

2022/23 ANNUAL REPORT

DELIVERING ACCESS TO JUSTICE FOR LOW-INCOME MANITOBANS





At-a-Glance

Legal Matters Issued (Opened Cases) CHILD PROTECTION

IMMIGRATION & REFUGEE

1.748 108 2020/21 2020/21 2021/22

2021/22

1.404 2022/23 2022/23

TELEPHONE ADVICE (BRYDGES)

2020/21 2022/23 9,408 14,558 2021/22 15,384

FULL REPRESENTATION OF CLIENTS (CERTIFICATES)

2020/21 2022/23 27,620 31,663 2021/22 30,220

FAMILY

3.762

2021/22

2020/21

2022/23 3,710 **CRIMINAL (YOUTH)**

2020/21 1,434

208

2021/22

2022/23 1.780

CRIMINAL (ADULT)

20,024 2020/21

2021/22

2022/23

24,127



Age Range for largest number of clients 26-35

Visible Minority lared ndigenous ecl

People self-identifying as being of Indigenous ancestry make up the biggest proportion of LAM clients

UNIVERSITY OF MANITOBA CLC

2020/21 289 2021/22 177

2022/23 **194**

PARTIAL REPRESENTATION OF CLIENTS (DUTY COUNSEL)

2020/21 2022/23 35,235 37,326 2021/22 49,993



People with gross family incomes under \$10,000 or in receipt of employment and income assistance make up the biggest percentage of LAM clients

AVERAGE COST PER CASE

\$1,083

CIVIL LAW

2020/21 255

2022/23 2021/22 280

Letter To The Minister



FIFTY-FIRST ANNUAL REPORT LEGAL AID MANITOBA Fiscal Year Ending March 31, 2023

The Honourable Kelvin Goertzen Minister of Justice Attorney General Room 104 – Legislative Building Winnipeg MB R3C 0V8

Dear Sir:

Pursuant to Section 28 of *The Legal Aid Manitoba Act*, I am pleased to submit the Fifty-First Annual Report for the year ending March 31, 2023.

Detailed statistical information relating to clients, cases and costs is included. The report of the Auditor General and financial statements are attached. Also included is the Audited Statement of Compensation Paid to Council Members and Employees, and the Statement of Private Bar Fees and Disbursements in excess of \$85,000 in accordance with Section 2 and 4 of *The Public Sector Compensation Act*.

Respectfully submitted,

ALLAN FINEBLIT, K.C.

Chair

Legal Aid Manitoba Management Council





Management Council

Allan Fineblit, K.C., *Chair*Helga Van Iderstine, K.C., *Vice Chair*Dean Scaletta
Roberta Campbell, K.C.
Daljit Kainth
Brenda Gunn
(term complete July 6, 2022)

Renwick DaCosta (term complete December 16, 2022) Dr. Shiu-Yik Au (term commenced January 18, 2023) Crystal Laborero (term commenced July 5, 2022) Greg Johnson (term commenced July 5, 2022)

Management Council Committees

Advisory

Irene Hamilton, K.C., Chair
Allan Fineblit, K.C.
Gary Robinson
Laurelle Harris
Neil Cohen
Nicole Belanger (formerly Beaudry)
Genevieve Benoit
Stacey Soldier
Gerri Wiebe
Cindy Brass (term complete summer 2022)
Darlene Osborne (term complete February 2023)

Finance/Audit

Dean Scaletta, *Chair*Daljit Kainth
Renwick DaCosta
(term complete December 2022)
Allan Fineblit, K.C.

Appeals Panel

Allan Fineblit, K.C., Chair
Helga Van Iderstine, K.C., Vice Chair
Dean Scaletta
Roberta Campbell, K.C.
Daljit Kainth
Brenda Gunn
(term complete Juy 6, 2022)
Renwick DaCosta
(term complete December 16, 2022)
Dr. Shiu-Yik Au
Crystal Laborero

Executive Management Committee

Peter Kingsley, K.C. Executive Director and CEO Sandra Bracken
Deputy Executive Director

Marcelle Marion Legal Director Robin Dwarka

Director of Finance and Labour

Katherine Dowle Senior Area Director

Area Directors

Lori Anderson Gary Robinson

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Chair's Report

Fifty years is a long time in the life of an organization (or a person too, for that matter)! The world was a very different place in 1972 when the first Legal Aid Manitoba Community Office opened on Isabel Street. There are obvious changes like the rapid evolution of technology and the significant change in the demographics of the legal profession. Some things, however, have not changed very much at all.

This year we had a chance to celebrate our 50th anniversary with events throughout the province. Those events were chances to reflect on how far we have come and how far we have left to go. We still have a hard-working staff committed to improving the lives of low-income Manitobans and a significant group of private lawyers who take on Legal Aid cases at a significantly reduced fee.

We still handle a ridiculously large number of legal matters each year (approaching 100,000 matters in 2022/23) through advice, duty counsel and individual case



work. Our clients are still the poorest of the poor and there is a dramatic over-representation of Indigenous clients, especially in the criminal justice area. We still have trouble finding lawyers willing to take on cases in more remote areas of the province.



66 Our clients are still the poorest of the poor and there is a dramatic over-representation 77 of Indigenous clients, especially in the criminal justice area.



The Legal Aid Manitoba Board of Directors (called the Management Council) is a small group who develop policy for the organization and monitor organizational performance against a set of strategic objectives. There have been some changes to our Board this year. Ren DaCosta's term expired. I want to thank Ren for his wit and wisdom. He will be missed. Three new Board members were appointed, Crystal Laborero, Greg Johnson and Dr. Shiu-Yik Au. They each have a unique skill set that will help us a lot, and we will put them right to work because we have an ambitious policy agenda for next year. We were also pleased that one of our Council members, Helga Van Iderstine was appointed as Vice Chair. It's comforting to know (I think!) that if I get hit by a bus, Helga is ready and willing to step up.

I mentioned our policy agenda which looks at some key challenges/opportunities for our future. You kind of have to be future focused because of the rapid pace of change in our environment. Next year we will be doing a comprehensive review of financial eligibility to try and ensure those that can't afford the legal services they need qualify financially for Legal Aid. We also plan to work on quality assurance. People who get our help deserve to be well served and we want to develop tools to monitor that. Finally, we plan to look at Alternative Legal Service Providers (people who provide legal services but are not lawyers) to see if that is an option to help in underserviced areas of the province and areas of law where there are not enough lawyers practicing (family law being the best example). Watch this space next year to see if we made some progress!

I want to thank our Council members for their dedication and support and spirit of innovation. I especially want to thank our Executive Director who navigated us through a million challenges and the staff that support Peter so well. Thanks to the private lawyers who do good work for cheap rates and to our staff who deliver so much caring service to our clients. While the challenges are many, I am pretty optimistic that we are on a path to providing more and better service in some new cost-effective ways.

Allan Fineblit, K.C. Chair, Management Council

Message from the Executive Director and CEO

Legal Aid Manitoba (LAM) marked its 50th Anniversary in 2022. Well, sort of our 50th. The legislation creating Legal Aid Manitoba came out in 1971 but our Administration office did not open until August of 1972. Our first office on Isabel Street in Winnipeg opened (officially) in November of 1972. In the 50 years since, we have moved from a few dedicated individuals to almost 200. Last year we assisted over 96,000 people providing emergency oncall services, duty counsel advice and full service legal representation.

LAM services are not just in Criminal Law or Youth Criminal Law, although the vast majority of clients with matters in those courts are assisted by a lawyer through a legal aid certificate. We also provide family law services, including assistance with parenting time, child support, separation and divorce. We support families in crisis through Child Protection lawyers. We provide lawyers to assist those seeking refugee status in Manitoba or facing deportation proceedings as well as advocating for those seeking assistance with Social Services or Rental Issues.



The Public Interest Law Centre (PILC) continues to advocate for all Manitobans through challenges to Hydro rate increases or Public Insurance Premium increases. They provide support to groups seeking equality before the law including 2SLGBTQI+, people living with a disability, First Nations, Métis and Inuit. The hard work and dedication that has been invested in the creation and growth of LAM is now demonstrated by the incredible reliance our current justice system has on our services. We are the first and best answer to ensuring true access to justice. Our staff counsel and our private bar partners ensure, every day, that social or financial disadvantage is not a barrier to having a strong and able advocate to ensure their rights are protected.

These successes do not mean we can sit back and relax. Our system of justice relies on our continued existence and we face greater challenges than ever before. The demand for basic legal services has never been greater and the ability for the average person to pay for those services, in an increasingly complex legal environment, is rapidly diminishing. The vast majority of Manitobans can no longer afford basic legal services. The fees paid to counsel have been increased but they still lag well behind the increasing cost of providing those legal services. Challenges finding counsel and staff outside of Winnipeg demonstrate that we have to find new methods of delivering our services. The effects of the recent pandemic are still being felt in our society and in our workforce. We are embracing the lessons that we have learned through the pandemic. We recognize our role in ensuring not only the provision of services to clients, but that our staff, including support staff, and private bar partners, are able to access quality educational programs to better their practices and skills so they can continue to manage the ever increasingly complex legal process.

LAM must also consider the effects of colonization on our community and our particular role both in causing those harms, and in righting those wrongs. We are dedicated to listening and learning from the First Nations, Métis and Inuit Peoples of Manitoba. We must continue to take an active role in promoting Reconciliation in the Courts and in our Province.

This year we have earned the right to be proud of what we have achieved. We provide more services to more people for more issues than most of the other plans in the country. We have done exceptionally well in our 50 years. With the ongoing support of the Provincial Government, the Federal Government and the Law Foundation of Manitoba, we will continue this work. We will improvise, adapt and pursue innovative ways to overcome the challenges given to us. I am very fortunate to lead this organization, to work with such dedicated and capable people and to make a difference every day in so many lives. I look forward to where we are going in the next 50 years. To quote a famous Winnipegger "You ain't seen nothing yet!"

Z 3

Peter Kingsley, K.C. Executive Director and CEO





The Public Interest Disclosure (Whistleblower Protection) Act

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

Wrongdoing under the Act may be:

- ✓ contravention of federal or provincial legislation;
- ✓ an act or omission that endangers public safety, public health or the environment;
- ✓ gross mismanagement; or,
- knowingly directing or counselling a person to commit a wrongdoing.

The *Act* is not intended to deal with routine operational or administrative matters.

