



# Auditor General MANITOBA

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Report to the Legislative Assembly

## Follow Up of Previously Issued Recommendations

Independent Assurance Report

WEBSITE VERSION



February 2026



**In 2026, the Office of the Auditor General of Manitoba celebrates its 150th anniversary.**

Since 1876, provincial auditors have helped to ensure that public resources are managed effectively and responsibly. Today, as an independent officer of the Manitoba Legislative Assembly, the Auditor General proudly continues that legacy. The Office is dedicated to promoting government accountability and public administration excellence for all Manitobans.



**Auditor General**  
MANITOBA

February 2026

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

Dear Honourable Speaker:

It is an honour to submit my report, titled *Follow Up of Previously Issued Recommendations*, to be laid before Members of the Legislative Assembly in accordance with the provisions of Section 28 of *The Auditor General Act*.

Respectfully submitted,

**Original Signed by:**

**Tyson Shtykalo**

Tyson Shtykalo, FCPA, FCA  
Auditor General

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## Auditor General's comments

In this report we present the implementation status of 57 recommendations as at September 30, 2025. This is the second and final follow up for 32 recommendations issued between January and August 2021. This is the first follow up for the other 25 recommendations issued between April and July 2023.

We found that 25 of 57 recommendations (44%) have been reported as implemented since we issued our original reports. I encourage management to continue to work towards implementing our recommendations.

Producing this report each year requires the involvement of all the entities originally audited. I thank the public servants and other staff for their cooperation and assistance, and for providing progress reports and supporting documentation during our follow-up process.

I would also like to thank my staff for their contributions to this report.

**Original Signed by:**

**Tyson Shtykalo**

Tyson Shtykalo, FCPA, FCA  
Auditor General



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# Follow up of report recommendations

We strive to promote government accountability and public administration excellence for Manitobans through impactful audit work and reports. All our reports contain recommendations that identify areas needing improvement. Our reports achieve their desired impact when the audited entities improve their practices by implementing our recommendations.

When tabled in the Legislature, our reports are automatically referred to the Legislative Assembly's Standing Committee on Public Accounts. Government departments and Crown organizations are accountable to the Public Accounts Committee (PAC) for the implementation of recommendations. By following up on the implementation status of recommendations, the PAC can bring to bear the full authority of the Legislative Assembly to ensure departments do what is needed to properly address the issues underpinning each of our recommendations. To assist the PAC in this key role, we report on the implementation status of our recommendations.

In this report we follow up on the status of recommendations contained in six reports issued in 2021 and 2023.

## OUR FOLLOW-UP PROCESS

We typically schedule an initial follow up about two years after a report is released. Subsequent follow ups and their timing depend on the progress made in implementing the recommendations.

As part of this year's follow up, we requested progress reports as at September 30, 2025 from management of the audited entities. Management was responsible for assessing and reporting the status of each recommendation from these **three status categories**:

- Work in progress.
- Implemented/resolved.
- Do not intend to implement.

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 we provide no assurance on recommendations noted in the report with any status other than *implemented/resolved*.

### STATUS CATEGORIES:

- **Work in progress:** Management is taking steps to implement our recommendation.
- **Implemented/resolved:** Recommendation has been implemented, or an alternate solution has been implemented that fully addresses the risk identified in the original report.
- **Do not intend to implement:** Management does not intend to implement our recommendation or otherwise address the risk identified in our original report.

## Implementation status

This report provides the implementation statuses of 57 recommendations, as reported by management. As detailed in **FIGURE 1**, the statuses for these recommendations were reported as follows:

- Implemented/resolved - 25 (44%).
- Do not intend to implement - 1 (2%).
- Work in progress - 31 (54%).

**Figure 1: Reported implementation statuses, as at September 30, 2025**

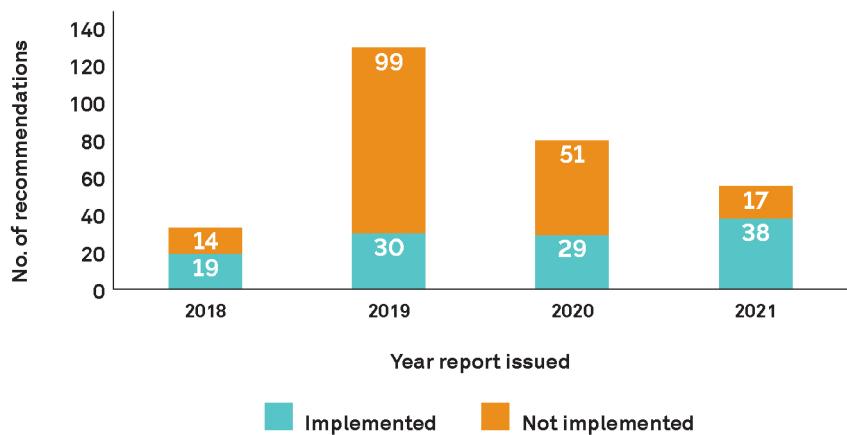
Report and issue date	Total	Implemented/ resolved	Do not intend to implement	Work in progress
<b>Second and final follow up</b>				
January 2021				
<i>Animal Disease Preparedness</i>	13	6		7
June 2021				
<i>Automatic Vehicle Location Management Systems</i>	14	9	1	4
August 2021				
<i>Investigation Report: Shellmouth Dam Compensation Program</i>	5	5		
<b>First follow up</b>				
April 2023				
<i>Manitoba's Rollout of the COVID-19 Vaccines</i>	3	1		2
July 2023				
<i>Addictions Treatment Services in Manitoba</i>	15	3		12
<i>Efficiency of Court Services for the Provincial Court of Manitoba</i>	7	1		6
<b>Grand total</b>	<b>57</b>	<b>25 (44%)</b>	<b>1 (2%)</b>	<b>31 (54%)</b>

