



Auditor
General
MANITOBA

OPERATIONS OF THE OFFICE

FOR THE YEAR ENDED MARCH 31, 2023

Website Version



» 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.



Auditor General
MANITOBA

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July 2023

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

Dear Madam Speaker,

I am pleased to present my report titled: *Operations of the Office for the Year Ended March 31, 2023*, to be laid before the Legislative Assembly in accordance with Sections 26(2) and 28 of *The Auditor General Act*.

Respectfully submitted,

Original Signed By:
Tyson Shtykalo

Tyson Shtykalo, CPA, CA
Auditor General

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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, 2023*. This report covers the organizational structure of my Office, provides details about the various service areas, as well as the work completed and underway during the year.

Over the past year, we implemented a new Strategic Plan that set out our priorities for the next 3 years. We also refreshed our vision, mission, and values. In this report, we include our new Strategic Plan and set targets for performance indicators. In future years we will report against these targets.

We encourage Manitobans to reach out to us with information about audits underway, to suggest a new audit topic, or to raise concerns about financial waste or mismanagement. The information provided to us by citizens helps to guide our work. We encourage you to contact us with your concerns or suggestions by email (citizen.concerns@oag.mb.ca), by phone (204-945-3351), or by fax (204-945-2169).

I look forward to continuing to serve Manitobans in 2023/24 through my work as an Independent Officer of the Manitoba Legislative Assembly.

**Original Signed by:
Tyson Shtykalo**

Tyson Shtykalo, CPA, CA
Auditor General





1. Our mandate

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, audits of recipients of public money, and special audits on request (see Sections 14, 15, and 16 of the Act).

A key principle of the Auditor General's mandate is to provide the Assembly with independent information, advice, and assurance but 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**.

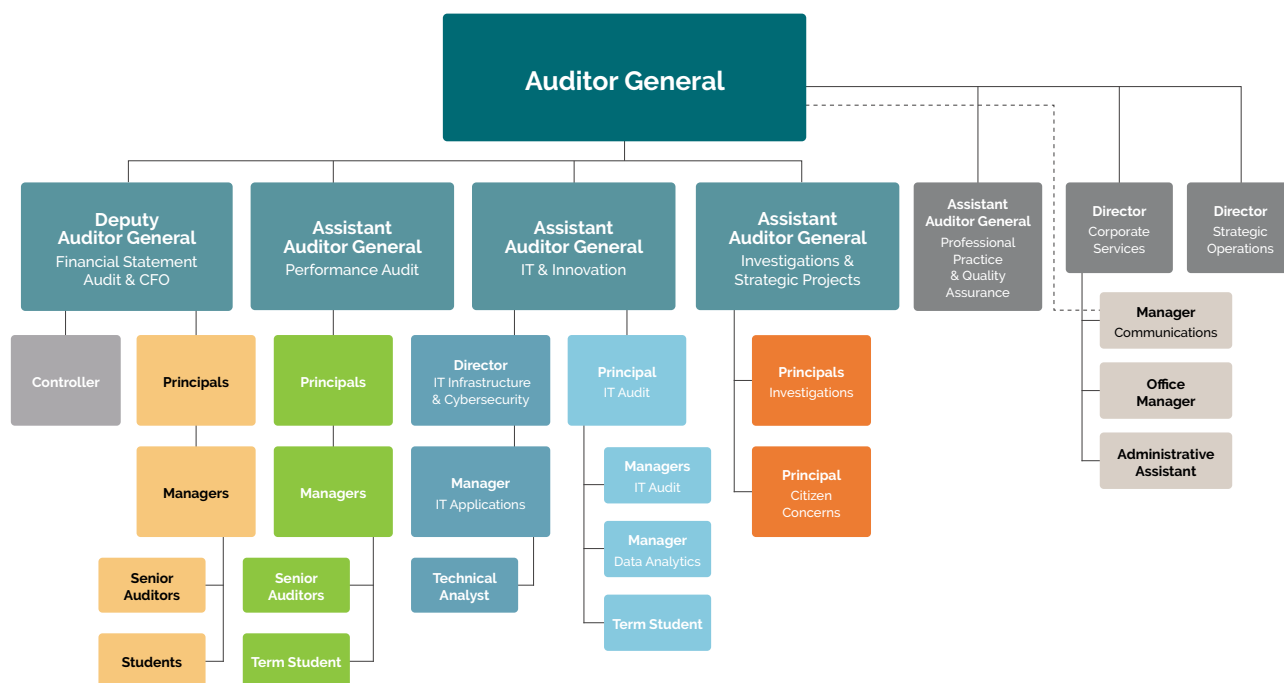


2. Office structure

The Office has 57 full-time equivalent (FTE) positions divided into 5 groups:

- Financial statement audit (see **SECTION 3**).
- Performance audit (see **SECTION 4**).
- Information technology (IT) audit (see **SECTION 5**).
- Investigations (see **SECTION 6**).
- Corporate and administrative services (see **SECTION 7**).

The first 4 groups listed above are the Office's main service areas. Corporate and administrative services refers to the various functions in the office that support its overall function. Here is our organization structure as of March 31, 2023:





Executive Leadership Group

In addition to the Auditor General, the Executive Leadership Group (ELG) members are the:

- Deputy Auditor General (Financial Statement Audit) and CFO.
- Assistant Auditor General (Performance Audit).
- Assistant Auditor General (IT & Innovation).
- Assistant Auditor General (Investigations & Strategic Projects).

As the leaders of the 4 main service areas, 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. The SMT is comprised of the Executive Leadership Group and the following individuals:

- Assistant Auditor General (Professional Practice and Quality Assurance).
- Director (Strategic Operations).
- Director (Corporate Services).
- Director (IT Infrastructure and Cybersecurity).

