



*Funeral Board of Manitoba
Conseil des services funéraires
du Manitoba*

2014 Annual Report

December 31, 2014

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II – Funeral Board Profile

History

In 1967, the Province of Manitoba passed *The Embalmers and Funeral Directors Act* to create the Board of Administration.

The Act saw several minor changes through the years but the first major change in 2006 required that every funeral director and embalmer provide proof of having completed six hours of continuing education in order to renew their licence.

In 2009, as a result of a complaint about a funeral director, the Act was amended to increase the enforcement tools available to the Board, introduce a Code of Ethics and change the name of the Board of Administration to the Funeral Board of Manitoba. The Act was renamed *The Funeral Directors and Embalmers Act*.

In 2011, the province introduced *The Grieving Families Protection Act* which increased fines for desecration and vandalism of cemeteries under *The Cemeteries Act*; increased the investigative powers of the Board under *The Funeral Directors and Embalmers Act*; and changed significant parts of *The Prearranged Funeral Services Act*.

On December 5, 2013, administration of *The Cemeteries Act* was transferred to the Funeral Board of Manitoba.

Administratively, the Funeral Board of Manitoba has evolved to serve multiple functions. The Board is responsible for issuing licences, permits and certificates of qualification to funeral directors and embalmers under *The Funeral Directors and Embalmers Act*. The Board receives public complaints concerning the funeral profession, which may result in a hearing to address the complaint. Following a hearing, the Board may, for cause, suspend, revoke or cancel a licence or permit; reprimand and/or fine a licence or permit holder; impose licence or permit conditions or suspend, revoke or cancel a certificate of qualification.

The Board revised the regulation for *The Prearranged Funeral Services Act*. The draft revision will be circulated to funeral home owners, directors and other stakeholders for consultation. When these changes are proclaimed, administration of the Act will be transferred from the Public Utilities Board to the Funeral Board of Manitoba. This will consolidate the administration of all funeral services under one regulatory body, the Funeral Board of Manitoba.

Mission

The Funeral Board of Manitoba has the responsibility to serve and protect grieving families through public awareness, oversight of industry compliance with the Acts and regulations, and receipt of consumer concerns and complaints about licensees. The Board also strives to provide licensees with ongoing professional education and development, transparency in its actions, and an impartial investigative process.

Vision

The Funeral Board of Manitoba will provide a fair, ethical and transparent marketplace in which funeral service licensees operate.

Goals

Education

The Funeral Board of Manitoba provides an educational framework for students and a continuing education framework for working professionals to ensure that licensees have the education and skills to serve the deceased, their families, the public and the profession.

Accountability

The Board ensures all cemetery, crematoriums, funeral home owners, and funeral directors/embalmers provide complete, consistent and transparent services to all clients.

Compliance

The Funeral Board of Manitoba ensures cemetery owners, funeral home operators, directors and agents comply with all codes, laws and regulations. The Board also investigates all complaints in an objective, consistent, timely and transparent manner.

Organizational Stability

The Funeral Board of Manitoba ensures its organization has a sound financial basis and an appropriate administrative structure to fulfill its legislative responsibilities.

Values

Collaboration

The Funeral Board of Manitoba consults with decision-makers; the public and the profession, whenever possible.

Compassionate Support

The Board provides both the public and profession with support and understanding. The Board is transparent and fair in its dealings with the public and the profession.

Continuous Improvement

The Funeral Board of Manitoba is committed to continuous improvement of its forms, processes and policies to better serve Manitobans.

Administrative Structure

In 2014, the Minister of Tourism, Culture, Heritage, Sport and Consumer Protection was responsible for *The Funeral Directors and Embalmers Act* and *The Cemeteries Act*.

The legislation requires that the government appoint a Chair and five members, of whom two must be funeral directors. Members are appointed for three-year terms, which can be renewed.

The Board members are committed to personal development and attend conferences, tribunal training and governance training seminars wherever possible.

The current Chair is also the Director and Chief Operating Officer of Vital Statistics Agency, which provides cost savings, but more importantly a link for death registration processes; permission and oversight of transportation of the deceased to other countries; and disinterments. The Agency also provides the administrative, financial, and information technology support for the Funeral Board of Manitoba.

The Board has one employee – the Inspector, who is not a civil servant.

The Education Committee was created and is responsible to review the continuing education courses for approval by the Board and any other duties the Board assigns. The Board's Registrar is the committee's Chair. Committee membership includes at least one member of the Manitoba Funeral Services Association and additional licensees were appointed to the committee to represent the rest of the profession.

Professional Education

The Act requires all funeral directors and embalmers to take six hours of continuing education each year. The majority of licensees fulfilled this requirement. The Board approves the courses eligible for Continuing Education.

The Act also requires that the Board approve the school(s) for education and training of students. In 2014, Red River College is the only approved school for the education of Funeral Directors and Embalmers in the Province of Manitoba.

Communication

The Funeral Board of Manitoba has published a brochure which all licensees must provide to clients and individuals who make inquiries. In 2014 the Board distributed hundreds of brochures to funeral homes, free of charge.

The Board also has an active website which has information about processes, education, hearings and other matters related to the funeral profession.

III – MANAGEMENT REPORT



Funeral Board of Manitoba 254 Portage Avenue, Winnipeg, MB R3C 0B6 Canada
Conseil des services funéraires du Manitoba 254, avenue Portage, Winnipeg (MB) R3C 0B6 Canada

June 22, 2015

Office of the Auditor General
500 – 330 Portage Avenue
Winnipeg, Manitoba R3C 0C4

Dear Sir/ Madam:

This representation letter is provided in connection with your audit of the financial statements of Funeral Board of Manitoba for the year ended December 31, 2014 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We:

- have met our responsibilities outlined in the audit engagement letter dated March 12, 2015.
- believe that the effects of uncorrected misstatements are immaterial, individually and in total, to the financial statements as a whole. A list of the uncorrected misstatements is attached.
- have disclosed to you our assessment that the Funeral Board of Manitoba will continue as a going concern which has taken into account all available information about the future, which is at least, but not limited to, twelve months from the balance sheet date.

We have, under Canadian public sector accounting standards:

- prepared and presented fairly our financial statements.
- used reasonable significant assumptions in making accounting estimates.
- accounted for and disclosed appropriately related-party relationships and transactions.
- accounted for or disclosed appropriately all events occurring subsequent to the date of the financial statements.
- accounted for or disclosed appropriately all known actual or possible litigation and claims.

