

Annual Report

2024-25

Ministry of Justice and Attorney General

Office of Residential Tenancies

and Provincial Mediation Board

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This annual report is also available in electronic form from the ministry's website at www.saskatchewan.ca.

Letters of Transmittal



The Honourable
Tim McLeod, K.C.
Minister of Justice and
Attorney General

Office of the Lieutenant Governor of Saskatchewan

In accordance with section 92(1) of *The Residential Tenancies Act*, 2006 and section 21(1) of *The Provincial Mediation Board Act*, I have the honour of submitting the Annual Report for the Office of Residential Tenancies and the Provincial Mediation Board for the fiscal year ending March 31, 2025.

Tim McLeod, K.C.
Minister of Justice and Attorney General

The Honourable Tim McLeod, K.C.
Minister of Justice and Attorney General

Dear Minister:

In accordance with section 92(1) of *The Residential Tenancies Act*, 2006 and section 21(1) of *The Provincial Mediation Board Act*, I have the honour of submitting the Annual Report for the Office of Residential Tenancies and the Provincial Mediation Board for the fiscal year ending March 31, 2025.

Dr. Anne-Marie Cotter
Director, Chair, Senior Crown Counsel
Office of Residential Tenancies and Provincial Mediation Board

Office of Residential Tenancies and Provincial Mediation Board

Office of Residential Tenancies (ORT)

The ORT is an administrative law tribunal created to provide an alternative to the court system for landlords and tenants involved in residential tenancy disputes. The ORT's mandate is to provide simple, inexpensive, and timely dispute resolution for landlords and tenants. To achieve this, the ORT:

- provides information to residential landlords and tenants about their rights and responsibilities;
- encourages residential landlords and tenants to use information about their rights and responsibilities to resolve problems directly; and
- adjudicates disputes between residential landlords and tenants when they are unable to find their own solutions.

Director and Deputy Directors

Regina:

- Anne-Marie Cotter, Director
- Gordon Mayer, Deputy Director Senior – Adjudication
- Randall King, Deputy Director – Adjudication
- Reginald Elliott, Deputy Director – Adjudication

Saskatoon:

- Tyler Young, Deputy Director Senior – Adjudication
- Luke Coupal, Deputy Director - Adjudication
- Boa Kim, Deputy Director – Administration

Legislative Authorities

Governing legislation:

- *The Residential Tenancies Act, 2006*
- *The Residential Tenancies Regulations, 2007*
- *The Condominium Property Act, 1993*
- *The Co-operatives Act, 1996*
- *The Tax Enforcement Act*
- *The Safer Communities and Neighbourhoods Act*

The ORT also has jurisdiction under:

- *The Condominium Property Act, 1993* to enable condominium associations to evict tenants of condo units who disturb other occupants;
- *The Co-operatives Act, 1996* to evict persons whose membership in a housing co-operative is revoked; and
- *The Safer Community and Neighbourhoods Act* to enable a SCAN officer to apply to the ORT on behalf of a landlord with the landlord's permission.

Provincial Mediation Board (PMB)

The PMB has a role or responsibility in:

- municipal tax enforcement;
- mortgage foreclosures;
- debt counselling; and
- eviction of non-residential tenants.

Municipal Tax Enforcement

Municipalities require the Board's consent to complete tax enforcement proceedings under *The Tax Enforcement Act*. Upon application by a municipality, the Board contacts the landowner to establish a payment plan for the taxpayer in tax arrears. If the taxpayer does not agree to a payment plan, or defaults on payment, the Board grants consent to the municipality to take title of the land.

Mortgage Foreclosures

The Board receives a Notice of Application to Foreclose in advance of every non-commercial foreclosure action. Upon application, the Board mails this Notice to the mortgagor and offers its services. If contacted by the mortgagor, the Board provides information on foreclosure procedures and discusses options that are available to the mortgagor. The proposed plaintiff cannot start a court action for 60 days from the application date.