## Four-year implementation rate

The reports we issued over the four years 2018 to 2021 contained 297 recommendations. Each report was typically followed up twice over the four years following release. After the last follow up for each report, 116 recommendations—or 39%—had been implemented/resolved. By comparison, the implementation rate of recommendations from the reports issued between 2017 and 2020 was 34% after four years.

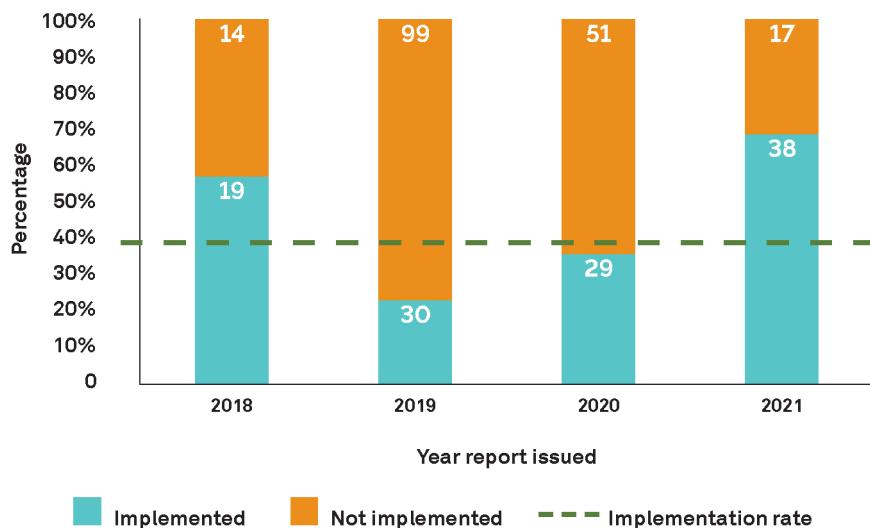
**FIGURE 2** below shows the number of recommendations in reports issued from 2018-2021 that were implemented and not implemented.

**Figure 2 – Implementation of recommendations in reports issued 2018-2021**



**FIGURE 3** shows the percentage of recommendations issued between 2018 and 2021 that were implemented and not implemented. It also shows the overall implementation rate was 39%.

**Figure 3 – Implementation % per year (with counts)**



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## Limited assurance attestation engagement description

This independent, limited-assurance report was prepared by our Office on the recommendations reported by management as *implemented/resolved* included in the following reports issued by our Office:

- *Animal Disease Preparedness* (January 2021) **CHAPTER 1**.
- *Automatic Vehicle Location Management Systems* (June 2021) **CHAPTER 2**.
- *Investigations Report: Shellmouth Dam Compensation Program* (August 2021) **CHAPTER 3**.
- *Manitoba's Rollout of the COVID-19 Vaccines* (April 2023) **CHAPTER 4**.
- *Addictions Treatment Services in Manitoba* (July 2023) **CHAPTER 5**.
- *Efficiency of Court Services for the Provincial Court of Manitoba* (July 2023) **CHAPTER 6**.

Our responsibility was to provide limited assurance, as at September 30, 2025, on those recommendations reported by management as *implemented/resolved*, to determine if management's assessment was free from material misstatement. We did not perform any procedures, and provide no assurance on recommendations noted in the report with any status other than *implemented/resolved*.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are lesser in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The responsible party or parties identified in each chapter is responsible for assessing its status in implementing the recommendations issued by the Auditor General. For recommendations management assessed as *implemented/resolved*, we are responsible for substantiating the assessment through interviews and examination of documentation. We evaluated the implementation status using the original recommendation as the criteria to assess whether the supporting information provided by management addressed the original recommendation. As these criteria are specific to our original engagement, they may not be suitable for another purpose.

All work in this report was performed to a limited level of assurance in accordance with the Canadian Standard on Assurance Engagements CSAE 3000—Attestation Engagements Other Than Audits or Reviews of Historical Financial Information set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook—Assurance.

