

GOVERNMENT OF ALBERTA

Annual Report

Seniors, Community and Social Services 2022-2023

Seniors, Community and Social Services, Government of Alberta | Seniors, Community and Social Services
2022–2023 Annual Report

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each ministry.

On October 24, 2022, the government announced new ministry structures. As such, the responsibilities of the former Ministry of Seniors and Housing was transferred to the Ministry of Community and Social Services. The 2022-23 Annual Report reflects the 2022-25 ministry business plans, the Government of Alberta Strategic Plan, as well as the ministry's activities and accomplishments during the 2022-23 fiscal year, which ended on March 31, 2023.

The Annual Report of the Government of Alberta contains Budget 2022 Key Results, the audited Consolidated Financial Statements and Performance Results, which compares actual performance results to desired results set out in the government's strategic plan.

This annual report of the Ministry of Seniors, Community and Social Services contains the Minister's Accountability Statement, the ministry's Financial Information and Results Analysis, a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of the Office of the Public Guardian and Trustee, Estates and Trusts, for which the minister is responsible;
- financial information relating to Persons with Developmental Disabilities Clients Trust Funds;
- financial Statements for Alberta Social Housing Corporation; and
- other financial information as required by the *Financial Administration Act* and *Fiscal Planning and Transparency Act*, as separate reports, to the extent that the ministry has anything to report.

Each Ministry Annual Report should be considered along with the Government of Alberta Annual Report to provide a complete overview of government's commitment to openness, accountability and fiscal transparency.

Minister's Accountability Statement

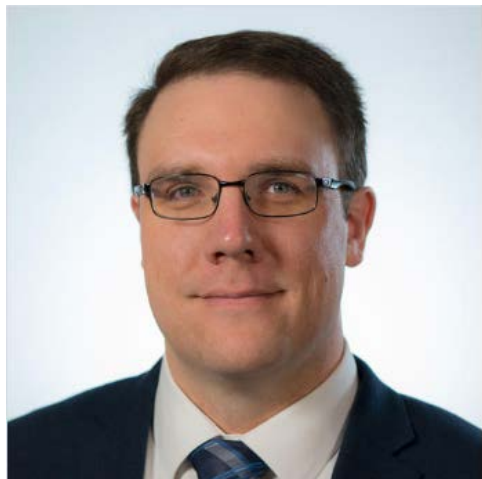
The ministry's annual report for the year ended March 31, 2023, was prepared under my direction in accordance with the *Fiscal Planning and Transparency Act* and the government's accounting policies. All of the government's policy decisions as at June 6, 2023 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

[Original signed by]

Jason Nixon

Minister of Seniors, Community and Social Services

Message from the Minister



I am pleased to present the 2022-23 Annual Report for Seniors, Community and Social Services, highlighting our accomplishments to ensure the province's most vulnerable people are protected and supported along with our community partners, civil society, government colleagues and stakeholders.

With the ongoing affordability crisis, the ministry worked hard to enhance and adjust programs to help vulnerable Albertans and seniors with the increased cost of living. In fact, \$37.5 million was invested to index the Income Support and Assured Income for the Severely Handicapped programs by six per cent to match the rate of inflation, providing additional support to address inflationary pressures. In addition, \$6.5 million was invested to index seniors benefit programs by six per cent to help provide

financial stability for low-income seniors. Going forward, these programs will continue to be indexed to inflation annually to ensure vulnerable Albertans have resources to afford their basic needs.

In addition, \$6.3 million was provided to ensure food banks have the resources needed to support the communities and families they serve, and \$3.4 million was allocated to support donation-matching campaigns. Low-income transit pass programs in Edmonton, Calgary and a further 11 municipalities across the province also received investments totaling \$14.6 million to support low-income transit programs.

Through *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*, work is continuing to transform Alberta's affordable housing system so it remains sustainable, accessible and equitable. In December 2022, the Affordable Housing Partnership Program launched, bringing together partners and housing providers to increase the supply of affordable housing units in high demand areas. Through the first intake of the program, the ministry announced \$54 million to support 17 projects in nine communities across Alberta over a three-year period.

The services provided by this ministry offer supports to all Albertans, including newcomers to the province. With a rich Ukrainian history in Alberta, we supported Ukrainians fleeing the war in their homeland. We provided emergency financial benefits, employment supports and rent supplements to displaced Ukrainians settling in Alberta. We invested \$2.3 million in the Ukrainian Evacuee Emergency Financial Support and Benefits program to provide one-time emergency benefits to 113 households and ongoing monthly financial assistance to 665 households. The program will be extended to January 2024 to ensure both new and existing evacuees will receive the benefits they need.

The work of this ministry would not be possible without the efforts and dedication of social service sector workers who, day after day, make sure vulnerable Albertans get the help they need. We provided \$24 million for wage enhancements for workers in the homelessness, family violence prevention and disability sectors. This investment aligns wages with comparable sectors and ensures the social sector maintains a qualified workforce so Albertans can continue to access the quality services they need.

These are just a few highlights of the ministry's accomplishments over the past year. As you read through this report, you will learn more about all the great work being done to support thousands of vulnerable Albertans and seniors. Together with our many partners, stakeholders, civil society, advocates and Albertans, we remain committed to providing vulnerable Albertans and seniors with supports and services to meet their basic needs, participate in their communities and achieve their goals.

