditor's Act.

Respectfully submitted,

*Jon W. Singleton, CA, CISA
Provincial Auditor*

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Reflections of the Provincial Auditor



REFLECTIONS OF THE PROVINCIAL AUDITOR

The government has made many improvements to its accounting policies over the past several years and, in 1997/98 committed to initiating additional improvements in the future. Specifically, in 1998/99 the Summary Financial Statements will record liabilities for employee severance benefits. In 1999/2000 capital assets and Manitoba's newly created health authorities will be included. I commend the government for adopting these changes.

However, I have concerns with the way that the Consolidated Fund Financial Statements (CFFS) are handled. This report describes my concerns with how the government prepares and releases these financial statements, and my concerns with the potential for confusion caused by the existence of two sets of financial statements. I am concerned that the citizens of Manitoba may form the impression that the CFFS reflects the annual surplus or deficit of the government as a whole. In fact, the annual surplus or deficit of the government as a whole is reported in the Summary Financial Statements. The purpose of the CFFS is to reflect the government's compliance with the Balanced Budget, Debt Repayment and Taxpayers Protection Act, in accordance with the special accounting rules permitted under this Act.

Two courses of action are available. One would be to stop producing the CFFS. Five jurisdictions in Canada have already done so. The other course of action would be to include both the Summary Financial Statements and the CFFS in volume 1 of the public accounts and clearly display the context of the CFFS as a special purpose set of statements.

In this regard I am encouraged by the government's commitment to study the feasibility of preparing a Summary Budget that would reflect total government operations for presentation to the Legislative Assembly. Such a Summary Budget would make it clearer that the Consolidated Fund is just a part of the picture and one to which special accounting rules have been applied. When combined with other commitments in this report, adoption of a Summary Budget would go a long way toward strengthening the accountability of the government to the citizens of Manitoba.



Jon W. Singleton, CA, CISA

Reforming the Public Accounts Committee - A Follow-up



REFORMING THE PUBLIC ACCOUNTS COMMITTEE - A FOLLOW-UP

Last year in my report to the Assembly on the Public Accounts, we identified opportunities to strengthen the effectiveness of the Public Accounts Committee (PAC). We provided a summary of the more significant guidelines developed by the Canadian Council of Public Accounts Committees which we had reviewed at an informal meeting with members of the Manitoba PAC. This summary is reproduced in Exhibit 1.1 for reference. None of these guidelines are practiced in Manitoba.

While there has been preliminary correspondence between the house leaders with respect to last year's recommendation, no progress has been made.

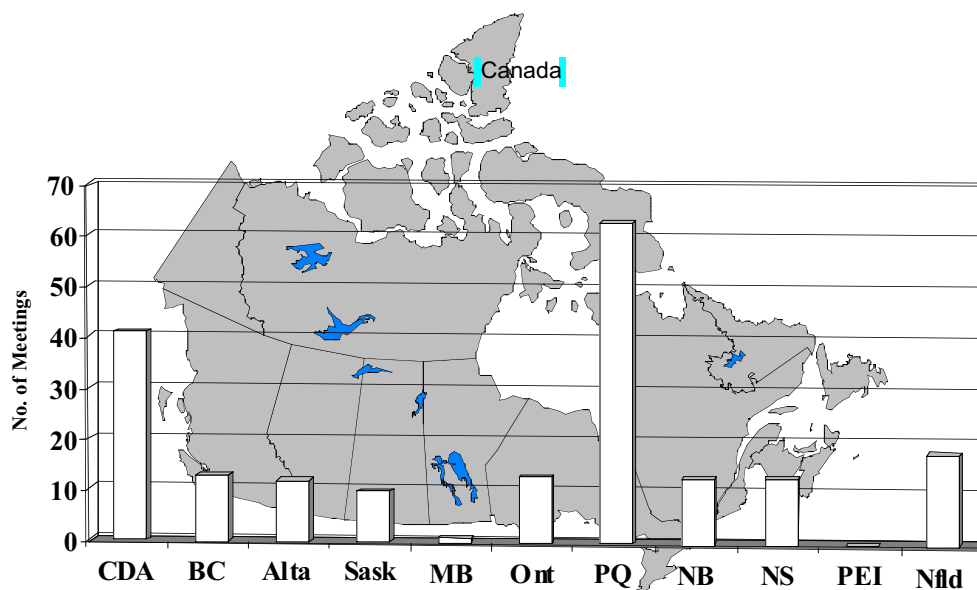
The PAC is one of the key components in the process of legislative accountability. An effective PAC can play a significant role in holding the government of the day accountable for the financial condition of the Province of Manitoba and for the efficiency and effectiveness of its administration.

Last year we reported that Manitoba's PAC meets fewer of these guidelines than any other jurisdiction in Canada. Since my last report was issued, Manitoba's PAC has not held any meetings. The last PAC meeting was held on February 11, 1998.

The chart below provides a graphical display of PAC activity levels for other jurisdictions in Canada. It shows that Manitoba's PAC is one of the least active in Canada. We continue to believe that last year's recommendation was appropriate. Changes in the operation of the Committee may need to be considered in the context of other operations of the legislature, such as the time devoted to the annual review of the estimates.

We recommend that the Legislative Assembly have the Public Accounts Committee review the CCPAC guidelines and prepare a report to the Assembly with recommended changes in the mandate, powers and procedures of the committee.

**Comparison of Number of Public Accounts Committee Meetings
by Jurisdiction (February 1, 1998 - October 31, 1998)**



REFORMING THE PUBLIC ACCOUNTS COMMITTEE - A FOLLOW-UP

EXHIBIT 1.1

GUIDELINES FOR AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE

- Operate in a non-partisan manner;
- Adopt a written mandate and statement of operating principles;
- Have the right to investigate all past, current and committed expenditures of government and recipients of public moneys;
- Have and use the power to summon persons, and examine papers and records;
- Be concerned with how government policy is administered and with value for money in the implementation of government policy, rather than with government policy itself;
- Have the right to request the Provincial Auditor to conduct specific reviews;
- Have the right to review proposed changes to the Provincial Auditor's Act as well as changes to its own mandate;
- Scrutinize the operations of the Provincial Auditor;
- Have the right to call witnesses and take testimony under oath;
- Make recommendations to the Legislative Assembly; and
- Exclude Cabinet Ministers from committee membership.

