

PROVINCIAL ARCHIVES OF SASKATCHEWAN

# ANNUAL REPORT



2021-22



PROVINCIAL  
ARCHIVES OF  
SASKATCHEWAN



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Cover Photo: GM\_PH\_5286\_1385 | Aerial view of red granary near Burr, Saskatchewan, 1987 | Photographer: Ron Garnett  
Photo: 2021-186 Larry Easton -Churchill\_River\_pictograph - Pictograph at Churchill River

### RON GARNETT

Ron Garnett is an aerial photographer in Saskatoon, Saskatchewan. He grew up in Fielding, Saskatchewan, and attended the University of Saskatchewan, Saskatoon. In 1983, Garnett founded Birds Eye View Photo and in 1984 he purchased his first aircraft, which he piloted. After residing in Prince Edward Island for many years, Garnett and his wife, Marilyn, moved in 2004 to Saskatoon, where the Garnetts own and operate AirScapes. Garnett's photographs have been licensed for commercial use in calendars, books, magazines, newspapers and postcards and some of his stock images are included in the Getty Images collection.

## Letters of Transmittal



The Honourable Lori Carr,  
Minister Responsible for the  
Provincial Archives of Saskatchewan

His Honour the Honourable Russ Mirasty, S.O.M., M.S.M.,  
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

I respectfully submit the Annual Report of the Provincial Archives of Saskatchewan for the fiscal year ending March 31, 2022.

The Honourable Lori Carr  
Minister of SaskBuilds and Procurement

Dear Minister:

I have the honour of submitting the annual report of the Provincial Archives of Saskatchewan for the period of April 1, 2021 to March 31, 2022.

Respectfully submitted,

Dr. Louise Greenberg  
Chair, Board of Directors  
Provincial Archives of Saskatchewan



Message from

## THE BOARD CHAIR & THE PROVINCIAL ARCHIVIST

Archives are more than closets or filing drawers where governments put their old records to stay hidden away. They are integral to our society and the people who live and work in Saskatchewan: people gain insight into the past to inform our present. In the 21st Century, where technology has changed the way we create, store, and access information, it continues to be critical to have a place to preserve the authoritative record of our society and the context within which it was created. *The Archives and Public Records Management Act* has made the Provincial Archives of Saskatchewan this place for Saskatchewan for over 75 years, with the legislated mandate to:

- Acquire and preserve public and private records of significance to Saskatchewan and to facilitate access to those records
- Be the permanent repository of public records
- Ensure that public records are managed, kept and preserved in a usable format
- Promote and facilitate good records management respecting public records in order to support accountability, transparency and effective operations
- Encourage and support archival activities and the archival community

One significant event for the Archives in 2021-22 was the retirement of Linda McIntyre as Provincial Archivist. Over the course of Linda's career, she realized many notable achievements. As Provincial Archivist, she led the organization to consolidate all Archives staff and records from five locations into one facility at 2440 Broad Street, Regina. This achievement brought the team together, improved operational efficiencies and client services, and provided essential state-of-the-art



Dr. Louise Greenberg  
Chair, Board of Directors  
Provincial Archives of Saskatchewan



Carol Radford-Grant  
Provincial Archivist  
Provincial Archives of Saskatchewan

environmental controls needed to preserve the historical records of the province for future generations. She also saw the development and passage of *The Archives and Public Records Management Act* in 2015. This new legislation improved the transfer of records of historical value from government departments and Crown agencies to the Archives and streamlined the disposal of those not deemed to have enduring value. Linda was dedicated to creating a systematic approach to managing government records, work that directly impacts creating a reliable and complete historical record. We thank Linda for her service and contribution to the Provincial Archives.

2021-22 was the first year our team was centralized in one location, and the importance of the Archives as a living resource became more apparent. As we experienced the second year of the pandemic, the Archives continued to work in restricted conditions and accomplished goals to further us along our strategic objectives to expand our profile, to increase capacity and accessibility to services, and to invest in people resources. In this Annual Report, you will read about our enriched online content through social media, the incredible progress on digitization of newspapers and photographs, our activities to invest in our people-resources and organizational culture, and more.

We thank the Board of Directors, Management Team and staff for their work over the past year.

As we enter the last year of the Archives' Strategic Plan, we look forward to new partnerships, a new website, and many new collections becoming available at the Archives and online for all to experience.



# ARCHIVES Overview

The Archives collects public records of historical value and records of individuals, organizations, businesses, and associations. The preservation of these records ensures that documentary evidence is available to researchers today and for years to come.

As the provincial archival repository, the Archives is the source for both in-person and distance research into family history, government policy and accountability, educational history, Indigenous history, past eras, business and social organizations, land settlement, local history, geographic places, cultural development, human rights, community events, and celebrations.

The Archives enables the Government of Saskatchewan to fulfill its public trust by preserving and providing access to its official record. The Archives also provides expertise and advice to the government about records and information management, policy standards, and the development of sound record-keeping practices in the public sector. This central agency role for Saskatchewan is delivered through our vision, mission, mandate, and values.

## Territory Acknowledgement

The Provincial Archives of Saskatchewan (PAS) acknowledges that the land on which our building and our Permanent Collection are located is Treaty 4 Territory and the traditional territory of the Nehiyaw (Cree), Nahkawe (Saulteaux), Dakota, Lakota, and Nakota peoples and the traditional homeland of the Métis.

## Reporting Relationship

The Provincial Archives reports through the Ministry of SaskBuilds and Procurement to the Minister Responsible. The Archives receives an annual grant from the province and raises additional revenue through fees for services and external partnership agreements to conduct its operations.

