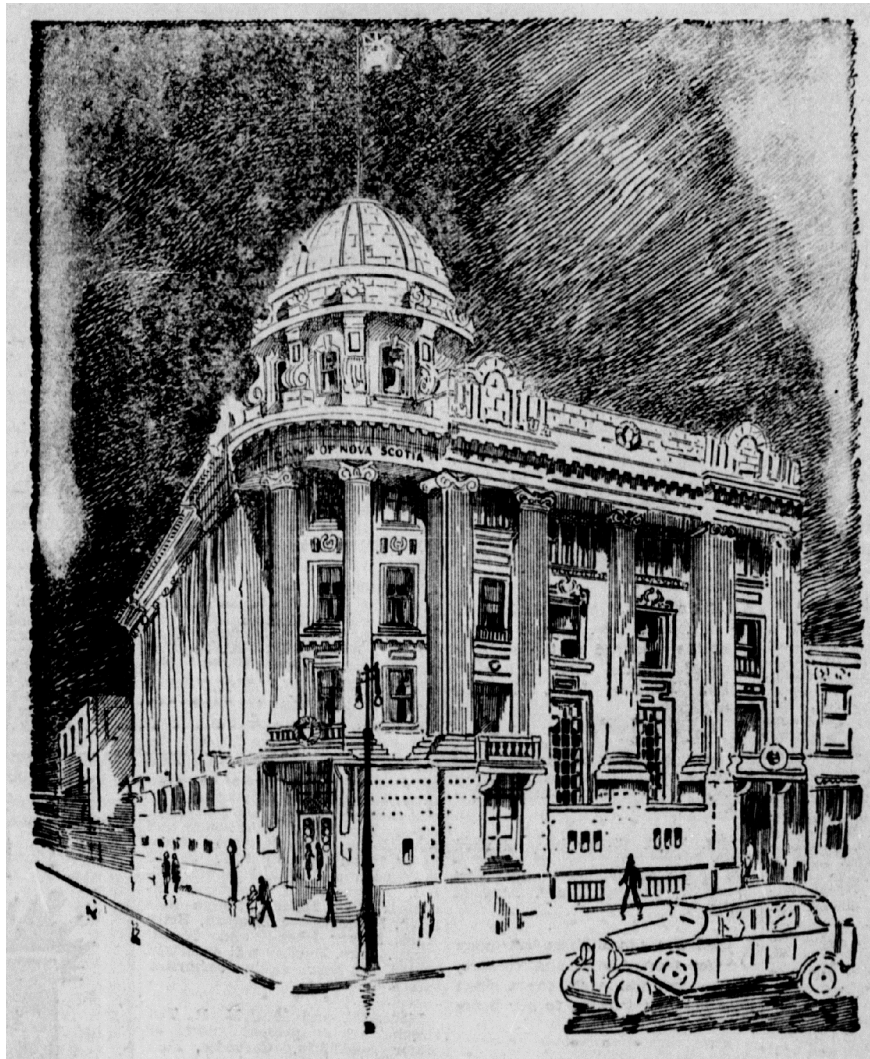


VITAL STATISTICS AGENCY

A Special Operating Agency of the Manitoba Government



ANNUAL REPORT 2018-2019

FRONT COVER:

Drawing of the Bank of Nova Scotia Building (present day A.A. Heaps Building), artist unknown. *The Winnipeg Evening Tribune*, 13 October 1931.

University of Manitoba Archives & Special Collections, *Winnipeg Tribune* fonds.

Permalink: <http://hdl.handle.net/10719/1775438>

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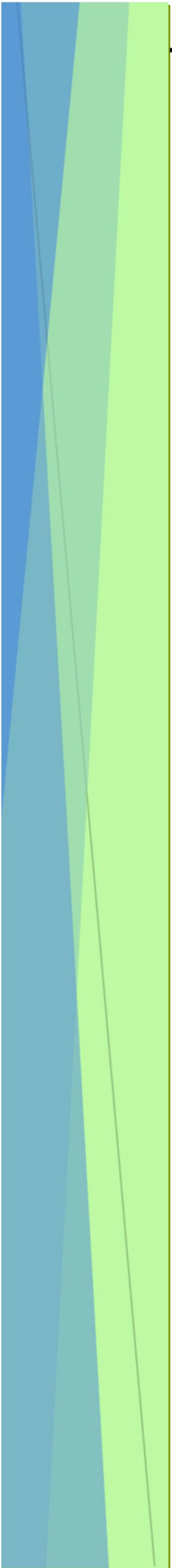
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**ATTORNEY GENERAL
MINISTER OF JUSTICE**

Room 104
Legislative Building
Winnipeg, Manitoba CANADA
R3C 0V8

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 for the information of Your Honour the Annual Report of the Vital Statistics Agency for the year ended March 31, 2019.

Respectfully Submitted,

A handwritten signature in black ink that reads "Cliff Cullen".

Honourable Cliff Cullen
Minister of Justice
Attorney General of Manitoba





Justice
Deputy Minister of Justice and Deputy Attorney General
Room 110 Legislative Building, Winnipeg, Manitoba, Canada R3C 0V8

Honourable Cliff Cullen
Minister of Justice and Attorney General
Room 104, Legislative Building
Winnipeg, MB R3C 0V8

Dear Minister Cullen:

I have the honour to submit the Annual Report of the Vital Statistics Agency for the year ended March 31, 2019, which marks the completion of the Vital Statistics Agency's 24th year as a Special Operating Agency.

This annual report highlights the Agency's 2018/2019 progress and achievements in the provision of civil registration, authenticated evidence of foundational identity and vital status, as well as vital event data for research and policy making.

The Agency continues to focus on transformation initiatives that contribute to fiscal sustainability, meaningful services to the public and becoming the most improved province.

I would like to thank the Vital Statistics Agency's Advisory Board for their insights and ongoing support, and staff for embracing innovative change, both of which are key drivers to achieving modernization.

Respectfully Submitted,

Dave Wright
Deputy Minister of Justice
Deputy Attorney General





Justice

Director and Chief Operating Officer
Vital Statistics Agency

Consumer Protection Division
254 Portage Avenue, Winnipeg, Manitoba, Canada R3C 0B6
T 204-945-4168 or 1-866-949-9296 F 204-948-2985
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C dirvitalstats@gov.mb.ca SW www.manitoba.ca

Mr Dave Wright
Deputy Minister of Justice and Deputy Attorney General
Department of Justice
Room 110, Legislative Building
Winnipeg MB R3C 0V8

Dear Mr Wright:

On behalf of staff, it is my pleasure to submit for your review and consideration the 24th Annual Report of the Vital Statistics Agency. The report details operational highlights and financial results of the Agency's activities for the fiscal year ended March 31, 2019.

Over the past year, the Agency continued its involvement with many of the significant activities initiated in prior years, such as inter-jurisdictional coordination of approaches, development of information sharing agreements with partners, and implementation of LEAN principles in Agency operations.

In recognition of the importance of civil registration, evidence of foundational identity and vital status in the lives of individuals and families, the Agency retained a persistent focus on improving outcomes for Manitobans. In this regard, I note the Agency's inclusion in *Pathways to a Better Future*, Manitoba's revised poverty reduction strategy, due to the Agency's capacity to contribute to underlying issues related to poverty. I thank our staff for their dedication and willingness to embrace change in support of this and other important initiatives.

We look forward to building upon these positive achievements in 2019/20.