Overview of the Public Accounts



OVERVIEW OF THE PUBLIC ACCOUNTS

FINANCIAL REPORTING STRUCTURE

The Public Accounts of Manitoba represent the annual financial statements for the Government of the Province of Manitoba. These financial statements provide an important link in an essential chain of public accountability. They are the principal means by which the government reports to the Legislative Assembly and to all Manitobans on its stewardship of public funds.

The Public Accounts are prepared in accordance with the Financial Administration Act and contain the financial statements and supporting information required by this legislation. The Public Accounts also include information required by other legislation such as the Balanced Budget, Debt Retirement and Taxpayer Protection Act and by the Public Sector Compensation Disclosure Act.

The Public Accounts for the 1997/98 fiscal year were published in four volumes. The chart depicted below illustrates the structure of the government's financial reporting in the Public Accounts.

Volume 1, titled *financial statements for the Consolidated Fund*, contains the audited financial statements of the Operating Fund and special funds of the government. This volume is intended to serve as the government's accountability report to the Legislative Assembly on revenues raised and expenditures made as authorized by the Appropriation Act and other statutory spending authorities. This volume is also used to reflect the government's compliance with the Balanced Budget, Debt Retirement and Taxpayer Protection Act.

Volume 2, titled *supplementary information*, contains details of employee compensation of \$50,000 or more as well as information on other payments from the Consolidated Fund

in excess of \$5,000 to corporations, firms, individuals, other governments and government agencies.

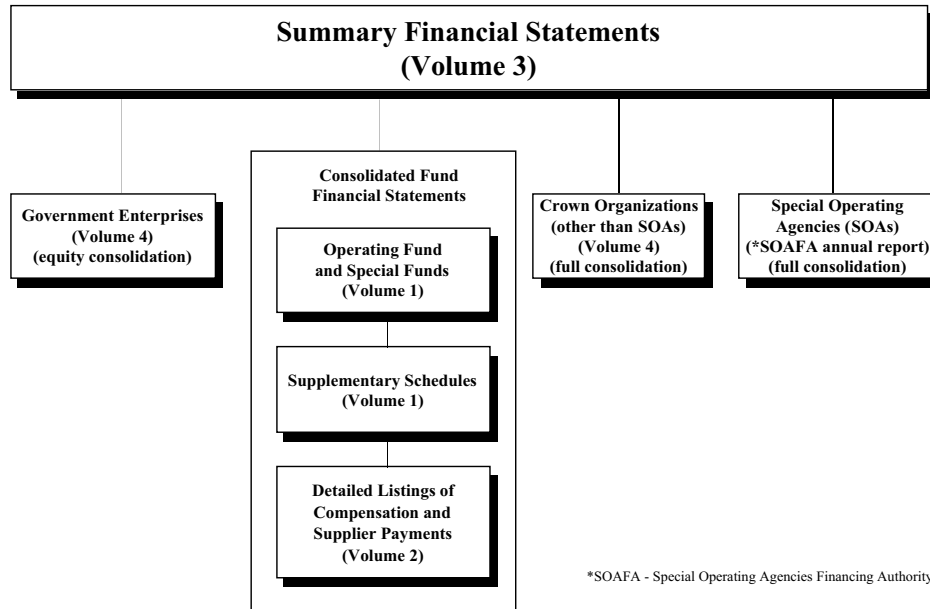
Volume 3, titled *summary financial statements*, provides audited information on the aggregate financial affairs and resources for which the government is responsible. Depending on the nature of their operations, government entities are referred to as either "government enterprises" or "crown organizations". The method of consolidating the financial position and operating results differs for each of these categories. The summary provided below describes the basis for consolidating "crown organizations" and "government enterprises".

Volume 4, titled *the financial statements of funds, organizations, agencies and enterprises comprising the government reporting entity*, contains the individual audited financial statements of the various entities owned or controlled by the government which comprise the government reporting entity for the Province of Manitoba, except for the Consolidated Fund and Special Operating Agencies (SOAs). The audited financial statements of SOAs are included in a separate annual report prepared for the Special Operating Agencies Financing Authority.

OVERVIEW OF THE PUBLIC ACCOUNTS

OVERVIEW OF THE PUBLIC ACCOUNTS

FINANCIAL REPORTING STRUCTURE IN MANITOBA'S PUBLIC ACCOUNTS



BASIS FOR CONSOLIDATING CROWN ORGANIZATIONS AND GOVERNMENT ENTERPRISES

Crown organizations are government entities that do not fall under the definition of government enterprises. The operations and activities of crown organizations are often very similar in nature with government departmental operations. The account balances and operating transactions of crown organizations are fully consolidated with the central government's accounts on a line by line basis after the accounting policies are adjusted to be consistent with government's central accounting policies and after any interagency transactions are eliminated.

Government enterprises are self-sufficient entities that sell goods and services, as their principal

activity, to individuals or organizations beyond the direct control of the central government. Government enterprises conduct their business and maintain their accounting records in accordance with practices generally accepted for commercial business enterprises. This basis of accounting is considered the most appropriate for measuring the financial position and annual operating results for these enterprises. The financial statements of government enterprises are consolidated with the accounts of central government on a modified equity basis. This means that only the net income (loss) for the year and the total accumulated surplus (deficit) of the government enterprise is included in the government's summary financial statements. The accounting policies applied by government enterprises are not adjusted to conform to the accounting policies of the central government.

OVERVIEW OF THE PUBLIC ACCOUNTS

ENHANCING THE PUBLIC ACCOUNTS – A FOLLOW-UP

Last year we made the following recommendations to enhance the Public Accounts:

- We recommended the government commit to preparing an annual report on overall government operations that includes high-level summarized financial information, commentary on significant budget fluctuations, and long-term graphical trend analysis of government debt, taxation and program levels.
- We recommended the government adopt the concepts suggested by the Canadian Institute of Chartered Accountants (CICA) research report on using financial indicators for disclosure in the annual report for government. More specifically, we recommended the government:
 - use information from the summary financial statements to develop the ratios selected for disclosure; and
 - focus disclosure on only the most significant indicators and make use of graphical presentations to facilitate the comprehension of readers.
- We recommended the government include both the summary financial statements and the Consolidated Fund financial statements in Volume 1 of the Public Accounts.
- We recommended the government prepare a summary budget based on the budgets for all entities included in the government reporting entity. The summary budget should be based on the same accounting principles used for the summary financial statements, and summary budget amounts should be disclosed in the summary financial statements for comparative purposes with actual results.

