

Provincial Capital Commission

Annual Report for 2022-23

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Letters of Transmittal



Office of the Lieutenant Governor of Saskatchewan

I respectfully submit the Annual Report for the Provincial Capital Commission for the fiscal year ending March 31, 2023.

A handwritten signature in blue ink that reads "Don McMorris".

Don McMorris
Minister of Government Relations and
Minister Responsible for the First Nations, Métis, and Northern Affairs
Minister Responsible for the Provincial Capital Commission



The Honourable Don McMorris
Minister Responsible for the Provincial Capital Commission

Dear Minister:

I have the honour of submitting the Annual Report for the Provincial Capital Commission for the fiscal year ending March 31, 2023.

A handwritten signature in black ink that reads "Jenna Schroeder".

Jenna Schroeder
Executive Director
Provincial Capital Commission

Message from the Board Chair



As Chair of the Provincial Capital Commission Board of Directors, which includes representatives from the Government of Saskatchewan, the City of Regina, and the University of Regina, I am pleased to speak to the work of the Board but also the work of the organization and the accomplishments made throughout the year.

The Provincial Capital Commission, in partnership with the Government of Saskatchewan, the City of Regina and the University of Regina, is committed to ensuring Wascana Centre and Government House continue to be places of significance that inspire pride for our citizens and visitors alike within the Capital City.

A handwritten signature in black ink, appearing to read 'Laurier Donais', with a stylized flourish at the end.

Laurier Donais
Board Chair, Provincial Capital Commission

Organization Overview

Provincial Capital Commission

The Provincial Capital Commission Act was legislated in 2017 by the Government of Saskatchewan. The Board of Directors comprises three representatives from the Government of Saskatchewan and one each from the City of Regina and University of Regina. The Provincial Capital Commission (PCC) provides management oversight and stewardship of Wascana Centre, Government House and the Territorial Building and acts as regulator for all land-use within Wascana Centre. The PCC's full-time equivalent (FTE) utilization was 47.01 in 2022-23.

Our Mandate

Provides for the operation, management and stewardship of provincial assets that include Government House and Wascana Centre, enhancing quality of life and creating pride in the Capital City through educational programming, public events, and celebratory opportunities. The Commission acts as a regulator for all land-use within Wascana Centre.

Our Vision

Inspiring pride and fostering connections to Saskatchewan's Capital City.

Our Mission

To enhance quality of life by creating community partnerships, promoting visitor experiences, and providing stewardship of the land and assets within the Provincial Capital Commission.

Core Business

The Provincial Capital Commission contributes to Saskatchewan's quality of life through the management and operation of Wascana Centre and Government House and the Edwardian Gardens in the following areas:

- History and stewardship education including ecology programming, collections and museums and acting as a storyteller for the province's history.
- Community engagement that includes events, outreach, experiences, and partnerships; and
- Long-term legacy planner for the Capital City regarding stewardship, regulation development, sustainable development strategies and the principal steward for Wascana Centre and Government House.

The PCC's 2022-23 Operational Plan can be found at: www.saskatchewan.ca/provincial-capital-commission#plans-and-annual-reports

Wascana Centre

A unique urban park in the middle of the Capital City includes 2,300 acres of urban land that provides countless functions and services to tenants, landowners and community resulting in an area of immeasurable value as a place of work, education, recreation and natural preservation. This site provides an opportunity to share in the natural beauty and create an increased quality of life for its visitors.

Government House and Edwardian Gardens

A National Historic Site and Provincial Heritage Property in the Capital City features a multi-use public facility including a museum, conference facilities, art gallery and floral conservatory surrounded by 8.5 acres of manicured Edwardian Gardens. This site provides visitors an accessible historic location that preserves, promotes, and celebrates Saskatchewan's living heritage and provides the working office for the Lieutenant Governor of Saskatchewan.

Progress in 2022-23

Organization Goal 1

Organization Goal

Assets and sites of significance are preserved and enriched for future generations.

Strategy

Engage in collaborative planning to make sustainable, informed decisions.

Key Actions

- Regulator of land use and the Master Plan for Wascana Centre.
 - Made improvements to clarify the development application process to ensure alignment with existing policy. Approval authorities were defined, and an application tracking process was implemented.
 - A standard improvement application process for Wascana Centre tenants was finalized and implemented.
 - The Wascana Centre Master Plan Review and Renewal is underway and is expected to be completed in 2023. Established the Master Plan Public Advisory Committee and finalized the Public Participation Plan.
- Improve land management and stewardship standards.
 - Created and implemented a “Tree Protection Standards” document and practice which includes of 3:1 replacement policy for all trees removed in Wascana Centre because of development projects.
 - Completed an “Alternate Ground Cover” study and plan to ensure the continued health of the urban tree canopy.
- Work with partner organizations on formal service agreements.
 - Developed and implemented a program cost tracking system to help define level of service for some programs.
 - Developed control documents for defining service levels with partner organizations, including an annual service agreement template.
 - Developed a Project Charter for the renewal of service level descriptions and asset management for all services and assets pertaining to the Ministry of SaskBuilds and Procurement’s Maintenance group, which is contracted by PCC to perform year-round grounds maintenance in Wascana Centre and at Government House.
- Establish and implement long-term Master Plans for Provincial Capital Commission sites through public participation.
 - The 11th Wascana Centre Master Plan Review and Renewal is underway.
 - Conducted a tendering process and retained consultants to lead public engagement and prepare a renewed Master Plan.

