Auditor General
MANITOBA

OPERATIONS OF THE OFFICE

FOR THE YEAR ENDED MARCH 31, 2025

Our vision
Government accountability and public administration excellence for Manitobans.

Our mission
To provide independent information, advice, and assurance on government operations and the management of public funds.

Our values
Independence – We are independent from government and our work is objective and unbiased.

Integrity – We act with honesty and uphold high ethical standards.

Innovation – We promote innovation and creativity in what we do and how we do it.

Teamwork – We work as a team by sharing each other's knowledge and skills to reach our goals.

The Office of the Auditor General of Manitoba acknowledges with respect that we conduct our work on the ancestral lands of Anishinaabeg, Anishininewuk, Dakota Oyate, Denesuline, and Nehethowuk Nations, and on the National Homeland of the Red River Métis. We respect the Treaties that were made on these territories, we acknowledge the harms and mistakes of the past, and we dedicate ourselves to move forward in partnership with Indigenous communities in a spirit of reconciliation and collaboration.

WEBSITE VERSION

Auditor General
MANITOBA

For more information, please contact our office at:

Office of the Auditor General
500-330 Portage Avenue
Winnipeg, Manitoba R3C 0C4

Phone: 204-945-3790
contact@oag.mb.ca | www.oag.mb.ca

Linkedin.com/company/manitoba-auditor-general
Facebook.com/AuditorGenMB
Instagram.com/auditorgenmb
X.com/AuditorGenMB
Youtube.com/@auditorgenmb

Auditor General
MANITOBA

July 2025

Honourable Tom Lindsey
Speaker of the Legislative Assembly
Room 244, Legislative Building
450 Broadway
Winnipeg, Manitoba R3C 0V8

Dear Honourable Speaker,

I am pleased to present my report titled: *Operations of the Office for the Year Ended March 31, 2025*, to be laid before the Legislative Assembly in accordance with Sections 26(2) and 28(1) of *The Auditor General Act*.

Respectfully submitted,

Tyson Shtykalo, FCPA, FCA
Auditor General

Office: 204. 945.3790 | 500-330 Portage Avenue | Winnipeg, Manitoba R3C 0C4 | oag.mb.ca

Key facts about our Office

We help hold the government accountable.

We examine and report on how well the government is managing its responsibilities and resources.

Our work leads to improvements in government operations.

We make recommendations that can result in better services and better programs for Manitobans.

We play an important role in financial accountability.

The Auditor General is an Officer of the Legislative Assembly, appointed under *The Auditor General Act*, and is responsible for auditing the Province's consolidated financial statements.

Our independence is crucial.

We are independent of government and those we audit. This independence enables us to examine, without interference, any key issues or areas of concern and to report fair conclusions, even if the government disagrees.

Our reports are tabled in the Legislative Assembly and presented to MLAs.

We provide MLAs with objective, fact-based audits on government spending and performance. Copies of our reports are also posted on our website www.oag.mb.ca.

We do two types of audits.

Financial statement audits – Along with other financial statements, we audit Manitoba's consolidated financial statements which includes all funds and organizations controlled by the government.

Performance audits – We perform systematic assessments of how well a government entity, program, or function is managing its activities, responsibilities, and resources.

We also do investigations.

We perform investigations to confirm or dispel some allegations brought to our attention.

We want to hear from you...

We encourage Manitobans to:

- **Report fraud, waste, and mismanagement.**
- **Provide information related to audits in progress.**
- **Share suggestions for new audits.**

Contact us with your tips, information, and audit suggestions via email (citizen.concerns@oag.mb.ca) or phone (204-945-3351).

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Message from the Auditor General

I am pleased to provide the Legislative Assembly with my annual report, *Operations of the Office for the Year Ended March 31, 2025*. This report covers the organizational structure of my Office. It also provides details about our outputs as well as the work completed and underway during the year.

This year, we completed the third and final year of our three-year strategic plan. In this report, we include actions taken related to our key strategies and report against targets set for key performance indicators. In spring 2025, we developed a new three-year strategic plan for fiscal years 2026-2028. The plan and targets for key performance indicators are included in this report.

We continue to encourage Manitobans to reach out to us with information about audits underway, to suggest new audit topics, or to raise concerns about misuse of public assets. The information provided to us by citizens helps to guide our work. We encourage citizens and other stakeholders to contact us with their concerns or suggestions by email (citizen.concerns@oag.mb.ca) or by phone (204-945-3351).

I look forward to continuing to serve Manitobans in the coming year through my work as an Independent Officer of the Manitoba Legislative Assembly.

Tyson Shtykalo, FCPA, FCA
Auditor General

WEBSITE VERSION

1. *The Auditor General Act*

The Auditor General Act (the Act) establishes the Auditor General as an officer of the Legislative Assembly. It also outlines the Auditor General's responsibilities and authorities to conduct and report on:

- Financial statement audits (see Section 9 of the Act).
- Audits of operations and audits of recipients of public money (see Sections 14 and 15 the Act).
- Special audits, on request (see Section 16 of the Act).

A key principle of the Auditor General's mandate is to provide the Assembly with independent information, advice, and assurance without questioning the merits of policy objectives of the government. This is how the Auditor General helps the Assembly hold the government accountable.

A copy of the Act is in **APPENDIX A**.

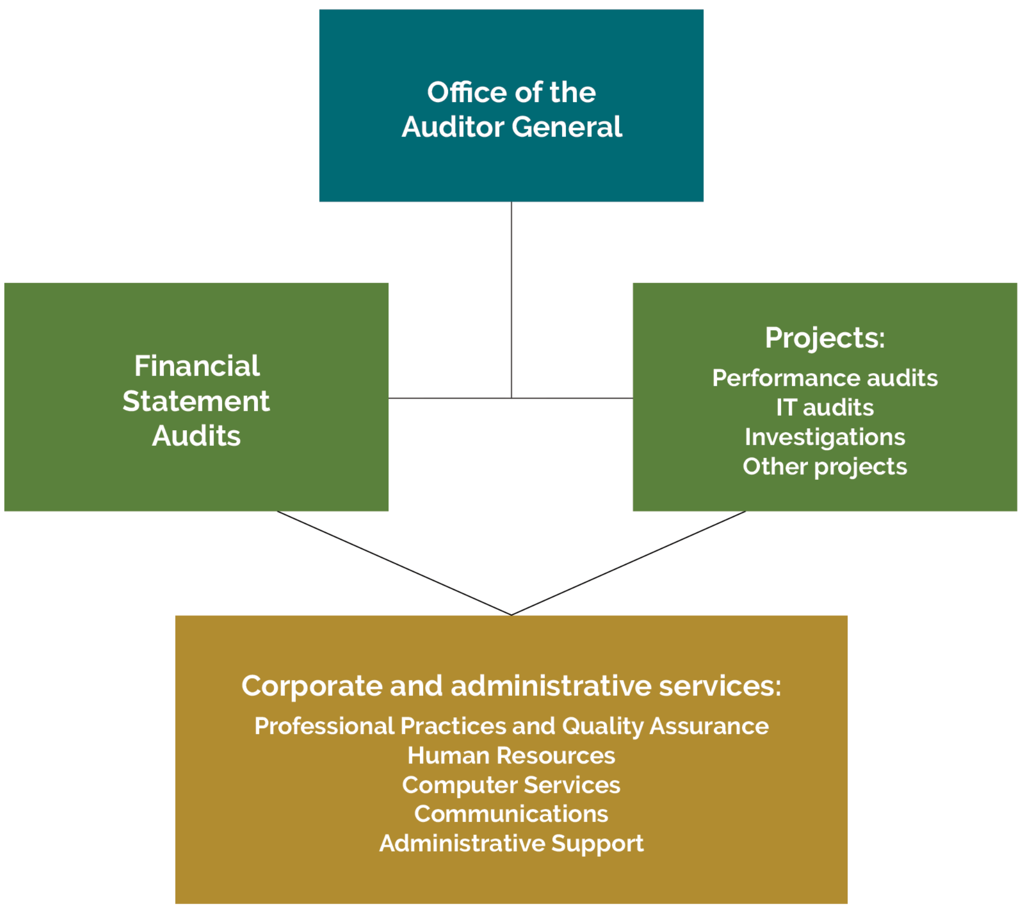

Auditor General
MANITOBA

2. Office structure

We have 57 full-time equivalent (FTE) positions split into three areas:

- Financial statement audits (see SECTION 3).
- Projects:
  - Performance audits (see SECTION 4.1).
  - Information technology (IT) audits (see SECTION 4.2).
  - Investigations (see SECTION 4.3).
  - Other projects (see SECTION 4.4).
- Corporate and administrative services (see SECTION 7).

Figure 1 – Organizational structure as of March 31, 2025



Executive Leadership Group

The Executive Leadership Group (ELG) members are:

