

Provincial Capital Commission

Annual Report for 2020-21

Saskatchewan! 

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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, 2021

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, 2021.

Monique Goffinet Miller
Chief Executive Officer
Provincial Capital Commission

Message from the Board Chair



As Chair of the Provincial Capital Commission Board of Directors, which includes representatives from the Province 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 resonates pride for our citizens and visitors alike within the Capital City.

A handwritten signature in blue ink, appearing to read "J. Greg Miller".

J. Greg Miller
Board Chair, Provincial Capital Commission
Deputy Minister, Ministry of Government Relations
Responsible for the First Nations, Métis and Northern Affairs
Responsible for the 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 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 Provincial Capital Commission's actual FTE utilization was 45.40 in 2020-21.

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, community labs, 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 in regard to stewardship, regulation development, sustainable development strategies and the principal steward for Wascana Centre and Government House.

The Provincial Capital Commission's 2020-2021 Operational Plan can be found at:

<https://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 that is a multi-use public facility that includes 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 2020-21

Organization Goal 1

Government Goals



Organization Goal

Preserve and enrich Provincial Capital Commission assets

Strategy

Engage in collaborative planning to make sustainable, informed decisions

Key Actions

- Review and implement the Master Plan for Wascana Centre.
 - Preparations for the 2023 renewal of The Wascana Centre Master Plan are underway, with public consultation anticipated to start in fall 2021.
 - The principles for development and administrative purposes continue to be guided by the 2016 Wascana Centre Master Plan.
- Implement environmental efficiencies and standards to be responsible stewards of the land
 - The Provincial Capital Commission completed the following two projects to support the long-term sustainability of Wascana Lake:
 - Shoreline restoration that included extending the shorelines and adding vegetation to stabilize them; and,
 - Invested in a naturalized stormwater filtration process to improve water quality. This filtration process also helps mitigate excess sediment in Wascana Lake, which supports long-term shoreline health.
 - Continued to conduct assessments of shoreline health, invasive species, and habitats to ensure good overall health of the wetland within Wascana Centre. These assessments are also used to inform future risk mitigation planning.
 - Following the North American Best Management Practices and the American National Standard for Tree Care Operations, the Provincial Capital Commission began converting the landscape at Wascana Centre to a natural ground cover using diverse plant varieties that do not require irrigation. This sustainable approach increases the biodiversity in Wascana Centre, providing prime habitat for species such as bee pollinators and promotes a long-term strategy to land and habitat management within Wascana Centre.
 - Continued to protect and manage prime nesting habitats and sensitive areas through increased species surveys and monitoring.
 - Started development of pest management plans and tree protection guidelines for Wascana Centre and Government House.
 - According to the national tree appraisal formula, seventy percent of the trees in Wascana

Centre have been inventoried at a total tree value of \$2.14 Billion. The PCC continues to share tree canopy health information with forestry partners at the City of Regina so guidelines can be provided to those maintaining and caring for the trees.

- Work with partner organizations on formal service agreements and formal planning to achieve operational efficiency and transparency
 - A memorandum of understanding and a service level agreement was executed with the Ministry of SaskBuilds and Procurement to ensure continued collaboration on designing and maintaining the formal flower beds and lawn at Government House.
 - The Ministry of Government Relations provides capacity support to the PCC's corporate and policy functions. A service level agreement was executed to formalize this relationship.
- Research a long-term Master Plan for Government House and the Edwardian Gardens.
 - The Master Plan for Government House and the Edwardian Gardens will be completed at the same time as the Wascana Centre Master Plan renewal, which is scheduled to begin in 2021 and complete in 2023.