- Obtained Board approval for the Public Participation Plan and implemented Stage 1.
- Develop an asset inventory including ownership and conditions of the assets.
 - Preliminary inventories of park assets are complete. This step is important in determining the asset categories and distribution of assets by land ownership.

Strategy

Improve business operations to optimize government assets and resources.

Key Actions

- Review core business operations, service delivery, contractual agreements, and operational policies to ensure efficiency and future sustainability.
 - Completed a draft inventory of core services provided in Wascana Centre and Government House.
 - Developed and implemented an annual service agreement template to standardize service level expectations for contracts delivered by PCC.
- Work with our partners to identify capital infrastructure projects.
 - Continued to engage with stakeholders and partners to discuss opportunities for future infrastructure projects, both short and long term.
 - Improved planning and budgeting processes by focusing on shovel-ready projects, resulting in 78 per cent of the community use capital project budget being spent.
- Develop and implement an operational electronic records management procedure.
 - Completed background work on the Operational Records Schedule. Progress was made on electronic records management procedures with drafts completed for Electronic Records and Email Guidelines, Electronic Filing and Naming Conventions and PCC Common Acronyms.

Strategy

Engage in collections management best practices.

Key Actions

- Create consistent digital documentation of heritage collections and places of significance within the Provincial Capital Commission.
 - Continued to develop and update Museum Collection Stewardship policies and procedures. This work allows Government House to increase its ratings with the Museum Association of Saskatchewan.
 - Digital preservation, cataloguing and documentation of information and artifacts at Government House is ongoing:
 - Digital conversion of the Government House photo collection into the database management software is complete.
 - Government House has welcomed four new members to the collection club to help with stewardship of the collection.
 - Another 350 files were verified and entered the database.
 - Approximately 16 per cent of the Government House collection has been digitally documented and updated.
 - All monuments, memorials, and public art pieces within Wascana Centre have

been digitally documented. Digital information includes a description, photos, location and attribution to the organization responsible for its donation/dedication.

- Create a Provincial Capital Commission monument and memorial plan.
 - The digital documentation portion of the plan is complete.

Strategy

Protect and enhance the ecological integrity and natural beauty of Provincial Capital Commission lands and assets.

Key Actions

- Invest in sustainable environmental management programming.
 - Completed and/or expanded existing environmental management initiatives:
 - Established dedicated budget to targeted habitat and conservation projects.
 - Identified and planned site locations for 2023 alternate ground cover program.
 - Completed the shoreline assessment portion of the shoreline restoration and stormwater outlet project.
 - Renewed and expanded the goat grazing program for noxious weed control in the Douglas Park area.
 - Implemented new environmental management initiatives:
 - Developed Standard Operating Procedures for the proposed PCC Environmental Protection Plan.
- Implement the strategy for urban forest renewal and maintenance of Provincial Capital Commission lands and gardens.
 - Continued to execute the urban canopy renewal plan:
 - All tree removals are tracked and coded to the reason for removal.
 - All trees within Wascana Centre were inventoried. Data was compiled to provide up-to-date information on the status of the Wascana Centre urban canopy.
 - Created a five-year tree replacement schedule and accompanying nursery production plan.
- Explore innovative strategies and partnerships to address species at risk, the tree canopy and weed control.
 - Completed the first year of the Regina Urban Wildlife Research Program in partnership with the Royal Saskatchewan Museum and University of Regina. The program aims to better understand the population, habits, and movements of wildlife in Regina. PCC will use this data to inform its own environmental plans for species at risk in Wascana Centre.
 - Mapped locations for future installation of pollinator flower beds to increase diversity and health of pollinator insects and birds in Wascana Centre.
 - Completed the planning stages for the Environmental DNA aquatic biomonitoring program to protect and monitor Wascana Lake for the presence of invasive species.
 - Developed a business case for a thermal weed control unit which could replace most chemical weed control in Wascana Centre and at Government House.

Performance Measure Results

Percentage of Heritage Assets and Collections Digitally Documented

Target: Reach an overall average of 43 per cent gold standard using the Museum Association of Saskatchewan's Collections Stewardship Self-Assessment tool.

Result: Government House developed, implemented, reviewed, and improved collections stewardship policies, procedures, and standards. Government House ratings with the Museum Association of Saskatchewan are as follows:

- 51 per cent Gold
- 34 per cent Silver
- 21 per cent Bronze

Percentage of Urban Forest Tree Canopy Inventoried

Target: Digitally document the tree diversification and garden spaces in Wascana Centre and at Government House and Edwardian Gardens, capturing 75 per cent of the total inventory.

Result: The tree inventory in Wascana Centre is 100 per cent complete and documented. Garden bed inventory in Wascana Centre, Government House and the Edwardian Gardens is 100 per cent complete and documented.

Progress in 2022-23

Organization Goal 2

Organization Goal

Citizens feel pride and connection to the Capital City.

Strategy

Develop innovative partnerships to create collaborative programming and service delivery.