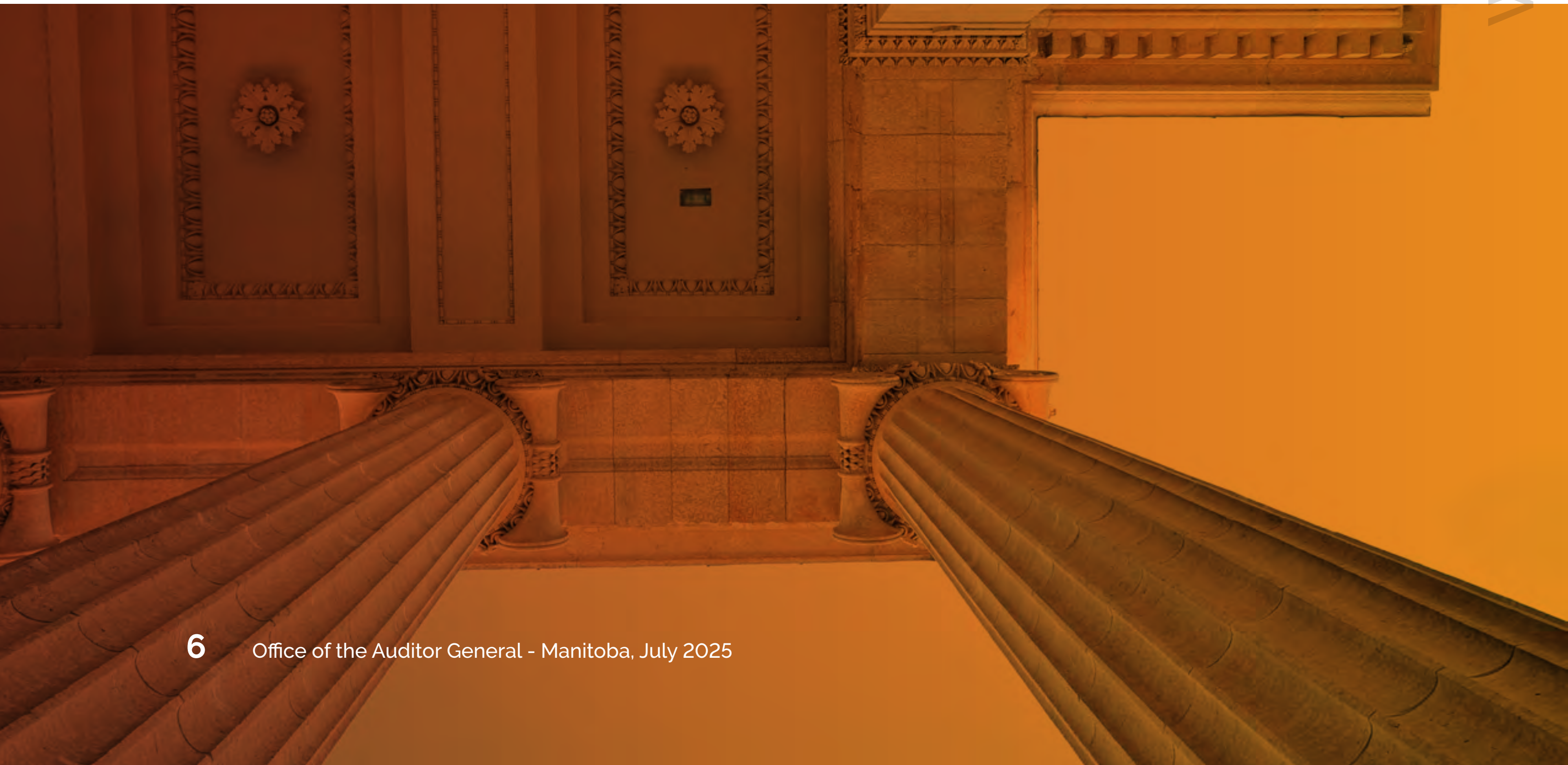
- Tyson Shtykalo, Auditor General
- Natalie Bessette-Asumadu, Deputy Auditor General, Financial Statement Audit & Projects and CFO
- Wade Bo-Maguire, Assistant Auditor General, IT & Projects
- Jeffrey Gilbert, Assistant Auditor General, Investigations & Projects

As the leaders overseeing the audits and other projects of the Office, ELG develops the strategies and priorities for the work of the Office.

Senior Management Team

The Senior Management Team (SMT) oversees and formulates strategy and policy for the management of resources and operations of the organization. SMT is comprised of the ELG and the following individuals:

- Phil Torchia, Assistant Auditor General, Professional Practice and Quality Assurance
- Melissa Emslie, Director, Strategic Operations
- Yves Genest, Senior Advisor, Project Audits
- Andrew Robertson, Director, IT Infrastructure and Cybersecurity
- Jay Shyiak, Director, Corporate Services



Principals

- Ryan Amurao, Financial Statement Audit
- Shane Charron, Financial Statement Audit
- Yuki Diaz, Financial Statement Audit
- Jo Johnson, Financial Statement Audit
- Ian Montefrio, IT Audit
- Dallas Muir, Performance Audit
- Jacqueline Ngai, Investigations
- Ryan Riddell, Citizen Concerns
- Jonathan Stoesz, Performance Audit
- David Storm, Financial Statement Audit
- Brendan Thiessen, Financial Statement Audit
- Erika Thomas, Financial Statement Audit
- Marcia Vogt, Performance Audit
- James Wright, Investigations

Managers

- Michael Bailey, Financial Statement Audit
- Bryden Boyechko, Performance Audit
- Bolaji Fasasi, Financial Statement Audit
- Graham Hickman, Performance Audit
- Emelia Jaworski, Financial Statement Audit
- Danielle LeGras, Financial Statement Audit
- Zsanett Magyar, Performance Audit
- Julie Manchester, Financial Statement Audit
- Adam Muirhead, Financial Statement Audit
- Gabriel Nazario, Data Analyst
- Arlene Nebrida, IT Audit
- Grant Voakes, Performance Audit

Senior Auditors

- Esther Adelodun, Performance Audit
- Tony Chu, IT Audit
- Alyson Kuzie, Financial Statement Audit
- Mark Lee, Financial Statement Audit
- Nanditha Murugeshan, Performance Audit
- Vincent Ninh, Financial Statement Audit
- Kristina Pauli, Financial Statement Audit
- Maximillien Xiang, Financial Statement Audit

Student Auditors

- Japneet Bhalla, Financial Statement Audit
- Rosalie Chartier, Financial Statement Audit
- Waliu Fasasi, IT Audit
- Emily Gibson, Financial Statement Audit
- Evan Luke, Financial Statement Audit
- Abhijit Manace, Financial Statement Audit
- Hannah Santiago, Financial Statement Audit

Computer Services staff

- Daniel DesJardins, Technical Analyst
- Vasundhra Vashist, Manager - IT Applications

Corporate and administrative staff

- Alexandra Dela-Cruz, Assistant to the Auditor General
- Frank Landry, Manager - Communications
- Tara MacKay, Office Manager
- Ivanna Romero, Administrative Assistant

Our team

Front (l to r)

Yves Genest, Andrew Robertson, Jay Shyiak, Jeffrey Gilbert, Tyson Shtykalo, Natalie Bessette-Asumadu, Wade Bo-Maguire, Phil Torchia, Melissa Emslie

Second row

Carolyn Shead, Rosalie Chartier, Japneet Bhalla, Alexandra Dela-Cruz, Ivanna Romero, Bryden Boyechko, Arlene Nebrida, Zsanett Magyar, Vincent Ninh, Tara MacKay, Hannah Santiago, Vasundhra Vashist

Third row

Karla Carillo-Lindsay, Emily Gibson, James Wright, Erika Thomas, David Storm, Mark Lee, Alyson Kuzie, Abhijit Manace, Michael Bailey, Danielle LeGras, Julie Manchester, Ryan Amurao

Fourth row

Frank Landry, Cherice Will, Tony Chu, Daniel Desjardins, Jonathan Stoesz, Graham Hickman, Ryan Riddell, Brendan Thiessen, Roberto Suministrado

Back row

Gabriel Nazario, Evan Luke, Aaron Dhillon, Adam Muirhead

Missing

Esther Adelodun, Shane Charron, Yuki Diaz, Bolaji Fasasi, Emelia Jaworski, Jo Johnson, Ian Montefrio, Dallas Muir, Nanditha Murugeshan, Jacqueline Ngai, Kristina Pauli, Grant Voakes, Marcia Vogt, Maximillien Xiang


EXIT

3. Financial statement audits

Financial statement audits are examinations, by independent external auditors, of information that presents the financial position and performance of an organization at a point in time. Our financial statement audits are performed using Canadian Auditing Standards. We engage audit firms, at times, to act as our agents in conducting these audits.

Financial statement audits are designed to enhance the degree of confidence users can place on financial statements. Strong financial stewardship by government organizations is critical. We support effective financial accountability through our annual audits of financial statements.

Role of financial statement audits in the public sector

Governments and public sector entities are accountable to the public through the public's elected or appointed representatives. Public accountability focuses broadly on:

- Governance
- Performance
- Stewardship
- Accountability

While there are many forms of accountability reporting in the public sector, audited financial statements are an important accountability mechanism.

Financial statements are prepared using independently set accounting standards specific to the public sector. This allows for consistency, comparability, and neutrality. An audit of the financial statements provides further accountability, as with it we provide an independent opinion on whether the financial statements are fairly stated.

Adapted from CPA Canada Handbook – Public Sector Accounting Standards – The Conceptual Framework for Financial Reporting in the Public Sector

Our financial statement audits

We perform financial statement audits and related assurance engagements, such as audits of public sector compensation disclosures and other financial information presented for audit by our auditees.

We perform the audit of the Public Accounts of Manitoba which includes the consolidated Summary Financial Statements of the Province of Manitoba (the Province). See **AUDIT OPINION ON THE PUBLIC ACCOUNTS - SUMMARY FINANCIAL STATEMENTS** section on page 13 for further discussion on this audit.

Both *The Financial Administration Act* and *The Auditor General Act* require the Auditor General to audit the Province's Public Accounts. Under *The Auditor General Act*, the Auditor General is also responsible for examining and auditing all public money, unless an Act indicates otherwise.

In 2024/25, we conducted the audit of the Public Accounts and an additional 15 financial statement audits. We also audited related public sector compensation disclosure schedules for six of the entities audited, and two related reports on other financial information.

For 11 of the 16 financial statement audits completed in 2024/25, we are named the auditor through legislation and have been the auditor since that legislative requirement was put in place.

For several years, we have noted in our annual operations report that existing legislation limits our ability to choose which financial statement audits to conduct, impacting our efforts to provide maximum value to the Legislative Assembly. During 2024/25, we were able to add two new financial statement audits to our portfolio for the March 31, 2025 year-end: Winnipeg Regional Health Authority and Shared Health. To manage our financial statement audit staff resources, to allow us to continue to audit the entities we are legislated to audit, and perform these two new audits, we contracted an agent auditor for our audit of the University of Manitoba.

See **APPENDIX B** for the list of financial statement audits.

Audit opinion on the Public Accounts – Summary Financial Statements

In September 2024, we issued our auditor's report on the Province's Summary Financial Statements for the year ended March 31, 2024. For the seventh year in a row, we issued a qualified audit opinion. This year, the audit opinion was qualified because the Province was unable to provide sufficient support for the amounts disclosed for both contractual obligations and contractual rights. Further information about this qualification and the key audit matters we reported on are included in our report *Public Accounts and Other Financial Statement Audits – December 2024*.

The Province's Summary Financial Statements are consolidated financial statements. They account for the full nature and extent of the financial affairs and resources of the government, including the financial results of departments, funds, and all government-controlled entities.