IV – AUDITOR’S REPORT



INDEPENDENT AUDITOR’S REPORT

To the Legislative Assembly of Manitoba
To the Board of Directors of the Funeral Board of Manitoba

We have audited the accompanying financial statements of the Funeral Board of Manitoba (Board), which comprise the statement of financial position as at December 31, 2014, and the statements of operations, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2014 and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

IV – AUDITOR’S REPORT (Continued)

Going Concern

Without qualifying our opinion, we draw attention to note 9 in the financial statements which indicates the Funeral Board of Manitoba has incurred annual losses in prior years with a current year surplus but an accumulated deficit remains as at December 31, 2014. These conditions as well as the uncertainty of grant funding described in note 10 indicates the existence of a material uncertainty that may cast significant doubt about the entity’s ability to continue as a going concern.

Office of the Auditor General

Office of the Auditor General
June 22, 2015
Winnipeg, Manitoba

V – Audited Financial Statements

FUNERAL BOARD OF MANITOBA
Statement of Financial Position
As at December 31, 2014

	2014	2013
FINANCIAL ASSETS		
Cash	\$ 118,663	\$ 83,908
Accounts Receivable	60,000	-
Total Financial Assets	178,663	83,908
LIABILITIES		
Accounts payable and accrued liabilities (note 7)	127,366	79,408
Deferred revenue	92,388	90,250
Total Liabilities	219,754	169,658
NET DEBT	(41,091)	(85,750)
NON-FINANCIAL ASSETS		
Prepaid Expenses	571	-
Supplies Inventory	775	2,231
Tangible Capital Assets (note 11)	2,171	-
	3,517	2,231
ACCUMULATED (DEFICIT)	\$ (37,574)	\$ (83,519)

The accompanying notes are an integral part of these financial statements.

Approved on behalf of The Funeral Board of Manitoba



Denise Koss, Chair



Board Member

FUNERAL BOARD OF MANITOBA
Statement of Operation
For the year ended December 31, 2014

	2014		2013
	Budget	Actual	Actual
REVENUE			
Operations Revenue			
Funeral Home Licences	\$ 44,000	\$ 44,500	\$ 44,000
Funeral Director and Embalmer Licences	51,450	51,500	51,450
Cemeteries Act Licences	-	6,415	-
Miscellaneous Income	8,500	20,372	8,454
	103,950	122,787	103,904
Grant Revenue - VSA (note 10)	180,000	180,000	-
Total Revenue	283,950	302,787	103,904
EXPENSES			
Administration Charges (note 6)	124,800	108,500	24,000
Amortization	-	241	-
Audit	3,800	3,831	3,776
Board Meetings	3,400	8,023	2,009
Board Members - Honoraria	6,500	10,137	3,488
Communications	1,200	8,001	7,359
Conferences	6,800	8,234	1,234
Consultation costs	1,000	1,000	-
External Audit Fees	20,000	-	-
Legal Fees	30,000	32,651	17,702
Miscellaneous	700	2,422	525
Office Supplies, Printing and Postage	2,900	2,733	2,856
Salaries and Benefits	63,200	62,216	61,356
Start-up costs	5,000	-	-
Travel	8,965	8,853	6,450
Total Expenses	278,265	256,842	130,755
Surplus (Deficit)	5,685	45,945	(26,851)
Accumulated (Deficit), beginning of period	(83,519)	(83,519)	(56,668)
Accumulated (Deficit), end of period	\$ (77,834)	\$ (37,574)	\$ (83,519)

The accompanying notes are an integral part of these financial statements.

FUNERAL BOARD OF MANITOBA
Statement of Change in Net Debt
For the year ended December 31, 2014

	2014		2013
	Budget	Actual	Actual
Surplus (Deficit)	\$ 5,685	\$ 45,945	\$ (26,851)
TANGIBLE CAPITAL ASSETS			
Acquisition of Capital Assets	-	(2,412)	-
Amortization of Capital Assets	-	241	-
	-	(2,171)	-
OTHER NON-FINANCIAL ASSETS			
Decrease (increase) in Prepaid expense	-	(571)	-
Acquisitions of Supplies Inventory	-	-	(2,348)
Consumption of Supplies Inventory	1,456	1,456	117
Decrease/ (Increase) in Other non-financial assets	1,456	885	(2,231)
DECREASE (INCREASE) IN NET DEBT	7,141	44,659	(29,082)
NET DEBT, beginning of period	(85,750)	(85,750)	(56,668)
NET DEBT, end of period	\$ (78,609)	\$ (41,091)	\$ (85,750)

The accompanying notes are an integral part of these financial statements.

FUNERAL BOARD OF MANITOBA
Statement of Cash Flows
For the year ended December 31, 2014

	<u>2014</u>	<u>2013</u>
Cash flow provided by (applied to):		
Operating		
Surplus (Deficit), for the period	\$ 45,945	\$ (26,851)
Amortization of tangible capital assets	241	-
	<u>46,186</u>	<u>(26,851)</u>
Change in:		
Accounts receivable	(60,000)	-
Supplies inventory	1,456	(2,231)
Prepaid	(571)	-
Accounts payable and accrued liabilities	47,958	41,846
Deferred revenues	2,138	5,300
	<u>37,167</u>	<u>18,064</u>
Capital		
Acquisition of tangible capital assets	(2,412)	-
	<u>(2,412)</u>	<u>-</u>
Net Increase in Cash	34,755	18,064
Cash, beginning of period	83,908	65,844
Cash, end of period	<u>\$ 118,663</u>	<u>\$ 83,908</u>

The accompanying notes are an integral part of these financial statements.

FUNERAL BOARD OF MANITOBA
Notes to Financial Statements
For the year ended December 31, 2014

1.) Nature of Operations

The Funeral Directors and Embalmers Act established the Funeral Board of Manitoba (the Board) to licence and regulate funeral homes, funeral directors and embalmers, and to prescribe the courses of training and instruction. As at December 5, 2013 the Board has been assigned the responsibility to licence and regulate *The Cemeteries Act*.

2.) Significant Accounting Policies:

a. Basis of accounting

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board.

b. Cash

Cash includes cash on hand and bank balances.

c. Deferred Revenue and Revenue Recognition

The Board recognizes revenue under *The Funeral Directors and Embalmers Act* and *The Cemeteries Act* on an accrual basis. Any license fees which are received prior to December 31 and are applicable to the subsequent fiscal year are recorded as deferred revenue.