We continue to support these recommendations.

With respect to our recommendation regarding the summary budget, we further recommend the government present the summary budget to the Legislative Assembly. This summary budget would include the annual budget for the Consolidated Fund.

When presented, the summary budget could be formatted to show separately those parts of the budget (i.e., the Consolidated Fund) which require the authority of the Legislative Assembly.

Why is this significant? Presenting a summary budget in this fashion will clearly inform the citizens of Manitoba with respect to the fiscal plans of the government and its Crown organizations and government enterprises. This will include the projected surplus or deficit for the government as a whole as well as that for the portion of government reflected in the Balanced Budget, Debt Repayment and Taxpayer Protection Act.

When summary financial statements are later produced, the public will have an opportunity to see how well the government met the projections in the summary budget, as well as being able to see whether the requirements of the Balanced Budget, Debt Repayment and Taxpayer Protection Act have been adhered to. All of this will reduce the risks of confusing the results reported under the requirements of the Balanced Budget, Debt Repayment and Taxpayer Protection Act with the financial results of the Government as a whole.

THE GOVERNMENT'S POSITION

The Government indicated in last year's report that consideration was being given to compiling a summary budget for comparison purposes in the Public Accounts and that the earlier publication of the summary financial statements was

OVERVIEW OF THE PUBLIC ACCOUNTS

dependent on the new accounting system, scheduled for implementation for fiscal year 1999/2000. As well, additional year end reporting using financial indicators in a graphical presentation was under consideration. Some of this information has traditionally been presented in the annual budget documents.

Accordingly, the following course of action has been developed:

- compilation of summary budget information for the 1999/2000 Public Accounts.*
- preparation of an annual report utilizing financial indicators commencing with the 1999/2000 fiscal year, based on financial information extracted from the Summary Financial Statements.*
- change the timing of the release of the financial statements of the Consolidated Fund to coincide with the release of the Summary Financial Statements, in conjunction with the preparation of the Public Accounts for the 2000/2001 fiscal year.*
- undertake a study of a summary budget process for the Legislature to be completed by March 31, 2001.*
- consider the need to expand the scope of the annual report to parallel the scope of the summary budget after completing the study thereon.*

Summary Financial Statements (Volume 3)



SUMMARY FINANCIAL STATEMENTS (VOLUME 3)

THE STANDARD AUDITOR'S REPORT

The Provincial Auditor's Act requires the Provincial Auditor to provide assurance to the Legislative Assembly on the annual Public Accounts and other accountability documents prepared by the government. To address this mandate, my office issues high level assurance reports in the format of the standard auditor's report recommended by the Canadian Institute of Chartered Accountants (CICA).

The purpose of the standard auditor's report is to provide the reader with a high level of assurance on the fairness of financial statements, while clarifying the roles of management and the auditor with respect to the financial statements and outlining the nature and scope of audit work conducted.

An unqualified auditor's report, where there is no reservation of opinion, contains three standard paragraphs. The introductory paragraph identifies the financial statements that have been audited and reflects management's responsibility for preparing the financial statements as well as the auditor's responsibility for expressing an opinion on the fairness of the balances, transaction totals and overall presentation. The second paragraph describes the nature and extent of the auditor's work and the degree of assurance that the auditor's report provides. It refers to generally accepted auditing standards and describes some of the important procedures the auditor undertakes. The final paragraph contains the auditor's opinion or conclusion based on the audit conducted.

In 1981 the CICA established the Public Sector Accounting and Auditing Board to improve and harmonize accounting and auditing standards and practices in the public sector across Canada. In 1998, the mandate for public sector auditing standards reverted to the general section of the CICA. The Board (PSAB) now issues recommendations governing good practices on

public sector accounting and financial reporting.

These pronouncements represent the consensus of senior government officials, legislative auditors and other experts in public sector accounting across Canada. They represent minimum standards for governments and are the benchmark for acceptable financial reporting.

The auditor's reports issued by Manitoba's Provincial Auditor as well as by other legislative auditors across Canada reflect the extent to which government financial statements comply with these standards. In situations where government financial statements do not comply with PSAB standards, legislative auditors consider the need to include a reservation in their opinion. These standards are designed to apply to the summary financial statements of the government.

In Manitoba the summary financial statements are presented in Volume 3, together with my Auditor's Report thereon. For the second consecutive year, my Auditor's Report on the government's summary financial statements was issued without reservation. It should be noted however, that my audit opinion is not based on generally accepted accounting principles.

As described below, the government's accounting policies are in transition. My office fully supports this transition as well as the presentation and disclosures that have been adopted by the government for this transitional period. Exceptions to generally accepted accounting principles have been fully disclosed in Note 1 to the summary financial statements. My Auditor's Report on the summary financial statements is included in Exhibit 3.1 for reference.

SUMMARY FINANCIAL STATEMENTS (VOLUME 3)

CHANGE IN ACCOUNTING POLICY - PENSION LIABILITIES

As described in Note 3 to the financial statements, the government changed its accounting policy for pensions to reflect the actuarial liabilities on an indexed basis rather than a non-indexed basis. As described further in Note 8 to the financial statements, indexing benefits are not guaranteed. However, historical trends indicate that indexing is likely to continue. Current actuarial valuations for government pension plans now include provisions for ongoing cost of living adjustments. We agree with this change in accounting policy.

On the other hand, we do not agree with the government's practice of not restating prior period comparative balances when such changes are initiated.

The impact on the 1997/98 financial statements of this change in accounting policy for pensions has been appropriately reflected, but the 1996/97 pension liability balance, provided for comparative purposes, has not been restated to the indexed basis currently used. As a result, the pension liability appears to have increased by \$390 million. However, \$237 million of that is attributable to indexing relative to periods prior to March 31, 1997. In other words, pension liabilities on an indexed basis have only increased by \$153 million.

My audit opinion points out that the accounting policies have not been consistently applied as disclosed in the notes to the financial statements.

We recommend the government adopt the practice of restating prior period balances and transactions whenever prior period adjustments are warranted and it is practical to do so.

THE GOVERNMENT'S POSITION

Manitoba is one of three provinces that have adopted a practice of not restating prior period balances and transactions. Restatement is generally not practical and it was felt that a consistent approach to restatement was necessary to avoid confusion. This will become even more relevant if the financial indicators recommended in this report are adopted since it will not be feasible to restate 10 years of results.