We apply Canadian Standard on Quality Management CSQM 1 and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of Manitoba, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

For each chapter with any recommendation statuses reported as *implemented/resolved*, we obtained confirmation from management that they have:

- Responsibility for the recommendations directed to them.
- Provided all known information that has been requested or that could affect the findings or conclusions.
- Evaluated the underlying subject matter against the applicable criteria, including that all relevant matters are reflected in the subject matter information.

**FOR OUR ASSURANCE CONCLUSIONS, SEE THE RESPECTIVE CHAPTERS OF THE REPORT.**



## SECTION 1: 2021 Recommendations

Chapter 1: <i>Animal Disease Preparedness</i> .....	11
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## Chapter 1: *Animal Disease Preparedness*



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## Chapter 1: Animal Disease Preparedness

Our recommendations were directed to the Department of Agriculture and Resource Development. Due to a government reorganization, the Department of Agriculture is now responsible for implementing these recommendations.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – January 2021	December 12, 2024
First follow up – February 2024	December 12, 2024

### What our original report examined

We assessed whether the Department of Agriculture and Resource Development (now called the Department of Agriculture) is prepared for an animal disease emergency.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

As shown in the table below, six of our 13 recommendations (46%) have been reported as *implemented/resolved* as at September 30, 2025.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Agriculture	13	6	46%
<b>TOTAL</b>	<b>13</b>	<b>6</b>	<b>46%</b>

This is the second and final follow up for this audit. The table below summarizes when recommendations were considered implemented. For the recommendations considered implemented as at September 30, 2023, no further work was done this year.

Timing of implementation of recommendations	
Follow-up report date	Implemented/resolved
This follow up	2
February 2024	4
<b>TOTAL</b>	<b>6</b>

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded, while those still outstanding are not shaded.

Recommendation	Status reported by management as at September 30, 2025 (unless otherwise noted)
<b>We recommended that:</b>	
1. The Department periodically perform a risk assessment for all animal diseases to determine whether each disease is of concern to Manitoba. Assessment should consider the likelihood and significance of the impact if the disease occurs, and assessments for diseases already known to be of most significance to Manitoba should be prioritized.	<b>Work in progress</b>
2. The Department assess the risks faced by the Veterinary Diagnostic Services lab in meeting its goals and objectives, both on a day-to-day operational basis and in a disease-outbreak situation, and take steps as necessary to mitigate the risks.	<b>Work in progress</b>
3. The Department implement a reliable information management system that fully integrates all provincial traceability information (premises identification, lab disease reporting data, and geospatial systems) and that the Department work with industry-led non-profit organizations to obtain assurance of the completeness of the information in the national traceability portal.	<b>Work in progress</b>
4. The Department take steps to improve their working relationship with the CFIA.	<b>Implemented/resolved as at Sept 30, 2023</b>

Recommendation	Status reported by management as at September 30, 2025 (unless otherwise noted)
5. The Department develop regulations, as necessary, to be able to fully execute its authority under <i>The Animal Diseases Act</i> to take necessary, reasonable actions to prevent animal diseases in a timely manner.	Implemented/resolved as at Sept 30, 2023
6. The Department, as part of its risk assessment in RECOMMENDATION 1, promptly, and periodically thereafter, assess the resources needed to respond to each disease identified as significant to Manitoba.	Work in progress
<p>7. The Department prepare a complete response plan for each disease identified as significant to Manitoba in RECOMMENDATION 1. Complete response plans should:</p> <ul style="list-style-type: none"> <li>• Specify activities related to the risks identified for the specific disease.</li> <li>• Clearly define roles and responsibilities, including who will be the provincial lead in the response.</li> <li>• Identify clear channels of communication, including who will be the main contact in industry and how they will be communicated with.</li> <li>• Identify others (governments, government departments and agencies, and other stakeholders) that may be impacted by the disease and should be included in the response plan.</li> <li>• Be developed in collaboration with industry and, for federally reportable diseases, with CFIA.</li> </ul>	Work in progress
8. The Department prepare an operational plan for the Animal Health and Welfare Branch that identifies the expectations of the Branch on a day-to-day basis as well as how those expectations would change in the event of an animal disease emergency.	Work in progress
9. The Department, in the assessment performed in RECOMMENDATION 6, determine the equipment, supplies, and personnel necessary to respond to an animal disease emergency.	Work in progress
10. The Department stockpile the necessary equipment and supplies, and ensure personnel required for each disease response are available, based on the risk tolerance of government.	Implemented/resolved
<p>While recommendation 9 has not been implemented—and should be to fully inform government's risk tolerance for recommendation 10—the Department of Agriculture created a stockpile of supplies based on what was required during recent disease responses and has ensured that personnel are available in case of an animal disease emergency.</p>	