Grant revenue is recognized when it is authorized and any eligibility criteria have been met.

Receivables are recognized by the Board for those grants authorized by the Province prior to the end of the accounting period but not received.

d. Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

e. Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities at the date of the financial statements and the reported amounts of the revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the financial Statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

f. Non-Financial Assets

Tangible capital assets and other non-financial assets do not normally provide resources to discharge liabilities of the Board. These assets are normally employed to provide future services.

Tangible capital assets are recorded at cost. Cost includes the purchase price as well as other acquisition costs. The costs of tangible capital assets are amortized over their estimated useful lives as follows:

	<u>Rate</u>	<u>Method</u>
Computer equipment	20%	Straight line

One-half of the annual amortization is charged in the year of the acquisition and in the year of disposal.

3.) **Financial instruments and Financial Risk Management**

Measurement

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Funeral Board of Manitoba (the Board) records its financial assets at cost, which includes cash and accounts receivable.

The Board also records its financial liabilities at cost, which includes accounts payable and accrued liabilities.

Gains and losses on financial instruments measured at fair value are recorded in accumulated deficit as re-measurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Board did not incur any re-measurement gains and losses during the year (2013 - \$ nil).

Financial Risk Management - overviews

The Board has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Board to credit risk consist principally of cash and accounts receivable.

The maximum exposure of the Board to credit risk at the year end is:

	2014	2013
Cash	\$ 118,663	\$ 83,908
Accounts Receivable	60,000	-
	<u>\$ 178,663</u>	<u>\$ 83,908</u>

Cash: the Board is not exposed to significant credit risk as these amounts are held with a Canadian Chartered Bank.

Accounts Receivable: the Board is not exposed to significant credit risk as accounts receivable are from The Vital Statistics Agency, a provincial government organization. Accounts receivable are neither past due or impaired.

Liquidity Risk

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they come due. The Board manages liquidity risk by maintaining adequate cash balances.

FUNERAL BOARD OF MANITOBA
Notes to Financial Statements
For the year ended December 31, 2014

3.) Financial instruments and Financial Risk Management (continued)

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Board's income or the fair value of its financial instruments.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash.

The interest rate risk on funds on cash is considered to be low because of their short-term nature.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Board is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

4.) The Public Sector Compensation Disclosure Act

In accordance with Section 2 of The Public Sector Compensation Disclosure Act, the following summarizes compensation paid:

Employee paid \$ 50,000 or more	2014	2013
J. Delaney - Investigator	\$ 57,597	\$ 56,550
The aggregate amount paid to Board members was:		
(a) Honoraria, Board Members	\$ 9,810	\$ 4,033

5.) Related Party Transactions

The Board is related in terms of common control to all Province of Manitoba created Departments, Agencies, Board and Crown Corporations. The Board enters into transactions with these entities in the normal course of operations and they are measured at the exchange rate amount agreed by the related parties.

6.) Administrative Charges - Vital Statistics Agency

Effective January 1, 2014 the administrative charges paid to Vital Statistics Agency have been increased.

The increase is based on an estimate of workload and overhead contribution provided by Vital Statistics Agency to the Board. In prior years, these charges were lower as the Board's activities were significantly lower.

7.) Accounts Payable and Accrued Liabilities

Accounts Payable and accrued liabilities consist of the following :

	2014	2013
General	\$ 12,680	\$ 24,979
Administration Charges	108,500	48,000
Salaries and Benefits	6,186	5,270
CRA Deductions Payable	-	1,159
	<u>\$ 127,366</u>	<u>\$ 79,408</u>

8.) Budgeted Figures

Budgeted figures have been provided for comparison purposes and have been derived from the annual budget approved by the Board.

FUNERAL BOARD OF MANITOBA
Notes to Financial Statements
For the year ended December 31, 2014

9.) Going Concern

The accompanying financial statements have been prepared on the going concern assumption that the Board will be able to realize its assets and discharge its liabilities in the normal course of business.

The Board has incurred annual losses in prior years with a current year surplus; an accumulated deficit remains as at December 31, 2014.

The Board continues to review their financial position and the long term viability of the Board and are reviewing all options.

10.) Grant Funding

The Board has been approved to receive funding of \$160,000 for fiscal period 2015 from Vital Statistics Agency.

The Board is required to explore options to reduce expenditures and reliance on Agency funding and return with an alternate funding model. For the fiscal year ended December 31, 2014 the Board has recognized \$180,000 as income.

11.) Tangible Capital Assets

		2014		
		Cost	Accumulated Amortization	Net Book Value
	Computer Equipment	\$ 2,412	\$ 241	\$ 2,171
		\$ 2,412	\$ 241	\$ 2,171
		2013		
		Cost	Accumulated Amortization	Net Book Value
	Computer Equipment	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -

VI – The Public Interest Disclosure Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The Act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the Act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counseling a person to commit a wrongdoing. The Act is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the Act, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under the Act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the Act, and must be reported in a department's annual report in accordance with Section 18 of the Act.

The Funeral Board of Manitoba received no disclosures under the Act in this calendar year.

VII – 2014 Administration

Board Members

Chair

Susan Boulter (retired August 1, 2014)
Director and Chief Operating Officer
Vital Statistics Agency
Tourism, Culture, Heritage, Sport and
Consumer Protection
Darin Hoffman assumed the duties of Chair
from August 1, 2014 to December 31, 2014

Members

Robert Clarke, Registrar (resigned Oct. 14, 2014)
Janine Ballingall Scotten, Registrar
Reverend Beth Rutherford
Darin Hoffman, Vice Chair
Father C. Fred Olds

