

OFFICE *of the*
FIRE COMMISSIONER

18 19

2018-2019
ANNUAL REPORT



Manitoba 



MISSION

TO SAFEGUARD BOTH PERSONS AND PROPERTY FROM FIRE AND LIFE SAFETY HAZARDS THROUGH EDUCATION, INVESTIGATIONS, INSPECTIONS, EMERGENCY RESPONSE AND CODE APPLICATION.

VALUES

WE BELIEVE PEOPLE HAVE THE RIGHT TO LIVE IN SAFE COMMUNITIES.

WE BELIEVE IN PROVIDING THE BEST POSSIBLE PROGRAMS AND SERVICES TO OUR CLIENTS.

WE BELIEVE IN BEING RESPONSIBLE FOR OUR ORGANIZATION AND IN OUR ORGANIZATION BEING FAIR, EFFECTIVE AND EFFICIENT.

WE BELIEVE IN THE LOYALTY OF OUR PEOPLE AND VALUE THEIR CONTINUED DEVELOPMENT.

MISSION

PROTÉGER LES PERSONNES ET LES BIENS CONTRE L'INCENDIE ET LES AUTRES DANGERS POUR LA SÉCURITÉ DES PERSONNES AU MOYEN D'ÉDUCATION, D'ENQUÊTES, D'INSPECTIONS, D'INTERVENTIONS D'URGENCE ET DE L'APPLICATION DES CODES.

VALEURS

NOUS CROYONS QUE LA POPULATION A LE DROIT DE VIVRE DANS DES COLLECTIVITÉS SÉCURITAIRES.

NOUS CROYONS QUE NOUS DEVONS OFFRIR LES MEILLEURS PROGRAMMES ET SERVICES POSSIBLE À NOS CLIENTS.

NOUS CROYONS QUE NOUS DEVONS ASSUMER NOS RESPONSABILITÉS AU NOM DE NOTRE ORGANISATION ET QUE CELLE-CI EST ÉQUITABLE, JUSTE, EFFCACE ET EFFCIENTE.

NOUS CROYONS DANS LA LOYAUTÉ DE NOS MEMBRES ET NOUS APPRÉCIONS LEUR DÉVELOPPEMENT PROFESSIONNEL CONTINU.



**MINISTER
OF GROWTH, ENTERPRISE AND TRADE**

Room 358
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Her Honour the Honourable Janice C. Filmon, C.M., O.M.
Lieutenant Governor of Manitoba
Room 235 Legislative Building
Winnipeg MB R3C 0V8



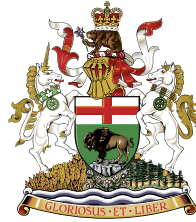
May it Please Your Honour:

I have the privilege of presenting the twenty-second Annual Report of the
Office of the Fire Commissioner for the fiscal year ended March 31, 2019.

Respectfully submitted,

original signed by

Blaine Pedersen
Minister



**MINISTRE
DE LA CROISSANCE, DE L'ENTREPRISE ET DU COMMERCE**

Bureau 358
Palais législatif
Winnipeg (Manitoba) R3C 0V8
CANADA

Son Honneur l'honorable Janice C. Filmon, C.M., O.M.
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

Votre Honneur,
J'ai le privilège de vous présenter le vingt-deuxième rapport annuel du Bureau du commissaire aux incendies pour l'exercice terminé le 31 mars 2019.

Le tout respectueusement soumis.

Le ministre,

original signé par

Blaine Pedersen



Honourable Blaine Pedersen
Minister of Growth, Enterprise and Trade
Room 358 Legislative Building
Winnipeg MB R3C 0V8

Dear Minister:

I am pleased to submit, for your consideration, the twenty-second Annual Report of the Office of the Fire Commissioner for the year ended March 31, 2019.

The Board and Management continue to strive to meet the important organizational mission of safeguarding both persons and property through education, investigations, emergency response and code application.

Respectfully submitted,

original signed by

Steve Spry on behalf of
Dave Dyson
Deputy Minister of Growth, Enterprise and Trade



M. Blaine Pedersen
Ministre de la Croissance, de l'Entreprise et du Commerce
Palais législatif, bureau 358
Winnipeg (Manitoba) R3C 0V8

Monsieur le Ministre,

J'ai l'honneur de vous présenter le vingt-deuxième rapport annuel du Bureau du commissaire aux incendies pour l'exercice se terminant le 31 mars 2019.

Le conseil d'administration et la direction continuent à s'efforcer de mener à bien l'importante mission du Bureau consistant à protéger les personnes et les biens grâce à l'éducation, les enquêtes, les interventions d'urgence et par l'application des codes.

Tous respectueusement soumis.
Au nom du sous-ministre de la Croissance,
de l'Entreprise et du Commerce, Dave Dyson

original signé par

Steve Spry





OFFICE *of the*
FIRE COMMISSIONER

508 Norquay Building • 401 York Avenue
Winnipeg, Manitoba, Canada R3C 0P8
T: [204] 945-3322 | F: [204] 948-2089

www.firecom.gov.mb.ca

Dave Dyson
Deputy Minister of Growth, Enterprise and Trade
352 Legislative Building
Winnipeg MB R3C 0V8

Dear Mr. Dyson:

I am pleased to submit for your review the 2018/19 Annual Report of the Office of the Fire Commissioner (OFC) for the year ended March 31, 2019.

Highlights from the past year that stand out for the Agency as significant achievements include:

- Working to modernize the Agency's regulatory framework to align with other western jurisdictions, streamline services and support red tape reduction and organizational efficiencies.
- Continuing to work to improve the Agency's comptrollership, create efficiencies and streamline services.
- Enhancing the training and educational opportunities for the Manitoba Fire Service, Indigenous Communities and other local authorities.
- Continuing to support local authorities and other provincial agencies with a wide variety of emergency response services on behalf of the province.
- Implementing program reforms that measure organizational efficiency and effectiveness, and promote staff engagement and personal development.

With its diverse mandate, the Agency plays a critical role in maintaining Manitoba's public safety network and remains committed to working towards operational excellence in all aspects of our diverse service delivery mandate.

Sincerely,

original signed by

Steven Spry
Fire Commissioner



OFFICE *of the*
FIRE COMMISSIONER

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Monsieur Dave Dyson
Sous-ministre de la Croissance, de l'Entreprise et du Commerce
Palais législatif, bureau 352
Winnipeg (Manitoba) R3C 0V8

Monsieur,

J'ai l'honneur de vous présenter le rapport annuel 2018-2019 du Bureau du commissaire aux incendies pour l'exercice se terminant le 31 mars 2019.

Les réalisations importantes effectuées par le Bureau au cours de l'exercice passé comprennent les suivantes :

- le travail visant la modernisation du cadre de réglementation du Bureau pour l'aligner aux autres administrations de l'Ouest, la simplification des services et le soutien des mesures d'allègement des lourdeurs administratives et d'amélioration de l'efficacité organisationnelle;
- la poursuite du travail d'amélioration du contrôle financier du Bureau, de réalisation de gains d'efficacité et de simplification des services;
- l'amélioration des possibilités de formation et d'éducation pour le service d'incendie du Manitoba, les Premières Nations et les autres autorités locales;
- l'offre continue de soutien aux autorités locales et aux autres agences provinciales concernant un large éventail de services d'intervention en cas d'urgence, au nom de la province;
- la mise en œuvre de réformes de programmes pour mesurer l'efficacité organisationnelle et l'efficacité, et promouvoir l'engagement du personnel ainsi que le développement personnel.

Grâce à son mandat diversifié, le Bureau joue un rôle crucial dans le maintien du réseau de sécurité publique du Manitoba. Il demeure engagé à travailler en vue de l'excellence dans ses activités visant tous les aspects de notre mandat de prestation de services divers.

Je vous prie d'agréer, Monsieur, mes salutations distinguées.

Le commissaire aux incendies du Manitoba,

original signé par

Steven Spry

Winners of the
2018 Manitoba
Firefighters Burn
Fund contest.