Key Actions

- Deliver high quality educational experiences to promote the Capital City as the seat of Government.
 - Reviewed and improved educational programming for schools by identifying PCC program alignment with specific Saskatchewan Curriculum outcomes and indicators by grade level.
 - Provided educational programming focusing on democracy, the role of government and the role of the Lieutenant Governor of Saskatchewan.
 - Hosted classes from community schools for “Lunch on the Lawn with the LG.” His Honour spoke with students about his role and where it fits within government.
 - Offered year-round programming that explores the role of Regina as the provincial capital, the role of government and the role of the Crown. Such programs include, “At Home with the Forgets,” “History Comes Alive,” “It is Democracy” and “Bill-ding Laws”.
 - Continued to offer virtual programs for schools. Virtual programming allows programs to be extended to schools outside of Regina where in-person visitation is a barrier.
- Organize and/or promote public activities, events and new visitor experiences that ensure the Capital City is a source of pride.
 - Developed and/or enhanced programs this past year:
 - “Junior Explorer” is a free nature program designed for children ages four to nine.
 - The “Picnic and Paddle” program allowed people to canoe/kayak or be ferried to Willow Island for a picnic.
 - “Thursdays in Wascana” was held every Thursday from July to September and had numerous activities such as bubble ball, lawn games, and ferry boat tours of Wascana Lake.
 - “Art in the Park” welcomed participants to the Habitat Conservation Area for a beaded brooch and botanical drawing workshop.
 - More than 900 visitors attended the Victoria Day celebration at Government House.
 - “Lunch on the Lawn at Government House” offered visitors the opportunity to order a locally made lunch and enjoy entertainment in the beautiful

- Edwardian Gardens.
 - “Yoga in the Garden” featured a local yoga instructor leading guest through a yoga practice in the Edwardian Gardens. This program was well attended and very popular.
 - The “Old Fashioned Fun and Games Day” event featured carnival games and a puppet show.
 - For Halloween, theatrical séance performances were added to traditional Halloween programming. This addition was well-received and quickly booked-up for all available offerings.
 - The Halloween “Bump in the Night” was reintroduced, where over 1,200 visitors attended.
 - The favourite “Old Fashioned Victoria Christmas” was held for first time in four years with no pandemic-related restrictions. More than 1,000 visitors experienced ornate decorations, horse and wagon rides, carolers, met Santa and Mrs. Claus, and enjoyed warm cocoa and cookies.
- PCC’s Rink on Wascana once again offered free daily skating from early January to the end of February 2023. Thousands of visitors enjoyed the unique opportunity to skate on Wascana Lake while enjoying majestic views of the Legislative Building.
- The Frost Festival in February 2023 had more than 15,000 visitors and included programs such as horse and wagon rides, kicksledding, winter dodgeball, and ‘learn to’ sport demonstrations, such as broomball, ringette, and sledge-hockey.
- Developed a suite of exhibits celebrating Queen Elizabeth II Platinum Jubilee:
 - On loan from Rideau Hall was the 13-foot tall, 350-pound Queen Elizabeth II Diamond Jubilee Portrait. Accompanying the portrait was an exhibit titled “Portrait in the Making”. The exhibit explores the process of artist Phil Richards in creating the magnificent portrait.
 - Kicked off the opening of “Portrait in the Making” by hosting artist Phil Richards to speak to invited guests and the public about meeting the Queen and his experience painting the portrait.
 - Hosted an exhibit called “Platinum on the Prairies” which takes visitors through a journey of all six of the Late Queen Elizabeth II’s royal visits to Saskatchewan.
 - Developed a special Platinum Jubilee tour of Government House.
- Support the Provincial Military Liaison in recognizing and paying tribute to our citizens and Saskatchewan’s military history.
 - Continued to communicate regularly with Provincial Military Liaison, MLA Greg Lawrence’s office, and was often asked to sit in on national military liaison meetings.
 - Co-led three annual programs with the Provincial Military Liaison:
 - Military Family Appreciation Tea packages were given to military families through the Moose Jaw Military Family Resource Centre on Military Family Appreciation Day.
 - One hundred and seventy-four wreathes were distributed to communities across Saskatchewan for Remembrance Day.
 - Veteran care kits were given to 50 veterans across Saskatchewan in December.
 - Hosted families of 21 airmen who tragically lost their lives near Estevan on their way back from returning planes to the USA after the Second World War. The event

was held at Government House and included Their Honours Russ and Donna Mirasty.

