

PROVINCE OF SASKATCHEWAN



07-08

**ANNUAL REPORT**

**MINISTRY OF JUSTICE AND  
ATTORNEY GENERAL**

Law Reform Commission of  
Saskatchewan

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This annual report is also available in electronic format from the Ministry of Justice and Attorney General web site at [www.justice.gov.sk.ca](http://www.justice.gov.sk.ca)



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## Letters of Transmittal



His Honour the Honourable Dr. Gordon L. Barnhart  
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

I have the honour of submitting the Annual Report of the Law Reform Commission of Saskatchewan for the period April 1, 2007 to March 31, 2008.

Respectfully submitted,

A handwritten signature in black ink that reads "DR Morgan". The letters are cursive and fluid.

Don Morgan, Q.C.  
Minister of Justice and Attorney General



The Honourable Don Morgan, Q.C.  
Minister of Justice and Attorney General

Dear Sir:

I have the honour of submitting the Annual Report of the Law Reform Commission of Saskatchewan for the period April 1, 2007 to March 31, 2008.

Respectfully submitted,

A handwritten signature in black ink that reads "MRasmussen". The signature is cursive and stylized.

Merrilee Rasmussen, Q.C.  
Chair

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## Objectives

The Law Reform Commission of Saskatchewan was established by *An Act to Establish a Law Reform Commission*, proclaimed in force in November 1973, and began functioning in February 1974.

The Commissioners are:

Ms Merrilee Rasmussen, Q.C., Chair  
Mr. Kenneth P. R. Hodges, Q.C.  
Ms Michaela Keet  
Mr. Alan McIntyre  
Ms Susan Amrud, Q.C.  
Ms Sarah Buhler  
Ms Carole Lavallee  
Ms Susan Bates  
Madam Justice G. R. Jackson

Mr. Michael Finley is Director of Research and can be contacted at:

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Saskatoon, Saskatchewan S7L 0H9  
Telephone (306) 665-6428  
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The Chair can be contacted at:

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Regina, Saskatchewan S4T 3E5  
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*The Law Reform Commission Act* provides that:

“The Commission shall take and keep under review all the law of the province, including statute law, common law and judicial decisions, with a view to its systematic development and reform, including the codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law.”

Topics for the Commission's research program are brought before meetings of the Commission for consideration. These topics may originate from a recommendation of the Minister of Justice and Attorney General, the Commission and its staff, the judiciary, the legal profession, other professional organizations, or the public generally.

Once the research study in a particular project is completed, the matter is placed before the Commission for discussion and consideration. The Commission may decide to issue background papers or tentative proposals for circulation to the public in order to obtain criticism and comment prior to the preparation of a final report. This may entail public meetings, hearings and workshops. The Commission's recommendations are embodied in its final report to the Minister of Justice and Attorney General.

The Commission works closely with the Ministry of Justice and Attorney General in formulating research projects and facilitating adoption of its proposals. The Commission has also made an ongoing contribution on behalf of the province to the national work of the Uniform Law Conference of Canada. Commissioners and the Director of Research have served as members of the Conference for many years.

The Commission is a member of the Federation of Law Reform Agencies of Canada.

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## The Commissioners and Staff

*The Law Reform Commission Act* provides that the Minister of Justice and Attorney General shall appoint a Chair and not less than two other members of the Commission.

Ms. Merrilee Rasmussen, Q.C., is Chair of the Commission.

The other Commissioners for 2007-08 are:

Kenneth P.R. Hodges, Q.C. (who was Chair from 1992-2000)

Professor Michaela Keet, of the College of Law, University of Saskatchewan

Mr. Alan McIntyre, a member of the Robertson Stromberg Pedersen LLP law firm, Regina

Ms. Susan Amrud, Q.C., of the Saskatchewan Ministry of Justice and Attorney General

Ms. Sarah Buhler, a practising lawyer based in Saskatoon

Madam Justice G. R. Jackson, of the Saskatchewan Court of Appeal

In 2003, two lay commissioners were appointed to assist the Commission in its work by providing a non-legal perspective on the issues before it. The current lay Commissioners are:

Ms. Carole Lavallee, Cowessess First Nation  
Ms. Susan Bates, Saskatoon.

