

**OFFICE OF THE OMBUDSMAN
AND
PUBLIC INTEREST DISCLOSURE COMMISSIONER
FINANCIAL STATEMENTS**

For the Year Ended March 31, 2024

A handwritten signature in blue ink, appearing to be 'C. A. P.', is located to the right of the text 'For the Year Ended March 31, 2024'.



Management's Responsibility for the Financial Statements

Management of Ombudsman Saskatchewan and the Public Interest Disclosure Commissioner's Office is responsible for the accompanying financial statements.

Ombudsman Saskatchewan and the Public Interest Disclosure Commissioner's Office maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to obtain reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are maintained.

Management of Ombudsman Saskatchewan and the Public Interest Disclosure Commissioner's Office prepares these statements in accordance with Canadian public sector accounting standards, using management's best estimates and judgement when appropriate.

The Provincial Auditor expresses an independent opinion on these statements. Her report provides the scope of her audit and states her opinion.

On behalf of Ombudsman Saskatchewan and the Public Interest Disclosure Commissioner's Office.



Ombudsman and
Public Interest Disclosure Commissioner



Manager of Corporate Services

**OFFICE OF THE OMBUDSMAN
AND
PUBLIC INTEREST DISCLOSURE COMMISSIONER**
Statement of Financial Position
As at March 31

	ASSETS	<u>2024</u>	<u>2023</u>
Financial assets			
Due from the General Revenue Fund Accounts receivable	\$	324,267	\$ 222,005
		<u>-</u>	<u>20</u>
Total financial assets		<u>324,267</u>	<u>222,025</u>
Liabilities			
Accounts payable		87,198	66,662
Accrued leave entitlements		237,069	155,363
Total liabilities		<u>324,267</u>	<u>222,025</u>
Net debt (Statement 3)		<u>-</u>	<u>-</u>
Non - financial assets			
Tangible capital assets (Note 3)		212,693	295,390
Prepaid expenses		44,854	18,757
Total non-financial assets		<u>257,547</u>	<u>314,147</u>
Accumulated surplus (Statement 2)	\$	<u>257,547</u>	\$ <u>314,147</u>
Contractual obligations (Note 7)			
Contingent Liabilities (Note 8)			

(See accompanying notes to the financial statements)

**OFFICE OF THE OMBUDSMAN
AND
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Statement of Operations and Accumulated Surplus
For the Year Ended March 31**

	<u>2024</u> Budget (Note 4)	<u>2024</u> Actual	<u>2023</u> Actual
Revenue:			
General Revenue Fund Appropriation	\$ 4,534,000	\$ 3,946,996	\$ 3,352,700
Miscellaneous Revenue	-	-	230
	<u>4,534,000</u>	<u>3,946,996</u>	<u>3,352,930</u>
Expenses:			
Salaries and benefits	3,435,000	2,804,110	2,240,056
Office space and equipment rental	593,500	592,777	576,763
Communication	36,000	36,589	35,035
Miscellaneous services	126,000	188,060	105,412
Office supplies and expenses	23,500	19,519	24,892
Advertising, promotion, and events	64,000	48,420	37,584
Loss on disposal of capital assets	-	-	1,049
Travel	69,900	76,979	34,705
Amortization (Note 3)	-	110,339	116,729
Dues and fees	60,600	71,583	41,623
Repairs and maintenance	125,500	55,220	81,813
	<u>4,534,000</u>	<u>4,003,596</u>	<u>3,295,661</u>
Operating (deficit) surplus	<u>\$ -</u>	(56,600)	57,269
Accumulated surplus, beginning of year		<u>314,147</u>	<u>256,878</u>
Accumulated surplus, end of year (Statement 1)		<u>\$ 257,547</u>	<u>\$ 314,147</u>

(See accompanying notes to the financial statements)

**OFFICE OF THE OMBUDSMAN
AND
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**Statement of Change in Net Debt
For the Year Ended March 31**