The Board maintains electronic files for notices of application to foreclose, enabling staff in both Regina and Saskatoon to access files, share information and improve service timelines.

Evictions of Non-Residential Tenants

The Board may delay the eviction of a tenant under *The Landlord and Tenant Act* (primarily commercial and agricultural leases). The Board will delay an eviction if it will cause serious hardship to the tenant that can be avoided by allowing more time. With the Board's involvement, most inquiries and applications are resolved directly between the landlord and tenant.

Board Members

- Anne-Marie Cotter, Chair, Regina
- Tyler Young, Saskatoon

Legislative Authorities

- *The Provincial Mediation Board Act*
- *The Tax Enforcement Act*
- *The Land Contracts (Actions) Act* and *The Land Contracts (Actions) Regulations*
- *The Agricultural Leaseholds Act*
- *The Land Titles Act, 2000*
- *Bankruptcy and Insolvency Act* (federal)
- *The Landlord and Tenant Act*

ORT and PMB Budget

The ORT and the PMB are two distinct organizations under different Acts that operate under a combined budget and share resources. Both organizations operate from offices in Regina (headquarters) and Saskatoon.

	2020-21	2021-22	2022-23	2023-24	2024-25
Budget	\$1,674,000	\$1,915,000	\$1,915,000	\$1,921,000	\$1,921,000
Actual	\$1,758,000	\$1,968,000	\$1,738,125	\$1,780,695	\$1,931,432
Variance	+\$84,000	+\$53,000	-\$176,875	-\$140,305	+\$10,432
FTEs	21.5	24.5	24.5	24.5	24.5
Per Diem Hearing Officers	23	20	9	3	3

Progress in 2024-25

ORT

Innovation, access to justice, and inclusion:

- Since October 2019, all ORT hearings are scheduled to be held by phone to allow clients to attend regardless of physical location. The ORT accommodates in-person hearings when requested by a party and deemed necessary by a hearing officer. There is also a public phone clients can use to attend hearings in the Regina and Saskatoon ORT office.
- Since March 3, 2022, ORT clients have been able to create notices and submit applications, evidence, photos and other documents online. Accommodations for manual submissions are made upon request.
- The ORT's Client Service Representative (CSR), a position created in 2021, focuses on the development and maintenance of the online portal. The CSR also focuses on client inquiries by phone, email, and in-person related to the online portal and the use of the designated public computers and scanners available at both the Regina and Saskatoon offices.
- By using the online portal, clients can review the status of their application from start to finish, making access to information easier and potentially reducing wait times. In the 2024-25 fiscal year, 99% of applications were submitted through the online portal. Since the launch of the portal on March 3, 2022, 98% of applications have been submitted through the online portal. Accommodations continue to be made for clients who are unable to use the online portal.
- The ORT supports diversity and inclusion, and multiple staff, including the Director, are multilingual.
- The ORT has eight informational videos available in 32 languages on its webpage, including American Sign Language (ASL), French, Cree, and Dene. The English videos are newly animated. Transcriptions of these videos are also available in braille in the Regina and Saskatoon offices.
- The ORT gave 19 presentations (11 virtual and eight in-person) to various landlord and tenant groups in 2024-25 concerning different aspects of residential tenancy law and the use of the online portal.
- For clients who cannot physically visit the ORT office, the ORT is accessible by email, phone, mail, and through the contact form on the ORT's webpage. For clients who visit the office in-person, the Regina and Saskatoon offices are accessibly designed with such features as automated doors and accessible washrooms. Both ORT offices have a lowered middle window to accommodate wheelchairs.

The table below captures applications accepted since the 2019-20 fiscal year and applications submitted since the launch of the online portal in March 2022, with the related revenue received.

	2020-21*	2021-22	2022-23	2023-24	2024-25
Total Applications	3,969	5,149	7,867	8,840	8,597
Landlord Applications	3,471	4,567	6,887	7,472	7,043
Tenant Applications	498	582	980	1,368	1,554
Revenue	\$182,000	\$228,300	\$236,650	\$248,150	\$226,500

*2020-21 remains an outlier due to the moratorium on non-urgent applications in place between late March and early August 2020.