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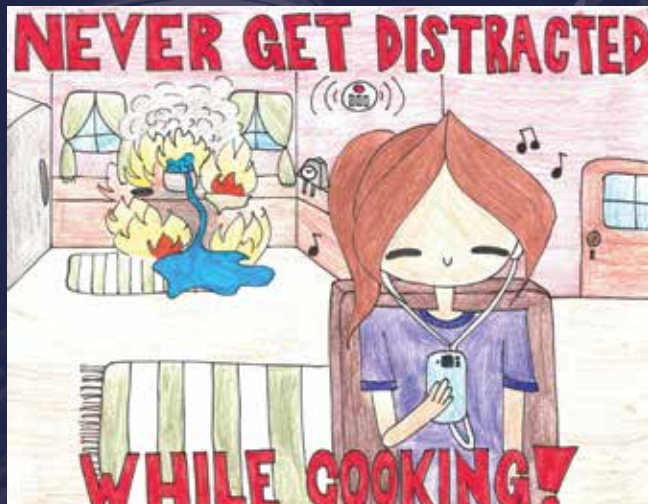
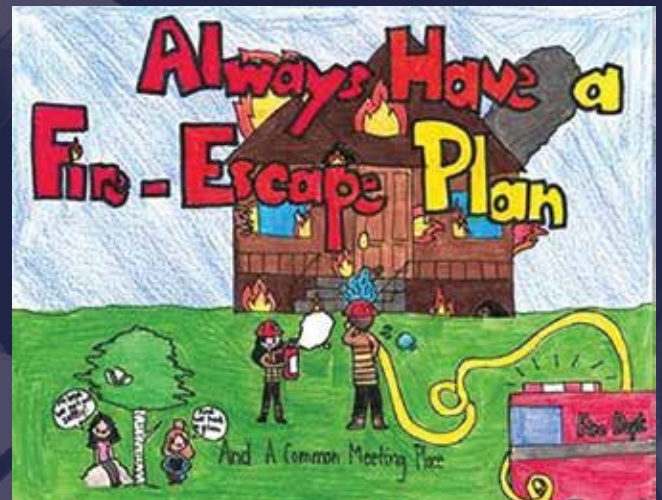
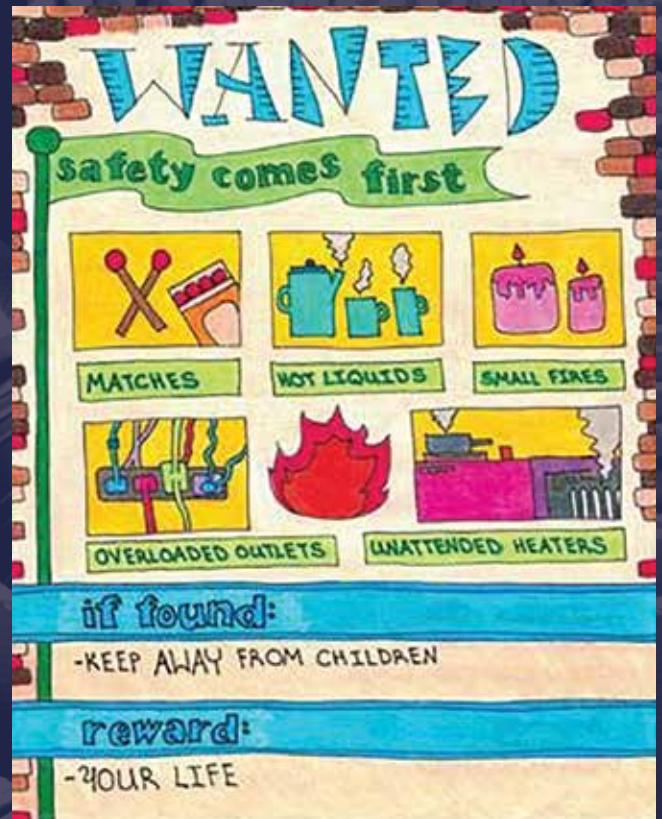
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SPECIAL OPERATING AGENCY ADVISORY BOARD

The role of the Advisory Board is to provide advice on the Office of the Fire Commissioner's (the Agency's) strategic operations and on changes to its mandate, structure, business practices and finances. The Advisory Board reviews and provides comments on the Agency's proposed business plans, quarterly and annual reports.

The Advisory Board consists of the following individuals:

Dave Dyson, Board Chair, Ex Officio
Deputy Minister
Manitoba Growth, Enterprise and Trade

Steven Spry, Ex Officio
Fire Commissioner
Office of the Fire Commissioner

MEMBERS

Karl Jaikaransingh, Client Representative
Sovereign General Insurance

Chad Cooper, Client Representative
Manitoba Association of Fire Chiefs

Brad Mason, Client Representative
Mechanical Contractors Association of Manitoba

Neil Christoffersen, Client Representative
Association of Manitoba Municipalities

Dick Harvey, Agency Staff Representative
Office of the Fire Commissioner

John A. Lane, Client Representative
Winnipeg Fire Paramedic Service

AUDIT COMMITTEE

The role of the Audit Committee is to oversee the Agency's financial reporting processes, understand financial and business risks, manage internal and external audit relationships, ensure compliance with public sector reporting requirements and internal policies, and to make recommendations regarding policies and procedures related to whistleblower protection in accordance with The Public Interest Disclosure Act, and fraud awareness. The Audit Committee reviews Agency reports and issues in conjunction with the Advisory Board.

The Audit Committee consists of the following individuals:

Dave Dyson, Board Chair, Ex Officio
Deputy Minister
Manitoba Growth, Enterprise and Trade

Steven Spry, Ex Officio
Fire Commissioner
Office of the Fire Commissioner

Nicole Morton, Ex Officio
Manager Financial Services
Office of the Fire Commissioner

MEMBERS

Karl Jaikaransingh, Client Representative
Sovereign General Insurance

Dan McCausland, External Representative
Access Credit Union and Manitoba
Fire Service Member

Amy Thiessen, Acting Executive Director
Finance and Strategic Services
Manitoba Growth, Enterprise and Trade



AGENCY PROFILE

Historical Perspective

The Agency's role in public safety has expanded significantly since the first Fire Commissioner was appointed in 1876.

The Fires Prevention Act was originally created in 1872 for the prevention of prairie fires and included the authority to conduct fire investigations. In 1876, the first Fire Commissioner was appointed to administer and enforce this act. In 1885, the act was amended to include fire protection of wooded lands. In 1940, the act was separated into two parts; Part I dealt with forest fires and Part II outlined the responsibilities of the Fire Commissioner in the area of fire prevention.

In the early 1960s, training of fire fighters was included in this act and in 1997, Part I of the act was replaced with The Wildfires Act.

In addition to the responsibilities for fire prevention and

management, the Agency is responsible for ensuring that buildings are constructed with public safety taken into account. The legal responsibility for building construction was first introduced in 1877 through The Manitoba Public Buildings Safe Egress Act and was followed by The Manitoba Public Building Act in 1884. The focus of both these acts was the assurance of safe public assembly buildings and means of egress. The proliferation of building codes and standards resulted in the creation of The Buildings and Mobile Homes Act in 1974. Effective April 1, 1996, the Agency was designated as a special operating agency (SOA) under The Special Operating Agencies

Financing Authority Act. The range of activities undertaken by the Agency has continued to expand under the SOA model.

As a result of the tragic events on September 11, 2001, Bill 2, The Security Management (Various Acts Amended) Act was passed in 2002. This resulted in the renaming of The Fires Prevention Act as The Fires Prevention and Emergency Response Act and provided the Fire Commissioner with the authority to take whatever action is necessary in order to save lives and property, and to ensure that an effective incident management system is in place.

In 2011, the Mechanical and Engineering Branch of the then Department of

Labour and Immigration was transferred to the Agency, and was renamed Inspection and Technical Services (ITS). This amalgamation expanded the Agency's mandate to include administration responsibilities for various technical safety acts, which include: The Amusements Act, The Electricians' Licence Act, The Elevator Act, The Gas and Oil Burner Act, The Power Engineers Act, and The Steam and Pressure Plants Act. This allowed the Agency to streamline permit application and licensing processes for contractors and trades people by offering a single window technical safety services.

ORGANIZATIONAL STRUCTURE AND SECTION RESPONSIBILITIES

POLICY AND PLANNING

The Policy and Planning Section is responsible for the Agency's business planning, statistical analysis, regulatory and policy development. The Policy and Planning Section provides support to all sections of the Agency and assists them in achieving the Agency's goals and planned actions. This section also provides support to advisory boards and committees that have been established under the various statutes that the Agency administers.

SUPPORT SERVICES

The Support Services Section provides effective comptrollership oversight, financial planning and processing, supports the Agency's information technology systems and upgrades, and provides direct administrative and clerical support to the Agency. The section also provides support through financial information to the Advisory Board and Audit Committee of the Agency.

MUNICIPAL SUPPORT

The Municipal Support Section provides a variety of consultative and support services to municipal fire services, councils and Indigenous communities. These services are related to the operation and management of fire departments, oversight of the provincial mutual aid system, public education, and fire investigation services. This section also coordinates the Fire-Smart program, which assists communities across Manitoba by proactively addressing Wildland Urban Interface (WUI) fire risks.

The Fire Investigation Unit provides fire cause and origin investigation services across the province. Although investigating fires is a municipal responsibility, the Agency assists when called upon and is essential for complex fires, or where injuries, deaths, or major property damage has occurred.

MANITOBA EMERGENCY SERVICES COLLEGE

The Manitoba Emergency Services College (MESC) provides comprehensive emergency services education, training and certification related to fire fighting, rescue, paramedic, critical incident stress management, fire code inspections, life safety education, emergency services instruction, fire officer, and management training.

The college is located in Brandon and consists of a main campus and an 11.4 acre practical training site. The MESC is also responsible for a satellite training facility in Thompson, and provides regional training across the province at the request of the Manitoba fire service.

The MESC holds accreditation in 34 program areas. The traditional clients of the MESC are the Manitoba fire service, the Search and Rescue Manitoba network, and the Manitoba police service.

INSPECTION AND TECHNICAL SERVICES

The Inspection and Technical Services (ITS) Section is responsible for safety related to boilers and pressure vessels, and gas and oil burning equipment. This section conducts inspections of, and issues permits for, various types of mechanical equipment, examines and reviews installation designs, and conducts exams and issues licences to qualified trades people.

The following is an overview of the technical safety services provided by this section:

- boiler and pressure vessel inspections
- gas and oil burning equipment inspections
- pressure weld certification
- pressure vessel and piping registrations
- quality assurance program review and approvals
- trades licensing and examinations
- post-secondary technical training review and approvals





BUILDING AND FIRE SAFETY

The Building and Fire Safety Section administers and enforces the Manitoba construction codes, including the building, plumbing, farm building and energy codes. This section also administers The Manitoba Fire Code, The Electricians' Licence Act, The Elevator Act, Part 2 of The Amusements Act, and the Fire Safety Inspections Regulation.

The Building Code Inspection Unit administers the building code on a contract basis to municipalities throughout Manitoba. In areas of the province where the local authority has not been delegated with the authority to administer Part 3 of the Manitoba Building Code, the Building Code Inspection Unit provides this service.

The Electrical and Fire Safety Inspection Unit provides fire inspection services to other departments and government agencies on behalf of the Agency, and provides education and support to local authorities when implementing their fire inspection programs. As well, this unit is responsible for approvals of electrical equipment and installations.

The Elevator and Amusements Unit is responsible for the inspection of amusement rides and the installation, inspection and review of elevating and lifting devices. This unit is also responsible for renewing the licences of individuals working on elevators and lifting devices in the province.