	<u>2024</u>	<u>2023</u>
Operating (deficit) surplus	\$ (56,600)	\$ 57,269
Capital asset additions (Note 3)	(27,642)	(172,112)
Amortization of tangible capital assets (Note 3)	110,339	116,729
Loss on disposal of capital assets	-	1,049
	<u>82,697</u>	<u>(54,334)</u>
Acquisition of prepaid expenses	(44,854)	(18,757)
Use of prepaid expenses	18,757	15,822
	<u>(26,097)</u>	<u>(2,935)</u>
Decrease (increase) in net debt	-	-
Net debt, beginning of the year	<u>-</u>	<u>-</u>
Net debt, end of the year (Statement 1)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

(See accompanying notes to the financial statements)

**OFFICE OF THE OMBUDSMAN
AND
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Statement of Cash Flow
For the Year Ended March 31**

Cash from (used in) operating activities:	<u>2024</u>	<u>2023</u>
General Revenue Fund appropriation received	\$ 3,844,754	\$ 3,371,278
Miscellaneous revenue received	-	230
Cash provided by operations	<u>3,844,754</u>	<u>3,371,508</u>
Salaries and benefits paid	(2,722,404)	(2,280,730)
Supplies and other expenses paid	(1,094,708)	(918,666)
Cash (used in) operations	<u>(3,817,112)</u>	<u>(3,199,396)</u>
Cash provided from operating activities	27,642	172,112
Cash (used in) capital activities:		
Capital assets purchased (Note 3)	<u>(27,642)</u>	<u>(172,112)</u>
Cash used in capital activities	<u>(27,642)</u>	<u>(172,112)</u>
Increase (decrease) in cash and cash equivalents	-	-
Cash, beginning of the year	-	-
Cash, end of year	<u>\$ -</u>	<u>\$ -</u>

(See accompanying notes to the financial statements)

**OFFICE OF THE OMBUDSMAN
AND
PUBLIC INTEREST DISCLOSURE COMMISSIONER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

1. Authority and Description of Operations

The Ombudsman Act, 2012 gives the Ombudsman the authority to investigate or informally address complaints of unfairness in provincial and municipal government actions. The Legislative Assembly has appointed the Ombudsman as the Public Interest Disclosure Commissioner pursuant to *The Public Interest Disclosure Act*, under which the Commissioner has the authority to provide advice to, and investigate disclosures of wrongdoing and complaints of reprisal made by public servants about their provincial government institutions.

The Ombudsman and Public Interest Disclosure Commissioner's Budget and Financial Statements encompass all financial aspects associated with the roles of the Ombudsman and Public Interest Disclosure Commissioner.

The Ombudsman and Public Interest Disclosure Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. The Ombudsman and Public Interest Disclosure Commissioner maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to obtain reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are maintained.

2. Significant Accounting Policies

These financial statements are prepared using Canadian public sector accounting standards. These statements do not include a Statement of Remeasurement Gains and Losses as the Office of the Ombudsman and Public Interest Disclosure Commissioner (Office) has no activities that give rise to remeasurement gains or losses. As a result, its accumulated surplus is the same as its accumulated operating surplus. The following accounting policies are considered to be significant.

(a) Revenue

The Office receives an appropriation from the General Revenue Fund to carry out its work. General Revenue Fund appropriations are included in revenue when amounts are spent or committed.

(b) Tangible capital assets

Tangible capital assets are reported at cost less accumulated amortization. Tangible capital assets are capitalized when the purchase amount is at or above the thresholds noted below for each category and amortized on a straight-line basis over the indicated time period:

System Development	\$2,500 / 10 years
Computer Hardware	\$2,500 / 5 years
Computer Software	\$2,500 / 5 years
Equipment and Furniture	\$2,500 / 10 years
Leasehold Improvements	\$2,500 / Lesser of remaining useful life or current lease term

(c) Accrued employee costs

Accrued employee costs include the value of salary payable amounts and accrued leave entitlements (including estimated sick leave accrual), which are recorded as a liability owed to staff at year end.