Previous members of the Commission are:

Professor Brian A. Grosman, Q.C. (Chair 1974-78)

Professor R.C.C. Cuming, Q.C. (Chair 1978-82)

Dr. D.A. Schmeiser, Q.C. (Chair 1982-87)

Mr. Dale Linn, Q.C. (Chair 1987-92)

Chief Justice E.D. Bayda (1974-76)

Mr. George J.D. Taylor, Q.C. (1974-82)

Madam Justice Marjorie A. Gerwing (1976-92)

Mr. Gordon J. Kuski, Q.C. (1982-92)

Madam Justice Gene Anne Smith (1992-98)

Ms. Gailmarie Anderson (1992-2001)

Judge Dianne Morris (1992-2002)

Mr. Douglas Moen, Q.C. (2000-02)

Mr. Justice R.D. Laing (2003-2006)

Mr. Michael Finley is Director of Research.

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## Financial Information

The Law Reform Commission is financed by the Province of Saskatchewan and the Law Foundation of Saskatchewan, and receives annual matching grants of \$60,000 from each.

Commissioners, other than the judicial and provincial government representatives, receive honoraria from the Law Reform Commission of Saskatchewan based on the Order-in-Council by which they are appointed. The Chair receives \$235 per day when engaged in work of the Commission and Commissioners receive \$155 per day. The Director of Research is employed on a contractual basis at the rate of \$70,000 per annum. From October 1, 2004 to September 30, 2007, the Commission engaged the Chair for the purpose of providing professional services, as were required, in addition to her duties as Chair of the Commission, in order to enhance the Commission's ability to produce and disseminate its reports and to liaise with individuals and organizations that are interested in the work of law reform. The Chair received an annual stipend of \$10,000 from October 1, 2004 to September 30, 2006, and \$12,000 for October 1, 2006 to September 30, 2007 to provide these services.

## Research Program and Activities

### Inventory of Law Reform Issues

The Commission has compiled an inventory of law reform issues in Saskatchewan. The inventory process was designed to identify emerging trends in law and society, as well as more discrete topics for law reform. Consultation with interested groups, individuals, and organizations focused on identification of issues and challenges, grouped about eight major themes:

- Democracy
- Aboriginal Peoples
- Human Rights
- Families and Children
- Vulnerable Adults
- Communities and the Environment
- Administrative Law and Procedure
- Technical Legal Issues

The inventory serves as a basis for the future work of the Commission. The Commission is also hopeful that it will assist legislators, researchers, and others interested in law reform to identify emerging needs of the justice system in Saskatchewan.

In addition, the Commission has a primary focus of policy-oriented research to reflect the two principal demographic facts about the province: an aging population – Saskatchewan is projected to have the highest percentage of seniors of any province; and a growing young Aboriginal population – Saskatchewan is projected to have proportionately the largest Aboriginal population of any province. Several of the Commission's current projects address these realities. The emphasis will increase in the future.

### Implementation of recent projects

Two recent Commission projects have been implemented in legislation: *The Evidence Act, 2006*, and substantial amendments to *The Administration of Estates Act* in 2008. The Ministry of Justice and Attorney General is currently preparing a new *Trustees Act* based on recommendations made by the Commission in its report *Proposals for Reform of the Trustees Act* (2002).

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## Citation of Commission reports by the courts

Commission reports and other publications continue to be frequently referred to in decisions of the courts in Saskatchewan and elsewhere in Canada and the Commonwealth.

A search of reported Canadian decisions found that the Commission's work has been referred to in 68 reported decisions, including 45 Saskatchewan decisions and three decisions of the Supreme Court of Canada.

## Current Research Program

### Vulnerable Adults

**Corporate Fiduciary Services:** A consultation paper, *Corporate Fiduciary Services: Should corporate trustees and fiduciaries other than trust companies be permitted?* was issued in 2007. At present, only trust companies are permitted to act as corporate trustees, executors, and administrators in Canada. However, trust companies have increasingly become multi-purpose financial institutions. The trust and fiduciary part of their business has diminished in importance. At the same time, because of our aging population, more people require assistance to manage the wealth they have accumulated over a lifetime, and may require a variety of fiduciary services. In other jurisdictions, including the United States, Britain and other Commonwealth countries, trust and fiduciary services are more widely available, and more varied in content. This consultation paper examines the law governing corporate trustees and fiduciaries in Saskatchewan, and asks whether the monopoly on trustee services currently possessed by trust companies is still necessary.