The variance in total applications and revenue accepted by the ORT since the 2021-22 fiscal year is due in part to the introduction of a \$50 fee for all applications. In September 2021, *The Residential Tenancies Act, 2006* and *The Residential Tenancies Regulations, 2007* were amended and included a \$50 filing fee for disputes on security deposit claims. Additionally, the online portal increased accessibility to submit applications. Clients may apply to have their fee waived pursuant to *The Fee Waiver Act*.

ORT staff are focused on early dispute resolution between clients, with the goal of fewer applications being submitted for a hearing. Hearing officers can also now award rent arrears at the time of the order for a writ of possession, with the majority of cases requiring only one instead of two applications.

The table below shows ORT inquiries by fiscal year since 2020-21:

Inquiry Method	2020-21	2021-22	2022-23	2023-24	2024-25
In-person	0	2,372	3,595	4,963	5,676
Email (received and sent)	95,467	113,000	80,927	77,958	88,261
Phone (inbound and outbound)	67,142	72,649	82,590	77,551	70,356
Total	162,609	188,021	167,112	160,472	164,293

There have been variances in the contact method over the past five fiscal years.

- With the launch of the online portal for client use in March 2022, significantly less applications and evidence are being received by email, with clients having more control over their applications by filing online; however, there has been an increase in phone inquiries since the 2021-22 fiscal year, which may be attributed to the addition of a phone line specifically for answering questions related to the online portal.
- The lack of in-person inquiries in 2020-21 was due to the office being closed to the public in response to COVID-19. Since the 2021-22 fiscal year, the number of in-person inquiries remains lower than pre-pandemic levels, which may be attributed to the accessibility of the ORT by phone, email, and the online portal.

PMB

Innovation and access to justice:

- The PMB has two informational videos available in 27 languages on the webpage, including American Sign Language (ASL), French and Dene. The English videos are newly animated. Transcriptions of the informational videos are also available in braille at both the Regina and Saskatoon offices.
- The PMB has fully transitioned to electronic files.

The table below captures PMB's statistics since 2019-20.

	2020-21	2021-22	2022-23	2023-24	2024-25
Debt Repayment Files Active at Year End*	5	2	2	0	0
Debt Payments Received from Debtors	\$24,632	\$18,454	\$15,250	\$2,589	\$0
Administrative Levy on Debt Payments	\$4,000	\$2,343	\$2,588	\$577	\$0
Notices of Mortgage Foreclosure/ Cancellation of Agreement for Sale	608	664	671	684	738
Tax Enforcement Files Opened **	889	850	769	812	743
Tax Enforcement Fees	\$2,400	\$25,330	\$17,860	\$19,800	\$15,500
<i>Landlord and Tenant Act Applications</i>	1	0	0	0	0

*Program discontinued in 2012.

**The total number of remaining active files, across all years, as of March 31, 2025, is 1,093.

The table below shows PMB inquiries by fiscal year since 2020-21.

Inquiry Method	2020-21*	2021-22	2022-23	2023-24	2024-25
In-person	0	0	0	1	0
Email	20,219	13,543	9,395	8,851	11,179
Phone	1,534	2,436	1,645	1,978	1,923
Letters Sent	8,261	8,903	4,882	9,420	14,849
Total	30,014	24,882	15,922	20,250	27,951

*The variance between inquiries in the various fiscal years may be related to the impact of COVID-19.

ORT and PMB – Commitment to Excellence

With the Director/Chair overseeing operations and implementing innovative strategies, the ORT and the PMB remain dedicated to service excellence, innovation, collaboration and transparency, practicing effective and accountable use of resources, and promoting engagement and leadership at all levels, as well as championing access to justice and inclusion. In 2021-22, the ORT and the PMB team received the Deputy Ministers' Award for showing respect and integrity, serving citizens, practicing excellence and innovation, and acting as one team. In 2018, the Director also received the Deputy Ministers' Award for Innovation.