Respectfully Submitted,

Alena Lukes, PhD
Acting Director and Chief Operating Officer
Vital Statistics Agency

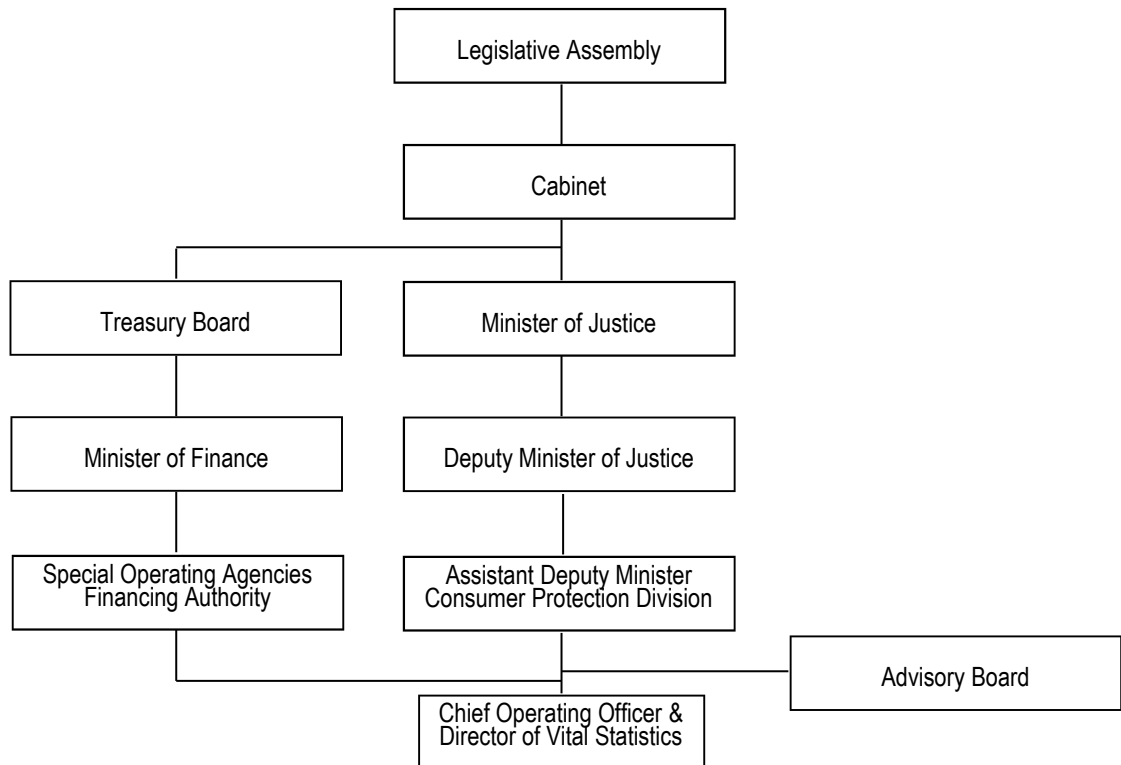
ACCOUNTABILITY FRAMEWORK

ACCOUNTABILITY STRUCTURE

The Vital Statistics Agency is a Special Operating Agency (SOA) that:

- ◆ Is within the Department of Justice, accountable to the Deputy Minister for operational and financial performance through the Assistant Deputy Minister of the Consumer Protection Division.
- ◆ Operates on a cost-recovery basis outside the Consolidated Fund under the Special Operating Agencies Financing Authority (SOAFA), which holds title to the Vital Statistics Agency's assets, provides financing for operations, and is responsible for the Vital Statistics Agency's liabilities.
- ◆ Is governed by its Operating Charter, Transfer Agreement, and Management Agreement; *General Manual of Administration* policies (unless exempted under the Charter); and by *The Special Operating Agencies Financing Authority Act*. Financial and operational information/requirements are disseminated to and from Treasury Board through a Special Operating Agency Coordinator at Treasury Board Secretariat.

The Accountability Structure Chart presented below outlines the current structure:



ADVISORY BOARD

The Vital Statistics Agency's Advisory Board reviews the statutory reporting presented by the Agency and offers advice and direction in areas of strategic planning and operations, structure, business priorities, finances and issues of concern. Advisory Board members are appointed by the Minister.

Advisory Board Members:

CHAIR **Gail Anderson,**
Assistant Deputy Minister, Consumer Protection Division

MEMBERS **Alena Lukes**
A/Chief Operating Officer and Director of Vital Statistics

Pam Lorentz
Staff Representative, Vital Statistics Agency

Debbie Besant
Chief Executive Officer, General Child and Family Services Authority

Michael Wisener
A/Director, Manitoba Bureau of Statistics

Trina Larsen
Manager, Maternal Health and Wellness, Women's Health Clinic

Leslie Russell
Manager (Winnipeg Office), Passport Canada

VITAL STATISTICS COUNCIL FOR CANADA (VSCC)

Manitoba's Vital Statistics Agency is a member of the Vital Statistics Council for Canada (VSCC). Established in 1945, the Council is a partnership of provincial/territorial vital event registrars and federal officials responsible for the production and analysis of national statistics.

The Council provides a forum for developing a common approach to collecting vital event information across the nation, sharing information with external parties, and facilitating problem-solving through shared experiences, research findings, and expertise among jurisdictions.

All provincial and territorial registrars provide vital event information to Statistics Canada.

All levels of government use the data to enhance effective and efficient public administration. The data enables statistical research, analysis, comparisons, and projections such as mortality rates, birth rates, nuptial arrangements, life expectancy, population densities, as well as other demographic and geographic trends.



AGENCY PROFILE

HISTORY

The provincial vital event registry dates to 1882, and today includes nearly four million records. Information is added to the registry via Vital Statistics, which became a Special Operating Agency on April 1, 1994.

Across Canada, birth, stillbirth and death events are registered at no charge.

The provincial vital event registry contains information used to provide Manitoba-registered individuals with evidence of foundational identity and/or vital status and policymakers/researchers with Manitoba-specific vital event data in support of Manitoba programs.

PURPOSE

As the sole custodian of the Crown's vital event records, the Vital Statistics Agency is the only authoritative:

- * Civil registrar of Manitoba vital events;
- * Issuer of Manitoba vital event documents that provide evidence of foundational identity and/or vital status;
- * Provider of digital evidence of foundational identity and/or vital status; and
- * Source of historic and current vital event information in Manitoba.

The Vital Statistics Agency has a key role in provincial, national and international identity management because information in the provincial vital event registry provides evidence of foundational identity and/or vital status for all events registered in Manitoba.

A registration of birth in the provincial registry is the foundation to an individual's legal identity. The Agency is the only authoritative party able to assure that foundational identity is authentic, and issues the only identity document which establishes core information about a Manitoba-born person, such as age, name, birth in Canada, and parentage. All other identity documents issued to Manitoba-born individuals, including passports, identity cards, and driver's licences, rely on the foundational information provided in a Manitoba birth registration in order to link that information to a specific physical person.

Other entries in the provincial vital event registry, such as a registration of death, common-law relationship, common-law relationship dissolution, marriage, etc. provide evidence of vital status or change in vital status.

VISION

The Agency's vision is to deliver secure evidence of foundational identity/vital status and to provide accurate vital event data from the provincial vital event registry in support of program delivery, policy development, and research.

MISSION

The Agency's mission is to ensure accurate and timely registration of vital events for health planning and research, and to provide the public with courteous, timely, and cost-effective services relating to these events in a manner that effectively meets all legislative and statutory requirements.

MANDATE AND STATUTORY BASE

The Vital Statistics Agency is responsible for administering and enforcing:

- ◆ *The Vital Statistics Act*;
- ◆ *The Marriage Act*;
- ◆ *The Change of Name Act*;
- ◆ Processing disinterments under *The Public Health Act*.

Agency operations are also affected by other acts including:

- ◆ *The Adoption Act* (adoption registration, documents to Post Adoption Registry);
- ◆ *The Manitoba Evidence Act* (statutory declarations for vital event registration);
- ◆ *The Family Maintenance Act* (amending parentage particulars in birth records);
- ◆ *The Fatality Inquiries Act* (medical certification of death in death registration);
- ◆ *The Interpretation Act* (interpretation of acts and regulations);
- ◆ *The Personal Health Information Act* (protecting privacy);
- ◆ *The Freedom of Information and Protection of Privacy Act* (protecting privacy).

ORGANIZATIONAL STRUCTURE

In 2018/19, the Vital Statistics Agency' staffing comprised 32 regular and 2 term Full Time Employee (FTE) positions, however, the Agency operated with several vacancies due to retirements and staff turnover.