Recommendation	Status reported by management as at September 30, 2025 (unless otherwise noted)
11. The Department, based on the response plans developed in RECOMMENDATION 7, plan, facilitate, and participate in emergency response simulation exercises on a regular basis to ensure key emergency response personnel know and understand their roles and those of others involved in an emergency response.	Implemented/resolved
12. The Department take steps to ensure that, during an animal disease emergency, it has the legislative authority to respond, including in its disposal of carcasses.	Implemented/resolved as at Sept 30, 2023
13. The Department, in developing its emergency response plans for each disease, consider to what degree recovery of the industry will be expected, and what potential levels of financial assistance, job retraining, and mental health supports may be required.	Implemented/resolved as at Sept 30, 2023

## Limited assurance attestation conclusion – *Animal Disease Preparedness*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Animal Disease Preparedness* report, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on January 9, 2026, in Winnipeg, Manitoba.

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## Chapter 2: *Automatic Vehicle Location Management Systems*



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## Chapter 2: Automatic Vehicle Location Management Systems

Our recommendations were directed to the following organizations:

- The Department of Conservation and Climate.
- The Department of Families.
- The Department of Infrastructure.
- Treasury Board Secretariat.
- The Province.

Due to government reorganizations, the Department of Environment and Climate Change is now responsible for implementing the recommendations originally directed to the Department of Conservation and Climate. Similarly, the Department of Transportation and Infrastructure is now responsible for implementing the recommendations originally directed to the Department of Infrastructure. As well, the recommendations directed to Treasury Board Secretariat are now the responsibility of the Department of Public Service Delivery.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – June 2021	October 28, 2025
First follow up – February 2024	October 28, 2025

### What our original report examined

We assessed whether Automatic Vehicle Location (AVL) information, from Vehicle and Equipment Management Agency's (VEMA) fleet vehicles, is being used to maximize operational and financial efficiencies.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

Three of the eight recommendations from our 2021 report were directed to all core government entities with fleet vehicles. For follow-up purposes, these recommendations were followed up with the three departments included in the original audit. This results in a total of 14 recommendations.

As shown in the table below, nine of our 14 recommendations (64%) have been reported as implemented/resolved as at September 30, 2025.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Environment and Climate Change	3	2	67%
Department of Families	3	2	67%
Department of Transportation and Infrastructure	3	2	67%
Department of Public Service Delivery	4	3	75%
The Province (response received from the Clerk of the Executive Council)	1	0	0%
<b>TOTAL</b>	<b>14</b>	<b>9</b>	<b>64%</b>

This is the second and final follow up for this audit. The table below summarizes when recommendations were considered implemented. For the recommendations considered implemented as at September 30, 2023, no further work was done this year.

Timing of implementation of recommendations	
Follow-up report date	Implemented/resolved
This follow up	2
February 2024	7
<b>TOTAL</b>	<b>9</b>

The Department of Public Service Delivery has chosen not to implement Recommendation 5. Recommendation 5 deals with ensuring all core government entities using fleet vehicles implement the policy guidance referred to in Recommendation 4. The Department noted guiding principles have been set out in the government's General Manual of Administration and it puts the onus and responsibility on departments to monitor and follow up on driver non-compliance.

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded, while those still outstanding are not shaded.

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025 (unless otherwise noted)
<b>We recommended that:</b>		
1. All core government entities with fleet vehicles regularly monitor AVL data for internal use, at minimum monthly, including speeding, idling, and after-hours use incidents.	<b>Department of Environment and Climate Change</b> <b>Department of Families</b> <b>Department of Transportation and Infrastructure</b>	<b>Implemented/resolved as at Sept 30, 2023</b> <b>Implemented/resolved as at Sept 30, 2023</b> <b>Implemented/resolved as at Sept 30, 2023</b>
We note that after-hours incidents are still not being monitored by any of the three departments.		
2. All core government entities with fleet vehicles follow-up on incidents of driver non-compliance identified in their internal monitoring of AVL data, including documenting the reason(s) for the incident and any additional follow-up actions taken.	<b>Department of Environment and Climate Change</b> <b>Department of Families</b> <b>Department of Transportation and Infrastructure</b>	<b>Implemented/resolved as at Sept 30, 2023</b> <b>Implemented/resolved as at Sept 30, 2023</b> <b>Implemented/resolved as at Sept 30, 2023</b>
We note that the Department of Transportation and Infrastructure is only following up on speeding incidents, but not idling incidents.		
3. All core government entities with fleet vehicles take remedial actions as necessary for driver non-compliance, in accordance with policies implemented in RECOMMENDATION 4.	<b>Department of Environment and Climate Change</b> <b>Department of Families</b> <b>Department of Transportation and Infrastructure</b>	<b>Work in progress</b> <b>Work in progress</b> <b>Work in progress</b>
In the fall of 2023, the Department of Transportation and Infrastructure gave some evidence of taking remedial action for instances of drivers speeding. As no central guidance was created with respect to escalating remedial actions for non-compliant behaviour, the Department could not take remedial action according to such guidance (see Recommendation 4, below, for more information).		

