



OFFICE OF THE  
AUDITOR GENERAL  
MANITOBA

January 2012

Annual Report to the Legislature

Web Version

## Vision

That the Office of the Auditor General is an accessible, transparent and independent audit office, serving the Manitoba Legislature with the highest standard of professional excellence.

## Mission

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

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

## Values

### In interpersonal relationships

Respect  
Integrity  
Honesty  
Openness

### In achieving our vision

Teamwork  
Independence  
Professional excellence  
Balanced perspectives



January 2012

The Honourable Daryl Reid  
Speaker of the House  
Room 244, Legislative Building  
Winnipeg, Manitoba  
R3C 0V8

Dear Sir:

I have the honour to transmit herewith my report titled, *Annual Report to the Legislature*, dated January 2012, to be laid before Members of the Legislative Assembly in accordance with the provisions of Sections 10(1), 14(4) and 28(1) of *The Auditor General Act*.

This report consists of 8 Chapters, each of which is summarized in the first section of this report titled *Overview by the Auditor General*. The Chapters cover diverse subject matters. Chapter 1 summarizes the exceptions found in the course of our financial statement audits which we are legislated to conduct. The other Chapters cover project audits selected independently by our Office after taking a number of factors into account, including risk and significance of the subject matter, potential impact of our audit work, public interest and staff availability.

It is not uncommon for us to find both strengths and weaknesses in the administration of programs we examine. We provide information about both and make recommendations about how weaker practices can be improved. We believe that all of our reports warrant the attention of the Legislative Assembly and its Public Accounts Committee, which examines each of our reports.

In **Chapter 1, Accounts and Financial Statements**, we report that for 2010/11, the Province has again received an unqualified audit opinion on its summary financial statements, which means that the summary statements present fairly, in

all material respects, the financial position and results of operations in accordance with Canadian public sector accounting principles. Having reliable financial statements is an important starting point in any discussion about understanding the current financial situation and in making policy decisions in the areas of budgeting and long-term fiscal planning.

In **Chapter 2, Appointment Process to Agencies, Boards and Commissions**, we report that overall, there is a need to improve the timeliness and openness of the appointment process in order to meet modern standards of effective governance.

In **Chapter 3, Animikii Ozoson Child and Family Services Agency**, we report that we found several areas that must be addressed to provide for ongoing monitoring and control of the Agency and to protect against the risk of financial irregularities. Governance practices at the Agency need to be strengthened, including financial oversight. We also found that foster homes were not consistently reviewed and re-licensed and that the Child and Family Services Information System was not accurate concerning foster home licenses and children in care.

In **Chapter 4, Food Safety**, we identified areas where planning and performance measurement, enforcement processes, and promotion of preventive food safety activities and programs require improvement to better ensure food safety.

In **Chapter 5, Personal Injury Protection Plan (PIPP)**, we report that Manitoba Public Insurance (MPI) properly verified eligibility for PIPP benefits before paying them and adequately supported most decisions to deny or end benefits. But MPI did not always offer or provide benefits promptly or consistently. MPI needs to improve rehabilitation planning, supervisory reviews of claim files, and performance information. It also needs to more clearly define certain benefits and their eligibility rules.

In **Chapter 6, Special Needs Education**, we report that Education had developed regulations, standards, and guidelines that clearly outlined its expectations for the delivery of special needs education, but it was not monitoring for compliance. We found a low level of school division compliance with certain key standards, underlining the need for better monitoring.

In **Chapter 7, Taxation Division Audit Branch**, we report that the Branch does many of the right things. But the Branch can improve its operations and may find more unreported taxes by implementing our recommendation to estimate the tax revenue lost due to unreported taxable business activity in Manitoba, analyze which economic sectors are more susceptible to such activity and use this analysis in planning how to detect unreported taxable business activity.

In **Chapter 8, Wireless Network Security**, we report that despite many examples of good practices, we found weaknesses that need to be addressed to protect the wireless networks within Manitoba eHealth and Manitoba Lotteries Corporation.