The Vital Statistics Agency is organized into five main operational units: the Customer Service Unit is a first point of contact for the general public and incoming requests; the Registration Unit enters vital event information into the provincial vital event registry; the Application Processing Unit issues certificates and other documents based on Manitoba vital events; the Mail Unit receives and sends out all Agency post; and the Confidential Services Unit provides identity management services.

The Vital Statistics Agency also relies on the following professionals to provide specialized services: the Chief Financial Officer provides accounting and comptrollership services; and the Manager of Policy provides legislatively compliant exception management and policy advice on operational issues, as well as development of policy, legislation and information sharing agreements.

PUBLIC SECTOR COMPENSATION DISCLOSURE

Pursuant to section 2(1) of *The Public Sector Compensation Disclosure Act*, employees of the Vital Statistics Agency who received compensation in the 2018/19 fiscal year of \$50,000 or more, directly or indirectly, including benefits and severance payments, are disclosed in Volume 2 of the *Province of Manitoba Public Accounts*.

THE PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT

No disclosures of wrongdoing were made to a Vital Statistics Agency supervisor or Department of Justice designated officer during the 2018/19 fiscal year. The Vital Statistics Agency confirms disclosures under subsection 18(2)(a) [disclosures received], 18(2)(b) [investigations due to disclosures], and 18(2)(c) [corrective action due to disclosures] are all NIL.

SERVICES AND PRODUCTS

SERVICE LINES

The Vital Statistics Agency has two inter-connected lines of business that deliver services and products related to the provincial vital event registry to: the general public (evidence of foundational identity and/or vital status); and provincial/federal departments/organizations, health institutions, and researchers (data and statistical services).

OUR SERVICES AND PRODUCTS

The Vital Statistics Agency delivers a broad range of services and products prescribed by *The Vital Statistics Act*, *The Marriage Act*, and *The Change of Name Act*, in addition to processing disinterments under *The Public Health Act*. All services and products are delivered in compliance with *The Personal Health Information Act* and *The Freedom of Information and Protection of Privacy Act*.

Services:

- Civil registration of vital events
 - * Adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, death
- Foundational identity management
 - * Legal change of name, election of surname, resumption of surname, change of sex designation
- Foundational identity maintenance
 - * Vital event registry amendments (changes to information recorded in registrations of adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, or death)
- Evidence of foundational identity (automated)
 - * Digital validation of vital event information
 - * Digital notification of vital event registration
 - * Manual validation and/or adjudication of vital event information/registration
- Statistical information reporting, management, and data extraction
- Rush service to process application(s) and issue document(s) within 3 business days
- Registration-related services
 - * Appointment of clergy and commissioners to perform marriages
 - * Recognition of religious denominations under *The Marriage Act*
 - * Appointment of Event Registrars
 - * Orders authorizing disinterment
 - * Issuance of reburial permits

Products (vital event documents):

- Evidence of foundational identity (documents)
 - * Polymer birth certificates with the option to include parent(s) name(s);
 - * Certificates of Election of surname;
 - * Certificates of Resumption of surname;
 - * Certificates of Legal changes of name;
 - * Certificates of Change of sex designation;
 - * Certified copies of registrations for birth;
 - * Post-Adoption Registry documents
- Evidence of vital status (documents)
 - * Commemorative birth, marriage and stillbirth certificates;
 - * Certificates of common-law relationship registration;
 - * Certificates of common-law relationship dissolution registration;
 - * Certificates of death;
 - * Certificates of marriage;
 - * Certified copies of marriage, death, and stillbirth events;
 - * Marriage licenses and banns;
 - * Record searches (including genealogical searches) and search receipts.

ACTIVITIES OF INTEREST

IDENTITY MANAGEMENT

Identity is the starting point in establishing trust and confidence in interactions between individuals and organizations. It is an enabler of service delivery at the heart of public administration and most government business processes. How identity information is collected, used, managed, and secured is of critical interest in the public sector, especially in areas charged with managing program eligibility, protecting the rights of citizens, ensuring privacy, and safeguarding national security or public safety.

The Vital Statistics Agency and the Employment and Income Assistance Program are co-chairs of a Manitoba Interdepartmental Steering Committee on Identity Management. This committee was created to develop identity notification and authentication options for individuals eligible for Manitoba benefit programs and services. The committee is comprised of a select group of assistant deputy ministers and executive directors from the Departments of Families; Finance; Health, Seniors and Active Living; Justice; and Growth, Enterprise and Trade.

INTER-JURISDICTIONAL COORDINATION

Each Canadian jurisdiction provides services in accordance with local provincial/territorial vital event legislation, resulting in variability across the country. The Vital Statistics Council for Canada (VSCC) was established in 1945 as a means to exchange information and develop similar standards in the provision of vital event services. Manitoba continues to work with the Council and Uniform Law Conference of Canada to update the model Vital Statistics Act, and to develop pan-jurisdictional operational standards mindful of identity management requirements and emerging issues such as: breadth of information collected during vital event registration; social changes impacting vital event registration (ex: surrogacy in birth registration); as well as processes involved in foundational identity maintenance or authentication.

DIGITAL VITAL EVENT SERVICES

The Vital Statistics Agency continues to actively review mechanisms for digital notification/authentication of registered vital event information to ensure consistent data management, security, and protection of digital vital event information.

This includes ongoing participation in a federal/provincial/territorial dialogue on a digital identity management initiative known as Canada's Digital Interchange. The development of a Pan-Canadian Trust Framework to ensure individuals and businesses are who-they-say-they-are, is especially important as all levels of government consider initiatives to move more services on-line and enhance readiness to participate in the digital economy.

WEB-BASED SERVICE DELIVERY

The public has come to expect near-instant access to provincial registry information and documents. The Vital Statistics Agency uses proprietary software for vital event registration, and in 2018/19 received funding from the Government of Manitoba's Idea Fund to implement information system enhancements that will enable the eligible individuals to apply for select vital statistics documents on-line.

PRINTED DOCUMENTS AND MICROFILM TO DIGITAL IMAGES

In 2018/19, the Agency continued with digitization initiatives that will convert microfilm to digital images and enable digitization of printed documents. It is anticipated this change will contribute to faster services times.



INFORMATION SHARING AGREEMENTS

Data in the provincial vital event registry can be used to confirm eligibility for various programs/benefits, and informs on a diverse range of socio-economic and health related issues that assist in program development and policy planning.

The Vital Statistics Agency therefore continues to work with various levels of government to develop information sharing agreements compliant with *The Vital Statistics Act*, *The Personal Health Information Act*, and *The Freedom of Information and Protection of Privacy Act* that secure data, protect privacy, and permit authorized information sharing limited to the needs of each department or organization.

IMMIGRATION, REFUGEES AND CITIZENSHIP CANADA (IRCC)

In recent years, Immigration, Refugees and Citizenship Canada (IRCC), formerly Citizenship and Immigration Canada (CIC), indicated a desire to engage Canadian vital statistics organizations on a number of topics. Manitoba has agreed to participate in the Identity Linkages Project (ILP), which, when implemented, will enable IRCC/Passport Canada to digitally validate foundational identity information. The Agency is working to onboard in the next few years, after the Agency has implemented on-line application and electronic registration projects.

INTEGRATED DEATH REGISTRATION

The Public Sector Service Delivery Council (PSSDC) and the Public Sector Chief Information Officer Council (PSCIO) of the Institute for Citizen Centred Service (ICCS) have been working to develop federal, provincial and territorial best practices in citizen-centred service delivery. The Vital Statistics Agency continues to participate in PSSDC initiatives related to the Death Notification Working Group and Blueprint for integrated digital death registration.

TRUTH AND RECONCILIATION COMMISSION RECOMMENDATIONS

The government of Manitoba is commitment to work with First Nation, Métis and Inuit stakeholders, as well as non-governmental organizations on the ongoing, long-term implementation of the calls to action recommended by the Truth and Reconciliation Commission of Canada (TRC). Call to Action #17 (“Language and Culture” section) would enable residential school survivors and their families to reclaim names changed by the residential school system by waiving administrative costs for a period of five years.