**Powers of Attorney:** At the initiative of the Saskatchewan Law Reform Commission, representatives of law reform agencies in British Columbia, Alberta, Saskatchewan, and Manitoba have met to discuss joint projects. The first such joint project was in relation to enduring powers of attorney, and specifically facilitating recognition of the enduring power of attorney document, clarifying the duties of attorneys, and issues for persons interacting with attorneys. A final report has been approved and will be released shortly.

**Civil Rights in Special Care Homes:** The Law Reform Commission has provided funding to Professor Doug Surtees, of the College of

Law, University of Saskatchewan, to conduct a study on Civil Rights in Special Care Homes in Saskatchewan. The purpose of this study is to discover the perception of lawyers, and others, concerning respect for civil rights of residents of special care homes in Saskatchewan. Examples of a lack of respect for civil rights would be things such as: insufficient diaper changes; and, inappropriate rules such as, residents with capacity requiring an adult to sign them out, inappropriate rules regarding smoking, lack of privacy when dressing, changing or bathing, and so forth. Professor Surtees will report to the Commission on his findings, which may, if appropriate, form the basis for further projects by the Commission.

### Communities, Health and the Environment

#### Light Pollution and Solar Access Legislation:

The Commission prepared two background papers in 2007 at the request of the Minister of the Environment. The paper on light pollution outlined legal options available if controlling light pollution is deemed desirable.

The paper on solar access reviewed possible methods of giving legal protection to access to sunlight when residential and commercial solar heat and power systems are installed.

**Vaccination and the Law:** A consultation paper, *Vaccination and the Law* was issued in 2007. Childhood vaccination programs have been described as "a cornerstone of improving the health of people worldwide." The consultation paper outlines four legal issues that are currently being discussed and debated in Saskatchewan and elsewhere in Canada, the United States, and Europe: compensation for vaccine-related injury; mandatory vaccination; informed consent and refusal; and reporting adverse effects.

### Administrative Law and Procedure

**Professional Discipline Handbook:** This publication was published in 2007 in handbook form for distribution to self-regulating professions in Saskatchewan. It is a guide to procedure in disciplinary investigations and hearings conducted by most professional associations in Saskatchewan. Of the 50 self-governing professions in the province, 29 are governed by legislation that incorporates what can be called the "standard model" of disciplinary procedure. The handbook follows the stages of discipline proceedings under the "standard model", from receipt of the complaint to assessment of the penalty.



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*The Professional Discipline Handbook* is a companion to the *Model Code of Administrative Procedure for Saskatchewan Administrative Tribunals*, which was also published as a handbook.

**Appeals from Administrative Tribunals and Other Statutory Powers of Decision:** A consultation paper on this topic will be released shortly, continuing the Commission's extensive review of administrative law and procedure in Saskatchewan. The paper is concerned with appeals to the courts from decisions directly affecting individuals that are made by officials under statutory authorization. Such appeals are usually provided for by statute. However, there is a lack of consistency in the form and scope of statutory appeal rights, and there are some statutes that do not provide for appeals. This paper is intended to be the first step toward rationalization of appeal rights. It reviews the current law, and formulates a series of questions for discussion about the form and content appeal provisions should have.

**Administrative Penalties:** A consultation paper on administrative penalties will be released shortly. Administrative penalties are a relatively new means of enforcing compliance with regulatory legislation. They are monetary penalties assessed and imposed by a regulator without recourse to a court or independent administrative tribunal. It has been suggested that administrative penalties are appropriate tools "to engender compliance and cooperation from the 'regulated community' to secure environmental or consumer protection." However, because they do not involve the courts or tribunals at first instance, questions have been raised about the extent to which procedural fairness is being provided when administrative penalties are imposed. This consultation paper discusses such issues as, notice and disclosure requirements, hearing requirements, and perhaps most importantly, rights of appeal.