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025 (unless otherwise noted)
<p>4. Treasury Board Secretariat, together with Civil Service Commission on human resource matters, promptly implement policy guidance for core government entities with fleet vehicles that defines:</p> <ul style="list-style-type: none"> <li>• Roles and responsibilities for using vehicles with AVL devices and the related data.</li> <li>• Non-compliant driver behaviour.</li> <li>• Processes for monitoring and following-up non-compliant driver behaviour, including standardized speeding and idling rules for Geotab reports.</li> <li>• Escalating remedial actions intended to correct non-compliant behaviour.</li> </ul>	Department of Public Service Delivery	Implemented/resolved
<p>We note that escalating remedial actions have not been established in policy guidance. Management advised that instead escalating remedial actions to correct non-compliant behaviour are addressed on a case-by-case basis.</p>		
<p>5. We recommend that Treasury Board Secretariat ensure all core government entities using fleet vehicles implement the policy guidance referred to in RECOMMENDATION 4.</p>	Department of Public Service Delivery	Do not intend to implement
<p>6. Treasury Board Secretariat clearly communicate to all core government entities using fleet vehicles a standardized reporting process for AVL data that allows the Secretariat to assess overall progress in achieving AVL program goals and objectives.</p>	Department of Public Service Delivery	Implemented/resolved as at Sept 30, 2023

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025 (unless otherwise noted)
7. Treasury Board Secretariat collect departmental AVL information (referred in RECOMMENDATION 6) and periodically perform a government-wide analysis of changes in driver behaviour.	Department of Public Service Delivery	Implemented/resolved
8. The Province periodically publicly report on its progress towards achieving the intended impacts in the installation of the AVL devices: <ul style="list-style-type: none"> <li>• Finding operational and financial efficiencies.</li> <li>• Reducing environmental impacts.</li> </ul>	The Province	Work in progress

## Limited assurance attestation conclusion – *Automatic Vehicle Location Management Systems*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Automatic Vehicle Location Management Systems* report, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on December 19, 2025, in Winnipeg, Manitoba.

## Chapter 3: *Investigations Report: Shellmouth Dam Compensation Program*



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## Chapter 3: *Investigations Report: Shellmouth Dam Compensation Program*

Our recommendations were directed to the Department of Infrastructure. Due to a government reorganization, the Department of Transportation and Infrastructure is now responsible for implementing the recommendations originally directed to the Department of Infrastructure.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – August 2021	–
First follow up – February 2024	–

### What our original report examined

The allegations we examined involved whether the Shellmouth Dam Compensation Program was administered in a timely fashion and if key requirements in the regulation were consistently followed by the Department of Infrastructure (now called the Department of Transportation and Infrastructure). We also examined if communication was sufficient with potential claimants and if required public consultations had been completed in accordance with legislation.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

As shown in the table below, five of our five recommendations (100%) have been reported as *implemented/resolved* as at September 30, 2025.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Transportation and Infrastructure	5	5	100%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>100%</b>

This is the second and final follow up for this audit. The table below summarizes when recommendations were considered implemented.

Timing of implementation of recommendations	
Follow-up report date	Implemented/resolved
This follow up	5
February 2024	0
<b>TOTAL</b>	<b>5</b>

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded.

Recommendation	Status reported by management as at September 30, 2025
<b>We recommended that:</b>	
1. The Department of Infrastructure review existing policies and practices to determine what skills and experience level is required to perform inspections and claim evaluations. The results of the review should be documented.	Implemented/resolved
A new policy outlining the skills and experience needed to perform inspections and claim evaluations has been established. However, since no artificial floods have occurred since our investigation, there has not been an opportunity to apply it.	
2. The Department place time limits on all key parts of the process including: <ul style="list-style-type: none"><li>• Artificial flood report to be completed and released</li><li>• Applicants to receive a decision letter on their Intent to Claim Form</li><li>• Inspections to be completed to satisfy the prompt inspection requirement</li><li>• For cheques to be issued if warranted</li></ul>	Implemented/resolved
The Department established time limits on key parts of the process, but we note that no artificial floods have occurred since the time of our investigation so there has not been an opportunity to apply the new time limits.	

