



**2020 - 2021**  
**ANNUAL REPORT**

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His Honour  
The Honourable Russell Mirasty, SOM, MSM  
Lieutenant Governor of the Province of Saskatchewan

May It Please Your Honour:

I have the pleasure to transmit to your Honour the Annual Report of The Saskatchewan Legal Aid Commission for the year ending March 31, 2021.

Respectfully submitted,

A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Gordon Wyant, Q.C.  
Minister of Justice and Attorney General



The Honourable Gordon Wyant, Q.C.  
Minister of Justice and Attorney General  
Province of Saskatchewan

Dear Mr. Wyant:

It is my pleasure to forward to you the Annual Report of The Saskatchewan Legal Aid Commission according to *The Legal Aid Act*, depicting the affairs of the Commission in the 2020-2021 fiscal year.

Respectfully submitted,

A handwritten signature in blue ink, written in a cursive style, appearing to read 'Ray Wiebe'.

Ray Wiebe  
Chairperson

Legislative Mandate

The Legal Aid Act and The Legal Aid Regulations provide the legislative mandate for The Saskatchewan Legal Aid Commission, also known as Legal Aid Saskatchewan (LAS).

Vision

Fair, balanced and respectful justice for the people of Saskatchewan.

Mission

We provide accessible and professional legal services in criminal and family law to eligible people.

Values

LAS is committed to acting in accordance with the following values:

- Accessibility – We strive to serve those who need us.
- Collegiality – We work together for a common purpose.
- Compassion – We empathize and care within professional boundaries.
- Ethical – We act with integrity and respect.
- Fair – We treat people fairly and fight to have our clients treated fairly by the justice system.
- Independent – We are an independent, yet integral, part of the justice system.
- Professional – We are committed, skilled and responsible.

Strategic Priorities

- Strong Leadership – Leadership is focused on organizational and big picture challenges for our organization and the justice system as a whole. The structure of leadership aligns with LAS’s mission, vision and values.
- Organizational Health – Employees are responsible for and accountable to the organization’s mission, vision and values. Everyone works to achieve the organizational goals. Everyone is appreciated and respected. LAS is known as a great place to work.
- High-Quality, Client-Focused Service – LAS provides every client with high quality service aligned with our organizational values. Staff have the resources available to them to provide high-quality service. We are easy to find and respond in a timely manner.

Services

Full legal services are provided in adult and youth criminal matters and family law to financially eligible clients if the matter falls within LAS’s range of matters and has a reasonable prospect of being resolved.

Duty Counsel Service is provided to in-custody clients, regardless of financial status, at all 74 Provincial Courthouses and circuit points.

Legal advice through the “Brydges Line” is available to those arrested or detained, regardless of financial status.

Summary advice and information may be provided to anyone by a LAS lawyer about a wide range of matters if they involve no more than a brief interview or telephone call.

Financial Eligibility

- Applicants are financially eligible for service if:
- They are receiving income from Social Assistance, Band Assistance or the Saskatchewan Assured Income for Disability programs; or
  - Their financial resources are at Social Assistance levels; or
  - The costs of obtaining the services from a private lawyer would reduce their financial resources to Social Assistance levels.

Staff Profile

Legal Aid Saskatchewan uses a staff-lawyer model for providing legal services to most of its clients. In 2020/21, staff lawyers handled 88% of the full-service cases. Private bar lawyers handled the remainder, usually due to conflicts of interests from past service.

At March 31, 2021 LAS had 151.60 staff positions located in 14 offices throughout the province. LAS has a unionized workplace, with 82% of the staff represented by CUPE Local 1949. Managers and out-of-scope staff comprise the remaining 18%.

LAS is committed to hiring practices that will assist our organization in meeting the employment equity goals set by the Saskatchewan Human Rights Commission (SHRC) as follows:

SHRC Desired Employment Profile	LAS Employment Profile
14% Self-Declared Indigenous People	15.24% Self-Declared Indigenous People
22.2% Persons with Disabilities	3.66% Persons with Disabilities
47% Women in Underrepresented Occupations	67% Women Lawyers 52% Women in Management
10.6% Members of a Visible Minority Group	6.7% Members of a Visible Minority Group

## Members as of March 31, 2021

*The Legal Aid Act* provides for the appointment of ten Commissioners – two appointed by the Law Society of Saskatchewan, six members appointed by the Lieutenant Governor in Council, one member who is an employee of the Ministry of Justice appointed by the Minister of Justice and Attorney General, and one member who is an employee of the Ministry of Social Services appointed by the Ministry of Social Services.



**RAY WIEBE**  
Chair, Saskatoon  
*Appointed by the Law Society of Saskatchewan*



**KYLIE HEAD, Q.C.**  
Vice-Chair, Regina  
*Appointed by the Ministry of Justice*



**ROD ANTONICHUK**  
Saskatoon  
*Appointed by the Lieutenant Governor in Council*



**VICTORIA ELLIOT-ERICKSON**  
Prince Albert  
*Appointed by the Law Society of Saskatchewan*



**KIRSTEN HNATUK**  
Saskatoon  
*Appointed by the Lieutenant Governor in Council*



**BEV POITRAS**  
Fort Qu'Appelle  
*Appointed by the Lieutenant Governor in Council*



**COLIN PULLAR**  
Regina  
*Appointed by the Lieutenant Governor in Council*



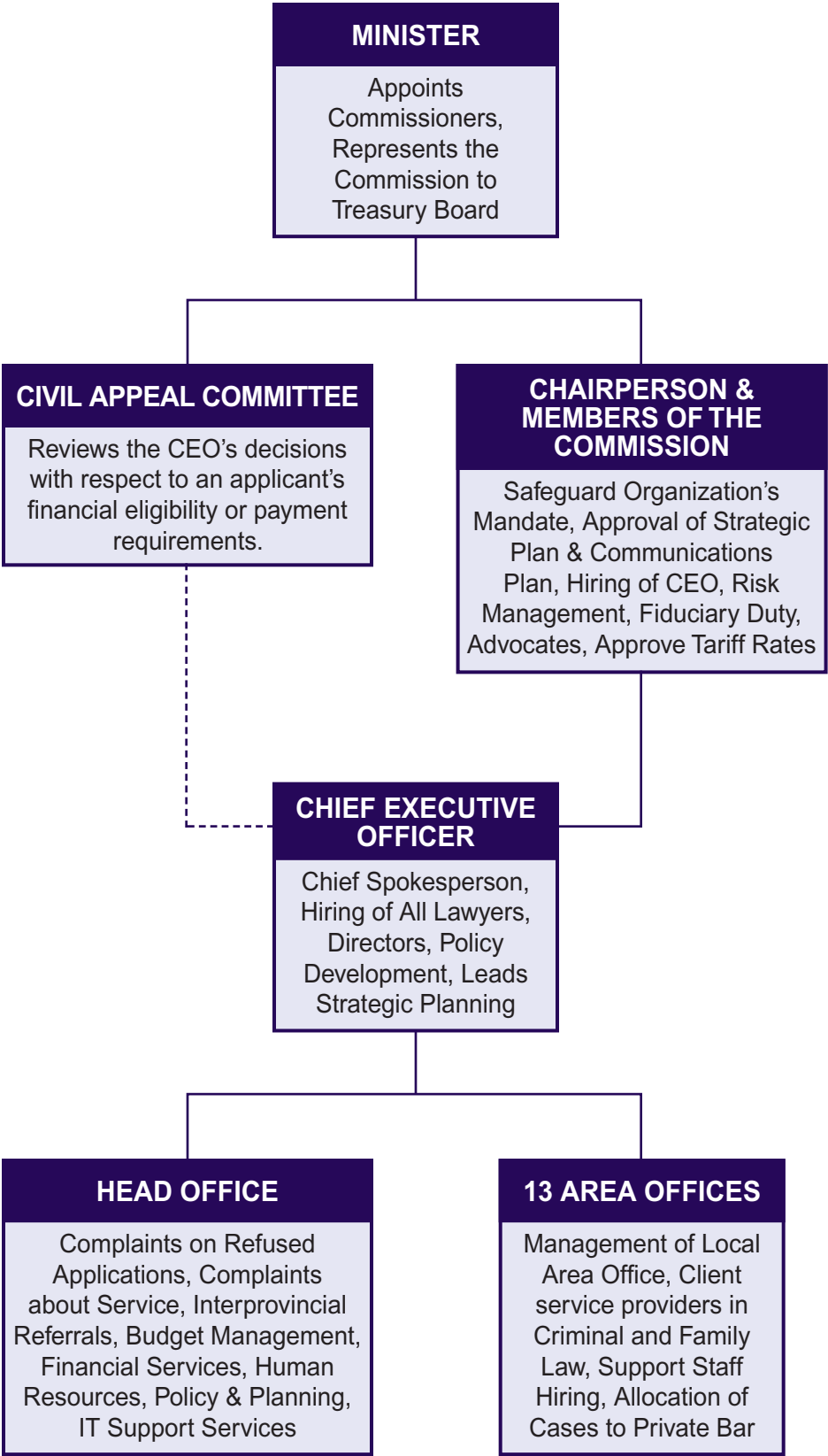
**RON RATTE**  
La Ronge  
*Appointed by the Lieutenant Governor in Council*