The Board of Directors oversees the work of the Provincial Archivist, sets the strategic direction for effective service delivery, examines options for long-term planning in areas of accommodation and operating budgets, and analyzes impacts on the Archives' core mandate. The board also ratifies financial and management decisions, represents the institution to government and the community, and preserves the autonomy and integrity of the institution and its Permanent Collection.

## Board of Directors

The Board of Directors consists of up to nine persons appointed by the Lieutenant Governor in Council. Two members represent the Government of Saskatchewan, and one member must be an academic involved in the social or archival sciences.

The current board is comprised of seven members:

- Dr. Louise Greenberg, Chairperson
- Celeste Rider, Vice Chairperson
- Dr. Ashleigh Androsoff, Member
- Dr. Raymond Blake, Member
- Doug Chisholm, Member
- Kirsten Felber, Member
- Kristen Fry, Member

The Provincial Archivist serves as Secretary to the board.

## Thank You to Staff of the Provincial Archives of Saskatchewan

The Board of Directors and the Provincial Archivist extend thanks to Archives' staff for their many great accomplishments in a year challenged by the COVID-19 pandemic. In particular, thank you for all your support for the transition to a new Provincial Archivist. The commitment, resolve, and dedication shown by staff in all programs ensured outcomes and achievements that will bring a lasting legacy. The preservation of records relating to the history of Saskatchewan ensures that documentary evidence is available to researchers today and for years to come.



Photo: Records Processing & Preservation Services staff

# GOAL 1: PROFILE

## EXPAND THE PROFILE OF THE PAS

### KEY ACTIONS

The Archives enriched our online content through social media. Through telling stories and adding theme-based social posts, we saw over seven times the number of views of our posts than the previous year.

- Christmas-themed social media posts on Facebook and Twitter set a new record of 78,000 views! A December 21 post with the Christmas Dinner at the Canadian Forces base in Yorkton had more than 19,000 views, and a New Year's post of the Ball in Maple Creek had 32,000+ views!
- We featured several photos on social media related to an exhibit of Great War nurses in October and November.
- Several posts were shared related to the arrival of the new Provincial Archivist, Carol Radford-Grant, and sharing and retweeting posts related to interviews done by Carol after her arrival.
- Government of Saskatchewan's "Our Stories" features: Great War nurse Gladys Matheson for Women's History Month in October and Victoria Cross recipient Robert Combe for Remembrance Day.
- A multi-post campaign retraced the 1919 canoe trip through Northern Saskatchewan by Christina Bateman and Nan McKay.

In addition to social media, the team reached out to the communities through online presentations, podcasts, forums, training, and interviews, including:

- An anthropology course
- Two genealogical organizations
- A Rotary Club
- Un-redacted, the Saskatchewan Information and Privacy Commissioner Podcast
- Regina Leader-Post QC: "Saskatchewan's new provincial archivist loves to learn about history"

- Two Records and Information Management (RIM) Stakeholders meetings with participants from over 27 government organizations
- Radio-Canada Interview with our French Services Reference Archivist
- Delivered online RIM training to 399 Government of Saskatchewan employees

Due to COVID-19, the Archives reduced on-site opportunities to research in the reading room and to view exhibits in our gallery spaces. However, smaller tours of 2-6 participants each and exhibits were available in our Gallery spaces. Exhibits were also offered virtually for all to see, including:

- Harvest in Saskatchewan
- Brian Gable's editorial cartoons
- Ukrainian Orthodox Easter
- Homecoming '71
- Saskatchewan in Bloom: Horticulture on the Prairies
- World War One Nurses
- Gladys Matheson - Our Stories
- Robert Combe - Our Stories

In addition to our regular reference services, this year we expanded our French language services, including increasing our partnership with the Société Historique de la Saskatchewan (SHS).

Our Bilingual Services Archivist joined the SHS's Archive Committee and continued the Association Jeunesse Fransaskois project. She did several Radio Canada interviews, and collaborated with SHS staff by providing materials for their exhibits and educational package at Journées du Patrimoine in September 2021. This project included a publication that was distributed to school children, as well as large billboard-style archival images featured in Wascana Park.

# RECONCILIATION

- Staff continued to participate in professional development opportunities focused on reconciliation themes, including the “Four Seasons of Reconciliation” training available through the Multi-type Library Board and the virtual Wícihitowin Indigenous Engagement Conference.
- The Archives reviewed the “Reconciliation Framework for Canadian Archives” developed by the Steering Committee on Canada’s Archives to guide our Reconciliation work. This document was created with representation from Indigenous communities and staff representation from the Archives.
- IMS advised the Ministry of Social Services on managing records related to First Nations child and family services records being transferred to the Indigenous people of Saskatchewan.
- Staff compiled specialized finding aids in response to the ongoing discoveries of unmarked graves at former residential school sites in Saskatchewan and beyond. These finding aids organize records descriptions based primarily on the residential schools located in Saskatchewan.
- The reference team provided the Office of the Treaty Commissioner with the same listing and digitized documents that were sent to the National Centre for Truth and Reconciliation (NCTR).
- A collaborative project was commenced to digitize and make available all records related to residential schools from our holdings that are not currently part of the NCTR’s collection.

Photo: Sundogs at Sunrise photo by Nadine Charabin

## GOAL 2:

# INNOVATE

## INCREASE CAPACITY OF AND ACCESSIBILITY TO PROGRAMS AND SERVICES

### KEY ACTIONS

Information Management Services helps the Government of Saskatchewan ensure accountability in managing government-held information and data. Highlights included: approval by the Public Records Committee of records retention schedules for Creative Saskatchewan, Children and Youth Advocate, Conflict of Interest Commissioner, Labour Relations Board, and Saskatchewan Government Insurance; signing a project charter with the Ministry of Environment to streamline schedule development; development of new RIM tools; updates to the existing RIM guidelines, and accreditation status given to SaskPower for three years. This accreditation allows for self-monitoring of the records disposal process by the institution based on a robust information management program and accountable records and information policies and procedures.