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

There were no disclosures under section 10 or section 14 of *The Public Interest Disclosure (Whistleblower Protection) Act* during the period between April 1, 2022 and March 31, 2023. The activity under the *Act* is set forth in the disclosure reporting matrix below:

| Information required annually | Fiscal year 2022/23 |
|--|------------------------|
| The number of disclosures received and the number acted on and not acted on. subsection 18(2)(a) | NIL |
| The number of investigations commenced as a result of a disclosure. subsection 18(2)(b) | NIL |
| In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. subsection 18(2)(c) | NIL |

MARCELLE MARION

Legal Director & Designated Officer under *The Public Interest Disclosure (Whistleblower Protection) Act* Legal Aid Manitoba

Delivering Access to Justice

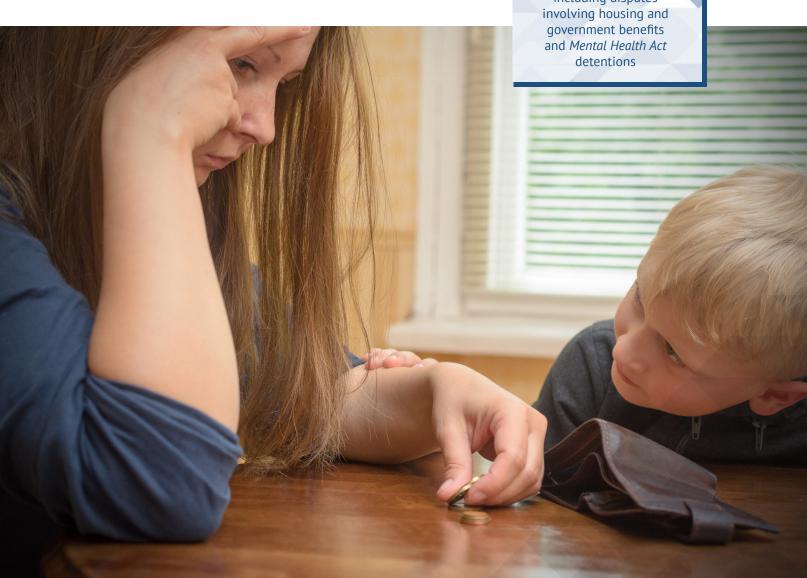
In Manitoba, there is a continuum of legal and non-legal services provided by publicly funded, non-profit, and volunteerbased organizations that strive to meet the different legal needs of the poor and working poor.

At one end of the continuum is a basic need for legal information and education services. This basic need is met by a number of organizations throughout Manitoba. Legal Aid Manitoba (LAM) seeks to support and coordinate the provision of services with these organizations, but does not duplicate these services.

At the other end of the continuum is the need for specialized legal advice and/or representation services that require the skill, knowledge and expertise provided by lawyers. LAM is an arms-length government agency that provides advice and representation in essential areas of legal need to ensure access to justice for eligible, low-income individuals and groups throughout Manitoba.

Poverty Law 2022/23

We provided a range of poverty law services, including disputes involving housing and government benefits and Mental Health Act





<u>\(\frac{1}{2} \)</u>

Performance Measurement: Supporting the Delivery of Results and Access to Justice

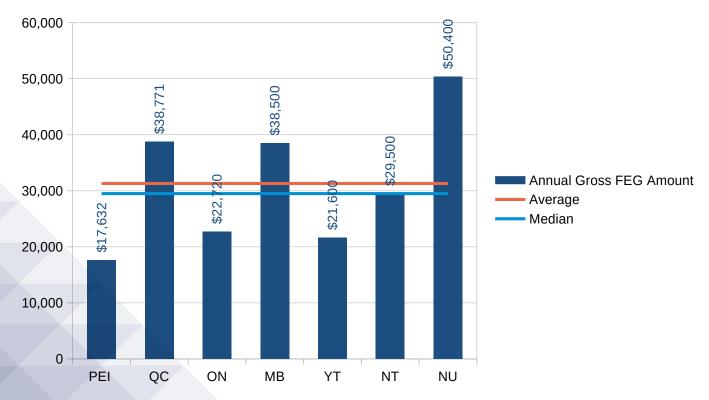
Financial Guidelines

Legal Aid Manitoba's (LAM's) financial eligibility guidelines are designed to ensure LAM can provide legal services to as many Manitobans as possible (see Figure 1). We extend these eligibility guidelines through an "Agreement to Pay" program which recovers the cost of providing services at legal aid rates.

Figure 1

| Family Size | "Free" Legal Aid Gross Family Income | Agreement to Pay Gross Family Income | Poverty Line [2021 Stats Canada Low-Income Cut Off (LICO) before tax] |
|-------------|---|---|---|
| 1 | \$0 - 26,500 | \$26,500 - 38,500 | \$26,426 |
| 2 | \$0 - 33,000 | \$33,000 - 51,000 | \$32,898 |
| 3 | \$0 - 40,500 | \$40,500 - 59,500 | \$40,444 |
| 4 | \$0 - 49,200 | \$49,200 - 69,200 | \$49,106 |
| 5 | \$0 - 56,000 | \$56,000 - 76,000 | \$55,694 |
| 6 | \$0 - 63,000 | \$63,000 - 83,000 | \$62,814 |
| More than 6 | \$0 - 70,000 | \$70,000 - 90,000 | \$69,934 |

Figure 2 shows LAM's financial guidelines alongside those of the other Canadian legal aid plans.

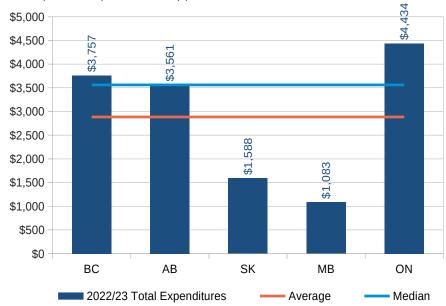


^{*} Includes only jurisdictions that calculate financial eligibility guidelines on a gross income amount for comparative purposes. Jurisdictions not listed rely on other means to establish client eligibility for legal aid coverage.

Cost-Effective Delivery of Services

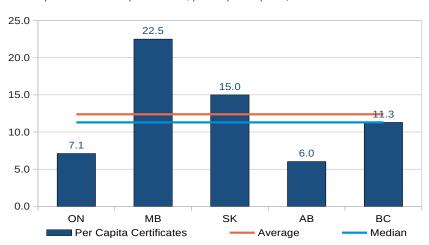
Legal Aid Manitoba (LAM) is focused on innovation and practices that increase overall efficiency in the delivery of full representation legal services, while still providing effective legal representation. The cost per certificate, and number of full representation certificates issued per capita by LAM, are provided in Figures 3 and 4 below, alongside comparative data for other Canadian legal aid plans.

Figure 3
Total Expenditures per Certificate (\$)



Source: Legal Aid in Canada 2021/22.

Figure 4
Per Capita Certificates (Certificates/person) Rate per 1,000





Scope of Service Details

Legal Aid Manitoba's (LAM's) purpose is to serve the public interest by providing low-income individuals and groups with fundamental and essential legal "advice" and "representation" services. These services fulfill Manitoba's constitutional obligation to ensure procedural and substantive fairness in the administration of justice, and address the constitutional principles of "fairness" and "efficiency" in Manitoba's justice system.

Services are provided in the areas of:

- Criminal defence (adult and youth);
- Child Protection;
- Family Law;

Figure 5

- Immigration and Refugee;
- Poverty Law issues including disputes involving housing issues, government benefits and *Mental Health Act* detentions; and
- Public Interest (Indigenous, consumer and environmental).

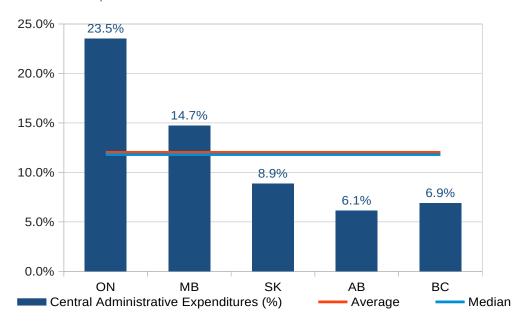
The scope of coverage provided in Manitoba is set out in Figure 5 alongside those reported by other Canadian legal aid plans.

| NL | PE | NS | NB | бс | ON | MB | SK | AB | ВС | YT | NT | NU |
|-----------------|---------------|--|--|-----------------------|-----------------------|--------------|---|---|---|--------------|--------------|--------------|
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Central Administrative Expenditures

Legal Aid Manitoba (LAM) endeavours to administer the provision of legal aid using sound business practices and principles. LAM's administrative costs, as a percentage of total expenditures, reflect this approach. The ability to provide all Manitobans living near the poverty line access to LAM's essential advice and representation services is the result of these sound business practices (see Figure 6).

Figure 6
Central Administrative Expenditures



Source: Legal Aid in Canada 2021/22.



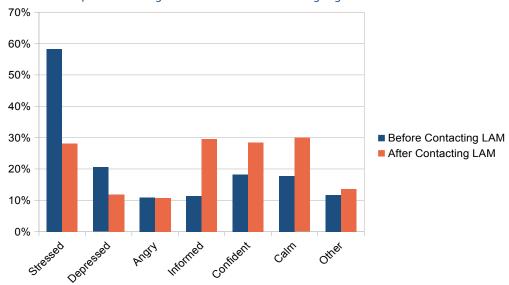




Client Satisfaction

During fiscal year 2022/23, Legal Aid Manitoba (LAM) directly engaged with Manitobans accessing our services. Through online surveys, we ask Manitobans to provide feedback regarding their experience with our administrative processes, and the services received from staff and private bar lawyers.

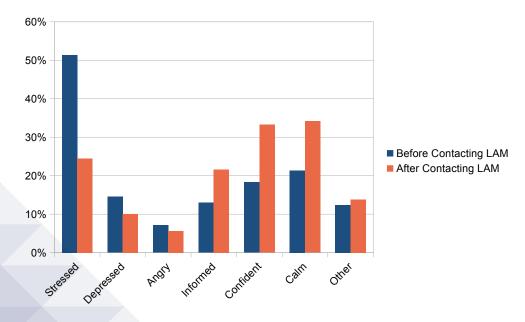
How clients reported feeling before and after contacting legal aid:



Clients rated their first contact with LAM as 3.5 out of 5 stars.



How clients reported feeling before and after applying for legal aid:



Clients rated LAM's appeal process as 3.5 out of 5 stars.



Who We Serve

Legal Aid Manitoba (LAM) provides legal services to low-income adults and youth in Manitoba who:

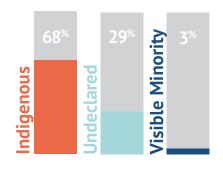
- qualify financially; and
- have a case with merit.

LAM collects statistics on the age, gender, family size, ethnicity and income of people that receive legal aid services. Over the years, statistics show:









People self-identifying as being of Indigenous ancestry make up the biggest proportion of LAM clients



26% of all requests for assistance were rejected due to financial reasons



People with gross family incomes under \$10,000 or are in receipt of Employment and Income Assistance make up the biggest percentage of LAM clients

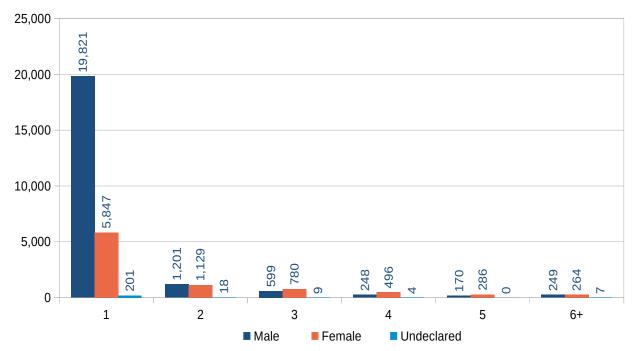




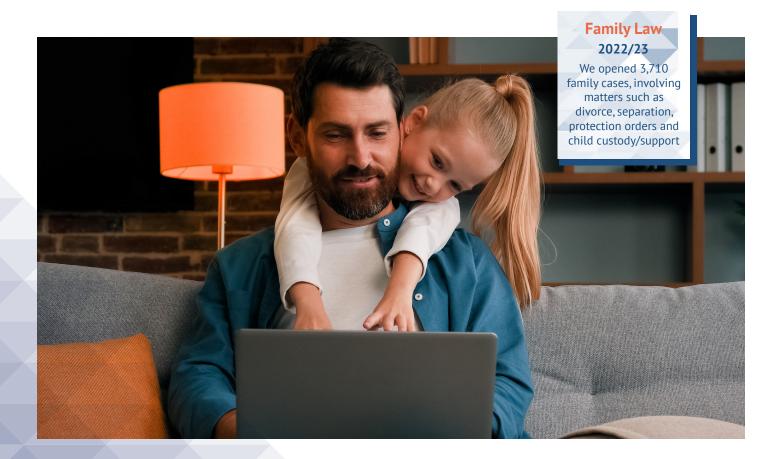
Client Family Size by Gender Distribution

Majority of services are provided to single individuals.