**IFFAT RITTER**  
Saskatoon  
*Appointed by the Lieutenant Governor in Council*



**MARCEL ST. ONGE**  
Saskatoon  
*Appointed by the Ministry of Social Services*



**Management Team**  
as of March 31, 2021

**Craig W.J. Goebel**  
Chief Executive Officer

**Nandishi Bekah**  
General Counsel

**Jerome Boyko**  
Director of Finance and Information Technology

**Nikki Makkar**  
Director of Human Resources

**Kyla Shea**  
Director of Operations

**Jill Drennan**  
Director, Regina Rural Area Office

**Robert Grimsrud**  
Director, South East Area Office

**Tyne Hagey**  
Director, Moose Jaw Area Office

**Deanna Harris**  
Director, Yorkton Area Office

**Michelle Laham Szutiak**  
Director, Saskatoon City Area Office

**Adrian McBride**  
Director, Swift Current Area Office

**Rosanne Newman, Q.C.**  
Director, Meadow Lake Area Office

**Stacey O'Brien**  
Director, Regina City Area Office

**Andrea Phillips**  
Director, Saskatoon Rural Area Office

**Loree Richardson**  
Director, Melfort Area Office

**Robert Rooney**  
Director, Prince Albert Area Office

**Susan Ryan**  
Director, Northern Area Office

**Cameron Schmunk**  
Director, Battlefords Area Office

Addresses, phone numbers and email addresses for each of the Area Offices are available on the Legal Aid Saskatchewan website: [www.legalaid.sk.ca](http://www.legalaid.sk.ca).

The following information is for all new files opened in the fiscal year.  
Individuals who applied more than once for Legal Aid are counted for each application.

## GENDER & SELF IDENTIFICATION

(16,109 applications)



**32.8%** FEMALE

**20.6%** Indigenous

**12.2%** Non-Indigenous



**62%** MALE

**41.3%** Indigenous

**20.7%** Non-Indigenous

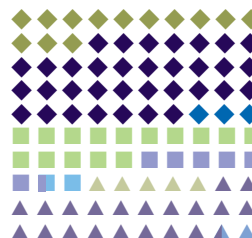
**5.2%** OTHER

**3.4%** Indigenous

**1.8%** Non-Indigenous

## GENDER & TYPE OF SERVICE

WITH LAS (16,109 applications)



**13%** FEMALE, Criminal (◆)

**35%** MALE, Criminal (◆)

**3%** OTHER, Criminal (◆)

**15.1%** FEMALE, Family (■)

**6.3%** MALE, Family (■)

**1.3%** OTHER, Family (■)

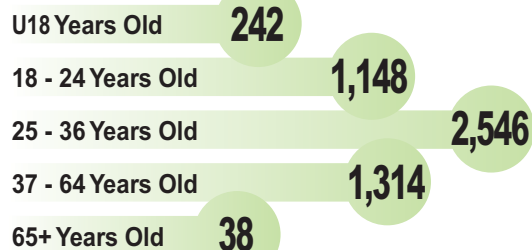
**5%** FEMALE, Duty Counsel Service (▲)

**20.3%** MALE, Duty Counsel Service (▲)

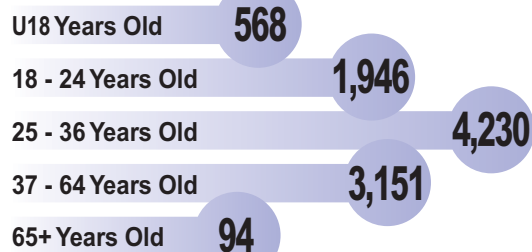
**1.2%** OTHER, Duty Counsel Service (▲)

## AGE

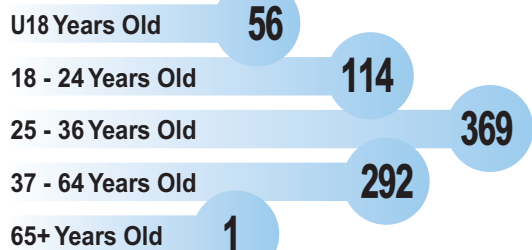
### FEMALE



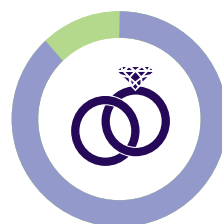
### MALE



### OTHER



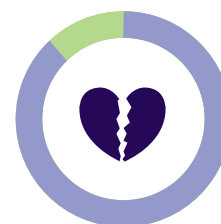
## MARITAL STATUS



Married/  
Common-law  
**6.9%**



Single  
**84%**



Divorced/Widowed  
Separated  
**9.1%**

## DEPENDENTS







**CRAIG W.J. GOEBEL**  
CEO

By the time this annual report is distributed, I will have concluded my tenure as Chief Executive Officer. I wrote the report of my predecessor although it was his year to do, so this is my 10th report. I am pleased and honored to have been a part of this fine organization and worked with so many capable and invested people.

Rather than leave appreciations to the end, as I have done in past reports, I will start with those; so, many thanks for their support and counsel to: Gordon Wyant, QC and Don Morgan, QC, Ministers of Justice; Glen Gardner, QC and Kevin Fenwick, QC, Deputy Ministers of Justice; Kylie Head, QC, Assistant Deputy Minister of Justice and most recent Commission member; Brent Gough, QC, Michelle Ouellette, QC and Ray Wiebe, successive Chairs of the Commission.

Commendations are in order to the many enthusiastic Commission members who sat on the Commission during the past nine years and whose contributions to debates and opinions were given with thoughtfulness and frankness.

My thanks are due to the Directors at Head Office, especially Jerome Boyko and Kyla Shea, for their steadfast and expert contributions to our (small 'm') 'mission' to foster change (and enjoy it), in all its lurching ambulation and to drive the way forward, by implementing and sustaining best practices and high quality services. Doubtless, those who continue in their Head Office positions will maintain the impetus to build on these protocols, practices and fundamental improvements, so that the organization 'can get to 50'. These efforts have been supported by our experienced and competent administrative staff, leavened with good humour.

There needs to be recognition extended to the Legal Directors, who, while some have left during these last few years, have managed their offices and staff with dedication to achieving and maintaining high quality client service. As we discussed often enough, if managers keep "active" in, "aware" of and "accountable" for, their offices and staff, they will become "adept". Keeping up with and contributing to constant improvement are no small things. Those who have the mindset for "managing" will continue to do well by their staff and their clients.

Of course, included in the roster of people to be thanked are those whose efforts helped Legal Aid get to 40 years (and then on to 50 years): our long-serving employees who have worked with diligence and empathy to maintain the original mandate: support the principle of fairness for eligible people in their dealings with family and in the criminal courts; and that cascades to all those others who have come aboard, making the same commitment to clients. Special efforts have been made to enhance everyone's accountability for themselves and to the organization and clients. These included revamping the Mission and Vision and rededicating our Values, which added 'collegiality' (all of us working together to achieve our objectives) and 'compassion' (so we keep empathy in the forefront of what we do).

I have enjoyed my dealings with the Chief Judges of the Saskatchewan Courts and the Chief Prosecutors; I am much obliged to have experienced such good will and even better counsel.

And, with a request for forgiveness from people unmentioned, thank you to the Law Deans, some Professors; EDs of various NGOs and agencies and other Ministry of Justice Departments; reliable and stout-hearted private bar counsel who take on all manner of cases and clients, too.

The endeavours we have planned, developed, implemented and sustained during these last few years are generally recited in our Annual Reports. Of course, there is still much work to be done, to enhance effective legal representation and efficient administration, which can be achieved under the direction of knowledgeable and insightful head office and area office directors.