The Vital Statistics Agency continues to be an active participant in Vital Statistics Council for Canada (VSCC) discussions on implementation of recommendation #17. Some legislative changes may be required as current statutory naming provisions require an individual born or undergoing a legal change of name in Manitoba to have both a given name and a surname consisting only of the letters “a” to “z” and accents from the English or French languages (some reclaimed names could potentially be in an Indigenous language and/or consist of a single name). In addition, the Vital Statistics Agency’s capacity to waive fees may be limited. For instance, Manitoba requires that all adults applying for a legal change of name be fingerprinted. The RCMP has sole authority and responsibility for the fingerprinting process and fingerprinting costs are paid directly to the fingerprinting agency, not the Vital Statistics Agency.

TRANSFORMATION

The Government of Manitoba announced *Transforming the Manitoba Public Service: A Strategy for Action* in February 2018. The Vital Statistics Agency engaged with the strategy, and continues to focus on the implementation of LEAN principles to streamline, eliminate waste, and maximize available resources. Many transformation initiatives such as digitization of microfilm and printed documents, are driven by the Agency’s information system enhancements which will enable the public to apply for vital statistics documents on-line, and eventually to register vital events on-line.

ACTIVITIES PERFORMED IN 2018/19

	2018-2019	2017-2018	2016-2017	2015-2016
Vital Event Registration				
Adoption	177	206	154	156
Birth	17,377	17,632	17,392	17,033
Stillbirth	126	135	140	148
Common-Law Relationship	66	90	82	44
Common-Law Dissolution	3	4	10	7
Marriage	5,471	5,562	5,515	5,440
Death	10,867	11,105	10,958	10,513
Delayed Registration ¹	12	20	20	22
Vital Event Registration Sub-Total	34,099	34,754	34,271	33,363
Foundational Identity Services				
Legal Change of Name	1,161	1,153	1,208	1,061
Election of Surname	100	114	117	123
Resumption of Surname	8	9	11	9
Change of Sex Designation ²	89	70	76	60
Registry Amendments	4,789	5,439	5,456	4,219
Foundational Identity Services Sub-Total	6,147	6,785	6,868	5,472
Registration-Related Services				
Clergy appointed	250	147	227	187
Commissioners appointed	1,245	1,042	1,032	1,027
Denominations recognized	5	5	7	5
Event Registrars appointed	62	43	34	45
Disinterment orders	5	12	4	10
Victims of crime	165	154	194	177
Registration-Related Services Sub-Total	1,732	1,403	1,498	1,451
Documents Issued				
Birth certificates	45,452	49,907	48,946	49,501
Commemorative certificates	4	13	13	11
Common-Law certificates	152	195	174	124
Marriage certificates	8,964	10,136	10,094	10,239
Marriage licences and banns	5,422	5,532	5,324	5,057
Death certificates	7,081	8,186	8,590	7,915
Certified copies	3,205	2,990	3,209	3,156
Search receipts	3,092	3,626	3,888	3,530
Genealogy requests	2,564	2,453	2,035	2,082
Documents Issued Sub-Total	75,936	83,038	82,273	81,615
Rush Service Requests³	22,631	20,901	20,531	19,018
FISCAL YEAR TOTAL	140,545	146,881	145,441	140,919

¹ Delayed registrations of all vital events.

² Includes applications processed for change of sex designation on a Manitoba birth or marriage registration, or a change of sex designation certificate. Statistics prior to March 1, 2016 denote applications processed for a change of sex designation on a Manitoba birth registration only.

³ Number of requests to process document application and issue documents within 1-3 business days. Total is for *rush service pertaining to document issuance only* and excludes the number of documents.

* Manual/electronic vital event validations and notifications, as well as statistical information reporting, management and extraction, are not included in this table.

STATISTICS

2018 CALENDAR YEAR

TOTAL BIRTHS

Year	Total Boys		Total Girls		Total Births	
	Number	Percentage	Number	Percentage	Number	Percentage
2018	8,924	51%	8,628	49%	17,554	100%
2017	9,116	52%	8,396	48%	17,513	100%
2016	8,854	51%	8,555	49%	17,409	100%
2015	8,850	52%	8,331	48%	17,182	100%
2014	8,856	52%	8,124	48%	16,980	100%
2013	8,726	51%	8,233	49%	16,959	100%
2012	8,638	51%	8,189	49%	16,827	100%
2011	8,357	52%	7,830	48%	16,187	100%
2010	8,336	51%	7,915	49%	16,251	100%
2009	8,309	51%	8,056	49%	16,365	100%
2008	8,059	51%	7,847	49%	15,906	100%

MARRIAGES BY OFFICIANT

Year	Clergy		Marriage Commissioner		Court of Queen's Bench		Total Marriages	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2018	1,705	32%	3,665	68%	0	0%	5,373	100%
2017	1,833	33%	3,708	67%	0	0%	5,544	100%
2016	1,897	35%	3,608	65%	0	0%	5,506	100%
2015	2,001	37%	3,430	63%	0	0%	5,435	100%
2014	2,155	39%	3,349	61%	1	0%	5,505	100%
2013	2,255	42%	3,129	58%	0	0%	5,384	100%
2012	2,428	43%	3,178	57%	2	0%	5,608	100%
2011	2,525	46%	2,957	54%	2	0%	5,484	100%
2010	2,693	48%	2,917	52%	6	0%	5,616	100%
2009	2,842	50%	2,834	50%	3	0%	5,679	100%
2008	2,782	50%	2,808	50%	8	0%	5,604	100%

COMMON-LAW REGISTRATIONS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Number	66	90	82	41	68	47	56	40	42	55	43

LIVE BIRTHS, DEATHS, MARRIAGES AND STILLBIRTHS (Rate per 1,000)

YEAR	Live Births			Marriages			Deaths			Stillbirths	
	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per 1,000 Live Births*
2018	17,554	12.9	13.0	5,376	4.0	4.0	11,072	8.1	8.2	158	9
2017	17,513	12.9	13.1	5,544	4.1	4.1	11,090	8.2	8.3	134	7.7
2016	17,409	13.0	13.2	5,506	4.1	4.2	10,785	8.1	8.2	141	8.1
2015	17,182	13.0	13.3	5,435	4.1	4.2	10,709	8.1	8.3	153	8.9
2014	16,980	13.0	13.2	5,505	4.2	4.3	10,718	8.2	8.4	156	9.2
2013	16,959	13.2	13.4	5,384	4.2	4.3	10,127	7.9	8.0	142	8.4
2012	16,827	13.2	13.3	5,608	4.4	4.4	10,109	8.0	8.0	124	7.4
2011	16,187	12.9	12.9	5,482	4.4	4.4	10,302	8.2	8.2	147	9.1
2010	16,252	13.2	13.2	5,616	4.6	4.5	10,022	8.1	8.1	141	8.7
2009	16,365	13.5	13.4	5,679	4.7	4.6	10,005	8.2	8.2	139	8.5
2008	15,906	13.3	13.2	5,604	4.7	4.6	10,096	8.4	8.4	152	9.6

*Rate is the number of fetal deaths of 20 or more weeks' gestation or weighing 500 grams or more per 1,000 live births.

