

## Chapter 45

# Western Development Museum—Permanently Removing Historical Artifacts

### 1.0 MAIN POINTS

By March 2020, the Western Development Museum had improved its processes to permanently remove historical artifacts by fully implementing three and partially implementing the fourth of four outstanding recommendations made in our 2016 audit.

The Museum updated its operational Collection Management Policies on deaccessions, acquisitions, and disposals to provide staff with the following: <sup>1</sup>

- Clear written guidance on systematically identifying artifacts for removal from its collections
- When to obtain independent appraisals of artifacts identified for removal, and disposal of artifacts

The Museum continues to work on developing its Collections Development Plan for systematic review of planned deaccession projects. An unsystematic review process could lead to many duplicate or deteriorated artifacts in its collection, and potentially increase storage costs of housing artifacts that should be disposed. Management expects approval of the Collections Development Plan in December 2020. In addition, it expects to update the plan every five years.

### 2.0 INTRODUCTION

#### 2.1 Background

The Western Development Museum is the keeper of Saskatchewan's collective heritage. The Museum shares the province's unique sense of place with people—recognizing that the legacy of the past is the foundation for a sustainable future.<sup>2</sup> A Cabinet-appointed Board of Directors manages the Museum.

The Museum is responsible for collecting, preserving, restoring, and exhibiting objects of historical value and importance to Saskatchewan and for their disposal under *The Western Development Museum Act*.<sup>3</sup> It has a collection of over 75,000 artifacts ranging from pins to locomotives in four locations in the province (Saskatoon, Moose Jaw, North Battleford, and Yorkton). Its Corporate Office located in Saskatoon is for administrative and curatorial functions as well as collections storage.<sup>4</sup>

<sup>1</sup> Deaccession – to officially remove an artifact from listed holdings of a library.

<sup>2</sup> Western Development Museum, 2019-2020 Annual Report, (2020), p.4.

<sup>3</sup> *The Western Development Museum Act*. S. 12, 17

<sup>4</sup> [www.wdm.ca/about-wdm/](http://www.wdm.ca/about-wdm/) (18 June 2020)



## 2.2 Audit Focus

This chapter describes our second follow-up of management's actions on the recommendations we made in our 2016 audit about the Western Development Museum's processes to permanently remove historical artifacts from its collections. By August 31, 2018, the Museum had implemented four of the eight recommendations made in our 2016 audit. It had not fully implemented four recommendations.<sup>5</sup>

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Museum's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Museum management agreed with the criteria in the original audit.

Our follow-up audit included interviewing Museum staff to discuss key actions management has taken since our 2016 audit to implement the outstanding recommendations, and reviewing supporting documentation, communications, and policies to obtain an understanding of these actions. It also included testing a sample of 30 artifact disposals during the audit period.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 31, 2020, and the Western Development Museum's actions up to that date.

### 3.1 Guidance and Expectations for Staff Involvement in Artifact Removal Followed

***We recommended the Western Development Museum Collections Management Policy clarify its expectations of staff to actively assist in identifying artifacts for removal.*** (2016 Report – Volume 2, p. 213, Recommendation 4; Public Accounts Committee agreement March 21, 2017)

**Status—Implemented**

***We recommended the Western Development Museum provide its staff with written guidance on:***

- ***Systematically identifying artifacts for removal from its collections***
- ***Reporting aggregate artifact deaccessioning and disposal activities to the Board***
- ***When to obtain independent appraisals of artifacts***

(2016 Report – Volume 2, p. 211, Recommendation 2; Public Accounts Committee agreement March 21, 2017)

**Status—Implemented**

<sup>5</sup> The follow-up audit report can be found at [auditor.sk.ca/publications/public-reports](http://auditor.sk.ca/publications/public-reports). 2018 Report– Volume 2 (Chapter 48, pp.313-318). Our 2016 Report – Volume 2, Chapter 30 (pp. 205-216) concluded that, for the period from January 1, 2014 to August 15, 2016, the Museum had, except reflected in the eight recommendations made, effective processes to permanently remove historical artifacts from its collections.