The team streamlined and simplified the fee schedule (effective April 2022). It rationalizes our fees and services by removing unused services and streamlining prices for staff and patrons. The fee schedule was reduced from three legal-sized pages to two letter-sized pages.



Photo Top: Information and Record Management staff assisting with inquiries.

Photo Bottom: Reference and Outreach staff assisting with check in to the Reading Room Staged for Archives Week

**Saskatoon and region  
photographs from the  
collections of R. Garnett,  
L. Smith, and N. Semenovff.**

During the 2021-22 fiscal year, the Archives processed over 10,400 prints and negatives from photographic collections acquired by the Provincial Archives of Saskatchewan's former Saskatoon office. The collections include aerial photographs of villages, towns, cities, and landscapes in the province taken from 1984 to 1993 by Ron Garnett of Saskatoon; photographs of Saskatoon buildings, businesses, and events taken from 1956 to 1976 by Lester J. Smith of Saskatoon; and pictures of art and architecture in Saskatchewan, mainly from the 1960s, collected by former University of Saskatchewan employee Nik Semenovff.



Photo: GM\_PH\_5286\_495 | Church, James Smith First Nation, 1986 |  
Photographer: Ron Garnett



Photo: GM PH 5286 1464 | Combining near Lake Lenore, 1987 | Photographer: Ron Garnett

## Indian Head Newspaper Digitization Project

Due to the generosity of donors and the volunteers at the Indian Head Museum and Archives, this project is the first entire run of newspapers digitized by the Archives for a town in Saskatchewan: 11 publications, extending from 1884 to 2009, from the Indian Head region. The project encompassed digitizing and conducting optical character recognition and metadata enrichment for 90 reels of microfilm (94,640 images), totalling 3 TB of data.

To make our digitized newspapers accessible for researchers, the Archives partners with the University of Saskatchewan. Saskatchewan Historical Newspapers Online <http://pasnewspapers.usask.ca/> now provides access to all of Saskatchewan's weekly newspapers covering the years 1939 to 1945. These 15,600 issues offer a fantastic resource for information leading up to and during the Second World War.

## S73 Photographic Services Still Photography

The Government of Saskatchewan Photographic Services Agency was established on April 1, 1954, to document the agriculture, industry, education, health, resources, recreation, transportation, civil service, and natural history featured in the province. Staff photographers took images of individuals, buildings, and public events for use by government departments, mainly in annual reports, pamphlets, and displays, until the agency ceased operation in 1996. The original images created by the agency now reside in the permanent collection of the Provincial Archives of Saskatchewan. The years 1954 to 1964 have been processed and are available for access.



Front page of the Indian Head News from December 24, 1914.  
PAS SAB\_Q\_NP-213\_1914\_047  
<http://pasnewspapers.usask.ca/islandora/object/SAB%3A4238>



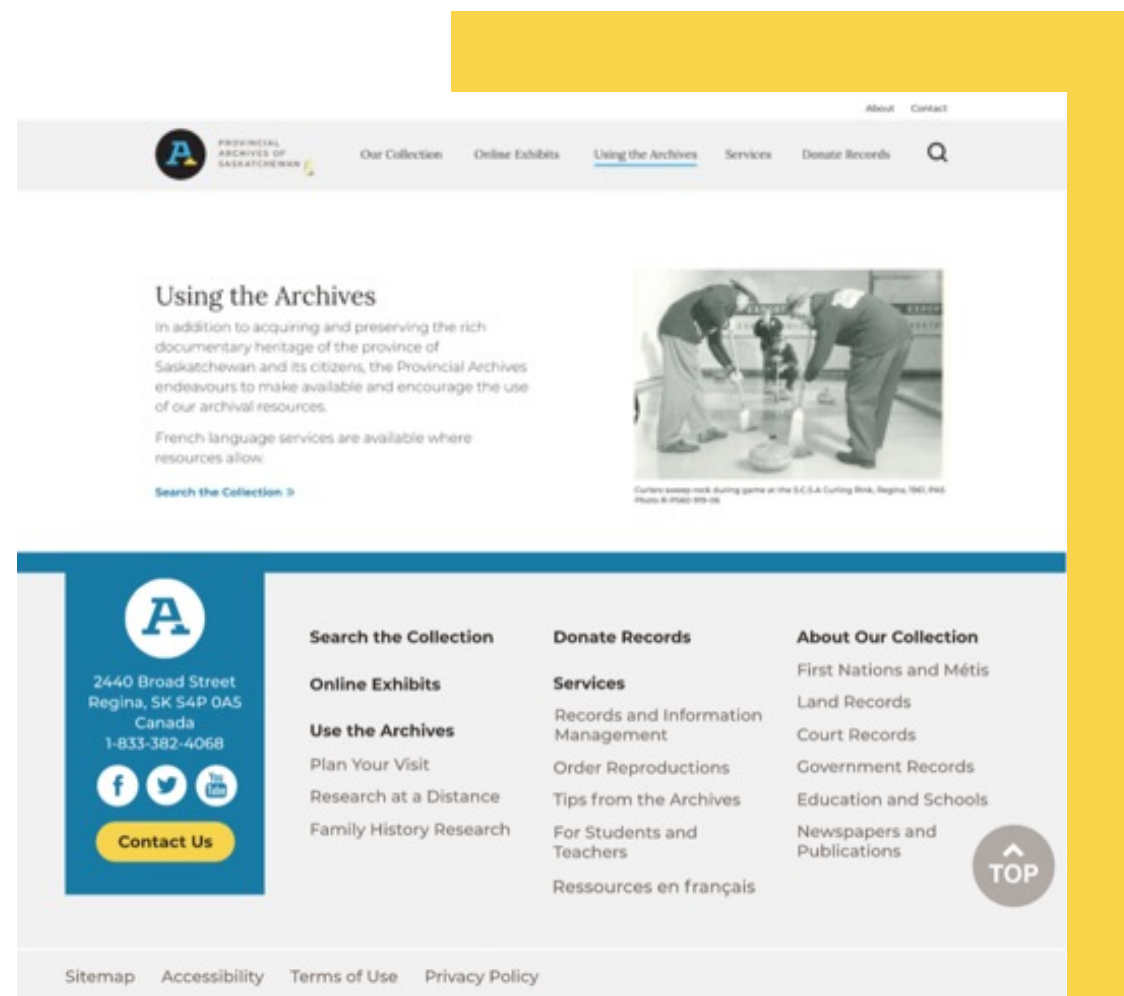
Ann Schnell, Miss Saskatchewan Roughrider, posing with Saskatchewan Roughrider players on the football field. Players are Bill Clarke (#60); Ron Atchison (#41); and Bill Burrell (#58).  
PAS Photo S73\_122\_GM\_60\_473\_01.1960