Employee

Inspector

John Delaney

Administration

Administrative Assistant

Denise Carrière

Financial Manager

Ljuba Keenan

Education Committee Members

Chair

Robert Clarke (until Oct. 14, 2014)
Janine Ballingall Scotten

Members

C. Fred Olds
Darin Hoffman
TJ Burnett
Ed Coutu Jr.

MFSA Representatives

Owen McKenzie
Janice Dryden
Jody Nicholson

VIII – 2014 Licenced Funeral Directors and/or Embalmers

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Adam, Alvin P.	Adam's Funeral Home Ltd. 35072 Hwy 244 South Notre Dame De Lourdes MB R0G 1M0	305	325
Anderson, Conrad T.	Anderson Family Funeral Home Inc. 9 Railway Avenue Ashern MB ROC 0E0	461	461
Anderson, Courtney	Norway House Funeral Home 207 Kistapinan Drive Norway House MB	462	462
Anderson, Stacey	Omega Funeral Home 83 Royal Road South Portage La Prairie MB R1N 1T8	1204	1204
Ardron, Kurt D.	Redpath Funeral Home 21 Main Street N Melita MB R0M 1L0	575	575
Arnason, Douglas G.	Arnason Funeral Home 28 1st Avenue N Ashern MB ROC 0E0	161	170
Arnason, Shawn H.	Mosaic Funeral, Cremation & Cemetery 1839 Inkster Blvd. Winnipeg MB R2X 1R3	460	460
Atkinson, Jayde T.	E. J. Coutu & Co. Funeral Directors 680 Archibald Street Winnipeg MB R2J 0Y4	654	654
Babey, Donald	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	567	567
Ballance, Krystle	Not affiliated with a funeral home.	1009	1009
Bardal, Eirik	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	522	522
Barringer, Lee	Not affiliated with a funeral home.	409	409
Bartel, Matthew K.	Klassen Funeral Home 1897 Henderson Hwy Winnipeg MB R2G 1P4	487	487
Bernat, Jaclyn	Not affiliated with a funeral home.	643	643
Bilcowski, Rick	Not affiliated with a funeral home.	627	627

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Binnie, Clifford E.	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	286	296
Boardman, Christopher	Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4	1010	1010
Boardman, James C.	Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4	293	303
Bowskill, Christopher A.	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	557	557
Brewer, Reginald	Sneath-Strilchuk Funeral Services 121 3rd Avenue NW Roblin MB R0L 1P0	1214	1214
Buchalter, Kristin	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	562	562
Buchanan, Brent L.	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	309	318
Buchanan, Lynette	Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6	516	516
Budz, Edward	Not affiliated with a funeral home.	249	272
Bueckert, Katherine	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	1215	1215
Bulbuck, Perry	Braendle-Bruce Funeral Service 114 Russell St W Russell MB R0J 1W0	362	367
Buors, Tyson	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	523	523
Burnett, Thomas James (TJ)	Green Acres Funeral Home and Cemetery 1 Green Acres Lane Springfield MB R2C 2Z3	442	442
Campbell, Amissa "Missy"	Wheatland Funeral Service 321 North Railway St Pilot Mound MB R0L 1G0	1207	1207
Campbell, Dwayne M.	Campbell Funeral Home Ltd. Company 24 2nd Street SE Hamiota MB R0M 0T0	463	463
Campbell, Malcolm S.	Campbell Funeral Home Ltd. Company 24 2nd Street SE Hamiota MB R0M 0T0	204	238

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Campbell, Stefan J. R.	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg MB R3J 0L4	1222	1222
Carriere, Fabien T.	Sneath-Strilchuk Funeral Services Ltd. 502 Main St Dauphin MB R0L 1P0	1201	1201
Casas, Percival	Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8	1005	1005
Church, Patrick	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	1208	1208
Citulsky, David P.	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	444	444
Clarke, Robert W.	Clarke's Funeral Home 196 Hampton Street E MacGregor MB R0H 0R0	233	258
Coffey, Joe	Sneath-Strilchuk Funeral Services Ltd. 502 Main St Dauphin MB R0L 1P0	524	524
Coutu, Edward J.	E. J. Coutu & Co. Funeral Directors 680 Archibald Street Winnipeg MB R2J 0Y4	578	578
Crawshaw, Glenn	Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6	637	637
Curtis, Perry E.	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	445	445
Dadson, Dana G.	Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5	335	340
Davidson, John W.	Green Acres Funeral Home and Cemetery 1 Green Acres Lane Springfield MB R2C 2Z3	420	420
Dawson, Paul	Bardal Funeral & Crematorium 843 Sherbrook Street Winnipeg MB R3A 1M6	1007	1007
Day, Melinda	Not affiliated with a funeral home.	595	595
Dent, John C.	Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8	647	647

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Doyle, Patrick	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	624	624
Drobot, Shannon	Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8	605	605
Dryden, Janice	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	560	560
Dubois, Jeffrey	McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6	635	635
Dunfield, John A.	G.R. Carscadden Funeral Chapels Ltd. 383 Wellington Street W Virden MB R0M 2C0	374	377
Durdle, Pamela	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1205	1205
Dutchak, Rick J.	Not affiliated with a funeral home.	401	401
Dutchyshen, Gerald A.	Sneath-Strilchuk Funeral Services Ltd. 502 Main St Dauphin MB R0L 1P0	164	173
Dyck, Willmuth P.	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach MB R5G 1V7	345	350
Earle, Andrew	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	592	592
Fedorowich, Sheri-Lynne	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	572	572
Fjeldsted, Holly Ann	Seasons Funeral Service 576 Balsam Crescent Oakbank MB R0E 1J0	443	443
Fontaine, Rock	Not affiliated with a funeral home.	412	438
Ford, Gordon	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd Winnipeg MB R3T 5Y4	510	510
Friesen, Jared W.	Not affiliated with a funeral home.	481	481

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Froese, Harry	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	365	370
Gagné, Christian	Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6	564	564
Gardiner, Robert B.	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	206	251
Gatey, Douglas R.	G.R. Carscadden Funeral Chapels Ltd. 240 2nd Street Reston MB	300	307
Gerelus, Shauna L.	Rae's Funeral Service 44 Main Street Erickson MB R0J1Z0	423	423
Gibbens, Michael	Green Acres Funeral Home and Cemetery 1 Green Acres Lane Springfield MB R2C 2Z3	542	542
Giesbrecht, Jake	Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 4B2	502	502
Giesbrecht, Michael P.	Vita Funeral Home 256 Railway Ave Vita MB R0A 2K0	551	551
Gilbart, David	Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8	613	613
Gilchrist, Douglas	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg MB R3J 0L4	1216	1216
Girouard, Roger T.	Not affiliated with a funeral home.	465	465
Goertzen, Ken	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	555	555
Gold, Kenneth D.	Brockie Donovan Funeral & Cremation 332 8th Street Brandon MB R7A 3X4	1011	1011
Graham, Fred G.	Wheatland Funeral Service 321 North Railway St Pilot Mound MB R0L 1G0	403	403