As an audit of the consolidated **government reporting entity**, our audit of the Summary Financial Statements is considered a **group audit**. As the **group auditor**, we are responsible for communicating with **component auditors**, understanding and evaluating their work, and performing additional work on components as deemed necessary. We directly audit some components, but many others are audited by external auditors. We communicate with all external auditors of entities in the government reporting entity, and for those where our risk assessment requires additional work, we have extended involvement with the external auditor, which we refer to as external auditor overview.

The **government reporting entity** includes all funds, organizations, and business enterprises controlled by the government. These entities are listed in the Province's Public Accounts, in Schedule 8 to the Summary Financial Statements.

What is a group audit? A group audit is an audit of financial information of more than one entity or business unit through a consolidation process.

The **group auditor** is the auditor responsible for the group audit.

Component auditors are auditors who perform audit work related to a component for purposes of the group audit. A component auditor is a part of the engagement team for a group audit.

**Adapted from CPA Canada Handbook – Canadian Auditing Standards – CAS 600 Special Considerations – Audits of Group Financial Statements (including the work of component auditors)*

During 2025 we performed external auditor overviews of 14 audits.

- Three government business enterprises (Manitoba Hydro, Manitoba Public Insurance, and Manitoba Liquor & Lotteries).
- Shared Health, the five regional health authorities, and one other health organization.
- One university, one college, and one school division.
- Materials Distribution Agency.

Management letters

At the end of each financial statement audit, we may issue a management letter to senior management and those charged with governance.

A management letter contains recommendations to improve internal controls, or other management systems. In 2024/25, we issued 40 new recommendations and followed up on 75 recommendations from prior years. We consider these management letter recommendations when identifying issues that should be brought to the attention of the Legislative Assembly.

Report to the Legislative Assembly

In December 2024, we released our report *Public Accounts and Other Financial Statement Audits*. This is our recurring report on the examinations and audits we perform under Section 9 of *The Auditor General Act*. Section 10(1) of the Act requires that we report annually on this work by December 31. In the 2024 report on *Public Accounts and Other Financial Statement Audits* we followed up on nine outstanding recommendations from prior years.

Work in progress

Interim work on the Province's Public Accounts and other financial statement audits for the year ended March 31, 2025 commenced during the year. Similarly, the report to the Legislature that we will issue in December 2025 about our audits was also in progress during the year.

REPORTS RELEASED IN 2024/25

4. Projects

This year, we worked on different types of projects:

- Performance audits (see **SECTION 4.1**)
- Information technology (IT) audits (see **SECTION 4.2**)
- Investigations (see **SECTION 4.3**)
- Other projects (see **SECTION 4.4**)

Projects contribute to a public service that is effective and a government that is accountable to the Legislative Assembly and to Manitobans.

4.1 Performance audits

Performance audits are systematic assessments of how well a government entity, program, or function is managing its activities, responsibilities, and resources. Performance audits are planned, performed, and reported in accordance with Canadian Standards on Assurance Engagements and Office policies.

The audits may examine the government's management practices, controls, and reporting systems based on its own public administration policies and on best practices. Specifically, we may audit:

- Operations of government organizations (see Section 14 of *The Auditor General Act (the Act)*).
- Use of public money by recipients of public money (see Section 15 of the Act).

A performance audit involves:

- Establishing an audit objective which is normally based on the question the audit is expected to answer about the performance of an activity or program.
- Determining suitable criteria to help the auditor assess whether the audit objective is met.
- Gathering information to assess performance against the criteria.
- Concluding against the established objective.
- Reporting both positive and negative findings.
- Making recommendations for improvement when performance is assessed as being significantly different from the criteria.

Some of our performance audits are cross-government. For example, we may examine a given topic of strategic importance across departments or across other types of government organizations, such as Crown corporations. We may also undertake audit work in coordination with other provincial and federal legislative audit offices.

4.2 Information technology (IT) audits

IT audits are a specific type of performance audit. See **SECTION 4.1** for more information about how these audits are planned and performed and the legislative reporting requirements for these audits.

We perform IT audits in high-risk areas such as IT governance, cybersecurity, project management, systems development and changes, and IT continuity. We apply generally accepted frameworks and standards as audit criteria, including the Control Objectives for Information and Related Technologies (COBIT) framework, the International Organization for Standardization (ISO) standards, and Center for Internet Security (CIS) controls.

4.3 Investigations

Investigations are another type of project we do.

An investigation is typically launched to confirm or dispel an allegation. Sometimes these allegations are received through stakeholder concerns (see **SECTION 5**) or from other financial statement or project work. If we receive a request for a special audit from the Lieutenant Governor in Council, the Minister of Finance, or the Public Accounts Committee under Section 16 of *The Auditor General Act* we may initiate an investigation.

Our experienced staff conduct investigations with the objective of finding out what happened and why.

The decision to undertake an investigation considers risk factors such as the significance of the allegations, whether common issues or themes have been identified in the concerns received, and the possibility for lessons learned to be shared through our reporting on the investigation.

4.4 Other projects

During the year we started planning other projects to begin in 2025/26. These include:

- An information technology survey of organizations in the government reporting entity about their cybersecurity readiness.
- A compendium of the various stakeholder concerns we received and the work we did in response to these concerns. See **SECTION 5** for more details about the stakeholder concerns we received in 2024/25.

4.5 Projects completed and in progress

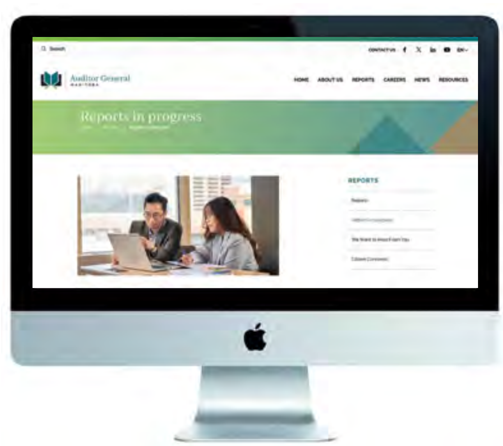
Under Section 14(4) of *The Auditor General Act*, the Auditor General must report to the Legislative Assembly annually on the work carried out under this section and may bring to the Assembly's attention anything he or she considers necessary, including recommendations.

In 2024/25, we released reports on the following projects:

- *Cybersecurity Incident Response Process at Shared Health*
- *Preparing Incarcerated Individuals for Transition from Custody*

In 2024/25, the following projects were in progress:

- Management and Control Activities of the Preparation of the Public Accounts
- Community Foundation Agreements
- Investigations of Municipal Allegations
- Management of Dialysis Services
- Managing the Risks of Using Cloud Service Providers
- Early Learning and Childcare: Accessibility and Inclusivity in Manitoba



WEBSITE VERSION

WEBSITE VERSION

5. Stakeholder concerns

We encourage Manitobans to share information with us about audits underway, to suggest new audit topics, or to raise concerns about financial waste or mismanagement. We get information from citizens, including civil servants and Members of the Legislative Assembly (MLAs). For each concern received, staff conduct initial procedures to determine which concerns are within our mandate.

This preliminary work may:

- Assist our audit teams to identify risks or concerns related to entities we are already auditing.
- Help us identify entities and programs that may benefit from an audit or investigation.
- Influence good practices for fraud risk management and reporting.

These initial assessments and potential investigations are professional, objective, independent, fact-based, efficient, and credible.

In 2024/25, we received 53 concerns from citizens and no concerns from MLAs. We performed our initial procedures on all concerns received and identified several potential audits.

Figure 2 – Nature of allegations in the concerns received and what we did with those concerns

53 concerns received in 2024/25

Nature of allegations in the concerns received

27	Misuse of government funds
26	Service provided did not meet standards, best practice
17	Other
14	Transparency/accountability
10	Governance
9	Procurement, tendering, grants
2	Conflict of interest

What we did with the concerns

15	Closed the file
15	Referred to another organization
8	Filed for potential future investigation
8	Still undergoing initial procedures
4	Given to audit team for audit already in progress
3	Referred to other service areas

6. Use of experts in our audits

We routinely use internal experts and sometimes consult external experts in the execution of our audits. By combining the knowledge of our internal team with the fresh perspectives and expertise of outside professionals, we can conduct thorough financial statement and project audits. We regularly engage external experts to assist with our financial statement audits and sometimes engage legal counsel in connection with an audit. Also, our internal IT audit staff help support both financial statement and project audits.

Our data analyst assists the entire Office, fostering collaboration and increasing knowledge to maximize the impact of data-driven insights. The data analyst actively engages with auditors from across the Office, assisting in defining the required data and utilizing analysis, modelling, and visualization tools such as Power BI, SQL, and Python to generate charts and reports. Additionally, the data analyst provides training sessions to staff, enhancing their understanding of data analysis concepts and tools. Through ongoing collaboration and training, we ensure our processes evolve, and we improve our audit procedures and analytical capabilities.

7. Corporate and administrative services

In this section, we discuss the services that support the operations of the Office:

- Human resources
- Information technology and security
- Communications
- Administrative support
- Compliance with *The Public Interest Disclosure Act*

7.1 Human resources

The Director of Corporate Services is responsible for developing and delivering our human resource management practices for the Office. This includes:

- Coordinating all staff hiring, including permanent, term, and student hiring processes.
- Participating in all staffing selection committees.
- Coordinating our student recruitment program, including monitoring student progress.
- Developing and maintaining all HR policies.
- Monitoring the quality and timeliness of performance reviews.
- Coordinating the biennial staff survey and conducting exit interviews for staff who resign or retire and staff whose terms have ended.
- Ensuring compliance with HR policies, the staff classification system, and the collective agreement.

Inequities with unionization

The Manitoba Government and General Employees' Union (MGEU) represents all our senior auditors, auditors, and certain corporate support positions. The union also represents some, but not all, staff in management positions, including some principals and managers. **This creates inequities because in some cases staff performing the same role may or may not be unionized.** All other positions are excluded from union membership. The provisions of the collective agreement between the government and the union define the terms and conditions of employment for staff who are union members.

The Legislative Assembly Management Commission reviews our annual budget and the number of staff positions. We currently have 57 approved FTE positions, consisting of 55 regular (53 funded, two unfunded) and two permanent term (both unfunded) positions.