TOP TEN BABY NAMES

BOYS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
1	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Ethan
2	Noah	Noah	William	Lucas	Noah	Ethan	Mason	Ethan	Noah	Ethan	Noah
3	Lucas	Lucas	Benjamin	Logan	Logan	Lucas	Carter	Noah	Ethan	Noah	Aiden
4	Logan	Benjamin	Lucas	Mason	Mason	Logan	Noah	Logan	Logan	Logan	Liam
5	Ethan	Ethan	Ethan	James	Ethan	Noah	Logan	Lucas	Jacob	Carter	Alexander
6	Benjamin	Lincoln	Noah	Oliver	James	Mason	Lucas	Benjamin	Lucas	William	Joshua
7	William	Jacob	Carter	Ethan	Lucas	Alexander	William	Mason	Alexander	Owen	Jayden
8	Jacob	Logan	Owen	Jacob	Jacob	Benjamin	Benjamin	Jayden	Owen	Lucas	Evan
9	Alexander	Mason	Alexander	William	Hunter	Carter	Hunter	Carter	Daniel	Alexander	Logan
10	Mason	William	Mason	Owen	Carter	Jacob	Jacob	Jacob	Carter	Joshua	Benjamin

GIRLS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
1	Olivia	Olivia	Olivia	Emily	Olivia	Emma	Emily	Olivia	Chloé	Ava	Emily
2	Emily	Emily	Emma	Olivia	Emma	Emily	Emma	Ava	Emily	Emma	Emma
3	Charlotte	Ava	Emily	Emma	Sophia	Olivia	Olivia	Emily	Isabella	Olivia	Ava
4	Amelia	Emma	Sophia	Hannah	Emily	Sophia	Sophia	Sophia	Ava	Emily	Hannah
5	Sophia	Sophia	Chloe	Ava	Ava	Ava	Ava	Emma	Olivia	Isabella	Olivia
6	Chloe	Abigail	Ava	Chloe	Avery	Hannah	Lily	Hailey	Emma	Chloé	Abigail
7	Abigail	Chloe	Abigail	Sophia	Abigail	Chloe	Avery	Sophie	Lily	Abigail	Madison
8	Ava	Charlotte	Amelia	Avery	Chloe	Ella	Chloé	Chloé	Sophia	Madison	Hailey
9	Isabella	Amelia	Hannah	Amelia	Madison	Madison	Abigail	Isabella	Brooklyn	Alexis	Taylor
10	Sophie	Mia	Grace	Abigail	Isabella	Hailey	Hailey	Lily	Sophie	Hailey	Brooklyn

INFANT MORTALITY BY REGION OF RESIDENCE

REGIONS	2018		
	Infant Deaths	Live Births	Rate per 1,000 Live Births
Interlake-Eastern	12	1,481	8.1
Northern	12	1,679	7.1
Prairie Mountain	12	1,994	6.0
Southern	20	3,125	6.4
Winnipeg	39	8,457	4.6
Manitoba Residents	95	16,736	5.7
Non-Residents	12	572	13.9
Unknown	16	246	
TOTAL	123	17,554	7.0

DEATH RATES (under one year)

YEAR	STILLBIRTH ₁	PERINATAL ₂	NEONATAL ₃	POST-NEONATAL ₄	INFANT ₅
2018	9.0	12.8	4.4	2.6	7.0
2017	7.7	11.8	5.2	1.7	6.9
2016	8.1	11.7	4.1	1.4	5.5
2015	8.9	12.8	4.5	1.6	6.2
2014	9.2	13.0	4.7	1.5	6.2
2013	8.4	11.5	3.7	1.7	5.4
2012	7.4	10.4	4.0	2.1	6.1
2011	9.1	13.9	5.7	2.3	8.0
2010	8.7	12.7	4.9	1.8	6.8
2009	8.5	12.5	5.0	1.3	6.4
2008	9.6	13.9	5.0	2.2	7.2

- ¹ Stillbirth: a child or fetus of 20 or more weeks gestation or weighing 500 grams or more that is dead at birth. Stillbirth rates are per 1,000 live births.
- ² Perinatal: a child aged less than seven days of newborn life or a stillbirth. Perinatal rates are per 1,000 total births (live birth plus stillbirths).
- ³ Neonatal: a child aged less than 28 days of age, excluding stillbirths. Neonatal rates are per 1,000 live births.
- ⁴ Post-Neonatal: a child aged between the 28th day of newborn life and the start of infancy (28 to 364 days). Post-Neonatal rates are per 1,000 live births.
- ⁵ Infant: a child aged less than 1 year. Infant rates are per 1,000 live births.

DEATHS UNDER ONE YEAR BY UNDERLYING CAUSE AND AGE

CAUSES OF DEATH	2018					Total
	< 7 Days	7 - 28 Days	28 Days - 1 Year			
Accidents (V01-X59, Y85-Y86)	0	0	1			1
Congenital Anomalies (Q00 - Q99)	20	0	5			25
Immaturity (p07)	6	0	0			6
Injury at Birth (P10 - P15)	0	0	0			0
Newborn affected by complications of placenta, cord & membranes (P02)	3	0	0			3
Other Causes	37	9	38			84
Other Respiratory Conditions originating in the perinatal period (P23 - P28)	1	0	1			2
Pneumonia (J12-J18)	0	0	0			0
Respiratory Distress of Newborn (P22)	2	0	0			2
Sudden Infant Death Syndrome (R95)	0	0	0			0
TOTAL	69	9	45			123

DEATHS BY UNDERLYING CAUSE (Rate per 100,000)

CAUSES OF DEATH	2018			2017			2016		
	Number	Rate per MB Health Population	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*
Accidents (V01-X59, Y85-Y86)	379	27.9	28.0	422	31.1	31.5	530	39.6	40.2
Cancer (C00 - C97)	2,696	198.2	199.4	2,456	181.0	183.5	2,801	209.1	212.5
Cerebrovascular Disease (I60 - I69)	526	38.7	38.9	561	41.3	41.9	604	45.1	45.8
Diabetes (E10 - E14)	315	23.2	23.3	276	20.3	20.6	319	23.8	24.2
Diseases of the heart (I00 - I09, I11, I13, I20 - I25, I26 - I51)	1,951	143.4	144.3	1,883	138.8	140.7	2,166	161.7	164.3
Pneumonia (J12-J18)	187	13.7	13.8	184	13.6	13.8	237	17.7	18.0
Intentional Self-Harm (X60 - X84, Y890)	219	16.1	16.2	166	12.2	12.4	193	14.4	14.6

DEATHS AND DEATH RATES DUE TO ACCIDENTS

YEAR	Motor Vehicle Accidents		Accidental Falls		Other Accidents		Total Accidents	
	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population
2018	68	5.0	158	11.6	153	11.2	379	27.9
2017	70	5.2	190	14.0	162	11.9	422	31.1
2016	117	8.7	207	15.5	206	15.4	530	39.6
2015	98	7.4	217	16.4	219	16.6	534	40.4
2014	77	5.9	194	14.9	255	19.5	526	40.3
2013	105	8.1	187	14.5	223	17.3	515	39.9
2012	111	8.7	179	14.1	243	19.1	533	41.9
2011	118	9.4	186	14.9	235	18.8	539	43.1
2010	94	7.6	214	17.4	207	16.8	515	41.9
2009	110	9.1	198	16.3	181	14.9	489	40.3
2008	100	8.3	174	14.5	203	16.9	477	39.8

NOTE: Technical challenges experienced by the Agency resulted in the exclusion of approximately 10-15% of 2017 cause of death of data from the above table.

DISPOSITION RATES BY TYPE

YEAR	Burials		Cremations		Other*		Total Deaths	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2018	3,613	33%	7,223	65%	236	2%	11,072	100%
2017	3,553	32%	7,317	66%	220	2%	11,090	100%
2016	3,610	34%	6,985	65%	190	2%	10,785	100%
2015	3,717	35%	6,784	63%	208	2%	10,709	100%
2014	3,689	34%	6,832	64%	197	2%	10,718	100%
2013	3,751	37%	6,222	61%	154	2%	10,127	100%
2012	3,914	39%	6,014	59%	181	2%	10,109	100%
2011	3,923	38%	6,254	61%	125	1%	10,302	100%
2010	3,951	39%	5,973	60%	98	1%	10,022	100%
2009	4,071	41%	5,826	58%	108	1%	10,005	100%
2008	4,168	42%	5,805	57%	123	1%	10,096	100%

* Includes disposition in mausoleum, crypt, donations for medical research, and remains shipped outside Manitoba.