Recommendation	Status reported by management as at September 30, 2025
<p>3. Emergency Measures Organization (EMO) produce program guidelines which clearly state what inspectors should be required to document. If physical inspections are required, the files should contain the date inspections took place, if the complainant was present and the nature of the damage.</p>	Implemented/resolved
<p>While the Department has implemented a template that guides what inspectors should document during an inspection, we note that no artificial floods have occurred since the time of our investigation so there has not been an opportunity to apply the new template.</p>	
<p>4. EMO produce guidelines which clearly state what must be included in their files. This may include plans, surveys, schematics, photographs, videos, original invoices, descriptions/log books, etc.</p>	Implemented/resolved
<p>The Department developed a file documentation guideline that specifies what must be in files, but we note no artificial floods have occurred since the time of our investigation so there has not been an opportunity to apply the new guideline.</p>	
<p>5. EMO produce and follow a communication strategy to ensure key stakeholders are aware of the Shellmouth Dam Compensation Program and how it operates. This should include what eligibility criteria is and what must be submitted to EMO. The communication strategy may include a website, a frequently asked question section, strategic use of media, directly contacting potential claimants, etc.</p>	Implemented/resolved
<p>The Department has developed a communication strategy, but we note that no artificial floods have occurred since the time of our investigation so there has not been an opportunity to apply the new communication strategy.</p>	

## Limited assurance attestation conclusion – *Investigations Report: Shellmouth Dam Compensation Program*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Investigations Report: Shellmouth Dam Compensation Program*, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on December 19, 2025, in Winnipeg, Manitoba.



## SECTION 2: 2023 Recommendations

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## Chapter 4: *Manitoba's Rollout of the COVID-19 Vaccines*



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## Chapter 4: Manitoba's Rollout of the COVID-19 Vaccines

Two of the three recommendations were originally directed to the Department of Health. Due to a government reorganization, the Department of Health, Seniors and Long-Term Care is now responsible for implementing these recommendations.

One recommendation is directed to the Government of Manitoba.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – April 2023	October 23, 2024

### What our original report examined

The COVID-19 pandemic resulted in significant implications to society in Manitoba (and around the world) and required a whole of government response. Vaccination is a vital response to a pandemic—the Government of Manitoba is responsible for vaccine policy and process decisions within Manitoba. Our objective was to determine whether the Government of Manitoba effectively managed the vaccine rollout.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

As shown in the table below, one of our three recommendations (33%) have been reported as *implemented/resolved* as at September 30, 2025. Implemented recommendations are excluded from any subsequent follow ups.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Health, Seniors and Long-Term Care	2	1	50%
Government of Manitoba (response from the Clerk of the Executive Council)	1	0	0%
<b>Total</b>	<b>3</b>	<b>1</b>	<b>33%</b>

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded, while those still outstanding are not shaded.

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<b>We recommended that:</b>		
<p>1. The Department of Health review its processes for documenting informed consent and vaccine administration information, identify the risks involved in using paper-based methods, and implement changes to its system to mitigate those risks.</p>	<b>Department of Health, Seniors and Long-Term Care</b>	<b>Implemented/resolved</b>
<p>2. The Government of Manitoba, led by the Deputy Ministers Committee, perform lessons learned exercises from the COVID-19 vaccine rollout and apply any learnings and best practices that can be implemented in normal operations as well as in its preparations for a future, emergency situation, including:</p> <ul style="list-style-type: none"> <li>• Clearly defining stakeholder roles and responsibilities on any centralized committees and advisory tables.</li> <li>• Performing exercises that test response plans on worst-case scenarios, on a government wide basis.</li> <li>• Identifying all human resources requirements including in program support roles such as administration and data entry.</li> <li>• Implementing and maintaining a current stockpile of emergency supplies.</li> </ul>	<b>Government of Manitoba</b>	<b>Work in progress</b>
<p>3. We recommend that the Department of Health ensure that appropriate controls established to maintain the integrity of vaccines are performed as expected.</p>	<b>Department of Health, Seniors and Long-Term Care</b>	<b>Work in progress</b>

## Limited assurance attestation conclusion – *Manitoba's Rollout of the COVID-19 Vaccines*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Manitoba's Rollout of the COVID-19 Vaccines* report, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on December 19, 2025, in Winnipeg, Manitoba.

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## Chapter 5: *Addictions Treatment Services in Manitoba*

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## Chapter 5: Addictions Treatment Services in Manitoba

Nine of our 15 recommendations were originally directed to the Department of Mental Health and Community Wellness. Due to a government reorganization, the Department of Housing, Addictions and Homelessness is now responsible for implementing these recommendations.

The remaining six recommendations are directed to Shared Health.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – July 2023	May 26, 2025

### What our original report examined

Addictions have devastating impacts on individuals directly affected, as well as those around them. There were 400 confirmed substance-related fatalities in Manitoba in 2021 compared to 335 and 151 in the previous two years. We wanted to see whether Manitobans had access to appropriate addictions treatment services when they needed them.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

As shown in the table below, three of our 15 recommendations (20%) have been reported as *implemented/resolved* as at September 30, 2025. Implemented recommendations are excluded from any subsequent follow ups.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Housing, Addictions and Homelessness	9	2	22%
Shared Health	6	1	17%
<b>TOTAL</b>	<b>15</b>	<b>3</b>	<b>20%</b>

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded, while those still outstanding are not shaded.