Figure 7



Note - Undeclared includes clients that selected "other" as their gender and clients that opted not to identify their gender at all.



Ethnicity by Gender Breakdown*

People self-identifying as Indigenous are the biggest percentage of Legal Aid Manitoba (LAM) clients. Undeclared** in Figures 8(a) and 8(b) represent all other ethnicities and people who did not declare as being Indigenous or a Visible Minority.

Figure 8(a)

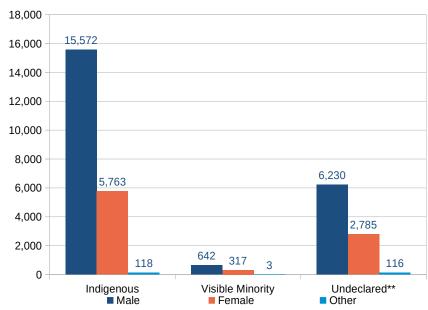
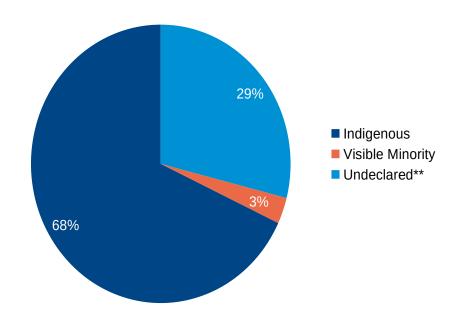


Figure 8(b)



^{*} Where applicable, Indigenous clients were not included in the visible minority count where they also self-declared as being part of a visible minority group.

^{**} May include Indigenous and other visible minority groups who chose not to self-identify their ethnicity.

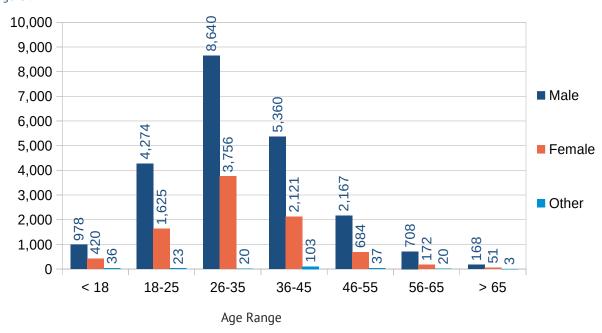


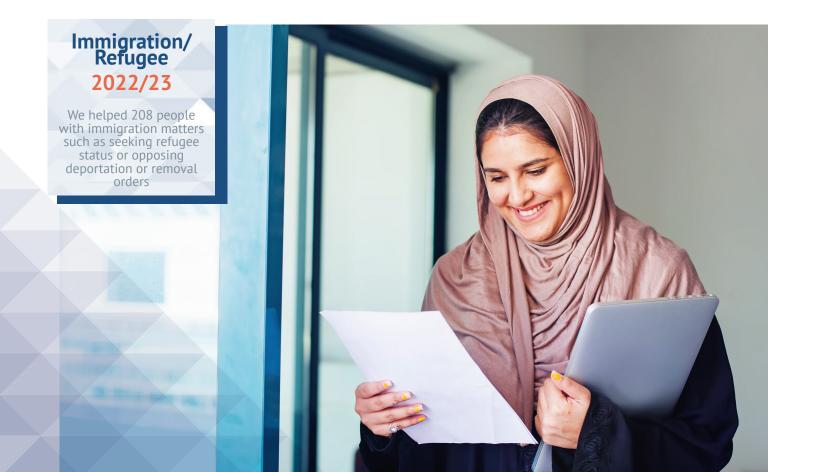


Client Age by Gender Distribution

LAM's client base falls primarily in the 26-35 year age range.

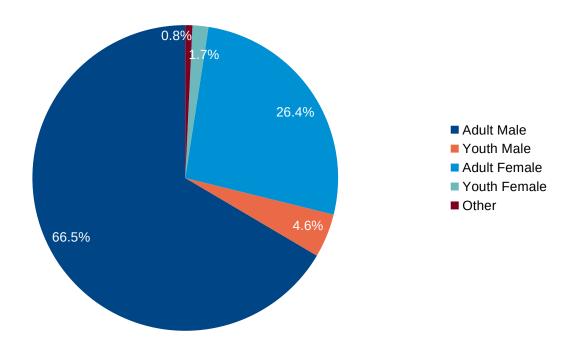
Figure 9





Client Breakdown

Adult males make up the biggest proportion of LAM clients (66.5%). Figure 10



Income Breakdown

People in receipt of Employment and Income Assistance benefits and those with gross family incomes below \$10,000.00 make up the biggest percentage of LAM clients.

Figure 11

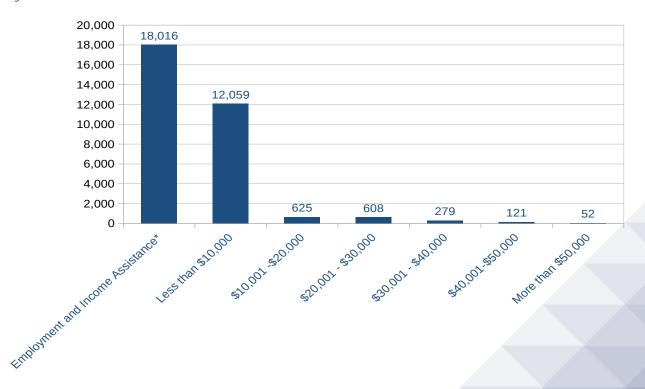
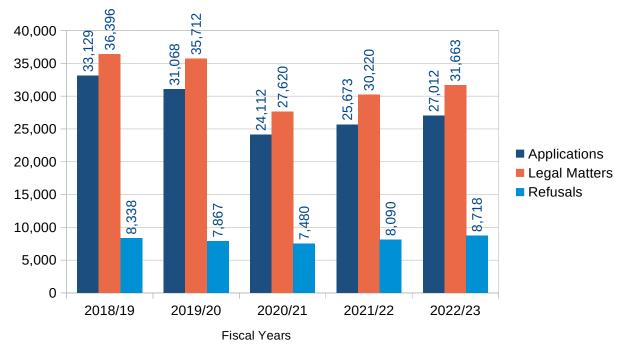




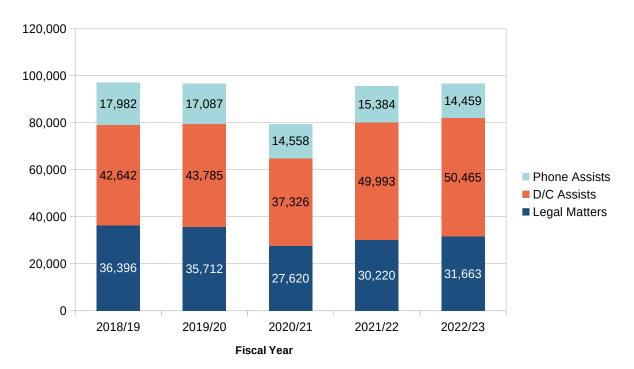
Figure 12 Applications and Initial Outcomes



Note – Applications received may include requests for multiple different legal matters. Approved and refused applications are rejected or issued based on clients' financial eligibility and/or the legal merits of individual legal matters.



Figure 13 Legal Services Delivery Breakdown



LAM provides duty counsel services to individuals, regardless of their financial circumstances, in many rural circuit points, and the service has been reintroduced in Winnipeg to ensure immediate access to justice where the assistance of legal counsel is reasonably required to prevent a miscarriage of justice and/or fulfil the Charter right to counsel primarily in the areas of criminal defence and child protection. Duty counsel services include:

• meeting with unrepresented persons at court to provide urgent advice and assistance as needed;

- remanding matters from time to time for the appointment or retention of counsel; and
 assisting with impromptu bails, guilty pleas, and negotiated settlements with the Crown where a remand for counsel would significantly prejudice the interests of the Accused, or where a Judge directs that assistance be provided for the instant sitting of the court.





Client Base by Matter Type

3,710 Family Law

Full Representation Cases Approved & Issued



Age Range for largest number of clients **26-35**

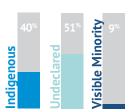




Majority of services are provided to single women



82% of family law clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



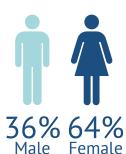
Ethnicity of Family Law Clients

1,404 Child Protection

Full Representation Cases Approved & Issued



Age Range for largest number of clients **26-35**

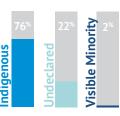




Majority of services are provided to single women



96% of child protection clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Ethnicity of Child Protection Clients

121 Poverty Law

Full Representation Cases Approved & Issued



Age Range for largest number of clients **56-65**

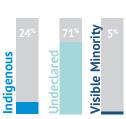




Majority of services are provided to single men



84% of Poverty law clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Ethnicity of Poverty Law Clients

53

208 Immigration and Refugee

Full Representation Cases Approved & Issued

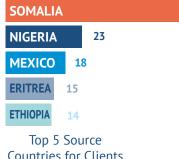








99% of Immigration and Refugee law clients reported incomes under \$10,000.00 or Countries for Clients are in receipt of Employment and Income Assistance

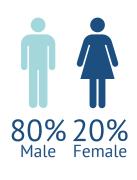


seeking Asylum

24,127 Criminal Law - Adult

Full Representation Cases Approved & Issued

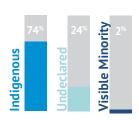








97% of Criminal Law -Adult clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance

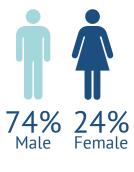


Ethnicity of Criminal Law - Adult Clients

1,780 Criminal Law - Youth

Full Representation Cases Approved & Issued

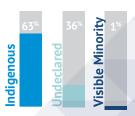








99% of Criminal Law -Youth clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Ethnicity of Criminal Law - Youth Clients





Journey to Reconciliation / Pimohtéwin tati mínowastánowahk

The Canadian Constitution recognizes three groups of Indigenous Peoples, each with unique cultural practices, heritages, beliefs, protocols and languages.



Descendants of the original inhabitants of Canada who have lived here for thousands of years.



MÉTIS

Descendants of communities that have historic links to the fur trade with a unique mixed First Nations and European heritage.



INUIT

Inuit are the Indigenous Peoples of the Arctic, living mainly in Northern Quebec, Northwest Territories, Nunavut and Labrador.



In every deliberation, we must consider the impact on the seventh generation... For the ties that connect the elderly and the young are essential. They must be cherished and protected, lest we lose our historical memory and our very identity. Whenever memory and identity are cherished and protected, we become more human.