During the course of our audits, the staff of the Office of the Auditor General are in contact with numerous individuals who provide public services in Government Departments, Crown organizations and funded agencies in addition to external auditors who conduct several of the Province's financial statement audits. I would like to recognize the constructive professional relationships which have been maintained throughout the year amongst all of these individuals.

Respectfully submitted,

**Original document signed by  
Carol Bellringer**

Carol Bellringer, FCA, MBA  
Auditor General

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## Overview by the Auditor General

This report includes the results of our audit work completed in the 2011 calendar year. *The Auditor General Act* outlines two reporting requirements, in Sections 10 and 14. Section 10 requires an annual report to the Assembly about the audit of the Public Accounts and other financial statement audits. About half of our time is spent on such financial statement audits which are prescribed by Legislation. The other half of our time is spent on project audits that we select independently, covering government operations and recipients of public money. Section 14 of the Act requires an annual report to the Assembly on the project audit work carried out. The nature of our audit work and a description of how we select our project audits is more fully described in our annual report on the "Operations of the Office for the year ended March 31, 2011" issued last July.

This year, we have combined the results of all of our audits from Sections 10 and 14 in this report. There are eight chapters as follows:

- Chapter 1: Accounts and Financial Statements: Section 10 Annual Report
- Chapter 2: Appointment Process to Agencies, Boards and Commissions
- Chapter 3: Animikii Ozoson Child and Family Services Agency; First Nations of Southern Manitoba Child and Family Services Authority; Department of Family Services and Consumer Affairs
- Chapter 4: Food Safety: Department of Agriculture, Food and Rural Initiatives; Department of Health
- Chapter 5: Personal Injury Protection Plan: Manitoba Public Insurance
- Chapter 6: Special Needs Education: Department of Education
- Chapter 7: Taxation Division, Audit Branch: Department of Finance
- Chapter 8: Wireless Network Security: Winnipeg Regional Health Authority and Manitoba eHealth; Manitoba Lotteries Corporation

Each Chapter is summarized below:

### Chapter 1: Accounts and Financial Statements

We are pleased to report that for 2010/11, the Province has again received an unqualified audit opinion on its summary financial statements, which means that the summary statements present fairly, in all material respects, the financial position and results of operations in accordance with Canadian public sector accounting principles. We are also pleased to report most organizations consolidated into the summary financial statements received unqualified audit opinions. Having reliable financial statements is an important starting point in

any discussion about understanding the current financial situation and in making policy decisions in the areas of budgeting and long-term fiscal planning.

To assist Legislators in understanding certain of the complexities of the summary financial statements, we have described the importance of public sector accounting standards, the financial reporting model for summary financial statements, defined net debt, total borrowings, the accumulated and annual surplus or deficit, the change in net debt and the cash position and cash flow.

We have included a discussion on the Province's inclusion of core government results in the summary financial statements. Core results do not include all of the necessary adjustments to completely and accurately report on what has transpired. We are recommending that the Province only report summary results. The summary financial statements in combination with the notes and schedules provide sufficient information on the financial position and operations of the Province. It is also sufficient to enable policy discussions about alternatives for budgeting and long term fiscal planning.

At the conclusion of each of our financial statement audits, we communicate matters for improvement to senior management of the Province or to senior management and the board of directors of the organization being audited. In the event that action has not been taken after a reasonable period of time or if the Legislature should be immediately informed of the matter, we include that information in this report. This year, we have included such information about:

- The requirement to recognize a liability for sick leave benefits
- The annual revaluation of environmental liabilities
- Overpayments to pensioners from the Civil Service Superannuation Fund
- Accruals for wage settlements in the Manitoba Health Services Insurance Plan
- The continuing operations of Leaf Rapids Town Property
- The application of incorrect discounts to some driver premiums at Manitoba Public Insurance
- Areas for improvement in the information technology environment.