As part of government's one team approach, staff attend an annual retreat which includes discussion of topics such as mental health and Insights. Staff also receive regular training on how to better serve the public, build leadership skills, and work as one team. In 2024-25, staff participated in three custom training sessions from the Johnson Shoyama Graduate School of Public Policy: "One Team," "Administrative Tribunals," and "Leadership."

The ORT has created safe spaces for staff in the Regina and Saskatoon offices for mental health breaks. The ORT and the PMB will continue to strive for excellence to accommodate the evolving needs of the Saskatchewan public.

Management Responsibility for the Financial Statements

Management is responsible for the integrity of the financial information reported by the ORT and the PMB. Fulfilling the responsibility requires the preparation and presentation of financial statements and other financial information in accordance with Canadian public sector accounting standards. These standards are consistently applied, with any exceptions specifically described in the financial statements.

The accounting systems used by the ORT and the PMB include an appropriate system of internal controls to provide reasonable assurance that:

- transactions are authorized.
- clients' assets are properly recorded and financial reports are properly monitored to ensure reliable information is provided for the preparation of financial statements and other information; and
- the accounts are properly kept and financial reports are properly monitored to ensure that reliable information is provided for the preparation of financial statements and other financial information.

The Provincial Auditor of Saskatchewan has audited the ORT and the PMB financial statements in accordance with Canadian generally accepted auditing standards.

The Provincial Auditor's responsibility is to express an opinion on the fairness of management's financial statements. The Auditor's Report outlines the scope of the audit and the Provincial Auditor's opinion.

Financial Statements

The financial statements on the following pages provide an account of the financial activities of the Office of Residential Tenancies and Provincial Mediation Board for the year ended March 31, 2025.

**MINISTRY OF JUSTICE AND ATTORNEY GENERAL
OFFICE OF RESIDENTIAL TENANCIES - DIRECTOR'S TRUST ACCOUNT**

FINANCIAL STATEMENTS

For the Year Ended March 31, 2025



INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of the Office of Residential Tenancies – Director's Trust Account, which comprise the statement of financial position as at March 31, 2025, and the statement of operations and change in net financial assets 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 Office of Residential Tenancies – Director's Trust Account as at March 31, 2025, and the results of its operations and change in net financial assets 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 Office of Residential Tenancies – Director's Trust Account in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the 2024–25 Annual Report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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 Office of Residential Tenancies – Director's Trust Account'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 Office of Residential Tenancies – Director's Trust Account or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of Residential Tenancies – Director's Trust Account'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 Office of Residential Tenancies – Director's Trust Account'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 Office of Residential Tenancies – Director's Trust Account'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 Office of Residential Tenancies – Director's Trust Account 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
July 21, 2025

Tara Clemett, CPA, CA, CISA
Provincial Auditor
Office of the Provincial Auditor

Statement 1

OFFICE OF RESIDENTIAL TENANCIES - DIRECTOR'S TRUST ACCOUNT
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	<u>2025</u>	<u>2024</u>
FINANCIAL ASSETS		
Due from General Revenue Fund (Note 3)	<u>\$ 162,094</u>	<u>\$ 252,772</u>
LIABILITIES		
Accounts payable (Note 3)	<u>\$ 3,600</u>	<u>\$ 74,500</u>
Net Financial Assets and Accumulated Surplus (Note 2b) (Statement 2)	<u>\$ 158,494</u>	<u>\$ 178,272</u>

(See accompanying notes to the financial statements)

**OFFICE OF RESIDENTIAL TENANCIES - DIRECTOR'S TRUST ACCOUNT
STATEMENT OF OPERATIONS AND CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED MARCH 31**