- Pope Francis began his address to the delegation of Canada's Indigenous People with their traditional wisdom, 2022

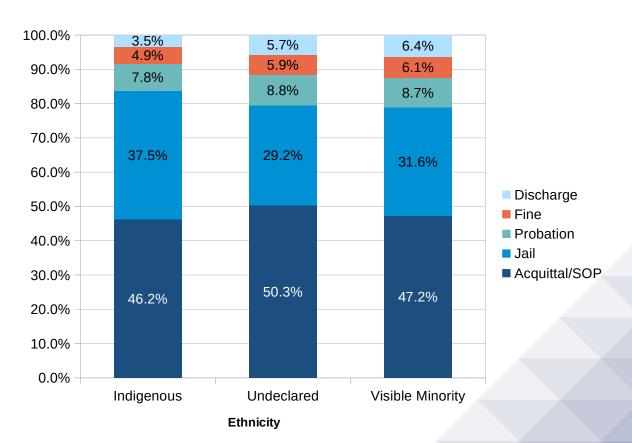
Legal Aid Manitoba (LAM) is committed to achieving reconciliation with Indigenous Peoples through relationship building based on the following principles:

- **Respect:** Respect for Indigenous nations, Indigenous Peoples and all the people of Manitoba who access our legal aid services;
- **Engagement:** Engagement with Indigenous nations, Indigenous Peoples and key stakeholders to better inform our strategic planning and implementation; and
 - **Action:** Concrete and constructive action that improves access to our advice and representation services for Indigenous and non-Indigenous in Manitoba in matters involving criminal defence, child protection, family, immigration and refugee, public interest and poverty law issues.

LAM is committed to ongoing engagement with Indigenous Peoples and communities to ensure that they are treated fairly, respectfully and equitably in the justice system.

Truth and Reconciliation Commission of Canada: Calls to Action: 30. We call upon federal, provincial, and territorial governments to commit to eliminating the overrepresentation of Aboriginal people in custody over the next decade, and to issue detailed annual reports that monitor and evaluate progress in doing so.

Figure 14
Disposition of Criminal Cases Broken Down by Ethnicity



Journey to Reconciliation: Connecting the Past, Shaping the Future



LEGAL AID MANITOBA

Legal Aid Manitoba opened its doors to clients in 1972.



SECTION 25 OF THE CONSTITUTION ACT

(1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed. (2) In this Act, "aboriginal peoples of Canada" includes the Indian, Inuit and Métis peoples of Canada.



CANADIAN CHARTER OF RIGHTS AND FREEDOMS

Canadian Charter of Rights and Freedoms came into existence in Canada.



THE PUBLIC INTEREST LAW CENTRE WAS CREATED

The Public Interest Law Centre was created. The Centre's first case was filed in court in December 11, 1982 defending the rights of bus riders challenging the City of Brandon's decision to save money by reducing services.



RESIDENTIAL SCHOOLS CLOSE

The last Residential School was closed in 1996.



PRIME MINISTER STEPHEN HARPER APOLOGIZES

Prime Minister Stephen Harper offers a formal apology on behalf of Canada over residential schools.



THE PUBLIC INTEREST LAW CENTRE (PILC)

PILC began working with the Assembly of Manitoba Chiefs, Elders and a coalition of service providers to engage with the families of Missing and Murdered Indigenous Women and Girls (MMIWG). Together with its partners, PILC has proposed a made-in-Manitoba, Indigenous-led process to address the tragedy of MMIWG.



TRUTH AND RECONCILIATION COMMISSION

Truth and Reconciliation Commission releases its report and its 94 calls to action. Calls to action 27 and 28 - Changing Legal Education and Culture - recommend that lawyers receive appropriate cultural competency training, which includes the history and legacy of residential schools.



THE PATH TO RECONCILIATION ACT

The Path to Reconciliation Act: passed by the Government of Manitoba. It is the first reconciliation legislation in Canada. It is intended to guide Manitoba's reconciliation activities including ongoing engagement with Indigenous Nations and peoples in the development and implementation of a reconciliation strategy.



ENGAGEMENT WITH INDIGENOUS GROUPS

PILC worked with Indigenous groups to organize the Elders and Traditional Knowledge Holders Gathering: Sharing Indigenous Knowledge on Survival in Times of Climate Change at Turtle Lodge on Sagkeeng First Nation; and participated as organizing committee member of the 2016 Isaac Pitblado Lectures: Pimohtéwin tati mínowastánowahk (Journey to Reconciliation): Lawyers Called to Action.



LAM PROVIDES EDUCATIONAL TRAINING

LAM provided educational training workshops for all staff members; acknowledging that a deeper understanding of the historical and current relationships between Indigenous and non-Indigenous peoples enhances staff's ability to continue delivering quality legal services.



INDIGENOUS LEGAL TRADITIONS

PILC participated as one of the organizers of Tebweta Ajiimowin "To Tell the Truth" an Indigenous Law Program jointly presented by the Law Society of Manitoba, Manitoba Bar Association, Robson Hall, and the Manitoba Indigenous Law Students' Association.



MMIWG

On behalf of the families of Missing and Murdered Indigenous Women and Girls (MMIWG) PILC made recommendations to the National Inquiry into MMIWG.



INDIGENOUS LANGUAGES

Guided by Traditional Knowledge holders and acting on behalf of Indigenous groups, PILC intervened in the Conseil scolaire Francophone de la Colombe-Britannique case providing the Supreme Court of Canada with a compelling illustration of the potential detrimental effects of diluted Charter protections on Indigenous peoples, and on the sacred gift of Indigenous languages.



LAM PROVIDES ADDITIONAL TRAINING

In 2020, LAM presented an educational program for all staff on the impacts of the Missing and Murdered Indigenous Women and Girls crisis including the traumatic effects on the families, communities and nations of the women and girls who go missing or are murdered.



INDIGENOUS LEGAL TRADITIONS

In 2021, PILC staff co-presented with Ms Cora Morgan at the National Permanent Working Group on Legal Aid (PWG) on issues relating to reconciliation within the child welfare system. The PWG is made up of representatives of the federal, provincial and territorial governments and Legal Aid Plans in Canada. The PWG is a forum for national information sharing, research and joint policy development and discussions on matters of shared interest respecting legal aid.





Statistics

| Community Law Centre (CLC) Statistics | | | | | | | | | | |
|---------------------------------------|-------------------------|--------------|----------|----------------------|---------------|-------|--|--|--|--|
| | Supervising Attorney | Staff Lawyer | Advocate | Articling Student | Support Staff | Total | | | | |
| Winnipeg Offices | | | | | | | | | | |
| Agassiz CLC | 1 | 2 | 0 | 1 | 4 | 8 | | | | |
| Child Protection Law Office | 1 | 2 | 0 | 1 | 2 | 6 | | | | |
| Criminal Duty Counsel Office | 1 | 3 | 0 | 1 | 1 | 6 | | | | |
| Phoenix CLC | 1 | 4 | 0 | 1 | 2 | 8 | | | | |
| Public Interest Law Centre | 1 | 3 | 4 | 1 | 2 | 11 | | | | |
| Regency CLC | 1 | 3 | 0 | 1 | 2 | 7 | | | | |
| Riel CLC | 1 | 4 | 0 | 1 | 3 | 9 | | | | |
| Riverwood CLC | 1 | 3 | 0 | 1 | 4 | 9 | | | | |
| University of Manitoba CLC | 1 | 0 | 0 | 0 | 1 | 2 | | | | |
| Willow CLC | 1 | 4 | 0 | 1 | 4 | 10 | | | | |
| | | Outlying | Offices | | | | | | | |
| Amisk CLC, Dauphin | 1 | 2 | 0 | 0 | 3 | 6 | | | | |
| Northlands CLC, The Pas | 0 | 1 | 0 | 1 | 2 | 4 | | | | |
| Thompson CLC, Thompson | 1 | 5 | 1 | 2 | 4 | 13 | | | | |
| Westman CLC, Brandon | 1 | 1 | 0 | 0 | 2 | 4 | | | | |
| All Community Law Centres | 13 | 37 | 5 | 12 | 36 | 103 | | | | |

| Service Delivery Volumes | 2022/23 | 2021/22 |
|---|---------|---------|
| Application Services | | |
| Applications Received | 27,012 | 25,673 |
| Applications Refused | 8,718 | 8,090 |
| Legal Matters Issued (Opened Cases) | | |
| Criminal Adult | 24,127 | 23,024 |
| Criminal Youth | 1,780 | 1,491 |
| Family | 3,710 | 3,608 |
| Child Protection | 1,404 | 1,495 |
| Immigration | 208 | 145 |
| University of Manitoba Community Law Centre | 194 | 177 |
| Civil ¹ | 240 | 280 |
| Total Legal Matters Issued² (a) | 31,663 | 30,220 |
| LM issued to Private Bar | 23,065 | 21,366 |
| LM issued to Staff | 8,598 | 8,846 |
| Other Services | | |
| Duty Counsel Assists (b) | 50,465 | 49,993 |
| Drop-In and Phone Assists ³ (c) | 14,459 | 15,384 |
| TOTAL ASSISTS (a + b + c)⁴ | 96,587 | 95,597 |
| Legal Matters Closed | | |
| Criminal Adult | 22,551 | 23,149 |
| Criminal Youth | 1,618 | 1,541 |
| Family | 3,585 | 4,288 |
| Child Protection | 1,358 | 1,515 |
| Immigration | 115 | 146 |
| University of Manitoba Community Law Centre | 166 | 274 |
| Civil | 108 | 123 |
| Total Legal Matters Closed | 29,501 | 31,036 |
| LM closed by Private Bar | 20,903 | 22,097 |
| LM closed by Staff | 8,598 | 8,939 |

¹ Civil includes the following legal matters: Residential/Landlord Tenant claims, mental health matters, workers compensation claims, Public Interest Law Centre, Employment and Income Assistance matters, civil appeals, other civil and administrative matters.

² LAM uses a mixed-model service delivery system. In 2022/23, the ratio of private bar to staff services was 73:27 (71:29). Two legal matters were unassigned at the time of running the LAMAS reports.

³ Includes assists provided through LAM's application centres, Age & Opportunity, *Brydges* On-Call and general assistance calls.

⁴ At the end of March 31st, 2023, a total of 96,587 (95,597) people were assisted either on a formal or informal basis. This represents an increase of 1.0% over the previous fiscal year. For 2022/23, LAM observed increases in all areas of service delivery resulting from the removal of government restrictions enacted during the COVID-19 pandemic.



Financial Overview

Sources of Funding

During 2022/23, Legal Aid Manitoba (LAM) received funding from three sources:

- 1. Funds appropriated by the Provincial Government through Manitoba Justice;
- 2. Statutory and discretionary grants from the Manitoba Law Foundation; and
- 3. Contributions from clients, costs awarded by the Court on behalf of clients, project funding, interest earned on monies invested, and miscellaneous receipts.

The Government of Canada reimbursed the Province for some of the legal aid expenditures on federal criminal matters (adult and youth) and immigration and refugee matters. The contribution agreements expire March 31, 2027 and March 31, 2023, respectively.

Distribution of Funding

LAM divides its budget into three areas: direct legal services provided through staff; direct legal services provided through the private bar; and administration. The table below shows the distribution.

Significant Issues / Pressures

Funding from the Provincial Government was significantly down this year compared to last year. Less funding was needed due to reduced volumes of cases and travel related to the COVID-19 pandemic. In addition, the province's migration to summary accounting, which includes Other Reporting Entities such as LAM, has resulted in a concerted effort by the province to reduce LAM's accumulated surplus. In the past LAM has relied upon the accumulated surplus as a "shock absorber" to manage in-year spikes in expenditures.