- Arranged for Marie Calder, the leader of the committee working to honour the 21 airmen, to hold a free public event at Government House for Remembrance Day.
- Identify and create outdoor educational spaces.
 - Created and fully furnished an outdoor education space at Government House.
- Deliver programs and services that are relevant, accessible and inclusive.
 - Offered the “Junior Explorer” program each week between June and August 2022. Programming featured an educational talk and nature exploration.
 - “Thursdays in Wascana” featured free programming and demonstrations from local business designed to encourage the public to discover the diverse features of Wascana Centre.
 - “Lunch on the Lawn at Government House” hosted Indigenous multidisciplinary artist and musician Brad Bellegarde. Bellegarde performed while guests enjoyed the Edwardian Gardens and lunch options from Moose and Bannock restaurant.
 - Worked with the Lieutenant Governor’s Office to install and unveil the Saskatchewan Residential Schools Memorial:
 - Hosted staff and students from Scott Collegiate for the unveiling of the memorial on June 20, 2022, ahead of the official dedication and ceremony on National Indigenous Peoples Day 2022.
 - Indigenous staff and students from Regina schools were welcomed for lunch and a tour of the memorial with the Lieutenant Governor.
 - Developed a partnership with the Autism Centre of Regina. Individuals accessing services at the Autism Centre are provided a supportive, safe environment where they can contribute to the volunteer-run events at Government House.
 - Began working with MentorAbility, an organization that facilitates mentorship opportunities for people with disabilities. Interested MentorAbility clients are paired with a Government House staff member to learn about the work done in museums.
- Create opportunity for public input through public participation.
 - The Public Participation Plan was developed and approved as a part of Wascana Centre Master Plan review and renewal.
 - The Public Participation Plan complies with policy and industry best practice.
 - This is the first Master Plan review and renewal to include engagement with Indigenous leaders and communities.
 - Stage 1 sought to gain public and stakeholder input on current conditions.
 - Stage 1 results include eight interviews with Indigenous leaders, one Indigenous sharing circle with ten participants, one public open house with 160 participants, and one online survey that received 670 responses.
- Implement appropriate wayfinding systems to assist visitors of Provincial Capital Commission sites.
 - Phase 1 of the Wascana Centre Wayfinding strategy was completed in fall 2022. This included installation of 21 directional signs, four primary locational signs and one small illuminated Wascana Centre title sign at the corner of College and Wascana Drive.

Strategy

Implement effective marketing strategies.

Key Actions

- Implement a strong and consistent strategic communications and marketing plan.
 - Communications and marketing plans were completed for specific programs and initiatives at Government House and Wascana Centre.
 - Initiated primary stages of a plan to develop a year-long strategic marketing plan for PCC operations, programs and events.

Performance Measure Results

Visitation Numbers

Target: Determine the number of visitors attending public events and programming, including educational programming for students, to identify growth opportunities and future direction.

Result: Wascana Centre permitted 297 outdoor events, rallies and demonstrations in Wascana Centre in 2022-23. These events are organized and delivered by outside user groups. PCC works closely with the organizers on logistics and issuing permits.

Result:

Wascana Centre programs in 2022-23

Program	# of times offered	Participants
Junior Explorers	10	377
Picnic and Paddles/ Picnic on Willow Island	7	156
Thursdays in Wascana	9	thousands
Art in the Park - Beaded Brooch	1	20
Art in the Park - Drawing	1	30
Forestry Week	1	30
Pumpkin Way	1	350
Try Sledge Hockey	1	45
Frost Festival	1	15,300
Guided Tours	21	147
Whoscanaville	1	131
Halloween Spooktacular	21	552

Result: Government House had more than 42,500 visitors this year. This includes tours, events, programming, and meetings at Government House. Approximately 5,200 of these visitors were students through Government House’s educational school programs.

Visitation was exceptionally high this year due to celebrations and awards ceremonies related to the Platinum Jubilee Exhibits in 2022-23. These events are standalone and are not typical to annual Government House programming.

Visitation Satisfaction

Target: Track and collect data regarding visitor satisfaction at public events, visitor experiences and educational programming.

Result: Government House introduced a visitor experience survey in the summer of 2022. On a scale of one to five (one being poor, five being excellent), 94 per cent of respondents rated customer service as excellent and the overall quality of the experience as excellent.

Teacher surveys were introduced at Government House for educational school programs. Government House staff review surveys and adjust future educational programming regularly based on feedback received through the teacher surveys.

Progress in 2022-23

Organization Goal 3

Organization Goal

Foster a culture of integrity and innovation, strengthening employee engagement and commitment to excellence.

Strategy

Inspire excellence and innovation as a high performing organization.

Key Actions

- Create a safe working environment for all employees at both Wascana Centre and Government House.
 - Implemented strategies to streamline the safe working environment of employees including strengthening of the incident reporting and establishing accountability that ensures timely corrective actions are taken to address employee incidents and near misses.
 - Leaders initiated weekly meetings with managers and supervisors to review all incidents, near misses, and discuss corrective action plans for mitigation.
 - Managers and supervisors continued to develop and update Safe Work Practices for all tasks performed by their teams.
- Implement and respond to the Employee Engagement and Culture Survey.
 - Held an All Staff Meeting to receive each division's feedback.
 - Initiated development of a professional development plan.
- Invest in learning, training and development.
 - Completed detailed budget analysis to determine the appropriate budgets for employee training and development plans aligned with divisional succession and employee development plans.
- Recognize excellence through the Employee Recognition Program.
 - Continued to hold the annual PCC Employee Recognition Awards program:
 - This program was first implemented in 2020.
 - These awards offer employees opportunities to celebrate and recognize accomplishments over the last year.
 - All employees were invited to nominate their colleagues in the categories of Leadership, Service Excellence, Impact, Safety, and Innovation.
 - A winner was selected for each award category.
 - A recognition ceremony occurred in fall 2022.
 - Each recipient was officially recognized with an award certificate.