The Public Service Commission (PSC) oversees the classification of our positions and related compensation decisions. The Director of Corporate Services manages all interactions with the PSC and the Legislative Assembly HR department, and is responsible for ensuring consistency of our HR policies and practices with the public service, where practical.

We have developed a competency model for all staff. We have also implemented a performance management and development system that focuses on standardized performance objectives and core competencies for all staff members.

Most audit staff are Chartered Professional Accountants (CPAs). Other certifications held by some of our staff include:

- Master of Public Administration.
- Certified Government Auditing Professional.
- Certified in Financial Forensics.
- Certified Fraud Examiner.
- Certified Information System Auditor.
- Associate Business Continuity Professional.
- CompTIA Security+.

7.2 Information technology and security

We operate a stand-alone computer network, independent from the government's network. Our skilled IT personnel are dedicated to ensuring the reliable and secure operation of our infrastructure and applications, while regularly performing updates and providing technical support to staff. Additionally, they identify and implement new technology to optimize our operations and continually modernize the equipment we use.

Preventing unauthorized access to sensitive information and mitigating the risk of data loss are among our key concerns. As a result, we continuously review our information and physical security controls and practices, and make changes as required, to align with generally accepted frameworks such as Center for Internet Security (CIS) Controls.

Key aspects of our multi-layered security program include:

- IT policies, processes, and procedures.
- Regular mandatory security awareness training for all staff.
- Physical security controls such as a multi-factor door access system, security cameras, and a centralized monitored alarm system.
- Technical security controls such as intrusion detection and prevention, extended detection and response, secure internet gateway, zero-trust remote access, complex passwords, multi-factor authentication, and conditional access policies.
- Restricted access to information adhering to role-based access control principles.
- Sharing of confidential information with authorized individuals using a secure file exchange.
- Secure destruction of data residing on devices prior to disposal.
- Regular internal and external penetration testing.
- Robust backup systems.

7.3 Communications

Clear, innovative, and strategic communications, across a broad range of channels, is important in carrying out our work.

We use both traditional media and new media to reach Manitobans and create awareness of the role of the Auditor General and the value of our work. In communicating our audit findings, we strive for accurate, consistent, and simple messaging, helping to ensure our work is broadly understood, and its impact is maximized.

Internally, we communicate important information to staff in a timely manner through several channels.

The Communications Manager leads, contributes to, and supervises the delivery of a broad range of communications services. These services include communications planning (both external and internal), issues management, media relations, report editing and production, website content development, social media content development, video production, branding, and communications training.

7.4 Administrative support

Administrative support in the Office involves three roles: Office Manager, Assistant to the Auditor General, and Administrative Assistant.

The Office Manager is responsible for overseeing the day-to-day administrative operations of the Office, ensuring things run efficiently and effectively. Specific tasks completed by the Office Manager include managing the office (inventory, furniture, physical space), financial administration, HR administration, and supervising administrative staff.

The Assistant to the Auditor General manages the Auditor General's calendar, coordinates travel, handles sensitive information with discretion, acts as the office timekeeper, and prepares reports and letters for distribution.

The Administrative Assistant does a broad range of clerical and organizational tasks that support daily Office operations. Their duties include managing correspondence, maintaining filing systems, preparing letters and reports, and assisting with travel arrangements and expense claims.

7.5 Compliance with *The Public Interest Disclosure Act*

The Public Interest Disclosure (Whistleblower Protection) Act (PIDA) is one avenue for employees to disclose concerns about significant and serious wrongdoing within the workplace. We have identified a Designated Officer for employee disclosures under PIDA.

In the past fiscal year, we did not receive any disclosures under PIDA, nor were any disclosures made to the Ombudsman regarding our Office.

8. Professional practices and quality assurance

We operate a system of quality management (SOQM), as required by the Canadian Standards on Quality Management 1. The design, implementation, and operation of a SOQM enables the consistent performance of quality engagements. Quality engagements are achieved through planning and performing engagements and reporting on them in accordance with professional standards and applicable legal and regulatory requirements.

The Auditor General has ultimate responsibility and accountability for the SOQM. The Assistant Auditor General of Professional Practices and Quality Assurance has operational responsibility for the SOQM.

Our SOQM includes policies and procedures regarding governance and leadership, relevant ethical requirements, client acceptance and continuance, engagement performance, complaints and allegations, engagement quality reviews, resources, information and communication, and monitoring and remediation.

We monitor our SOQM throughout the year, which includes internal quality inspections of completed engagement files. In addition, we participate in independent quality assurance reviews through the Canadian Council of Legislative Auditors. We evaluate and respond to deficiencies that are identified through our monitoring. The results of our monitoring and remediation activities are communicated to our staff.

Though not part of our SOQM, we are also subject to inspections by the Chartered Professional Accountants of Manitoba (CPA MB). Our last CPA MB inspection was completed in April 2024 and our next CPA MB inspection is scheduled for February 2027. Based on the 2024 inspection, the CPA MB Practice Inspection Committee determined that our:

- Office met the requirements of the practice inspection program.
- Pre-approved program for training CPA candidates continues to comply with the CPA professions' practical experience requirements.

9. Reports to the Legislative Assembly

Below are the reports we have issued over the past three years. These reports and earlier ones can be viewed and downloaded on our website: **oag.mb.ca**.

Year	Release date	Report
2024/25	March 2025	Preparing Incarcerated Individuals for Transition from Custody
	March 2025	Follow up of Previously Issued Recommendations
	December 2024	Cybersecurity Incident Response Process at Shared Health
	December 2024	Public Accounts and Other Financial Statement Audits
2023/24	March 2024	Managing IT Security for Remote Access
	February 2024	Follow up of Previously Issued Recommendations
	February 2024	Archives of Manitoba: Preservation and Access to Records
	December 2023	Public Accounts and Other Financial Statement Audits
	July 2023	Investigation of the Protection for Persons in Care Office (PPCO)
	July 2023	Efficiency of Court Services for the Provincial Court of Manitoba
	July 2023	Addictions Treatment Services in Manitoba
	April 2023	Manitoba's Rollout of the COVID-19 Vaccines
2022/23	March 2023	Follow up of Previously Issued Recommendations
	December 2022	Public Accounts and Other Financial Statement Audits
	October 2022	Information Systems – Privileged Access

9.1 Follow up of previously issued recommendations

We will typically schedule an initial follow up about two years after a report is released. Subsequent follow ups, and the timing, are determined based on the progress made implementing the recommendations.

For the follow-up report issued this year, we asked management of the audited entities to assign one of four statuses to each recommendation. For the recommendations reported by management as Implemented/resolved, we performed limited assurance procedures to substantiate their assessment of the status. We did not perform any procedures, and provided no assurance on recommendations noted in the report with any status other than Implemented/resolved.

In March 2025, we issued a report on the implementation status of 236 recommendations from some reports issued between November 2019 and October 2022.

We found 68 of the 236 recommendations (29%) were implemented as at September 30, 2024.

10. Our 2023-25 strategic plan – the final year

In the fall of 2022, we implemented a Strategic Plan for 2023-25. Fiscal year 2024/25 was the final year of the three-year plan.

Priority focus areas for our 2023-25 workplans are:

- Broader government reporting entities (GRE) and recipients of public money
- Health sector
- Public service
- Impacts on rural and northern Manitoba.
- Accessibility of information
- Collaborative work with other jurisdictions
- Requests or perspectives of MLAs and Public Accounts Committee
- Stakeholder concerns

10.1 Strategic priorities

Our 2023-25 strategic plan identifies three strategic priorities. For each strategic priority we identify:

- Key strategies to support each strategic priority.
- Actions taken related to the key strategies planned.
- Performance indicators – targets and actual results.

Strategic priority 1 - Select and complete audits and other work that deliver value to the Legislative Assembly and Manitobans.

Key strategies	Actions taken related to key strategies
1. **Strengthen the work selection process in each service area** – Enhance the process for producing multi-year work plans. 2. **Ensure priority focus areas are reflected in our workplans** – Include **priority focus areas** as a criterion for work selection. 3. **Increase outreach and engagement** – Identify stakeholders (aligned with the priority focus areas) and develop a plan for outreach based on short- and long-term office priorities.	• We implemented a new, more formal work selection process for IT audits that considers innovative work products. • We are now tracking stakeholder concerns by themes to help identify trends. • We developed criteria for selecting financial statement audits. • A new list of potential performance audits was developed and work is underway to develop a new selection process. • Internal processes were revised to require identifying the relevant priority focus areas when proposing new performance audit engagements. • We were appointed as the new auditors for two financial statement audits, covering the health sector priority focus area. • Key stakeholders were identified, and the Auditor General began doing regular outreach with stakeholders. • A new email address was created specifically for MLA concerns. • Several staff attended job fairs to increase outreach. • As part of new stakeholder outreach, staff attended the Faculty of Business & Economics Networking evening. • We attended the orientation for new MLAs in the fall of 2023, and the Auditor General and Deputy Auditor General met with the caucuses, separately. • A new submit a tip page website home page was added for search engine optimization.

Performance indicators	Target 2024/25	Actual 2024/25
Percentage of audits underway in a priority focus area	100%	100%
No. of reports issued	6	4
No. of new financial statement audit engagement appointments	1	1

Strategic priority 2 - Maximize impact of advice, findings, recommendations, and reports to promote excellence in public administration.

<table>
<tr><th>Key strategies</th><th>Actions taken related to key strategies</th></tr>
<tr><td>1. Promote and support an effective Public Accounts Committee (PAC) – Promote the importance of PAC's role in our public reporting, and continue to support PAC through regular meetings with the steering committee and preparing PAC for meetings.</td><td rowspan="3">• The Auditor General (AG) promoted PAC at the orientation for new MLAs in the fall of 2023.
• The AG continued to attend PAC steering committee meetings and advise on reports.
• The AG and other staff attended the Canadian Council of Public Accounts Committee conference with PAC Clerks.
• The AG worked with the Clerks and the Canadian Audit and Accountability Foundation to organize an orientation session for new PAC members.
• In the fall of 2023, we began doing post-engagement feedback surveys of auditees subject to performance audits.
• The frequency of meetings with senior management were increased during IT performance audits.
• We shifted back to doing more in-person meetings with auditees.
• We did further work planning other types of work products, including limited-scope engagements and guides.
• We regularly created videos to accompany report releases to try and increase awareness of our work (reaching audiences that prefer visual media).</td></tr>
<tr><td>2. Strengthen relationships with auditees and government entities – Stronger relationships with our auditees will lead to better recommendations and increase the likelihood of implementation.</td></tr>
<tr><td>3. Develop new and innovative work products (reports) – Find new ways to report our findings and other information while still adhering to a rigorous, reliable process.</td></tr>
</table>

Key strategies	Actions taken related to key strategies
4. **Increase awareness of our work and promote the use of our findings and recommendations to a broader audience** – Use communication and promotion strategies that extend beyond communicating about our work only when we release reports.	• We optimized our reports for accessibility, making our reports more readable, overall, which in the long run will increase our reach. • Just over half the staff took media training in early 2024 and 2025 which emphasized the importance of using accurate, consistent, simple messaging (ACS) in our communication. Using ACS helps us connect with our key audiences, and increase the awareness of our work.