## Website Redesign

The Archives undertook a project to refresh the website for a clean, modern look that has more straightforward language, easier navigation, and French language integration, as well as being sustainable and easy to update. In addition, one of the main goals is to improve use on multiple devices (phones, tablets, and computers) and for users with different abilities to understand, navigate and interact with the website.

A working group, with representation from all operational units, was established and worked closely with the service provider to identify audiences, develop a sitemap, and determine the structure, layout, and visual design. The new website will be launched next fiscal year.



Preview of the new website, design by NorthStudio

# GOAL 3: INVEST

## IN OUR PEOPLE-RESOURCES & ORGANIZATIONAL CULTURE

### KEY ACTIONS

The Provincial Archives continued to follow the health guidelines issued by the Government of Saskatchewan during 2021-2022. COVID-19 protocols, public health practices, measures for positive mental health, and workplace concerns were addressed at weekly check-in meetings with managers and through daily communications with staff.

Investing in our people resources is one of our three strategic goals. Engagement is key to our continued success. The Archives held its first Employee Engagement Survey. Results show that 9 out of 10 employees either agree or strongly agree that:

- the Archives values service excellence
- their manager effectively conveys essential information
- they work effectively together to achieve Archives' goals
- they are motivated to help the Archives achieve its objectives.

Staff also identified areas that require more work, including career growth, staff recognition, and communication.

The Archives' Management Team has increased their meeting frequency to work collaboratively on initiatives, challenges, and support programs across the organization.

In addition, the Archives also has put in place an individual work planning program -- based on the Government of Saskatchewan's 'Planning for Success' program -- to enable every member of our team to develop an individual work plan with operational work objectives, and a learning plan with personalized learning objectives, for the 2022-23 year. The Management Team will also work on common leadership objectives based on the outcome of the engagement survey, to support and focus their leadership of the Archives.

## Staff Training and Professional Development

Staff training opportunities increased during the pandemic with many new online offerings, including training in:

- Digital preservation
- French language
- Ergonomics
- Privacy and Access
- Electronic Records Management

And lastly, as an investment in our organizational culture, the Archives enabled the provision of Respect in the Workplace Training for every staff member, providing essential tools and learning for a respectful and productive workplace.

## Long Service Recognition and Retirements

The PAS congratulates the following staff for their years of service in the Saskatchewan public service: Shaun Amos, 10 years; Lisa Long, 10 years; Madeleine McLuhan-Myers, 10 years; Trevor Soltys, 30 years.

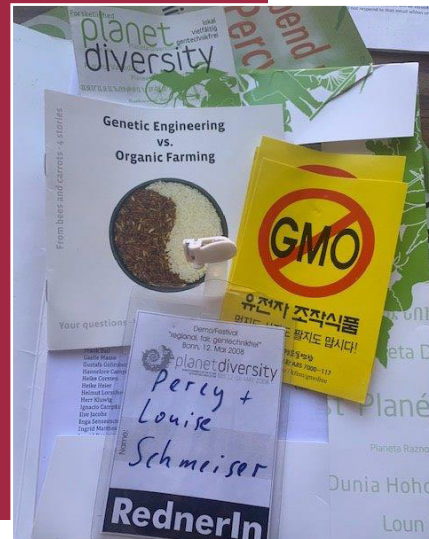
We would also like to thank Linda McIntyre, Susan Longeau and Jacqueline Campbell for their years of service and wish them all the best with retirement.

## Our Volunteers

Although the pandemic continued to hamper our abilities to expand our on-site volunteer program, we are grateful for the efforts of our current volunteers. Members of the Friends of the Provincial Archives of Saskatchewan held quarterly meetings and discussed interests by email, including family history, research discoveries, events, and activities. Friends' volunteers also identified valuable information from

historical photographs to be added to our online catalogue. We appreciate the work of the Head Gopher, Bill Armstrong, who continues to connect the Friends through emails and video conference meetings. The Archives is excited to be working with the Friends on a new opportunity for people to help us augment descriptions of archival records such as photographs through a remote volunteer program next year.