Strategy

Improve business operations to optimize government assets and resources

Key Actions

- Review core business operations and service delivery to ensure efficiency and future sustainability.
 - Senior leadership engaged in strategic planning and other long-term planning throughout the year to identify future objectives.
 - A programming inventory is currently underway to better understand and assess service delivery and internal operations.
- Collaborated with the Ministry of SaskBuilds and Procurement (formerly Ministry of Central Services) on the design and construction of the irrigation replacement capital project and parking lot project at Government House.
- Explore opportunities for strategic revenue generation.
 - The public health restrictions associated with COVID-19 impacted revenue generation from existing programs and delayed new initiatives.
 - The Provincial Capital Commission is continuing to review existing revenue-generating activities.
- Work with the Ministry of Government Relations to develop regulations, review bylaws and create policies for the Provincial Capital Commission.
 - Regulations to accompany *The Provincial Capital Commission Act* were approved on February 26, 2021.
 - The Ministry of Government Relations is also conducting a full review of The PCC bylaws in collaboration with the Ministry of Justice. As a result of the initial work, five new bylaws were approved in March 2021, and three bylaws were retired. A full bylaw review is expected to be complete by the end of 2022.
- Review and develop the Provincial Capital Commission Board Governance
 - The Board adopted the Provincial Capital Commission Board Governance Manual on September 17, 2020.
 - All board members, observers and administrators were oriented through a facilitated board governance training session designed specifically for the PCC in early 2021.

Strategy

Maintain, restore and conserve heritage collections and places of significance for future generations.

Key Actions

- Follow heritage preservation policy and procedures to achieve conservation best practices.
 - Government House has reviewed and updated all current heritage preservation policies and is beginning to draft new policies and procedures to uphold museum collection stewardship best practices outlined by the Museums Association of Saskatchewan.
- Create consistent digital documentation to inventory heritage collections and places of significance within the Provincial Capital Commission
 - A Heritage Collections Assistant was hired in 2019-20 to assist in conducting an inventory of the Government House collection, which includes over 10,000 artifacts. Limited volunteer involvement during public health restrictions associated with COVID-19 slowed this project, but work progressed on inputting artifact information into a digital inventory database. Approximately 23 per cent of the collection has been catalogued to date, an increase from five per cent last year.
 - A new database was built to document monuments, memories and art pieces found at both Wascana Centre and Government House sites to provide for a more holistic analysis of the history, context, responsibility and maintenance of these pieces.
 - The Provincial Capital Commission undertook a joint archivist project in partnership with the Government House Historical Society and the Office of the Lieutenant Governor to digitize research and photo files.

Strategy

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

Key Actions

- Invest in ecological infrastructure and programming to connect citizens to nature and their Capital City.
 - Many in-person programs were cancelled due to the COVID-19 pandemic. The Provincial Capital Commission offered the following virtual and off-site programming options:
 - Seasonal interactive tours of the Habitat Conservation Area (HCA) were created for public use that introduced different topics throughout the year. Activity guides were also included to enhance the tour experience.
 - *Wild Explorers*, which provides families with science and nature-based activities to do at home
 - Increased social media presence highlighting different species and wildlife in Wascana Centre, including *Ask the Expert* videos.
 - Content development for Nature Regina's Wandering Wednesday segment.
- Two new programs were developed in 2019 but have yet to be implemented due to COVID-19. It is anticipated these programs will start in 2021-22:
 - *Big Bird Little Bird* is a nature program targeted at families. Adults participate with the younger children to learn about nature in an engaging, hands-on approach to nature-based learning.
 - The *Sprouts* Program is a plant-based outreach program targeted at grade three curriculums. Germination kits for trees, wildflowers, and grasses native to Wascana Centre are distributed to classrooms to grow over fall and winter. The class will then visit Wascana Centre to plant what was grown in the spring.
- Develop a strategy for urban forest renewal and maintenance of Provincial Capital Commission lands and gardens.
 - Horticulture and forestry staff continued to offer their expertise in the care and

- maintenance of the gardens throughout Wascana Centre and Government House.
 - PCC continued to develop the five-year operations plan for the tree planting, tree nursery, and tree pruning programs.
 - The tree pruning program continued to promote health, adds aesthetic value and reduces hazards in the tree canopy throughout Wascana Centre and Government House.
- The PCC continues to manage existing integrated pest management plans for identified sites at Wascana Centre and for the crops inside the greenhouse buildings. Several new integrated pest management plans are under development for newly identified areas.
 - The elm tree fungicide injection program is one example of pest management that protects the elm tree population from Dutch Elm disease. Forty-nine elm trees have been injected to date, and thirty-nine more elm trees will be injected in the 2021 summer season.
 - An insecticide injection program to protect other species like the Birch, Ash and Poplar trees in selected areas of Wascana Centre is also an example of pest management. Twenty-four trees have been identified for injection in the 2021 summer season.