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<b>We recommended that:</b>		
1. The Department of Mental Health and Community Wellness set targets for wait times for addictions treatment services.	<b>The Department of Housing, Addictions and Homelessness</b>	<b>Work in progress</b>
2. Shared Health, working with the service delivery organizations, develop and roll out a consistent process for wait list management (for all service lines).	<b>Shared Health</b>	<b>Work in progress</b>
3. Shared Health coordinate learning and conferencing opportunities for all service delivery organizations' employees providing addictions treatment, as well as government funded non-profit service providers.	<b>Shared Health</b>	<b>Implemented/resolved</b>
4. The Department of Mental Health and Community Wellness work with the Department of Health to adopt an electronic records management system for publicly provided addictions treatment services, and consider expanding access to other addictions treatment service providers where appropriate.	<b>The Department of Housing, Addictions and Homelessness</b>	<b>Work in progress</b>

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<p>5. The Department of Mental Health and Community Wellness develop and implement a central data collection process for all government funded addictions treatment services. This process must define:</p> <ul style="list-style-type: none"> <li>a. Clear roles and responsibilities, from inputting and collecting to reporting data.</li> <li>b. The data set that should be collected.</li> <li>c. Regular reporting cadence.</li> </ul>	<b>The Department of Housing, Addictions and Homelessness</b>	<b>Implemented/resolved</b>
<p>6. The Department of Mental Health and Community Wellness, in collaboration with Shared Health, determine gaps in the information on addictions treatment services that is available online, and implement a process to ensure that information is up to date.</p>	<b>The Department of Housing, Addictions and Homelessness</b>	<b>Work in progress</b>
<p>7. The Department of Mental Health and Community Wellness, in collaboration with the service delivery organizations, identifies gaps in its asset management related to addictions treatment services, including where buildings are not meeting client needs and contributing to positive treatment outcomes. Where gaps are identified, develop plans to address them in its capital planning.</p>	<b>The Department of Housing, Addictions and Homelessness</b>	<b>Work in progress</b>

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<p>8. The Department of Mental Health and Community Wellness, working with the government service delivery organizations, take coordinated action to address barriers to access to addictions treatment services. This should include:</p> <ul style="list-style-type: none"> <li>a. Identifying significant barriers.</li> <li>b. Prioritizing which are the most significant barriers.</li> <li>c. Developing and implementing mitigations strategies.</li> <li>d. Measuring the impact of actions or interventions, and adjusting if necessary.</li> </ul>	The Department of Housing, Addictions and Homelessness	Work in progress
<p>9. Shared Health:</p> <ul style="list-style-type: none"> <li>a. Conduct a program review of the MOST program to determine whether it is fulfilling its intended purpose in the most efficient manner.</li> <li>b. Set targets, and monitor, for moving OAT patients out of RAAM.</li> <li>c. Enhance the coordination between RAAM clinics and other OAT providers to ensure movement out of RAAM.</li> <li>d. Offer and encourage counselling for all OAT patients.</li> </ul>	Shared Health	Work in progress
<p>10. Shared Health, in collaboration with service delivery organizations:</p> <ul style="list-style-type: none"> <li>a. Identify opportunities where it would be possible to co-locate withdrawal management with in-house treatment.</li> <li>b. Where this is not possible, adopt flexibility in programming to accommodate people who may present to treatment intoxicated or in withdrawal.</li> </ul>	Shared Health	Work in progress

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<p>11. Shared Health, in collaboration with service delivery organizations:</p> <ul style="list-style-type: none"> <li>a. Look at the best practices for community-based counselling, and adopt where they make sense.</li> <li>b. Utilize community-based treatment (individual counselling) to prepare people for in-house treatment, and also as aftercare.</li> <li>c. Identify and address the demand for community-based counsellors.</li> <li>d. Develop and coordinate referral pathways to supportive recovery housing, and ongoing care.</li> </ul>	Shared Health	Work in progress
<p>12. The Department of Mental Health and Community Wellness finalize, and implement provincial standards for addiction treatment services.</p>	The Department of Housing, Addictions and Homelessness	Work in progress
<p>13. We recommend that the Department of Mental Health and Community Wellness, together with Shared Health:</p> <ul style="list-style-type: none"> <li>a. Collect data to determine demand for different services, including withdrawal management, in-house treatment, community-based services and supportive recovery housing.</li> <li>b. Conduct an analysis, comparing the demand to the actual capacity.</li> <li>c. Prioritize investments based on the results of this analysis.</li> </ul>	The Department of Housing, Addictions and Homelessness	Implemented/resolved