OTHER ACCOUNTING POLICIES IN TRANSITION

During 1998 in the Budget Address, the government announced its intention to adopt capital asset and amortization based accounting policies, in compliance with the standards of PSAB. Although the new accounting policies will not be implemented until fiscal year 1999/2000, we fully support this initiative. Once implemented, the new accounting policies should produce more meaningful financial statements as well as greater accountability for the annual cost of government programs.

In the intervening fiscal periods (1997/98 and 1998/99) the government's accounting policies will be in transition. Note 1 to the summary financial statements describes three significant departures from generally accepted accounting principles that warrant special attention.

Regional Health Authorities

Ten recently created Regional Health Authorities (RHAs), which are responsible for delivering and administering health services on behalf of the government in rural areas of the province, have been excluded from the summary financial statements. These RHAs will be included as part of the government reporting entity in the 1999/

SUMMARY FINANCIAL STATEMENTS (VOLUME 3)

2000 fiscal year, at the same time that the government changes its accounting policy for tangible capital assets.

We support this approach. Knowing that the RHAs have already adopted the new accounting standards for capital assets, consolidating these entities into the summary financial statements would require a significant adjustment to increase the accumulated deficit for the value of the unamortized capital assets as at March 31, 1998 and March 31, 1999. These adjustments would then be reversed or eliminated in 1999/2000 when capital asset accounting policies are adopted.

Government Information Services Management Organization (Man) Inc.

During 1998, the government created the Government Information Services Management Organization (Man) Inc. for the purpose of housing significant capital expenditures related to major government-wide computer system initiatives and upgrades. These systems will not be put into use until the 1999/2000 fiscal period and they have been reflected as assets under development in the summary financial statements.

We agree with the government's decision to defer these costs to the period they relate rather than increase the expenditures of the 1997/98 fiscal year, only to reverse the expenditure in 1999/2000 when the capital asset accounting policies are implemented. Note 1A provides adequate disclosure of these costs during this transition period.

Accrued Employee Severance Benefits Payable

The summary financial statements for 1997/98 do not include provisions for employee severance benefit entitlements. Previously, we recommended the government amend its

accounting policy for employee severance benefits. The budget projections for 1998/99 now include a provision for this liability. The government has committed to including accrued employee severance benefits in the financial statements for the year ending March 31, 1999.

SUMMARY FINANCIAL STATEMENTS (VOLUME 3)

EXHIBIT 3.1

AUDITOR'S REPORT ON THE SUMMARY FINANCIAL STATEMENTS



Office of the Provincial Auditor

1230 - 405 Broadway
Winnipeg, Manitoba
CANADA R3C 3L6

AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

I have audited the consolidated statement of financial position of the Government of the Province of Manitoba as at March 31, 1998 and the consolidated statements of revenue and expenditure, accumulated deficit and changes in financial position for the year then ended. These consolidated statements are referred to as the summary financial statements and are the responsibility of the Government of the Province of Manitoba. My responsibility is to express an opinion on these summary financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these summary financial statements present fairly, in all material respects, the consolidated financial position of the Government of the Province of Manitoba as at March 31, 1998 and the consolidated results of its operations and changes in its financial position for the year then ended in accordance with the accounting policies stated in Note 1 to the summary financial statements and applied, except as described in Note 3 to the summary financial statements, on a basis consistent with that of the preceding year.

Winnipeg, Manitoba
November 23, 1998

A handwritten signature in black ink, appearing to read 'Jon Singleton', is written over a horizontal line.

Jon Singleton, CA
Provincial Auditor

Financial Statements of the Consolidated Fund (Volume 1)



FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND (VOLUME 1)

SPECIAL PURPOSE AUDIT OPINION

My Auditor's Report on the financial statements of the Consolidated Fund has been prepared as a special purpose audit opinion. My intention is to draw the attention of readers to the unique basis of accounting used in the financial statements and to caution readers about placing undue reliance on such financial statements.

In the opinion paragraph of my Auditor's Report, I avoid referring to the presentation as 'fair', because these financial statements are not intended to reflect the financial results of government as a whole and they are presented on a basis that varies significantly from appropriate and generally accepted accounting principles. The two most significant deviations relate to the exclusion of pension liabilities estimated at \$2.6 billion and the inappropriate disclosure of inter-fund transfers.

The Consolidated Fund was established in accordance with the Financial Administration Act and its financial statements account for most of the financial activities of central government. The financial statements of the Consolidated Fund include the accounts of the Operating Fund, Trust Fund, Fiscal Stabilization Fund and other special funds of the government. These financial statements include a comparison of the actual results of central government operations (Operating Fund) with the annual budget of the government as approved by the Legislative Assembly. These financial statements also reflect the extent of the government's compliance with the Balanced Budget, Debt Retirement and Taxpayer Protection Act.

Although very significant, the Consolidated Fund is only one component of the entire government reporting entity. The financial statements of the Consolidated Fund do not reflect the financial magnitude and impact of other programs and

activities that are administered by various crown entities outside the Consolidated Fund.

Readers are reminded to avoid using the financial statements of the Consolidated Fund for assessing the government's overall financial position and results of operations. My Auditor's Report states:

"These financial statements reflect only the transactions and balances of the Operating Fund and Special Funds of the Province of Manitoba. Other significant financial activities of the government, which occur outside the Operating Fund and these Special Funds, are not included in these financial statements, and as described in Note 1A to the financial statements, the accounting principles used vary from generally accepted accounting principles. The accounting principles used are consistent with accounting principles used for the annual budget of the Operating Fund. Accordingly, these financial statements should be used primarily for assessing the Government's compliance with the Balanced Budget, Debt Retirement and Taxpayer protection Act.

Those wishing to understand and assess the Government's management of public financial affairs and resources as a whole should refer to the Province's Summary Financial Statements. The Summary Financial Statements, which are included in Volume 3 of the Public Accounts, have not been released as of the date of this report."

PENSION LIABILITIES EXCLUDED FROM CONSOLIDATED FUND

My office issued our first audit qualification for not recording pension liabilities in the financial statements of the Consolidated Fund for the year ended March 31, 1990. Since then, each year we have recommended the government amend its

FINANCIAL STATEMENTS OF THE CONSOLIDATED FUND (VOLUME 1)

accounting policy for pension costs and liabilities. Unfortunately, the government has not acted on our recommendation.