EMERGENCY RESPONSE

Under the direction of the Fire Commissioner, the Agency's Emergency Response services are a shared responsibility across all sections of the Agency. This is not a dedicated section of the Agency, but due to the importance of this service within the Agency's mandate, it is important to identify it separately.

In support of the Manitoba Emergency Plan, the Agency provides emergency response services on behalf of the province to support municipalities, other provincial departments, policing agencies and other local authorities, when emergency incidents are too large or complex for local or regional resources.

The Agency has established a comprehensive emergency system to respond to any incident that is too large, technical or complex for a local authority to handle. The emergency response services provided by the Agency include, but are not limited to:

- Ground Search and Rescue (GSAR)
- Urban Search and Rescue (USAR)
- Chemical, Biological, Radiological, Nuclear and Explosive events (CBRNE)
- Hazardous Materials response (technician level)
- Wildland Urban Interface (WUI) fires and community protection
- Implementation of the Incident Command System (ICS) at the scene of major emergencies or disaster

ORGANIZATIONAL STRUCTURE

MANITOBA GROWTH, ENTERPRISE AND TRADE LABOUR AND REGULATORY SERVICES

The Agency is a Special Operating Agency within the department of Growth, Enterprise and Trade and reports directly to the Assistant Deputy Minister of Labour and Regulatory Services, as illustrated in the following organizational structure:



ORGANIZATIONAL STRUCTURE

OFFICE OF THE FIRE COMMISSIONER 2018-19

The Fire Commissioner provides overall supervision and guidance to the Agency.

The senior management team is responsible for the day-to-day management of the organization.

The Policy and Planning Section provides policy and planning support to all sections of the organization.

The Agency has offices in Winnipeg, Brandon, Portage la Prairie, and Dauphin. The Agency was approved for 114 regular staff in the 2019/20 fiscal year.

PROVINCIAL FIRE STATISTICS

INJURIES AND FATALITIES

Thirteen adults and one child lost their lives as a result of fires in 2018. Twelve fatalities occurred in residential fires. There were 154 fire related injuries reported in 2018, which represents an increase of 9%, compared to 2017. The Manitoba Fire Service assisted in evacuating 450 individuals from fires in 2018.

TABLE 1.1 - NUMBER OF INJURIES AND FATALITIES DUE TO FIRE

	2015	2016	2017	2018
Injuries	112	112	141	154
Fatalities	13	20	11	14

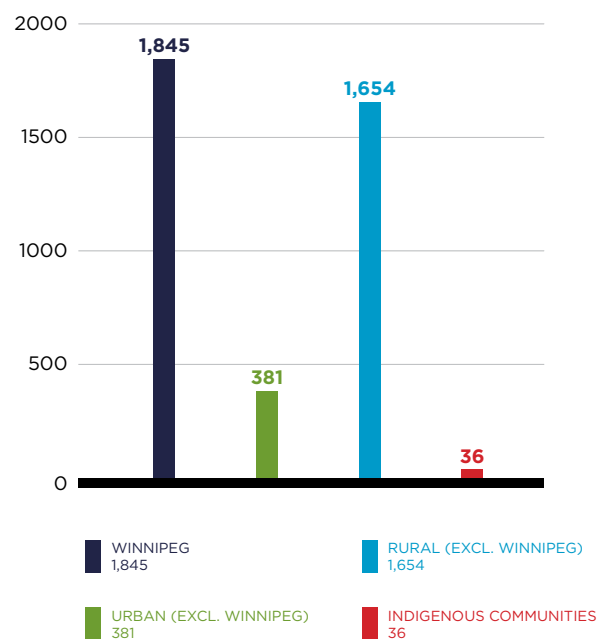
Manitoba reported 3,916 fires in 2018. This was an increase of 644 fires, or 20% compared to 2017.

TABLE 1.2 - DISTRIBUTION OF FIRES

	2015	2016	2017	2018
Winnipeg	1,562	1,519	1,579	1,845
Urban (Excluding Winnipeg)	422	423	355	381
Rural (Excluding Winnipeg)	1,573	1,121	1,317	1,654
Indigenous Communities	124	56	21	36
Total	3,681	3,119	3,272	3,916

The majority of fires reported were in Winnipeg, which accounted for 47% of all reported fires in Manitoba in 2018.

CHART 1.1 - NUMBER OF FIRES REPORTED BY AREA



PROVINCIAL FIRE STATISTICS

PROPERTY DAMAGE AND LOSS

TABLE 1.3 - FIRES AND PROPERTY DAMAGE BY PROPERTY TYPE

	NUMBER OF FIRES	EST. VALUE LOSS
Structure	1,295	\$121,102,230
Vehicle	598	\$8,382,000
Outdoor Property	2,023	\$2,540,567

TABLE 1.4 - PROPERTY LOSS AS A RESULT OF FIRES IN MANITOBA

	2015	2016	2017	2018
Total	\$146,900,497	\$109,636,512	\$160,903,908	\$132,024,797

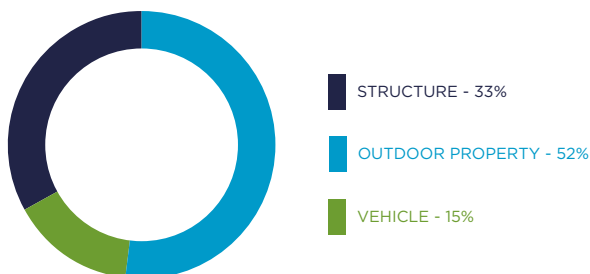
Forty-two major loss fires (damages of \$500,000 and over) accounted for \$71.6 million (54%) of the total estimated property loss in 2018. In 2017, Manitoba recorded 50 major losses with damages of \$99 million.

TABLE 1.5 - MAJOR LOSS FIRES RESULTING IN \$500,000 OR MORE IN PROPERTY VALUE LOSS IN MANITOBA

	2015	2016	2017	2018
Number of major loss fires	55	46	50	42
Total Est. Value Loss (\$) per million	\$73.9	\$52.5	\$99.0	\$71.6
% of major loss from total property loss	50	48	61	54

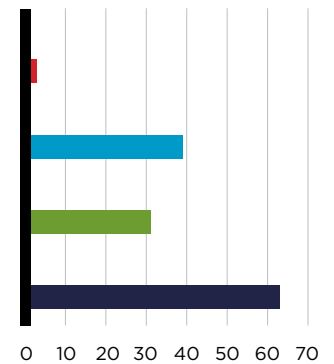
In 2018, an estimated \$6.15 billion in property was saved as a result of the containment and suppression of fires by the Manitoba Fire Service.

CHART 1.3 - PERCENTAGE OF FIRES BY PROPERTY TYPE



The City of Winnipeg accounted for 46% of property damages resulting from fires in Manitoba in 2018.

CHART 1.2 - MANITOBA FIRES-PROPERTY VALUE LOSS BY AREA (\$ MILLION)



- INDIGENOUS COMMUNITIES
\$2,359,858
- RURAL (EXCL. WINNIPEG)
\$39,160,000
- URBAN (EXCL. WINNIPEG)
\$30,182,600
- WINNIPEG
\$60,322,339

TABLE 1.6 - MANITOBA PROPERTY VALUE LOSS BY AREA

	EST. PROPERTY LOSS (\$ MILLIONS)	% OF LOSSES
Winnipeg	\$60,322,339	46
Urban (Excluding Winnipeg)	\$30,182,600	23
Rural (Excluding Winnipeg)	\$39,160,000	29
Indigenous Communities	\$2,359,858	2
Total	\$132,024,797	100

PROVINCIAL FIRE STATISTICS

SUSPICIOUS FIRES

In 2018, the City of Winnipeg reported 343 incidents that were determined to be incendiary* or suspicious in nature. This was an increase of 2% or six fires, compared to 2017. Of the 343 incendiary or suspicious fires in Winnipeg in 2018, 157 involved outdoor property.

For regions other than Winnipeg, 310 fires were determined as incendiary or suspicious. This was an increase of 16% or 42 fires, compared to 2017.

The table to the right shows the percentages of fires and property damages in 2018 resulting from four major causes: incendiary, suspicious, accidental and undetermined.

TABLE 1.7-MANITOBA INCENDIARY/SUSPICIOUS FIRES 2014-2018

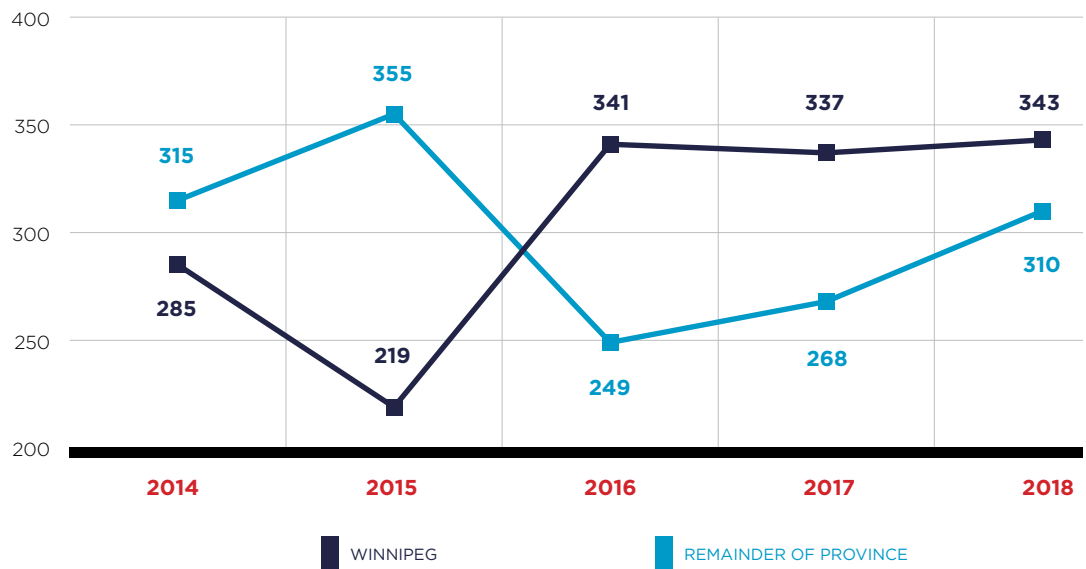


TABLE 1.8-2018 NUMBER OF FIRES AND PROPERTY DAMAGE BY CAUSE

	NUMBER OF FIRES	% OF FIRES	EST. PROPERTY DAMAGE
Incendiary	448	12	\$17,198,898
Suspicious	205	5	\$1,867,485
Accidental	1836	47	\$54,320,142
Undetermined	1427	36	\$58,638,272

*Incendiary is defined as a fire that has been deliberately ignited under circumstances in which the person knows that the fire should not be ignited.