Our team



FRONT (L TO R)

Jay Shyiak, Jeff Gilbert, Wade Bo-Maguire, Stacey Wowchuk, Tyson Shtykalo, Natalie Bessette-Asumadu, Phil Torchia, Melissa Emslie, Jim Stephen

SECOND ROW

Kam Chowdhury, Jomay Amora-Dueck, Rolet Duenas-Heinrichs, Esther Adelodun, Selina Yang, Bolaji Fasasi, Manisha Dhakal, Emelia Jaworski

THIRD ROW

Frank Landry, Ibrahim Watara, Dallas Muir, Tara MacKay, Deanna Scott, Alyson Kuzie, Julie Bartel, Michael Bailey, Hannah Santiago

FOURTH ROW

Jon Stoesz, Erika Thomas, Grant Voakes, Bryden Boyechko, Mark Lee, Zsanett Magyar, Marcia Vogt, Nanditha Murugesan, Tony Chu, Ryan Amurao

BACK ROW

Ryan Riddell, Adam Muirhead, Danielle LeGras, David Storm, Abigail Georgison, Brendan Thiessen, Jo Johnson, Shane Charron, Ian Montefrio

MISSING

Lalaine Balaoro, Yuki Diaz, Skyler Delaurier, Graham Hickman, Masroor Khan, Arlene Nebrida, Jacqueline Ngai, Andrew Robertson, Vasundhra Vashist, Cherice Will, James Wright



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3. Financial statement audit

The financial statement audit service area has 20 FTEs who primarily conduct financial statement audits. We also engage audit firms at times to act as our agents in conducting these 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.

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

Our financial statement audits

We perform financial statement audits as well as 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. See below for further discussion on this audit.

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

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

In 2022/23, we conducted the audit of the Public Accounts and an additional 16 financial statement audits.

Nine of these were for entities in the **government reporting entity** and 7 were for other entities including public sector pension plans. We also audited related public sector compensation disclosure schedules for 6 of the entities we audited, and audited 2 related other financial information.

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.

Of the 17 financial statement audits completed in 2022/23, 12 of them we are named the auditor through legislation and have been the auditor since that legislative requirement was in place.

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

Audit opinion on the public accounts - summary financial statements

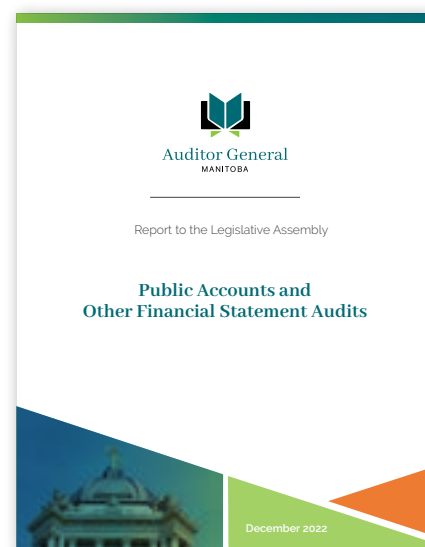
In September 2022, we issued our auditor's report on the Province's Summary Financial Statements for the year ended March 31, 2022. For the fourth year in a row, we issued a qualified audit opinion. Of note, however, the qualification this year related only to the prior year's comparative figures—there was no qualification on the March 31, 2022 figures.

As part of our audit of the Summary Financial Statements, which are the consolidated financial statements of the Province, we are involved in varying degrees with the audits of every entity in the **Government Reporting Entity**. Some entities we audit directly, and when an entity is audited by an external auditor, we perform either overviews or limited procedures on the audits.

- **Overviews** - We performed overviews of 14 audits.
 - » 3 government business enterprises (Manitoba Hydro, Manitoba Public Insurance, and Manitoba Liquor & Lotteries).
 - » Shared Health, the 5 regional health authorities, and one other health organization.
 - » One university, one college, and one school division.
 - » Materials Distribution Agency.

For each overview we advised the external auditor that we planned to use their audit work as part of our audit evidence in forming our opinion on the Summary Financial Statements. We also reviewed the external auditors' risk assessments, audit plans, and audit approaches. At the end of the audits, we reviewed the financial statements, auditors' reports, summaries of unadjusted errors, and management letters. For some of these audits, we also reviewed the completed audit files and attended audit committee meetings at the planning and finalization stages of the audits.

- **Limited procedures** - We performed limited procedures on 101 audits. We advised each external auditor that we planned to use their audit work as part of our audit evidence in forming our opinion on the Summary Financial Statements. For these entities, we reviewed the financial statements and audit opinions. As needed, we worked with the external auditors if there were specific issues within the entity or sector.



Management letters

At the end of each of our financial statement audits, 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 2022/23, we issued 24 new recommendations and followed up on 23 recommendations from prior years. We consider these management letter recommendations when identifying issues that should be brought to the attention of the Legislative Assembly.