### **Chapter 2: Appointment Process to Agencies, Boards and Commissions**

The purpose of our audit was to examine the process used to appoint members to Manitoba's agencies, boards and commissions (commonly referred to as ABCs). Our audit objectives were: to determine whether adequate information is available to Manitobans regarding the appointment process; and to determine whether appointments to ABCs are made in a timely manner.

Although the various ABCs differ significantly in size, complexity and level of responsibility, they all report to government through a responsible Minister.

Final approval for all government appointments ultimately rests with Cabinet, however the process for recruiting and appointing members to each ABC is led by the responsible Minister, who provides their recommendations to Cabinet for appointments to ABCs within their portfolio.

### What we found

Developing a competency-driven appointment process is essential to ensuring qualified members are recruited and retained to serve on Manitoba's ABCs. A competency-driven process is one that not only reflects the diversity and geographic needs of the Province, but provides each ABC with the appropriate mix of skills/competencies that are best suited to fulfill its mandate.

Overall, there is a need to improve the timeliness and openness of the appointment process in order to meet modern standards of effective governance. A timely and efficient appointment process is dependent on the focused attention of government Ministers. While understandably Ministers have a number of pressing and critical items vying for their attention, the potential impact of appointment process deficiencies on the effective functioning of the ABC should not be underestimated.

At the onset of our review, there was very limited information on the Government of Manitoba website regarding Manitoba's ABCs and the appointment process. This situation was strengthened in July 2011 with a website link directly from the homepage to improved information on ABCs. Further, the website now allows submissions of applications for consideration to an ABC appointment. This considerably enhances the accessibility and transparency of ABC appointments to Manitobans. Our report notes that there are further enhancements that can be made to the website, including providing a complete list of all ABCs in the Province, and information on the administrative process used to make appointments. Further, the site will need ongoing maintenance and a plan to be developed to ensure the information provided on the website remains accurate and up-to-date.

The appointment process as currently conducted is time-consuming and is intended to take approximately 4 months but often takes longer. Recognizing that in a competency-driven process it takes time to recruit individuals with the appropriate skills/competencies to serve on ABCs, the process should begin sufficiently in advance to ensure that every attempt is made to meet the term expiry.

There should also be enhanced consultation with the ABCs. As the ABCs are in the best position to know the current skills and characteristics that are represented, and what additional skills would best complement that mix to meet the strategic needs of the entity, the ABC Chair and senior management should provide the

Minister's office with a skills/competency matrix well in advance of any vacancies or term expiries.

We believe that all appointments should be kept as current and up-to-date as possible. Our audit found that the timeliness of appointments and reappointments needs improvement, as a quarter of all ABC members (25%) are currently serving with expired terms. About 22% of these have been expired for 3 years or more, with the range of expiries going as far back as 2002. Many pieces of legislation allow members to continue to serve past their expiry date, until *"he or she is reappointed, the appointment is revoked or a successor is appointed."* However, as Order-in-Council appointments generally set a term expiry date, it is arguably not the intent of this legislative clause that members continue to serve with no end date. Acting on term limits is important because it allows for fresh perspectives and renewal in the membership of an ABC over time. Further, by not reviewing the appointments and making reappointments on a regular basis, government is not taking advantage of the opportunity to review the functioning of the ABC and make changes that reflect the ABC's current context. This also limits access and opportunities for other Manitobans to serve on that ABC.

There are 55 ABCs (almost 30%) which do not have staggered terms for appointments. Staggering terms ensures that there is an orderly transition of members on an ABC and that not all members leave the organization at the same time, which would undermine the effective functioning of the ABC. Such practices help to balance the ABC's need for continuity and experience, with the need to refresh the membership and bring on new skills/expertise over time to appropriately reflect the challenges faced by the organization.

Our audit found that there are some members who have served on the same ABC for significant lengths of time. In total there are 308 individuals (20%) who have served their ABC for 10 years or more. Of these, 13 have served over 20 years. While terms of service for members must be long enough to gain experience and cultivate sufficient knowledge to understand the ABC, there must also be sufficient renewal of members to bring new perspectives and experience to the ABC. Serving on the same ABC for an excessively long period of time is not reflective of good governance practices, especially for a deliberative ABC. As government may not wish to lose the valuable expertise gained by an individual who has served on an ABC for a significant length of time, there should be consideration to appointing the individual to become a member of a different ABC, where their experience and expertise could be well utilized and of great benefit to the new ABC.

