

INDEPENDENT AUDITOR'S REPORT

To the Members of the Council of
Manitoba Arts Council

Report on the Audit of the Schedule

Opinion

We have audited the Schedule of Public Sector Compensation Disclosure of Manitoba Arts Council for the year ended December 31, 2019 (the "schedule"). The schedule has been prepared by management in accordance with the disclosure requirements of *The Public Sector Compensation Disclosure Act*.

In our opinion, the information included in the accompanying schedule is prepared, in all material respects, in accordance with the provisions of *The Public Sector Compensation Disclosure Act*.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of Manitoba Arts Council in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the provisions of *The Public Sector Compensation Disclosure Act*, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Manitoba Arts Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Auditor's Responsibilities for the Audit of the Schedule (continued)

- Obtain an understanding of internal control relevant to the audit 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 Manitoba Arts Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management that are relevant to the information included in the schedule.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control relevant to the preparation of the schedule that we identify during our audit.

June 30, 2020
Winnipeg, Canada



Chartered Professional Accountants

MANITOBA ARTS COUNCIL

Schedule of Public Sector Compensation Disclosure
(in thousands)
Year ended December 31, 2019

Pursuant to the disclosure requirements of *The Public Sector Compensation Disclosure Act*, the total amount paid to Council members during the year was \$7.

The Public Sector Compensation Disclosure Act also requires all public sector bodies to disclose compensation to any employee or officer when such compensation is \$75 or more per annum. This information is as follows:

Employee/Name	Title/Position	Compensation
L. Foley	Program Consultant	\$ 80
M. Butler	Senior Program Consultant	79