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF STATEMENT OF FINANCIAL POSITION

(Audited Financial Statements, page 3)

	Actual 2019	Actual 2018	Variance Amount	Variance %
FINANCIAL ASSETS				
Cash and Cash Equivalents (1)	1,186	552	634	115%
Accounts Receivable (2)	95	118	-23	-19%
Portfolio Investments	94	94	0	0
Inventories for Resale (3)	154	194	-40	-21%
	<u>1,529</u>	<u>958</u>	<u>571</u>	<u>60%</u>
LIABILITIES				
Accounts Payable and Accruals (4)	93	85	8	9%
Unearned Revenue (5)	436	188	248	132%
Accrued Unused Vacation Entitlements	174	199	-25	-13%
Employee Future Benefits	292	270	22	8%
	<u>995</u>	<u>742</u>	<u>253</u>	<u>34%</u>
NET FINANCIAL ASSETS (DEBT)	<u>534</u>	<u>216</u>	<u>318</u>	<u>147%</u>
NON-FINANCIAL ASSETS				
Pre-Paid Expenses (6)	153	166	-13	-8%
Tangible Assets (7)	412	441	-29	-7%
	<u>565</u>	<u>607</u>	<u>-42</u>	<u>-7%</u>
ACCUMULATED SURPLUS	<u>1,099</u>	<u>823</u>	<u>276</u>	<u>34%</u>

VARIANCE NOTES

VARIANCE NOTES TO ANALYSIS: STATEMENT OF FINANCIAL POSITION

- 1) *Cash and Cash Equivalents* increased from \$552 in 2017/18 to \$1,186 in 2018/19. This is primarily due to current year net income of \$276, amortization of \$79, unearned revenue of \$247, cash from previous year of \$552 and \$32 in other total cash contributions. For more information, see *Statement of Cash Flows* on page 7 and Note 6 in *Notes to Financial Statements* on page 13 of the *Audited Financial Statements*.
- 2) *Accounts Receivable* decreased from \$118 in 2017/18 to \$95 in 2018/19. This decrease is due to a lower trade accounts receivable balance at year end. For more information see *Notes to Financial Statements* on page 10 of the *Audited Financial Statements*.
- 3) *Inventories for Resale* decreased from \$194 in 2017/18 to \$154 in 2018/19. This decrease is due to a smaller order of pre-printed certificate stock.
- 4) *Accounts Payable and Accruals* increased from \$85 in 2017/18 to \$93 in 2018/19. This increase is due to timing differences between the payment of employee payroll and the payment of various trade payables.
- 5) *Unearned Revenue* increased from \$188 in 2017/18 to \$436 in 2018/19. This increase is due to staff turnover and longer processing times for some service and product requests at year end. The Agency receives payments at the time various documents/ services are ordered—these are reflected as unearned revenue until completion of the service or issuance of the ordered document.
- 6) *Accrued Vacation Entitlements* decreased from \$199 in 2017/18 to \$174 in 2018/19. This decrease is due to decrease in number of long term employees in the organization.
- 7) *Employee Future Benefits* increased from \$270 in 2017/18 to \$292 in 2018/19. This increase is due an actuarial re-evaluation increase.
- 8) *Pre-Paid Expenses* decreased from \$166 in 2017/18 to \$153 in 2018/19. This decrease is due a decrease in payments for service contracts.
- 9) *Tangible Capital Assets* decreased from \$441 in 2017/18 to \$412 in 2018/19. This decrease is due to amortization of capital assets and non-replacement of aging capital assets. For more information, see *Notes to Financial Statements* on page 15 and 16 of the *Audited Financial Statements*.

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF STATEMENT OF OPERATIONS

(Audited Financial Statements, page 4)

	Actual 2019	Actual 2018	Variance Amount	Variance %	Actual 2019	Budget 2019	Variance Amount	Variance %
REVENUE								
Net Sales (1)	3,675	3,795	-120	-3%	3,675	3,907	-232	-6%
Departmental / Gov proceeds (2)	291	229	62	27%	291	265	26	10%
Interest	3	1	2	200%	3	1	2	200%
	<u>3,969</u>	<u>4,025</u>	<u>-56</u>	<u>-1%</u>	<u>3,969</u>	<u>4,173</u>	<u>-204</u>	<u>-5%</u>
EXPENSES								
Salaries and benefits (3)	2,262	2,360	-98	-4%	2,262	2,329	-67	-3%
Operating expenses - schedule 1 (4)	1,212	1,147	65	6%	1,212	1,285	-73	-6%
Amortization (5)	79	96	-17	-18%	79	79	0	0
	<u>3,553</u>	<u>3,603</u>	<u>-50</u>	<u>-1%</u>	<u>3,553</u>	<u>3,693</u>	<u>-140</u>	<u>-4%</u>
NET INCOME (LOSS)								
Before Grants & Transfers	<u>416</u>	<u>422</u>	<u>-6</u>	<u>-1%</u>	<u>416</u>	<u>480</u>	<u>-64</u>	<u>-13%</u>
GRANTS AND TRANSFERS								
Grant to other OREs	0	0	0	0%	0	0	0	0%
Transfer to Province	140	140	0	0%	140	140	0	0%
	<u>140</u>	<u>140</u>	<u>0</u>	<u>0%</u>	<u>140</u>	<u>140</u>	<u>0</u>	<u>0%</u>
NET INCOME (LOSS)								
After Grants & Transfers	<u>276</u>	<u>282</u>	<u>-6</u>	<u>-2%</u>	<u>276</u>	<u>340</u>	<u>-64</u>	<u>-19%</u>
ACCUMULATED SURPLUS								
Beginning of Year	823	541	282	52%	823	823	0	0%
End of Year	<u>1,099</u>	<u>823</u>	<u>276</u>	<u>34%</u>	<u>1,099</u>	<u>1,163</u>	<u>-64</u>	<u>-6%</u>

VARIANCE NOTES

VARIANCE NOTES TO ANALYSIS: STATEMENT OF OPERATIONS

- 1) *Net Sales* decreased from \$3,795 in 2017/18 to \$3,675 in 2018/19.
This decrease is primarily due to unearned revenue at year end, that will be realized in 2019/2020. The Agency receives payments at the time various documents/services are ordered—these are reflected as unearned revenue until completion of the service or issuance of the ordered document. Ability to reduce or eliminate unearned revenue is dependent on staffing levels and implementation of transformation initiatives such as LEAN operations, IT enhancements, and digitization projects. The Agency experienced increases in unearned revenue as follows: from \$52 in 2013/14 to \$135 in 2014/15 to \$132 in 2015/16 to \$173 in 2016/17 to \$188 in 2017/18 to \$436 in 2018/19.
- 2) *Proceeds from Other Departments* increased from \$229 in 2017/18 to \$291 in 2018/19.
This increase is due to a \$38 increase in administrative revenue from the Funeral Board of Manitoba, \$15 increase from federal partners and \$9 in new revenue from Elections Manitoba. Federal Government and Other Partner invoices are based on actual activity volumes—as volumes fluctuate year to year, revenue proceeds vary.
- 3) *Salaries and Benefits* decreased from \$2,360 in 2017/18 to \$2,262 in 2018/19.
This decrease is due to vacancy management enabled by implementation of LEAN principles in operations.
- 4) *Operating Expenses* increased from \$1,147 in 2017/18 to \$1,212 in 2018/19.
The increase in actual operating expenses is primarily due to digital imaging costs and IT costs (Windows 10 upgrade). There was a noteworthy decrease of \$11 in printed material supplies expenses due to competitive purchasing. Please see *Schedule of Operating Expenses* on page 18 of the *Audited Financial Statements* for more information. The overall actual operating expenses are lower than the budget forecast due to deferred implementation of the IT enhancement project that will enable submission of select applications for documents by the public online (this affected multiple line items such as computer information systems, and professional fees) into 2019/20.
- 5) *Amortization* decreased from \$96 in 2017/18 to \$79 in 2018/19.
This decrease is due to aging capital assets. The actual amortization at year end decreased from the budget forecast because development of planned capital projects deferred expenditures to 2019/20.

AUDITED FINANCIAL STATEMENTS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all the information in the annual report are the responsibility of the management of Vital Statistics Agency and have been prepared in accordance with Public Sector Accounting Standards. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding all necessary estimates and all other data available to June 26, 2019.