Performance Measure Results

Percentage of Heritage Assets and Collections Digitally Documented

Target: Reach an overall average of 32 percent Gold standard using the Museum Association of Saskatchewan's Collections Stewardship Self Assessment tool. Digitally document 25 percent of the places of significance located in Wascana Centre.

Result: Using the Museum Association of Saskatchewan's Collections Stewardship Self Assessment tool, Government House reached an overall average of 36 percent, surpassing the target of 32 percent. The Provincial Capital Commission digitally documented 50 percent of the places of significance located in Wascana Centre, surpassing the target of 25 percent.

Percentage of Urban Forest Tree Canopy Inventoried

Result: Digitally documented the tree quantity, health, maintenance requirements and diversification of the canopy in Wascana Centre and at Government House.

Approximately 70 per cent of the total urban forest tree canopy has been inventoried.

Efficient Process for Maintenance Administrative Services

Result: Priority maps have been developed between the Ministry of SaskBuilds and Procurement (formerly Ministry of Central Services) and the Provincial Capital Commission. These maps provide levels of priority, guidance on administrative processes and accountabilities for Wascana Centre.

Progress in 2020-21

Organization Goal 2

Government Goals



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.
 - Many in-person programs and events were cancelled this year due to COVID-19. Program delivery to encourage learning about the Lieutenant Governor, seat of government and the history of Saskatchewan was adapted by designing and offering:
 - Virtual field trips for students;
 - Virtual tours of Government House and Edwardian Gardens, including the continued tradition of a Victorian Christmas at Government House through a live-streamed event and pre-recorded tours. The virtual Christmas programming reached close to 4,000 people;
 - A social media series that interviewed The Honourable Russel Mirasty, Lieutenant Governor, and Her Honour Donna Mirasty;
 - A virtual visit from Santa which was streamed live from Government House for eighteen families;
 - A series of videos specific for Valentines Day that highlighted Victorian dating etiquette; and,
 - New ongoing content and videos shared online throughout the year.
 - The move to virtual school programming increased the number of students reached across the province by 76 percent over the past year.
 - Pre-booked in-person group tours guided by 1905 characters were made available from July through November 2020 by strictly adhering to all COVID-19 public health orders and guidelines. This included a special Halloween-themed tour guided by “ghost” characters from 1905 that explored superstitions from that era.
- Organize and/or promote public activities, events and new visitor experiences that ensure the Capital City is a source of pride.
 - Many annual events and anticipated services were cancelled or postponed throughout the year due to COVID-19, including Canada Day celebrations and *Waskimo*, the winter family festival held at Wascana Centre.
 - Due to COVID-19, the Junior Naturalists and Wascana Homeschool Environmental

Education Program were offered virtually through newly designed programs and presentations posted online. Staff hosted twelve virtual presentations to schools in the 2020-21 fiscal year.