The practice and business of law in the next years of the 21st century, impelled now by the necessity to respond to COVID-19, but always to be innovative, will drive the profession to work better, e.g., go paperless and have more remote dealings; like it or not. In that regard, what Legal Aid has done and is planning will embrace those imperatives and thus move the organization forward.

My Scottish clan, Hepburn, has an apt and centuries long-held motto: "Keep Trust"; I did my part to uphold the mission and mandate, so I leave justified.

Now, over to those who follow: my successor, Jayne Mallin, on whose shoulders goes the mantle of purposeful action. Good luck to the new CEO, other newcomers and to all who labour faithfully in this noble service.



The past year was one that we will never forget and hope to never repeat. Throughout changing health information and public health guidelines and ever-changing court processes, our organization continued to deliver services to clients.

In order to provide representation, we greatly expanded the usage of applications by phone and lawyer appointments by phone and video. In the warmer months, our lawyers even met with some clients outdoors. Many employees, whether they are lawyers, legal assistants, admin assistants or administrators, worked at home for part of the year.

As a whole, the justice system responded to the pandemic with electronic transfer of disclosure, expanded use of video court and dockets by phone, increased phone or video access at the Correctional Centres and a plethora of other smaller, and equally appreciated, initiatives. We continue to work with others in the justice system to ensure the best of these changes are incorporated into the every day work of the justice system.

### Client Service Standards

LAS aims to achieve the following client service standards:

#### **90% of clients see a lawyer within 3 weeks of being declared eligible for legal aid**

This metric only includes individuals who have applied for full-service representation in criminal and family law, not duty counsel service. Full-service representation requires that applicants have an income within our financial guidelines; have a legal matter within our range of service and the matter has merit.

2016/17: 70%

2017/18: 70%

2018/19: 72%

2019/20: 61%

**2020/21: 56%**

Clients usually meet with staff lawyers approximately a week before their first court date. This ensures that the staff lawyers have received disclosure from the Provincial Prosecutions Service. With the COVID-19 pandemic, the first court date, and the arrival of disclosure, was often delayed for months. As a result, appointments were delayed as well.

This metric will be revisited in our upcoming strategic planning process. After five years, it is clear that we will need to either adjust our expectations or make significant changes to our processes.

#### **100% of online applications receive a response within 2 business days**

Applicants are welcome to complete our online financial test at any time. If the online calculator finds them eligible, they will receive a follow-up email or phone call within two business days from a staff member requesting additional information.

2016/17: 100%

2017/18: not tracked

- estimated to be 89% based on the number of applications that were received after the process was changed.

2018/19: 80%

- the average time was 2 days.

2019/20: 32%

- the process was moved from a daily process to a weekly process to ensure that phone applications were being taken in a timely manner. It has been returned to a daily process as other process improvements were implemented.

**2020/21: 85%**

During the COVID-19 pandemic, the Application Center often took on additional responsibility as reception for the various Area Offices. This caused a dramatic increase in the number of phone calls received on a daily basis and resulted in a delay in responding to the online applications. When the Application Center is fully staffed and not taking on additional responsibilities, they are able to promptly respond to both phone and online applications.

#### **95% of complaints receive a response within two weeks**

This metric applies to all complaints received at Head Office. Within two weeks of receiving the complaint, a staff member at Head Office will have resolved the complaint, or if not, then will have asked for additional information or provided an update. LAS Head Office started tracking this metric in January 2018.

2016/17: not tracked

2017/18: 87%

2018/19: 89%

2019/20: 98%

**2020/21: 100%**

## Other Outcome Measures

### Employee Engagement Score within 5 of Benchmark

Employee Engagement is a heightened emotional and intellectual connection that an employee has for his/her job, organization, manager, or coworkers that, in turn, influences him/her to apply discretionary effort to his/her work. LAS has used the TalentMap Employee Engagement survey in 2012 and 2015. LAS is benchmarked against other organizations of similar size in similar fields. The overall employee engagement score is based on six questions:

- I am proud to tell others I work for my organization.
- I am optimistic about the future of my organization.
- My organization inspires me to my best work.
- I would recommend my organization to a friend as a great place to work.
- My job provides me with a sense of personal accomplishment.
- I can see a clear link between my work and my organization's long-term objectives.

2012: 17 below the benchmark

2015: 12 below the benchmark

The Employee Engagement Survey is normally run every three years. However, it is not run during collective bargaining which ran from 2016 to 2019, or during the pandemic.

### 95% of lawyers with caseloads and time reporting within the accepted range

LAS has used a formula to generate “normalized” caseload numbers for each office and each lawyer. In this formula, a full-service criminal file is counted as 1. A family file is counted as 2 due to the greater amount of time required on average to complete family files. A duty counsel service file is counted as 0.5 due to the shorter nature of the service. A file in Therapeutic Court is counted as 0.67 as the work is similar to duty counsel, but continues over a longer time period. The data for the formula is generated from LAIN. In this planning cycle, Management has used an accepted range as a benchmark.

Until the 2018/19 year, LAS staff lawyers completed a Time Activity Sheet (TAS) twice a month. On that sheet, they recorded the amount of time spent daily on various types of legal services (e.g. criminal law, family law, appeals, youth), as well as time away from the office (e.g. vacation, EDO and sick). The total amount of time worked per year is generated from the roll-up of the bi-monthly TAS.

In 2018/19, LAS staff lawyers and family legal assistants began recording time per file electronically in LAIN. This will allow time to be tracked by criminal offence / family problem (e.g. homicide, assault, custody, divorce).

This metric calculates the number of lawyers who carried a reasonable caseload and worked a reasonable number of hours for the year. In order to be relevant, the comparison only includes lawyers who worked in the same Area Office for the entire fiscal year and did not have farmouts of their files for illness. Expected hours of work are adjusted (reduced) for those lawyers on the 26 EDO per year plan.

2016/17: 20% (12 of 59 permanent positions, 13 positions not included)

2017/18: 28% (14 of 50 permanent positions, 17 positions not included)

2018/19: 31% (11 of 36 permanent positions; 33 positions not included)

2019/20: 54%

2020/2021: 5% (3 of 64 permanent positions)

This year, due to COVID-19, LAS experienced a significant decline in the number of new files opened. As a result, the caseload for a majority of our lawyers decreased this year.

Based on lawyers' self-selected transfers from one office to another or terminations and times off for illness, there are few lawyers who work all year in one office or were not ill so as to require farmouts.

As part of the 2017 – 2020 Strategic Plan, this formula, originally conceptualized in 1999 as part of a review of LAS (the Rosten Report), was to be reviewed. That work was started and various components for measuring productivity were discussed with the legal directors as part of the larger project related to enhancement of file handling.

The organization now has two complete years of time tracking data and has begun to analyze how time was spent. This information will feed into the next round of strategic planning. Revisiting this expectation is a key priority for the upcoming year.

### 10 days of sick leave per employee per year

For the purpose of this metric, sick leave is defined as time away from work (with or without pay) due to the illness of an employee or a family member. After 15 consecutive weeks, the employee is considered to be on Long-Term Disability and time beyond the 15 weeks is not included in the calculation of this metric. This metric does not include maternity, adoption, paternity and parental leaves; vacation, EDOs and holidays; long-term disability leave; or jury duty.

2016/17: 11.22 days  
 2017/18: 10.11 days  
 2018/19: 11.65 days  
 2019/20: 10.66 days  
**2020/21: 7.27 days**

SICK LEAVE	2020/21	5 Year Average
Lawyers	5.3	8.6
Legal Assistants	7.6	21.7
Admin Staff	7.6	10.9
Out of Scope (Head Office staff, Legal Directors and Managers)	9.9	6.6

### 85% of legal matters completed

Each individual who applies for LAS services is looking for resolution of their legal matter. Every lawyer assigned to the file is committed to taking the matter to completion. However, for a variety of reasons, clients may choose to terminate their LAS retainer before the legal matter is completed; usually this is done by dismissing counsel or not contacting the Office.

In 2020/21, an increasing number of clients lost contact with their lawyer as Court matters were delayed due to the pandemic. This resulted in their files being closed as incomplete.