Performance indicators	Target for 2024/25	Actual 2024/25
% of PAC meetings where a pre-meeting was held in advance	100%	100%
% of deputy ministers (or equivalent organizational head) subject to an audit in the year that said our report and recommendations add value	85%	100%
Innovative work products issued in the year*	Yes	No

* *No innovative work products were issued in 2024/25 but we did some planning for other work products and also developed a new IT work selection process that considers innovative work products.*

Strategic priority 3 - Sustain a high performing, diverse, and engaged team.

Key strategies	Actions taken related to key strategies
1. **Attract and retain employees with diverse skills and competencies** – Explore new avenues and methods for attracting employees including targeted outreach. In addition, promoting a positive work culture and providing training to develop specific skill sets and competencies.	• We attended career fairs that led to applicants for job postings. • We developed our data analytics training roadmap and began developing and delivering related training. • We did some targeted recruitment in disciplines related to areas of audit work. • We developed a reconciliation action plan. • All staff completed the mandatory reconciliation training.

<table>
<tr><th>Key strategies</th><th>Actions taken related to key strategies</th></tr>
<tr><td>2. Strengthen commitment to equity and reconciliation – Continue our efforts toward reconciliation. Work to improve equity and inclusion by providing related training and ensuring job descriptions and hiring practices are not systematically biased.</td><td rowspan="3">• Some staff took Duty to Consult training.
• Citizen concerns increased internal communication and engagement.
• The Executive Leadership Group increased the number of meetings with staff and opportunities for feedback, and acted on the feedback received.
• We developed an action plan and took actions in response to the feedback received in the biennial staff survey.
• We held staff meetings and sent out internal communications regularly.
• We provided training to staff and shared the results of our annual report on quality management with a view to promoting quality work.
• We provided training for IT staff on IT governance third-party risk.
• We implemented new electronic software for performance reviews that also works to enhance regular communication among team members.</td></tr>
<tr><td>3. Increase communication and engagement – Hold more staff meetings and cross-service area meetings/events, and conduct a bi-annual staff survey.</td></tr>
<tr><td>4. Promote System of Quality Management – Maintain policies and processes that ensure completed work is of the highest quality. As well, provide regular training to staff on quality processes and the annual report on quality management.</td></tr>
</table>

Performance indicators	Target for 2024/25	Actual 2024/25
Vacancy rate	5%	3.8%
Percentage of staff that indicated 'I find my work to be interesting and meaningful' and 'I am proud to work at the Auditor General office' in the most recent biennial staff survey (averaged).	N/A*	N/A*

* *There is no target or actual for 2024/25 as the next staff engagement survey will be done in 2025/26.*

11. Our new strategic plan for 2026-28

As fiscal year 2024/25 was the third and final year of our strategic plan, in spring 2025 we undertook a strategic planning process. We identified the risks we must manage as an Office and developed strategic priorities to manage those risks. In early 2025/26, we implemented a new Strategic Plan for fiscal years 2026-28.

11.1 Risks we must manage

Our ability to achieve our **mission** and contribute fully towards our **vision** may be significantly affected if certain risks are not properly managed. Consequently, the strategic priorities below were established to mitigate these risks. The key risks we must address include:

Our vision
Government accountability and public administration excellence for Manitobans.

Our mission
To provide independent information, advice and assurance on government operations and the management of public funds.

- We may lack independence from the government and the organizations we audit or may be perceived as lacking independence.
- Audit opinions and conclusions we issue might provide inappropriate assurance or incorrect advice.
- Our audit work might not be valued by the Legislative Assembly.
- Our reports may be misunderstood by the Legislative Assembly, news media, and Manitobans.
- We might face challenges in obtaining the information necessary to conduct our audits efficiently and effectively.
- Funding shortfalls or resource deficiencies may significantly impact our ability to fulfill our mandate and meet the expectations of the Legislative Assembly.
- Audits could become unnecessarily costly or not be completed within a reasonable timeframe.
- The Public Accounts Committee may not fulfill its critical role of ensuring that audited entities respond appropriately to our audit findings and improve their operations.
- We may struggle to retain or attract highly skilled team members.
- Unauthorized access to sensitive information or data loss may result in a breach of confidentiality and erode public trust in our Office.

11.2 Strategic priorities

Our strategic plan identifies three strategic priorities. For each strategic priority we identify:

- Key strategies to support each strategic priority.
- Performance indicators – actual results for 2024/25 and targets for 2025/26 that we will report against actual results in our 2025/26 annual operations report.

Strategic priority 1 – Work that Matters

- Conduct high-quality financial statement audits that provide value to auditees and the Legislative Assembly.
- Deliver valuable and timely reports to the Legislative Assembly for performance audits, investigations, and other projects.
- Contribute to public sector accountability and improvements through our audits and other work.
- Promote awareness of our work.
- Conduct our work in accordance with professional and quality standards.

Strategic priority 2 – Workforce Development

- Attract, retain, and develop an engaged, talented, and productive workforce.
- Foster a supportive and inclusive work environment.
- Support a culture of accountability leading to improved performance and engagement.

Strategic priority 3 – Innovation and Continuous Improvement

- Try innovative ways of doing things and seek opportunities for improvement.
- Leverage technology to enhance audit processes and outcomes.
- Use external experts to supplement our knowledge.

Performance indicators	Actual for 2024/25	Target for 2025/26
1. # of financial statement audits, performance audits, investigations and other projects completed in the year		
Financial statement audits	16	18
Performance audits	2	4
Investigations	0	2
2. % of recommendations implemented		
% of recommendations implemented/resolved within 4 years	34%	70%
3. Annual assessment of our system of quality management concludes that the objectives of the system of quality management are being achieved	Yes	Yes
4. Employee retention rate	94%	90%
5. Employee vacancy rate	3.8%	4%
6. Employee engagement index on the employee engagement survey	N/A^	70%
7. % of audit staff hours spent on annual training and development	3.2%	4%
8. % of financial statement audits and projects incorporating data analytics	89%	80%
9. % of employees that indicated in the most recent staff engagement survey that the Office is innovative and willing to try new things/audit approaches	81%	85%

^ - This index will result from new questions on the staff engagement survey done in the fall of 2025.

12. Financial results

Budget and expenditure management practices

The Legislative Assembly Management Commission (LAMC), an all-party Legislative Commission, reviews our annual budget. Under Section 27(3) of *The Auditor General Act*, the money required by the Office is paid out of the Consolidated Fund through the appropriation for the Legislative Assembly. Annually, the Auditor General presents to LAMC an estimate of the money required for the upcoming year.

To maintain an appropriate separation between our financial records and those of the government, we maintain our own accounting system and bank account to record and pay our operating expenses. As needed, we draw advances up to the annual amount approved by LAMC. At the end of the year, any undrawn amount is considered lapsed and remains in the Consolidated Fund.

All our staff are paid through the government's payroll system. The expenditures of the Office are reflected in the financial information presented in **SECTION 13** of this report and the Public Accounts of the Province.

Our 2025/26 estimate submission presented to LAMC in the fall of 2024 included a request for additional audit staff FTEs and additional funding for consulting costs for audit services.

This additional funding was requested to enhance our capacity to manage financial audits and consulting needs effectively. The submission emphasized that without these additional resources and funding, there is a significant risk of audit delays, insufficient operating funds, and the inability to obtain the necessary expertise for engagements. Specifically, we noted it could result in the release of the Public Accounts beyond the statutory reporting deadline, and impact our ability to produce timely performance audits and investigations due to the need to shift audit resources to financial statement audit work.

LAMC denied our requests, so we will not be able to enhance our audit capacity as envisioned.

Basis of reporting

We prepare our financial statements using a disclosed basis of accounting as described in NOTE 2 to the financial statements. Our financial statements describe how the money authorized was spent, how it compares to last year's actuals, and how actual revenue compared to estimated revenue.

Overview of 2024/25 financial results

Salaries and benefits

Salaries and benefits were over budget by about $13,500 or 0.2% which was an increase of 3% over the 2023/24 amount.

Other expenses

Operating expenses were under budget by $139,500 or 10% and 14% below the prior year due to several factors:

- Our professional fees and consulting were about $223,000 below the prior year and $93,000 under budget. In 2023/24 there were significant one-time costs related to our use of auditor's experts in auditing the Province's adoption of Financial Instruments accounting standards; no similar one-time costs occurred in 2024/25. We did not spend the full budgeted amount on these fees, in part due to delays in the audit work expected to require consultations.
- Our professional dues, training and development costs were about $22,100 below the prior year and $73,800 under budget. This was due to professional development fees being approximately $62,000 below budget and $22,100 below prior year due to less travel and more local, virtual and internal PD than anticipated. Professional dues were below budget and actual in part due to a pause on CCOLA membership fees for 2024/25.
- Our information technology costs were $41,600 under budget due to rationalizing network communications and server resources, and requiring less vendor support.
- Our report design and printing costs were $25,300 under budget and $24,200 below the prior year amount. This is because we were unable to complete and issue as many project reports as planned; some delays in project audits resulted because additional audit resources were needed on the financial statement audit of the Public Accounts.

- Our budget included $56,500 as a contingency for unexpected expenses that may arise during the year. We did not need to access these contingency funds during 2024/25.
- Offsetting the above areas that were under budget, our computer and capital additions costs were $119,700 above budget as we moved our planned laptop replacement up by several months to avoid potential price increases in 2025/26.