- The Provincial Capital Commission was unable to offer in-person programs and services at Wascana Centre due to COVID-19, such as walking and boat tours, willow island rentals, or yoga in the park. Nature-based activities for families were developed to do at home through our *Wild Explorers* videos and several *Ask the Expert* segments showcased a variety of species of bio-control methods utilized by the ecology team at the Provincial Capital Commission.
- Continued to address network connection issues at Wascana Place that has delayed the implementation of “Event-Pro”, the venue management system that will allow Wascana Centre and Government House sites to share booking and rental availability.
- Support the Provincial Military Liaison in recognizing and paying tribute to our citizens and Saskatchewan’s military history.
 - Government House hosted the Saskatchewan Archives’ British Commonwealth Air Training Plan (BCATP) exhibit in November 2020 that showcased the BCATP schools in Saskatchewan during Word War II. Government House also produced a recorded tour of the exhibit that explains the history and story of Saskatchewan’s role in the BCATP. The video was shared on social media and can still be viewed on the Government House website.
 - In lieu of the regularly hosted military appreciation tea event that was cancelled due to COVID-19, the Provincial Capital Commission worked in partnership with the Royal Canadian Legion to distribute care packages promoting resources and information on mental health to fifty military veterans across Saskatchewan. The packages also included gifts handmade from the Regina Stitchery Guild.
 - The Provincial Capital Commission helped organize recognition for Saskatchewan’s top Cadets in 2020. The Premier’s Commendation of Achievement certificates, signed by Premier Scott Moe and Provincial Military Liaison Greg Lawrence, were awarded to Saskatchewan’s top Sea Cadet Corps, Army Cadet Corps, and Air Cadet Squadron of 2020.
- Implement a strategy to identify and create outdoor educational spaces.
 - A conceptual design has been completed for outdoor educational spaces to include investments in the Habitat Conservation Area and Display Ponds and orchard site development. These initiatives have been identified as a priority for the Provincial Capital Commission.
- Deliver programs and services that are relevant and accessible to the public.
 - In 2019-2020, Government House and Wascana Place installed blind square beacons that help people with a visual disability receive information on getting around Wascana Place or Government House through a mobile device application.
 - This year, the blind square beacons were expanded on the Government House property to include the 8.5 acres of Edwardian Gardens as well as the inside of Government House.
 - The parking lot renewal at Government House increased the number of accessible parking spots.
 - Government House programs and services continue to be available in both French and English.
 - Working with the City of Regina, the Provincial Capital Commission will continue to support connecting pathways so those using mobility devices can access more parts of Wascana Centre. In addition, we continue to add accessible components to existing and new play structures in the Centre.

Strategy

Establish effective plans to tell our story and brand our services to increase public awareness.

Key Actions

- Implement a strong and consistent strategic communications and marketing plan.
 - Communication and marketing plans for Government House, Wascana Centre and Provincial Capital Commission outreach were significantly altered to respond to COVID-19 public health restrictions.
 - A communications process and schedule was developed in partnership with the Ministry of Government Relations to increase efficiencies.
 - A Provincial Capital Commission newsletter continued to provide citizens with quarterly updates regarding Provincial Capital Commission programs, services, and operations.
- Develop appropriate wayfinding systems to assist the visitor at Provincial Capital Commission sites.
 - The Provincial Capital Commission continued “Partners in the Park” meetings with Tourism Regina, Royal Saskatchewan Museum, Conexus Art Centre, Saskatchewan Science Centre, MacKenzie Art Gallery and Legislative Services to complete the wayfinding signage plan. A signage audit was conducted in fall 2020, with a final report and recommendations delivered in November 2020. Implementation of the plan will be actioned in future years.

Strategy

Improve the safety and wellbeing of citizens and property within Wascana Centre.

Key Actions

- Invest in security and safety within Wascana Centre
 - A new manager was hired in July 2020 to begin developing policies and procedures to implement the Community Safety Officer Program, which introduced full-time special constables sworn in under *The Police Act* to ensure the safety and security of Wascana Centre visitors by offering assistance to visitors and enforcing traffic safety, alcohol and cannabis rules and the Provincial Capital Commission bylaws.

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: Under the COVID-19 public health restrictions, Government House was only open to the public for approximately 18 weeks from July 15 to November 30, 2020. During this time, Government House had 4,349 in-person visitors; approximately 11 per cent of the total visitors to Government House the year prior.

The virtual delivery of Government House and Wascana Centre events, programming and other content, increased online visitors to the Provincial Capital Commission’s various social media platforms by 12 to 15 per cent over the previous year. Virtual tours and field trips for students increased the Provincial Capital Commission’s reach to schools to 7,207 students, a 76 percent increase from last year.

Visitation Satisfaction

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

Result: The in-person visitor survey typically hosted during the summer at Government House and Wascana Centre was cancelled this year due to COVID-19. Citizens were able to provide feedback through the website and social media channels. Educators were asked to complete a survey regarding the virtual field trips and programming which was used immediately to adjust and improve student programming throughout the year.