2016/17: 78%  
 2017/18: 76%  
 2018/19: 88%  
 2019/20: 84%  
**2020/21: 74%**

### Percentage of applications approved on the same day or within one day of the service date (date the application was started)

	Criminal	Family	Duty Counsel Service	Therapeutic Service
2016/2017	58%	36%	99%	82%
2017/2018	62%	33%	92%	88%
2018/2019	61%	36%	99%	42%
2019/2020	63%	40%	99%	48%
2020/2021	66%	51%	99%	97%

### Average number of calendar days to assign a file to a lawyer after the applicant is determined to be eligible

	Criminal	Family	Duty Counsel Service	Therapeutic Service
2016/2017	16.0	22.7	Same day	4.8
2017/2018	13.0	25.2	Same day	1.7
2018/2019	14.6	35.1	Same day	19.5
2019/2020	10.0	29.9	Same day	14.6
2020/2021	4.8	8.0	Same day	Same day

### 85% of calls to the Application Center answered within 2.5 minutes

Management has set a client service standard for the Application Center that 85% of calls per day and per year are answered within 2.5 minutes. The annual percentage of calls answered within 2.5 minutes is shown below.

2019/20: 75%  
**2020/21: 79%**

This means that 79% of callers spoke to an Eligibility Officer within 2.5 minutes of placing their call to Legal Aid. The Application Center continues to make processes improvements to ensure this standard is achieved.

### Number of applications by phone and online

Management uses a proxy statistic for this metric. Any application taken by Head Office or in the Application Center is taken by phone or online whereas any application taken by an Area Office is considered to be taken in person. However, a portion of applications taken by staff within the Area Offices are taken over the phone. At this time, Management is looking at methods to improve the reporting of this metric.

The Application Center began operations on October 1, 2018.

2018/2019: 16%  
 2019/2020: 34%  
**2020/2021: 48%**

	Full-Service Criminal Files		Duty Counsel Service Files	
	Number of Charges	Average per application	Number of Charges	Average per application
2015/16	52,515	3.9	50,097	4.9
2016/17	57,670	4.1	58,417	5.3
2017/18	53,563	4.2	55,942	5.2
2018/19	50,746	4.2	59,260	5.4
2019/20	50,866	4.2	62,332	5.5
2020/21	49,535	4.6	59,475	6.2

Statistics Canada. Table 35-10-0027-01 Adult criminal courts, number of cases and charges by type of decision, annual. CANSIM. Accessed June 9, 2021

Activity Measures

Number of Charges

The chart below reflects the total number of charges handled on full-service criminal files and duty counsel service files closed in each fiscal year. Both adult and youth files are included in the counts. Closed files were chosen as the charge information is often updated during the file closing process. Some of the charges will be duplicated as matters move from duty counsel service to full service or it there are multiple separate duty counsel files that contain the same information numbers. Data for the four previous years is presented for comparison purposes.

In Saskatchewan, on average, 55% of criminal charges are stayed or withdrawn by the Crown. In comparison, the national average is 59%. These are five-year averages (2013/14 – 2017/18).

Number of Files Opened and Closed

LAS has been reporting on the number of opened and closed files per fiscal period for many years. An opened file is one in which the applicant applied and was found eligible for legal aid and has attended at least one meeting with a lawyer. The legal matter may be ongoing or completed by the end of the fiscal year or the client may have chosen to abandon the file by terminating counsel or losing contact with the office.

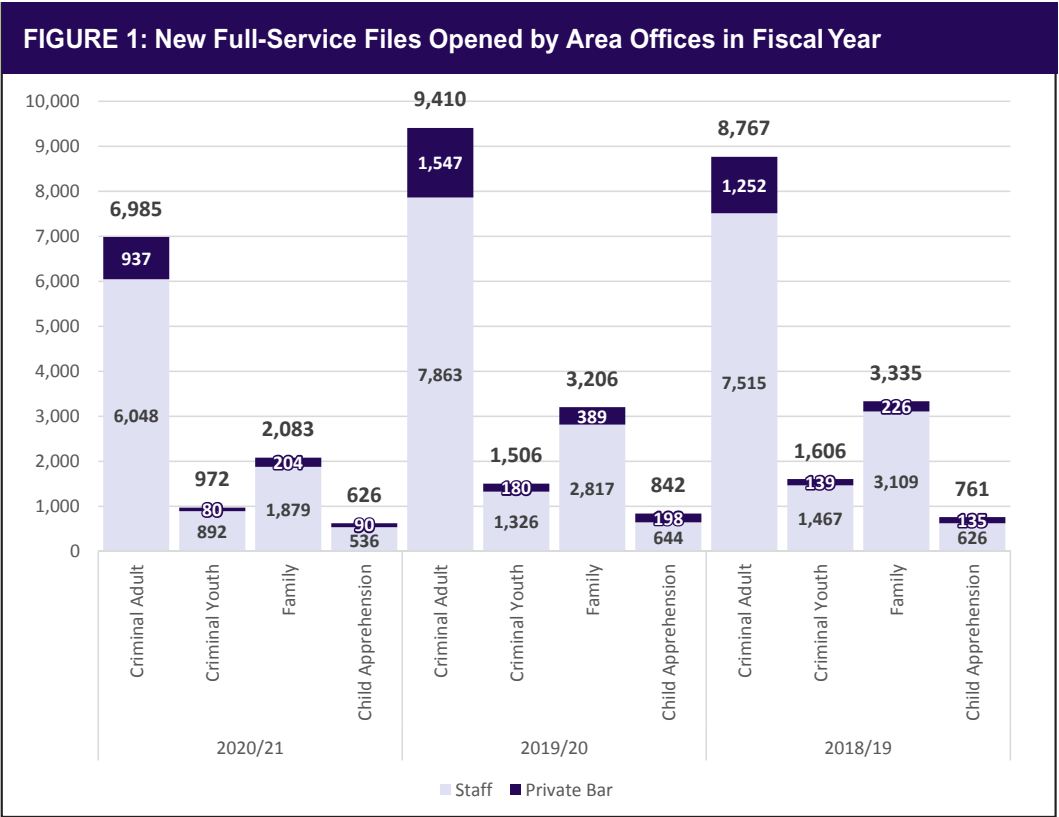
Opened files may be assigned to staff or private bar lawyers. A majority of files assigned to the private bar are due to conflicts of interest or short-term staff lawyer vacancies.

Criminal files are divided into adult and youth. Youth files have charges under The Youth Criminal Justice Act. Charges under all other Acts are considered adult files. Family files are divided into Family and Child Apprehension Files. Child Apprehension (also known as Child Protection) are files in which the Ministry of Social Services or one of its agencies has removed a child

TABLE 1: New Opened Files per Lawyer / Legal Director FTE	
2020/21	5 Year Average
204	241

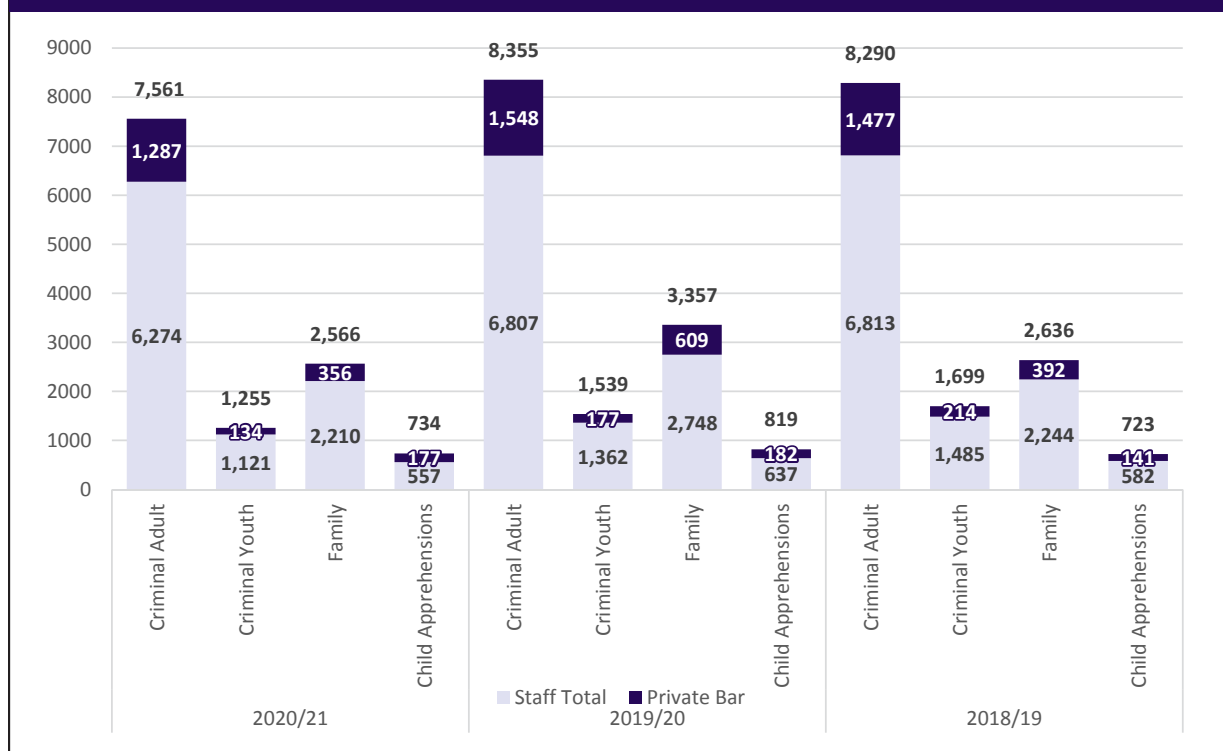
or children from their home and are seeking either a temporary or permanent order.