The financial statements of the Consolidated Fund continue to reflect pension costs on a cash basis although liabilities as at March 31, 1998 for past service pension benefits have accumulated to approximately \$2.6 billion.

We continue to recommend the government amend its accounting policy for recording pension costs in the Consolidated Fund to reflect employee entitlements and unfunded liabilities on a current basis.

THE GOVERNMENT'S POSITION

The Government continues to look at options for resolving this.

INAPPROPRIATE DISCLOSURE OF INTER-FUND TRANSFERS

The Combined Statement of Revenue and Expenditure in the financial statements of the Consolidated Fund for the year ended March 31, 1998 discloses three separate inter-fund transfers:

- From the Operating Fund to the Fiscal Stabilization Fund - \$76 million
- From the Fiscal Stabilization Fund to the Operating Fund - \$100 million
- From the Operating Fund to the Debt Retirement Fund - \$75 million

Only the first of these inter-fund transfers is appropriately disclosed. This transfer is properly shown after the surplus for the year has been determined. The other two transfers are disclosed

as revenue and expenditure elements of the Operating Fund respectively, and are used to determine the budgetary surplus of the Operating Fund for the year.

Since these transfers do not represent economic activities of the government with other parties, they should not be disclosed as business transactions.

We recommend the government amend the disclosure of inter-fund transfers, in future financial statements of the Consolidated Fund. Inter-fund transfers should only be shown after the annual budgetary surplus or deficit for the year has been determined.

THE GOVERNMENT'S POSITION

Inter-fund transfers are clearly presented in the financial statements and are disclosed in accordance with the governing legislation. Nevertheless, consideration will be given to an alternative presentation of inter-fund transfers in the 1998/99 Public Accounts.

Crown Organizations & Government Enterprises

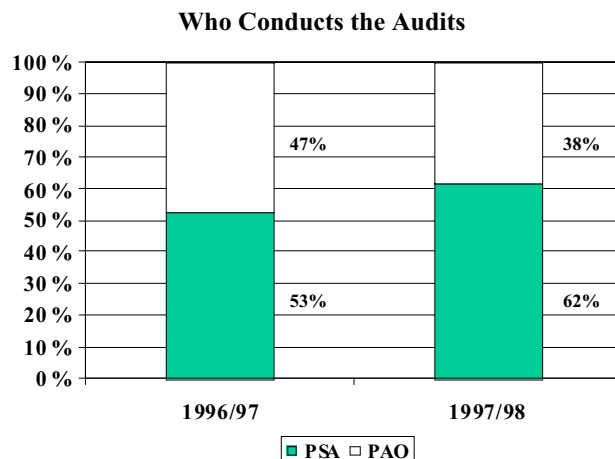


CROWN ORGANIZATIONS & GOVERNMENT ENTERPRISES

WHO CONDUCTS THE AUDITS

The Provincial Auditor's Office audits many of the crown organizations and government enterprises included in the government reporting entity, and many others are audited by private sector auditors (PSAs) appointed by the government. Consequently, my staff need to place reliance on the audit work and opinions of the private sector auditors in forming my audit opinion on the summary financial statements. We obtain written representations from the PSAs regarding their independence and compliance with generally accepted auditing standards. We also perform additional auditing procedures, as we consider necessary to fulfil our broader reporting responsibilities to the Legislative Assembly.

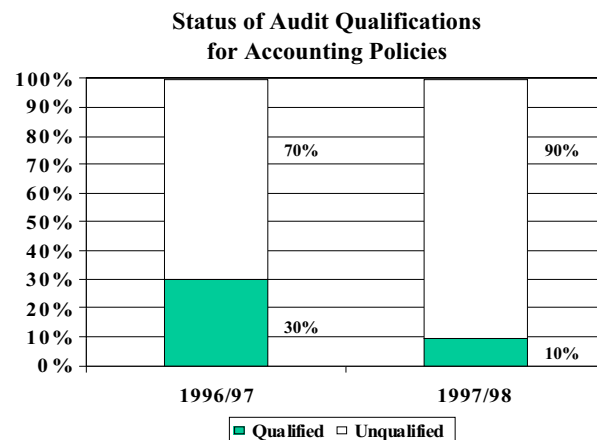
Exhibit 5.1 lists those government entities audited by the Provincial Auditor's Office and those audited by PSAs and the following chart depicts a comparison of the number of entities audited directly by the Provincial Auditor's Office (PAO) and the number audited by PSAs. In 1997, government appointed auditors conducted 53% of the audits. The increase in 1998 is mainly attributable to the eleven newly created regional health authorities which are all audited by PSAs.



AUDIT RESERVATIONS - CROWNS AND ENTERPRISES

In 1996/97 there were 68 entities comprising the government reporting entity. In 1997/98 this number increased to 81, although 11 of these entities (regional health authorities) have not yet been consolidated in the summary financial statements.

Of the total 81 entities that comprise the government reporting entity, 8 entities or 10% (1997 - 21 entities or 30%) received audit opinions that were qualified because of inappropriate accounting policies. This represents a significant improvement from 1996/97. However it remains unacceptable that so many government organizations refuse to adopt appropriate accounting policies. Such practices reduce the effectiveness of the accountability of these organizations to the citizens of Manitoba.



Readers should be aware of these audit reservations when reading the financial statements in Volume 3 and Volume 4 of the Public Accounts. In the table below, we present a summary of the audit reservations issued for crown organizations and government enterprises related to

CROWN ORGANIZATIONS & GOVERNMENT ENTERPRISES

inappropriate accounting policies for the year ended March 31, 1998. The accounting policies used by these organizations are the responsibility of their Board of Directors.

We recommend the Board of Directors for these organizations take steps to adopt generally accepted accounting principles for the year ending March 31, 1999.

THE GOVERNMENT'S POSITION

Considerable progress was made in resolving accounting issues in the 1997/98 financial statements of these organizations. Work will continue with the remaining organizations to resolve the issues that are still outstanding.

Finally, we would like to acknowledge those entities that have amended their accounting policies and now receive unqualified opinions from their auditors.