Note: All statistics presented in this section are based on information provided to the Agency by local authorities, insurance adjusters, Manitoba fire investigators, RCMP/police authorities. Information is based on a calendar year and may change as new information is received.

KEY CONTINUOUS IMPROVEMENT OBJECTIVES

The Agency identified five key priorities in the 2018/19 Business Plan. These priorities were in addition to its core year-to-year activities.

MODERNIZING THE AGENCY'S REGULATORY AND POLICY FRAMEWORK IN SUPPORT OF RED TAPE REDUCTION AND ORGANIZATIONAL EFFICIENCIES

The Agency is responsible for the administration of six technical safety acts that regulate the design, construction, installation, operation and maintenance of technical safety equipment, such as elevators, amusement rides, boilers and pressure vessels, electrical equipment, and gas and oil burning equipment.

The Technical Safety Act was passed by the legislature on June 15, 2015, with the goal of bringing these six pieces of existing safety legislation under one modern statute. Regulatory development to combine the regulations for Elevating Devices, Recreational Vehicles and Mobile Homes, and the Administrative Provisions as one single

regulation under the Technical Safety Act, took place in the 2018/2019 fiscal year, and the updated regulation is nearing completion. Once completed, the Technical Safety Act will be proclaimed.

Other regulatory development activities undertaken in 2018/2019 included amendments to The Gas and Oil Burner Regulation and the Steam and Pressure Plants Regulation. Amendments to The Gas and Oil Burner Regulation were formally adopted and included implementation of the 2015 edition of gas and oil burning equipment codes. The amendments improved clarity for stakeholders on how to appeal orders, and a reduction of the duplication of inspection processes. Amendments were also made to the Steam and Pressure Plants Regulation as part of the red tape reduction strategy and for organizational efficiency.

As part of these regulatory amendments, reforms to the pressure welding licensing program, and the implementation of risk-based inspections in the Boiler and Pressure Vessel Unit, were undertaken to help reduce red tape for industry and to streamline the processes involved with licensing, approval and inspection of technical equipment in the province, while still maintaining public safety. The amendments were finalized and implemented in 2018/2019.

As part of the government priority of reducing red tape and creating process efficiencies, the Agency began work on developing and joining a national Canadian Registration Number (CRN) agreement. The CRN system is a standardized method of reviewing and registering the design of pressure vessels, piping systems and the fittings used to construct them. Historically, review, approval and registration was required in each jurisdiction where the equipment was being used. However, the new CRN system will be more efficient in that participating provinces and territories can adopt a national standard for pressure vessels and accept the review and approval process used for the design of the same

equipment being used in other jurisdictions, instead of conducting their own lengthy review and approval process. Policies related to the implementation of the CRN agreement were drafted and finalized in 2018/2019.

Work on streamlining and improving the approval process for grain dryers took place in 2018/2019. Grain dryers must be inspected and certified to ensure they are set up safely before they can be used. In response to stakeholder feedback, the Agency together with Manitoba Hydro, worked to establish a central booking process to streamline the scheduling of inspections and to expand the availability of inspectors throughout the harvest season.





SUPPORTING MUNICIPALITIES, INDIGENOUS COMMUNITIES, AND OTHER LOCAL AUTHORITIES IN THE DEVELOPMENT OF LOCAL EMERGENCY SERVICES, FIRE PROTECTION, FIRE PREVENTION AND PUBLIC EDUCATION PROGRAMS

In 2018/2019, the Agency continued to work with Indigenous Fire Service Officers and other partners to improve fire protection, public education and fire service training in Indigenous and northern communities across Manitoba. Activities undertaken by the agency in this fiscal year included:

- finalizing the development of the Junior Fire Fighter Cadet Training Program for youth between the ages of 16-18
- beginning recruitment for a three-week high school level vocational training session on fire protection in Cranberry Portage, in collaboration with the Frontier School Division
- continuation of the quarterly First Nations Working Group meeting
- attendance at Tribal Council Fire Chiefs meetings to provide support for the Indigenous Fire Service in Manitoba.

As well, the Agency received and delivered 12 new inflatable safety houses, which are intended to support Indigenous communities in their fire and life safety initiatives. These devices were purchased with support from the Canadian Mortgage and Housing Corporation (CMHC) and Indigenous and Northern Affairs Canada (INAC). The inflatable safety houses are easily transportable, interactive displays that are used to teach fire safety skills to kids in the community. Each of the deliveries was accompanied with training and education on the houses for the tribal councils.

The Agency continued to develop and promote levels of fire service delivery in cooperation with local authorities and the Manitoba Association of Fire Chiefs. In 2018/2019, work continued on the Manitoba Levels of Service document and the Agency presented the document to the Manitoba Association of Fire Chiefs and Manitoba Emergency Services College Advisory Committee in October. The document has now been finalized and shared with the Manitoba Fire Service for their use.

The Agency continued to invest resources into the development and enhancement of fire prevention and public education initiatives. In 2018/2019, the Provincial Fire Protection Plan was concluded, with the help of working group members from the Manitoba Association of Fire Chiefs, Association of Manitoba Municipalities, the Manitoba Municipal Administrator’s Association and the Winnipeg Fire Paramedic Service. This group identified five major goals with action items, including the creation of an online library of fire department templates for bylaws and human resources, the creation of fire department job descriptions, and publication of The Fire Protection Guide for Land Use Planning.

The Agency also finalized the use of the Mutual Aid District Building Fund in 2018/2019. This fund allows Mutual Aid and Training Districts to submit proposals for funding to support training and resources in their area. This fund has been used by the Mutual Aid and Training Districts for a full range of submissions, which include the purchase of training equipment and textbooks, hiring speciality topic speakers, and other fire safety initiatives.

RESPONDING TO THE TRAINING AND EDUCATION NEEDS OF THE MANITOBA FIRE SERVICE

Through the Manitoba Emergency Services College (MESCC), the Agency provides comprehensive emergency services training and certification related to fire fighting, rescue, paramedic, critical incident stress management, fire prevention, life safety education, emergency services instruction, and fire officer and management training.

The demands for training by the Manitoba Fire Service continued to be high in 2018/2019. During this year, the Agency was able to conduct program reviews of a number of courses, to ensure that they continue to meet the needs of the Manitoba Fire Service.

Forty students successfully graduated from the Public Fire Paramedic Program (PFPP) on June 28, 2018. The Agency received over 100 applications for the 2018/19 PFPP class. Of those 100 applications, 40 students were selected to participate in the course. For the 2019/2020 PFPP class, over 80 applications have been received and of those applications, 40 students will be selected to

participate in the program. The PFPP is designed to train fire fighters and paramedics by giving them access to the best tools, equipment and instructors in Manitoba.

In 2018/2019, work was completed for the MESC's application for re-accreditation with the International Fire Service Accreditation Congress (IFSAC) and 33 levels of competency were reviewed by the site team. IFSAC is one of the three accrediting bodies that reviews MESC programs, to ensure that standards and educational quality are being met or exceeded by the institution.

The MESC operates a satellite training facility in Thompson to provide regional training across the province. This facility includes a burn building that allows for practical, hands-on fire service training. This structure had been in use since 1981 and was in need of replacement to ensure a safe training environment. In 2018/2019,

the structure was demolished and a new structure has been built and is fully operational.

In collaboration with the Justice Institute of British Columbia, the Agency offered a Youth Fire Setter Intervention Specialist program. The Youth Fire Setter Intervention Specialist program equips individuals with the knowledge and skill necessary to evaluate a youth fire setter, and to develop a tailored prevention and intervention program that meets the needs of the youth, the fire department and community. Individuals participating in the program may also become part of a network that will respond to and provide assistance for youth who are at risk.

The Agency completed the development of a seminar to assist fire fighters and industry personnel in grain engulfment rescue training. The MESC developed this seminar for the Canadian Agricultural Safety Association (CASA) to assist with this training. A pilot of this program was offered and completed, and the MESC assisted CASA with delivering the first Train the Trainer course in Melville, Saskatchewan. CASA has begun to develop a training network of trainers to offer the seminar across Canada.

Work was completed in 2018/2019 for the program review of the Critical Incident Stress Management (CISM) courses offered through MESC. The courses are split between two levels, with both Basic CISM and Advanced CISM courses available. This course is intended to prepare peer support personnel from the emergency services and mental health professionals to provide a variety of crisis services for distressed emergency personnel. The Advanced CISM training program is designed to provide mental health clinicians and peer support personnel with the latest information on the assessment and effective treatment of critical incident stress and post-trauma syndromes. Both of these programs were reviewed to ensure they were meeting the needs of the Manitoba Fire Service and subsequent program updates were completed.

The Agency offered a Road to Mental Readiness (R2MR) - Leadership program to the Manitoba Fire Service. This program was originally developed by the Department of National Defense and has been adapted from its original format to provide mental health training to the fire service. The program is a

peer driven, proactive model with the goal to create a psychologically safe environment, with R2MR having a solid foundation in the concept of mental health resiliency.