Duty Counsel Service is a short-term legal service provided to individuals held in custody on criminal charges. There are no financial or range of service limitations for this service. It is available to any individual in custody. The service consists of negotiating for release or guilty plea and sentencing, or conducting a show cause hearing (also known as a bail hearing). If the client's matter is not resolved at the duty counsel service stage, they are encouraged to apply for full-service representation.



**TABLE 2: New Files by Type Opened by Area Office in Fiscal Year**

	Criminal Adult		Criminal Youth		Duty Counsel Adult		Duty Counsel Youth		Therapeutic Courts		Family		Child Apprehension	
	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg
Battlefords	472	660	74	131	658	872	47	107	39	56	75	149	5	33
Head Office	52	41	1	3	2	0	0	0	2	7	75	0	6	0
Meadow Lake	560	676	69	101	676	618	43	55	1	1	98	144	20	37
Melfort	383	335	45	84	386	258	13	20	1	1	63	74	21	12
Moose Jaw	187	226	17	40	148	239	5	31	1	12	130	159	21	24
Northern	857	970	65	166	588	425	44	61	0	0	65	127	23	39
Prince Albert	777	1,007	93	190	1,059	1,353	61	261	1	1	98	185	39	73
Regina City	533	818	148	306	1,557	1,810	118	126	193	491	439	580	128	100
Regina Rural	511	623	56	85	36	60	3	5	28	26	172	279	68	65
Saskatoon City	672	843	224	284	481	1,648	165	299	89	158	299	515	95	111
Saskatoon Rural	284	343	14	44	0	37	0	1	12	16	141	139	77	67
South East	234	279	20	33	21	67	1	6	0	4	68	103	9	5
Swift Current	123	119	13	30	116	140	5	13	0	2	59	82	8	10
Yorkton	403	549	53	82	385	371	26	42	0	0	97	142	16	22
<b>Staff Total</b>	<b>6,048</b>	<b>7,859</b>	<b>892</b>	<b>1,579</b>	<b>6,113</b>	<b>7,898</b>	<b>531</b>	<b>1,050</b>	<b>367</b>	<b>684</b>	<b>1,879</b>	<b>2,743</b>	<b>536</b>	<b>605</b>
Private Bar	937	1,322	80	160	2,222	1,598	12	33	0	45	204	328	90	142
<b>Total</b>	<b>6,985</b>	<b>9,181</b>	<b>972</b>	<b>1,740</b>	<b>8,335</b>	<b>9,496</b>	<b>543</b>	<b>1,083</b>	<b>367</b>	<b>729</b>	<b>2,083</b>	<b>3,071</b>	<b>626</b>	<b>747</b>

**FIGURE 2: New Full-Service Files Opened by Area Offices in Fiscal Year**



**TABLE 3: Files by Type Closed by Area Office by Fiscal Year**

	Criminal Adult		Criminal Youth		Duty Counsel Adult		Duty Counsel Youth		Therapeutic Court		Family		Child Apprehension	
	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg
Battlefords	515	665	90	140	652	870	49	114	37	53	109	159	8	34
Head Office	5	13	0	0	1	0	0	0	0	0	1	5		2
Meadow Lake	567	658	81	103	674	709	45	61	0	0	105	134	22	40
Melfort	325	305	57	87	389	304	14	21	0	0	62	71	12	10
Moose Jaw	209	237	24	46	157	246	5	27	3	8	141	155	27	23
Northern	718	930	86	178	588	465	44	62	0	0	119	138	37	37
Prince Albert	801	940	127	194	1,161	1,408	67	205	0	0	123	178	58	72
Regina City	649	746	201	318	1,717	1,804	114	150	331	499	499	531	123	92
Regina Rural	585	626	73	96	32	56	4	5	19	22	272	278	58	61
Saskatoon City	849	730	266	285	587	2,131	199	274	109	127	438	388	98	97
Saskatoon Rural	260	328	24	48	0	32	0	1	17	18	148	102	78	61
South East	261	278	27	37	22	67	1	4	1	0	73	94	9	6
Swift Current	119	108	11	32	215	198	6	14	0	0	42	71	9	10
Yorkton	411	546	54	86	385	364	26	40	0	0	78	135	18	23
<b>Staff Total</b>	<b>6,274</b>	<b>7,108</b>	<b>1,121</b>	<b>1,650</b>	<b>6,580</b>	<b>8,911</b>	<b>574</b>	<b>978</b>	<b>517</b>	<b>726</b>	<b>2,210</b>	<b>2,438</b>	<b>557</b>	<b>568</b>
Private Bar	1,287	1,349	134	180	2,469	1598	14	33	49	54	356	371	177	151
<b>Total</b>	<b>7,561</b>	<b>8,457</b>	<b>1,255</b>	<b>1,830</b>	<b>9,049</b>	<b>9496</b>	<b>588</b>	<b>1083</b>	<b>566</b>	<b>780</b>	<b>2,566</b>	<b>2,809</b>	<b>734</b>	<b>719</b>

In 2016/17, LAS Management clarified how the closing of Duty Counsel Service files should be recorded. Files are differentiated based on whether or not the charges are concluded at the Duty Counsel Service stage by guilty plea or if the service is a negotiated release or show cause hearing. Of the Duty Counsel Service files opened in 2020/21, 36% of adult files and 40% of youth files were concluded by guilty plea. This is similar to the patterns in 2019/20.

### Number of appeals

This year, LAS initiated 27 appeals on behalf of criminal adult clients and 2 on behalf of a family client. We responded to 17 criminal adult and 1 criminal youth appeals initiated by the Crown and 1 family appeals initiated by the opposing party.

### Number of Supreme Court of Canada and Saskatchewan Court of Appeal files

In this fiscal year, we appeared at the Saskatchewan Court of Appeal 37 times, and the Supreme Court of Canada twice.

### Professional Development by Lawyers

Professional development (PD) activities are those which are sanctioned by the Law Society of Saskatchewan and provided by LAS or others. The Law Society requires 12 hours of PD per individual per year. It includes online and in-person lectures, attendance at provincial and national conferences, and study groups. Information on the number of hours is taken from the lawyers' time activity sheets.

This year, we noted that several lawyers did not report any professional development activities on their time activity sheets. However, we know that they completed at least 12 hours as they continue to be members in



**TABLE 6: Other Services Provided in Fiscal Year**

	Duty Counsel Advice				Summary Advice			
	Opened		Closed		Opened		Closed	
	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg	2020/21	5 Yr Avg
Battlefords	2	3	2	3	0	1	0	1
Head Office	2	1	0	1	0	2	0	4
Meadow Lake	0	1	0	1	8	6	9	7
Melfort	0	1	0	1	1	1	1	53
Moose Jaw	1	6	2	7	6	48	6	38
Northern	2	3	4	3	4	20	6	15
Prince Albert	8	7	7	4	0	3	0	32
Regina City	7	5	7	5	6	19	6	22
Regina Rural	13	23	13	22	26	68	26	56
Saskatoon City Criminal	4	4	5	3	4	6	9	9
Saskatoon Rural	0	0	0	0	0	3	0	3
South East	1	3	1	3	99	115	115	120
Swift Current	0	8	0	8	2	14	4	15
Yorkton	2	2	2	2	0	4	0	4
<b>Staff Total</b>	<b>42</b>	<b>67</b>	<b>43</b>	<b>63</b>	<b>156</b>	<b>302</b>	<b>182</b>	<b>378</b>
Private Bar (Brydges)	13,686	14,030	13,686	14,030	0	0	0	0
<b>Total</b>	<b>13,728</b>	<b>14,097</b>	<b>13,729</b>	<b>14,093</b>	<b>156</b>	<b>302</b>	<b>182</b>	<b>378</b>

*In 2019/20, LAS began implementing a change to the way summary advice is recorded. Agent appearances on behalf of other LAS staff lawyers or private bar lawyers are no longer included in this category.*

good standing with the Law Society. Therefore, we believe the change between the 2016/17 and 2017/18 numbers is due to the way the data was recorded, not a change in activity.