- Centre Culturel Franco-Manitobain
- Civil Legal Services
- Companies Office
- Fire Commissioner, Office of the
- Fleet Vehicles Agency
- Land Management Services
- Mail Management Agency
- Manitoba Crop Insurance Corporation
- Manitoba Education, Research and Learning Information Networks (MERLIN)
- Materials Distribution Agency
- Organization and Staff Development
- Pineland Forest Nursery
- Public Trustee
- Special Operating Agencies Financing Authority

Government Entities	Pension Costs	Severance Benefits	Workers' Compensation	Doubtful Accounts
Communities Economic Development Fund				X
Council on Post Secondary Education	X			
Horse Racing Commission	X			
Legal Aid Services Society of Manitoba	X			
Liquor Control Commission	X	X	X	
Manitoba Agricultural Credit Corporation	X			
Manitoba Centennial Centre Corporation	X			
Red River Community College		X		

CROWN ORGANIZATIONS & GOVERNMENT ENTERPRISES

EXHIBIT 5.1**SUMMARY OF WHO CONDUCTS THE AUDITS**

(PAO – Provincial Auditor's Office; PSA – private sector auditors)

	Audit Conducted By	
	PAO	PSA
Government Enterprises		
Leaf Rapids Town Properties Ltd.	X	
Manitoba Hazardous Waste Management Corporation	X	
Manitoba Hydro-Electric Board		X
Manitoba Liquor Control Commission		X
Manitoba Lotteries Corporation		X
Manitoba Product Stewardship Corporation		X
Manitoba Public Insurance Corporation		X
Workers Compensation Board		X
Crown Organizations		
Addictions Foundation of Manitoba		X
Assiniboine Community College		X
Brandon University	X	
Centre Culturel Franco-Manitobain	X	
Child and Family Services of Central Manitoba		X
Child and Family Services of Western Manitoba		X
Communities Economic Development Fund		X
Cooperative Loans and Loans Guarantee Board	X	
Cooperative Promotion Board	X	
Council on Post-Secondary Education	X	
Criminal Injuries Compensation Board	X	
Crown Corporations Council		X
Deer Lodge Centre Inc.		X
Economic Innovation and Technology Council	X	
Embalmers and Funeral Directors Act, Board of Administration under the	X	
Government Information Systems Management Organization (Man.) Inc.	X	
Health Information Services of Manitoba (HISM) Corporation	X	
Horse Racing Commission	X	
Insurance Council of Manitoba		X
Keewatin Community College		X
Legal Aid Services Society of Manitoba	X	
Manitoba Adolescent Treatment Centre Inc.		X
Manitoba Agricultural Credit Corporation	X	

CROWN ORGANIZATIONS & GOVERNMENT ENTERPRISES

EXHIBIT 5.1 (CONT'D.)

	Audit Conducted By	
	PAO	PSA
Manitoba Arts Council		X
Manitoba Boxing Commission		X
Manitoba Cancer Treatment and Research Foundation		X
Manitoba Centennial Centre Corporation	X	
Manitoba Community Services Council Inc.		X
Manitoba Crop Insurance Corporation	X	
Manitoba Development Corporation		X
Manitoba Foundation	X	
Manitoba Gaming Control Commission		X
Manitoba Habitat Heritage Corporation	X	
Manitoba Health Research Council	X	
Manitoba Health Services Insurance Plan	X	
Manitoba Hospital Capital Financing Authority	X	
Manitoba Housing and Renewal Corporation	X	
Manitoba Trade and Investment Corporation	X	
Manitoba Water Services Board	X	
Public Schools Finance Board	X	
Red River Community College		X
Rehabilitation Centre for Children, Inc.		X
Special Operating Agencies Financing Authority	X	
University of Manitoba	X	
Venture Manitoba Tours Ltd.		X
Winnipeg Child and Family Services		X

Special Operating Agencies

Civil Legal Services		X
Companies Office		X
Fire Commissioner, Office of the		X
Fleet Vehicles Agency		X
Food Development Centre		X
Industrial Technology Centre		X
Land Management Services		X
Mail Management Agency		X
Manitoba Education, Research and Learning Information Networks (MERLIN)		X
Manitoba Text Book Bureau	X	
Materials Distribution Agency		X
Organization and Staff Development	X	
Pineland Forest Nursery		X
The Property Registry		X

CROWN ORGANIZATIONS & GOVERNMENT ENTERPRISES

EXHIBIT 5.1 (CONT'D.)

	Audit Conducted By	
	PAO	PSA
The Public Trustee	X	
Vital Statistics Agency		X

Regional Health Authorities

(to be included in the summary financial statements for the 1999/2000 fiscal year)

Brandon	X
Burntwood	X
Central	X
Churchill	X
Interlake	X
Marquette	X
Norman	X
North Eastman	X
Parkland	X
South Eastman	X
South Westman	X

Public Sector Compensation Disclosure - A Compliance Audit



PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

BACKGROUND

The Public Sector Compensation Disclosure Act (Act) was assented to on November 19, 1996. The Act defines public sector bodies and specifies the disclosure requirements. For reference, Exhibit 6.1 summarizes the definitions for public sector bodies as provided in the Act. It should be noted that public sector bodies include 'not-for-profit' organizations that have received specified funding levels from other public sector bodies.

Within six months after the end of each fiscal or calendar year ending on or after March 31, 1996, public sector bodies are required to disclose compensation of \$50,000 or more that has been paid to individual employees including their chairperson. They are also required to disclose the aggregate compensation paid to all the board members of the entity. Disclosure is required either as part of an entity's audited financial statement or as a separate audited statement of compensation. Public sector bodies are required to make the disclosures available for public review during regular business hours or provide copies if requested, on payment of an administrative fee.

To enforce disclosure requirements under the Act, the Minister of Finance may withhold up to 15% of the funding payable by the government to a public sector body until the required disclosure has been provided.

AUDIT PURPOSE AND SCOPE

In 1998 my office initiated a compliance audit of the Public Sector Compensation Disclosure Act. We were concerned about compliance because of numerous enquiries we received to clarify the application and requirements of this newly created legislation and because of concerns being expressed in the media.

We conducted a survey of 159 public sector bodies, as summarized in Exhibit 6.2. All public sector bodies included in our survey are listed in Exhibit 6.4. Our audit was conducted during May and June of 1998 to determine if the Act was being effectively monitored and enforced.