Progress in 2020-21

Organization Goal 3

Government Goals



**A Strong
Economy**



**Strong
Communities**



**Strong
Families**

Organization Goal

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

Strategy

Develop a cohesive and productive organization.

Key Actions

- Create a safe environment for all employees at both Wascana Centre and Government House.
 - The introduction of Community Safety Officers in May 2021 will increase safety for both visitors and staff at Wascana Centre.
 - The Provincial Capital Commission continues to refine the processes and procedures associated with the implementation of SiteDocs, the safety management system introduced in 2019. This year, Ministry of Saskbuilds and Procurement employees working alongside Provincial Capital Commission employees within the park were integrated to SiteDocs to better support efficiencies and streamline safety operations and reporting across organizations. The system continues to be used by all staff to track training, certification, personal protective equipment, incidents, field assessments, etc.
 - The Provincial Capital Commission's Divisional Safety Consultant developed safety policies and procedures, including evacuation plans for job sites and permanent locations, various safe job procedures, a policy to enable the purchase and installation of video cameras for the main entrance at Wascana Place, and revisions to the Provincial Capital Commission's Health, Safety and Environmental Manual.
 - The Provincial Capital Commission's Divisional Safety Consultant also continued to execute Occupational Health and Safety operations by supporting weekly toolbox safety talks, running regular committee meetings, delivering training and orientation to over 40 new staff and providing important COVID-19 communications and operational guidelines.
- Create and implement an Employee Recognition Program.
 - As a direct response to the 2019 Employee Engagement Survey, the Wellness Committee implemented an annual CEO Awards program to formally celebrate and recognize the work of employees. Formal criteria and a neutral selection committee were created to evaluate nominations submitted by Provincial Capital Commission employees in the categories of safety, innovation, exceptional service, leadership and impact. The first awards under this program were given out in September 2020. Implement an internal communications plan as

a result of the Employee Engagement Survey.

- Implement an internal communications plan as a result of the Employee Engagement Survey.
 - A monthly CEO video-newsletter highlighting a cross section of work accomplished, successes, lessons learned and sharing public recognition of success was produced and shared throughout 2020.
 - A formal process has been implemented to distribute information bi-weekly to staff regarding the work occurring across all areas of the Provincial Capital Commission.
- Continue the work of the Learning, Training and Development Committee.
 - The Learning, Training and Development Committee has implemented a “Learning” calendar that provides training on various monthly topics throughout the year. For example, the theme in December was “accessibility” and January was “mental health.” Information on each topic is shared employees. In the 2020-21 fiscal year four committee meetings were scheduled and training opportunities were shared with staff that included: mental health, leadership, and wellness and nutrition.
- Continue the work of the Innovation Committee.
 - Work of the Innovation Committee was delayed to focus on critical initiatives. It is anticipated this committee will begin meeting again in May 2021.

Performance Measure Results

Training and Development

Target: Increase the number of training, learning or development hours by 5 per cent from 2019-20 as a way of investing in our employees and developing the innovative work they do to support the Provincial Capital Commission’s mandate.

Result: The number of training, learning or development hours increased by 14 per cent from 2019-20.

Financial Summary

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

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.

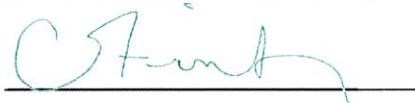
In discharging its responsibilities for the integrity and fairness of financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded,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

A blue ink signature of Monique Goffinet Miller, consisting of stylized, overlapping loops and a long horizontal stroke at the end.

Monique Goffinet Miller
Chief Executive Officer
Provincial Capital Commission

A blue ink signature of Chuck Fink, featuring a large, stylized 'C' followed by a series of loops and a horizontal line at the end.

Chuck Fink, CPA, CMA
A/Director, Financial Services,
Ministry of Government Relations



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, 2021, and the statement of operations and 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 Commission as at March 31, 2021, and the results of its operations, changes in net financial assets, and 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 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 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 Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 Commission's internal control.