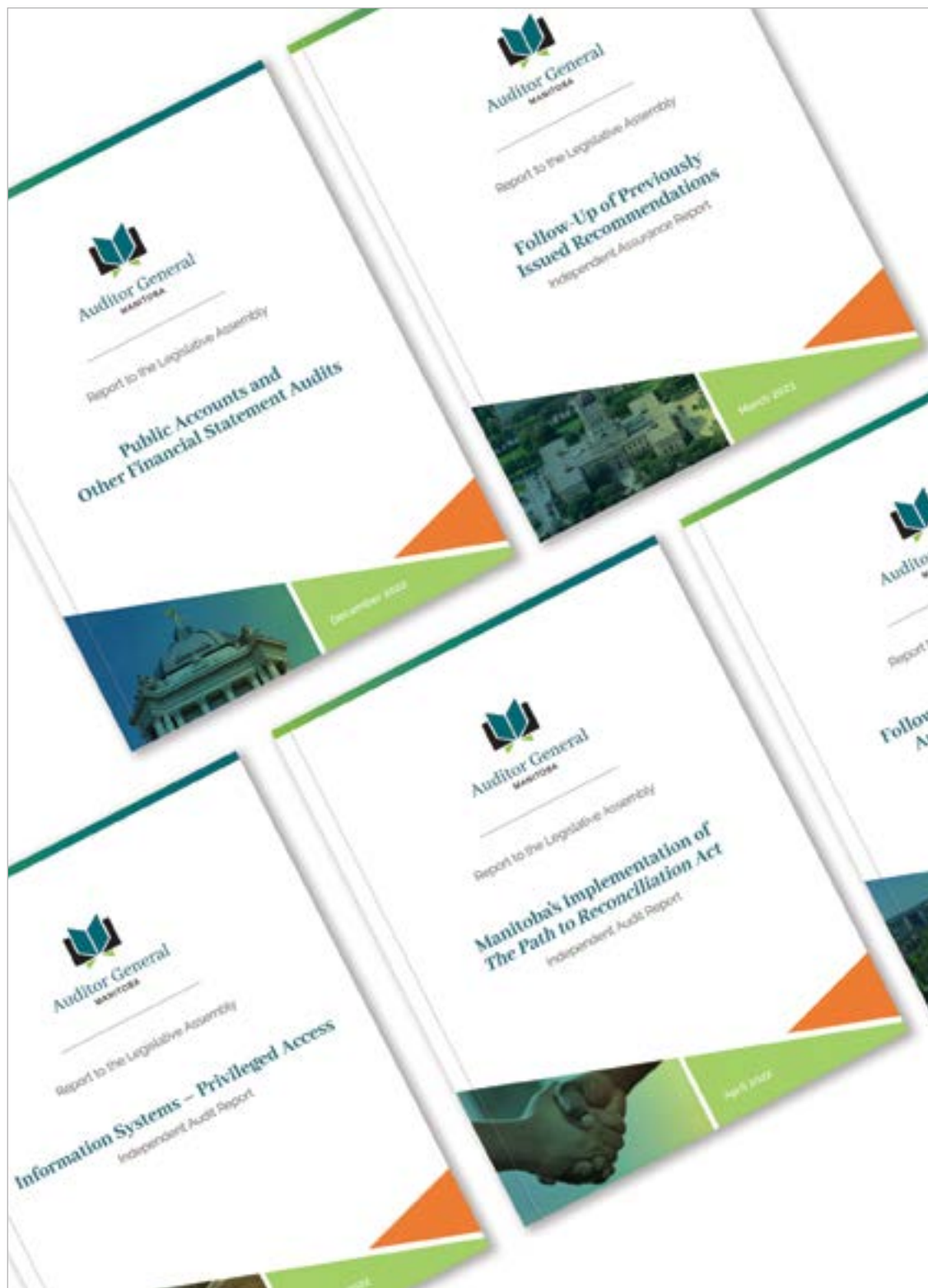
Report to the Legislative Assembly

In December 2022, 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* as required under Section 10(1) of the Act. This reporting must be done annually by December 31.

Work in progress

Interim work on the Province's Public Accounts and other financial statement audits for the year ended March 31, 2023 commenced during the year. Similarly, the report to the Legislature that we will issue in December 2023 about our audits was also in progress during the year.

During our audit of the Province's Summary Financial Statements for the year ended March 31, 2022 we identified a number of control deficiencies and errors. As a result, in 2022/23 we began an audit of the Province of Manitoba's comptrollership framework. A comptrollership framework is a system of internal controls, policies, and procedures that help organizations manage and monitor financial activities, operations, and risks. This audit will assess whether the framework used by the Province provides an effective internal control structure and produces reliable financial information.



REPORTS RELEASED IN 2022/23



Website Version

4. Performance audit

The performance audit service area has 9 FTEs and conducts performance audits. These audits are systematic assessments of how well a government entity, program, or function is managing its activities, responsibilities, and resources. 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).

To audit the operations of government and use of public money, we may look at whether:

- Financial and administrative provisions of Acts, regulations, policies, and directives have been complied with.
- Public money has been spent with proper regard for economy and efficiency.
- The Legislative Assembly has been provided with appropriate accountability information.
- The form and content of financial information documents is adequate and suitable.

Performance audits are planned, performed, and reported in accordance with Canadian Auditing Standards and Office policies. These audits are conducted by qualified auditors who:

- Establish audit objectives and criteria.
- Gather the information necessary to assess performance against the criteria.
- Report both positive and negative findings.
- Conclude against the established audit objectives.
- Make recommendations for improvement when there are significant differences between criteria and assessed performance.

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 audit offices.

During 2022/23, the following performance audits were underway:

- Addictions Treatment Services in Manitoba.
- Archives of Manitoba.
- COVID-19 Vaccines.
- Efficiency of Court Services for the Provincial Court of Manitoba.

Under Section 14(4) of *The Auditor General Act*, 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.

Section 14(2) notes that, "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."



5. Information technology (IT) audit

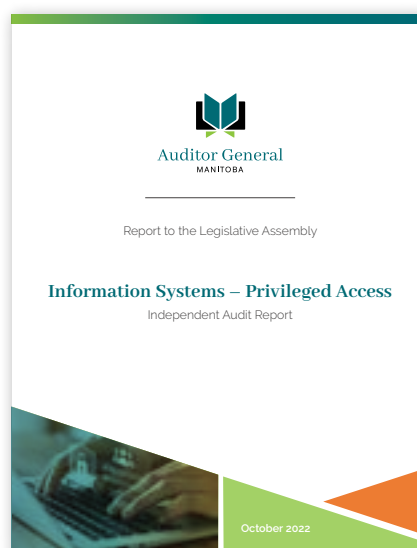
Our IT audit service area has 4 FTEs. Staff in this service area support other service areas with IT-related work, and also conduct IT audits. IT audits are a specific type of performance audit. See **SECTION 4** for more information about how these audits are planned and performed and the legislative reporting requirements for these audits.