FINDINGS AND RECOMMENDATIONS

As summarized on Exhibit 6.3, 11% (18 of 159) of the public sector bodies surveyed did not comply with the Act. Subsequent to our audit, we received audited disclosure statements from seven public sector bodies who were non-compliant at the time of our audit. We also received statements from the Canada Games Society Inc. and from the Royal Winnipeg Ballet, but these were not audited. Another entity (The Insurance Council of Manitoba) believes the Act does not apply to them. We disagree with this interpretation. Following is a list of the 11 public sector bodies that remain non-compliant as of the date of this report:

- Beacon Hill Lodge Inc. - Winnipeg
- Bethesda Personal Care Home - Steinbach
- Camperville Community Council
- Canada Games Society Inc.
- Insurance Council of Manitoba
- Lac du Bonnet Personal Care Home
- Little Grand Rapids Community Council
- Minnedosa Health Services
- Norway House Hospital
- Red River Place - Selkirk
- Royal Winnipeg Ballet

Our findings also indicate that only two departments (Rural Development and Education) have established a process for monitoring compliance with the Act. These departments have incorporated compensation disclosure requirements into their annual financial reporting guidelines for municipalities and for school

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

divisions. We are pleased with the initiative shown by these two departments to ensure public sector bodies under their jurisdiction comply with the requirements of this Act. They have adopted an effective and efficient means of monitoring for compliance that could easily be extended to other departments. Other departments are not effectively monitoring the Public Sector Compensation Act for compliance.

For public sector bodies with compensation levels at or above the defined threshold levels the Act provided adequate guidance for disclosure.

However, for public sector bodies with compensation levels below the defined threshold levels, the Act is silent. As a result, some entities below the threshold levels are preparing 'nil' reports whereas others are not preparing any reports. Based on our survey, we identified 25 public sector bodies with compensation below the defined threshold levels. Only three of these entities, or 12%, prepared audited compensation statements.

We believe 'nil' reports should be prepared if compensation levels are below \$50,000 or if there is no compensation provided to board members. If 'nil' reports are not produced when appropriate, it is difficult to determine whether the entity has complied with the Act. It is equally important to produce statements that specify whether or not an entity has issued any compensation payments requiring disclosure. Currently, the absence of a compensation statement in these circumstances can be interpreted to mean either that there was no compensation requiring disclosure or that the entity has not prepared a statement with the appropriate disclosure. In the not-for-profit sector of our sample, 39% of the entities contacted indicated that their compensation levels were below the threshold defined in the Act.

Although there may be merit in requiring audited 'nil' reports, the audit cost involved would be of questionable value. As an alternative, we feel that a simple written declaration from a senior official of the public sector body, would be adequate.

We recommend the government assign responsibilities for implementing the requirements of the Act and for monitoring compliance to Deputy Ministers.

We recommend the government clarify the status of the Insurance Council of Manitoba in relation to this Act.

We recommend the government consider the appropriateness of enforcing the sanctions provided in this legislation for all 11 public sector bodies that remain non-compliant.

We recommend, where compensation levels are below the defined threshold levels, the government require public sector bodies to produce either a written declaration to that effect or an audited 'nil' statement of compensation.

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

THE GOVERNMENT'S POSITION

Where public sector bodies subject to the new legislation were readily identifiable, Departments generally acted on a timely basis to notify them in writing of their responsibilities under the new legislation. Many of the organizations included in the non-compliant list were contacted in this way.

Because the Insurance Council of Manitoba does not receive funding from the public sector, a reassessment of its status and the requirement to report under the new act will be done. The majority of the Council's revenues are derived from license and examination fees.

The other recommendations in this report will be considered for implementation.

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.1**DEFINITION OF PUBLIC SECTOR BODIES**

- The Government of Manitoba
- Government Agency - any board, commission, association, or other body, whether incorporated or unincorporated, all the members of which, or the board of management or board of directors of which,
 - a) are appointed by an Act of the Legislature or by the order of the Lieutenant Governor in Council, or
 - b) if not so appointed, in the discharge of their duties are public officers or servants of the crown, or for the proper discharge of their duties are directly or indirectly responsible to the Crown.
- Crown Corporation - any body that is subject to all or part of the Crown Corporations Public Review and Accountability Act.
- Hospitals - a person or entity owning or operating a hospital as defined in The Hospitals Act.
- Personal Care Homes - a person or entity owning or operating a personal care home as defined in the Health Services Insurance Act.
- Child and Family Agencies - an agency incorporated under The Child and Family Services Act.
- Municipalities - as defined under The Municipal Act, The City of Winnipeg Act or the Northern Affairs Act.
- School Boards - as defined under the Public Schools Act.
- Universities - entities that receive funding under the Universities Grants Commission Act.
- Colleges - as defined under The Colleges Act.
- Not for Profit - any person, organization or body, whether or not incorporated, that does not carry on its activities for purposes of profit and receives in a fiscal year from one or more other public sector bodies funding that totals at least:
 - a) \$500,000 or
 - b) \$200,000 if the funding is 50% or more of its total revenue for the fiscal year.
- Any person, organization or body designated by the Lieutenant Governor in Council.

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.2**SURVEY SUMMARY OF PUBLIC SECTOR BODIES**

Category	Number of Public Sector Bodies	
	Total Population	Sample Size
Government of Manitoba	1	1
Government Agencies	48	48
Crown Corporations	9	9
Hospitals	109	14
Personal Care Homes	121	12
Child and Family Agencies	12	6
Municipalities	255	23
School Boards	57	6
Universities	4	4
Colleges	3	3
Not-for-Profit ⁽¹⁾	Unknown	33
Designated by Lieutenant Governor in Council	0	0
Total	Unknown	159

⁽¹⁾ For purposes of this audit, we only considered funding from the Government of Manitoba in selecting 'not-for-profit' organizations. We did not analyze funding from other public sector bodies to 'not-for-profit' organizations for purposes of this survey.