PROVINCIAL AUDITOR
of Saskatchewan

- 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 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 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 17, 2021

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

Provincial Capital Commission

Statement of Financial Position

As of March 31

	2021	2020
Financial assets		
Due from General Revenue Fund (Note 3)	\$7,904,321	\$9,199,700
Cash	300	300
Accounts receivable	2,754,406	65,012
	<u>10,659,027</u>	<u>9,265,012</u>
Liabilities		
Accounts payable and accrued liabilities	814,102	613,813
Unearned revenue	22,245	24,188
	<u>836,347</u>	<u>638,001</u>
Net financial assets (Statement 3)	<u>9,822,680</u>	<u>8,627,011</u>
Non-financial assets		
Tangible capital assets (Schedule 1)	603,861	3,194,952
Prepaid expenses	2,952	6,659
	<u>606,813</u>	<u>3,201,611</u>
Accumulated surplus (Statement 2)	<u>\$10,429,493</u>	<u>\$11,828,622</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

	2021 Budget	2021	2020
Revenue	(Note 9)		
Grants			
Government of Saskatchewan – Ministry of Government Relations	\$7,206,000	\$7,206,000	\$7,118,000
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	664,000	522,965	566,247
Rental revenue	236,000	87,609	208,115
Development and application fees	-	174,760	-
General donations	10,000	-	23,180
Interest	105,000	15,955	127,779
Miscellaneous	10,000	29,699	17,419
	11,750,000	11,555,988	11,579,740
Expense			
Salaries and benefits (Note 4)	5,462,942	4,881,564	5,211,792
Contractual services and materials (Note 4)	4,275,106	2,836,254	2,987,790
Accommodation - GH, Conexus, Territorial	2,490,000	2,432,636	2,371,390
Amortization	7,000	224,373	232,212
Loss on Disposal of Capital Assets	-	23,024	-
Accommodation - Wascana Centre, Utilities	270,000	213,572	300,686
Restructuring (Note 10)	3,194,952	2,343,694	-
	15,700,000	12,955,117	11,103,870
Surplus (Deficit) for the year (Statement 3) (Statement 4)	(3,950,000)	(1,399,129)	475,870
Accumulated surplus – beginning of year	11,828,622	11,828,622	11,352,752
Accumulated surplus – end of year (Statement 1)	\$7,878,622	\$10,429,493	\$11,828,622

See accompanying notes to the financial statements.

Provincial Capital Commission

Statement of Changes in Net Financial Assets

For the year ended March 31

	2021 Budget	2021	2020
	<hr/>		
	(Note 9)		
Net financial assets – beginning of year	\$8,627,011	\$8,627,011	\$7,923,081
Surplus (Deficit) for the year (Statement 2)	(3,950,000)	(1,399,129)	475,870
Restructuring Transaction	3,194,952	2,343,694	-
Amortization	7,000	224,373	232,212
Loss on Disposal of Assets	-	23,024	-
Use (purchase) of prepaid expenses	6,659	3,707	(4,152)
Increase (Decrease) in Net Financial Assets	<hr/> (741,389) <hr/>	<hr/> 1,195,669 <hr/>	<hr/> 703,930 <hr/>
Net financial assets – end of year (Statement 1)	<hr/> \$7,885,622 <hr/>	<hr/> \$9,822,680 <hr/>	<hr/> \$8,627,011 <hr/>

See accompanying notes to the financial statements.

Provincial Capital Commission

Statement of Cash Flows

For the year ended March 31

	2021	2020
Cash provided by (used in)		
Operating activities:		
Surplus (Deficit) for the year (Statement 2)	(\$1,399,129)	\$475,870
Amortization	224,373	232,212
Loss on Disposal of Capital Assets	23,024	-
Restructuring Transaction	2,343,694	-
(Increase) Decrease in accounts receivable	(2,689,394)	(19,846)
(Increase) Decrease in prepaid expense	3,707	(4,152)
Increase (Decrease) in accounts payable	200,289	(327,080)
Increase (Decrease) in unearned revenue	(1,943)	375
Increase (Decrease) in Cash	(1,295,379)	357,379
Cash and cash equivalents – beginning of year	9,200,000	8,842,621
Cash and cash equivalents – end of year	\$7,904,621	\$9,200,000
Cash and cash equivalents consist of:		
Due from General Revenue Fund	\$7,904,321	\$9,199,700
Cash	300	300
	\$7,904,621	\$9,200,000

See accompanying notes to the financial statements.