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

The responsibility of Bulat & Poustie is to express an independent opinion on whether the financial statements of Vital Statistics Agency are fairly presented in accordance with Public Sector Accounting Standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,
Vital Statistics Agency



Alena Lukes, Chief Operating Officer
June 26, 2019

INDEPENDENT AUDITOR'S REPORT

TO THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY VITAL STATISTICS AGENCY

Opinion

We have audited the financial statements of Vital Statistics Agency (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.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report that is posted on their government website.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

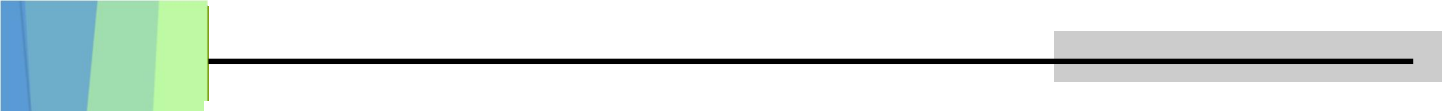
The Annual Report is expected to be made available to us after the date of the auditor's report. If, based on the work we perform on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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.



**VITAL STATISTICS AGENCY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

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AS AT MARCH 31, 2019**

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Statement of Financial Position	4
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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.

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.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Agency audit. We remain solely responsible for our audit opinion.

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.

Bulat & Powtlic

June 26, 2019
Winnipeg, Manitoba

CHARTERED PROFESSIONAL ACCOUNTANTS

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF FINANCIAL POSITION
(in thousands)
AS AT MARCH 31, 2019**

	2019		2018
FINANCIAL ASSETS			
Cash and cash equivalents, note 6	\$ 1,186	\$	552
Accounts receivable, note 7	95		118
Portfolio investments	94		94
Inventories for resale	154		194
	1,529		958
LIABILITIES			
Accounts payable and accruals	\$ 93	\$	85
Unearned revenue	436		188
Accrued unused vacation entitlements	174		199
Employee future benefits, note 8	292		270
	995		742
NET FINANCIAL ASSETS	534		216
NON-FINANCIAL ASSETS			
Prepaid expenses	153		166
Tangible capital assets, note 9	412		441
	565		607
ACCUMULATED SURPLUS	\$ 1,099	\$	823
Designated assets, note 10			
Commitments, note 11			

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF OPERATIONS
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
REVENUE			
Net sales	\$ 3,907	\$ 3,675	\$ 3,795
Proceeds from government departments	265	291	229
Interest	1	3	1
	4,173	3,969	4,025
EXPENSES			
Salaries and employee benefits	2,329	2,262	2,360
Operating expenses, Schedule 1	1,285	1,212	1,147
Amortization	79	79	96
	3,693	3,553	3,603
Net income before the transfer of funds to the Province of Manitoba	480	416	422
Transfer of funds to the Province of Manitoba, note 12	140	140	140
NET INCOME	340	276	282
ACCUMULATED SURPLUS, BEGINNING OF YEAR	823	823	541
ACCUMULATED SURPLUS, END OF YEAR	\$ 1,163	\$ 1,099	\$ 823

The accompanying notes are an integral part of the financial statements

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**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
NET INCOME	\$ 340	\$ 276	\$ 282
TANGIBLE CAPITAL ASSETS			
Acquisition of tangible capital assets	-	(50)	(49)
Amortization of tangible capital assets	79	79	96
Net acquisition of tangible capital assets	79	29	47
OTHER NON-FINANCIAL ASSETS			
Decrease (increase) in prepaid expenses	-	13	(102)
INCREASE IN NET FINANCIAL ASSETS	419	318	227
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	216	216	(11)
NET FINANCIAL ASSETS, END OF YEAR	\$ 635	\$ 534	\$ 216

The accompanying notes are an integral part of the financial statements

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**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF CASH FLOWS
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 Actual	2018 Actual
CASH PROVIDED BY (APPLIED TO):		
OPERATING		
Net income	\$ 276	\$ 282
Amortization of tangible capital assets	79	96
	355	378
Changes in the following:		
Accounts receivable	23	22
Inventories for resale	40	(55)
Accounts payable and accruals	8	48
Unearned revenue	247	14
Accrued unused vacation entitlements	(24)	7
Employee future benefits	22	(10)
Prepaid expenses	13	(102)
	684	302
CAPITAL		
Acquisition of tangible capital assets	(50)	(49)
INCREASE IN CASH AND CASH EQUIVALENTS	634	253
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	552	299
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,186	\$ 552
Supplementary information:		
Interest received	\$ 3	\$ 1

The accompanying notes are an integral part of the financial statements

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**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS
(in thousands)
MARCH 31, 2019**

1. ENTITY DEFINITION

Effective April 1, 1994, the Lieutenant Governor in Council designated the Vital Statistics Agency (the "Agency") as a special operating agency under The Special Operating Agencies Financing Authority Act (C.C.S.M. cS185) by Order in Council 232/1994. The Order also gave approval to the Special Operating Agencies Financing Authority (SOAFA) and the Minister of Consumer and Corporate Affairs, being the Minister responsible for the Agency at that time, to enter into a Management Agreement with respect to the Agency.

A Management Agreement between the Financing Authority and the Minister of Consumer and Corporate Affairs assigns responsibility to manage the assets transferred to the Agency in delivering regulated services to clients through administration of three major Acts; The Vital Statistics Act, The Change of Name Act, and The Marriage Act. The Agency also handles disinterments under the Public Health Act. The ownership of the vital events records is excluded from this agreement, as their ownership is considered Crown property and should not be alienated from Government protection in the the public interest.

The Agency is part of the Consumer and Corporate Affairs Division in the Healthy Living, Seniors and Consumer Affairs Department under the general direction of the Minister of Healthy Living, Seniors and Consumer Affairs, the Deputy Minister and Assistant Deputy Minister who is also Chairperson of Vital Statistics Advisory Board.

The Agency remains bound by relevant legislation and regulation. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

2. BASIS OF ACCOUNTING

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

3. SIGNIFICANT ACCOUNTING POLICIES

Deferred Revenue and Revenue Recognition

Government transfers

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

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

Government transfer with or without eligibility criteria but with stipulations is 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.

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Significant Accounting Policies - continued

Exchange transactions

The Agency receives cash payments at the time various certificates are ordered and the cash payments are reflected as deferred revenue. Revenue is recognized at the time the service is completed and the certificate is issued.

Other revenue

All other revenues are recorded on an accrual basis.

Expenses

Accrual accounting

All expenses incurred for goods and services are recorded on an accrual basis.

Government transfers

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

Financial Assets

Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank balance, bank indebtedness, and investments with a maturity of three months or less from the date of acquisition.

Portfolio investments

Portfolio investments are short-term deposits with original maturities of more than three months. The investments are recognized at cost.

Inventories for resale

Inventory of certificates and pre-printed forms are valued at the lower of cost and net realizable value. Cost is generally determined on a first-in, first-out method.

Liabilities

Liabilities are present obligations as a result of transactions and events occurring prior to the end of the fiscal year. The settlement of the liabilities will result in the future transfer or use of assets or other form of settlement. Liabilities are recorded at the estimated amount ultimately payable.

Non-Financial Assets

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

Prepaid expenses

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

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Significant Accounting Policies - continued

Tangible capital assets

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

	<u>Rate</u>	<u>Method</u>
Data conversion	20 %	Declining balance
Furniture and fixtures	20 %	Straight line
Information system	20 %	Declining balance
Leasehold improvements	20 %	Straight line
National Routing System - Computer equipment and software	20 %	Declining balance
Office equipment	20 %	Straight line
Security equipment	20 %	Straight line

Measurement Uncertainty

The preparation of the financial statements 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 amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

Measurement

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

The Agency records its financial assets at cost, which include cash and cash equivalents, portfolio investments, accounts receivable, and inventories for resale. The Agency also records its financial liabilities at cost, which includes accounts payable and accruals.

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

The Agency did not incur any re-measurement gains and 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 principally of cash, accounts receivable and portfolio investments.