	<u>2025</u>	<u>2024</u>
Trust funds acquired:		
Receipts from landlords or tenants	\$ 567,955	\$ 519,991
Trust funds disbursed/payable:		
Landlords or tenants	(361,233)	(168,690)
Ministry of Justice and Attorney General (Note 3)	(226,500)	(248,150)
	<u> </u>	<u> </u>
Annual (Deficit) / Surplus	(19,778)	103,151
Net financial assets and accumulated surplus, beginning of year	<u>178,272</u>	<u>75,121</u>
Net financial assets and accumulated surplus, end of year (Statement 1)	<u><u>\$ 158,494</u></u>	<u><u>\$ 178,272</u></u>

(See accompanying notes to the financial statements)

OFFICE OF RESIDENTIAL TENANCIES - DIRECTOR'S TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2025

1. Legislative Authority

Pursuant to provisions of *The Residential Tenancies Act, 2006* (the Act), the Office of Residential Tenancies - Director's Trust Account (Director's Trust Account) was established for the purpose of receiving and disbursing monies under the Act. The Office of Residential Tenancies at the Ministry of Justice and Attorney General (Ministry) is responsible for the administration and management of all matters governed by the Act.

The financial statements reflect the financial assets and liabilities related to trusts under the administration of the Office of Residential Tenancies.

Staff at the Office of Residential Tenancies are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. Staff at the Office of Residential Tenancies maintain 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 in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board and published by CPA Canada applicable for governments. The following accounting principles are considered significant:

a) Receipt and Payment of Trusts

Security deposit are paid to the Trust after the Hearing Officer approves the application to proceed to hearing. Monies are held in trust on behalf of landlords and tenants where there is a dispute as to the disposition of the security deposit. Monies are paid out to either the landlord or tenant once the appropriate disposition of the funds has been ordered by a hearing officer.

b) Net Financial Assets

Net financial assets are the total of the trust monies held on behalf of landlords and tenants.

c) Cash Flow Statement

A cash flow statement has not been provided since cash flow information is readily apparent from the other financial statements.

2. Significant Accounting Policies (Continued)

d) Statement of Remeasurement Gains and Losses

A statement of remeasurement gains and losses has not been provided since there were no remeasurement gains or losses incurred in the year

e) New Accounting Standards

A number of new Canadian public sector accounting standards and amendments to standards are not yet effective for governments and have not been applied in preparing these financial statements. The following standards will come into effect as follows:

i) Conceptual Framework (effective April 1, 2026) replaces Financial Statement Concepts, Section PS 1000 and Financial Statement Objectives, Section PS 1100, which will be withdrawn.

ii) PS 1202 Financial Statement Presentation (effective April 1, 2026) a new standard ensuring increased understanding of financial statements and the indicators within them and provides improved accountability information for users.

The Director's Trust Account plans to adopt these new standards on the effective date and is currently analyzing the impact this will have on its financial statements.

3. Related Party Transactions

The Director's Trust Account 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 Director's Trust Account is related to organizations where they have key management personnel and/or their close family members in common.

In accordance with established government practice, the Director's Trust Account has not been charged with any administrative costs and no provision for such cost is reflected in these statements. These costs are borne by the Ministry from monies appropriated by the Legislature for such purposes.

Under Section 13(1) of *The Residential Tenancies Regulations, 2007*, complaint applications, except for those relating to security deposits, are subject to a fee of \$50. The Director's Trust Account pays the fee collected to the Ministry. The fees disbursed amounted to \$222,900 (2024 - \$173,650). At year end, the Director's Trust Account owed the Ministry \$3,600 (2024 - \$74,500).

The Director's Trust Account bank account, shown as Due from General Revenue Fund (GRF) is included in the Consolidated Offset Bank Concentration arrangement for the Government of Saskatchewan. No interest is paid into this account by the GRF.

4. Financial Instruments

The Director's Trust Account financial instruments consist of amounts Due from GRF and accounts payable. There are no significant terms and conditions related to the financial instruments that may affect the amount, timing and certainty of future cash flows. The carrying value of these instruments approximates fair value due to their immediate or short term nature.

5. Budget

Budget amounts are not disclosed as the nature of the Director's Trust Account operations do not provide for relevant budget amounts to be reasonably determined.