Recruitment and retention of staff continue to be a challenge for LAM particularly in rural and remotes areas of Manitoba. During 2022/23, LAM began exploring a number of different strategies to improve recruitment and retention including targeting law schools across the country for articling students.

| | 2023 | 2022 |
|---|-----------|-----------|
| | (\$000's) | (\$000's) |
| Operating Fund Revenue: | | |
| Appropriation | \$32,922 | \$31,603 |
| Manitoba Law Foundation | \$1,536 | \$1,399 |
| Other – 1 | \$2,021 | \$2,740 |
| Total | \$36,479 | \$35,742 |
| Operating Fund Expenses: | | |
| Private bar – 2 | \$15,978 | \$14,891 |
| Direct legal services – 3 | \$19,267 | \$19,646 |
| Administration – 4 | \$1,660 | \$1,517 |
| Total | \$36,905 | \$36,054 |
| Excess (deficiency) of revenue over expense | (\$426) | (\$312) |

¹ Other includes client and third party recoveries, net of bad debt expense and collection fees.

² Private bar fees and disbursements include an accrual for cases outstanding at year-end.

³ Direct legal services expenditures include salaries and benefits, travel, provision of legal services, taxation, collections and other legal expenses.

⁴ Administration includes Management Council, the Executive Management Committee, and other administrative expenses for Winnipeg.

Responsibility for Financial Reporting

The accompanying financial statements of Legal Aid Manitoba are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards for the year ended March 31, 2023.

As management is responsible for the integrity of the financial statements, management has established systems of internal control to provide reasonable assurance that assets are properly accounted for and safeguarded from loss.

The responsibility of the Auditor General is to express an independent professional opinion on the financial statements. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

23.

PETER KINGSLEY, K.C. Executive Director and CEO Legal Aid Manitoba July 28, 2023





INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

To the Management Council of Legal Aid Manitoba

Opinion

We have audited the financial statements of Legal Aid Manitoba (LAM), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and accumulated surplus, the statement of changes in net financial assets and the statement of 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 LAM as at March 31, 2023, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

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 LAM in accordance with the ethical requirements in Canada that are relevant to our audit of the financial statements, 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 PSAS, 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 LAM'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 an intention exists to liquidate LAM or to cease operations, or there is no realistic alternative but to do so.



Those charged with governance are responsible for overseeing LAM'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.

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 LAM'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 LAM'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 LAM 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.

Office of the Auditor General

Office of the auchter Housel

Winnipeg, Manitoba

July 28, 2023

Statement of Financial Position

Legal Aid Manitoba Statement of Financial Position as at March 31, 2023

| | 2023 | | | 2022 | | |
|---|------|--|----|--|--|--|
| Financial assets Cash Short-term Investments Client accounts receivable (Note 3) Receivable from the Province of Manitoba Other receivables (Note 4) | \$ | 2,984,161 4,355,219 175,722 1,900,000 402,853 | \$ | 6,008,271 2,236,827 145,723 1,900,000 327,451 | | |
| Long-term receivable – charges on land (Note 6) Long-term receivable – severance – Province of Manitoba (Note 7) Long-term receivable – pension – Province of Manitoba (Note 14) | | 767,190 716,166 36,854,514 48,155,825 | - | 772,846 716,167 35,081,578 47,188,863 | | |
| Financial liabilities Accounts payable and accrued liabilities Accrued vacation pay Deferred revenue from clients Provision for employee future benefits (Note 8) Provision for employee pension benefits (Note 14) | | 2,185,021 1,321,180 849,313 3,279,803 36,854,514 44,489,831 | | 2,217,877 1,292,772 855,113 3,274,826 35,081,578 42,722,166 | | |
| Net financial assets | | 3,665,994 | | 4,466,697 | | |
| Non-financial assets Prepaid expenses Tangible capital assets (Note 5) | | 255,587 740,804 996,391 | | 221,016 400,969 621,985 | | |
| Accumulated surplus (Note 15) | \$ | 4,662,385 | \$ | 5,088,682 | | |

Approved by the Management Council

Chairperson

Jean S. Scaletta Council Member

The accompanying notes and schedule are an integral part of the financial statements



Statement of Operations

| | = | Budget (Note 19) | | 2023 Actual | 2022 Actual |
|--|----------|--|----------|---|--|
| Revenue Province of Manitoba (Note 9) Manitoba Law Foundation (Note 10) Contribution from clients Recoveries from Client services Judgment costs and settlements Interest income Other | \$ \$ | 37,289,000 1,322,900 517,996 900,000 90,000 20,000 0 40,139,896 | | 32,922,030 \$ 1,536,484 833,385 1,008,811 292,193 262,390 34,928 36,890,221 \$ | 33,427,056 1,399,089 748,011 208,670 120,977 26,626 38,269 35,968,698 |
| Expense Private Bar Service Delivery (Note 13) Area Director and Community Law Centres, Schedule 1 Public Interest Law Centre Service Deliveries, Schedule 1 University of Manitoba Community Law Centre Service Deliveries, Schedule 1 Management Council and Administrative, Schedule 1 Surplus (deficit) for the year | | 17,177,601 16,349,562 1,511,013 155,135 4,945,800 40,139,111 785 | <u> </u> | 15,978,037 14,243,323 1,786,936 127,748 5,180,474 37,316,518 (426,297) \$ | 14,891,278 14,713,489 1,758,573 163,266 4,753,828 36,280,434 (311,736) |
| Accumulated surplus, beginning of year Accumulated surplus, end of year | | | _ | 5,088,682 4,662,385 | 5,400,418 5,088,682 |

The accompanying notes and schedule are an integral part of the financial statements

Statement of Changes in Net Financial Assets

| | Budget | | | 2023 | | 2022 |
|--|--------|---------|----|----------------------------------|----|-----------------------------|
| | (N | ote 19) | | | | |
| Annual surplus (deficit) for the year | \$ | 785 | \$ | (426,297) | \$ | (311,736) |
| Tangible capital assets: Acquisition of tangible capital assets Amortization of tangible capital assets Net acquisition of tangible capital assets | | - - | _ | (415,796) 75,961 (339,835) | _ | (9,394) 76,930 67,536 |
| Other non-financial assets: Increase in prepaid expenses Net acquisition of other non-financial assets | | | _ | (34,571) (34,571) | _ | (14,245) (14,245) |
| Decrease in net financial assets | | - | | (800,703) | | (258,445) |
| Net financial assets, beginning of year | | | | 4,466,697 | | 4,725,142 |
| Net financial assets, end of the year | \$ | 785 | \$ | 3,665,994 | \$ | 4,466,697 |

The accompanying notes and schedule are an integral part of the financial statements



Statement of Cash Flow

| | 2023 | | | 2022 | |
|---|------|-------------|----|-------------|--|
| Operating Activities: | | | | | |
| Annual deficit | \$ | (426,297) | \$ | (311,736) | |
| Non-cash changes in operations: | | | | | |
| Amortization of tangible capital assets | | 75,961 | | 76,930 | |
| Change in non-cash working capital: | | | | () | |
| Client accounts receivable | | (29,999) | | (39,460) | |
| Other receivables | | (75,402) | | (2,711) | |
| Prepaid expenses | | (34,570) | | (14,245) | |
| Accounts payable and accrued vacation pay | | (4,448) | | (348,408) | |
| Deferred revenue | | (5,800) | | 92,748 | |
| Charges on land | | 5,656 | | 47,613 | |
| Long-term receivable - pension | | (1,772,936) | | (1,823,793) | |
| Severance liability | | (51,823) | | 9,764 | |
| Sick leave liability | | 56,800 | | (10,300) | |
| Provision for employee pension benefits | | 1,772,936 | | 1,823,793 | |
| | | (489,922) | | (499,805) | |
| Capital activities: | | | | | |
| Purchase of tangible capital assets | | (415,796) | | (9,394) | |
| | | (415,796) | | (9,394) | |
| Investment Activities: | | | | | |
| Proceeds from sale of investments | | - | | 580,394 | |
| Purchase of investments | | (2,118,392) | | | |
| | | (2,118,392) | | 580,394 | |
| Net Increase (decrease) in cash | | (3,024,110) | | 71,195 | |
| Cash - Beginning of Year | | 6,008,271 | | 5,937,076 | |
| Cash - End of Year | \$ | 2,984,161 | \$ | 6,008,271 | |
| Supplemental Cash Flow Information | | 2023 | | 2022 | |
| Interest Received | \$ | 262,390 | \$ | 26,626 | |

The accompanying notes and schedule are an integral part of the financial statements

Schedule of Expenses

| | | Budget | 2023 | 2022 |
|-------------------------------|----|------------|------------|------------|
| Advertising | \$ | 15,000 | 8,732 | 8,887 |
| Amortization | • | 0 | 75,961 | 76,930 |
| Bad debts | | 179,000 | 406,675 | 224,335 |
| Bank charges | | 9,600 | 15,268 | 11,321 |
| Collection costs | | 15,000 | 3,836 | 2,899 |
| Computer costs | | 224,700 | 117,165 | 114,734 |
| Council expenses | | 97,000 | 44,975 | 45,861 |
| Duty counsel | | 220,680 | 295,578 | 188,906 |
| Equipment maintenance | | 101,448 | 74,023 | 67,178 |
| File disbursements | | 441,280 | 846,478 | 749,181 |
| Library | | 105,620 | 56,616 | 40,014 |
| Meetings | | 22,940 | 38,873 | 19,460 |
| Office expenses | | 490,361 | 325,578 | 446,119 |
| Office relocation | | 13,000 | 65,676 | 35,590 |
| Pension costs (Note 14) | | 2,080,128 | 2,794,654 | 2,853,163 |
| Premise costs | | 2,019,581 | 1,247,518 | 1,331,860 |
| Professional fees | | 407,185 | 353,185 | 381,629 |
| Salaries, benefits, and levy | | 15,225,724 | 13,573,260 | 13,835,797 |
| Severance benefits (Note 9) | | 100,000 | 241,872 | 253,846 |
| Sick leave provision (Note 9) | | 0 | 56,800 | -10,300 |
| Staff development | | 113,850 | 70,835 | 76,456 |
| Staff recruitment | | 28,310 | 16,895 | 13,516 |
| Telecommunications & Internet | | 367,932 | 411,199 | 448,646 |
| Transcripts | | 35,880 | 21,432 | 16,300 |
| Travel | | 219,835 | 175,397 | 156,828 |
| TOTAL | \$ | 22,534,054 | 21,338,481 | 21,389,156 |

Notes to Financial Statements

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2023

1. Nature of the Corporation

Legal Aid Manitoba (the Corporation) was established by an Act of the Legislative Assembly of Manitoba.

The purpose of the Corporation, as set out in the Act, is to service the public interest by:

- (a) Providing quality legal advice and representation to eligible low-income individuals;
- (b) Administering the delivery of legal aid in a cost-effective and efficient manner; and
- (c) Providing advice to the Minister on legal aid generally and on the specific legal needs of low-income individuals.

The Corporation is economically dependent upon the Province of Manitoba. Other revenue sources include the Manitoba Law Foundation, individual clients, and third party agencies.

2. <u>Significant Accounting Policies</u>

(a) Basis of Accounting

The financial statements are prepared in accordance with the Canadian Public Accounting Standards (PSAS) as recommended by the Public Sector Accounting Board.