# ADDITIONS TO THE PERMANENT COLLECTION



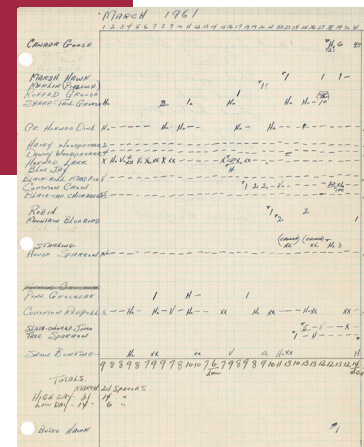
Perhaps you saw the 2020 movie “Percy” starring Christopher Walken? The film captures the story of the legal fight of Saskatchewan farmer Percy Schmeiser against the agricultural and biotech company, Monsanto. The recent acquisition of Percy Schmeiser’s records documents this legal fight and more! Records relate to Percy’s advocacy against genetically modified agricultural products, which took him worldwide for speaking engagements.

Many of you may not have heard about the Saskatchewan Smokejumpers, which could be the basis for a movie! The Saskatchewan Smokejumpers trained in parachuting, first aid, fire suppression, and how to use various equipment, including compasses, radios, power pumps, motors, axes, and shovels. The Archives has few sources regarding the Smokejumpers, and this acquisition contributes five original photographs to document their essential work:

“When a “smoke” is sighted by tower lookout or patrol-aircraft pilot, location and any other ancillary information of the outbreak are radioed to the smokejumpers. Immediately one or two crews depending on the size of the fire are mobilized. Since these men are but the shock troops who hold the line until reinforcements arrive, they assess the extent and severity of the fire first of all and radio the information to those at base. Frequently, of course, they can bring a small outbreak under control themselves.” Kelly, D.W. “The Saskatchewan Smokejumpers” *The Forestry Chronicle*. June 1956



Photo Top: Items from one of Percy Schmeiser’s speaking engagements in Bonn, Germany  
 Photo Bottom: Photographs of the Saskatchewan Smoke Jumpers (Accession no. 2022-033). The Saskatchewan Smoke Jumpers - officially part of the Department of Natural Resources, existed from 1947 to 1967.



Part of the Archives’ goal is not only to document people and organizations who lived and worked in Saskatchewan but also the natural environment of our great province. The records of Nature Saskatchewan and its predecessor, the Saskatchewan Natural History Society, do just this. So many of their prominent members kept detailed records, including field notebooks, bird counts and bird-banding records, scrapbooks, and photographs. These records provide documentation of our environment dating back to the 1930s—a precious gift for future researchers interested in nature.

# Birds OF SASKATCHEWAN



EDITORS  
 Alan R. Smith, C. Stuart Houston and J. Frank Roy

Photo Left: Bill Anaka Notebook from Nature Saskatchewan (Accession # 2021-148)  
 Photo Right: Cover of “Birds of Saskatchewan” publication, 2019

The most recent acquisition of records of the Regina Symphony Orchestra (RSO) (Accession no. 2021-157), dating from about 1936 to the present, includes meeting minutes, annual reports, programs, newsletters, photographs, and material relating to Frank Laubach, RSO's first conductor. The Provincial Archives of Saskatchewan acknowledges the work of RSO archivist Dave Hedlund in organizing and listing the records before the donation.

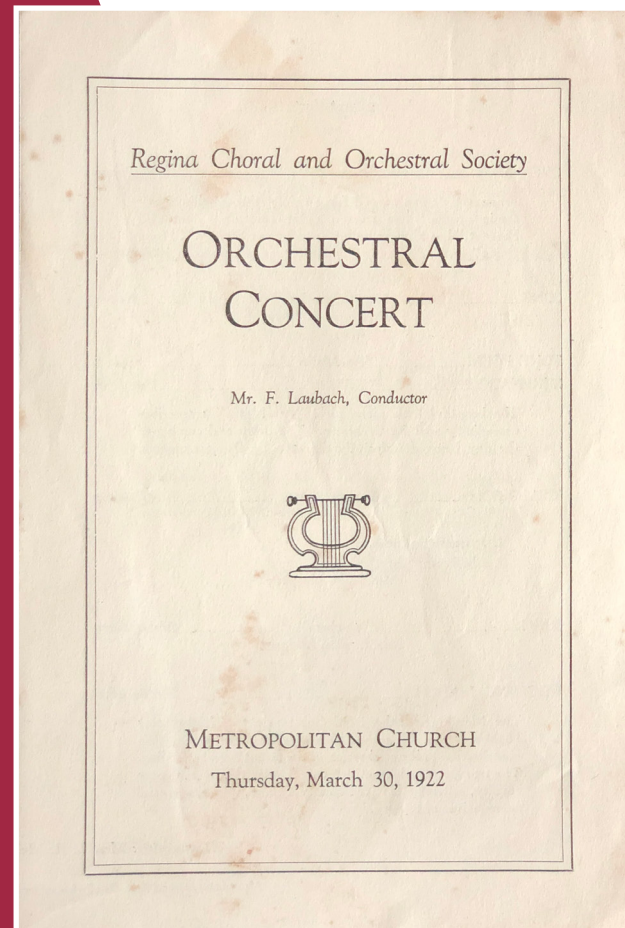


Photo Top: 1921\_22\_program - Regina Choral and Orchestral Society Program, 1922  
 Photo Bottom: Program\_covers\_1960s\_1970s - Regina Symphony Orchestra Program covers from 1960's and 1970's

## SPRING FREE FROM RACISM SASKATCHEWAN ASSOCIATION ON HUMAN RIGHTS



## 18<sup>th</sup> ANNUAL FAMILY DAY CELEBRATION



CELEBRATING 150  
 YEARS OF DIVERSITY  
 IN CANADA



Photo: Family\_Day\_Brochure - Family Day brochure for Spring Free From Racism

Spring Free from Racism and the Saskatchewan Association on Human Rights combined in 2017. Records in this recent acquisition date back to 1968 and are rich in documenting its history through minutes, photographs, newsletters, and more!