We perform IT audits in high-risk areas such as IT governance, security, 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.

In support of annual financial statement audits, our IT auditors review and test IT general controls. These controls include security, access, change management, and operating controls. In addition, our auditors test application controls and system-generated reports. The primary goal is to determine if system-generated information used in support of financial statement audits is both complete and accurate.

This service area also provides data analytics services to all areas of the office, using analysis, modeling, and visualization tools and techniques that support the planning and performance of the work we do.

During 2022/23, the IT audit service area released the *Information Systems – Privileged Access* report. It also began an audit of Managing IT Security in a Remote Work Environment.





6. Investigations

The investigations service area has 4 FTEs that conduct investigations and handle the stakeholder concerns we receive.

The service area uses a process to determine which entities to conduct procedures on, considering risk indicators such as funding, the nature of the allegations, governance, risk environment and internal controls, common issues or themes, possibility for lessons learned, and specific context. We tailor each investigation to target areas of significance.

The typical reason for an investigation is to confirm or dispel allegations. In addition to investigating specific allegations, these investigations may include an audit of related systems and processes. Our experienced staff conduct investigations with the objective of finding out what happened and why.

Section 16 of *The Auditor General Act* (the Act) permits the Lieutenant Governor in Council, the Minister of Finance, or the Public Accounts Committee to request a Special Audit of 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. Section 16 further states that the Auditor General is not obliged to do the special audit if he or she is of the opinion that it would interfere with the primary responsibilities of the Auditor General.

The investigations team typically conducts any requested Section 16 Special Audits that the Auditor General agrees to conduct, as these audits tend to be allegation based. These audits are usually done in accordance with Investigative and Forensic Accounting standards as established by the Chartered Professional Accountants of Canada.

Section 16(2) of the Act requires that the findings of an audit completed under this section be reported to the person or body that requested the audit and to the minister responsible for any government organization concerned. Section 16(3) of the Act permits the Auditor General to submit a report of an audit under this section to the Assembly if it is in the public interest to do so, but the Auditor General must allow 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.

During 2022/23, ongoing preliminary procedures were conducted for stakeholder concerns received. As well, the following investigations were underway:

- Investigations of Municipal Allegations.
- Personal Care Homes – Complaints Process.

6.1 Stakeholder concerns

We encourage Manitobans to share with us information about audits underway, to suggest a new audit topic, or to raise concerns about financial waste or mismanagement. This service area considers the information we receive. We get information from citizens, some of which are civil servants or Members of the Legislative Assembly (MLAs). For each concern received, we 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/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 2022/23, we received 55 concerns from citizens and 2 concerns from MLAs. We performed our initial procedures on all concerns received and identified several potential audits.

Our initial procedure processes resulted in the following outcomes:

- 14 concerns were filed as potential future investigations.
- 11 concerns were referred to another organization.
- 9 concerns were referred to the relevant team for audits already in progress.
- 3 concerns were referred to other service areas for their consideration.
- 7 concerns were considered closed.
- 9 concerns are still undergoing initial procedures.
- 4 information requests were responded to.



We encourage Manitobans to have their say. Citizens, civil servants and MLAs who suspect financial waste or mismanagement are encouraged to contact the office with their concerns by email (citizen.concerns@oag.mb.ca), by phone (204-945-3351), or by fax (204-945-2169).

Manitobans can also contribute information to an audit in progress and suggest new audit topics. For additional information, please visit the We Want to Hear From You section of our website: www.oag.mb.ca.

7. Corporate and administrative services

To be effective we must manage our affairs in an appropriate manner. In this section, we discuss the services that support the operations of the Office:

- Human resource management practices
- Information technology services
- Security (information and physical)
- Communications
- Compliance with *The Public Interest Disclosure Act*

There are 11 FTEs that provide the corporate and administrative services for the Office.

7.1 Human resource management practices

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

- Coordinating all staffing activities, including permanent, term, and student hiring processes.
- Participating on all staffing selection committees.
- Coordinating the Office's student recruitment program, including monitoring student progress.
- Developing and maintaining all Office HR policies.
- Monitoring the quality and timeliness of performance reviews.
- Coordinating the bi-annual staff survey and conducting staff exit interviews for staff that resign or retire.
- Ensuring compliance with Office HR policies, the staff classification system and the collective agreement.

The Legislative Assembly Management Commission reviews the estimates of expenditure and the establishment of staff positions for our Office. Our Office currently has 57 approved FTE positions, consisting of 55 regular (53 funded, 2 unfunded) and 2 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.



The Manitoba Government and General Employees' Union (MGEU) represents all our senior auditors, auditors, and certain corporate support positions. Of note is that the union also represents some staff in management positions, including some principals and managers. 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.

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 audit staff include:

- Master of Public Administration.
- Certified Government Auditing Professional.
- Certified Internal Auditor.
- Certified in Financial Forensics.
- Certified Fraud Examiner.
- Certified Information Systems Security Professional.
- Certified Information System Auditor.
- Global Security Essentials Certification.
- Certified Information Security Manager.
- Associate Business Continuity Professional.
- Project Management Professional.

7.2 Information technology services

Our Office has its own stand-alone computer network, independent from the government's network. We have 3 FTEs that ensure: our network operates reliably and securely, our various software tools are regularly updated and supported, and that our hardware functions properly and is renewed at appropriate intervals.