ENSURING THE AGENCY IS POSITIONED TO EFFECTIVELY RESPOND TO SUPPORT MUNICIPALITIES AND OTHER PROVINCIAL AGENCIES

The Agency supports local authorities and other provincial agencies with a wide variety of emergency response services on behalf of the province. In 2018/2019, the Agency provided emergency response services to a number of different events around the province.

The Agency responded to a large train derailment in the RM of Ellice-Archib, near the community of St-Lazare, during which a staff member remained on scene throughout the incident. Additionally, mutual aid resources were put on standby, in case assistance was required. The event proved the importance and effectiveness of the Mutual Aid system in the province and the importance of ensuring that resources are effectively positioned to respond to similar events in the future.





A number of large fires affected the province in 2018/2019 and the Agency was able to provide support in responding to these events. This included the deployment of Agency staff and resources to assist with a large fire that impacted the downtown area of Brandon and a large fire and explosion of a grain elevator in Crystal City. For the incident in Crystal City, the local fire department was able to successfully utilize the Mutual Aid system to receive assistance from Cartwright, Clearwater, La Riviere and the RM of Louise fire departments for additional resources. The Agency dispatched a fire investigator to the scene to assist the local authority in determining the cause of the fire and subsequent explosion.

Additionally, the Agency was able to establish Unified Command to combat large wildfires in the RMs of Grahamdale and West Interlake. This response required the coordination of 31 fire departments from seven mutual aid districts, as well as the mobilization of significant resources, such as water bombers, helicopters and bulldozers. Fire fighting resources were able to control the fire and no structures were lost in the incidents.

As well, Agency staff, with support from members of the Canadian Task Force 4 (CANTF4) Urban Search and Rescue team, assisted with value protection in Little Grand Rapids First Nation, Pauingassi First Nations, Pelican Rapids, and Sapotaweyak Cree Nation.

Forty-seven total structures were protected in Little Grand Rapids First Nations, 73 were protected in Pauingassi First Nations, and all threatened homes in Pelican Rapids and Sapotaweyak Cree Nation were protected from the wildfires.

In 2018/2019, a new 53-foot value protection trailer that is used to support wildland fire fighting operations, was deployed multiple times. This included deploying five Agency staff members, as well as the value protection trailer, to Lynn Lake at the request of Manitoba Sustainable Development. Agency members were able to pre-plan the value protection strategy using the deployed resources should the fire have expanded beyond control.

Throughout 2018/2019, the Agency also continued to provide tactical support to municipalities and provincial agencies. This included support on multiple missing persons incidents where Search and Rescue Manitoba (SARMAN) resources were deployed, deployment of the Ground Search and Rescue (GSAR) team on multiple occasions, deployment of Agency K9 units and logistics equipment, and supporting local policing authorities on searches.

IMPLEMENT PROGRAM REFORMS THAT MEASURE ORGANIZATIONAL EFFICIENCY AND EFFECTIVENESS, AND PROMOTE STAFF ENGAGEMENT AND PERSONAL DEVELOPMENT.

The Agency strives to promote operational excellence and to provide staff with opportunities to make meaningful changes to the way the Agency operates. These changes build on the momentum of the continuous improvement projects undertaken by the Agency in past years. These efforts continued in 2018/2019, and included Assistant Deputy Minister town hall meetings in both Brandon and Winnipeg. These events created the opportunity for an open dialogue between decision makers and front-line staff, as well as allowing staff to pose questions directly to the Assistant Deputy Minister.

Other events included Manitoba Growth, Enterprise and Trade's Respect @ Work Week, which provided an opportunity to empower employees to recognize and address all forms of bullying, harassment and workplace discrimination, and the completion of Learn at

Work Week. This was a government-wide event, supported by the Interdepartmental Learning Champions Network for all Manitoba government departments. It was designed to promote the importance and benefits of on-the-job learning and continuous improvement. A Learn at Work Day was also held in Brandon, as an extension of the Learn at Work Week event.

As well, the Agency held its third annual staff meeting in Portage la Prairie, which brought together all Agency staff to discuss Agency priorities and goals, and engage staff in meaningful ways. Included in this year's meeting was a staff appreciation event, in which the Agency thanked staff members for their years of service with the Manitoba Civil Service and presented them with a certificate commemorating the achievement. In a hands-on exercise, all staff were given the chance to provide recommendations for their units that could be both valuable and achievable for the Agency. These ideas were collected and have been assigned to the units to implement as soon as operationally feasible.



In 2018/2019, the Manitoba government launched a Transformation Capital Fund. This fund invests capital resources in staff-generated projects to find efficiencies and generate savings within the public service, and further advance work as part of the transformation of the public service. Agency staff were encouraged to engage in idea generation sessions

around the province and to share ideas that could contribute to furthering governments Transformation Strategy.



KEY PERFORMANCE INDICATORS

FIRE INVESTIGATIONS

Fire investigations are conducted by members of the Manitoba Fire Service or the Agency in co-operation with policing authorities. Clients request the services of Agency fire investigators for situations involving fire fatalities, serious injuries, explosions, fires resulting in a major loss to the community, or where origin or cause cannot be determined at the local level.

The investigation work done by the Agency may assist local authorities in laying criminal charges, which may lead to possible conviction. No specific targets are set in these areas, as the number of charges and convictions fluctuate with the number of arson incidents. Decisions made and actions taken by the police and prosecutors influence both the number of charges and the number

of convictions. Investigative work also identifies how a structure performed during a fire. This valuable information provides direct support to the building and fire code development process.

In 2018/19, the Winnipeg Police Service laid 31 arson-related charges. Of those charged, 35% were youths under the age of 18. The Agency also provided coordination and support to the provincial Youth Fire Stop program. In 2018/19, 17 youths were referred to the program.

The Agency continues to support police services in responding to illegal drug operations, such as methamphetamine laboratories and marijuana grow operations. In 2018/19, the Agency responded to two illegal drug operations.

MUNICIPAL SUPPORT

In addition to providing advice and training to municipalities on fire fighting, the Agency has been working with municipalities to place greater emphasis on fire prevention and public education in an effort to minimize loss to life and property. This effort was supported through the Manitoba Provincial Fire Protection Plan working group. This working group is a partnership between the Association of Manitoba Municipalities, Winnipeg Fire Paramedic Service, Manitoba Municipal Administrators Association, Manitoba Association of Fire Chiefs and the Agency.

In support of the Provincial Mutual Aid System, Agency staff representatives regularly attended meetings of the Provincial Mutual Aid and Northern Training Districts, to provide consultative support and to promote district training. In 2018/19, Agency staff attended 61% of the Provincial Mutual Aid and Northern Training district meetings.

EDUCATION AND TRAINING

The MESC provides the following training programs: Public Fire Paramedic, Fire Fighting and Emergency Medical Response, Emergency Services Instructor, Fire and Life Safety Instructor, Critical Incident Management, Technical Rescue, Canine Search and Rescue, Hazardous Materials, Emergency Vehicle Driver/Operator, Incident Command, Fire Officer, Fire Investigation, Fire Safety Inspection. The large number of graduates from MESC courses help ensure that the province maintains a network of trained emergency response personnel and fire prevention officers.

Clients of the MESC ranked their satisfaction with course content, instructional effectiveness and other aspects of course delivery at 94% for 2018/2019.

INDICATORS	2016	2017	2018
Fire Investigations	135	146	136
Percentage for which cause was determined	84	78	86

TRAINING PROGRAM	NUMBER OF COURSES DELIVERED/REGISTERED	NUMBER OF STUDENTS
September 2018 to June 2019 (Full time 10 month program)		
Public Fire and Paramedic*	13	38
April 2018 to March 2019 (Includes MESC Scheduled, Contract, District, and WFPS Courses)		
Emergency Services Instructor	6	62
Fire & Life Instructor	4	36
Critical Incident Management	7	133
Rescue	74	812
Canine Search and Rescue	1	9
Hazardous Materials	15	158
Emergency Vehicle Driver/Operator	7	81
Management	9	110
Incident Command	27	844
Fire Officer	5	46
Fire Investigation	1	25
Fire Inspector	3	44
April 2018 to March 2019 (registered and delivered by the Manitoba fire service)		
Fire Fighting	48	540
Emergency Medical Response	2	12

**This is a 10-month pre-employment program.*

INSPECTION AND TECHNICAL SERVICES

Inspection and Technical Services conducts inspections of, and issues permits for, mechanical equipment. They also review facility and equipment designs, and issue licences to qualified trades people.

The goal is to ensure that Manitobans are not exposed to hazardous situations related to any mechanical or electrical equipment covered by legislation, including boilers, pressure vessels, refrigeration systems, and gas and oil burning equipment.

INDICATORS	2016/17	2017/18	2018/19
Boiler, Pressure Vessel and Refrigeration Plant Inspections	8,967	5,479	6,147
Canadian Registration Number Designs (boilers, pressure vessels, etc.) Reviewed	1,133	1,181	672
Gas Permits Issued	21,360	21,215	20,679
Special Acceptance approval of Electrical and Gas Equipment	307	278	199
Variance Approvals	40	44	39
Quality Assurance Manual and Audit Reviews and Approvals	116	98	112
Trades Licences issued*	9,831	4,980	3,653
Number of Trade Examinations Written (Electrical, Gas and Power Engineering)	2,044	1,611	1,522

**Subject to annual fluctuations due to various trades requiring four-year renewal.*

BUILDING AND FIRE SAFETY

The Building and Fire Safety Section works to ensure that buildings meet the provincial building, fire, plumbing, electrical and elevating device codes by reviewing building plans, inspecting buildings and providing consultative services to the public. The goal is to reduce injuries, deaths and property losses arising from substandard construction or building maintenance. As well, this section is responsible for the inspection of amusement rides.