Recommendation	Responsible organization(s)	Status reported by management as at September 30, 2025
<p>14. Shared Health, in collaboration with service delivery organizations:</p> <ul style="list-style-type: none"> <li>a. Enhance readiness development and harm reduction strategies for those individuals that don't meet the criteria for in-house treatment.</li> <li>b. Explore and develop longer in-house treatment options.</li> <li>c. Provide cross-training to staff in mental health and addictions.</li> </ul>	Shared Health	Work in progress
<p>15. The Department of Mental Health and Community Wellness, together with Shared Health, measure effectiveness of addictions treatment services, including by:</p> <ul style="list-style-type: none"> <li>a. Setting clear overall targets.</li> <li>b. Cascading program-specific targets to service providers.</li> <li>c. Centrally collecting data to determine actual performance against these targets (including wait time targets in RECOMMENDATION 1).</li> <li>d. Reporting this information to the public.</li> </ul>	The Department of Housing, Addictions and Homelessness	Work in progress

## Limited assurance attestation conclusion – *Addictions Treatment Services in Manitoba*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Addictions Treatment Services in Manitoba* report, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on December 19, 2025, in Winnipeg, Manitoba.

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## Chapter 6: *Efficiency of Court Services for the Provincial Court of Manitoba*



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## Chapter 6: Efficiency of Court Services for the Provincial Court of Manitoba

Our seven recommendations are directed to the Department of Justice.

Public Accounts Committee (PAC) discussions	
Report – issued date	Discussed at PAC
Original report – July 2023	January 13, 2026

### What our original report examined

Case backlogs and lengthy delays impact access to justice in the Provincial Court of Manitoba. We wanted to determine whether the Department of Justice manages the delivery of court services for the Provincial Court of Manitoba efficiently.

This follow-up report should be reviewed in conjunction with our original report to obtain an understanding of the issues which underlie the recommendations. All our reports are available at our website: [oag.mb.ca/audit-reports](http://oag.mb.ca/audit-reports).

### Status of recommendations as at September 30, 2025

As shown in the table below, one of our seven recommendations (14%) have been reported as *implemented/resolved* as at September 30, 2025. Implemented recommendations are excluded from any subsequent follow ups.

Organization	Total recommendations	Implemented/ resolved As at September 30, 2025	% implemented
Department of Justice	7	1	14%
<b>Total</b>	<b>7</b>	<b>1</b>	<b>14%</b>

Below we list all recommendations, noting the statuses reported by management for each. Recommendations no longer in progress are shaded, while those still outstanding are not shaded.

Recommendation	Status reported by management as at September 30, 2025
<b>We recommended that:</b>	
1. The Department review the existing administrative structure and consider providing greater autonomy to the Provincial Court.	Work in progress
2. The Department ensure the Provincial Court has sufficient resources to fulfill their scheduling responsibilities pursuant to Section 8.1 of <i>The Provincial Court Act</i> and judicial independence.	Work in progress
3. The Department develop performance metrics that are within their authority and control.	Work in progress
4. The Department put in place a clear project management schedule and accountability check points for the Integrated Case Management project so the project does not exceed the current time estimate and budget.	Implemented/resolved
We note that the Department developed a project schedule and checkpoints to help the Integrated Case Management project meet budgets and timelines. The project is still underway.	
5. The Department develop an IT strategy that defines the strategic priorities for the justice system, including the Provincial Court's systems, along with priority projects.	Work in progress
6. The Department work with the Provincial Court and the Public Service Commission to develop a strategy to address staff resource shortages including positions that support the Provincial Court.	Work in progress
7. The Department continue to work with the Provincial Court and other Justice stakeholders to develop a formal strategy to reduce the backlog and delays. This strategy should include: <ol data-bbox="212 1541 962 1702" style="list-style-type: none"> <li data-bbox="212 1541 962 1573">a. Roles, and responsibilities.</li> <li data-bbox="212 1579 962 1611">b. Clear tasks.</li> <li data-bbox="212 1617 962 1649">c. Tools to identify the source and specific reason for delays.</li> <li data-bbox="212 1655 962 1702">d. Realistic timelines for eliminating backlogs.</li> </ol>	Work in progress

## Limited assurance attestation conclusion – *Efficiency of Court Services for the Provincial Court of Manitoba*

**Conclusion on *implemented/resolved* recommendations** – Based on the limited assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe the recommendation statuses reported by management as *implemented/resolved* in relation to the *Efficiency of Court Services for the Provincial Court of Manitoba* report, are not, in all material respects, fairly stated. Additional information provided in this report is not intended to take away from our overall conclusion.

See the **LIMITED ASSURANCE ATTESTATION ENGAGEMENT DESCRIPTION** section for a detailed description of our engagement, and the limitations of limited assurance attestation.

### Date of the assurance report

We obtained sufficient and appropriate evidence on which to base our conclusion on December 19, 2025, in Winnipeg, Manitoba.

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## **Vision**

Government accountability and public administration excellence for Manitobans.

## **Mission**

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

## **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.

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



## Auditor General MANITOBA

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