- Implement responsible workforce planning to improve role efficiency and clarity within our organization.
 - Reviewed, renewed and communicated changes to employees to clarify leave/entitlement procedures:
 - Clarified and re-communicated call-in and leave procedures to all employees.
 - Clarified and re-communicated leave entitlements and procedures to all seasonal labour service staff.
 - Implemented attendance support where required.
 - Directors and managers finalized annual workplans and drafted weekly workplans, where required.

Performance Measure Results

Training and Development

Target: Align training and development budget with government and industry standards.

Result: In 2022-23, PCC computed the total training and development expenditures per division. Next steps are to gather data on training and development expenditures by other ministries/comparable entities and develop a plan to align PCC funding and models accordingly.

Financial Summary

Additional financial information can be found in the Government of Saskatchewan Public Accounts located at <https://publications.saskatchewan.ca/#/categories/893>

PROVINCIAL CAPITAL COMMISSION

FINANCIAL STATEMENTS

March 31, 2023

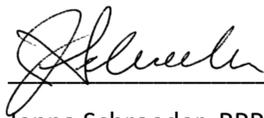
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Provincial Capital Commission have been prepared by management in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting policies and making objective judgements and estimates affecting the measurement of transactions.

In discharging its responsibilities for the integrity and fairness of financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded, and proper records are maintained.

The Board of Directors is responsible for overseeing the performance of management's financial reporting responsibilities and for the approval of these financial statements.

The Provincial Auditor of Saskatchewan audited the financial statements; their report follows.



Jenna Schroeder, RPP, MCIP
Executive Director
Provincial Capital Commission



Adawe Aden, MBA, CPA, CGA
Director, Finance and Corporate Services
Provincial Capital Commission

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of the Provincial Capital Commission, which comprise the statement of financial position as at March 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Provincial Capital Commission as at March 31, 2023, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Provincial Capital 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.

Other Information

Management is responsible for the other information. The other information comprises the information included in 2022-23 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 Provincial Capital 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 Provincial Capital Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Provincial Capital 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 Provincial Capital 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 Provincial Capital 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 Provincial Capital 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 26, 2023

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

Provincial Capital Commission

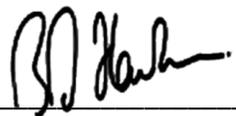
Statement of Financial Position

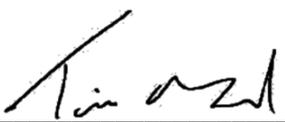
As of March 31

	<u>2023</u>	<u>2022</u>
Financial assets		
Due from General Revenue Fund (Note 3)	\$8,663,309	\$8,016,766
Accounts receivable	2,831,445	2,915,830
	<u>11,494,754</u>	<u>10,932,596</u>
Liabilities		
Accounts payable and accrued liabilities	1,133,548	780,020
Unearned revenue	16,895	17,028
	<u>1,150,443</u>	<u>797,048</u>
Net financial assets (Statement 3)	<u>10,344,311</u>	<u>10,135,548</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	405,196	569,222
Prepaid expenses	3,210	3,069
	<u>408,406</u>	<u>572,291</u>
Accumulated surplus (Statement 2)	<u>\$10,752,717</u>	<u>\$10,707,839</u>

Contractual rights and obligations (Note 5)
See accompanying notes to the financial statements.

Approved by the Board:

Member  _____

Member  _____

Provincial Capital Commission

Statement of Operations and Accumulated Surplus

For the year ended March 31

	2023 Budget	2023	2022
	(Note 9)		
Revenue			
Grants			
Government of Saskatchewan – Ministry of Government Relations	\$7,304,000	\$7,304,000	\$7,856,000
City of Regina	2,119,000	2,119,000	2,119,000
University of Regina	800,000	800,000	800,000
City of Regina – Capital grant	600,000	600,000	600,000
Service revenue	730,000	938,771	834,968
Rental revenue	171,000	119,778	80,868
Development and application fees	-	29,000	22,000
General donations	10,000	22,221	20,383
Interest	20,000	253,766	15,582
Miscellaneous	10,000	22,806	14,316
Gain on Disposal of Capital Assets	-	-	9,046
	<u>11,764,000</u>	<u>12,209,342</u>	<u>12,372,163</u>
Expense			
Salaries and benefits (Note 4)	5,484,000	5,573,395	5,645,311
Contractual services and materials (Note 4)	3,573,000	3,367,803	3,236,529
Accommodation – Wascana Centre, Government House, Conexus, Territorial	3,277,000	3,052,907	3,076,397
Amortization	180,000	164,026	112,684
Accommodation - Utilities	-	6,333	22,896
	<u>12,514,000</u>	<u>12,164,464</u>	<u>12,093,817</u>
Surplus (Deficit) for the year (Statement 3) (Statement 4)	(750,000)	44,878	278,346
Accumulated surplus – beginning of year	10,707,839	10,707,839	10,429,493
Accumulated surplus – end of year (Statement 1)	<u>\$9,957,839</u>	<u>\$10,752,717</u>	<u>\$10,707,839</u>

See accompanying notes to the financial statements.