INDICATORS	2016/17	2017/18	2018/19
Elevator and Handicap Lift Inspections	3,314	3,671	3,183
Amusement Rides Inspections	166	171	182
Rope & Ski Tows & Chair Lift Inspections	24	25	25
Building Permits Issued	643	696	645
Plumbing Permits Issued	139	184	156
Occupancy Permits Issued	163	172	161
Recreational Vehicle Inspections	380	70	53
Mobile Home Inspections	28	27	29
Fire Safety Inspections	241	240	251
Assistance to Local Authorities	9	14	5
Delivery of Educational Programs for other Government Agencies	13	5	0
Delivery of Stakeholder Information Sessions	9	3	7

EMERGENCY RESPONSE

The Agency engages in a wide variety of emergency response operations, including Ground Search and Rescue (GSAR), Wildland Urban Interface (WUI) and Hazmat incidents. In 2018/19, the Agency responded to 58 emergency situations, including 31 GSAR incidents, three Hazmat incidents, 10 WUIs, seven wildfires and seven other incidents. The Agency also trains and manages a number of specialized tactical teams. These teams are trained to effectively engage in emergency response and are supported by various provincial and federal funding arrangements. These teams are nationally recognized and include: CANTF-4, Heavy Urban Search and Rescue, CBRNE and the Search and Rescue Manitoba Volunteer Network.

FINANCIAL DISCUSSION AND ANALYSIS

The following is a discussion and analysis for the fiscal year April 1, 2018 to March 31, 2019, comparing the actual operating results to the budget and the Agency's financial position from the previous year. It should be read in conjunction with the Agency's audited financial statements.

OPERATING RESULTS

Net Income (000s)

Net income for the year was \$1,621

Revenues (000s)

Revenues of \$17,897 did not meet the budget, with a short fall of \$(564). The variance in revenues from budget is accounted for as follows:

CATEGORY	\$ (000s)	RATIONALE
Federal Government – New Initiatives Fund (NIF)	379	Federal grant revenue was approved in year and not budgeted for 2018-19.
Insurance Levy	(233)	Reduced value of insurance policies resulting in lower premiums and fire levy collected.
Construction Permit Fee	(45)	The value of permits were lower than anticipated.
Term Investments	112	Interest rates were higher than previous years.
Inspection and Technical Services Fees	(690)	Reduced number of inspections completed, compared to previous years.
MESC Tuition	(85)	Contract revenue reduced due to college resources being focused on providing educational opportunities to the Manitoba Fire Service.
Fire Inspections	(114)	Reduced number of illegal grow operations.
Other Revenue	112	Revenue received for public education props to assist with the Fire Smart children's programs.

Expenses (000s)

Expenses of \$15,326 were under budget by \$2,395. The variances in expenses from budget are accounted for as follows:

CATEGORY	\$ (000s)	RATIONALE
Supplies and Services	(367)	Reduction of discretionary purchases due to expenditure management initiative.
Mutual Aid	(96)	Mutual Aid Districts did not capitalize on full funds available.
Personnel Services	(1,617)	Higher staff vacancies than anticipated.
Transportation	16	Increase in fuel costs.
Minor Capital	(331)	Reduction due to expenditure management.
Amortization	46	Higher amortization of capital projects than forecasted, due to timing.
Miscellaneous	(46)	Reduction in bad debt expense, communication and other operating expense, offset by an increase in emergency response expenses.

Financial Position (000s)

The accumulated surplus has increased \$25,235 as a result of a net income for the year of \$1,621. This change is reflected by an increase in net financial assets of \$2,103. This includes a decrease of non-financial assets of \$27.



OFFICE OF THE FIRE COMMISSIONER

MANAGEMENT REPORT AND FINANCIAL STATEMENTS

MARCH 31, 2019



Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of management of Office of the Fire Commissioner and have been prepared in accordance with Canadian public sector accounting standards. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgments regarding all necessary estimates and all other data available as at July 15, 2019.

Management maintains internal controls to properly safeguard the assets of Office of the Fire Commissioner and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions and that established policies and procedures are followed.

The financial statements of Office of the Fire Commissioner have been audited by Magnus LLP, Chartered Professional Accountants, independent external auditors. The responsibility of the auditor is to express an independent opinion on whether the financial statements of Office of the Fire Commissioner are fairly represented, in all material respects, in accordance with Canadian public sector accounting standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion on the financial statements.

On behalf of Management of Office of the Fire Commissioner

original signed by:

original signed by:

Steven Spry

*Fire Commissioner / ADM
Labour and Regulatory Services (GET)*

Amy Thiessen, CPA, CGA

*A/Executive Director of Finance and
Accountability (GET)*

INDEPENDENT AUDITOR'S REPORT

To the Special Operating Agencies Financing Authority
and Office of the Fire Commissioner

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Office of the Fire Commissioner (the "Agency"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

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 Financial Statements* section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 financial statements, 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.
- 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 the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 that we identify during our audit.

July 15, 2019
Winnipeg, Canada



Chartered Professional Accountants

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Statement of Financial Position
(in thousands)
March 31, 2019

	2019 Actual	2018 Actual
Financial assets		
Cash and cash equivalents	\$ 18,596	\$ 16,864
Accounts receivable (Note 4)	1,049	1,001
Portfolio investments	787	787
	20,432	18,652
Liabilities		
Accounts payable and accrued liabilities (Note 5)	969	1,425
Deferred revenue and government grants (Note 6)	1,153	976
Employee future benefits (Note 7)	1,064	1,108
	3,186	3,509
Net financial assets	17,246	15,143
Non-financial assets		
Tangible capital assets (Note 8)	7,471	7,980
Prepaid expenses	184	157
Inventories of supplies	334	334
	7,989	8,471
Accumulated surplus (Note 9)	\$ 25,235	\$ 23,614

Designated assets (Note 10)
Commitments (Note 11)
Contingency (Note 15)

See accompanying notes to financial statements.

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Statement of Operations

(in thousands)

Year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue (Schedule 1):			
Government grants/transfers:			
Province of Manitoba	\$ -	\$ -	\$ 134
Federal Government	-	379	386
	-	379	520
Fees and other revenue	18,431	17,376	17,026
Investment income	30	142	72
	18,461	17,897	17,618
Expenses:			
Salaries and employee benefits	11,453	9,836	9,948
Mutual Aid expenses	360	264	357
Travel and transportation	575	591	573
Communications	385	296	291
Supplies and services (Schedule 2)	1,735	1,368	1,300
Emergency response	400	845	549
Minor capital expenses	400	69	76
Amortization of tangible capital assets	1,000	1,046	971
(Gain) on disposal of tangible capital assets	-	(16)	(4)
Other operating expenses (Schedule 3)	1,413	1,027	1,365
	17,721	15,326	15,426
Net income before transfer of funds to the Province of Manitoba	740	2,571	2,192
Transfer of funds to the Province of Manitoba (Note 12)	950	950	5,000
Net income (loss) for the year	(210)	1,621	(2,808)
Accumulated surplus, beginning of year	23,231	23,614	26,422
Accumulated surplus, end of year	\$ 23,021	\$ 25,235	\$ 23,614

See accompanying notes to financial statements.

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Statement of Change in Net Financial Assets

(in thousands)

Year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Net income (loss) for the year	\$ (210)	\$ 1,621	\$ (2,808)
Tangible capital assets:			
Acquisitions of tangible capital assets	-	(538)	(1,444)
Disposals of tangible capital assets	-	1	2
Amortization of tangible capital assets	1,000	1,046	971
Net acquisition of tangible capital assets	1,000	509	(471)
Other non-financial assets:			
(Increase) in prepaid expenses	-	(27)	(30)
Net acquisition of other non-financial assets	-	(27)	(30)
Change in net financial assets	790	2,103	(3,309)
Net financial assets, beginning of year	14,341	15,143	18,452
Net financial assets, end of year	\$ 15,131	\$ 17,246	\$ 15,143

See accompanying notes to financial statements.

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Statement of Cash Flow

(in thousands)

Year ended March 31, 2019

	2019 Actual	2018 Actual
Cash provided by (applied to)		
Operating activities:		
Net income (loss) for the year	\$ 1,621	\$ (2,808)
Adjustments for:		
Amortization of tangible capital assets	1,046	971
(Gain) on disposal of tangible capital assets	(16)	(4)
	2,651	(1,841)
Changes in the following:		
Accounts receivable	(48)	(129)
Accounts payable and accrued liabilities	(456)	(241)
Deferred revenue and government grants	177	213
Employee future benefits	(44)	64
Prepaid expenses	(27)	(30)
Cash provided by (applied to) operating activities	2,253	(1,964)
Capital activities:		
Acquisitions of tangible capital assets	(538)	(1,444)
Proceeds on disposal of tangible capital assets	17	6
Cash (applied to) capital activities	(521)	(1,438)
Change in cash and cash equivalents	1,732	(3,402)
Cash and cash equivalents, beginning of year	16,864	20,266
Cash and cash equivalents, end of year	\$ 18,596	\$ 16,864

See accompanying notes to financial statements.

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

1. Nature of organization

Effective April 1, 1996, the Office of the Fire Commissioner (the "Agency") was designated as a Special Operating Agency (SOA) pursuant to *The Special Operating Agencies Financing Authority Act*, Cap. S185, C.C.S.M. and operates under a charter approved by the Lieutenant Governor in Council.

Effective April 1, 1996, a Transfer Agreement between the Government of Manitoba (Labour) and the Special Operating Agencies Financing Authority (SOAFA), a corporation pursuant to *The Special Operating Agencies Financing Authority Act*, transferred all assets in the Fires Prevention Fund valued at \$11,809 to the Financing Authority. A Management Agreement executed between the Financing Authority and the Government of Manitoba (Labour) assigned responsibility for these assets to the Agency to manage and account for the related assets and operations on behalf of the Financing Authority. The Agency does not hold title to these assets. Effective April 1, 1996, the Financing Authority established a fund referred to as the Fires Prevention Fund to hold these assets.