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Grant, Darren S.	Dadson Funeral Home & Crematorium 120 Hwy 10A West Flin Flon MB R8A 1N5	424	424
Gray, John	Arnason Funeral Home 28 1st Avenue N Ashern MB R0C 0E0	404	404
Grenier, Joey	Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 4B2	489	489
Groening, Trevor	Wiebe Funeral Home Altona Ltd. 216 Centre Ave E Altona MB R0G 0B0	625	625
Harapiak, John	Not affiliated with a funeral home.	526	526
Harder, Todd	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach MB R5G 1V7	503	503
Hayward, Craig	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	376	379
Hemauer, James Francis A.	Hemauer Funeral Home 122 Lathlin Avenue The Pas MB R9A 1K5	239	261
Hemauer, Neil A. F.	Hemauer Funeral Home 122 Lathlin Avenue The Pas MB R9A 1K5	485	485
Henderson-Gray, Natasha	Spirit Road Funeral Services Inc. Hwy 11, Sagkeeng Arena Multiplex Fort Alexander MB R0E 0P0	641	641
Hiebert, Robert	Not affiliated with a funeral home.	580	580
Hildebrand, Gregory J.	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	466	466
Hoffman, Darin	Mosaic Funeral, Cremation & Cemetery 1839 Inkster Blvd. Winnipeg MB R2X 1R3	556	556
Hunt, Darlyn	Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0	1008	1008
Jackson, Harry L.	Not affiliated with a funeral home.	317	311

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Jackson, Shannon	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	603	603
James, Brian L.	White's Funeral Home 271 Mountain Ave Neepawa MB R0J 1H0	455	455
Jamieson, R. Moray	Jamieson's Funeral Services Ltd. 415 Broadway Street Glenboro MB R0K 0X0	302	309
Jesmer, Steven	Not affiliated with a funeral home.	1211	1211
Johnston, Craig	Doyle's Funeral Home Ltd. 10 4th Avenue SE Carman MB R0G 0J0	527	527
Juba, Rodney P. K.	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	1220	1220
Kiefling Nicholson, Jody D.	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	470	470
Kilcollins, Peter J.	Aboriginal Funeral Chapel 724 Selkirk Avenue Winnipeg MB R2W 2N3	377	380
Kirkhope, Scott K.	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	434	434
Klassen, David W.	Braendle-Bruce Funeral Service 114 Russell St W Russell MB R0J 1W0	413	413
Knutson, Edward	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	529	529
Knutson, Gerald G.	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	490	490
Knysh, Mike J.	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	477	477
Knysh, Stephen N.	Eternal Grace Funerals 10 - 1111 Logan Avenue Winnipeg MB R3E 1R1	366	371

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Korban, Richard M.	Korban Funeral Chapel 907 Main Street Winnipeg MB R2W 3P2	348	353
Koslowsky, Harold	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	492	492
Kotaska, Rick	Not affiliated with a funeral home.	425	425
Kowalchuk, Dexter	Kowalchuk's Funeral Home 99 Second Street S Souris MB R0K 2C0	358	363
Kozak, Tony	Not affiliated with a funeral home.	312	327
Kresnyak, Roshelle	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	597	597
Langrell, Lisa J.	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	616	616
Lawson, Ryan J.	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	565	565
Laycock, Robert D.	Gilbart Funeral Home Ltd. 50 - 1st Avenue Gimli MB R1A 1M8	493	493
LeClaire, Albert J.	Not affiliated with a funeral home.	237	265
LeClaire, Aurele J.	LeClaire Brothers Funeral Products & Services 306-475 Provencher Blvd Winnipeg MB R3G 2W1	316	316
Leggat, John	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	630	630
Lesage, Maria	Adam's Funeral Home Ltd. 35072 Hwy 244 South Notre Dame De Lourdes MB R0G 1M0	628	628
Letts, Karen L.	Jamieson's Funeral Services Ltd. 415 Broadway Street Glenboro MB R0K 0X0	530	530
Loehmer, Kenneth E.	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg MB R3J 0L4	327	328

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Lumbard, J. Todd	Not affiliated with a funeral home.	415	415
Lumbard, Wade	Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4	546	546
Lutz, Naomi	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	582	582
MacIver, Michael	Voyage Funeral Home & Crematorium 220 Hespeler Avenue Winnipeg MB R2L 0L4	626	626
MacKay, Jacqueline J.	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	504	504
Magill, Alicia L.	Not affiliated with a funeral home.	561	561
Martel, Michelle A.	Not affiliated with a funeral home.	1250	1250
Matikka, Mark	Glen Eden Funeral Home 4477 Main Street West St. Paul MB R4A 2A8	598	598
McCrae, Allan H.	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	299	304
McElroy, Rhonda M.	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1223	1223
McKenzie, Owen K.	McKenzies Portage Funeral Chapel 56 Royal Road S Portage La Prairie MB R1N 1T6	531	531
McMillan, Jason	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	517	517
Meilleur, Caitlin	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	644	644
Mellen, Joshua	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	645	645
Mercier, Jean-Guy L.	Not affiliated with a funeral home.	505	505

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Mikawos, Erica	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	611	611
Moffit, Ronald K.	Ronald Moffit Memorial Services 306 Saskatchewan Avenue E Portage La Prairie MB R1N 0K8	271	156
Monkman, Curtis E.	Eternal Grace Funerals 10 - 1111 Logan Avenue Winnipeg MB R3E 1R1	609	609
Moroz, John W. "Sonny"	Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4	352	357
Moynham, Joseph F.	Not affiliated with a funeral home.	494	494
Murphy, Andrew	Not affiliated with a funeral home.	427	427
Nairn, Robert John	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	315	315
Nairn, Robert Paul	Nairn-Chyz Funeral Home 325 Main St W Roblin MB R0L 1P0	518	518
Neufeld, Eric Henry	Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0	260	275
Nichol, Garth	Wheatland Funeral Service 321 North Railway St Pilot Mound MB R0L 1G0	323	324
Nichol, Matthew	Wheatland Funeral Service 321 North Railway St Pilot Mound MB R0L 1G0	634	634
Olson, Donna	Thomson "In the Park" Funeral Home 1291 McGillivray Blvd. Winnipeg MB R3T 5Y4	533	533
Pascal, Leslie	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	636	636
Paterson, Bryce R.	Braendle-Bruce Funeral Service 114 Russell St W Russell MB R0J 1W0	612	612