### Technical Legal Issues

**Title Insurance:** The Commission completed its work with the Manitoba Law Reform Commission and published a joint final report on title insurance in 2007. This project was a reference to the Manitoba Commission by the Minister of Justice in that province. Saskatchewan joined in this project because of the commonality of issues amongst Torrens jurisdictions. The report considers the effects of title insurance within the context of residential real property conveyancing

and contains 15 recommendations aimed at protecting the interests of residential property owners and purchasers and protecting the public land registration system, while ensuring freedom of choice for consumers.

### Fraudulent Conveyances and Preferences:

The Commission is working with the Uniform Law Conference of Canada and its Commercial Law Strategy on a project to revise the law on Fraudulent Conveyances and Preferences. At present, this area of the law is principally governed by the *Fraudulent Conveyances Act, 1570*, a part of the English law received in Saskatchewan when the Northwest Territories, and later the province, were created.

### New Projects

**Court Costs:** Court costs may fall far short of the actual costs of the successful litigant. If the successful party has been awarded damages, the shortfall amounts to a *de facto* reduction in the award. However, determining the appropriate level of costs awards involves more than simply compensating the successful party. The question of costs is complicated by several factors. These include rising legal fees, concern with access to justice, and wide-spread use of contingency fees. This project will investigate these issues.

### The Privacy Act and the Tort of invasion of

**Privacy:** The Saskatchewan *Privacy Act* creates a tort of invasion of privacy. There is similar legislation in three other provinces, and a uniform Act based on these statutes. Privacy is once again becoming a prominent concern in society, as the means by which privacy can be violated grows continually more numerous and sophisticated. *The Privacy Act* has lagged behind these developments. The starting point for this project will be an assessment of the extent to which the tort of privacy is an effective way to address these concerns.

**Commercial Tenancies:** *The Landlord and Tenant Act* was originally adopted in 1918-19. Much of it is a consolidation of English Statute Law. The only major change in the statute law governing landlords was adoption of *The Residential Tenancies Act*, which took residential leases out of *The Landlord and Tenant Act*. Recent decisions have emphasized that a lease is also a contract and that the law of contract may provide remedies more in keeping with the expectations of contemporary landlords and tenants than either the statute law or common law of leases. Some provisions of *The Landlord and Tenant Act* are

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nearly incomprehensible to modern landlords and tenants, and even to their lawyers. The shift toward contract principles may make part of what remains redundant. This project will consider what should be included in a modern commercial tenancies statute.

**Crown Immunity:** Although *The Proceedings Against the Crown Act* has removed the general immunity of the government and its officials from actions in tort and other law suits, exceptions remain and the law is uncertain in some respects. It has long been recognized by the courts, law reform agencies, and legal commentators that crown immunity is a topic that should be reviewed. The project will focus on two areas: the extent of immunity for policy decisions; and presumptions of immunity under statute law.

The Commission web site is located at **[www.lawreformcommission.sk.ca](http://www.lawreformcommission.sk.ca)**. All of the Commission's new work is posted to the web site, as well as older reports that are still timely. Other Commission reports are available to be scanned and will be added on an as-requested basis.

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# Management's Responsibility for the Financial Statements

Management is responsible for the integrity of the financial information reported by the Law Reform Commission of Saskatchewan. Fulfilling this responsibility requires the preparation and presentation of financial statements and other financial information in accordance with Canadian generally accepted accounting principles. These recommendations are consistently applied, with any exceptions specifically described in the financial statements.

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

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

To ensure management meets its responsibilities for financial reporting and internal control, the members of the Law Reform Commission of Saskatchewan discuss audit and reporting matters with representatives of management at regular meetings. The members of the Commission have also reviewed the financial statements with representatives of management.

The Provincial Auditor of Saskatchewan has audited the Law Reform Commission of Saskatchewan's statement of financial position as at March 31, 2008, and the related statements of operations and changes in net assets and cash flows for the year then ended. The Provincial Auditor's responsibility is to express an opinion on the fairness of management's financial statements. The Auditor's Report outlines the scope of the audit and the Provincial Auditor's opinion.