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Financial Instruments and Financial Risk Management - continued

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

	2019		2018
Cash on hand and balances in bank, note 6	\$ 1,186	\$	552
Accounts receivable	95		118
Portfolio investments	94		94
	\$ 1,375	\$	764

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

Accounts receivable: The Agency is not exposed to significant credit risk as no one party accounts for a significant balance of trade receivables and payment in full is typically collected when it is due. The majority of the other receivables is due from the federal government. 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 aging of accounts receivable and allowance for doubtful accounts as of March 31, 2019 was:

	Net		Allowance
Current	\$ 64	\$	-
31-60 days past billing date	15		-
61-90 days past billing date	2		-
Greater than 90 days past the billing date	14		-
Balance, end of the year	\$ 95	\$	-

There was no allowance for doubtful accounts provision made at year end and there were no amounts written off during the year.

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 the obligations.

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.

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Financial Instruments and Financial Risk Management - continued

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 funds on deposit and portfolio investments.

The interest rate risk on funds on deposit is considered to be low because of their short-term nature. The interest rate risk on portfolio investments is considered to be 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 financial instruments denominated in foreign currency.

5. WAIVER OF FEES

The Agency charges no fee for services in exchange for services from the following organizations:

- (a) The Manitoba Bureau of Statistics.
- (b) Vital Statistics Offices in other jurisdictions through agreements to exchange information between jurisdictions as it relates to one another's residency or birthplace.

Services provided under the above agreements are valued at \$33 for the year ended March 31, 2019 (2018 - \$32).

The Agency provides services without compensation to victims of crimes as follows:

In March of 1998, the Ministers of Justice, Consumer and Corporate Affairs, and Highways and Transportation agreed that the fees for replacement documents should be waived. Representatives of Vital Statistics and the Division of Driver and Vehicle Licensing met to coordinate the process so the public would receive the same program from both agencies.

Effective January 1, 1999, members of the public who have had their birth certificate stolen during a criminal act can request replacement certificates and have the fee waived. This does not apply to members of the public who have lost their identification or individuals who are non-residents of Manitoba. Clients are asked to indicate that they are requesting a waiver of fees as a result of a criminal act and to provide police incident number.

Service provided under the above arrangement are valued at \$5 for the year ended March 31, 2019 (2018 - \$5).

**VITAL STATISTICS AGENCY
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6. CASH, CASH EQUIVALENTS AND BANK INDEBTEDNESS	2019	2018
Cash on hand and balances in bank less outstanding cheques	\$ 984	\$ 552
Short term deposit, interest at 1.87%, maturing April 15, 2019	202	-
	\$ 1,186	\$ 552

Working capital advances and long term financing for significant capital purchases are provided to the Agency through the Special Operating Agencies Financing Authority. The Financing Authority has approved a \$212 limit (2018 - \$212) for working capital advances and a capital supply of \$250 for the Agency. At March 31, 2019 the Agency has accessed working capital advances of \$nil (2018 - \$nil).

7. ACCOUNTS RECEIVABLE	2019	2018
Trade	\$ 95	\$ 118

8. EMPLOYEE FUTURE BENEFITS	2019	2018
Severance benefits	\$ 255	\$ 233
Sick pay benefits	37	37
	\$ 292	\$ 270

Pension benefits

Employees of the Vital Statistics 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 (CSSB). 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 Vital Statistics Agency, through the Civil Service Superannuation Fund (CSSF).

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Vital Statistics Agency transferred to the Province the pension liability for its employees.

Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2019 was \$148 (2018 - \$127). Under this agreement, the Agency has no further pension liability.

**VITAL STATISTICS AGENCY
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Employee Future Benefits - continued

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 that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

An actuarial report was completed for the severance pay liability as of March 31, 2017. The report provides a formula to update the liability on an annual basis. The Vital Statistics Agency's actuarially determined net liability for accounting purposes as at March 31, 2019 was \$255 (2018 - \$233). The actuarial loss of \$182 (2018 - \$182) based on actuarial reports is being amortized over the 15 year expected average remaining service life (EARSL) of the employee group.

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 obligation were:

Annual rate of return	<u>3.80 %</u>
Assumed salary increase rates	
Annual productivity increase	1.00 %
Annual general salary increase	<u>2.75 %</u>
	<u>3.75 %</u>

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

	2019	2018
Balance, beginning of year	\$ 233	\$ 243
Actuarial loss	122	129
Benefits accrued	13	14
Interest on accrued benefits	13	13
Severance paid	(17)	(44)
Accrued benefit liability	364	355
Less: unamortized actuarial losses	(109)	(122)
Severance benefit liability	\$ 255	\$ 233

The total expenses related to severance benefits at March 31 includes the following components:

	2019	2018
Interest on obligation	\$ 13	\$ 13
Current period benefit cost	13	14
Amortization of actuarial gain over EARSL	13	6
Total expense related to severance benefits	\$ 39	\$ 33

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Employee Future Benefits - continued

Sick pay benefits

Vital Statistics Agency provides sick leave benefits for employees that accumulate but do not vest. The accrued benefit obligation related to sick leave entitlement 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 6.00% annual return and a 3.75% annual salary increase.

9. TANGIBLE CAPITAL ASSETS

	2019			
	Opening Balance	Additions/ Transfers	Disposals	Closing Balance
Cost				
Data conversion	\$ 2,589	\$ (34)	\$ -	\$ 2,555
Furniture and fixtures	134	-	-	134
Information system	1,619	81	-	1,700
Leasehold improvements	99	23	-	122
National Routing System	468	3	-	471
Office equipment	218	-	-	218
Security equipment	98	(23)	-	75
	5,225	50	-	5,275
Accumulated amortization				
Data conversion	2,350	41	-	2,391
Furniture and fixtures	129	2	-	131
Information system	1,514	21	-	1,535
Leasehold improvements	99	-	-	99
National Routing System	400	14	-	414
Office equipment	217	1	-	218
Security equipment	75	-	-	75
	4,784	79	-	4,863
Net book value	\$ 441	\$ (29)	\$ -	\$ 412

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Tangible Capital Assets - continued

	2018			Closing Balance
	Opening Balance	Additions/ Transfers	Disposals	
Cost				
Data conversion	\$ 2,580	\$ 9	\$ -	\$ 2,589
Furniture and fixtures	134	-	-	134
Information system	1,619	-	-	1,619
Leasehold improvements	99	-	-	99
National Routing System	448	20	-	468
Office equipment	221	(3)	-	218
Security equipment	75	23	-	98
	5,176	49	-	5,225
Accumulated amortization				
Data conversion	2,299	51	-	2,350
Furniture and fixtures	127	2	-	129
Information system	1,487	27	-	1,514
Leasehold improvements	99	-	-	99
National Routing System	384	16	-	400
Office equipment	217	-	-	217
Security equipment	75	-	-	75
	4,688	96	-	4,784
Net book value	\$ 488	\$ (47)	\$ -	\$ 441

10. DESIGNATED ASSETS

The Agency has allocated \$94 (2018 - \$94) 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 the severance pay benefits accumulated to March 31, 1998 for certain of their employees. This amount is held by an interest bearing account until the cash is required to discharge the related liabilities. Any unused balance is re-invested annually.

11. COMMITMENTS

The Agency has not entered into a lease agreement with the Province of Manitoba for rental of facilities at 254 Portage Avenue. Occupancy charges for the year ending March 31, 2020 are estimated to be \$190 (2019 - \$190).



**VITAL STATISTICS AGENCY
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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 \$140 (2018 - \$140) of its surplus funds to the Province of Manitoba.

13. COMPARATIVE FIGURES

Certain comparative figures on Schedule 1 have been restated to conform with the classification used in the current year.

**VITAL STATISTICS AGENCY
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Schedule 1

**SCHEDULE OF OPERATING EXPENSES
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 Budget	2019 Actual	2018 Actual (Note 13)
Accommodation	\$ 189	\$ 190	\$ 190
Bank and credit card fees	40	39	36
Central government charges	47	45	46
Computer information system	336	287	258
Digital imaging	11	75	30
Manitoba Gazette charges	17	24	22
Office equipment support	16	8	6
Office supplies	27	19	22
Other operating expenses	11	10	8
Printed material supplies	175	157	168
Professional fees	74	42	36
Security	45	41	45
Telecommunications	50	49	49
Training	6	3	1
Transportation and freight	241	223	230
	\$ 1,285	\$ 1,212	\$ 1,147