7.3 Security (information and physical)

Preventing unauthorized access to our audit files and to information obtained from audited organizations is a priority. Therefore, we continuously review our information and physical security practices, and make changes as required. Our policies have been adapted to reflect a hybrid work environment. Key aspects of our layered security program include:

- IT policies, standards, and guidelines.
- Regular security awareness training.
- Physical security controls such as multi-factor authentication locks, security cameras, and a clean-desk standard.
- Restricted access to information (based on the need-to-know).
- Logical security controls (encryption, complex passwords, multi-factor authentication, conditional access policies).
- Sharing confidential documents with authorized individuals through a secure Web portal.
- Remote access authentication mechanisms.
- Secure removal of data residing on devices.
- Program, data, and infrastructure change management.

7.4 Communications

Effective, strategic communication is important in carrying out the work of the Office. The impact that our work has can be very much influenced by the attention it receives in the media. To that end, it is important that we use communications and strategies to maximize awareness of our work and to promote the use of our findings and recommendations.

The Communications Manager leads, contributes to and/or supervises the delivery of a broad range of communications services including: strategic communications planning (both external and internal), issues management, media relations, report editing, web content, social media content, and video scripting, filming and editing.

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.



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8. Professional practices and quality assurance

The Office operates 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.

The Office monitors our SOQM throughout the year, which includes internal quality inspections of completed engagement files. In addition, our Office participates 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 Office 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 February 2022. Based on the 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.
- Next inspection will be in approximately 3 years.



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9. Reports to the Legislative Assembly

Below are the reports we have issued over the past 3 years. These reports and earlier ones can be viewed and downloaded on our website: oag.mb.ca.

Year	Release date	Audit report
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
2021/22	April 2022*	Follow-up of Previously Issued Recommendations
	April 2022*	Manitoba's Implementation of <i>The Path to Reconciliation Act</i>
	April 2022*	Department of Education and Early Childhood Learning: Leadership of the K-12 Pandemic Response
	March 2022	Aging Information Systems
	December 2021	Public Accounts and Other Financial Statement Audits
	August 2021	Investigations Report (which included 3 separate investigations) • Shellmouth Dam Compensation Program • City of Winnipeg: Sale of Vimy Arena • Municipal Development Corporations
2020/21	June 2021	Main Street Project Investigation
	June 2021	Automatic Vehicle Location Management Systems
	March 2021	Follow-Up of Previously Issued Audit Recommendations
	January 2021	Animal Disease Preparedness
	January 2021	Physicians' Billings
	December 2020	Public Accounts and Other Financial Statement Audits
	October 2020	Oversight of Post-Secondary Institutions
	September 2020	Provincial Oversight of Drinking Water Safety
	September 2020	Vital Statistics Agency
	May 2020	Quarry Rehabilitation Program Investigation

*These reports were completed in March 2022, but tabling was delayed until April due to a byelection being called.

9.1 Reports in progress

At any given time, our audit teams are working on a variety of audits of operations, including special audits on request. Visit the **Audits in Progress** section of our website (oag.mb.ca) for a brief description of many of these audits currently in progress.

As of March 31, 2023, the audits of operations in progress were as follows:

- Addictions Treatment Services in Manitoba
- Archives of Manitoba
- COVID-19 Vaccines
- Efficiency of Court Services for the Provincial Court of Manitoba
- Investigations of Municipal Allegations
- Managing IT Security in a Remote Work Environment
- Manitoba's Comptrollership Framework
- Personal Care Homes – Complaints Process



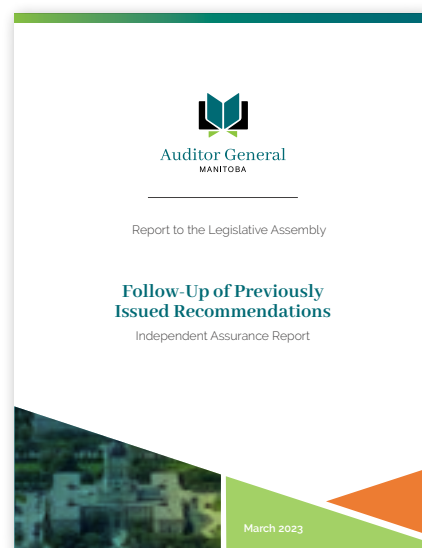
9.2 Follow-up of previously issued audit recommendations

In 2022/23, we adopted a new follow-up process. With this new approach, we will typically schedule an initial follow up about 2 years after an audit report is released. Subsequent follow ups, if any, are determined on a case-by-case basis.

For this year's follow up, we asked management of the audited entities to assign one of 4 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 2023, we issued a report on the implementation status of 209 recommendations issued between November 2019 and October 2020.

We found only 20 of the 209 recommendations (10%) were implemented as at September 30, 2022.



10. Our strategic plan

Our previous strategic plan covered fiscal years 2019/20 to 2021/22. We reported on our accomplishments against that strategic in our previous Operations Reports.

During the year we undertook a strategic planning process. We identified internal strengths and challenges as well as risks and opportunities. We also created a new vision and mission and developed strategic priorities to achieve these. In the fall of 2022, we implemented a new **Strategic Plan** for 2022-25.

Our 3-year strategic plan identified the following 3 strategic priorities:

Strategic priority 1 *(Related to risks 1, 2, and 3 below.)*

Select and complete audits and other work that deliver value to the Legislative Assembly and Manitobans.

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 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.

Priority focus areas for our workplans are:

- Broader 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
- Citizen Concerns

Strategic priority 2 *(Related to risks 4, 5, and 6 below.)*

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

1. **Promote and support an effective Public Accounts Committee (PAC)** – Promote the importance of PACs role in our public reporting, and continue to support PAC through regular meetings with the steering committee and preparing PAC for meetings.
2. **Strengthen relationships with auditees and government entities** – Stronger relationships with our auditees will lead to better recommendations and increase the likelihood of implementation.
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.
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.

Strategic priority 3 *(Related to risks 5 and 7 below.)*

Sustain a high performing, diverse and engaged team.

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 skillsets and competencies.
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.
3. **Increase communication and engagement** – Hold more staff meetings and cross-service area meetings/events, and conduct a bi-annual staff survey.
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.