This report includes 9 recommendations to Government to improve the ABC appointment process. We also include items for consideration by each ABC which encourages them to take a proactive approach in enhancing their relationship with

Government and assisting the Minister's office in making timely, competency-based appointments to their ABC.

### Chapter 3: Animikii Ozoson Child and Family Services Agency

We examined financial accounting processes and controls of the Agency, and senior management and Board compensation and expenses. Our audit also included a review of governance practices and an assessment of the Agency's compliance with its funding agreement with the Authority. We did not audit the quality of child care provided by the Agency.

#### What we found

The Agency has incurred operating deficits over the past several years and has an accumulated deficit in excess of \$450,000. They have retained funds in excess of \$3.4 million which are owing to the Province, to maintain its cash flow. Since its mandate in 2005, the Agency has expressed concerns to the Authority that the operational funding is not adequate. This funding model has now been revised.

Our audit did not include a full analysis of the causes of the deficits nor an assessment of the adequacy of the revised funding model to address shortfalls and cash flow needs. However, we found several areas that must be addressed to provide for ongoing monitoring and control of the Agency and to protect against the risk of financial irregularities.

Governance practices at the Agency need to be strengthened, including financial oversight. Board members expressed concerns about their ability to recruit new members and the lack of financial expertise on the Board. Both are critical to ensure proper control and monitoring of the Agency.

We examined the internal controls around the preparation of bank reconciliations and the processing of payments. A number of internal control weaknesses were discovered and are described in this report. It is important to note that although these weaknesses appear to be occasional exceptions, they show a lack of segregation of duties which means an irregularity could take place and be covered up by the same individual. While the internal control environment has weaknesses and exposes the Agency to unnecessary risk, we did not find any examples of inappropriate transactions. Also, the Agency does not have a conflict of interest policy, which is a requirement of the funding agreement between the Agency and the Authority. We found examples of conflicts of interest which such a policy should address. Policies were also missing about the types of expenses that are allowed for Board members and staff, Board compensation and employee advances.

While our original objectives did not include the examination of foster home licenses and places of safety, concerns came to our attention and we extended our

work on those areas. We found that foster homes were not consistently reviewed and re-licensed annually and that the Child and Family Service Information System (CFSIS) was not accurate concerning foster home licenses and children in care. Similar issues were reported in our 2006 Report entitled *Audit of the Child and Family Services Division Pre-Devolution Child in Care Processes and Practices* and we would have expected these areas to have been remedied within Agencies.

### Chapter 4: Food Safety

We examined the Province's food safety system, including systems and practices for strategic planning and performance measurement, developing and enforcing food safety standards, providing food safety education, and promoting food safety programs.

#### What we found

Manitoba Agriculture, Food and Rural Initiatives (MAFRI) and Health had many systems and practices in place to identify and mitigate food safety risks. Nevertheless, we identified areas where planning and performance measurement, enforcement processes, and promotion of preventive food safety activities and programs require improvement to better ensure food safety. Our key findings are summarized below.

#### *Planning and performance measurement*

- The Province's strategic planning for food safety was evolving. MAFRI and Health need to work together to integrate their separate plans, to more fully address risks, and to ensure their plans reflect an appropriate mix of preventive and detective measures.
- Both departments had set some performance targets. However, both need to add indicators of effectiveness and to analyze results compared to targets. Both also need to enhance publicly available performance information.

#### *Enforcing compliance with food safety standards*

- The Province's food safety standards were generally consistent with those in other jurisdictions, except the Province did not have mandatory food handler training.
- A common food establishment database put in place in July 2009 was used by most inspectors, but this database was not always up-to-date.
- Neither department had implemented a risk-based approach to determine the priority and frequency of inspections, nor were they able to meet their informal goal of annually inspecting every food establishment.