The Office estimates its sick leave benefit obligation based on accumulated employee sick leave entitlements. A liability for vesting or accumulating sick leave is recorded in the year the employee provides services in return for the sick leave benefits. This liability is only recorded if it is expected to be significant to the organization.

(d) Financial Instruments

The Office's financial instruments include accounts receivable, accounts payable, accrued employee costs and due to the General Revenue Fund. All financial instruments are carried at amortized cost which approximates fair value due to their immediate or short-term maturity. These instruments have no significant exposure to interest rate, credit or liquidity risks.

**OFFICE OF THE OMBUDSMAN
AND
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

3. Tangible Capital Assets

	2024					2023
	Hardware & Software	Equipment & Furniture	Leasehold Improvements	System Development	Total	Total
Cost, April 1	\$ 108,639	\$ 82,729	\$ 705,113	\$ 186,334	\$ 1,082,815	\$ 929,064
Additions	11,980	-	-	15,662	27,642	172,112
Disposals	-	-	-	-	-	(18,361)
Cost, March 31	<u>120,619</u>	<u>82,729</u>	<u>705,113</u>	<u>201,996</u>	<u>1,110,457</u>	<u>1,082,815</u>
Accumulated Amortization, April 1	73,744	57,316	634,532	21,833	787,425	688,008
Annual Amortization	11,866	7,692	70,581	20,200	110,339	116,729
Adjustment for disposals	-	-	-	-	-	(17,312)
Accumulated Amortization, March 31	<u>85,610</u>	<u>65,008</u>	<u>705,113</u>	<u>42,033</u>	<u>897,764</u>	<u>787,425</u>
Net Book Value, March 31	<u>\$ 35,009</u>	<u>\$ 17,721</u>	<u>\$ -</u>	<u>\$ 159,963</u>	<u>\$ 212,693</u>	<u>\$ 295,390</u>

4. Budget

These amounts reflected on an expense basis represent funds appropriated by the Legislative Assembly to enable the Ombudsman to carry out the Office's duties under *The Ombudsman Act, 2012* and *The Public Interest Disclosure Act*. The Office's expenditures are limited to the amount appropriated to it by the Legislative Assembly. The amount appropriated for the year was \$4,534,000.

5. Lapsing of appropriation

The Office follows *The Financial Administration Act, 1993* with regards to its spending. If the Office spends less than its appropriation by March 31, the difference is not available to acquire the goods and services in the next fiscal year.

6. Costs borne and services provided to other agencies

The Office has not been charged with certain administrative costs and employee benefit costs. These costs are borne by the Legislative Assembly and the Ministry of Finance. No provision for these costs is reflected in these financial statements.

7. Contractual Obligations

The current lease to rent the Saskatoon Office is ending on January 31, 2025. No new lease information is available. Annual lease payments under the signed lease agreement are \$126,323 before any economic adjustments.

The current lease to rent the Regina Office was extended to December 31, 2030. Annual lease payments under the signed lease agreement are \$432,568 before any economic adjustments.

The Office entered into an agreement for the provision of information technology services on an annual basis until March 31, 2025. The total annual commitment for fiscal year 2024-25 is estimated to be \$42,129.

On April 13, 2022, the Office signed an agreement for the rental of art for the period commencing May 1, 2022 to April 30, 2025. The total annual commitment for fiscal year 2024-25 is estimated to be \$704.

On August 5, 2022, the Office signed an agreement for the ongoing licencing of a new electronic case management system. The agreement will continue in force for 5 years, unless it is extended. The total annual commitment for fiscal year 2024-25 is estimated to be \$4,400 plus applicable taxes.

Effective September 19, 2023, the Office entered into an agreement for the provision of cyber security services. The policy will expire on September 19, 2024. The total annual commitment for fiscal year 2024-25 is estimated to be \$6,294.

8. Contingent Liabilities

The Ombudsman's Office, along with others, is a defendant to claims brought against it as a result of its operations. The Office believes the claims are without merit. If the court finds that the Office is liable on the claims, its share of any settlement to the plaintiff would be charged to expenses in the period in which settlements are made.