2016/17 – 25.47 hours

2017/18 – 14.37 hours

2018/19 – 13.21 hours

2019/20 – 25.1 hours

2020/21 – 14.4 hours

#### **Percentage of all criminal files in Saskatchewan with Legal Aid representation**

This metric is still under development as it requires linking LAS data to the data from the Provincial Court in Saskatchewan. When this linkage is complete, it will identify the number of charges under the Criminal Code (non-traffic), Youth Criminal Justice Act, Drug Possession, other drug offences, residual federal statutes and other federal statutes in which LAS provided representation.

#### **Amount of Child and Spousal Support Orders Secured**

We began collecting this information last year. With all offices reporting for at least part of the year, our records indicate that LAS secured at least 175 new or variation orders this year for child or spousal support. Approximately 42% of recipients were on social or band assistance. These orders will provide \$1.29M in annual funding and \$189,000 in arrears funding to our clients.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

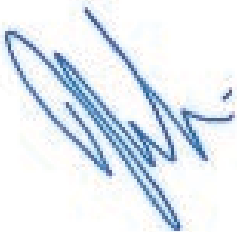
Management is responsible for the preparation of the Commission's financial statements. This responsibility includes maintaining the integrity and objectivity of the Commission's financial records and presenting the financial statements in accordance with Canadian Public Sector Accounting standards.

Management maintains an appropriate system of internal control, including policies and procedures, which provide reasonable assurance that the Commission's assets are safeguarded and that the financial records are relevant and reliable.

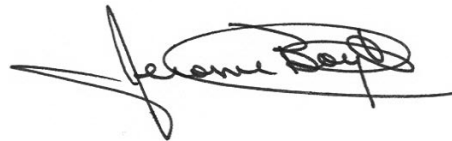
To ensure management meets its responsibilities for financial reporting and internal control, the members of The Saskatchewan Legal Aid Commission discuss audit and reporting matters with representatives of management at regular meetings.

The members of the Commission have also reviewed the financial statements with representative of management. The members have approved in principle the Commission's financial statements for the year end March 31, 2021.

The Provincial Auditor of Saskatchewan conducts an independent audit of the financial statements. Their examination is conducted in accordance with Canadian generally accepted auditing standards and includes tests and other procedures which allow them to report on the fairness of the financial statements. The Provincial Auditor's Report outlines the scope of the audit and the opinion.



Jayne Mallin  
Chief Executive Officer



Jerome Boyko, CPA, CA  
Director, Finance and Information Technology



## INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

### Opinion

We have audited the financial statements of the Saskatchewan Legal Aid Commission, which comprise the statement of financial position as at March 31, 2021, and the statement of operations and changes in accumulated surplus, statement of changes in net financial assets, and 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 the Saskatchewan Legal Aid Commission as at March 31, 2021, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for Treasury Board's approval, 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 Saskatchewan Legal Aid Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Saskatchewan Legal Aid Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Saskatchewan Legal Aid Commission'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 the Saskatchewan Legal Aid Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Saskatchewan Legal Aid Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Saskatchewan Legal Aid Commission 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 identified during the audit.

Regina, Saskatchewan  
June 25, 2021

Judy Ferguson, FCPA, FCA  
Provincial Auditor  
Office of the Provincial Auditor

**THE SASKATCHEWAN LEGAL AID COMMISSION**

**FINANCIAL STATEMENTS**

**For the Year Ended March 31, 2021**

**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31**

	2021	2020
	<u>                    </u>	<u>                    </u>
<b>Financial Assets</b>		
Cash	\$ 6,620,988	\$ 4,413,558
Accounts receivable		
Ministry of Justice	---	21,975
Other	<u>43,053</u>	<u>198,184</u>
<b>Total financial assets</b>	<u>6,664,041</u>	<u>4,633,717</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities		
General	219,305	151,165
Private Solicitors' Fees	3,918,855	4,331,337
Employee Salaries and Benefits	778,331	634,353
Deferred Contributions (note 6)	<u>164,967</u>	<u>44,910</u>
<b>Total liabilities</b>	<u>5,081,458</u>	<u>5,161,765</u>
<b>Net financial assets (debt), (statement 3)</b>	<u>1,582,583</u>	<u>(528,048)</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 5)	55,426	28,220
Prepaid expenses	<u>191,503</u>	<u>166,765</u>
<b>Total Non-financial assets</b>	<u>246,929</u>	<u>194,985</u>
<b>Accumulated surplus (deficit), (statement 2)</b>	<u>\$ 1,829,512</u>	<u>\$ (333,063)</u>

Contractual Obligations (note 7)  
*(See accompanying notes)*



**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**STATEMENT OF OPERATIONS AND CHANGES IN ACCUMULATED SURPLUS**  
**As at March 31**

	2021		2020
	Budget (note 12)	Actual	Actual
<b>Revenue</b>			
Ministry of Justice	\$ 27,444,000	\$ 27,444,000	\$ 27,473,000
Grants	287,150	98,443	35,500
Other	<u>77,500</u>	<u>69,936</u>	<u>162,725</u>
<b>Total revenue</b>	<u>27,808,650</u>	<u>27,612,379</u>	<u>27,671,225</u>
<b>Expense</b>			
Salaries and employee benefits	17,069,652	17,092,521	16,403,898
Head Office administrative (schedule 1)	940,994	943,010	942,409
Area Office administrative and operating expenses (schedule 1)	1,928,567	1,965,635	1,958,923
Provision of legal services	6,471,874	5,000,499	7,238,117
Other legal expenses	196,000	128,270	186,164
Travel	748,500	269,875	763,761
Amortization of tangible capital assets	<u>95,000</u>	<u>49,994</u>	<u>96,184</u>
<b>Total expense</b>	<u>27,450,587</u>	<u>25,449,804</u>	<u>27,589,456</u>
<b>Surplus</b>	358,063	2,162,575	81,769
<b>Accumulated (deficit) surplus, beginning of year</b>	<u>(333,063)</u>	<u>(333,063)</u>	<u>(414,832)</u>
<b>Accumulated surplus (deficit), end of year (statement 1)</b>	<u>\$ 25,000</u>	<u>\$ 1,829,512</u>	<u>\$ (333,063)</u>

(See accompanying notes)

**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**Year Ended March 31**

	<u>2021</u>	<u>2020</u>
Surplus	\$ 2,162,575	\$ 81,769
Acquisition of tangible capital assets	(77,200)	---
Amortization of tangible capital assets	<u>49,994</u>	<u>96,184</u>
	<u>(27,206)</u>	<u>96,184</u>
Acquisition of prepaid expenses	(191,503)	(166,765)
Use of prepaid expenses	<u>166,765</u>	<u>181,158</u>
	<u>(24,738)</u>	<u>14,393</u>
<b>Increase in net financial assets</b>	<b>2,110,631</b>	<b>192,346</b>
<b>Net (debt) at beginning of year</b>	<b><u>(528,048)</u></b>	<b><u>(720,394)</u></b>
<b>Net financial assets (debt) at end of year (statement 1)</b>	<b><u>\$ 1,582,583</u></b>	<b><u>\$ (528,048)</u></b>

*(See accompanying notes)*

**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**STATEMENT OF CASH FLOWS**  
**Year Ended March 31**

	<u>2021</u>	<u>2020</u>
Cash (used in) provided by		
<b>OPERATING ACTIVITIES</b>		
Appropriation funds received	\$ 27,444,200	\$ 27,472,800
Cash received from grants	218,500	44,910
Cash received from other revenue	69,936	162,725
Cash payments for salaries and benefits	(16,818,839)	(16,451,812)
Cash payments for other suppliers	(3,216,186)	(3,989,104)
Cash payments for legal services	<u>(5,412,981)</u>	<u>(6,121,584)</u>
Net cash provided by operating activities	2,284,630	1,117,935
<b>CAPITAL ACTIVITIES</b>		
Purchase of capital assets	<u>(77,200)</u>	<u>---</u>
Net increase in cash	2,207,430	1,117,935
<b>Cash, beginning of year</b>	<u><b>4,413,558</b></u>	<u><b>3,295,623</b></u>
<b>Cash, end of year</b>	<u><b>\$ 6,620,988</b></u>	<u><b>\$ 4,413,558</b></u>

*(See accompanying notes)*

**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2021**

*The Legal Aid Act* came into force on September 1, 1983 by Order in Council 1275/83 and continued The Saskatchewan Community Legal Services Commission as a body corporate under the name of The Saskatchewan Legal Aid Commission (Commission). The purpose of the Commission is to provide legal services to persons and organizations for criminal and civil matters where those persons and organizations are financially unable to secure those services from their own resources.

