

Chapter 30

Office of the Public Guardian and Trustee of Saskatchewan— Providing Property Guardianship Services to Adult Clients

1.0 MAIN POINTS

By July 2021, the Office of the Public Guardian and Trustee of Saskatchewan implemented the one recommendation we made in our 2020 audit related to the Office's processes to provide property guardianship services to adult clients.

The Office developed and implemented a new form to document trust officers' rationale for key decisions about property identification for adult clients receiving property guardianship services. We found that trust officers conducted property searches to determine whether clients owned property, and reasonably documented any judgments made when utilizing the new form.

Documenting rationale for key decisions supports judgments made in specific instances and eases possible client transitions between trust officers (e.g., in event the assigned trust officer is on leave).

2.0 INTRODUCTION

2.1 Background

The Office of the Public Guardian and Trustee of Saskatchewan is responsible for managing the financial affairs of adults incapable of managing their affairs, which is referred to as property guardianship services.¹ Adult clients include individuals over the age of 16 where a Court or a chief psychiatrist determines the individual cannot manage their own estate.^{2,3,4}

Property guardianship services for adult clients include making decisions about an adult client's estate (e.g., financial planning, investing money, paying expenses and debts, disposing of property) that an adult would make if he or she had the capacity to do so. It does not include adult-client care decisions (e.g., where to live, medical decisions) or decisions about making a Last Will and Testament (e.g., role of executors or beneficiaries).⁵

¹ Ministry of Justice and Attorney General—Office of the Public Guardian and Trustee, *2020–21 Annual Report*, p. 4.

² Adapted from *The Adult Guardianship and Co-decision-making Act*, section 2. The definition in the Act also applies to adults not under property guardianship services of the Public Guardian and Trustee of Saskatchewan (i.e., personal guardians, other property guardians [e.g., relatives of the adult], co-decision makers).

³ The Court of Queen's Bench in Saskatchewan appoints property guardians under *The Adult Guardianship and Co-decision-making Act* (s. 2, s. 40(1)(b)). The Act also gives the Public Guardian and Trustee of Saskatchewan authority to apply to be a property guardian (s. 30).

⁴ A chief psychiatrist, as defined in *The Mental Health Services Act*, or another physician, may assess the individual. Where appropriate, the chief psychiatrist issues a certificate of incapacity certifying the adult is incapable of managing his or her financial affairs (*The Public Guardian and Trustee Act*, s. 28.2, 28.3).

⁵ Adapted from *The Adult Guardianship and Co-decision-making Act* (s. 43).



In 2020–21, the Office served 6,455 clients (2019–20: 6,311 clients) of which 20% (2019–20: 19%) comprised adult clients.⁶ As shown in **Figure 1**, the total number of adult clients under property guardianship fluctuates from year-to-year.

Figure 1—Number of Total Clients and Adult Clients Under Property Guardianship as of March 31 from 2017 to 2021

As of March 31	Total # of Clients	# of Adult Clients Under Property Guardianship	% Year-Over-Year Change in Adult Property Guardianship Clients
2017	6,221	1,139	1.2%
2018	6,205	1,084	(4.8)%
2019	6,469	1,155	6.5%
2020	6,311	1,203	4.2%
2021	6,455	1,263	5.0%

Source: Ministry of Justice and Attorney General—Office of the Public Guardian and Trustee, Annual Reports for Years 2017–21.

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of management's actions on the recommendation we made in 2020.

In 2020, we assessed the Office of the Public Guardian and Trustee of Saskatchewan's processes to provide property guardianship services to adult clients. Our *2020 Report – Volume 1*, Chapter 9, concluded that the Office, other than the area we identified, had effective processes to provide property guardianship services to its adult clients. We made one recommendation.

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

To perform our follow-up audit, we discussed actions taken with the Office's management. We assessed the Office's processes by examining forms trust officers use to document rationale for key decisions in identifying adult clients' property. We tested a sample of adult clients' files (clients accepted since January 2020) to assess the operating effectiveness of the Office's processes.

3.0 STATUS OF RECOMMENDATION

This section sets out our recommendation including the status of the recommendation at July 22, 2021, and the Office's actions up to that date.

⁶ Adapted from information provided by the Office of the Public Guardian and Trustee of Saskatchewan.

3.1 Rationale for Key Decisions about Client Property Documented

We recommended the Office of the Public Guardian and Trustee of Saskatchewan follow its established processes to keep rationale for key decisions about identification of property of adult clients receiving property guardianship services. (2020 Report – Volume 1, p. 111, Recommendation 1; Public Accounts Committee has not yet considered this recommendation as of October 29, 2021)

Status—Implemented

Since January 2020, the Office developed and implemented a new form to document rationale for key decisions about property identification for adult clients receiving property guardianship services.

After the Office accepts a new adult client, trust officers conduct a property search to determine whether a client owns any property.⁷ When a property search identifies an individual with the same or similar name as the client, the trust officer reviews the search and all relevant information to conclude whether the client owns the property. The trust officer sets out their rationale for their determination on the form and retains this form in the client's file to support their property identification conclusion.

For a sample of 24 new adult clients, we found that trust officers conducted a property search to determine whether clients owned property. For two adult clients, the property search identified individuals with the same or similar name as the client. In both cases we found trust officers utilized the ISC Search—Possible Match Form to document their rationale (e.g., support their judgments) as to why they identified clients as not owning property and appropriately included the form in the clients' files.

Documenting rationale for key decisions supports judgments made in specific instances. Moreover, documenting key decisions in client files eases client transitions between trust officers (e.g., in event the assigned trust officer is on leave [e.g., vacation, sick]).

⁷ The Office conducts property searches through the Information Services Corporation Land Titles Registry.