- Routine dairy inspections had been halted, contrary to an existing regulation, in order to re-assign resources to inspecting food processing establishments.
- Food safety complaints were handled adequately in most cases.
- Inspectors did not always follow up food safety violations, including critical violations, to ensure they were corrected.
- Escalating enforcement options were in place (warnings, fines, health hazard orders, closure, and prosecution), but enforcement actions were not always escalated for repeated serious violations.
- Some initial permits were issued to food establishments before all related requirements were met. Annual permits were automatically renewed, without first reviewing a food establishment's history.
- All inspectors had related training and experience. A conflict-of-interest policy and related processes were in place to ensure inspector independence, but these processes require enhancement to ensure potential conflicts are assessed annually and dealt with appropriately.
- MAFRI and Health relied on informal policies and procedures to guide inspectors and ensure consistent inspection work, although Health was drafting formal policies. Neither department conducted quality assurance reviews of inspection files.

#### *Promoting preventive food safety activities and programs*

- MAFRI and Health provided a variety of educational material on food safety for food establishments and consumers. However, educational material and activities could be better linked to trends in critical food safety violations found during inspections. And the focus on consumer safety awareness could be increased and better integrated between the two departments.
- MAFRI promoted the use of preventive food safety programs by providing information and financial assistance to producers and food processors. Health did not similarly provide information on food safety programs to retail and food service establishments.
- MAFRI approved some applications for financial assistance to implement food safety programs before all eligibility criteria were met, but it always verified program implementation and costs before disbursing funds. Documentation of eligibility reviews and verification work could be enhanced.

## Chapter 5: Personal Injury Protection Plan (PIPP)

We examined the systems and practices at Manitoba Public Insurance (MPI) for:

- Ensuring that claimants receive all and only the PIPP benefits they are entitled to
- Calculating PIPP benefit amounts
- Managing claimant rehabilitation
- Measuring and reporting on PIPP performance.

### What we found

MPI properly verified eligibility for PIPP benefits before paying them and adequately supported most decisions to deny or end benefits. But MPI did not always offer or provide benefits promptly or consistently. MPI needs to improve rehabilitation planning, supervisory reviews of claim files, and performance information. It also needs to more clearly define certain benefits and their eligibility rules. Delayed benefits are not just inconvenient—they can also potentially cause financial hardship and hinder medical improvement and return to work. Inconsistent decision-making inadvertently treats similar claimants differently.

At the time of our audit, MPI was undergoing significant change and many of its change initiatives may help resolve these issues. During our audit, MPI began:

- Replacing its paper-based claim files with electronic files as part of a new claims management system
- Changing its organizational structure to better coordinate case-management services
- Helping case managers more proactively manage injury claims by building rehabilitation planning tools (such as rehabilitation plan templates and disability duration guidelines) into its new claims management system
- Extracting the enhanced performance information available in its new claims management system
- Revising various policies and processes, including drafting a policy to reinterpret eligible rehabilitation expenses under section 138 of *The Manitoba Public Insurance Act*, which requires MPI to help claimants in their "return to normal life" and "reintegration into society".

Other significant areas requiring MPI's attention were a need to:

- Provide more benefit information, particularly for claimants with complex claims
- Provide better explanations and plainer language in decision letters
- Strengthen procurement practices and the accountability framework for service providers

- More regularly and rigorously review and update certain PIPP benefits to ensure they remain reasonable and equitable.

Other important findings included:

- Most commonly used PIPP benefits were clearly defined
- Processes to prevent and detect program abuse by claimants and service providers were adequate
- Appeals processes were in place, although backlogs at the Automobile Injury Compensation Appeal Commission and the Claimant Advisory Office needed to be reduced
- Benefits were calculated accurately, although changes in personal circumstances affecting benefits were not always flagged promptly and annual income tax reviews were not always timely
- Processes to prevent conflicts-of-interest for external independent medical examiners and internal healthcare services staff could be enhanced
- All case managers had related training and experience
- Documented support for the post-accident incomes that MPI deemed claimants capable of earning after reaching maximum medical improvement and completing their vocational rehabilitation needed to be strengthened.