# BY THE NUMBERS:

1,093,833

WEBSITE PAGE VIEWS

425,990

SOCIAL MEDIA VIEWS

4,466

ENQUIRIES FROM THE PUBLIC AND  
GOVERNMENT STAFF ANSWERED

914

IN-PERSON VISITS

566

VIRTUAL VISITS

576,018

NUMBER OF CATALOGUE ENTRIES

20,776

NUMBER OF DIGITAL IMAGES

318

SOCIAL MEDIA POSTS

9,803

BOXES OF GOVERNMENT RECORDS  
AUTHORIZED FOR DESTRUCTION  
OR TRANSFER TO THE ARCHIVES

1.84 TB

GOVERNMENT RECORDS  
AUTHORIZED FOR DESTRUCTION

217

NEW PRIVATE AND GOVERNMENT  
ACQUISITIONS

# FINANCIAL STATEMENTS

## Report of Management

The accompanying Financial Statements are the responsibility of management and have been approved in principle by the Board of Directors of the Provincial Archives of Saskatchewan. The Financial Statements have been prepared in accordance with Canadian generally accepted accounting principles. Management maintains a system of internal controls to ensure the integrity of information that forms the basis of the Financial Statements. The internal controls provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly guarded against unauthorized use and that reliable records are maintained.

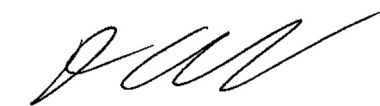
The Board of Directors carries out its responsibility for the Financial Statements and for overseeing management's financial reporting responsibilities by meeting with management to discuss and review financial matters. The Provincial Auditor of Saskatchewan has full and open access to the Board of Directors.

The Provincial Auditor of Saskatchewan has audited the Financial Statements. Her report to the Members of the Legislative Assembly, stating the scope of her examination and opinion on the Financial Statements, appears on the following page.

On behalf of management,



Carol Radford-Grant  
Provincial Archivist



Darren Cranfield  
Director, Corporate Services

**INDEPENDENT AUDITOR'S REPORT**

To: The Members of the Legislative Assembly of Saskatchewan

**Opinion**

We have audited the financial statements of the Provincial Archives of Saskatchewan, which comprise the Statement of Financial Position as at March 31, 2022, and the Statements of Operations, Remeasurement Gains and Losses, 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 Archives of Saskatchewan as at March 31, 2022, and the results of its operations, its remeasurement gains and losses, 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 Provincial Archives of Saskatchewan 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 Provincial Archives of Saskatchewan 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 Archives of Saskatchewan or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Provincial Archives of Saskatchewan 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 Archives of Saskatchewan'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 Archives of Saskatchewan'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 Archives of Saskatchewan 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 22, 2022



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

**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
STATEMENT OF FINANCIAL POSITION  
As at March 31**

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash on Deposit (Note 3)	\$ 956,712	\$ 905,864
Due from General Revenue Fund (Note 4)	-	-
Investments (Notes 2, 5, 10)	82,279	80,679
Accounts receivable	37,799	26,455
	<u>1,076,790</u>	<u>1,012,998</u>
Liabilities:		
Accounts payable and accrued liabilities	76,951	55,243
Accrued vacation pay	65,105	71,537
Accrued salaries and benefits	170,835	239,078
	<u>312,891</u>	<u>365,858</u>
Net financial assets (Statement 4)	<u>763,899</u>	<u>647,140</u>
Non-financial assets		
Tangible capital assets (Note 6)	793,807	822,062
Prepaid expenses	19,934	19,609
	<u>813,741</u>	<u>841,671</u>
Accumulated Surplus	<u>\$ 1,577,640</u>	<u>\$ 1,488,811</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	1,561,370	1,474,140
Accumulated remeasurement gains	16,270	14,671
Total Accumulated Surplus	<u>\$ 1,577,640</u>	<u>\$ 1,488,811</u>
Contractual Rights (Note 7)		

(See accompanying notes to the financial statements)

**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
STATEMENT OF OPERATIONS  
For the Year Ended March 31**

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
	(Note 12)		
Revenue:			
Grants - General Revenue Fund Government of Canada	\$ 4,363,000	\$ 4,363,000	\$ 4,363,000
Other Grants	39,989	33,981	36,130
	-	-	5,000
	<u>4,402,989</u>	<u>4,396,981</u>	<u>4,404,130</u>
Reference Services	30,000	35,810	22,115
Preservation Services	45,720	16,080	16,080
Investment Income	3,000	2,876	2,848
Contract Revenue	40,420	42,516	41,713
Other Services	160,000	133,502	162,366
Miscellaneous	15,000	15,992	13,832
Interest Income	12,000	13,639	18,345
	<u>4,709,129</u>	<u>4,657,396</u>	<u>4,681,429</u>
Expense:			
Salaries and Benefits	3,244,238	3,204,223	3,101,771
Accommodation	1,015,000	953,212	1,109,100
General Operating	394,193	285,561	895,289
Amortization of tangible capital assets	122,000	127,170	95,040
	<u>4,775,431</u>	<u>4,570,166</u>	<u>5,201,200</u>
Surplus (Deficit) for the year	<u>\$ (66,302)</u>	87,230	(519,771)
Accumulated surplus from operations, beginning of year		<u>1,474,140</u>	<u>1,993,911</u>
Accumulated surplus from operations, end of year		<u>\$ 1,561,370</u>	<u>\$ 1,474,140</u>

(See accompanying notes to the financial statements)



**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
STATEMENT OF REMEASUREMENT GAINS AND LOSSES  
For the Year Ended March 31**