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Paull, Dana	Paull Funeral Home Inc. 506 2nd Street N Swan River MB R0L 1Z0	548	548
Pritchard, David E.	Bardal Funeral & Crematorium 843 Sherbrook Street Winnipeg MB R3A 1M6	128	128
Racette, Abilene	Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0	646	646
Raffray, Ryan A.	Sneath-Strilchuk Funeral Services Ltd. 502 Main St Dauphin MB R0L 1P0	483	483
Redpath, Neil D.	Redpath Funeral Home 21 Main Street N. Melita MB R0M 1L0	512	512
Reid, William A.	Not affiliated with a funeral home.	129	129
Reimer, Mark J.	Doyle's Funeral Home Ltd. 10 4th Avenue SE Carman MB R0G 0J0	590	590
Robinson, Rayna	Wheatland Funeral Service 321 North Railway St Pilot Mound MB R0L 1G0	617	617
Rosin, Richard A.	Neil Bardal Inc. 3030 Notre Dame Avenue Winnipeg MB R3H 1B9	379	382
Rybak, Stan	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	1210	1210
Salie, Jenny	Chapel Lawn Funeral Home 4000 Portage Avenue Winnipeg MB R3K 1W3	629	629
Schneider, Vernon L.	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	263	289
Scott, Rhonda	Dadson Funeral Home & Crematorium Ltd. 120 Hwy 10A West Flin Flon MB R8A 1N5	1213	1213
Siebold, Elizabeth (Libby)	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1003	1003

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Siemens, Terence D.	Korban Funeral Chapel 907 Main Street Winnipeg MB R2W 3P2	337	342
Sigurdson, Julie A.	Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0	514	514
Smith, Brittany	Brockie Donovan Funeral & Cremation Services 332 8th Street Brandon MB R7A 3X4	1006	1006
Smith, Paul F.	Wheatland Funeral Service 508 Park Street Killarney MB R0K 1G0	369	374
Sobering, Douglas B.	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	247	270
Sobering, Marlene	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	380	383
Sobering, Steven	Sneath-Strilchuk Funeral Services Ltd. 502 Main St Dauphin MB R0L 1P0	536	536
Solylo, Bonnie	Sobering Funeral Chapel & Crematorium 1035 Park Ave E Beausejour MB R0E 0C0	1221	1221
Sookermany, Jessica	Not affiliated with a funeral home.	1218	1218
Speirs, Orville	Cropo Funeral Chapel 1442 Main Street Winnipeg MB R2W 3V7	429	429
Spratt, Lawana	Memories Chapel & Pre-Planning Centre 330 18th Street N Brandon MB R7A 7P3	642	642
Suski, Mark S.	Bardal Funeral & Crematorium 843 Sherbrook Street Winnipeg MB R3A 1M6	496	496
Swan, Crystal	Anderson Family Funeral Home Inc. 9 Railway Avenue Ashern MB R0C 0E0	501	501

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Sweryd, Kevin	Bardal Funeral & Crematorium 843 Sherbrook Street Winnipeg MB R3A 1M6	459	459
Sworyk, Michael	Mosaic Funeral, Cremation & Cemetery 1839 Inkster Blvd. Winnipeg MB R2X 1R3	215	256
Sylvester, Robert W.	Not affiliated with a funeral home.	264	288
Talbot, Glen W.	Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6	610	610
Talbot, Joanne	Glen Lawn Funeral Home 455 Lagimodiere Blvd Winnipeg MB R2J 4J4	474	474
Tarnowski, Antony	Bardal Funeral & Crematorium 843 Sherbrook Street Winnipeg MB R3A 1M6	1212	1212
Tetreault, Yvon	Desjardins Funeral Chapel 357 Des Meurons Street Winnipeg MB R2H 2N6	291	286
Thom, Richard M.	Rae's Funeral Service 521 - 4th Avenue Shoal Lake MB R0J 1Z0	417	417
Thomas, James E.	Not affiliated with a funeral home.	158	165
Trush, Gregory George	Sneath-Strilchuk Funeral Services Riverside Road RM of Dauphin MB R0L 1P0	381	384
Unger, Brad	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach MB R5G 1V7	648	648
Unrau, Ronnie (Ron)	Birchwood Funeral Chapel 150 Penfeld Drive Steinbach MB R5G 1V7	1219	1219
Vergunst-Duijvestijn, Bianca	Not affiliated with a funeral home.	1202	1202
Vogiatzakis, Michael	Voyage Funeral Home & Crematorium 1577 Pembina Hwy Winnipeg MB R2L 0L4	554	554

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Vogt, Adina	Friends Funeral Service Inc. 2146 Main Street Winnipeg MB R2V 3S5	618	618
Wagner, Darren M.	Omega Funeral Home 83 Royal Road South Portage La Prairie MB R1N 1T8	473	473
Wall, Corey R.	Morris Funeral Home 136 James Avenue W Morris MB R0G 1K0	571	571
Wankling, Richard A.	Not affiliated with a funeral home.	406	406
Webster, James G.	Swan Valley Funeral Services Ltd. 363 Kelsey Trail (Hwy 10 North) Swan River MB R0L 1Z0	274	292
Webster, Jodene	Not affiliated with a funeral home.	1203	1203
Wereschuk, Paul	Not affiliated with a funeral home.	351	356
Wevursky, Gordie S.	Fisher Funeral Home Inc. 70 Taché Street Fisher Branch MB R0C 0Z0	418	418
Wheeler, Chad	Wheeler Funeral Home 1800 Day Street Winnipeg MB R2C 1E8	587	587
White, Brian	Boardman/Northland Funeral Home 28 Nelson Road Thompson MB R8N 0B4	497	497
White, Nathan	Minnedosa Funeral Service 34 3rd Avenue SW Minnedosa MB R0J 1E0	588	588
Wiebe, Amanda	Clarke's Funeral Home 102 Dennis Street W Gladstone MB R0J 0T0	633	633
Wiebe, Richard C.	Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 4B2	521	521
Wiebe, Terrance W. H.	Wiebe Funeral Home Altona Ltd. 216 Centre Ave E Altona MB R0G 0B0	275	299
Wilson, Kiley J. R.	Wiebe Funeral Homes Ltd. 121 - 8th Street Winkler MB R6W 4B2	538	538

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Wojcik, Richard A.	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg MB R3J 0L4	407	407
Yanke, Sara	Not affiliated with a funeral home.	1004	1004

NOTE: Funeral Home of Employ may reflect current affiliation.