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

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 for provincial reporting entities 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, 2021

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 and land improvements	20 to 45 years
Water infrastructure	40 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 2021 was 0.19% (2020 - 1.72%).

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

Note 4. Expense allocations

Salaries and Benefits

Commission staff:

	2021	2020
CEO Office	\$360,548	\$ -
Planning and Corporate Services	344,470	601,645
Government House	495,146	497,929
Horticulture	561,109	515,515
Forestry	620,821	587,876
Stewardship and Operations	397,238	344,778
Outreach and Visitor Experience	413,543	432,314
Wascana Centre Security	154,756	292,040
	<u>3,347,631</u>	<u>3,272,097</u>

Contracted Staff – Ministry of SaskBuilds and Procurement

Maintenance	1,405,641	1,814,754
Stewardship and Operations	128,292	124,941
	<u>1,533,933</u>	<u>1,939,695</u>
	<u>\$4,881,564</u>	<u>\$5,211,792</u>

Contractual Services and Materials

Core:

	2021	2020
CEO Office	\$24,716	\$ -
Planning and Corporate Services	242,479	405,510
Government House	84,289	201,509
Maintenance	885,371	739,849
Horticulture	91,203	49,879
Forestry	66,352	66,826
Stewardship and Operations	111,198	92,432
Outreach and Visitor Experience	102,496	155,883
Wascana Centre Security	289,003	166,131
	<u>1,897,107</u>	<u>1,878,019</u>

Non-Core:

Service fees	56,247	46,030
Development and Infrastructure Projects	882,900	1,063,741
	<u>939,147</u>	<u>1,109,771</u>
	<u>\$2,836,254</u>	<u>\$2,987,790</u>

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

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:

	2021	2020
2021/22	\$176,376	\$68,178
2022/23	48,000	-
2023/24	48,000	-
2024 subsequent	48,000	-
	<u>\$320,376</u>	<u>\$68,178</u>

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

	2021	2020
2021/22	\$133,520	\$35,530
2022/23	32,505	15,413
2023/24	16,802	30,360
2024 subsequent	700	-
	<u>\$183,527</u>	<u>\$81,303</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.

Revenue	2021	2020
Government of Saskatchewan – Ministry of Government Relations	\$7,206,000	\$7,118,000
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>\$10,725,000</u>	<u>\$10,637,000</u>

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

Note 6. Related party transactions - continued

Accounts Receivable	2021	2020
City of Regina	\$2,719,000	\$132
Ministry of SaskBuilds and Procurement	13,622	-
Ministry of Finance	1,915	33,986
Saskatchewan Polytechnic	584	572
SaskPower	734	600
University of Regina	6,472	4,597
	<u>\$2,742,327</u>	<u>\$39,887</u>

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

Expense	2021	2020
City of Regina	\$59,785	\$67,729
Ministry of Finance	548,587	521,608
Ministry of Parks, Culture & Sport	5,145	4,830
Ministry of SaskBuilds and Procurement	5,806,986	6,045,303
Northern Lights School Division	-	233
Public Service Commission	657	395
Regina Roman Catholic Separate School Division	-	167
Saskatchewan Government Insurance	-	3,649
SaskEnergy	48,373	48,927
Saskatchewan Polytechnic	220	1,467
SaskPower	107,233	116,945
SaskTel	75,010	40,787
University of Regina	7,425	12,007
	<u>\$6,659,421</u>	<u>\$6,864,047</u>

Accounts Payable	2021	2020
City of Regina	\$18,101	\$822
Ministry of SaskBuilds and Procurement	430,739	262,501
Ministry of Finance	138,317	132,223
SaskTel	666	1,739
University of Regina	3,000	-
	<u>\$590,823</u>	<u>\$397,285</u>

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

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 \$231,852 (2020 – \$210,705) 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 June 18, 2020.