Risks we need to mitigate

Our ability to achieve our mission and contribute fully towards our vision could be significantly impacted if certain risks are not sufficiently managed. As a result, the strategic priorities above were set to address these risks. Some key risks that we must manage are the risk that:

1. We are not independent from the organizations we audit, or are not perceived to be.
2. Our audit work is not valued by the Legislative Assembly.
3. We are not able to obtain the information we need to conduct our selected audits efficiently and effectively.
4. Our recommendations do not lead to positive change, thereby reducing the impact of our work.
5. Audits are unnecessarily costly and/or not done within a reasonable timeframe.
6. The Public Accounts Committee does not fulfill its key responsibility of ensuring that audited entities are responding appropriately to our audit findings and improving their operations.
7. We are not able to retain or attract highly skilled team members.

Barriers to successfully implementing the strategic plan

While there are steps we can take to try to eliminate the risks we face, current legislation creates barriers that limit and restrict our ability to fully implement our strategic plan.

The factors causing these limitations and restrictions are related to:

 **Independence** – Challenges with existing legislation and its application as it relates to our ability to be, and be perceived to be, independent.

Access to information – Limitations on our ability to access the necessary information to do our work as required by our mandate.

Our financial statement audit portfolio – Challenges with existing legislation that limit our ability to select what financial statement audits our Office does, to ensure we are providing the maximum value to the Legislative Assembly.

These 3 barriers are discussed further below.

INDEPENDENCE

Above all else, the Office (the Auditor General and all staff members) must be, and be perceived to be, independent from government and the government organizations we audit.

The Office's independence from government is necessary to fulfill our mandate effectively. It enables us to examine, without interference, any key issues or areas of concern. It keeps the Office from being influenced by political or other external pressures that may deter us from conducting certain audits. It also makes it possible for us to report what we find and what we believe are fair conclusions, even if the government or government organization disagrees with our conclusions or recommendations. This is fundamental to our role in helping the Legislative Assembly hold the government and its organizations accountable.

A long unresolved matter that impacts our actual and perceived independence from government is our relationship with the Public Service Commission (formerly the Civil Service Commission), which makes staffing decisions that affect our Office. A government organization that we audit should not be in a position to make decisions that have a direct impact on our operations. Only the Legislative Assembly, through one of its committees, should have that ability. This concern was discussed at length in our Operations Reports for the years ending March 31, 2014, 2015, 2016, 2017, and 2019.

In 2022, *The Public Service Act* (the PSA) was passed (replacing *The Civil Service Act*). Unfortunately, the PSA did not resolve the concerns we had with the former legislation. The PSA defines an allied public service (which includes the legislative officers and the Legislative Assembly) that is separate from the core public service. However, since this new legislation passed, the Public Service Commission continues to make decisions that affect our Office. Over the past year the Public Service Commission implemented a number of policies that specifically noted their application to the Auditor General's staff. Our Office was not contacted or consulted prior to these policies being put in place. As well, we are still subject to decisions made by the Commission related to hiring and classifying staff positions.

ACCESS TO INFORMATION

The Auditor General Act (the Act) states that the Auditor General is entitled to access at all reasonable times the records of any government organization that are necessary for the purpose of the Act.

The Act also notes, however, that despite the above noted access, the Auditor General does not have access to cabinet confidence information. Cabinet confidences is defined

in the Act by reference to section 19(1) of *The Freedom of Information and Protection of Privacy Act* (FIPPA) as including items such as: deliberations, a record prepared to brief the minister on matters related to government decisions and formulation of policies, discussion papers, policy analyses and proposals. In our view, the restriction of our access to cabinet confidences, and the broad categories included in the definition of cabinet confidences restricts access to the information we need to do our work.

OUR FINANCIAL STATEMENT AUDIT PORTFOLIO

It is important that the work we do be of value to the Legislative Assembly.

For several years, we have been working towards building a portfolio of financial statement audits that are of strategic importance to the Legislative Assembly.

We no longer perform a number of smaller less significant audits we had been performing for many years. These changes were achieved by removing ourselves as the auditors when we were not required by legislation to do the audits, and also because a number of small entities were dissolved or merged into the core government by the Province in recent years.

However, we are still highly restricted as to what financial statement audits we must complete each year because legislation for numerous organizations require the Auditor General to be the financial statement auditor. We need a mechanism that allows us to freely select what financial statement audits to complete, and the ability to rotate the audits we do.

We look forward to working with the government to develop a framework in which we can strategically select and rotate financial statement audit engagements that deliver value to the Legislative Assembly.

10.1 Actions taken toward the new strategic plan

The new **Strategic Plan** has only been in place since fall 2022, but we have already taken steps toward implementing the plan. Below are the things we have done, the things we are working on, and the related initiatives we have in place.

- All service areas have started to enhance the work selection process to be used in developing multi-year work plans.
- The Auditor General attended PAC steering committee meetings and advised on recent reports.
- We have been exploring the possibility of developing other product types, including limited-scope engagements and guides.

- We have started creating videos to accompany report releases to try and increase awareness of our work.
- To continue to be an employer of choice, the Office continues to offer a flexible remote-work policy.
- We identified and successfully recruited staff using a new recruiting opportunity.
- We have a Reconciliation Working group. This group is working on a plan for reconciliation. In connection with reconciliation, this spring our staff had the opportunity to participate in a blanket exercise. As well, the former Education Lead with the National Centre for Truth and Reconciliation spoke to our office about reconciliation.
- Office-wide training was held on Diversity, Equity, and Inclusion. As well, our Sunrise Speaker Committee arranged for a speaker to discuss Inclusive Education.
- A new Environmental Sustainability committee was established. The committee is in the process of developing short- and long-term actions we can take to help conserve natural resources and protect the environment.
- There are regular staff meetings and internal communications.