IX – 2014 Certificates of Qualification

LICENSEE	FUNERAL HOME OF EMPLOY	EMB	FD
Campbell, Stefan J. R.	Wojcik's Funeral Chapel & Crematorium 2157 Portage Avenue Winnipeg MB R3J 0L4	1222	1222
Friesen, Rhonda	Sobering Funeral Chapel Box 2244 Beausejour MB R0E 0C0	1223	1223
Solylo, Bonnie	Sobering Funeral Chapel Box 2244 Beausejour MB R0E 0C0	1221	1221
Sookermany, Jessica	Not affiliated with a funeral home.	1218	1218

NOTE: Funeral Home of Employ may reflect current affiliation.

X – 2014 Cemeteries and Crematoria

On December 5, 2013, administration of *The Cemeteries Act* was transferred to the Funeral Board of Manitoba, however all cemeteries, crematoria, mausoleums and columbaria were licensed by the Public Utilities Board from April 1, 2013 to March 31, 2014.

XI – Hearings, Complaints, Reprimands and Fines

The Funeral Directors and Embalmers Act requires the Board to report all hearings, complaints, reprimands and fines.

The complaint process is an important tool in monitoring all licensees. Problems must be presented to the Board as written complaints. The public's awareness of the role of the Funeral Board of Manitoba as a venue for complaints has increased over the last few years. Administrative issues are identified in a separate category.

The Board heard 8 matters at the 3 hearings held in 2014; received 18 complaints from consumers, and opened 12 administrative inquiries. Below is a breakdown of these events by calendar year.

	2010	2011	2012	2013	2014
Hearings	1	1	0	1	3
Administrative Inquiries	-	-	4	6	12
Matters Heard	1	1	0	3	8
Complaints	21	19	32	20	18
Reprimands	1	1	0	3	0
Fines	0	1	0	3	10

Summaries and dispositions of all hearings held during 2014 are available on the Board's website, funeralboard@gov.mb.ca.

HEARING – May 8, 2014

Complaint #2012-28

Summary: On August 31, 2012, the Funeral Board of Manitoba received a complaint regarding Mr. Aurèle LeClaire's demeanor during a memorial service on March 30, 2012. During the church service and at the cemetery the complainant observed that the Mr. LeClaire appeared to be very intoxicated and notified the RCMP (Headingly detachment) of the observation. When leaving the cemetery, while operating his motor vehicle, Mr. LeClaire was stopped by the RCMP and subsequently arrested for "driving impaired".

Investigation: This hearing was delayed pending the outcome of the criminal proceeding.

On July 29, 2013 in court room 411 at the Law Courts Building, the licensee was found guilty of the criminal offence of driving a motor vehicle while blood alcohol was over the legal limit. The criminal code conviction of a licensee constitutes breaches of section 13(2) (a) and (b) of the Act's regulation. These sections refer to breaching the criminal code and excessive use of alcohol.

Disposition:

- The Panel found that Mr. LeClaire breached the following sections of *The Funeral Directors and Embalmers Act* regulation: section 13(2)(a) (breach of Criminal Code affecting practice or business of funeral directing), section 13(2)(b) (excessive use of alcohol), 13(2)(c) incompetency affecting the public interest and Section 13(2)(f) breach of the code of ethics. The licensee breached Section 4 of the Code of Ethics by failing to represent the profession in an honourable manner. As a result, the Licensee contravened section 16.1(2) of *The Funeral Directors and Embalmers Act*.
- The Panel found it appropriate to suspend Mr. LeClaire's licence for six months, and

assess a fine of \$6,000.00 plus \$299.80 in hearing costs. Mr. Leclaire's licence was suspended from August 1, 2014 to February 1, 2015.

Complaint #2013-10

Summary: On July 24, 2013, the Funeral Board of Manitoba received a complaint about a dispute with Mr. Curtis Monkman concerning the embalming of the complainant's mother who passed away on June 23, 2013. The complainant received mixed information from Mr. Monkman on whether or not the decedent had been embalmed. The complainant contacted a second funeral home that re-embalmed the decedent on the evening of June 26 2013.

Investigation: During the investigation, John Delaney (Inspector) asked to view the decedent's file but Mr. Monkman advised he could not produce the file as he had destroyed it. He believed that since he had turned the body over to a different funeral home, he had no further responsibility. Mr. Monkman stated, "It may have been wrong I guess it's a learning curve". Mr. Delaney went through Mr. Monkman's filing process which appeared to be in good order. Mr. Monkman did not issue a bill or invoice to the complainant.

Disposition:

- The Panel found that destruction of all records relating to a deceased person contrary to Section 12.1 and 12.2(i) of *The Funeral Directors and Embalmers Act* regulation.
- The Panel ordered Mr. Monkman to pay a \$750.00 fine for destroying records required to be kept and \$299.80 in hearing costs.

Complaint #2013-17

Summary: The Funeral Board of Manitoba received a complaint dated October 24, 2013 alleging that Mr. Kenneth Loehmer issued a funeral director's statement of death for her husband to her parents-in-law, despite the fact that they were not the next of kin and that the death did not occur in Manitoba.

Investigation: During his investigation of the complaint, the Board's Inspector determined that the decedent passed away in Alberta. His wife arranged for the cremation to take place in Alberta and brought his ashes to Manitoba for interment in the community in which he was raised.

Mr. Loehmer issued a "Proof of Death Certificate" to the parents. Section 3 (g) of the Code of Ethics states that a funeral director must "issue a funeral director's statement(s) of death only after completing the Registration of Death for filing with Vital Statistics".

At the hearing, he admitted to the charges.

Disposition:

- The Panel appreciated Mr. Loehmer's intent to assist grieving parents, his cooperation with the investigation, and admission of his actions.
- However, the Panel was very concerned about the gravity of this breach. The Panel found that Mr. Loehmer had breached the Code of Ethics and exposed himself to considerable risk.

- The Panel found that Mr. Loehmer's actions were in breach of the Act, regulation and the Code of Ethics and ordered him to pay a \$3,500.00 fine and \$299.80 in hearing costs.

Complaint #2014-02 and Administrative Inquiries #AI2014-05 and #AI2014-06

Summary: On March 5, 2014, the Funeral Board of Manitoba received a complaint advising that Mr. Nick Knysh was working without a license in an unregistered premise.

During the investigation, it was discovered that Mr. Knysh did not renew his 2014 funeral director and embalmer licence until February 12, 2014. While unlicensed, he performed six funeral arrangements.

Also, during the period of January 1 to February 18, 2014, Mr. Knysh practiced as a funeral director at the premises of the business known as Eternal Grace Funerals, a location that was not registered with the Board.

Mr. Knysh failed to ensure that the owner of the premises, Susan Vincent, had registered the premise with the Board.

