Section 9100
Specified Auditing Procedures on the School Division Financial Information
As at March 31, 2018

INTRODUCTION:

The purpose of this document is to provide guidance to the public accountants engaged to report on the results of applying specified audit procedures on the financial information of the school divisions of Manitoba for the year ended March 31, 2018. The specified procedures will be used by the Office of the Auditor General (OAG) in its role as group auditor of the Summary Financial Statements of the Province of Manitoba (SFS). The financial information will be provided to the Department of Education and Training and will be consolidated into the SFS for the Province of Manitoba for the year ended March 31, 2018. As group auditor for the SFS, the OAG will use the specified procedures as audit evidence in drawing conclusions on which to base our auditor’s opinion.

Your engagement with the school division will be carried out under Section 9100 of the Other Canadian Standards sub-section of the Assurance Standards Handbook of the CPA Canada Standards for reports on the results of applying specified auditing procedures on financial information other than financial statements. Please clarify in your engagement letter with the school division that your report on the specified auditing procedures performed does not constitute an audit and therefore you will not be expressing an audit opinion.

SCOPE:

The scope of the specified procedures was determined to allow the OAG to use that work in forming an audit opinion on the SFS. Note that the scope of procedures has been reduced for the March 31, 2018 fiscal year, to reflect changes in the OAG’s audit approach.

You will be required to communicate misstatements resulting from error, other than trivial errors, whether or not the error has been corrected. You will inform us of any fraud, suspected fraud, illegal acts or possibly illegal acts that come to your attention by June 1, 2018.
ACCOUNTANT’S REPORT:

The following is an example of an accountant’s report on the results of applying specified audit procedures on the school division’s financial information at March 31, 2018. To allow sufficient time to audit the SFS, the OAG requires the accountant’s report by June 1, 2018.

To: The Auditor General of Manitoba

Re: School Division

As specifically agreed, I have performed the following procedures in connection with the School Division’s financial information as at March 31, 2018:

[list of procedures]

As a result of applying the above procedures, I have found [no/the following] exceptions [list of exceptions]. However these procedures do not constitute an audit and I therefore express no opinion on the School Division’s financial information for the year ended March 31, 2018.

It is understood that this report is to be used solely for the consolidation of the School Division’s financial information into the Consolidated Financial Statements for the Province of Manitoba for the year ended March 31, 2018. This report is not to be referred to or distributed any person outside the Office of the Auditor General, the Departments of Finance, Education and Training, and the School Division.

SPECIFIED AUDIT PROCEDURES:

There are two sets of specified audit procedures.

The school divisions have been segregated into two groups based on their total operating expenses. The grouping is reviewed on an annual basis and adjusted when necessary. For 2018, St. James-Assiniboia is classified as Group “B”, a change from the prior year.

Group “A” is comprised of the 6 largest school divisions. The “Comprehensive” set of specified procedures will be used for the Group “A” school divisions.

- Winnipeg
- River East Transcona
- Louis Riel
- Pembina Trails
- Frontier
- Seven Oaks
Section 9100
Specified Auditing Procedures on the School Division Financial Information
As at March 31, 2018

Group “B” is comprised of the remaining school divisions. The “Limited” set of specified procedures will be used.

- St. James-Assiniboia
- Brandon
- Hanover
- Division Scolaire Franco-Manitobain
- Sunrise
- Lord Selkirk
- Seine River
- Garden Valley
- Mystery Lake
- Mountain View
- Portage La Prairie
- Interlake
- Border Land
- Red River Valley
- Prairie Rose
- Park West
- Manitoba Institute of Trades and Technology
- Prairie Spirit
- Rolling River
- Southwest Horizon
- Swan Valley
- Evergreen
- Kelsey
- Beautiful Plains
- Western
- Fort La Bosse
- Lakeshore
- Pine Creek
- Flin Flon
- Turtle Mountain
- Turtle River
- Whiteshell

The “Comprehensive” and “Limited” set of specified procedures are documented on Appendix I and Appendix II respectively.
Section 9100  
Specified Auditing Procedures on the School Division Financial Information  
As at March 31, 2018  

DELIVERABLES REQUIRED:  

Please forward the following information to Lorna Smith, Group Engagement Team Member:  
1. Signed Accountant’s Report for the School Division’s Financial Information  
2. Financial Information of School Division including supplemental information that the procedures were performed on  

Email communication is preferred.  

Contact: Lorna Smith, CPA, CGA  
Email: Lorna.Smith@oag.mb.ca  
Address: 500-330 Portage Avenue Winnipeg, MB, R3C 0C4  
Phone: (204) 296-2920