(b) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis if the amount to be received can be reasonably estimated and collection is reasonably assured. Revenues related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Provincial government transfers are recognized as revenues in the fiscal year they are authorized and any eligibility criteria are met, stipulations, if any, have been met and a reasonable estimate of the amounts can be determined.

Any unrestricted non-government grants are recorded as revenue in the year received or in the years the funds are committed if the amount can be reasonably estimated and collection is reasonably assured. All non-government contributions or grants that are externally restricted such that they must be used for a specified purpose are recognized as revenue in the period in which the resources are used for the purpose specified. Any externally restricted amounts received prior to the criteria are satisfied are recorded as unearned revenue until met.

Notes to Financial Statements for the year ended March 31, 2023

Interest income is recognized in the fiscal period in which it is earned.

(c) Recognition of Services to Clients

Clients may be required to pay a portion or all of the legal costs incurred on their behalf by the Corporation based on the clients' ability to pay.

i) Agreements to Pay – Partial

Clients who are able to pay, sign an agreement to pay for their portion of the applicable legal costs. The amount the client is required to pay is specified on the Legal Aid Certificate. The revenue and receivable are recognized when the service is provided.

ii) Agreements to Pay - Full

Under terms of Agreements to Pay - Full, clients are required to pay all of the legal costs and an administration fee of 25% of the Corporation's cost of the case. The revenue and receivable are recognized based on the date of the lawyer's billing which coincide with when the service is provided.

iii) Charges on Land

Charges on land are registered under section 17.1 and 17.2 of The *Legal Aid Manitoba Act* in a land titles office against property owned by clients. The revenue and receivable are recognized at the later of the date the lien is filed or the date of the lawyer's billing which coincide with when the service is provided. Collection of these accounts in the future is dependent on the client disposing of the property or arranging for payment.

(d) Financial Instruments

Financial instruments are recorded at fair value on initial recognition and are subsequently measured as financial assets and liabilities are recognized at cost or amortized cost using the effective interest rate method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is recorded in the statement of operations.

The Corporation's financial instruments include cash, short-term investments, client accounts receivable, receivable from the Province of Manitoba, other receivables, accounts payable and accrued liabilities.



Notes to Financial Statements for the year ended March 31, 2023

(e) Short-term Investments

Short-term investments consist of Guaranteed Investment Certificates (GIC's). These investments are recognized at cost plus accrued interest. Accrued interest is recognized through the statement of operations in the year earned

(f) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates include the allowance for doubtful accounts, useful life of capital assets, accrual for private bar fees and the provision for employee future benefits and provision for employee pension benefits. Actual results could differ from these estimates.

(g) Allowance for Doubtful Accounts

The allowances for doubtful accounts are determined annually based on a review of individual accounts. The allowances represent management's best estimate of probable losses on receivables. Where circumstances indicate doubt as to the ultimate collectability of an account, specific allowances are established for individual accounts. In addition to the allowances identified on an individual account basis, the Corporation establishes a further allowance of 50% representing management's best estimate of additional probable losses in the remaining accounts receivable based on past experience.

(h) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization of capital assets is recorded on a straight-line basis over the estimated useful lives of the capital assets as follows:

- Furniture and office equipment 10 years
- Computer hardware & software 4 years
- Leasehold improvements over the term of the lease
- Work-in-progress is not subject to amortization until it is fully available for use.

(i) Pension Plan

Employees of the Corporation are pensionable under *The Civil Service Superannuation Act*. The Civil Service Superannuation Plan is a defined benefit pension plan. The Corporation accrues a provision for the liability for the

Notes to Financial Statements for the year ended March 31, 2023

employer's share of employee pension benefits, including future cost of living adjustments, based on actuarial calculations. When actual experience varies from actuarial estimates, the adjustment is amortized over the expected remaining service life of the employee group (EARSL) which is currently 16 years (2022 – 15 years). Amortization commences the year following the year when the actuarial gain or loss arises.

(j) Severance Liability

The Corporation records the estimated liability for accumulated severance pay benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are recognized on a straight-line basis over the expected average remaining service life (EARSL) of the related employee group. Amortization commences the year following the year when the actuarial gain or loss arises.

(k) Sick Leave Liability

The Corporation records the estimated liability for accumulated sick leave benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used.

Client Accounts Receivable

| | 2023 | 2022 |
|---------------------------------------|------------------|---------|
| Agreements to Pay – Partial | \$ 11,920 \$ | 11,920 |
| Agreements to Pay – Full | 339,524 | 279,725 |
| | 351,444 | 291,645 |
| Less: Allowance for Doubtful Accounts | 175,722 | 145,922 |
| Client accounts receivable | \$ 175,722 \$ | 145,723 |



Notes to Financial Statements for the year ended March 31, 2023

4. Other Receivables

| | 2023 | 2022 |
|---------------------------------------|------------------|---------|
| Court costs | \$ 595,392 \$ | 675,459 |
| Child and Family Services agencies | 231,456 | 198,860 |
| Employment and Income Assistance | 26,434 | 23,215 |
| GST recoverable, and miscellaneous | 22,211 | 17,452 |
| | 875,493 | 914,986 |
| Less: Allowance for Doubtful Accounts | 472,640 | 587,535 |
| Other receivables | \$ 402,853 \$ | 327,451 |

5. <u>Tangible Capital Assets</u>

| | 2023 | | | 2022 | | |
|--------------------------------|-----------------|----|------------------------|-----------|-----------------------------|--|
| | Cost | | umulated ortization | Cost | Accumulated Amortization | |
| Furniture and office equipment | \$ 235,010 | \$ | 231,439 \$ | 238,053 | \$ 234,814 | |
| Computer hardware & software | 278,630 | | 245,238 | 299,257 | 259,380 | |
| Leasehold improvements | 634,712 | | 213,289 | 507,593 | 159,135 | |
| Work-in-Progress | 282,418 | | 0 | 9,395 | 0 | |
| | \$ 1,430,770 | \$ | 689,966 \$ | 1,054,298 | \$ 653,329 | |
| Net book value | | \$ | 740,804 | | \$ 400,969 | |

6. Charges on Land

| | 2023 | 2022 |
|---------------------------------------|--------------------|-----------|
| Charges on land | \$ 2,787,830 \$ | 2,653,918 |
| Less: Allowance for Doubtful Accounts | 2,020,640 | 1,881,072 |
| Charges on land | \$ 767,190 \$ | 772,846 |

7. Long-term Receivable - Severance Benefits

The amount recorded as a receivable from the Province of Manitoba for severance pay was initially based on the estimated value of the corresponding actuarially determined liability for severance pay as at March 31, 1998. Subsequent to March 31, 1998, the

Notes to Financial Statements for the year ended March 31, 2023

Province provides annual grant funding for severance expense. As a result, the change in the severance liability each year is fully funded. The interest component related to the receivable is reflected in the funding for severance expense. The receivable for severance pay will be paid by the Province when it is determined that the cash is required to discharge the related severance pay liabilities.

8. <u>Provision for Employee Future Benefits</u>

| | 2023 | 2022 |
|---------------------|-----------------|-----------------|
| Severance benefits | \$ 2,841,103 | \$ 2,892,926 |
| Sick leave benefits | 438,700 | 381,900 |
| | \$ 3,279,803 | \$ 3,274,826 |

Severance benefits

Effective April 1, 1998, the Corporation commenced recording the estimated liability for accumulated severance pay benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are recognized on a straight-line basis over the expected average remaining service life (EARSL) of the related employee group. Amortization commences the year following the year when the actuarial gain or loss arises.

An actuarial report was completed for the severance pay liability as at March 31, 2023. The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2023 was \$2,841,103 (2022 - \$2,892,926). The report provides a formula to update the liability on an annual basis.

Severance pay, at the employee's date of retirement, will be determined using the eligible employee's years of service and based on the calculation as set by the Province of Manitoba. The maximum payout is currently 23 weeks at the employee's weekly salary at the date of retirement. Eligibility will require that the employee has achieved a minimum of 9 years of service and that the employee is retiring from the Corporation.



Notes to Financial Statements for the year ended March 31, 2023

| | 2023 | 2022 |
|------------------------------|--------------------|-----------|
| Balance at beginning of year | \$ 2,066,300 \$ | 2,150,900 |
| Benefits accrued | 110,625 | 140,634 |
| Interest accrued on benefits | 99,182 | 123,676 |
| Benefits paid | (244,082) | (244,082) |
| Actuarial gain | (388,208) | (104,828) |
| Balance at end of year | 1,643,817 | 2,066,300 |
| Unamortized actuarial losses | 1,197,286 | 826,626 |
| | \$ 2,841,103 \$ | 2,892,926 |

The Corporation's severance costs consist of the following:

| | 2023 | 2022 |
|--|------------------|----------|
| Benefits accrued | \$ 110,625 \$ | 140,634 |
| Interest accrued on benefits | 99,182 | 123,677 |
| Amortization of actuarial losses / (gains) | 32,064 | (10,464) |
| | \$ 241,871 \$ | 253,847 |

Significant long-term actuarial assumptions used in the March 31, 2023 valuation, and in the determination of the March 31, 2023 present value of the accrued severance benefit obligation were:

| | 2023 | 2022 |
|---|-------|-------|
| Annual rate of return | | |
| Inflation component | 2.00% | 2.00% |
| Real rate of return | 2.80% | 3.75% |
| | 4.80% | 5.75% |
| Assumed salary increase rates | | |
| Annual productivity increase | 0.50% | 0.50% |
| Annual general salary increase | 2.00% | 2.00% |
| Service, merit, & promotion (SMP) – average | 1.00% | 1.00% |
| | 3.50% | 3.50% |

Notes to Financial Statements for the year ended March 31, 2023

Sick leave benefits

Effective April 1, 2014, the Corporation commenced recording the estimated liability for sick leave benefits for their employees that accumulate but do not vest. The amount of this estimated liability is based on actuarial calculations.

An actuarial report was completed for the sick leave liability as at March 31, 2023. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include an annual rate of return of 4.90% (2022-5.75%) and a salary increase rate of 3.50% (2022-3.50%). The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2023 was \$438,700 (2022-\$381,900).

9. Revenue from the Province of Manitoba

| | 2023 | 2022 |
|--|---------------------|------------|
| Grant | \$ 18,964,768 \$ | 19,221,554 |
| Salaries and other payments | 11,721,934 | 11,996,417 |
| Health and post secondary education tax levy | 259,168 | 255,290 |
| Employer portion of employee benefits | 1,976,160 | 1,953,795 |
| | \$ 32,922,030 \$ | 33,427,056 |

Grant revenue from the Province of Manitoba includes the Corporation's share of provisions recorded for unfunded pension liabilities.

10. Revenue from the Manitoba Law Foundation

| | 2023 | 2022 |
|----------------------------|--------------------|-----------|
| Statutory grant | \$ 1,220,584 \$ | 1,073,189 |
| Public Interest Law Centre | 217,000 | 227,000 |
| University Law Centre | 98,900 | 98,900 |
| | \$ 1,536,484 \$ | 1,399,089 |

A statutory grant, pursuant to subsection 90(1) of *The Legal Profession Act*, is received annually from the Manitoba Law Foundation. The Corporation's share under the Act is 50% of the total interest on lawyers' trust accounts as received by the Foundation or a minimum of \$1,007,629, whichever is greater. In the event that interest received by the Foundation in the preceding year, after deduction of the Foundation's operational





Notes to Financial Statements for the year ended March 31, 2023

expenses, is not sufficient to pay the statutory minimum of \$1,007,629 to the Corporation, the Act provides for pro-rata sharing of the net interest.