Investigation: Operating as a funeral director while unlicensed in the Province of Manitoba, the licensee breached section 8(1) of *The Funeral Directors and Embalmers Act* which states a Funeral Directors licence is required for a person holding themselves out to be a funeral director.

Working in a funeral home that is not registered with the Board is contrary to Mr. Knysh's obligations under clause 4 of the Code of Ethics to ensure his practice complies with all applicable laws and regulations.

Disposition:

- The Panel found that Mr. Knysh failed to renew his Funeral Director and Embalmer Licence, as required under section 8.1(f) of *The Funeral Directors and Embalmers Act* while working as a Funeral Director from January 1 to February 12, 2014.
- The Panel found that during the period from January 1 to February 18, 2014 Mr. Knysh failed to meet the requirement of section 15.0.2 of *The Funeral Directors and Embalmers Act* by practicing as a funeral director at the premises of the business known as Eternal Grace Funerals, at 10-1111 Logan Avenue, Winnipeg Manitoba, a location that was not registered.
- The Panel found that during the period from January 1 to February 18, 2014, Mr. Knysh failed to ensure that the owner of the premises, Susan Vincent, had registered the premise with the Board, contrary to his obligations under clause 4 of the Code of Ethics.
- The Panel ordered the Licensee to pay a \$1,000.00 fine for the failure to have a funeral director and embalmer licence; a \$1,500.00 fine for failure to ensure the premises was registered with the Board and \$299.80 in hearing costs.

HEARING – December 9, 2014

Administrative Inquiry #2013-06

Summary: This file was opened on October 9, 2013 by the Board's administrative assistant as she noticed that the licensee's 2014 licence application had a different premise address than the previous year. A letter was sent to the licensee at that time asking for information regarding the change in premise location.

Investigation: Upon investigating this inquiry, the Inspector found that Mr. Aurèle LeClaire had moved his premise from 603 Erin Street to 306 – 475 Provencher Blvd in June 2013 but had failed to notify the Board.

On November 13, 2013 the Inspector attended to the new location to conduct a premise and record keeping audit. Both audits met with board standards minus the premise license which had the Erin Street address on it. During this meeting, Mr. LeClaire indicated that he was not aware that the premise license was not transferable.

Between July 2013 and November 29, 2013, the business premise at 475 Provencher was not registered with the Board. When Mr. LeClaire was informed of the infraction, he stated "What do I have to do to make it right?"

During the afternoon of November 29, 2013 the Board received payment and an Application for a 2013 Premise Licence for the new location.

Disposition:

- The Board found that from July 2013 to November 29, 2013, Mr. LeClaire operated a business at the premises located at 306-475 Provencher Boulevard, Winnipeg, Manitoba, without registering the premises with the Board.
- The Board fined him \$500.00 plus \$162.40 in hearing costs.

Administrative Inquiry #2014-03

Summary:

Mr. Rock Fontaine's 2013 funeral director and embalmer license expired on December 31, 2013. His application for the 2014 license was received on December 31, 2013. However, the application did not include any proof that Mr. Fontaine had completed the required six continuing education credit hours during the 2013 licensing year. By letter dated January 7, 2014 the Board requested proof of the continuing education credit hours, payment of the late fee and advised Mr. Fontaine that he was not licensed to practice. On January 8, 2014 the Licensee sent proof he had completed the required continuing education credit hours but did not remit the late fee. No license was issued at that time. Mr. Fontaine paid the late fee on January 13, 2014 and the Board issued a license.

Investigation: Upon investigating this inquiry, the Inspector found that between the dates of January 7 and January 13, 2014, Mr. Fontaine did not have a valid Funeral Director and Embalmer licence but provided funeral arrangements and services.

Operating as a funeral director while unlicensed in the province of Manitoba is a breach of *The Funeral Directors and Embalmers Act*, section 8(1) which states that no person shall hold themselves out to be a funeral director unless he is a licensed funeral director or the holder of a permit issued by the board under this Act.

Disposition:

- The Board found that the Licensee practiced without a license, contrary to section 8(1) of the Act. This is the third time the Board has found the Licensee in breach of section 8(1) of the Act in similar circumstances.
- The Board fined the licensee \$2000.00 plus \$162.40 in hearing costs.

Administrative Inquiry #2014-04

Summary: This file was opened on January 23, 2014 by the Board’s administrative assistant as she noticed that Mr. Eirik Bardal had not submitted proof of having completed the required 6 hours of continuing education credits. Proof of the continuing education completion was received after December 31, 2013.

Investigation: Upon investigating this inquiry, the Inspector discovered that the licensee had only completed his continuing education on December 31, 2013 and had not successfully renewed his 2014 Funeral Director and Embalmers Licence until January 13, 2014. On January 7, 2014, during the unlicensed period, he performed one funeral arrangement.

Disposition:

- The Board found that on January 7, 2014, the licensee practiced without a license contrary to section 8(1) of *The Funeral Directors and Embalmers Act*.
- The Board fined the licensee \$500.00 plus \$162.40 in hearing costs.

HEARING – December 9, 2014

Administrative Inquiry #AI2014-09

Summary: This file was opened on September 10, 2014 by the Board’s administrative assistant as she had been notified that the business known as “Birchwood Funeral Chapel” moved to a new location and that the incorrect location was registered with the Board.

Investigation: Upon investigating the inquiry, the Inspector found that Todd Harder, Managing Director of Birchwood Funeral Chapel failed to ensure that the premise was registered with the Funeral Board of Manitoba between August 13 and September 10, 2014.

During that period, seven funerals were performed at the unlicensed premise which is contrary to section 4 of the Code of Ethics.

Once notified, the license application was received and the premise was registered.

Disposition:

- The Board found, that for the period of August 9 to September 10, 2014, the licensee operated a business at the premises located at 162 Hwy 52W, Steinbach, Manitoba without registering the premises with the Board.
- The Board fined the licensee \$500.00 plus \$271.63 in hearing costs.

Administrative Inquiries

An administrative inquiry is a file initiated by the Board's administrative staff when it appears that a licensee has failed to comply with a statutory or regulatory requirement. It enables the Inspector to investigate possible non-compliance issues.

There were 12 administrative inquiry files opened in 2014.

Complaints

In 2014, the Board received 18 complaints; 14 under *The Funeral Directors and Embalmers Act* and 4 under *The Cemeteries Act*. Once the investigation is completed and the Inspector submits his file report to the Chair, all complainants and licensees are sent written notification of the outcome of the complaints.