Section 9100
Specified Auditing Procedures on the School Division Financial Information
As at March 31, 2017

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 for the years ended March 31, 2017. 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 (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, 2017. As group auditor for the SFS, the OAG will use the specified procedures as audit evidence in drawing conclusions on which to base the 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. The materiality and audit risk parameters used by the OAG are consistent with those followed by other legislative auditors in Canada.

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, 2017.
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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, 2017. To allow sufficient time to audit the SFS, the OAG requires the accountant’s report by June 1, 2017.

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, 2017:

[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, 2017.

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, 2017. 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 “Comprehensive” set of procedures will include general audit procedures and procedures on all the material balances included in the financial information.

The “Limited” set of procedures will also include general audit procedures, but procedures on balances will be limited to cash and cash equivalents, amounts due to/from province and tangible capital assets. Specified procedures on cash are necessary because it is considered to be at a higher risk for misstatement and only a relatively low level of assurance could be obtained from analytical procedures. Specified procedures on amounts due to and due from the province are necessary since Central Finance uses this information to prepare appropriate elimination of inter-entity transactions. Specified procedures on tangible capital assets are necessary because it is the largest asset class consolidated into the Province’s financial statements.
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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. There is no adjustment to the grouping from the prior year.

Group “A” is comprised of the 7 largest school divisions. The “Comprehensive” set of specified procedures will be used every year for the Group “A” school divisions.

- Winnipeg
- River East Transcona
- Louis Riel
- Pembina Trails
- Frontier
- Seven Oaks
- St. James-Assiniboia

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

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

**DELIVERABLES REQUIRED:**

Please forward the following information to Natalie Bessette-Asumadu, CPA, CA Group Engagement Principal:

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.

Email: Natalie.Bessette-Asumadu@oag.mb.ca
Address: 500-330 Portage Avenue Winnipeg, Mb, R3C 0C4
Phone: (204)391-4254