We draw down funds from our appropriation to make payments throughout the year. In March each year we estimate the amount of cash that will be required to pay expenses accrued at year-end. This allows us to use funding from the same fiscal year's appropriation for the expenditures accrued during that fiscal year. Often because of the timing of estimate there is some variance between the amount withdrawn and our actual accrued expenses. Any excess draws are used immediately in the new year to pay for new year expenses thereby reducing our draws required in the new year. In 2024/25, our draws from the appropriation were $46,100 less than our expenses – in 2023/24 our draws were $59,200 less than our expenses.

13. Audited financial statements

Management's responsibility for financial statements

The accompanying financial statements of the Office of the Auditor General for the year ended March 31, 2025 are the responsibility of management of the Office. Management has prepared the financial statements to comply with *The Auditor General Act*. The financial statements are prepared in accordance with the basis of accounting described in the notes to the financial statements and, where appropriate, reflect management's best estimates and judgments. The financial information presented elsewhere in this report is consistent with that in the financial statements.

We maintain appropriate systems of internal control (including policies and procedures) which provide management with reasonable assurance that assets are safeguarded and that the financial records are reliable and form a proper basis for the preparation of the financial statements.

The financial statements have been audited by the firm of Craig & Ross Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards. Their report to the Members of the Legislative Assembly on the following pages expresses their opinion on our financial statements.

Tyson Shtykalo, FCPA, FCA
Auditor General
June 30, 2025

CRAIG ROSS LLP

INDEPENDENT AUDITORS' REPORT

To the Legislative Assembly of Manitoba

Opinion

We have audited the accompanying financial statements of the Office of the Auditor General of Manitoba (the "Office"), which comprise the statements of audit fees deposited to the Consolidated Fund and expenditures for the year ended March 31, 2025, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the audit fees deposited to the Consolidated Fund and expenditures of the Office of the Auditor General of Manitoba, for the year ended March 31, 2025 in accordance with the basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Office in complying with the financial reporting provisions of the Province of Manitoba. As a result, the financial statements may not be suitable for another purpose.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the disclosed basis of accounting described in Note 2, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office's financial reporting process.

(continues)

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Independent Auditor's Report to the Legislative Assembly of Manitoba *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Craig Ross LLP

Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
June 30, 2025

OFFICE OF THE AUDITOR GENERAL OF MANITOBA

Statement of Audit Fees Deposited to the Consolidated Fund

Year Ended March 31, 2025

		2025		2024
Audit fees billed and deposited to our bank account	$	**662,154**	$	645,625
Less: amounts paid to agent auditors		**(252,354)**		(226,325)
Audit fees transferred to the Consolidated Fund	$	**409,800**	$	419,300
Main estimate - audit fees	$	**407,300**	$	393,000

Statement of Expenditures

Year Ended March 31, 2025

		2025		2024 *(As restated)*
Salaries and benefits	$	**6,403,546**	$	6,241,858
Operating expenses				
Office rent		**337,645**		324,845
Information technology		**297,220**		351,165
Professional dues, training and development		**180,621**		202,720
Computers and other capital additions		**177,762**		67,393
Professional fees and consulting		**84,807**		307,758
Parking and travel		**65,532**		72,151
Office administration		**59,219**		60,576
Telecommunications		**37,776**		40,547
Report design and printing		**27,455**		51,679
		1,268,037		1,478,834
Total expenditures	$	**7,671,583**	$	7,720,692
Comparison of actual draws on appropriation to total expenditures				
Appropriation drawn in 2025		**7,625,506**		7,661,444
Less: Total expenditures		**(7,671,583)**		(7,720,692)
Appropriation draws less than total expenditures		**(46,077)**		(59,248)
Add: Unexpended funds from prior year appropriation draws		**192,035**		251,283
Unexpended funds available for next year's expenditures *(Note 3)*	$	**145,958**	$	192,035
Comparison of actual draws on appropriation to voted expenditures in the main estimates				
Appropriation drawn in 2025	$	**7,625,506**	$	7,661,444
Main estimate - Expenditures		**7,854,000**		7,801,000
Unexpended appropriation	$	**(228,494)**	$	(139,556)

OFFICE OF THE AUDITOR GENERAL OF MANITOBA

Notes to Financial Statements

Year Ended March 31, 2025

1. NATURE OF OPERATIONS AND ECONOMIC DEPENDENCE

The Auditor General is appointed under The Auditor General Act as an officer of the Legislature. The Act provides for the establishment of the Office of the Auditor General of Manitoba (the Office) and sets out the authority and powers of the Auditor General, identifies the audit services to be provided and establishes reporting responsibilities.

The Office is economically dependent on the Province of Manitoba. The annual estimates for the operations of the Office are reviewed by the Legislative Assembly Management Commission and are included in the Government's estimates which are voted through the Appropriation Act by the Legislative Assembly. The expenditures of the Office are reflected in the Public Accounts of the Province.

2. SIGNIFICANT ACCOUNTING POLICIES

The Auditor General Act requires an annual audit of the accounts of the Office of the Auditor General. Accordingly, these financial statements report on the accounts of the Office and reflect the following accounting policies:

Audit Fees

Audit fees are recorded when received and deposited to the bank account of the Office. Audit fees received from entities audited by agents of the Office are used by the Office to pay the agents. Accordingly, fees paid to agents are excluded from expenditures of the Office.

Expenditures

Expenditures are reported on an accrual basis, except for pension, vacation, severance and overtime expenses which are reported on a cash basis and for those related to multiple periods as discussed in the next paragraph.

Change in Accounting Policy

Expenses related to multiple periods (such as software subscriptions) are expensed when the payment is due and the benefit to the office begins. Previously these expenses were amortized over the period of the subscription. The treatment of expenses related to multiple periods was an accounting policy change during the current fiscal year to better reflect the usage during the year to the appropriations taken out of the consolidated fund. The change in accounting policy has been applied retroactively. The impact of the change in accounting policy was an increase in 2024's operating expenses of $40,515.

3. UNEXPENDED FUNDS

The Auditor General Act requires all unexpended funds drawn from the Office's appropriation to be repaid to the Minister of Finance at the end of the fiscal year.

As the Office's expenditures are not all accounted for on a cash basis, the exact amount unexpended is not known at March 31. In practice, the Office retains the unexpended funds to reduce the amount drawn from appropriations in the subsequent year.

4. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to align with the current year's expense classification structure. These changes were made to better reflect the nature and function of expenditures in relation to the Office's current operations.

WEBSITE VERSION

14. Audited disclosure of employee compensation payments

CRAIG ROSS LLP

INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

Opinion

We have audited the Office of the Auditor General of Manitoba (the "Office") Disclosure of Employee Compensation Payments (the "statement") for the year ended March 31, 2025.

In our opinion, the financial information in the statement presents fairly in all material respects, the compensation of officers and employees in excess of $85,000 of the Office for the year ended March 31, 2025, in accordance with the Public Sector Compensation Disclosure Act.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Office in accordance with the ethical requirements that are relevant to our audit of the statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Restriction on Distribution

The statement is prepared to assist the Office with meeting the requirements of the Public Sector Compensation Disclosure Act. As a result, the statement may not be suitable for another purpose. Our report is intended solely for the Office and the Province of Manitoba and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the statement in accordance with the Public Sector Compensation Disclosure Act of the Province of Manitoba, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office's financial reporting process.

(continues)

Independent Auditor's Report on Public Sector Compensation Disclosure to the Legislative Assembly of Manitoba *(continued)*

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Craig Ross LLP

Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
June 30, 2025

OFFICE OF THE AUDITOR GENERAL OF MANITOBA
DISCLOSURE OF EMPLOYEE COMPENSATION PAYMENTS
For the Year Ended March 31, 2025

In accordance with The Public Sector Compensation Disclosure Act, disclosure is required of aggregate annual compensation payments of $85,000 or more. For the year ended March 31, 2025 employees of the Office of the Auditor General of Manitoba received compensation of $85,000 or more, including professional fees and taxable benefits, as follows:

Adelodun, Esther	Senior Auditor	$ 93,176
Amurao, Ryan	Principal	117,031
Bailey, Michael	Manager	98,583
Bessette-Asumadu, Natalie	Deputy Auditor General	165,942
Bo-Maguire, Wade	Assistant Auditor General	143,028
Boyechko, Bryden	Manager	106,206
Charron, Shane	Principal	147,291
Emslie, Melissa	Director, Strategic Operations	137,599
Nazario, Gabriel	Data Analyst	100,954
Fasasi, Halima	Manager	104,140
Gilbert, Jeffrey	Assistant Auditor General	143,755
Hickman, Graham	Manager	102,319
Johnson, Jo	Principal	126,979
Kuzie, Alyson	Senior Auditor	88,458
Landry, Frank	Communications Manager	96,376
Lee Wai, Fung	Senior Auditor	97,355
LeGras, Danielle	Manager	105,976
Magyar, Zsanett	Manager	101,108
Manchester, Julie	Manager	97,201
Montefrio, Christian	Principal	126,125
Muir, Dallas	Principal	129,926
Muirhead, Adam	Manager	105,950
Nebrida, Arlene	Manager	102,571
Ngai, Jacqueline	Principal	127,073
Riddell, Ryan	Principal	111,194
Robertson, Andrew	Director, IT Infrastructure & Cybersecurity	104,810
Shtykalo, Tyson	Auditor General	228,591
Shyiak, Jay	Director, Corporate Services	132,801
Stoesz, Jonathan	Principal	123,198
Storm, David	Principal	134,386
Thiessen, Brendan	Principal	130,046
Thomas, Erika	Principal	133,088
Torchia, Philip	Assistant Auditor General and Quality Assurance	145,874
Vashist, Vasundhra	Manager, IT Application & Computer Services	94,098
Voakes, F. Grant	Manager	103,860
Vogt, Marcia	Principal	127,346
Wowchuk, Stacey	Assistant Auditor General	130,174
Wright, James	Principal	128,010

Appendices

Appendix A

The Auditor General Act

CHAPTER A180

THE AUDITOR GENERAL ACT

(Assented to July 6, 2001)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Manitoba, enacts as follows:

DEFINITIONS

Definitions
1 In this Act,

"department" means a department or branch of the government; (« ministère »)

"external auditor" means a professional auditor or firm of professional auditors appointed to audit the financial statements of a government organization; (« vérificateur externe »)

"government organization" means a department, government agency, fund or other organization included in the summary financial statements of the government reporting entity referred to in clause 65(1)(b) of *The Financial Administration Act*; (« organisme gouvernemental »)

"public money" means public money as defined in *The Financial Administration Act*; (« fonds publics »)

"recipient of public money" means

(a) a person, organization or other body

(i) that has received, directly or indirectly, a grant, loan or advance from the government or a government organization,

(ii) to whom the government or a government organization has transferred property for no consideration or consideration substantially less than its fair market value, or

(iii) for whom the government or a government organization has guaranteed the performance of an obligation or given an indemnity,

(b) a business entity or organization that has received a tax credit under a Manitoba law, or

(c) a business entity or organization that has issued a share, debt obligation or other security, if a person is eligible for a tax credit under a Manitoba law in respect of that acquisition or ownership of the security,

but does not include a government organization. (« bénéficiaire de fonds publics »)

S.M. 2007, c. 6, s. 100.