Note 10. Restructuring

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. As a result, the Commission settled with the Ministry of SaskBuilds and Procurement (SBP) and transferred land, building and infrastructure assets on March 31, 2021, with a net book value of \$2,343,694. No compensation was paid or received from the Ministry of SaskBuilds and Procurement for the transfer, and there were no restructuring costs related to the transfer. These assets are considered Crown land per the provisions of *The Provincial Capital Commission Act*, s.2-5 and 3(1)(e).

SBP has the authority to own the assets under *The Ministry of SaskBuilds and Procurement Regulations*, s.3(b), (e), and (h).

Provincial Capital Commission

Notes to the Financial Statements

For the year ended March 31, 2021

Note 11. New Standards and Interpretations Not Yet Adopted

Several new standards and amendments to standards issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada are not yet effective. They have not been applied in these financial statements. The following standards for governments will become effective as follows:

PS 3280 Asset Retirement Obligations (effective for fiscal years beginning on or after April 1, 2022), a new standard that replaces PS 3270, providing specific guidance on accounting for asset retirement obligations, including landfills.

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

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

Note 12. Significant Events

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

Provincial Capital Commission

Schedule 1 – Tangible capital assets

	Assets from Partners	Land	Buildings & Land Improvements	Water Infrastructure	Heavy Equipment	Equipment	Vehicles	Office Equipment	2021 Total	2020 Total
Cost										
Opening Balance	\$1	\$1,669,894	\$4,968,996	\$145,858	\$876,890	\$2,200,902	\$1,128,214	\$47,411	\$11,038,166	\$11,038,166
Restructuring (Note 10)	(1)	(1,669,894)	(4,702,426)	(145,858)	-	-	-	-	(6,518,179)	-
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	(266,570)	-	(47,012)	(179,938)	-	-	(493,520)	-
Closing Balance	-	-	-	-	829,878	2,020,964	1,128,214	47,411	4,026,467	11,038,166
Accumulated Amortization										
Opening Balance	-	-	4,287,785	100,892	784,945	1,634,329	994,000	41,263	7,843,214	7,611,002
Restructuring (Note 10)	-	-	(4,071,890)	(102,598)	-	-	-	-	(4,174,488)	-
Amortization	-	-	50,675	1,706	7,414	112,704	45,726	6,148	224,373	232,212
Disposals	-	-	(266,570)	-	(47,011)	(156,912)	-	-	(470,493)	-
Closing Balance	-	-	-	-	745,348	1,590,121	1,039,726	47,411	3,422,606	7,843,214
Net Book Value	\$-	\$-	\$-	\$-	\$84,530	\$430,843	\$88,488	\$-	\$603,861	\$3,194,952

Provincial Capital Commission

March 31, 2021

Salaries

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

AMUNDSON, JULIE E	50,950
BARR, DEREK H	60,835
CHERNOFF, DARYL EMRYS	58,089
CUDDINGTON, DONNA M	71,246
DEBERT, CHAD D.	78,808
DREW, NANCY M	86,564
EVANS, GARETH	62,993
GENSOREK, JASMINE	54,340
GOFFINET MILLER, MONIQUE V	134,676
HILL, ELIZABETH C	62,788
HNETKA, BRIE E	99,142
HOPE, LAUREN A.D.	55,568
JACOBSON, GWEN E	121,641
JEAN-MARIE, CHRISTENA T	77,365
JONES, MEGAN	77,344
PROKOP, VALERIE J	55,518
RASMUSSEN, BARBARA	55,179
REGNIER, LISA A	77,365
ROMULD, SARAH L	79,237
WEIR, STEVEN SCOTT	62,538
WHIPPLER, RYAN J	117,112

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.	82,362
BMO PURCHASE CARDS-PROVINCIAL CAPITAL COMMISSION	197,873
KINDRACHUK AGREY ARCHITECTS LTD.	51,959
MINISTER OF FINANCE-MINISTRY OF FINANCE	548,587
MINISTER OF FINANCE-MINISTRY OF SASKBUILDS AND PROCUREMENT	8,149,680
REGINA, CITY OF	59,785
SASKPOWER CORPORATION	107,233