**1. Significant Accounting Policies**

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards published by the Chartered Professional Accountants Canada (CPA Canada). A statement of remeasurement gains and losses has not been presented in these financial statements because all financial instruments are measured at amortized costs. The following policies are considered significant:

a) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that give rise to the revenues and when collection is reasonably assured. All revenues are recorded on an accrual basis.

Other revenue is comprised of client contributions, cost recoveries, interest and miscellaneous receipts.

Externally restricted inflows are deferred contribution when restrictions are placed on their use by the contributor, and are recognized as revenue when used for their specific purposes.

Government appropriations are recognized in the period the transfer is authorized and any eligibility criteria is met.

b) Expenses

Expenses are reported on an accrual basis. The costs of services incurred during the year are expensed.

c) Provision of Legal Services Expense

Provision of legal services expense include amounts billed by private bar lawyers to the Commission and an estimate of amounts of services performed by lawyers but not yet billed to the Commission.

d) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the asset. Normal repairs and maintenance are expensed as incurred. The tangible capital assets are reduced annually by an amount representing the consumed cost of the asset calculated on a straight line basis as follows:

Office Equipment and Furniture	7 years
Legal Aid Information Network (LAIN)	
Development Costs	3 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Commission's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets is less than their net book value. The net writedowns (if any) are accounted for as expense in the Statement of Operations.

e) Financial Instruments

All financial instruments are measured at fair value upon initial recognition. Cash is measured at fair value. Accounts receivable, accounts payable, accrued liabilities, and deferred contributions are measured at amortized cost. The Commission does not have any embedded derivatives in host contracts.

f) New accounting standards not yet in effect

Two new Canadian public sector accounting standard are not yet in effect for governments and have not been applied in preparing these financial statements. The Commission plans to adopt these new standards on the effective date and is currently analyzing the impact this will have on these financial statements.

The following standards will become effective as follows:

- PS 3400 Revenue (effective April 1, 2023), a revised standard on how to account for and report on revenue.
- PS 3280 Asset Retirement Obligations (effective April 1, 2022), a revised standard on how to account for and report a liability for asset retirement obligations.

## 2. Financial Risk Management

The management of the Commission mitigates the risks associated with financial instruments with regular reporting to the members of the Commission.

### Credit Risk:

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's exposure to credit risk is from the potential of non-payment of grants or accounts receivable. The credit risk on the receivables is not material as most grants are received from the provincial appropriations and the other receivables are comprised of small amounts from contributions from clients.

### Liquidity Risk:

Liquidity risk is the risk that the Commission is unable to meet its financial commitments as they become due. The Commission manages the liquidity risk from the monthly appropriations it receives from the Saskatchewan Ministry of Justice.

### Market Risk:

Market risk represents the potential for loss from changes in the value of financial instruments due to changes in the market conditions. The Commission does not have any exposure to market risk.

## **3. Capital Management**

The Commission's objective when managing its accumulated surplus is to ensure adequate resources exist to support the operations and growth strategies of the Commission.

The Commission obtains its funding from provincial appropriations through the Ministry of Justice. The Commission does not have any debt.

The Commission monitors and assesses its financial performance by a monthly variance analysis of actual and yearly projections to approved budget. The budget and variance analysis is approved by the members of the Commission. The management of the Commission also provide an appropriation forecast to the Ministry of Justice.

## **4. Pension Plan**

The Commission participates in a defined contribution pension plan for the benefit of its employees. The Commission's financial obligation to The Staff Pension Plan for Employees of The Saskatchewan Legal Aid Commission (Plan) is limited to making regular payments to match the amounts contributed by the employees for current service. The Commission's annual pension expense included in salaries and benefits for 2021 amounted to \$862,218 (2020 - \$839,598).

The Plan is administered and sponsored by a joint trustees arrangement. The joint trustees consist of four members, two appointed by the Commission and two appointed by C.U.P.E. Local 1949. The Commission provides day-to-day administration for the Trustees without charge to the Plan. Certain administration expenses of the Plan are initially paid by the Commission and are subsequently refunded by the Plan. As at March 31, 2021, the Plan owed \$882, (2020 - \$nil) to the Commission.

## **5. Tangible Capital Assets**

Tangible capital assets are comprised of the following amounts:

	Office Equipment and Furniture	LAIN Development Costs	2021 Total	2020 Total
Opening cost	\$ 238,831	\$ 555,135	\$ 793,966	\$ 793,966
Additions during the year	<u>---</u>	<u>77,200</u>	<u>77,200</u>	<u>---</u>
Closing Cost	<u>238,831</u>	<u>632,335</u>	<u>871,166</u>	<u>793,966</u>
Opening Accumulated Amortization	222,800	542,946	765,746	669,562
Amortization during the year	<u>12,071</u>	<u>37,923</u>	<u>49,994</u>	<u>96,184</u>
Closing Accumulated Amortization	<u>234,871</u>	<u>580,869</u>	<u>815,740</u>	<u>765,746</u>
Net book value of Tangible capital assets	\$ <u>3,960</u>	\$ <u>51,466</u>	\$ <u>55,426</u>	\$ <u>28,220</u>



The Law Foundation of Saskatchewan approved a grant of \$250,150 for an enhancement to the Legal Aid Information Network (LAIN) program. The grant is for both LAIN development costs and training. During the year, \$77,200 was spent for enhancements and \$5,843 for training. Only a portion of this grant is being recognized as revenue in the period as the project is still to be completed. The costs associated with this grant for the LAIN Development Costs are capitalized and reported as an addition above.

The Commission did not have any write downs or disposals of tangible capital assets during the year.

## 6. Deferred Contributions and Grants

Deferred operating contributions represent externally restricted grants and contributions for which the related expense have not been incurred.

	2021	2020
Balance, beginning of year	\$ 44,910	\$ 35,500
Add: Grant contributions received or receivable in the year		
Law Foundation of Saskatchewan	175,000	---
Law Foundation of Saskatchewan Legal Aid Endowment Fund Trust	43,500	44,910
Less: Amounts recognized as revenue in the year	(98,443)	(35,500)
Balance, end of year	<u>\$ 164,967</u>	<u>\$ 44,910</u>

## 7. Measurement Uncertainty and Contractual Obligations

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Areas where estimates are made include accrued private solicitors' fees and the related provision of legal service expense, amortization of tangible capital assets, non-vesting sick leave benefits, and contingent liabilities.

These estimates are based on the best information available at the time of preparation of the financial statements and are reviewed periodically to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements and actual results could differ from those estimates.

The provision for services provided by members of the private bar that have not been billed on outstanding appointments is estimated at year end using a method that incorporates historical average costs and estimated time frames to complete similar cases. In addition to the liability for services provided to March 31, 2021, the Commission estimates \$482,364 (2020 - \$616,407) will be incurred on approximately 2,056 (2020 - 2,461) outstanding appointments issued to the private bar over and above both the billings paid to date and work performed but not yet billed.

The Commission carries leases for office equipment. Minimum lease payments for the next five fiscal periods, not including taxes, are as follows:

2022	\$63,846
2023	---
2024	---
2025	---
2026	---

The Law Foundation of Saskatchewan grant outlined in note 5 allowed for the Commission to enter into a contract with a computer programming company for LAIN enhancements and training. It is anticipated that the programming and training will be completed before the year ending March 31, 2022. The amount outstanding on the contract not including taxes is \$114,257.