PART 2

AUDITOR GENERAL

Auditor General
2(1) The Auditor General is an officer of the Assembly.

Role
2(2) The Auditor General is to provide the Assembly with independent information, advice and assurance under this Act, but nothing in this Act is to be interpreted as entitling the Auditor General to question the merits of policy objectives of the government.

S.M. 2004, c. 42, s. 97; S.M. 2022, c. 20, s. 2.

Appointment of Auditor General
3(1) A person shall be appointed as the Auditor General by resolution of the Assembly.

Committee recommendation required
3(2) A person may be appointed as Auditor General only if the appointment has been recommended by the Standing Committee of the Assembly on Legislative Affairs.

Appointment process
3(3) If at any time the office of Auditor General

(a) will become vacant within six months because the term of office is scheduled to expire or the Auditor General has resigned; or

(b) has become vacant for any other reason;

the President of the Executive Council must, within one month after that time, convene a meeting of the Standing Committee on Legislative Affairs and the Standing Committee must, within six months after that time, consider candidates for the office and make a recommendation to the Assembly.

No other public office
3(4) The Auditor General may not be nominated for, be elected as, or sit as a member of the Assembly, and may not hold any other public office or engage in any partisan political activity.

S.M. 2004, c. 42, s. 97; S.M. 2015, c. 14, s. 1; S.M. 2017, c. 26, s. 33; S.M. 2022, c. 20, s. 2.

Term
4 The Auditor General is to hold office during good behaviour for a term of 10 years, and may be reappointed for further terms of 10 years each.

Remuneration
5(1) Subject to this section, the salary and benefits of the Auditor General are to be determined by the Legislative Assembly Management Commission.

No reduction in salary
5(2) The Auditor General's salary must not be reduced except by a resolution of the Assembly carried by a vote of 2/3 of the members voting.

S.M. 2022, c. 20, s. 2.

Civil Service Superannuation Act applies
6(1) The Auditor General is an employee within the meaning of *The Civil Service Superannuation Act*.

6(2) [Repealed] S.M. 2021, c. 11, s. 70.

S.M. 2021, c. 11, s. 70.

Suspension or removal
7(1) The Auditor General may be suspended or removed from office by a resolution of the Assembly carried by a vote of 2/3 of the members voting in the Assembly.

Suspension if Assembly not sitting
7(2) If the Assembly is not sitting, the Speaker may, with the prior approval of the Legislative Assembly Management Commission, suspend the Auditor General for cause.

Length of suspension
7(3) A suspension under subsection (2) ends no later than 30 sitting days of the Assembly after the suspension came into effect.

S.M. 2022, c. 20, s. 2.

Deputy Auditor General
8(1) On the recommendation of the Auditor General and with the prior approval of the Legislative Assembly Management Commission, a Deputy Auditor General may be appointed under section 58 of *The Public Service Act*.

Powers and responsibilities
8(2) If the Auditor General is absent or unable to act or if the office is vacant, the Deputy Auditor General has the powers and responsibilities of the Auditor General.

Salary in certain cases
8(3) If the Deputy Auditor General has assumed the Auditor General's responsibilities for an extended period, the Legislative Assembly Management Commission may, by resolution, direct that the Deputy be paid a salary within the same range as the Auditor General's salary.

S.M. 2021, c. 11, s. 70; S.M. 2022, c. 20, s. 2.

PART 3

RESPONSIBILITIES OF THE AUDITOR GENERAL

AUDIT OF ACCOUNTS AND FINANCIAL STATEMENTS

Audit of government accounts
9(1) The Auditor General is the auditor of the accounts of the government, including those relating to the Consolidated Fund, and must make any examinations and inquiries that he or she considers necessary to enable the Auditor General to report as required by this Act.

Audit of other public money
9(2) The Auditor General is responsible for examining and auditing public money that is not part of the Consolidated Fund, unless an Act provides otherwise.

Audit of the Public Accounts
9(3) The Auditor General is responsible for examining and auditing the financial statements included in the Public Accounts under *The Financial Administration Act*, and any other statements the Minister of Finance presents for audit.

Opinion about the Public Accounts
9(4) The Auditor General must express an opinion as to whether the financial statements included in the Public Accounts fairly present information in accordance with the accounting policies of the government stated in the Public Accounts and on a basis consistent with that of the preceding year, and must set out any reservations the Auditor General might have.

Report to ministers
9(5) At least once in each year, the Auditor General shall make a report about the examinations and audits conducted under this section to the minister responsible for each government organization concerned and to the Minister of Finance. The Auditor

General must allow at least 14 days for those ministers to review and comment on the report before finalizing it for submission to the Assembly under subsection 10(1).

Advice to officials
9(6) The Auditor General may advise appropriate officers and employees of matters discovered in conducting examinations and audits under this section.

Annual report to Assembly
10(1) No later than December 31 in each year, the Auditor General must report to the Assembly about the examinations and audits conducted under section 9.

Content of the report
10(2) The report must indicate anything resulting from the work of the Auditor General that he or she considers should be brought to the Assembly's attention, including, but not limited to, circumstances in which

(a) required information was not provided or was not provided within a reasonable time;

(b) accounts were not properly kept or public money was not fully accounted for;

(c) essential records were not maintained, or the rules and procedures applied were insufficient, to

(i) safeguard and control public property,

(ii) secure an effective check on the assessment, collection and proper allocation of revenue, or

(iii) ensure that expenditures were made only as authorized;

(d) public money was expended for purposes other than those for which it was appropriated by the Legislature;

(e) financial and administrative provisions of Acts, regulations, policies and directives were not complied with.

Report may include recommendations
10(3) The report may include any recommendation the Auditor General wishes to make, and may draw attention to and make recommendations about any audit conducted by an external auditor under section 12.

SPECIAL REPORT TO ASSEMBLY

Special report to Assembly
11 The Auditor General may make a special report to the Assembly on any matter of pressing importance or urgency that he or she considers should not be deferred until the next annual report under section 10 is presented.

AUTHORITY OVER EXTERNAL AUDITORS

Scope of an external audit
12(1) When an external auditor is appointed to audit the financial statements of a government organization, the Auditor General may require the external auditor to give the Auditor General a description of the proposed scope of the audit before the audit is begun. The Auditor General may then require changes to be made in the scope of the audit.

Further directions
12(2) Before an external auditor issues an audit opinion on the financial statements of a government organization, the Auditor General may require the external auditor to

(a) give the Auditor General a copy of the proposed audit opinion, the financial statements, and any recommendations arising out of the audit of the financial statements; and

(b) conduct additional examinations relating to the financial statements.

Audit working papers
12(3) The Auditor General may require an external auditor to give the Auditor General a copy of the audit working papers.

Audit opinion
12(4) As soon as an audit is completed, an external auditor must give the Auditor General a copy of the audit opinion on the financial statements of a government organization and any recommendations arising out of the audit of the financial statements.

Reliance on external auditor's report
13 In order to fulfil his or her responsibilities as the auditor of the government's accounts, the Auditor General may rely on the report of an external auditor of a government organization or of a subsidiary of a government organization.

AUDIT OF OPERATIONS

Audit of operations
14(1) In carrying out his or her responsibilities under this Act, the Auditor General may examine and audit the operations of a government organization with regard to any of the following matters:

(a) whether financial and administrative provisions of Acts, regulations, policies and directives have been complied with;

(b) whether public money has been expended with proper regard for economy and efficiency;

(c) whether the Assembly has been provided with appropriate accountability information;

(d) whether the form and content of financial information documents is adequate and suitable.

Report to ministers
14(2) At least once in each year, the Auditor General shall make a report about the examinations and audits conducted under this section to the minister responsible for each government organization concerned and to the Minister of Finance. The Auditor General must allow at least 14 days for those ministers to review and comment on the report before finalizing it for submission to the Assembly.

Report to officials
14(3) The Auditor General may advise appropriate officers and employees of matters discovered in conducting examinations and audits under this section.

Report to Assembly
14(4) The Auditor General must report to the Assembly annually on the work carried out under this section, and may bring to the Assembly's attention anything he or she considers necessary, including recommendations.

AUDIT OF RECIPIENT OF PUBLIC MONEY

Audit of recipient of public money
15(1) The Auditor General may conduct an examination and audit of the operations and accounts of a recipient of public money in respect of public money it received and may require the recipient to prepare and give to the Auditor General the financial statements setting out the details of the disposition of the public money received.

Audit of operations
15(1.1) The examination and audit of the operations of the recipient of public money may include the matters listed in subsection 14(1).

Effect of commingling public money
15(1.2) If the recipient of public money has commingled the public money it received with any of its other money, the authority of the Auditor General under this section extends to any of the recipient's operations or accounts.

No obstruction
15(2) No person shall obstruct or provide false or misleading information to the Auditor General or a person employed under the Auditor General in conducting an examination or audit under this section, or conceal or destroy any records or things relevant to an examination or audit.

Offence
15(3) A person who contravenes subsection (2) is guilty of an offence and is liable on summary conviction to a fine of not more than $10,000.

Reliance on report of other auditor
15(4) The Auditor General may rely on the report of an auditor appointed by a recipient of public money.

S.M. 2020, c. 21, s. 97.