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.3**SUMMARY OF SURVEY RESULTS**

Public Sector Bodies	Number Compliant	Number Non-Compliant	Number Below Threshold
Government of Manitoba	1	0	0
Government Agencies	39	1	8
Crown Corporations	8	0	1
Hospitals	11	3	0
Personal Care Homes	6	4	2
Child and Family Services Agencies	3	2	1
Municipalities	20	3	0
School Boards	5	1	0
Universities	4	0	0
Colleges	3	0	0
Not-For-Profit	17	4	12
Total	117	18	24
Percentage	74%	11%	15%

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.4

LIST OF PUBLIC SECTOR BODIES SURVEYED

Government Agencies

Addictions Foundation of Manitoba
Board of Administration under the Embalmers and Funeral Directors Act
Centre Culturel Franco-Manitobain
Civil Legal Services
Companies Office
Cooperative Loans and Loans Guarantee Board
Cooperative Promotion Board
Criminal Injuries Compensation Board
Crown Corporations Council
Economic Innovation and Technology Council
Fire Commissioner, Office of the
Fleet Vehicles Agency
Food Development Centre
Health Information Services of Manitoba (HISM) Corporation
Horse Racing Commission
Industrial Technology Centre
Insurance Council of Manitoba
Land Management Services
Leaf Rapids Town Properties Ltd.
Legal Aid Services Society of Manitoba
Mail Management Agency
Manitoba Adolescent Treatment Centre Inc.
Manitoba Arts Council
Manitoba Boxing and Wrestling Commission
Manitoba Centennial Centre Corporation
Manitoba Community Services Council Inc.
Manitoba Development Corporation
Manitoba Education, Research and Learning Information Networks (MERLIN)
Manitoba Foundation
Manitoba Habitat Heritage Corporation
Manitoba Hazardous Waste Management Corporation
Manitoba Health Research Council
Manitoba Health Services Insurance Plan
Manitoba Hospital Capital Financing Authority
Manitoba Housing and Renewal Corporation
Manitoba Product Stewardship Corporation
Manitoba Text Book Bureau
Manitoba Trade and Investment Corporation

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.4 (CONT'D)

Manitoba Water Services Board
Materials Distribution Agency
Organization and Staff Development
Pineland Forest Nursery
Public Schools Finance Board
Public Trustee
Special Operating Agencies Financing Authority
Universities Grants Commission
Vital Statistics Agency
Workers Compensation Board

Crown Corporations

Communities Economic Development Fund
Manitoba Agricultural Credit Corporation
Manitoba Crop Insurance Corporation
Manitoba Hydro-Electric Board
Manitoba Liquor Control Commission
Manitoba Lotteries Corporation
Manitoba Mineral Resources Ltd.
Manitoba Public Insurance Corporation
Workers Compensation Board
Venture Manitoba Tours Ltd.

Hospitals

Bethel Hospital
Brandon General Hospital
Youville Centre
Deer Lodge Centre Inc.
Health Sciences Centre
Klinik Community Health Centre
Manitoba Cancer Treatment and Research Foundation
Minnedosa Health Services
Norway House Hospital
Rehabilitation Centre for Children, Inc.
Riverview Health Centre
Stonewall and District Health Centre
Swan River Valley Hospital
Victoria General Hospital

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.4 (CONT'D)

Personal Care Homes

Beacon Hill Lodge Inc. - Winnipeg
Bethesda Personal Care Home - Steinbach
Elkwood Manor - Elkhorn
Fred Douglas Lodge - Winnipeg
Gilbert Plains Health Centre Inc.
Hillcrest Place - Brandon
Lac du Bonnet Personal Care Home
Lions Manor - Portage la Prairie
Red River Place - Selkirk
St. Paul's Residence - The Pas
Tache Centre - Winnipeg
Victoria Park Lodge - Souris

Child and Family Services Agencies

Anishinaabe Child and Family Services, Fairford
Child and Family Services of Central Manitoba
Child and Family Services of Western Manitoba
Dakota Ojibway Child and Family Services
Jewish Child and Family Service
Winnipeg Child and Family Services

Municipal Organizations

Municipality of Cartier
Municipality of Ellice
Municipality of Grey
Municipality of Lansdowne
Municipality of Morris
Municipality of Portage la Prairie
Municipality of Russell
Municipality of Shoal Lake
Municipality of Swan River
Municipality of Whitemouth
Local Government District of Churchill
Local Government District of Pinawa
Village of Erickson

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.4 (CONT'D)

Village of McCreary
Town of Altona
Town of Gladstone
Town of Niverville
Town of Stonewall
City of Brandon
City of Winnipeg
Camperville Community Council
Little Grand Rapids Community Council
Norway House Community Council

School Boards

Dauphin - Ochre # 33
Midland #25
Red River # 17
River East #9
Souris Valley # 42
Winnipeg #1

Universities

Brandon University
College Universitaire de Saint-Boniface
University of Manitoba
University of Winnipeg

Colleges

Assiniboine Community College
Keewatin Community College
Red River Community College

Not-For-Profit Entities

Action Centre Day Nursery Inc
Age & Opportunity Centre Inc
Anxiety Disorder Association of Manitoba Inc.
Canada Games Society Inc

PUBLIC SECTOR COMPENSATION DISCLOSURE - A COMPLIANCE AUDIT

EXHIBIT 6.4 (CONT'D)

Canadian Mental Health Association - Swan Valley
Canadian Mental Health Association - Thompson
Canadian Mental Health Association - Brandon
Canadian Mental Health Association - Winnipeg
Canadian National Institute for the Blind
Community Respite Service Inc
Civil Service Superannuation Board
Eastman Crisis Centre Inc
Family Centre of Winnipeg
Festival Du Voyageur
Harmony Daycare Inc./Cuddles Infant Centre
Ikwe-widdjiitiwin Inc.
Independent Living Resource Centre Inc.
Lions Club of Winnipeg Housing Centre
Manitoba Film and Sound Development Corporation
Manitoba Museum of Man and Nature
Municipal Employees Benefits Board
MENTOR Capital Management Corporation
New Directions for Children Youth and Families Inc.
Northern Association of Community Council Inc.
Pan American Games Society (Winnipeg 1999) Inc.
Public Sector Group Insurance Fund
Royal Winnipeg Ballet
Society for Manitobans with Disabilities Inc.
Sport Manitoba
St. Boniface Children's Place D'Enfants
Teachers Retirement Allowances Fund Board
United Way of Winnipeg
Univillage Student Day Care Inc.

EXCERPT: PROVINCIAL AUDITOR'S ACT

Examination of accounts

12(1) The Provincial Auditor is the auditor of the accounts of the government including those relating to the Consolidated Fund and as such shall make all examinations and inquiries he considers necessary to enable him to report as required by this Act.

Audit of other public moneys

12(2) Unless some other provision is made pursuant to a statute in that behalf, the Provincial Auditor is responsible for the examination, checking and auditing, of the receipt and payment of public moneys that are not part of the Consolidated Fund.

Copies of this Report may be obtained by contacting:

Office of the Provincial Auditor
1230 - 405 Broadway
Winnipeg, Manitoba R3C 3L6
Telephone: (204) 945-3790
Fax: (204) 945-2169
eMail: shumbert@pao.mb.ca