	<u>2022</u>	<u>2021</u>
Accumulated Remeasurement Gains, Beginning of Year	\$ 14,671	\$ 3,902
Unrealized gain (loss) attributable to:		
Investment in pooled funds	1,599	10,769
Net remeasurement gain (loss)	<u>1,599</u>	<u>10,769</u>
Accumulated Remeasurement Gains, End of Year	<u>\$ 16,270</u>	<u>\$ 14,671</u>

(See accompanying notes to the financial statements)

**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
For the Year Ended March 31**

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
	(Note 12)		
Surplus (deficit) for the year	\$ (66,302)	\$ 87,230	\$ (519,771)
Acquisition of tangible capital assets	(106,000)	(98,915)	(469,063)
Amortization of tangible capital assets	122,000	127,170	95,040
Loss on disposal of tangible capital assets	-	-	1,830
	<u>16,000</u>	<u>28,255</u>	<u>(372,193)</u>
Changes in prepaid expense	-	(325)	(8,684)
Net remeasurement gain (loss)	-	1,599	10,769
Increase (decrease) in net financial assets	(50,302)	116,759	(889,879)
Net financial assets, beginning of year	647,140	647,140	1,537,019
Net financial assets, end of year	<u>\$ 596,838</u>	<u>\$ 763,899</u>	<u>\$ 647,140</u>

(See accompanying notes to the financial statements)

**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
STATEMENT OF CASH FLOW  
For the Year Ended March 31**

Statement 5

	2022	2021
Operating transactions		
Surplus (deficit) for the year	\$ 87,230	\$ (519,771)
Items not affecting cash:		
Amortization of tangible capital assets	127,170	95,040
Loss on disposal of tangible capital assets	-	1,830
Change in non-cash balances relating to operations:		
Accounts receivable	(11,344)	12,459
Prepaid expenses	(325)	(8,684)
Accounts payable and accrued liabilities	21,707	(82,839)
Accrued vacation pay	(6,432)	14,144
Accrued salary and benefits	(68,243)	83,432
Deferred revenue	-	(180)
Cash provided by operating transactions	149,763	(404,569)
Capital transactions		
Acquisition of tangible capital assets	(98,915)	(469,063)
Cash used in capital transactions	(98,915)	(469,063)
Net (decrease) increase in cash	50,848	(873,632)
Cash, beginning of year	905,864	1,779,496
Cash, end of year	\$ 956,712	\$ 905,864
Cash includes the following:		
Cash on Deposit	956,712	905,864
Due from General Revenue Fund	-	-
	\$ 956,712	\$ 905,864

(See accompanying notes to the financial statements)

**PROVINCIAL ARCHIVES OF SASKATCHEWAN  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 2022**

**1. Authority**

The Provincial Archives of Saskatchewan (the Archives) was established under the authority of *The Archives and Public Records Management Act* for the purpose of acquiring and preserving public records and private records of significance to Saskatchewan and facilitating access to those records.

**2. Accounting Policies**

The financial statements are prepared in accordance with Canadian public sector accounting standards as published by CPA Canada. The following accounting policies are significant.

a) **Tangible Capital Assets**

Purchased tangible capital assets are recorded at cost. Amortization is provided on a straight-line basis over the assets' estimated useful lives as follows:

Computer hardware	3-10 years
Computer software	3 years
Equipment	5-10 years
Furniture	5-20 years
Leasehold improvements	Lease term

The Archives has placed a nil value on the Permanent Collection of archival materials for financial statement purposes.

The cost of materials used to preserve the archival collection is expensed.

b) **Investments**

Investments are comprised of units in the Long-term Investment Pooled Fund, which is a pooled fund held by the University of Saskatchewan (University). The pooled fund consists of investments in other pooled funds that hold Canadian equities, global equities, real estate, and bonds. Units in the pooled fund are valued at fair value using closing bid price. The market values of investments in foreign currencies are translated into Canadian dollars at the closing rate of exchange on March 31, 2022. The purchase and sales of investments, income and expenses are translated at the rate of exchange prevailing on the respective dates of such transactions.

Income distributions from the pooled fund are recorded as investment income in the Statement of Operations. Unrealized gains and losses related to the change in fair value of units in the pooled fund are presented in the Statement of Remeasurement Gains and Losses.

- c) **Revenue**  
Revenues are recorded in the period in which the transactions or events occurred that gave rise to the revenue.

Government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, eligibility criteria are met, the transfer is authorized and reasonable estimates of the amount can be made.

- d) **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 reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.
- e) **Financial Instruments**  
Financial instruments of the Archives include Cash on Deposit, Due from General Revenue Fund, investments, accounts receivable, accounts payable and accrued liabilities, accrued salaries and benefits, and accrued vacation pay. Cash on Deposit and Due from General Revenue Fund are recorded at cost. The remaining items are recorded at amortized cost. The carrying amount of these instruments approximate fair value due to their immediate or short-term maturity.
- f) **New Accounting Standards**  
The following new accounting standard will be coming into effect as of the date indicated below:
- PS 3400 Revenue (effective April 1, 2023) – provides guidance for recognition, measurement, and presentation of revenues common to government other than tax revenues and government transfers.
- The Archives plans to adopt this new standard on the effective date and is currently analyzing the impact this will have on these financial statements.

### 3. Cash on Deposit

Cash on deposit consists of interest-bearing money on deposit with the bank. Interest earned on the operating account balance is calculated and paid monthly into the Archives' operating account.

### 4. Due from General Revenue Fund

The Archives' account is included in the Consolidated Offset Bank Concentration arrangement for the Government of Saskatchewan. During the year, the General Revenue Fund (GRF) did not pay interest on the Archives' bank account.