10.2 Performance indicators for the future

In future years we will measure our success in achieving the strategic priorities noted in

SECTION 10 using the following performance indicators:

Strategic priority 1

Select and complete audits and other work that deliver value to the Legislative Assembly and Manitobans.

Performance indicators	Target for 2023/24
% of audits underway in priority focus areas	100%
# of reports issued	8
# of new financial statement audit engagement appointments	1

Strategic priority 2

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

Performance indicators	Target for 2023/24
% of PAC meetings where a pre-meeting was held in advance	100%
% of deputy ministers (or equivalent organizational head) subject to an audit in the year that found our reports and recommendations add value	Baseline*
Innovative work products issued in the year	Yes

* Baseline – As a survey of deputy minister and equivalents is new, this year we will obtain baseline information that we can then use next year to set a target to work toward.

Strategic priority 3

Sustain a high performing, diverse and engaged team.

Performance indicators	Target for 2023/24
Vacancy rate	0%
% 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 bi-annual staff survey (averaged).	90% average



Website Version

11. 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 staff employed by the Office are paid through the government's payroll system.

The expenditures of the Office are reflected in the financial information presented in **SECTION 12** of this report and the Public Accounts of the Province.

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 2022/23 financial results

Salaries and benefits

Salaries and benefits were under budget by about \$294,000 or 5% due to several factors including:

- Vacancies due to resignations and retirements resulting in many vacant months as we planned how to best use the positions and began the recruitment process (about \$624,000).
- Absences due to maternity leave and long-term disability (about \$264,000).
- Many of our staff members participated in the Reduced Workweek Program and took up to 20 days of unpaid leave, with no impact to their pensionable earnings. As a result, actual salaries paid were lower than budgeted (about \$31,000).

Counterbalancing the above-noted reductions in paid salaries were the following:

- Annual salaries for staff increased by 5.7% as a result of a contract settlement dating back to 2019 (about \$285,000).
- The Office has 2 approved full-time equivalent (FTE) positions for which no funding is attached. The funds to pay staff in these positions comes from vacancies in funded positions. In 2022/23 these salary costs were about \$169,000.
- We have a CPA student auditor development program. Students are hired on one-year renewable terms. We also hire university and college students in summer, co-op, and part-time positions. All of our student positions are unfunded. The total salary costs for these students in 2022/23 was about \$174,000.
- Vacation and overtime payouts that were not budgeted (about \$39,000).
- Benefits costs were \$47,000 higher than budget due to increased salary costs following the contract settlement.

Other matters

Operating expenses were under budget by \$306,000 or 21% due to several factors:

- Our professional fees were about \$270,000 under budget due to lower than anticipated need for outside assistance during the year. Some of our planned work in the financial statement audits requiring the use of an auditor's expert was deferred until the 2022/23 fiscal year due to delays in receiving the audit information from the Province.
- Our professional development costs were about \$47,000 under budget due to fewer PD opportunities requiring travel than anticipated post-pandemic and more internally developed PD held for staff at a lower cost.
- Our travel and parking costs were about \$36,000 over budget due to travel and parking costs resuming with the pandemic ending.
- Our information technology costs were about \$85,000 under budget as anticipated software licensing and consulting needs were not realized due to system performance and functionality meeting office requirements.
- Our capital costs were about \$59,000 over budget because new equipment purchases were made to support our office's hybrid work environment and we accelerated the replacement of aging hardware.

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 in the new year. In 2022/23, our draws from the appropriation were \$29,200 more than our expenses – in 2021/22 our draws were \$7,500 less than our expenses.



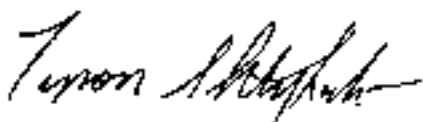
12. Audited financial statements

Management's responsibility for financial statements

The accompanying financial statements of the Office of the Auditor General for the year ended March 31, 2023 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.

The Office maintains 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 the financial statements of the Office.



Tyson Shtykalo, CPA, CA
Auditor General
June 23, 2023



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, 2023, 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, 2023 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.

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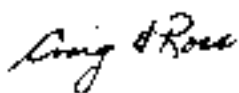
Independent Auditor's Report to the Legislative Assembly of Manitoba (*continued*)

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.



Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
June 23, 2023

OFFICE OF THE AUDITOR GENERAL OF MANITOBA
Statement of Audit Fees Deposited to the Consolidated Fund

Year Ended March 31, 2023

	2023	2022
Audit fees billed and deposited to our bank account	\$ 605,627	\$ 656,625
Less: amounts paid to agent auditors	(215,677)	(246,266)
Audit fees transferred to the Consolidated Fund	\$ 389,950	\$ 410,359
Main estimate - audit fees	\$ 285,000	\$ 320,000

Statement of Expenditures

Year Ended March 31, 2023

	2023	2022
Salaries and benefits	\$ 5,647,104	\$ 5,247,737
Operating expenses		
Office rent	298,945	308,845
Information technology	263,217	222,573
Office administration	126,944	108,866
Capital	148,910	91,561
Professional development	114,483	90,852
Professional fees	46,762	74,320
Memberships and publications	38,306	42,735
Printing	24,996	40,855
Parking and travel	65,518	8,198
	1,128,081	988,805
Total expenditures	\$ 6,775,185	\$ 6,236,542
Comparison of actual draws on appropriation to total expenditures		
Appropriation drawn	6,804,379	6,229,023
Less: Total Expenditures	(6,775,185)	(6,236,542)
Appropriation draws (less) more than total expenditures	29,194	(7,519)
Add: Unexpended funds from prior year appropriation draws	222,089	229,608
Unexpended funds available for next year's expenditures (Note 3)	\$ 251,283	\$ 222,089
Comparison of actual draws on appropriation to voted expenditures in the main estimates		
Appropriation drawn in 2023	\$ 6,804,379	\$ 6,229,023
Main estimate - Expenditures	7,375,000	7,373,000
Unexpended appropriation	\$ (570,621)	\$ (1,143,977)

OFFICE OF THE AUDITOR GENERAL OF MANITOBA

Notes to Financial Statements

Year Ended March 31, 2023

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 and retroactive wage accruals which are reported on a cash basis.