Merrilee Rasmussen, Q.C.  
Chair  
Regina, Saskatchewan  
June 2008

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## Financial Statements

The financial statements on the following pages provide an account of the financial activities of the Law Reform Commission of Saskatchewan for the year ended March 31, 2008.



**LAW REFORM COMMISSION OF SASKATCHEWAN**

**FINANCIAL STATEMENTS**

**For the Year Ended March 31, 2008**



## Provincial Auditor Saskatchewan

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SASKATCHEWAN

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### AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Law Reform Commission of Saskatchewan as at March 31, 2008 and the statements of operations and changes in net assets and cash flows for the year then ended. The Commission's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan  
July 7, 2008

Fred Wendel, CMA, CA  
Provincial Auditor

**LAW REFORM COMMISSION OF SASKATCHEWAN**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31**

	<u>2008</u>	<u>2007</u> (Restated - Note 6)
<b>ASSETS</b>		
Current		
Cash	\$ 21,947	\$ 20,394
Short-term investments (Note 3)	100,000	100,000
Accounts receivable	1,339	1,217
Prepaid expense	<u>1,458</u>	<u>2,648</u>
Total Assets	<u>\$ 124,744</u>	<u>\$ 124,259</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued liabilities	<u>\$ 2,297</u>	<u>\$ 5,516</u>
Net Assets		
Unrestricted net assets	<u>122,447</u>	<u>118,743</u>
Total Net Assets (Statement 2)	<u>122,447</u>	<u>118,743</u>
Total Liabilities and Net Assets	<u>\$ 124,744</u>	<u>\$ 124,259</u>

(See accompanying notes to the financial statements)



Statement 2

**LAW REFORM COMMISSION OF SASKATCHEWAN  
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS  
Year Ended March 31**

	<u>Budget</u>	<u>2008</u>	<u>2007</u> (Restated - Note 6)
Revenue			
Ministry of Justice and Attorney General grant	\$ 60,000	\$ 60,000	\$ 60,000
Law Foundation grant (Note 5)	60,000	60,000	60,000
Interest and miscellaneous	<u>---</u>	<u>3,921</u>	<u>1,252</u>
	<u>120,000</u>	<u>123,921</u>	<u>121,252</u>
Expenses			
Salaries and employee benefits	76,000	74,415	73,129
Consulting fees	10,000	13,000	---
Conference and travel expense	13,500	10,413	9,852
Commissioners' honoraria	10,300	7,340	9,133
Professional services	12,000	7,280	11,000
Office supplies and services	16,300	5,508	3,589
Professional fees	2,700	1,593	1,856
Miscellaneous	<u>---</u>	<u>668</u>	<u>997</u>
	<u>140,800</u>	<u>120,217</u>	<u>109,556</u>
(Deficiency) excess of revenues over expenses	\$ <u>(20,800)</u>	3,704	11,696
Net assets, beginning of year		<u>118,743</u>	<u>107,047</u>
Net assets, end of year		<u>\$ 122,447</u>	<u>\$ 118,743</u>

(See accompanying notes to the financial statements)

**LAW REFORM COMMISSION OF SASKATCHEWAN**  
**STATEMENT OF CASH FLOWS**  
**Year Ended March 31**

	<u>2008</u>	<u>2007</u>
<b>Cash flows from (used in) operating activities</b>		
Ministry of Justice and Attorney General grant	\$ 60,000	\$ 60,000
Law Foundation grant	60,000	60,000
Interest received	3,608	1,022
Cash paid to suppliers and employees	<u>(122,055)</u>	<u>(109,223)</u>
Cash provided by operating activities	<u>1,553</u>	<u>11,799</u>
<b>Cash flows from (used in) investing activities</b>		
Purchase of short-term investments	(100,000)	(100,000)
Proceeds from disposal and redemption of investments	<u>100,000</u>	<u>100,000</u>
Cash used in investing activities	<u>---</u>	<u>---</u>
Increase in cash	1,553	11,799
Cash, beginning of year	<u>20,394</u>	<u>8,595</u>
Cash, end of year	<u>\$ 21,947</u>	<u>\$ 20,394</u>

(See accompanying notes to the financial statements)

**LAW REFORM COMMISSION OF SASKATCHEWAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2008**

**1. Incorporation**

*The Law Reform Commission Act* was amended effective November 6, 1987. At that date the Commission became a body corporate and continued the operations of the Law Reform Commission of Saskatchewan.

