



Office of the Auditor General

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AUDITOR'S REPORT

To the Minister of Health

I have audited the 40 Manitoba health indicators presented in Manitoba's Comparable Health Indicator Report dated November 2004, as prepared by the Manitoba Department of Health pursuant to the First Ministers' Accord on Health Care Renewal of February 2003. The Conference of Deputy Ministers of Health defined 18 required indicators and 52 optional indicators to be reported to Canadians. The Department of Health is responsible for reporting Manitoba health indicators in accordance with Criteria in Annex 1, and has reported 18 required and 22 optional indicators. My responsibility is to express an opinion on the 40 health indicators based on my audit. However, my responsibility does not extend to assessing the performance achieved by the Manitoba Department of Health, nor the relevance or sufficiency of the Manitoba health indicators selected for reporting. My audit was limited to information of the most recent year for each Manitoba health indicator reported.

Data for Manitoba's Comparable Health Indicator Report are derived from four main sources:

- Manitoba Department of Health, Provincial Health Information Systems;
- Statistics Canada;
- Canadian Institute for Health Information (CIHI); and
- Health Canada.

I conducted my audit in accordance with standards for assurance engagements of the Canadian Institute of Chartered Accountants. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the Manitoba health indicators presented are free of significant misstatement. To this end, I have audited these health indicators to determine whether they meet the Criteria in Annex 1 of my report. Such an audit includes examining, on a test basis, evidence supporting the Manitoba health indicators and disclosures. An audit also includes assessing significant judgments made in the Manitoba Comparable Health Indicator Report by management of the Manitoba Department of Health.

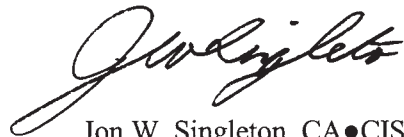
Management of the Manitoba Department of Health has adequately disclosed the limitations of source data with respect to completeness and accuracy in their Statement of Management Responsibility, which precedes this audit opinion, and in the Data sources and notes section, and throughout Manitoba's Comparable Health Indicator Report.

In my opinion, *except for the effect of any adjustments if any, which I might have determined to be necessary had the source data limitations as noted above not been present*, the 40 Manitoba health indicators included in Manitoba's Comparable Health Indicator Report dated November 2004, are in all significant respects, presented fairly in accordance with the Criteria in Annex 1, and provide the information required by the public reporting commitment made in the First Ministers' Accord on Health Care Renewal of February 2003. I have not examined and do not express an opinion on the results of indicators presented for prior periods.

Manitoba's Comparative Health Indicator Report includes comparison to consolidated national health indicators not audited by me. Consolidated national health indicators were compiled from indicator data of other provinces, territories and federal government programs. This data has been audited by other auditors, or other auditors have been engaged to perform specified auditing procedures. Annex 2 includes an explanation of the difference between these two types of engagements and identifies the nature of the engagement performed in each of the jurisdictions. The auditors' findings and observations resulting from engagements in other Canadian jurisdictions are included in the reports of the respective jurisdictions.

I am encouraged by the work undertaken by the Manitoba Department of Health in the preparation of its second health indicator report. Reporting on health indicators is a continuing work in progress. Readers are encouraged to use Manitoba's Comparative Health Indicator Report, but in doing so, to keep in mind the impact of source data limitations.

Winnipeg, Manitoba
November 23, 2004



Jon W. Singleton, CA•CISA
Auditor General

ANNEX 1

Audit criteria

The Manitoba Department of Health has acknowledged the suitability of the following criteria:

Completeness

According to the 2003 First Ministers' Accord on Health Care Renewal, the Conference of Deputy Ministers approved 70 indicators, including a subset of 18 indicators that all jurisdictions are to feature in their 2004 reports. All health indicators reported comply with the definitions, technical specifications and standards of presentation as approved. The 18 required health indicators were reported.

Accuracy

The health indicators reported adequately reflect the facts, to an appropriate level of accuracy that includes the ability to make comparisons between jurisdictions and between the 2002 and 2004 reports, where applicable.

Adequate Disclosure

The health indicators are defined, and their significance and limitations on the data are explained. The report states and properly describes departures from what was approved by the Conference of Deputy Ministers, and explains plans for the future resolution of departures.

Verification of Comparative Information from Other Jurisdictions

The governments of Canada, the Territories and the Provinces have adopted different approaches to meet the February 2003 First Ministers Accord on Health Care Renewal requirement in respect of third party verification for their health reports. Some have engaged their auditor to provide audit assurance on their health reports and others have asked for specified auditing procedures to be applied. The paragraphs below outline the major differences between an audit assurance engagement and a specified auditing procedures engagement. For a complete comparison, please refer to the CICA Handbook section 5025 for audit assurance engagements and section 9100 for specified auditing procedure engagements.

In an attest audit engagement, the auditor's responsibility is to offer assurance to users, in the form of an audit opinion, on a report prepared by management. The auditor determines the nature, extent, timing, appropriateness and sufficiency of audit procedures, which, in the auditor's judgment, are necessary to provide a high level of assurance concerning the subject matter, or the health indicators in a health indicators report in the present context.

In a specified auditing procedure engagement, the auditor's responsibility is to report the results of applying auditing procedures specified by management. As the extent of specified auditing procedures may vary from engagement to engagement, such engagements are difficult to compare. And since the extent of the procedures performed is not sufficient to constitute an audit, the reports do not provide an audit opinion. Reports state those procedures actually applied and only the factual results of those procedures, leaving the reader to determine the fairness of the information.

The following is a list of jurisdictions that have engaged their auditor to provide audit assurance on their health indicators, and those that have asked for specified auditing procedures to be applied.

Audit opinion CICA 5025	Specified Auditing Procedures CICA 9100
British Columbia	Alberta
Saskatchewan	Ontario
Manitoba	New Brunswick
Quebec	Prince Edward Island
Nova Scotia	Newfoundland and Labrador
Yukon	
Northwest Territories	
Nunavut	
Canada	