Provincial Capital Commission

Statement of Changes in Net Financial Assets

For the year ended March 31

	2023 Budget	2023	2022
	(Note 9)		
Net financial assets – beginning of year	\$10,135,548	\$10,135,548	\$9,822,680
Surplus (Deficit) for the year (Statement 2)	(750,000)	44,878	278,346
Net acquisition of tangible capital assets	-	-	(83,899)
Amortization	180,000	164,026	112,684
(Gain) Loss on disposal of assets	-	-	(9,046)
Proceeds on disposal of asset	-	-	14,900
Use (purchase) of prepaid expenses	(117)	(141)	(117)
Increase (Decrease) in Net Financial Assets	(570,117)	208,763	312,868
Net financial assets – end of year (Statement 1)	\$9,565,431	\$10,344,311	\$10,135,548

See accompanying notes to the financial statements.

Provincial Capital Commission

Statement of Cash Flows

For the year ended March 31

	<u>2023</u>	<u>2022</u>
Cash provided by (used in)		
Operating activities*:		
Surplus (Deficit) for the year (Statement 2)	\$44,878	\$278,346
Amortization	164,026	112,684
(Gain) Loss on Disposal of Capital Assets	-	(9,046)
(Increase) Decrease in accounts receivable	84,385	(161,424)
(Increase) Decrease in prepaid expense	(141)	(117)
Increase (Decrease) in accounts payable	353,528	(34,082)
Increase (Decrease) in unearned revenue	(133)	(5,217)
	<u>\$646,543</u>	<u>\$181,144</u>
Capital activities:		
Capital asset additions	-	(83,899)
Capital asset sale proceeds	-	14,900
	<u>-</u>	<u>(68,999)</u>
Increase (Decrease) in Cash	646,543	112,145
Cash and cash equivalents – beginning of year	<u>8,016,766</u>	<u>7,904,621</u>
Cash and cash equivalents – end of year	<u><u>\$8,663,309</u></u>	<u><u>\$8,016,766</u></u>
Cash and cash equivalents consist of:		
Due from General Revenue Fund	\$8,663,309	\$8,016,766
Cash	-	-
	<u><u>\$8,663,309</u></u>	<u><u>\$8,016,766</u></u>

See accompanying notes to the financial statements.

* Includes cash interest receipts of \$166,820 (2022- \$11,604)

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 1. Description of operations

On June 12, 2017, Bill 50 – Provincial Capital Commission Act (the Act) was proclaimed, establishing the Provincial Capital Commission (the Commission) as an incorporated agent of the Crown. The funding partners are the Government of Saskatchewan, the City of Regina and the University of Regina. The partners nominate members to the Board of Directors of the Commission whom the Lieutenant Governor in Council appoints.

The Commission's purpose is to:

- preserve and promote the history and culture of Saskatchewan and the importance of Saskatchewan's capital;
- assist in the development, conservation and improvement of the capital region in order that the nature and character of the seat of the Government of Saskatchewan may be in accordance with its provincial significance;
- organize, sponsor and promote public activities and events in the capital region to enrich the cultural and social fabric of Saskatchewan;
- administer and manage Wascana Centre, having regard to educational research and development opportunities, the advancement of the cultural arts, the improvement of recreational facilities and the conservation of the environment within Wascana Centre;
- promote the Legislative Building, Saskatchewan Centre of the Arts and Wascana Centre;
- coordinate, develop, promote and implement policies and programs related to special events and anniversaries to be commemorated within Saskatchewan's capital; and
- be responsible for the operation and management of Government House and the Territorial Building.

Under the Act, the Commission establishes a master plan for Wascana Centre and ensures all developments are consistent with the plan; approves all exterior improvements, including buildings, facilities and landscape; establishes bylaws; provides special services, and undertakes construction and maintenance within the boundaries of the Centre. Developments within the Centre such as buildings, roadways, and landscaped areas are owned and are the landowner's responsibility.

Note 2. Significant accounting policies

The financial statements have been prepared by management following Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board. A Statement of Re-measurement Gains and Losses has not been prepared since the Commission does not have any re-measurement gains or losses. The following accounting policies are considered significant.

Revenue recognition

Government transfers are recognized as revenue in the period during which the transfer is authorized, and eligibility criteria are met, except when and to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability.

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 2. Significant accounting policies - continued

Revenue from the sale of goods and services is recognized in the period earned or received.

Tangible capital assets

Tangible capital assets owned by the Commission are recorded at cost less accumulated amortization. Amortization is provided on the straight-line basis over the following periods:

Buildings- Short Term	20 years
Heavy equipment	20 years
Equipment	10 years
Vehicles	10 years
Office equipment	5 years

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from the estimates.

Financial instruments – Recognition and measurement

All financial instruments are initially recognized at fair value. The Commission has the following financial instruments: due from General Revenue Fund, accounts receivable and accounts payable and accrued liabilities. The fair value of a financial instrument is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. The carrying amount of these instruments approximates fair value due to their short-term nature.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Note 3. Due from General Revenue Fund

The Commission's bank account is included in the Consolidated Offset Bank Concentration arrangement for the Government of Saskatchewan. The Commission earns interest on a quarterly basis, calculated on the Government's thirty-day borrowing rate and the Commission's average daily bank account balance. The Government's average thirty-day borrowing rate for 2023 was 2.89% (2022 – 0.19%).