Effective April 1, 2011, the operations and related net liabilities valued at \$358 of the former Mechanical and Engineering Branch of the Department of Labour and Immigration were transferred to the Financing Authority to be managed and accounted for by the Office of the Fire Commissioner.

The Agency is part of the Department of Growth, Enterprise and Trade and is ultimately under the policy direction of the Minister of Growth, Enterprise and Trade. The Agency is bound by relevant legislation and regulations. The Agency is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

During the year ended March 31, 2013, the Agency's operating charter was updated and an Audit Committee established to oversee the financial reporting and overall operations of the Agency.

2. Basis of accounting

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards which are Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board.

3. Summary of significant accounting policies

(a) Revenue

Government grants/transfers

Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to a liability.

**OFFICE OF THE FIRE COMMISSIONER
AN AGENCY OF THE PROVINCIAL GOVERNMENT
PROVINCE OF MANITOBA**

Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

3. Summary of significant accounting policies (continued)

(a) Revenue (continued)

Fees and other revenue

Insurance levy revenue is recognized in accordance with the underlying legislation. *The Fires Prevention and Emergency Response Act* imposes a special assessment on licensed insurers in Manitoba equal to a set percentage of total property insurance premiums. The levy rate is currently set at 1.25% (2018 - 1.25%). The Agency collects this levy based on the value of premiums and assessments relating to property insurance premiums in a calendar year. Levy revenue with respect to the 2018 calendar year is recognized as revenue in the fiscal year ending March 31, 2019 with no amounts recognized in the financial statements for January to March of the current fiscal year due to it not being practicable to determine a reasonable estimate for these amounts.

Inspection technical services revenue including amusement rides, boiler and pressure vessel, gas and oil, electrical, and elevator fees including certificates, design registrations, examinations, inspections, licenses, permits, searches and special acceptances under *The Amusements Act, The Electricians' License Act, The Elevator Act, The Gas and Oil Burner Act, The Power Engineers Act and The Steam and Pressure Plants Act* are recognized on the accrual basis.

Codes and standards revenue including building, mobile home and plumbing code inspections and permits under *The Buildings and Mobile Homes Act* is recognized on the accrual basis.

Fire inspections, investigations and reports under *The Fires Prevention and Emergency Response Act* are recognized on the accrual basis.

Tuition fees, emergency services and other conferences revenue are recognized on the accrual basis.

Amounts received in advance for tuition fees, conferences and inspection technical services are deferred on the statement of financial position and recognized as revenue during the period the revenue relates to.

Investment income and all other revenue is recognized on the accrual basis.

(b) Expenses

Expenses

Expenses incurred for goods and services are recorded on the accrual basis when the related goods or services are received.

Government transfers

Government transfers are recognized as expenses in the period in which the transfers are authorized and all eligibility criteria have been met.

(c) Financial assets

Cash and cash equivalents

Cash and cash equivalents include cash on hand and short term investments and deposits with original maturities of three months or less.

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Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

3. Summary of significant accounting policies (continued)

(c) Financial assets (continued)

Accounts receivable

Accounts receivable are recorded at the lower of cost and net realizable value. An allowance for doubtful accounts is recorded when there is uncertainty whether the amounts will be collected.

Portfolio investments

Portfolio investments are investments and deposits with original maturities of more than three months. These investments are recognized at cost.

(d) Liabilities

Liabilities are present obligations as a result of transactions and events occurring at or prior to the end of the fiscal year the settlement of which will result in the future transfer or use of assets or other form of settlement. Liabilities are recognized when there is an appropriate basis of measurement and a reasonable estimate can be made of the amount involved.

(e) Non-financial assets

Non-financial assets do not normally provide resources to discharge existing liabilities of the Agency. These assets are normally employed to provide future services.

Tangible capital assets

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

Building	5% declining balance
Practical training site	10% declining balance
Equipment	20% declining balance
Fire engines	30% declining balance
Other vehicles	30% declining balance
Air compressors	20% declining balance
Furniture	20% declining balance
Computer equipment and software	30% declining balance
Leasehold improvements	10% declining balance

Prepaid expenses

Prepaid expenses are payments for goods or services which will provide economic benefits in future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

Inventories of supplies

Inventories of supplies are recorded at cost and recognized as an expense in the year the supplies are consumed.

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(in thousands)

Year ended March 31, 2019

3. Summary of significant accounting policies (continued)

(f) Financial instruments - measurement

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

The Agency records its financial assets at cost, which include cash and cash equivalents, accounts receivable and portfolio investments. The Agency also records its financial liabilities at cost, which include accounts payable and accrued liabilities.

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. Gains and losses on financial instruments measured at fair value, if any, are recorded in accumulated surplus as remeasurement gains and losses until realized; upon disposition of the financial instruments, the cumulative remeasurement gains and losses are reclassified to the statement of operations.

(g) Measurement uncertainty

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically and adjustments are recognized in the period they become known. Actual results may differ from these estimates.

4. Accounts receivable

	2019	2018
Financial Institutions Branch of the Department of Finance - Fire Prevention Levy	\$ 211	\$ 559
Public Safety Canada - National Heavy Urban Search and Rescue Program	525	-
Trade accounts receivable	685	914
Allowance for doubtful accounts (Note 14)	(372)	(472)
	\$ 1,049	\$ 1,001

5. Accounts payable and accrued liabilities

	2019	2018
Trade payables and accruals	\$ 141	\$ 521
Vacation and overtime entitlements	760	838
City of Winnipeg - professional services	53	53
Provincial sales and goods and services taxes payable	15	13
	\$ 969	\$ 1,425

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(in thousands)

Year ended March 31, 2019

6. Deferred revenue and government grants

Included in deferred revenue and government grants at year end is a total of \$578 (2018 - \$432) relating to funding received and/or receivable from Public Safety Canada during the current and prior year for the Heavy Urban Search and Rescue Program for which the related eligible expenditures have not been incurred.

7. Employee future benefits

	2019	2018
Severance benefits	\$ 926	\$ 959
Sick pay benefits	138	149
	\$ 1,064	\$ 1,108

Pension benefits

Employees of the Agency are eligible for pension benefits in accordance with the provisions of *The Civil Service Superannuation Act (CSSA)*, administered by the Civil Service Superannuation Board. The CSSA established a defined benefit plan to provide benefits to employees of the Manitoba Civil Service and to participating agencies of the Government, including the Agency, through the Civil Service Superannuation Fund.

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Agency transferred to the Province the pension liability for its employees. Commencing April 1, 2011, the Agency was required to pay to the Province an amount equal to the current pension contributions of its employees. The amount paid for the year ended March 31, 2019 was \$643 (2018 - \$645). Under this agreement, the Agency has no further pension liability.

Severance benefits

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The amount of severance pay obligations is based on actuarial calculations. The periodic actuarial valuations of these liabilities may determine that adjustments are needed to the actuarial calculations when actual experience is different from expected and/or because of changes in the actuarial assumptions used. The resulting actuarial gains or losses are amortized over the expected average remaining service life (EARSL) of the related employee group.

An actuarial report was completed for the severance pay liability as at March 31, 2017. The report provides a formula to update the liability on an annual basis. In accordance with the formula, the Agency's actuarially determined net liability for accounting purposes as at March 31, 2019 is \$926 (2018 - \$959), with the net actuarial losses of \$289 (2018 - \$289) based on the completed actuarial reports being amortized over the 15 year EARSL of the employee group.

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Year ended March 31, 2019

7. Employee future benefits (continued)

Significant long-term actuarial assumptions used in the March 31, 2017 valuation, and in the determination of the March 31, 2019 present value of the accrued severance benefit liability, are:

Annual rate of return:		
Inflation component	2.00%	(2018 - 2.00%)
Real rate of return	1.80%	(2018 - 1.80%)
	3.80%	(2018 - 3.80%)
Assumed salary increase rates:		
Annual productivity increase	1.00%	(2018 - 1.00%)
Annual general salary increase	2.75%	(2018 - 2.75%)
	3.75%	(2018 - 3.75%)

The severance benefit liability at March 31 includes the following components:

	2019	2018
Accrued benefit liability, beginning of year	\$ 1,133	\$ 1,013
Actuarial losses	-	69
Current period service costs	67	68
Interest on accrued severance benefits	43	41
Severance benefits paid	(162)	(58)
Accrued benefit liability, end of year	1,081	1,133
Less: unamortized actuarial losses	(155)	(174)
Severance benefit liability, end of year	\$ 926	\$ 959

The total expense related to severance benefits for the year ended March 31 includes the following components:

	2019	2018
Current period service costs	\$ 67	\$ 68
Interest on accrued severance benefits	43	41
Amortization of actuarial losses over EARSL	19	15
Total expense related to severance benefits	\$ 129	\$ 124

Sick pay benefits

The Agency provides sick leave benefits for employees that accumulate but do not vest. The accrued benefit obligation related to sick leave entitlements earned by employees is determined using a valuation model developed by an actuary. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include a 5.00% (2018 - 5.00%) annual return and a 3.00% (2018 - 3.00%) annual salary increase. The Agency's sick leave benefit liability as at March 31, 2019 based on the valuation model is \$138 (2018 - \$149). The decrease in the sick leave benefit liability of \$11 (2018 - decrease of \$2) represents the total sick leave benefit recovery for the year.