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 accounted for on an accrual 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. RECOVERY OF RETROACTIVE SALARY PAYMENTS

During the year, the Office paid staff retroactive salary payments relating to pay increases included in a contract settlement for 2019, 2020, 2021, and 2022. As these amounts, and related benefit payments, were recovered from the Province, these expenses were not included in the salaries and benefits expenditures or in the amount of draws on appropriations in the year.



Website Version

13. Audited disclosure of employee compensation payments



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, 2023.

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, 2023, 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 to meet 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.

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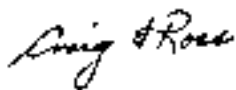
Independent Auditor's Report on Public Sector Compensation Disclosure to the Legislative Assembly of Manitoba (*continued*)

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.



Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
June 23, 2023

**OFFICE OF THE AUDITOR GENERAL OF MANITOBA
DISCLOSURE OF EMPLOYEE COMPENSATION PAYMENTS
For the Year Ended March 31, 2023**

In accordance with The Public Sector Compensation Disclosure Act, disclosure is required of annual compensation payments of \$85,000 or more. For the year ended March 31, 2023, 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:

Abubakari, Ibrahim	Manager, Data Analytics	\$ 85,923
Amurao, Ryan	Manager	97,257
Bessette-Asumadu, Natalie	Deputy Auditor General	153,962
Bo-Maguire, Wade	Assistant Auditor General, IT Audit and Innovation	134,337
Boyechko, Bryden	Manager	95,248
Charron, Shane	Principal	122,281
Chowdhury, Kamrul	Manager, Application Support	98,323
Diaz, Yuki	Manager	106,842
Duenas Heinrichs, Rolet	Manager	96,223
Emslie, Melissa	Director, Strategic Operations	131,019
Gilbert, Jeffrey	Assistant Auditor General, Investigations and Strategic Projects	130,571
Hickman, Graham	Manager	96,938
Holochuk, Lisa	Manager	85,247
Johnson, Jo	Principal	120,381
Landry, Frank	Communications Manager	92,995
LeGras, Danielle	Acting Manager	86,194
Montefrio, Christian	Principal	117,431
Muir, Dallas	Principal	115,278
Muirhead, Adam	Acting Manager	95,912
Nero, Kenneth	Controller	98,381
Ngai, Jacqueline	Principal	119,227
Riddell, Ryan	Principal	95,221
Sharma, Ganesh	Principal	106,221
Shtykalo, Tyson	Auditor General	216,486 *
Shyiah, Jay	Director, Corporate Services	119,989
Stephen, Jim	Manager, Infrastructure and Security	101,317
Stoesz, Jonathan	Principal	112,759
Storm, David	Principal	124,808
Thiessen, Brendan	Principal	119,890
Thomas, Erika	Principal	124,284
Torchia, Philip	Assistant Auditor General, Professional Practice and Quality Assurance	138,109
Voakes, F. Grant	Principal	119,609
Vogt, Marcia	Principal	114,121
Wowchuk, Stacy	Assistant Auditor General, Performance Audit	154,719
Wright, James	Principal	122,421

NOTE: During the year staff received retroactive pay relating to pay increases included in a contract settlement for 2019, 2020, 2021, and 2022.

* The disclosed amount includes the taxable benefit for the personal use of a government vehicle during the 2022 calendar year.

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.

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 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.

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.

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.

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.

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.*

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

Listing of financial statement audits

Financial statement audits conducted by the Auditor General's Office

Civil Service Superannuation Fund
Funeral Board of Manitoba (NOTE 1)
Legislative Assembly Pension Plan
Manitoba Agricultural Services Corporation
Public Service Group Insurance Fund
Northern Affairs Fund (NOTE 2)
Teachers' Retirement Allowances Fund
University of Manitoba
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

Financial statement audits conducted by private sector accounting firms with overviews performed 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

Addictions Foundation of Manitoba (NOTE 3)
Assiniboine Community College
Cancer Care Manitoba
Communities Economic Development Fund
Economic Development Winnipeg Inc.
Efficiency Manitoba
Entrepreneurship Manitoba
General Child and Family Services Authority
Industrial Technology Centre (NOTE 3)
Insurance Council of Manitoba
Interlake-Eastern Regional Health Authority
Le Centre culturel franco-manitobain
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 Opportunities Fund Ltd.
Materials Distribution Agency
North Portage Development Corporation
Northern Regional Health Authority Inc.
Personal care homes and other health care
facilities (46)
Prairie Mountain Health
Red River College
Rehabilitation Centre for Children Inc.
Research Manitoba
School divisions (38)
Shared Health Manitoba Inc.
Southern Health-Santé Sud
Sport Manitoba Inc.
St. Amant Inc.
Travel Manitoba
Université de Saint-Boniface
University of Winnipeg
Vehicle and Equipment Management
Agency
Winnipeg Regional Health Authority

1. Our final audit of this entity was for the December 31, 2021 financial statements which was completed during our 2022/23 year. It is no longer a separate entity, but we will continue to audit the accounts as part of the Public Accounts.
2. 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 2022/23 audits of March 31, 2019 and 2020 fiscal years were in progress. We issued our auditors report on the March 31, 2019 financial statements on April 14, 2023.
3. March 31, 2022 was the last year this entity was a separate reporting entity.

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Auditor General
MANITOBA

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Staff photos throughout this
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