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 4. Expense allocations

Salaries and Benefits

	<u>2023</u>	<u>2022</u>
Commission staff:		
Executive Office	\$363,857	\$303,095
Finance and Corporate Services	390,513	380,148
Government House	520,409	520,576
Horticulture	595,040	569,380
Forestry	597,983	576,901
Stewardship and Operations	504,018	447,970
Outreach and Visitor Experience	560,267	566,014
Wascana Centre Community Safety Officer Program (Note 10)	-	352,528
	<u>\$3,532,087</u>	<u>\$3,716,612</u>

Contracted Staff – Ministry of SaskBuilds and Procurement

Maintenance	2,041,308	1,928,699
	<u>2,041,308</u>	<u>1,928,699</u>
	<u>\$5,573,395</u>	<u>\$5,645,311</u>

Contractual Services and Materials

	<u>2023</u>	<u>2022</u>
Core:		
Executive Office	\$96,432	\$34,624
Finance and Corporate Services	260,138	251,592
Government House	91,421	85,077
Maintenance	969,988	830,589
Horticulture	77,624	59,594
Forestry	51,152	75,027
Stewardship and Operations	78,130	121,131
Outreach and Visitor Experience	260,139	179,805
Wascana Centre Community Safety Officer Program (Note 10)	-	314,920
	<u>1,885,024</u>	<u>1,952,359</u>
Non-Core:		
Service fees	31,384	95,815
Development and Infrastructure Projects	1,451,395	1,188,355
	<u>1,482,779</u>	<u>1,284,170</u>
	<u>\$3,367,803</u>	<u>\$3,236,529</u>

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 5. Contractual rights and obligations

The PCC has contractual rights for the following years related to service and rental revenue as outlined in the table below:

	2023	2022*
2022/23	\$-	\$529,639
2023/24	265,004**	67,505
2024/25	67,505	67,505
2025/26	67,505	5,616,962
2026 subsequent	5,549,457	-
	<u>\$5,949,471</u>	<u>\$6,281,611</u>

* Revised last year's annual licensing fee by \$5.6 million for one of the existing long-term development contracts within Wascana Centre.

** Includes \$197,499 of contractual rights from related parties.

The PCC has contractual obligations for the following years related to contractual services and materials as outlined in the table below:

	2023	2022
2022/23	\$-	\$180,620
2023/24	292,775	85,859
2024/25	31,195	63,905
2025/26	31,110	63,820
2026 subsequent	31,110	-
	<u>\$386,190</u>	<u>\$394,204</u>

Note 6. Related party transactions

These financial statements include transactions with related parties. The Commission is related to the University of Regina, City of Regina and 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 with key management personnel and/or their close family members in common.

The Ministry of Government Relations provides certain administrative services at no charge to the Commission.

Significant sources of grant funding are from the funding partners for landscape maintenance and operations. The Commission also received designated funding from the City of Regina for capital development.

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 6. Related party transactions - continued

Revenue	2023	2022
Government of Saskatchewan – Ministry of Government Relations	\$7,304,000	\$7,856,000
City of Regina – Operating	2,119,000	2,119,000
City of Regina – Capital	600,000	600,000
University of Regina	800,000	800,000
	<u>\$10,823,000</u>	<u>\$11,375,000</u>

Accounts Receivable	2023	2022
City of Regina	\$2,719,000	\$2,877,755
Executive Council	103	-
Innovation Saskatchewan	1,093	-
Ministry of SaskBuilds and Procurement	7,046	-
Ministry of Finance	92,839	5,893
Saskatchewan Polytechnic	805	789
SaskPower	764	749
University of Regina	8,095	736
	<u>\$2,829,745</u>	<u>\$2,885,922</u>

Transactions with these related parties are in normal operations and are settled on normal trade terms.

Expense	2023	2022
City of Regina	\$8,146	\$23,472
First Nations University of Canada	555	-
Ministry of Agriculture	500	300
Ministry of Environment	-	125
Ministry of Finance	593,118	621,149
Ministry of Highways	192	-
Ministry of SaskBuilds and Procurement	6,831,477	6,561,352
Office of Lieutenant Governor	10,000	-
Public Service Commission	3,023	2,158
Queen's Printer Revolving Fund	1,288	-
SaskEnergy	-	5,937
Saskatchewan Polytechnic	1,757	1,315
Saskatchewan Workers' Compensation Board	1,646	-
SaskPower	-	5,338
SaskTel	45,282	47,273
University of Regina	1,985	180
	<u>\$7,498,969</u>	<u>\$7,268,599</u>

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 6. Related party transactions - continued

Accounts Payable	2023	2022
First Nations University of Canada	\$555	\$-
Ministry of SaskBuilds and Procurement	485,235	367,222
Ministry of Finance	143,629	138,614
Ministry of Highways	154	-
Public Service Commission	1,208	-
Saskatchewan Workers' Compensation Board	101	-
SaskTel	4,400	3,917
	<u>\$635,282</u>	<u>\$509,753</u>

Note 7. Financial risk management policy

The Commission is exposed to various risks through financial instruments. The Commission's financial instruments and the nature of the risk which they may be subject to are as per the following descriptions.