The purpose of the Commission is to review all the laws of the Province with a view to its systematic development and reform and generally the simplification and modernization of the law.

**2. Significant Accounting Policies**

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

**a) Revenue Recognition**

The Commission follows the deferral method of accounting and recognizes unrestricted contributions as revenue when received or receivable.

**b) Financial Instruments**

Effective, April 1, 2007, the Commission adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 - Financial Instruments - Recognition and Measurement. Under these new standards, all financial assets and financial liabilities must be identified and classified. This classification determines how each financial instrument is measured. The Commission's financial instruments and their classification are as follows:

<b><u>Financial Instrument</u></b>	<b><u>Classification</u></b>
Cash	Held for trading
Short-term investments	Held for trading
Accounts receivable	Loans and receivables
Accounts payable and accrued liabilities	Other financial liabilities

Held for trading financial assets and liabilities are measured at fair value and changes in their fair value are recognized in the Statement of Operations and Changes in Net Assets. Transaction costs are expensed as incurred for financial instruments classified as held-for-trading. Loans and receivables and other financial liabilities are measured at amortized cost. Due to their short term nature, the amortized cost of these instruments approximates their fair value.

There are no significant terms and conditions related to the financial instruments that may affect the amount, timing and certainty of future cash flows.

### **c) Recent Accounting Pronouncements**

Effective April 1, 2008, the Commission will be required to adopt the CICA Handbook Sections 3862 - Financial Instruments - Disclosures, and 3863 - Financial Instruments - Presentation. Section 3862 provides standards for disclosure of the risks arising from financial instruments to which the Commission is exposed, and how the risks are managed by the Commission. Section 3863 provides standards for the presentation of financial instruments and non-financial instrument derivatives. The Commission does not expect the adoption of these new standards to have a material impact on its financial statements.

### **d) Use of estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amounts of revenue and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

## **3. Short-term Investments**

Short-term investments consist of a guaranteed income certificate with an effective interest rate of 3.8% (2007 – 3.3%).

## **4. Related Party Transactions**

Included in these financial statements are transactions with various Saskatchewan Crown corporations, ministries, agencies, boards and commissions related to the Commission by virtue of common control by the Government of Saskatchewan and non-Crown agencies subject to joint control and significant influence by the Government of Saskatchewan (collectively referred to as related parties).

Routine operating transactions with related parties are recorded at agreed upon exchange amounts and settled under normal trade terms.

The Commission contracted the chairperson of the Commission to provide professional services, in addition to her duties as chairperson, from April 1, 2007 to September 30, 2007 for \$6,000 (2006-07 – \$11,000). Also, the Commission contracted for accounting and administrative services from relatives of the chairperson totalling \$2,056 (2006-07 - \$501).

Other related party transactions and amounts outstanding at year-end are as follows:

	<u>2008</u>	<u>2007</u>
Operating revenues		
Ministry of Justice and Attorney General	\$ 60,000	\$ 60,000
Queen's Printer	191	---
Operating expenditures		
Queen's Printer	---	350
Workers' Compensation Board	100	219
University of Saskatchewan	---	97
Accounts payable and accrued liabilities		
Rasmussen, Merrilee, Q.C.	---	3,000

In addition, the Commission pays Provincial Sales Tax to the Ministry of Finance on all its taxable purchases. Taxes paid are recorded as a part of the cost of those purchases.

**5. Law Foundation Grant**

The Commission received a grant in 2007-08 from the Law Foundation of Saskatchewan for \$60,000 (2006-07 – \$60,000).

**6. Correction of Prior Period Error**

In 2002-03, revenue and a receivable for \$15,000 were incorrectly recorded. This error has now been corrected retroactively. As a result, accounts receivable and opening net assets at March 31, 2007 have each been reduced by \$15,000.