## 8. Related Party Transactions

These financial statements include transactions with related parties. The Commission is related to all Saskatchewan Crown Agencies such as ministries, corporations, boards, and commissions under the common control of the Government of Saskatchewan, as well as its key management personnel and their close family members. Additionally, the Commission is related to organizations where they have key management personnel and/or their close family members in common. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

Facilities, vehicle rentals, office supplies, and miscellaneous office services are acquired from a related party. These transactions are recorded at agreed upon rates and settled on normal trade terms. Other operating transactions with related parties are settled at prevailing market prices under normal trade terms. These transactions and amounts outstanding at year end are as follows:

	2021	2020
Expenses	\$ 2,117,387	\$ 1,959,652
Accounts payable	57,342	47,183
Accounts receivable	---	21,975

Each year, the Commission receives 99% of its operating revenue as a government transfer from the Saskatchewan Ministry of Justice recorded as appropriations, and 1% from grants and other sources. The Commission depends on funding from these sources for the continuance of its operations. During the year the Commission received \$27,444,000 from the Ministry, (2020 - \$27,473,000). At March 31, 2021 there was an appropriation receivable of \$nil (2020 - \$200).

In addition, the Commission pays Provincial Sales Tax on all its taxable purchases. The Commission also received transcripts services without charge from the Ministry of Justice.

During the year, the Commission made payments of \$127,242 (2020 - \$127,242) to the Saskatchewan Legal Aid Commission Benefit Plan Surplus Fund (Fund) that is set up under the collective bargaining agreement between C.U.P.E. Local 1949 (Union) and the Commission. As outlined in the agreement, the Fund is jointly administered by the Commission and the Union through the Labour Management Relations Committee. The Commission provides the Fund with day-to-day administration. The intent of the Fund is to cover increased premium costs of the extended health care benefits for members of C.U.P.E. Local 1949. The increased premium costs are initially paid by the Commission, and for the year the Fund reimbursed the Commission \$134,018 (2020 - \$140,361) for the increased premium costs. At year end, the Fund owed the Commission \$nil, (2020 - \$90,360). The Fund had a balance of \$467,475 (2020 - \$474,250) which is not included in the Commission's statement of financial position.

Other transactions with related parties and amounts due to or from them are described separately in these financial statements and the notes thereto.

## **9. The Law Foundation of Saskatchewan Legal Aid Endowment Fund Trust**

A Trust Deed exists between the Law Foundation of Saskatchewan and the Trustees of The Law Foundation of Saskatchewan Legal Aid Endowment Fund Trust (Trust). The Trust was established with an endowment to assist in the Commission's mandate by:

- a) improving access to justice for persons whose own financial resources are inadequate;
- b) enhancing the ability of all Commission employees to provide legal aid service to clients, including education, research and the acquisition of research, teaching and library materials by the Commission;
- c) providing funds for research in legal and social areas related to legal aid and access to justice; and
- d) assisting otherwise in the Commission's mandate in ways not traditionally covered by government funding, and with particular emphasis on novel or innovative programs or delivery methods.

An endowment amount of \$2,100,000 (2020 - \$2,100,000) has been provided to the Trust and only the net income from the Trust is available for the beneficiaries. The transactions and amounts in the Commission's financial statements related to activities of the Trust at year end are as follows:

	<u>2021</u>	<u>2020</u>
Grants	\$ 15,400	\$ 35,500
Deferred contributions	73,010	44,910

The Trust has five trustees, three of which are members of the Commission. They include:

- The Chair of The Saskatchewan Legal Aid Commission
- A commissioner of The Saskatchewan Legal Aid Commission, appointed by the Law Society of Saskatchewan
- A commissioner of The Saskatchewan Legal Aid Commission, appointed by the Minister of Justice (Saskatchewan)

The Commission has authorized the utilization of its staff as may be reasonably required from time to time to provide administrative support to the Trust at no fee.

## **10. Covid-19 Pandemic**

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The Commission continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential impact on the Commission's financial position and operations.

## **11. Comparative Figures**

Certain comparative figures have been reclassified to conform to the current year's presentation.

## **12. Budget**

These unaudited amounts represent the operating budget approved June 2020 by members of The Saskatchewan Legal Aid Commission.

**THE SASKATCHEWAN LEGAL AID COMMISSION**  
**SCHEDULE OF ADMINISTRATIVE AND OPERATING EXPENSES**  
**Year Ended March 31**

		2021	2020
	Budget (note 12)	Actual	Actual
<b>Head Office Administrative and Operating Expenses</b>			
Leased accommodation	\$ 167,263	\$ 127,755	\$ 130,391
Computer leases, maintenance, and support	103,741	78,010	82,745
Stationery and office supplies	20,755	13,363	9,768
Telephone	19,090	16,606	17,414
Postage	11,100	11,401	11,007
Photocopying	2,900	2,959	2,915
Periodicals	750	1,538	1,371
Expenses related to Endowment Fund Grant	37,000	15,400	35,500
Expenses related to Law Foundation Grant	50,150	5,843	---
Pandemic Expenses	100,000	111,091	2,406
Professional fees and legal costs	150,000	344,663	424,271
Other operating expenses	<u>278,245</u>	<u>214,381</u>	<u>224,621</u>
Total Head Office Administrative and Operating expenses (statement 2)	<u>\$ 940,994</u>	<u>\$ 943,010</u>	<u>\$ 942,409</u>
<b>Area Office Administrative and Operating Expenses</b>			
Leased accommodation	\$ 1,072,344	1,098,819	\$ 1,050,430
Computer leases, maintenance, and support	108,259	132,649	132,884
Stationery and office supplies	167,500	164,405	168,838
Telephone	120,910	119,967	119,923
Postage	33,900	47,867	56,558
Photocopying	43,100	46,794	38,645
Periodicals	23,250	15,938	20,319
Other operating expenses	<u>359,304</u>	<u>339,196</u>	<u>371,326</u>
Total Area Office Administrative and Operating Expenses (statement 2)	<u>\$ 1,928,567</u>	<u>\$ 1,965,635</u>	<u>\$ 1,958,923</u>

## Application

A formal written request for legal assistance. Related legal matters mentioned at the time of application are included on one application. Separate applications are counted for criminal, family, and to a very minor extent, civil and provincial offence matters.

## Brydges Service

Refers to Duty Counsel Advice provided by telephone to detained persons by contract lawyers. This service is available to all individuals detained for a crime regardless of range of service or their eligibility for the full services of LAS.

## Client Abandoned

These are files that were closed on or after April 1, 2020 and by March 31, 2021 and a lawyer provided some level of service to the client. During this time period, the client was responsible for ending the relationship with LAS either by dismissing the lawyer, losing contact or other miscellaneous reasons.

## Completed or Matter Completed

These are files that were closed on or after April 1, 2020 and by March 31, 2021 with the status of Matter Complete. This presumes that the client received the legal services they requested and the matter is now concluded.

## Denied

These are applications that were opened as of April 1, 2020 but have been denied legal services as of March 31, 2021. Although most applications are denied at the beginning of the application process, some of these clients may have received legal service from LAS during the active time of their case.

## Duty Counsel Advice

Immediate advice, by telephone or in person, to arrested or detained persons, irrespective of financial status, provided by a LAS staff lawyer or most likely through the Brydges Service.

## Duty Counsel Service

Legal services provided by a lawyer to in-custody individuals where the person has not applied in writing requesting legal aid representation. Duty Counsel Service is provided irrespective of financial status and consists of either the entry of a guilty plea or a show cause hearing. If the client's case is not resolved, they are encouraged to apply for full-service representation.

## Family Matters

Refers to proceedings related to divorce, separation, support, custody/access and other matters of a family law nature. These matters also include child protection proceedings.

## Federal Criminal Matters (Adults)

Refers to matters under the *Criminal Code of Canada*, *Narcotic Control Act*, *Food and Drug Act* or other Federal Statutes, if the proceedings are by way of indictment; or, if upon conviction and sentence, there is a likelihood of imprisonment or loss of livelihood.

## Federal Criminal Matters (Youth)

Refers to matters under the *Youth Criminal Justice Act*.

## Financial Eligibility

Refers to the process and decision made regarding an application based on the applicant's financial information about income, and dependents in assets; the decision can be in favour of or against eligibility.

## Full Time Equivalent (FTE)

Refers to a statistical number that takes into account the number of total hours worked by all employees divided by the maximum number of compensable hours in a work year.

## Opened Files

These are applications that have been approved on or after April 1, 2020 and as of March 31, 2021 and have been worked on by a lawyer during this time frame. As of March 31, 2021, these files may be active, completed or abandoned by the client.

## Summary Advice

Refers to the provision of legal advice, information or any other type of minimal legal service by a lawyer to an individual involving no more than a brief interview or telephone call.