As of March 2020, the updated Operational Collection Management Policies on deaccessions and disposals provide staff with sufficient written guidance to systematically identify artifacts for removal from its collections, and when to obtain independent appraisals. The Museum expects staff to report to the Board on deaccessioning and disposal activities.

We found the deaccessions policy clarified which deaccession principles and criteria staff must follow in the deaccessioning process including process for obtaining management, curator and Board of Director approval. It guides staff to identify artifacts through day-to-day activities and/or through a specific collection or project-based review. In addition, the disposal policy guides staff to obtain an independent appraisal for deaccessioned artifacts or library materials offered for trade or sale with an estimated value greater than \$5,000. The Museum requires completion of these steps by using a worksheet.

For each of 30 artifacts for deaccessioning we tested:

- The collections manager and curator followed the expected process, and obtained the Museum's Board of Directors approval
- Staff used the worksheet as expected

Because the 30 items we tested had little or no monetary value (e.g., display forms, model toys, photograph collection), staff did not obtain an independent appraiser to assign values.

We also found the Museum management, at least quarterly, gave the Board relevant details about the deaccessioning artifact activities (e.g., types of artifacts like dress forms, photograph collections, display forms) and the reasons why it is requesting deaccessioning of an artifact (e.g., poor condition, duplicate, no longer relevant). Also as part of its annual budget proposal submission, management reported on materials deaccessioned and disposed of during the year. We found the report included sufficient information to monitor the removal of artifacts from the collection. Furthermore, the annual report to the Ministry included a comparison of the number of artifacts disposed over the past three years.

Systematic and consistent processes to identify and report artifacts for removal from museums collections helps manage space pressures and control costs. Clear direction for when to obtain independent appraisals helps ensure appropriate assessment of the artifacts occurs. Knowing when to obtain independent appraisals ensures fair value is received for items of significant value.

### 3.2 Analysis to Identify Potential Artifacts for Removal Not Finalized

***We recommended the Western Development Museum systematically review its collections to identify potential artifacts for removal.*** (2016 Report – Volume 2, p. 212, Recommendation 3; Public Accounts Committee agreement March 21, 2017)

**Status**—Partially Implemented

As at March 2020, the Museum had not yet completed its Collections Development Plan to guide staff on project-based reviews of its collections.



The Museum plans to use the Collections Development Plan to support its Operational Collections Management Policies, in particular to guide project-based reviews of specific collections (e.g., car collections, pump organs). It expects the plan to align future accession and deaccession decisions with the Museum's Strategic Plan using a five-tier significance assessment tool for each artifact. The Museum expects to complete the Collections Development Plan by the end of 2020 and update it every five years.

Absence of an approved Plan to guide project-based reviews of the Museum's collections may result in increased costs and storage space being used to house artifacts that should be disposed.

### 3.3 Expectations for Timely Disposals Followed

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***We recommended the Western Development Museum dispose of deaccessioned artifacts within an established timeframe.*** (2016 Report – Volume 2, p. 215, Recommendation 7; Public Accounts Committee agreement March 21, 2017)

#### **Status—Implemented**

The Museum consistently disposed of deaccessioned artifacts within established timeframes.

The Operational Collection Management Policy defines a timely disposal (i.e., expectation for timeframe between deaccessioning and disposal) as follows:

- Artifacts and materials hazardous to the collection are to be disposed of within one year of deaccessioning.
- Artifacts and materials in poor physical condition are to be disposed of within six months of deaccessioning.
- Artifacts and materials to be transferred to other institutions or sold at auction are generally to be disposed of within two years of deaccessioning.

During 2019-20, the Museum disposed of 51 artifacts through public auctions and transfers. These artifacts consisted of deaccessioned items from 2019.

For each of the 30 disposals of artifacts we tested, the Museum consistently documented the rationale and disposed of each item within the timeframes set in the policy.

Timely disposal of deaccessioned artifacts mitigates the risk of space pressures for artifacts within the Museum's collections (i.e., freeing space for other artifacts and reducing space for artifacts no longer part of the collections).