Other grants from the Manitoba Law Foundation are received pursuant to subsection 90(4) of *The Legal Profession Act*. These grants are restricted for the Public Interest Law Centre and the University Law Centre. At March 31, 2023, all funds received through these grants have been spent in the current year.

11. Lease Commitments

The Corporation rents facilities under operating leases. Unpaid remaining commitments under the leases, which expire at varying dates are:

| 2024 | \$ 818,304 |
|------------|-----------------|
| 2025 | 950,310 |
| 2026 | 954,007 |
| 2027 | 934,611 |
| 2028 | 742,445 |
| Thereafter | 3,440,585 |
| | \$ 7,840,262 |

12. Related Parties Transactions

The Corporation is related in terms of common ownership to all Province of Manitoba created departments, agencies and crown corporations. The Corporation enters into transactions with these entities in the normal course of business. These transactions are recorded at the exchange amount.

13. Private Bar Fees and Disbursements

| | 2023 | | | | | | | 2022 |
|------------------------|------|------------|------|------------|----|------------|----|------------|
| | | Fees | Disl | bursements | | Total | | Total |
| Legal aid certificates | \$ | 13,788,387 | \$ | 878,316 | \$ | 14,666,703 | \$ | 13,710,580 |
| Duty counsel services | | 996,792 | | 125,983 | | 1,122,775 | | 1,004,916 |
| Transcripts | | _ | | 188,560 | | 188,560 | | 175,782 |
| | \$ | 14,785,179 | \$ | 1,192,859 | \$ | 15,978,038 | \$ | 14,891,278 |

Notes to Financial Statements for the year ended March 31, 2023

14. <u>Provision for Employee Pension Benefits</u>

Pension costs consist of benefits accrued, interest accrued on benefits and experience (gain) loss. This liability is determined by an actuarial valuation annually with the balances for the intervening periods being determined by a formula provided by the actuary. The most recent valuation was completed as at December 31, 2020. The actuary has projected the pension obligation at March 31, 2023.

| | 2023 | 2022 |
|------------------------------|------------------|------------------|
| Balance at beginning of year | \$ 34,342,698 | \$ 33,746,198 |
| Benefits accrued | 809,824 | 826,387 |
| Interest accrued on benefits | 1,968,604 | 1,934,572 |
| Benefits paid | (1,022,024) | (1,029,369) |
| Actuarial (gains) losses | (2,403,704) | (1,135,090) |
| Balance at end of year | 33,695,398 | 34,342,698 |
| Unamortized actuarial losses | 3,159,116 | 738,880 |
| | \$ 36,854,514 | \$ 35,081,578 |

The Corporation's pension costs consist of the following:

| | 2023 | 2022 |
|--|--------------------|-----------|
| Benefits accrued | \$ 809,824 \$ | 826,387 |
| Interest accrued on benefits | 1,968,604 | 1,934,572 |
| Amortization of actuarial (gains) losses | 16,531 | 92,203 |
| | \$ 2,794,959 \$ | 2,853,162 |
| Employee contributions for the year | 868,165 | 888,015 |

The key actuarial assumptions were a rate of return of 6.00% (2022 - 5.75%), 2.00% inflation (2022 - 2.00%), salary rate increases of 3.50% (2022 - 3.50%) and post retirement indexing 2/3 of the inflation rate. The projected benefit method was used and the liability has been extrapolated to March 31, 2023.

The Province of Manitoba has accepted responsibility for funding of the Corporation's pension liability and related expense which includes an interest component. The Corporation has therefore recorded a receivable from the Province equal to the estimated value of its actuarially determined pension liability \$36,854,514 (2022 – \$35,081,578), and has recorded revenue for the current fiscal year equal to its increase in the unfunded pension liability during the year of \$1,772,936 (2022 – \$1,823,793). The



Notes to Financial Statements for the year ended March 31, 2023

Province makes payments on the receivable when it is determined that the cash is required to discharge the related pension obligation.

15. Reserves:

The following reserves have been set aside in the accumulated surplus for future operating purposes:

| | 2023 | 2022 |
|---|--------------------|-----------|
| Invested in Capital Assets | \$ 740,804 \$ | 400,969 |
| Externally Restricted – Wrongful Conviction | 51,854 | 51,854 |
| Internally Restricted – Access to Justice | 1,500,000 | 1,500,000 |
| Internally Restricted – Mega Case Fund | 600,000 | 600,000 |
| Unrestricted Net Assets | 1,769,727 | 2,535,859 |
| | \$ 4,662,385 \$ | 5,088,682 |

Wrongful Conviction Cases

During the fiscal year ended March 31, 2006 the Province of Manitoba approved a reallocation of \$130,000 from the Corporation's unrestricted net assets. This funding was provided for section 696 applications under the *Criminal Code* for wrongful conviction appeals. In the current fiscal year, the Corporation did not incur any expenses (2022 - \$nil) for private bar fees and disbursements related to wrongful conviction cases. The balance remaining is \$51,854.

Access to Justice Initiatives

Effective the fiscal year ended March 31, 2015, the Management Council internally restricted \$1,500,000 of the accumulated surplus for the purpose of implementing access to justice initiatives and addressing the low financial eligibility guidelines. These funds are not available for other purposes without approval by the Management Council.

Mega Case Fund

Effective the fiscal year ended March 31, 2016, the Management Council internally restricted \$600,000 of the accumulated surplus to fund legal aid services to eligible individuals charged with indictable offences that are complex and costly. These funds are not available for other purposes without approval by the Management Council.

Notes to Financial Statements for the year ended March 31, 2023

16. Public Sector Compensation Disclosure

For the purposes of *The Public Sector Compensation Disclosure Act*, all compensation for employees, Management Council members, and the private bar fees and disbursements from the Corporation is disclosed in a separate statement. The Corporation's Public Sector Compensation Disclosure statements are published in its annual report immediately following the audited financial statements and notes.

17. Financial Risk Management

The Corporation has potential exposure to the following risks from its use of financial instruments:

- Credit risk; and
- Liquidity risk

The Corporation manages its exposure to risks associated with financial instruments that have the potential to affect its operating performance. The Corporation's Management Council has overall responsibility for the establishment and oversight of the Corporation's objectives, policies and procedures for measuring, monitoring and managing these risks.

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 Corporation to credit risk consist principally of cash and accounts receivable.

The maximum exposure of the Corporation to credit risk at March 31, 2023 is:

| Cash | \$ 2,984,161 |
|--|------------------|
| Short-term investments | 4,355,219 |
| Client accounts receivable | 175,722 |
| Receivable from the Province of Manitoba | 1,900,000 |
| Other receivables | 402,853 |
| Long-term receivables: | |
| Charges on land | 767,190 |
| Severance - Province of Manitoba | 716,166 |
| Pension - Province of Manitoba | 36,854,514 |
| | \$ 48,155,825 |

Notes to Financial Statements for the year ended March 31, 2023

Cash: The Corporation is not exposed to significant credit risk as the cash is held by a large financial banking institution.

Short-term investments: The Corporation is not exposed to significant credit risk as the short-term investments consists of several Guaranteed Investment Certificates held by a large financial banking institution.

Client accounts receivable includes clients that contribute toward the cost of their case under the Agreements to Pay – Partial and Agreements to Pay – Full payment programs based on a contract. The Corporation manages its credit risk on these accounts receivables which are primarily small amounts held by a large client base. It is typically expected that clients will settle their account based on their payment program. The Corporation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses.

Receivable from the Province of Manitoba: The Corporation is not exposed to significant credit risk as the receivable is from the provincial government.

Other receivables include court costs, Child and Family Services agencies, Employment and Income Assistance, and miscellaneous. The Corporation is exposed to significant credit risk related to court costs and therefore, an allowance of 95% is set up to recognize the likelihood of collection. In the case of receivables from Child and Family Services agencies and Employment and Income Assistance, they are funded through the Province of Manitoba. Miscellaneous includes GST and other recoverable costs. GST is received quarterly and other recoverable costs are usually paid within 90 days of receipt of an order to pay by the courts or other authority.

Long-term receivable – charges on land: The Corporation manages its credit risk on these accounts receivables which primarily consists of small amounts held by a large client base for which payment is secured by a lien on property. The Corporation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is calculated on a specific identification basis and a general provision based on historical experience.

Long-term receivables – severance and pension – Province of Manitoba: The Corporation is not exposed to significant credit risk as the receivables are with the provincial government.

The Corporation 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, client analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

Notes to Financial Statements for the year ended March 31, 2023

The change in the allowance for doubtful accounts during the year was as follows:

| | 2023 | 2022 |
|--------------------------------|--------------------|-----------|
| Balance, beginning of the year | \$ 2,614,529 \$ | 2,536,539 |
| Provision for bad debts | 406,675 | 224,335 |
| Amounts written off | (352,202) | (146,345) |
| Balance, end of the year | \$ 2,669,002 \$ | 2,614,529 |

Liquidity risk

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they come due.

The Corporation manages liquidity risk by maintaining adequate cash balances. The Corporation prepares and monitors detailed forecasts of cash flows from operations and anticipated investing and financing activities. Identified funding requirements are requested, reviewed and approved by the Minister of Finance to ensure adequate funding will be received to meet the obligations. The Corporation continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting. As disclosed in note 1, the Corporation is dependent on continued financial support from the Province of Manitoba.

18. <u>Measurement Uncertainty – Private bar</u>

A certificate is issued to individuals seeking legal aid assistance. Each certificate issued authorizes legal services to be performed within the tariff guidelines based on the type of legal case. The estimated liability on work performed but not yet billed is \$1,900,000 (2022 – \$1,900,000). The estimation is based on an analysis of historical costs and time frames to complete similar cases. The estimated liability is included in accounts payable. It is offset by an associated accounts receivable from the Province of Manitoba, which is included in the Receivable from the Province of Manitoba balance. Additionally, management estimates a future liability related to work not yet performed on outstanding certificates as at March 31, 2023 of \$7,925,000 (2022 – \$6,466,000). This amount has not been recorded in the financial statements.

The estimated liability is subject to measurement uncertainty. Such uncertainty exits when there is a variance between the recognized amount and another reasonable amount, as there is whenever estimates are used. While management's best estimates have been used for reporting the private bar liability, it is possible that there will be a material difference between estimated amount and actual costs.

Notes to Financial Statements for the year ended March 31, 2023

19. <u>Budgeted Figures</u>

The budgeted amounts represent the operating budget approved in May 2022 by Legal Aid Manitoba's Management Council.



INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

To the Management Council of Legal Aid Manitoba

Opinion

We have audited the Statement of Compensation Paid to Council Members and Employees and the Statement of Private Bar Fees and Disbursements in Excess of \$85,000 of Legal Aid Manitoba (LAM) for the year ended March 31, 2023 ("the statement").

In our opinion, the financial information in the statement of LAM for the year ended March 31, 2023 is prepared, in all material respects, in accordance with Sections 2 and 4 of *The Public Sector Compensation Disclosure Act*.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of LAM in accordance with the ethical requirements in Canada that are relevant to our audit of the statement, 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.