SPECIAL AUDIT ON REQUEST

Special audit on request
16(1) When requested to do so by the Lieutenant Governor in Council or the Minister of Finance, or by resolution of the Standing Committee on Public Accounts, the Auditor General may examine and audit the operations and the accounts of a government organization, recipient of public money or other person or entity that in any way receives, pays or accounts for public money. But the Auditor General is not obliged to do so if he or she is of the opinion that it would interfere with the primary responsibilities of the Auditor General.

Report
16(2) The Auditor General must report the findings of an audit under this section to the person or body that requested the audit and to the minister responsible for any government organization concerned.

Report submitted to the Assembly
16(3) The Auditor General may submit a report of an audit under this section to the Assembly if it is in the public interest to do so, but must allow at least 14 days for the minister responsible for the government organization and the Minister of Finance to review and comment on the report before finalizing it for submission to the Assembly.

S.M. 2020, c. 21, s. 98.

JOINT AUDIT

Joint audit
17 With respect to public money that is spent jointly, the Auditor General may undertake a joint audit with the Auditor General of Canada, an Auditor General or Provincial Auditor of another province or territory, or an auditor of a municipality.

PART 4

POWERS OF THE AUDITOR GENERAL

Access to records

18(1) Despite any other Act, the Auditor General is entitled to access at all reasonable times to the records of any government organization that are necessary for the purpose of this Act.

Access to information

18(2) The Auditor General may require and is entitled to receive any information necessary for the purpose of this Act from

(a) any person in the public service or formerly in the public service;

(b) any current or former director, officer, employee or agent of a government organization or of a recipient of public money; or

(c) any other person, organization or other body that the Auditor General believes on reasonable grounds may have information relevant to an examination or audit under this Act.

No access to Cabinet confidences

18(3) Despite subsections (1) and (2), the Auditor General shall not have access to information described in subsection 19(1) of *The Freedom of Information and Protection of Privacy Act*, except in the circumstances mentioned in subsection 19(2) of that Act.

Part V of Evidence Act powers

19 The Auditor General or his or her delegate may examine any person on oath on any matter that the Auditor General considers relevant to an examination and audit under this Act, and for that purpose the Auditor General or delegate has the powers of a commissioner appointed under Part V of *The Manitoba Evidence Act*.

Staff in government organizations

20 To carry out responsibilities under this Act more effectively, the Auditor General may place a person or persons employed under the Auditor General in any government organization, and the organization must provide the necessary office accommodation.

Security requirements

21 The Auditor General must ensure that every person employed under the Auditor General who is to examine records of a government organization complies with any security requirements applicable to persons employed in that organization.

PART 5

GENERAL PROVISIONS

STAFF AND OFFICE OF THE AUDITOR GENERAL

Staff
22(1) Officers and employees necessary to enable the Auditor General to perform his or her duties must be appointed under section 58 of *The Public Service Act*.

Civil Service Superannuation Act applies
22(2) Officers and employees of the Auditor General, including the Deputy Auditor General, are employees within the meaning of *The Civil Service Superannuation Act*.

S.M. 2021, c. 11, s. 70.

Office of the Auditor General
23 The Auditor General is responsible for the internal operations of his or her office and for the persons employed under the Auditor General. For those purposes, the Auditor General may

(a) establish office policies and procedures consistent with practices followed by the government;

(b) charge fees for services provided by the office on a basis approved by the Lieutenant Governor in Council;

(c) delegate to any person employed under the Auditor General any responsibility or power that the Auditor General has under this Act, other than the responsibility to report to the Assembly;

(d) maintain an independent bank account; and

(e) contract for professional services.

CONFIDENTIALITY

Confidentiality
24(1) The Auditor General and everyone employed under the Auditor General shall preserve secrecy concerning all matters that come to their knowledge in the course of their work under this Act, and shall not communicate those matters to any person unless required to do so in connection with the proper administration of this Act or a proceeding under this Act, or in a court of law.

Exception
24(2) Nothing in subsection (1) limits the Auditor General's right to report under this Act on the conclusions of an examination or audit.

Working papers confidential
25 The working papers relating to an examination or audit by the Auditor General or a person employed under the Auditor General are confidential and must not to be laid before the Assembly or any committee of the Assembly.

ANNUAL REPORT OF AUDITOR GENERAL'S OFFICE

Annual audit of Auditor General's office
26(1) Each year, an auditor whose appointment is approved by the Legislative Assembly Management Commission must examine the accounts of the office of the Auditor General and prepare a report. The Commission may also direct the auditor to conduct an audit respecting any of the matters listed in subsection 14(1).

Annual report
26(2) Before August 1 each year, the Auditor General must report to the Assembly on the operations of his or her office. The report must include

(a) information on the performance of the office; and

(b) the report on the annual audit under subsection (1).

ESTIMATES

Estimates
27(1) The Auditor General shall present annually to the Legislative Assembly Management Commission estimates of the amount of money that will be required for the purpose of this Act.

Special report
27(2) The Auditor General may make a special report to the Assembly if he or she thinks that the amount of money provided in the estimates submitted to the Legislature is inadequate.

Money
27(3) The money required for the purpose of this Act is to be paid out of the Consolidated Fund from money authorized by an Act of the Legislature.

Unexpended money to be paid into Consolidated Fund
27(4) All money which has been authorized by an Act of the Legislature to be paid and applied for the purposes of this Act that remains unexpended at the end of the fiscal year must be paid to the Minister of Finance and becomes part of the Consolidated Fund.

TABLING REPORTS IN THE ASSEMBLY

Tabling reports in the Assembly
28(1) When making a report to the Assembly under this Act, the Auditor General must submit the report to the Speaker. The Speaker must lay a copy of it before the Assembly within 15 days after receiving it if the Assembly is sitting or, if it is not, within 15 days after the beginning of the next sitting.

Distribution to members of the Assembly
28(2) On receiving a report under this Act, the Speaker must direct that copies be sent to the members of the Assembly.

Referral to Public Accounts Committee
28(3) A report to the Assembly under this Act stands referred to the Standing Committee on Public Accounts.

PROTECTION FROM LIABILITY

Protection from liability
29 No proceeding may be instituted against the Auditor General, the Deputy Auditor General, or any person employed under the Auditor General,

(a) for any act done in good faith in the performance or intended performance of a duty or in the exercise or intended exercise of a power under this or any other Act or regulation; or

(b) for any neglect or default in the performance or intended performance or in the exercise or intended exercise in good faith of a duty or power described in clause (a).

TRANSITIONAL, CONSEQUENTIAL, REPEAL AND COMING INTO FORCE

Transitional
30 *The Provincial Auditor appointed under **The Provincial Auditor's Act** continues in office as the Auditor General under this Act as if appointed under this Act for a term that expires on the day the appointment under **The Provincial Auditor's Act** would expire.*

WEBSITE VERSION

31 **NOTE: The Schedule referred to in this section contained consequential amendments to other Acts that are now included in those Acts.**

Repeal
32 *The Provincial Auditor's Act*, R.S.M. 1987, c. P145, is repealed.

C.C.S.M. reference
33 This Act may be referred to as chapter A180 of the *Continuing Consolidation of the Statutes of Manitoba*.

Coming into force
34 This Act comes into force on a day fixed by proclamation.

NOTE: S.M. 2001, c. 39 came into force by proclamation on May 1, 2002.

Appendix B

List of financial statement audits

Financial statement audits conducted by the Auditor General's Office

Civil Service Superannuation Fund

Legislative Assembly Pension Plan

Manitoba Agricultural Services Corporation

Manitoba Health Services Insurance Plan

Northern Affairs Fund **(NOTE 1)**

Teachers' Retirement Allowances Fund

University of Manitoba **(NOTE 2)**

WCFS Employee Benefits Retirement Plan

Financial statement audits conducted by the Auditor General's Office under an agency agreement with a private sector accounting firm

Legal Aid Manitoba

Manitoba Housing and Renewal Corporation

Public Guardian and Trustee of Manitoba

Public Service Group Insurance Fund

Financial statement audits conducted by private sector accounting firms with overviews or limited involvement by the Auditor General's Office

Government enterprises

Deposit Guarantee Corporation of Manitoba

Manitoba Hydro-Electric Board

Manitoba Liquor and Lotteries Corporation

Manitoba Public Insurance Corporation

Crown organizations

Assiniboine Community College

Brandon University

Cancer Care Manitoba

Communities Economic Development Fund

Economic Development Winnipeg Inc.

Efficiency Manitoba

Entrepreneurship Manitoba

General Child and Family Services Authority

Insurance Council of Manitoba

Interlake-Eastern Regional Health Authority

Le Centre culturel franco-manitobain

Liquor, Gaming and Cannabis Authority of Manitoba

Manitoba Arts Council

Manitoba Centennial Centre Corporation

Manitoba Combative Sports Commission

Manitoba Development Corporation

Manitoba Education Research and Learning Information Networks (MERLIN)

Manitoba Film and Sound Recording Development Corporation

Manitoba Financial Services Agency

Manitoba Hazardous Waste Management Corporation

Manitoba Institute of Trades and Technology

Manitoba Opportunities Fund Ltd.

Manitoba Water Services Board

Materials Distribution Agency

North Portage Development Corporation

Northern Regional Health Authority Inc.

Personal care homes and other health care facilities (36)

Prairie Mountain Health

Red River College Polytechnic

Rehabilitation Centre for Children Inc.

Research Manitoba

Rural Manitoba Economic Development

School divisions (37)

Shared Health Manitoba Inc. **(NOTE 3)**

Southern Health-Santé Sud

Sport Manitoba Inc.

St. Amant Inc.

Travel Manitoba

Université de Saint-Boniface

University College of the North

University of Winnipeg

Vehicle and Equipment Management Agency

Winnipeg Regional Health Authority **(NOTE 3)**

1. The Northern Affairs Fund is several years behind on their financial reporting. We are working with the department responsible to get its reporting up to date. During 2024/25 we completed the audit of March 31, 2020 fiscal year.

2. During 2025/26, the audit of the University of Manitoba will be performed with an agency agreement.

3. During 2025/26, the audits of the Winnipeg Regional Health Authority and Shared Health will be conducted by our Office.

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WEBSITE VERSION

Auditor General
MANITOBA

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Graphic Design
Waterloo Design House

Photography
Staff photos throughout this
report taken by Ian McCausland