## Chapter 6: Special Needs Education

We examined Education's systems and practices for supporting the quality of special needs education, funding special needs education, and measuring and reporting special needs education performance information.

### What we found

Education had developed regulations, standards, and guidelines that clearly outlined its expectations for the delivery of special needs education, but it was not monitoring for compliance. We found a low level of school division compliance with certain key standards, underlining the need for better monitoring.

Other significant areas requiring Education's attention were:

- It had limited processes to verify the information on funding applications received from the school divisions, and its documentation often did not adequately explain its funding decisions
- Although one of Education's objectives was to maximize the outcomes being achieved for students with special needs (consistent with its objectives for all students), it did not monitor or publicly report the outcomes being achieved for these students

- It was aware of clinician shortages and anecdotal accounts of long waitlists for students to receive clinical assessments (particularly in rural and northern Manitoba), but needed to work with school divisions to determine if students were receiving timely access to clinician assessment services.

Other important findings included:

- Education consulted a wide variety of stakeholders in developing standards, guidelines, and support documents for school divisions and parents
- Standards, guidelines and support documents were all generally consistent with those in other provinces.
- Stakeholders had differing views on when or if educational assistants (for whom Education set no educational requirements, consistent with other provinces) were performing any paraprofessional duties not allowed under the *Persons Having Care and Charge of Pupils Regulation*
- Education provided consultation services to school divisions and schools on general and student-specific matters, maintained a limited inventory of assistive technology devices for short-term loan, provided technical support for commonly used assistive technology purchases, and had begun developing learning resources for life skills programs for special needs students
- Education had not recently or formally investigated the potential cost savings and benefits of centralized purchasing of assistive technology licenses for school divisions
- Education ensured and supported teachers' special education knowledge through its teacher certification process and professional development offerings
- Detailed eligibility criteria for funding were not available to school divisions or parents
- Existing departmental financial and operational information on special needs education could be enhanced
- There was limited public reporting on the enrolment and costs for student-specific funding for special needs

### Chapter 7: Taxation Division Audit Branch

We examined the Branch's audit selection process, use of performance targets, actions to detect unreported taxable business activity and their overall practices for conducting audits. Our procedures were limited to the examination of file documentation on hand in the Branch, rather than a re-verification at taxpayers' premises.

### What we found

The Branch does many of the right things. Specifically it:

- Identified more taxes (tax recoveries) than it cost to operate, generating \$5 of revenue for each \$1 of operating expenses
- Used targeted risk factors to select taxpayer files for audit
- Set performance targets for tax recoveries per audit hour and the number of audits to be done each year
- Used an audit process consistent with generally accepted assurance standards
- Correctly determined and adequately supported the audit findings (tax assessments) in audit files.

But the Branch can improve its operations and may find more unreported taxes by implementing our recommendation to estimate the tax revenue lost due to unreported taxable business activity in Manitoba, analyze which economic sectors are more susceptible to such activity and use this analysis in planning how to detect unreported taxable business activity.

### Chapter 8: Wireless Network Security

Our audit examined the security of wireless networking solutions within Manitoba eHealth (eHealth) and Manitoba Lotteries Corporation (MLC).

### What we found

Despite many examples of good practices, we found weaknesses that need to be addressed to protect the wireless networks. We provided our detailed findings to both eHealth and MLC to enable them to remedy all of the weaknesses we encountered. We also provided our findings for eHealth to the Winnipeg Regional Health Authority (WRHA) because eHealth is administratively housed there. Our findings were that:

- Wireless risks are identified but not managed effectively over time
- Information technology security policies do not exist at eHealth and exist but are not current at MLC
- Wireless security policies do not exist
- Network security controls need improvement
- Access point configuration standards need improvement
- Wireless client device configuration standards need improvement
- Wireless monitoring is not performed
- Wireless network administrators require additional training
- Security awareness training is lacking at eHealth.

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