Emphasis of matter: basis of accounting

We draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to assist LAM to meet the requirements of Sections 2 and 4 of *The Public Sector Compensation Disclosure Act*. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the statement

Management is responsible for the preparation of this statement in accordance with Sections 2 and 4 of *The Public Sector Compensation Disclosure Act* and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

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







Auditor's responsibilities for the audit of the statement

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

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 statement, 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 LAM's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Office of the Auditor General

Office of the auchter Howard

Winnipeg, Manitoba

July 28, 2023

Public Sector Compensation Statement

Legal Aid Manitoba Statement of Private Bar Fees and Disbursements in Excess of \$85,000 For the Year Ended March 31, 2023

| Name | Amount | he Public Sector Compensation Name | Amount |
|------------------------|-----------|------------------------------------|-----------|
| Allardyce, Hayley | \$101,174 | | \$223,900 |
| Amy, Ryan | \$111,533 | Kellie-McMillan, Lee | \$86,843 |
| Antila, Crystal | \$132,661 | Kinahan, Zachary | \$112,759 |
| Beddome, Aaron | \$161,944 | Lawrence, Morgan | \$149,167 |
| Bhangu, Mandeep | \$99,397 | Mahoney, Carley | \$198,180 |
| Bonney, Bruce | \$126,033 | Mariash, Theodore | \$106,237 |
| Braun, Aaron | \$185,992 | Marks, William | \$306,022 |
| Bretecher, Jacqueline | \$90,172 | Martin-White, Wendy | \$240,672 |
| Bueti, Katherine | \$115,617 | McKay, Cameron | \$396,570 |
| Claros, Amado | \$313,117 | McKelvey-Gunson, Andrew | \$119,509 |
| Cook, Michael | \$167,311 | Merriott, Mitchel | \$92,267 |
| Corona, John | \$248,249 | Mokriy, Don | \$244,742 |
| Davis, Myles | \$123,967 | Morgan, Kyle | \$116,725 |
| Enright, Mitch | \$107,330 | Munce, Matthew | \$394,080 |
| Gladstone, Brett | \$504,832 | Myskiw, Jodi | \$171,078 |
| Glawson, Caleigh | \$111,989 | Newman, Scott | \$144,712 |
| Glazer, Martin | \$92,145 | Olson, Candace | \$125,891 |
| Goertzen, Kendra | \$252,456 | Phillips, Cory | \$167,153 |
| Gupta, Rohit | \$183,387 | Phillips, David | \$250,890 |
| Harrison, Robert | \$283,768 | Pinx, Adam | \$108,076 |
| Hillis, Zackery | \$85,607 | Plotnik, Omri | \$91,308 |
| Hodge, Adam | \$165,163 | Pollock, Ethan | \$196,750 |
| Janssens, Jennifer | \$149,091 | Porath, Kaitlynn | \$95,777 |
| Jones, Zilla | \$171,827 | Raffey, Matthew | \$142,370 |
| Kalu, Ikechukwu (Iyke) | \$138,540 | Rahimi, Kobra | \$102,589 |

| Name | Amount | Name | Amount |
|-----------------|---------|-------------------|---------|
| Rai, Surinder | 496,405 | Smith, Pamela | 123,810 |
| Ramsay, John | 319,948 | Suderman, Chelsea | 89,086 |
| Robinson, Laura | 100,684 | Synyshyn, Andrew | 260,490 |
| Rogala, Joshua | 92,322 | Walker, Tara | 250,645 |
| Sinder, Barry | 132,115 | Wiebe, Geraldine | 93,441 |
| Skinner, John | 242,492 | Zaman, Saheel | 282,745 |

The payments reflected in this statement are on a cash basis.

LEGAL AID MANITOBA

Statement of Compensation Paid to Council Members and Employees
For the Year Ended March 31, 2023
(Prepared in accordance with Section 2 of *The Public Sector Compensation Disclosure Act*)

Paid to Council Members: In aggregate \$33,950 of this amount, \$30,000 was provided to the Chair Amounts paid to employees of \$85,000 or more:

| Name | Position | Amount | Name | Position | Amount |
|-------------------|---------------------|--------------|-----------------------|---------------------|--------------|
| Amott, Lyndsey | Attorney 2 | \$127,678.76 | Henderson, Donald | Attorney 2 | \$142,725.08 |
| Anderson, Lori | Attorney 3 | \$169,718.90 | Hince Siwicki, Amanda | Attorney 1 | \$93,931.01 |
| Balneaves, Scott | Info Technologist 4 | \$109,020.05 | Hoyt, Brittney | Attorney 1 | \$92,866.19 |
| Bracken, Sandra | Sr Legal Officer 3 | \$182,615.94 | Kennedy, Crystal | Attorney 3 | \$167,381.88 |
| Cheng, Wang | Financial Officer 4 | \$89,445.29 | Kingsley, Peter | Sr Legal Officer 4 | \$203,530.72 |
| Dowle, Katherine | Sr Legal Officer 3 | \$180,678.99 | Koturbash, Therese | Attorney 4 | \$175,493.24 |
| Dwarka, Robin | Financial Officer 7 | \$127,096.91 | Libman, Al | Attorney 3 | \$163,940.78 |
| Fawcett, Ryan | Attorney 3 | \$243,997.94 | Liu, Wei | Info Technologist 4 | \$106,765.73 |
| Fenske, Allison | Attorney 3 | \$164,231.42 | Loney, Al | Attorney 3 | \$163,940.78 |
| Ferens, Melissa | Attorney 3 | \$167,381.88 | Lundrigan, Dawn | Admin Officer 2 | \$92,782.53 |
| Goodine, Samantha | Attorney 1 | \$87,566.40 | Marion, Marcelle | Sr Legal Officer 3 | \$171,509.69 |
| Hanslip, Melody | Attorney 2 | \$142,725.08 | McAmmond, Ian | Attorney 1 | \$113,073.22 |
| Harrington, Jane | Attorney 1 | \$88,520.42 | McLean, Denby | Attorney 1 | \$101,004.03 |
| Hawrysh, Gregory | Attorney 4 | \$174,779.88 | McNaught, lan | Attorney 2 | \$130,720.39 |

| Name | Position | Amount | Name | Position | Amount |
|-----------------------|-----------------|--------------|--------------------|---------------------|--------------|
| Mendelson, Louis | Attorney 2 | \$127,682.05 | Santos, Mario | Attorney 3 | \$182,103.84 |
| Mitchell, Meredith | Attorney 4 | \$168,989.60 | Sieklicki, Philip | Attorney 2 | \$92,612.33 |
| Muchnik, Anita | Admin Officer 2 | \$99,162.43 | Simpson, Patricia | Info Technologist 2 | \$90,837.81 |
| Nerbas, Michael | Attorney 1 | \$92,721.47 | Sneesby, Kevin | Attorney 3 | \$163,940.78 |
| Nygaard, Dean | Attorney 2 | \$142,725.08 | Stewart, Wendy | Attorney 3 | \$167,019.90 |
| Pastora Sala, Joëlle | Attorney 2 | \$128,746.84 | Stewart, Clayton | Attorney 3 | \$162,682.92 |
| Pauls, Cameron | Attorney 3 | \$167,476.16 | Strang, Kent | Attorney 2 | \$141,724.86 |
| Pellettieri, Marietta | Attorney 3 | \$162,852.14 | Tailleur, Leonard | Attorney 3 | \$163,940.78 |
| Puranen, Serena | Attorney 3 | \$164,952.59 | Tait, Chris | Attorney 2 | \$142,188.86 |
| Reid, Andrew | Attorney 2 | \$128,921.79 | Tasche, Hillarie | Attorney 2 | \$142,385.44 |
| Richert, Jonathan | Attorney 1 | \$101,742.20 | Taylor, Brett | Attorney 1 | \$100,006.85 |
| Robbins, Jonathan | Attorney 3 | \$163,466.78 | Van Schie, Shirley | Attorney 3 | \$163,966.16 |
| Robinson, Gary | Attorney 3 | \$170,700.78 | Weisensel, Spencer | Attorney 2 | \$98,315.31 |
| Ross, Monica | Attorney 2 | \$126,280.42 | Whidden, Stefania | Attorney 1 | \$105,089.76 |
| Rutherford, John | Attorney 3 | \$137,478.34 | Williams, Byron | Attorney 4 | \$172,055.58 |
| Sandulak, Tristan | Attorney 1 | \$91,659.79 | Woodman, Randy | Attorney 3 | \$163,940.78 |



Notes to Financial Information

LEGAL AID MANITOBA

Note to Financial Information for the year ended March 31, 2023

Basis of Accounting

a) Private Bar Fees and Disbursements of \$85,000 or More

The financial information discloses every person who received \$85,000 or more during the fiscal year ended March 31, 2023 for providing legal aid. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

b) Aggregate Compensation to Council Members

The financial information discloses the amount of the payments, in aggregate, to the Council Members during the fiscal year ended March 31, 2023. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

c) Compensation of \$85,000 or More

The financial information lists employees who received compensation of \$85,000 or more during the fiscal year ended March 31, 2023. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

Directory of Legal Aid Offices

Administration Office 4th Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8500 Toll-free: 1.800.261.2960

Fax: 204.944.8582

Agassiz CLC 1st Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.5230 Toll-free: 1.800.300.2307 Fax: 204.985.5237

Child Protection Law Office 3rd Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8560 Toll-free: 1.855.777.3753 Fax: 204.985.5224

Criminal Duty Counsel Office 1st Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8500 Toll-free: 1.800.261.2960 Fax: 204.949.9216

Phoenix CLC 200 - 175 Hargrave Street Winnipeg MB R3C 3R8 Ph: 204.985.5222 Toll-free: 1.855.777.3759 Fax: 204.942.2101

Public Interest Law Centre 1st Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8540 Toll-free: 1.800.261.2960 Fax: 204.985.8544

Regency CLC 3rd Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8555 Toll-free: 1.855.777.3758 Fax: 204.774.7504

Riel CLC 200 - 226 Osborne Street North Winnipeg MB R3C 1V4 Ph: 204.985.9440 Toll-free: 1.855.777.3756

Fax: 204.947-2976

Riverwood CLC 3rd Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.9810 Toll-free: 1.855.777.3757 Fax: 204.985.8554

University of Manitoba CLC 1st Floor - 287 Broadway Winnipeg MB R3C 0R9 Toll-free: 1-833-502-0022 Fax: 204.985.8551

Willow CLC 102 - 433 Main Street Winnipeg MB R3C 1B3 Ph: 204.985.9732 Toll-free: 1.855.777.3760 Fax: 204.942.7362

Winnipeg Application Centre 4th Floor - 287 Broadway Winnipeg MB R3C 0R9 Ph: 204.985.8500 Toll-free: 1.800.261.2960 Fax: 204.949.9216

Amisk CLC 138 1st Avenue SW, Unit A Dauphin MB R7N 1S2 Ph: 204.622.7000 Toll-free: 1.800.810.6977 Fax: 204.622.7029

Northlands CLC Box 2429.1 St. Goddard Ave The Pas MB R9A 1M2 Ph: 204.627.4820 Toll-free: 1.800.268.9790 Fax: 204.627.4838

Thompson CLC Unit 17.50 Selkirk Avenue Thompson MB R8N 0M7 Ph: 204.677.1211 Toll-free: 1.800.665.0656 Fax: 204.677.1220

Westman CLC 236 - 11th Street Brandon MB R7A 4J6 Ph: 204.729.3484 Toll-free: 1.800.876.7326

Fax: 204.726.1732

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