Credit risk

The Commission is exposed to credit risk from the potential non-payment of accounts receivable. The majority of accounts receivable are from funding partners and other related parties. Therefore, the credit risk on accounts receivable is minimal, and no allowance for doubtful accounts has been set up.

Liquidity risk

Liquidity risk is the risk that the Commission will not meet all cash flow obligations as they come due. The Commission manages its liquidity risk through monitoring projected and actual cash flows and accounts receivable management. As the Commission has sufficient cash on hand to meet all obligations, the risk is minimal.

Note 8. Pension plan

The Commission made contributions to a defined contribution plan (Public Employees Pension Plan) totalling \$245,349 (2022 – \$258,447) in salaries and benefits in the Statement of Operations and Accumulated Surplus. The Commission's financial obligation is limited to making required payments for matching the amount contributed by the employees for current services.

Note 9. Budget figures

The budget figures are presented for comparison purposes. The Commission's budget was approved by the board on July 26, 2022.

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2023

Note 10. Restructuring of Community Safety Officer Program

Effective April 1, 2022, and in accordance with Order-in-Council 89/2022, the Provincial Capital Commission transferred responsibility for the Community Safety Officer Program to the Ministry of Corrections, Policing and Public Safety. Transfer of the Program included six employee positions, along with personal property and assets with a net book value of zero. No compensation was paid to or received for the transfer and there were no restructuring costs related to the transfer.

Note 11. New Standard Adopted

PS 3280 Asset Retirement Obligations (effective for fiscal years beginning on or after April 1, 2022), is a new standard that replaces PS 3270, providing specific guidance on accounting for asset retirement obligations, including landfills. This new standard has been assessed and does not apply to the PCC.

Note 12. New Standard and Interpretation Not Yet Adopted

PS 3400 Revenue (effective for fiscal years beginning on or after April 1, 2023), is a new standard providing additional guidance for exchange and unilateral (non-exchange) transactions.

The Commission plans to adopt this new standard on the effective date and is currently analyzing the impact on these financial statements.

Provincial Capital Commission

Schedule 1 – Tangible capital assets

	Buildings (Short-Term)	Heavy Equipment	Equipment	Vehicles	Office Equipment	2023 Total	2022 Total
Cost							
Opening Balance	\$83,899	\$829,878	\$1,922,488	\$1,092,169	\$-	\$3,928,434	\$4,026,468
Additions	-	-	-	-	-	-	83,899
Disposals	-	-	(13,462)	(23,290) *	-	(36,752)	(181,933)
Closing Balance	83,899	829,878	1,909,026	1,068,879	-	3,891,682	3,928,434
Accumulated Amortization							
Opening Balance	4,195	752,158	1,574,769	1,028,090	-	3,359,212	3,422,607
Amortization	4,195	8,018	122,728	29,085	-	164,026	112,684
Disposals	-	-	(13,462)	(23,290) *	-	(36,752)	(176,079)
Closing Balance	8,390	760,176	1,684,035	1,033,885	-	3,486,486	3,359,212
Net Book Value	\$75,509	\$69,702	\$224,991	\$34,994	\$-	\$405,196	\$569,222

* The disposal of the vehicle is related to the restructuring as noted in Note 10.

Provincial Capital Commission

Payee Listing (Unaudited)

March 31, 2023

Salaries

In accordance with Financial Administrative Manual Section 2315- Reporting Payee Details- Other Entities, Expenses of \$50,000 or more listed by payee.

Listed are payees who received \$50,000 or more for salaries, wages, honorariums, etc. and for pension and public sector benefits:

ADEN, ADAWE	115,601
BAKKE, COLLEEN	50,747
BARR, DEREK H	64,431
CRAIG, ANDREW	82,609
DEBERT, CHAD D	83,498
ESMOND, LISA A	66,515
EVANS, GARETH	66,521
GENSOREK, JASMINE	56,717
HILL, ELIZABETH C	65,330
HINDLE, KAREN L	82,977
HNETKA, BRIE E	97,367
HOPE, LAUREN A.D.	65,087
JEAN-MARIE, CHRISTENA T	116,301
KENNY, JAMES B	50,781
LOSHKA, DEREK	50,431
MICKLEBOROUGH, JOSHUA T	121,838
PROKOP, VALERIE J	54,851
RASMUSSEN, BARBARA	70,840
ROMULD, SARAH L	76,592
SCHROEDER, JENNA	141,271
WEIR, STEVEN SCOTT	64,747
WHIPPLER, RYAN J	122,730

Goods/Services

Listed by payee are expenses of \$50,000 or more for the provision of goods and services, including travel, office supplies, communications, contracts, and equipment.

ABSTRACT CONSTRUCTION LTD.	148,718
BMO PURCHASE CARDS-PROVINCIAL CAPITAL COMMISSION	214,915
DTAH	62,307
LANDMARK SIGN LTD.	494,210
MCKERCHER LLP	68,978
MINISTER OF FINANCE-MINISTRY OF FINANCE	593,118
MINISTER OF FINANCE-MINISTRY OF SASKBUILDS AND PROCUREMENT	6,831,477