### 5. Evelyn Eager Estate

In July 1992, the Archives received a bequest of \$40,000. It received an additional \$7,371 in September 1994. The Archives has restricted \$47,371 indefinitely with the income earned on the related investment used to promote and facilitate access to the Archives' Permanent Collection.

### 6. Tangible Capital Assets

	2021-22			2020-21
	Office Furniture and Equipment (\$)	Computer Hardware and Software (\$)	Total (\$)	Total (\$)
Opening cost	835,003	853,792	1,688,795	1,380,312
Additions during the year	19,136	79,779	98,915	469,063
Disposals during the year	-	-	-	(160,580)
Closing cost	854,139	933,571	1,787,710	1,688,795
Opening accumulated amortization	398,227	468,506	866,733	930,443
Annual amortization cost	33,413	93,757	127,170	95,040
Amortization related to disposals	-	-	-	(158,750)
Closing accumulated amortization	431,640	562,263	993,903	866,733
Net book value of tangible capital assets	422,499	371,308	793,807	822,062

### 7. Contractual Rights

Contractual Right With:	Description of Contractual Right	2022-23 (\$)*	Total (\$)*
United Church of Canada - Living Skies Regional Council Archives	Shared employee salary and benefit expenses + administrative fee. Agreement term: April 1, 2018 to March 31, 2023	41,232	41,232

\*Estimate

### 8. Related Party Transactions

These financial statements include transactions with related parties. The Archives is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan, as well as its key management personnel and their close family members. Additionally, the Archives is related to organizations where they have key management personnel and/or their close family members in common.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. Included in revenue is related party transactions of \$4,504,382 (2021 - \$4,527,488) of which \$26,521 (2021 - \$8,639) was receivable at March 31, 2022. Included in expense is

related party transactions of \$1,307,862 (2021 - \$2,024,941) of which \$162,253 (2021 - \$154,402) was payable at March 31, 2022. These amounts include transfers to the Saskatchewan Ministry of Finance for employee benefits.

The Archives pays Provincial Sales Tax (PST) to the Saskatchewan Ministry of Finance on all taxable purchases and customer sales. Taxes paid are recorded as part of the cost of those purchases. Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

**9. Pension Plan**

Substantially all of the Archives' employees participate in the Public Employees Pension Plan which is a defined contribution plan. The Archives' financial obligation to the plan is limited to making required payments to match amounts contributed by employees for current services. Included in salaries and benefits is pension expense for the year of \$229,739 (2021 - \$221,531).

**10. Investments**

Investments are comprised of units in the Long-term Investment Pooled Fund, which is a pooled fund held by the University of Saskatchewan (University). The fund consists of investments in pooled and segregated funds that hold Canadian equities, global equities, real estate and fixed income. The University's pooled fund consists of:

	<b>2022</b>	<b>2021</b>
Canadian Equities	19%	17%
Global Equities	39%	41%
Canadian Real Estate	5%	6%
Global Real Estate	5%	5%
Fixed Income	22%	22%
Managed Futures	10%	9%

For the year ended March 31, 2022, the Long-term Investment Pooled Fund distributed \$2,876 (2021 - \$2,848) of investment income to the Archives. For the year ended March 31, 2022, the Archives' investment in the Long-term Investment Pooled Fund has an unrealized gain of \$1,599 (2021 – unrealized gain of \$10,769).

Fair Value

Fair-valued financial instrument holdings are classified using a hierarchy that reflects the significance of the inputs used in determining their measurements. Under the classification structure, financial instruments recorded at unadjusted quoted prices in active markets for identical assets and liabilities are classified as Level 1. Instruments valued using inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly are classified as Level 2. Instruments valued using inputs that are not based on observable market data are classified as Level 3. All investments are classified as Level 2. There were no items transferred between levels during 2022 or 2021.

**11. Risk Management**

Through its financial assets and liabilities, the Archives is exposed to various risks. The Archives is also exposed to risk through its investments. As the Archives' investments are within a pooled fund held by the University of Saskatchewan, the University manages these financial risks. The University has an Investment Policy, which provides guidelines to the investment manager for the asset mix of the portfolio regarding quality and quantity of fixed income and equity investments. The asset mix helps to reduce the impact of market value fluctuations by requiring investments in different asset classes and in domestic and foreign markets.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in so doing, cause a loss for the other party. For the Archives, there is credit risk with respect to the potential non-payment of accounts receivable.

The Archives is exposed to minimal credit risk as these receivables are from other government agencies and were collected shortly after year end.

Interest Rate Risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Interest receivable is subject to interest rate risk.

Interest income is a small portion of the Archives' total revenue and increases or decreases in interest rates would not be expected to significantly impact operations.

Liquidity Risk

Liquidity risk is the risk that the Archives will encounter difficulty in meeting financial obligations as they fall due. Cash resources are managed on a daily basis based on anticipated cash flows. Accounts payable and accrued liabilities, accrued vacation pay, and accrued salary and benefits are due within one year.

**12. Budget**

These amounts are included in the annual budget approved by the Board of Directors of the Provincial Archives of Saskatchewan on April 16, 2021.

# THE PROVINCIAL ARCHIVES OF SASKATCHEWAN

Collects, preserves, and makes accessible for research the province's historical records from government, as well as individuals, organizations, businesses, and associations, and provides records and information management services to the provincial government. Records are acquired in all formats: paper, film, video, graphic materials, and digital.

The Permanent Collection of the Archives is the source for in-person and distance research to explore family history, government policy, educational materials, Indigenous history, time periods, organizations, land settlement, local history, geographic places, events, cultural development, human rights, newspapers, and provincial celebrations.



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