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Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

8. Tangible capital assets

	2019			
	Opening Balance	Additions	Disposals	Closing Balance
Cost				
Buildings	\$ 7,835	\$ -	\$ -	\$ 7,835
Practical training site	2,772	440	-	3,212
Equipment	3,478	149	(21)	3,606
Fire engines	2,118	-	(13)	2,105
Other vehicles	1,676	80	(4)	1,752
Air compressors	1,703	-	-	1,703
Furniture	294	-	-	294
Computer equipment and software	641	-	-	641
Leasehold improvements	74	-	-	74
Capital assets under construction	131	(131)	-	-
	\$ 20,722	\$ 538	\$ (38)	\$ 21,222
Accumulated amortization				
Buildings	\$ (3,887)	\$ (198)	\$ -	\$ (4,085)
Practical training site	(2,012)	(79)	-	(2,091)
Equipment	(2,327)	(251)	21	(2,557)
Fire engines	(1,718)	(120)	12	(1,826)
Other vehicles	(1,155)	(173)	4	(1,324)
Air compressors	(956)	(149)	-	(1,105)
Furniture	(182)	(23)	-	(205)
Computer equipment and software	(480)	(48)	-	(528)
Leasehold improvements	(25)	(5)	-	(30)
	\$ (12,742)	\$ (1,046)	\$ 37	\$ (13,751)
Net book value	\$ 7,980	\$ (508)	\$ (1)	\$ 7,471

During the year ended March 31, 2019, capital assets under construction of \$131 was transferred to practical training site additions due to construction being completed. As at March 31, 2019, the total net book value of tangible capital assets not subject to amortization is \$nil (2018 - \$304).

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Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

8. Tangible capital assets (continued)

	2018			
	Opening Balance	Additions	Disposals	Closing Balance
Cost				
Buildings	\$ 7,835	\$ -	\$ -	\$ 7,835
Practical training site	2,772	-	-	2,772
Equipment	3,043	435	-	3,478
Fire engines	2,118	-	-	2,118
Other vehicles	1,260	426	(10)	1,676
Air compressors	1,391	312	-	1,703
Furniture	294	-	-	294
Computer equipment and software	501	140	-	641
Leasehold improvements	74	-	-	74
Capital assets under construction	-	131	-	131
	\$ 19,288	\$ 1,444	\$ (10)	\$ 20,722
Accumulated amortization				
Buildings	(3,680)	(207)	-	(3,887)
Practical training site	(1,928)	(84)	-	(2,012)
Equipment	(2,128)	(199)	-	(2,327)
Fire engines	(1,547)	(171)	-	(1,718)
Other vehicles	(1,030)	(134)	8	(1,155)
Air compressors	(829)	(127)	-	(956)
Furniture	(154)	(28)	-	(182)
Computer equipment and software	(464)	(16)	-	(480)
Leasehold improvements	(20)	(5)	-	(25)
	\$ (11,780)	\$ (971)	\$ 8	\$ (12,742)
Net book value	\$ 7,508	\$ 473	\$ (2)	\$ 7,980

9. Accumulated surplus

A portion of the Agency's accumulated surplus is restricted pursuant to *The Fires Prevention and Emergency Response Act* to be used by the Agency in carrying out its duties and responsibilities in accordance with this Act therefore cannot be used by the Agency for any other purpose.

10. Designated assets

The Agency has allocated \$787 (2018 - \$787) of its portfolio investments as designated assets for cash received from the Province of Manitoba for vacation entitlements earned by employees of the Agency prior to its designation as an SOA and for severance pay benefits for certain of its employees. As at March 31, 2019, \$559 (2018 - \$559) is designated for the vacation entitlements and severance pay benefits accumulated to March 31, 1998 for certain of its employees and \$228 (2018 - \$228) is designated for the severance pay benefits accumulated to April 1, 2011 for employees transferred from the former Mechanical and Engineering Branch, now Inspection Technical Services. These amounts are held in an interest bearing account until the cash is required to discharge the related liabilities. Any unused balance is re-invested annually.

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(in thousands)

Year ended March 31, 2019

11. Commitments

The Agency has entered into a lease agreement with the City of Brandon for the land on which the practical training facility has been constructed. The term of the lease expires May 31, 2022. Minimum annual rent is \$18 due in equal monthly installments, plus all operating costs with respect to the subject land.

The Agency has entered into leases on a fleet of 36 vehicles.

These leases give rise to lease commitments as follows:

2020	\$	208
2021		188
2022		164
2023		115
2024		51
Thereafter		5

12. Transfer of funds to the Province of Manitoba

During the year, with Lieutenant-Governor-in-Council approval by Order in Council, the Agency transferred \$950 (2018 - \$5,000) of its surplus funds to the Province of Manitoba.

13. Professional services - Growth, Enterprise and Trade

The Agency has a professional services agreement with the Department of Growth, Enterprise and Trade for the provision of legislation and policy services to the Agency as required throughout the year. The total amount paid pursuant to this agreement for the year ended March 31, 2019 was \$56 (2018 - \$56). As at year end, no additional amounts are owing pursuant to this agreement for the year ended March 31, 2019.

14. Financial instruments and financial risk management

The Agency does not have any significant financial instruments subsequently measured at fair value or denominated in a foreign currency therefore the Agency did not incur any remeasurement gains or losses during the year (2018 - \$nil).

Financial risk management – overview

The Agency 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 Agency to credit risk consist primarily of cash and cash equivalents, accounts receivable and portfolio investments.

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(in thousands)

Year ended March 31, 2019

14. Financial instruments and financial risk management (continued)

The maximum exposure of the Agency to credit risk at March 31 is:

	2019	2018
Cash and cash equivalents	\$ 18,596	\$ 16,864
Accounts receivable	1,049	1,001
Portfolio investments	787	787
	<u>\$ 20,432</u>	<u>\$ 18,652</u>

Cash and cash equivalents and portfolio investments: The Agency is not exposed to significant credit risk as these amounts are held primarily by the Minister of Finance.

Accounts receivable: The Agency is exposed to credit risk on its trade accounts receivable. The Agency establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, customer analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

The balance in the allowance for doubtful accounts at March 31, 2019 is \$372 (2018 - \$472). The change in the allowance for doubtful accounts during the year is as follows:

	2019	2018
Balance, beginning of the year	\$ 472	\$ 319
Net provision for receivable impairment	(100)	153
Balance, end of the year	<u>\$ 372</u>	<u>\$ 472</u>

The aging of accounts receivable and the related allowance for doubtful accounts at March 31, 2019 is as follows:

	Accounts receivable	Allowance	Net
Current	\$ 946	\$ -	\$ 946
30-60 days past the billing date	48	-	48
61-90 days past the billing date	55	-	55
Over 90 days past the billing date	372	(372)	-
Balance, end of the year	<u>\$ 1,421</u>	<u>\$ (372)</u>	<u>\$ 1,049</u>

Liquidity risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they come due. The Agency manages liquidity risk by maintaining adequate cash balances and by review from the Province of Manitoba to ensure adequate funding will be received to meet its obligations.

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Notes to Financial Statements

(in thousands)

Year ended March 31, 2019

14. 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 Agency's income or the fair values 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 and cash equivalents and portfolio investments.

The interest rate risk on cash and cash equivalents is considered to be low because of their short-term nature. The interest rate risk on portfolio investments is considered low as the original deposits are reinvested at rates for investments with similar terms and conditions.

Foreign currency risk

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

15. Contingency

The Agency has been named in a legal action. No provision has been made in the financial statements as at March 31, 2019 as the outcome is not determinable and the amount of any loss or liability to the Agency cannot be reasonably estimated. Amounts, if any, will be recognized in the period any amounts involved can be reasonably determined.

16. Comparative information

Certain of the amounts for the year ended March 31, 2018 have been reclassified to conform to the financial statement presentation adopted in the current year.

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Schedule 1 - Revenue

(in thousands)

Year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue:			
Government grants/transfers:			
Province of Manitoba:			
Indigenous and Municipal Relations -			
Mutual Aid	\$ -	\$ -	\$ 130
Sustainable Development - Emergency Response Cost Recovery	-	-	4
Total Province of Manitoba	-	-	134
Federal Government:			
Public Safety Canada - Heavy Urban Search and Rescue Program	-	379	368
Indian Affairs and Northern Development	-	-	18
Total Federal Government	-	379	386
Fees and other revenue:			
Insurance Levy	9,698	9,465	8,912
Inspection technical services	5,167	4,477	4,678
Codes and standards	2,321	2,276	2,364
Tuition fees	1,000	915	895
Fire inspections, investigations and reports	225	111	126
Other revenue and recoveries	20	132	51
Total fees and other revenue	18,431	17,376	17,026
Investment income	30	142	72
	\$ 18,461	\$ 17,897	\$ 17,618

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Schedule 2 - Supplies and Services Expenses

(in thousands)

Year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Supplies and services expenses:			
Supplies	\$ 225	\$ 137	\$ 157
Repairs and maintenance	327	127	169
Rent	390	386	368
Professional services - Growth, Enterprise and Trade (Note 13)	83	56	56
Professional fees - contracted services	350	293	279
Professional fees - legal and audit	90	93	26
Mutual Aid - air compressor maintenance	130	126	100
Fuel - training supplies	20	18	21
Utilities	100	104	97
Other	20	28	27
	\$ 1,735	\$ 1,368	\$ 1,300

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Schedule 3 - Other Operating Expenses

(in thousands)

Year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Other operating expenses:			
Desktop management	\$ 540	\$ 492	\$ 495
Travel	350	237	264
Bad debt (recovery) expense	10	(100)	153
Property taxes	160	167	158
Insurance	140	122	141
Clothing	65	36	45
Publications	50	3	8
Professional development	50	44	59
Boards and committees	5	-	-
Seminar and conference registration	10	7	1
Memberships and subscriptions	10	9	14
Mutual Aid - meetings	3	2	-
Other	20	8	27
	\$ 1,413	\$ 1,027	\$ 1,365



Office of the Fire Commissioner

508 - 401 York Avenue
Winnipeg, MB R3C 0P8
Phone: 204-945-3322
Fax: 204-948-2089
Toll Free: 1-800-282-8069
Email: frecomm@gov.mb.ca

Office of the Fire Commissioner
Manitoba Emergency
Services College

1601 Van Horne Avenue East
Brandon, MB R7A 7K2
Phone 204-726-6855
Fax: 204-726-6847
Toll Free: 1-888-253-1488
Email: frecomm@gov.mb.ca