[Original signed by]
Jason Nixon
Minister of Seniors, Community and Social Services

Management's Responsibility for Reporting

The Ministry of Seniors, Community and Social Services includes:

- Department of Seniors, Community and Social Services
- Citizen's Appeal Panel
- Family Violence Death Review Committee
- Premier's Council on the Status of Persons with Disabilities
- Premier's Council on Charities and Civil Society
- Family Support for Children with Disabilities Provincial Parent Advisory Committee
- Alberta Social Housing Corporation

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the accompanying ministry financial information and performance results for the ministry rests with the Minister of Seniors, Community and Social Services. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, which includes the financial information, performance results on all objectives and initiatives identified in the Ministry Business Plan, and performance results for all ministry-supported commitments that were included in the 2022-25 Government of Alberta Strategic Plan. The financial information and performance results, out of necessity, include amounts that are based on estimates and judgments. The financial information is prepared using the government's stated accounting policies, which are based on Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- Reliable – Information used in applying performance measure methodologies agrees with the underlying source data for the current and prior years' results.
- Understandable – the performance measure methodologies and results are presented clearly.
- Comparable – the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- Complete – outcomes, performance measures and related targets match those included in the ministry's Budget 2022.

As Deputy Minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control, which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance, and the Minister of Seniors, Community and Social Services information needed to fulfill their responsibilities; and

- facilitate preparation of ministry business plans and annual reports required under the *Fiscal Planning and Transparency Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives within the ministry.

[Original signed by]
Cynthia Farmer
Deputy Minister of Seniors, Community and Social Services
June 6, 2023

Results Analysis

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Ministry Overview

The Ministry of Seniors, Community and Social Services was formed in October 2022 through the merging of the former Ministry of Seniors and Housing and the former Ministry of Community and Social Services. The Office of the Public Guardian and Trustee, which was previously within the Ministry of Justice, also became part of Seniors, Community and Social Services at that time.

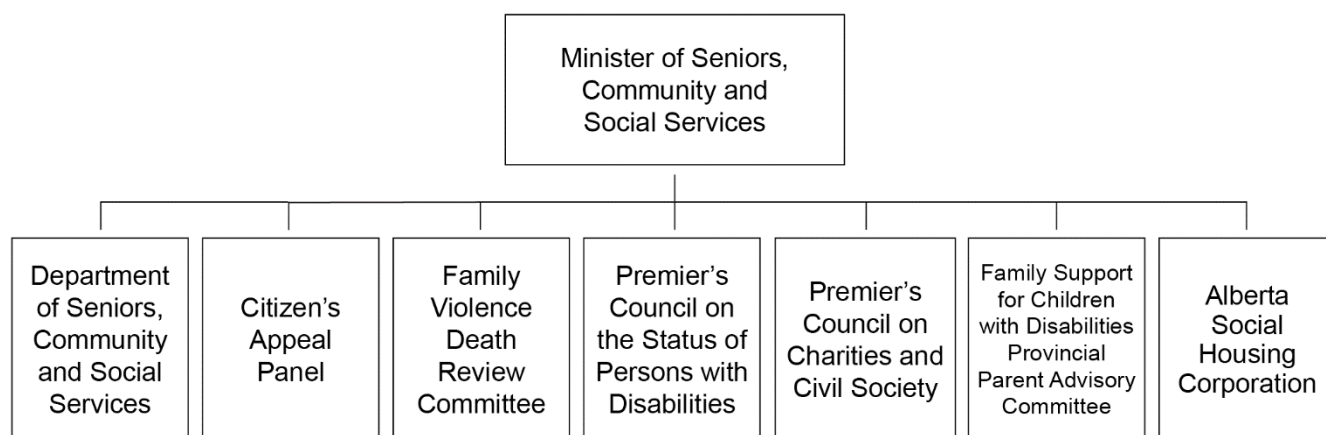
The Ministry of Seniors, Community and Social Services supports Albertans through a range of programs and services in the areas of employment supports; disability supports; prevention of family and sexual violence and elder abuse; community well-being and resilience, including supporting seniors to live and age well in the community; housing stability and homeless supports; and financial stability programs. Seniors, Community and Social Services is committed to providing supports to Albertans who rely on the ministry's programs and service and working to ensure those supports are delivered in a manner that is fiscally responsible and sustainable into the future.

The ministry is focused on achieving five outcomes:

- **Outcome One:** Stability – Albertans are safe and have timely and consistent access to supports to meet their basic needs.
- **Outcome Two:** Participation – Albertans participate in their communities through employment and other opportunities to reach their individual potential.
- **Outcome Three:** Inclusion – Alberta's communities provide a sense of belonging and foster resiliency for individuals and families.
- **Outcome Four:** Life is better for Alberta seniors and their caregivers.
- **Outcome Five:** Housing is affordable and accessible for Albertans.

Note: Outcomes Four and Five were originally Outcomes One and Two in the 2022-25 Seniors and Housing Business Plan. They are renumbered for ease of reporting in this annual report.

Organizational Structure



Operational Overview

Seniors, Community and Social Services aims to accomplish the five outcomes through the work of the department shown below:

Office of the Deputy Minister

The Deputy Minister oversees the ministry under the direction of the Minister and is the liaison between the elected official and department staff. The Deputy Minister provides strategic advice, oversees the ministry's day-to-day operations, budget and program development.

Disability Services

The Disability Services division is responsible for the delivery of legislated and non-legislated programs, services and supports to help children, youth and adults with disabilities to live and participate in their communities. Programming includes the Family Support for Children with Disabilities program, the Persons with Developmental Disabilities program, Provincial Disability Initiatives, which includes the Alberta Brain Injury Initiative, Community Access for Persons in Continuing Care, Cross Disability Support Services, and the Fetal Alcohol Spectrum Disorder initiative.

The division works with stakeholders and communities to identify issues and to deliver supports and services to people with disabilities and their families. Disability Services supports the Office of the Advocate for Persons with Disabilities, the Premier's Council on the Status of Persons with Disabilities, and the Family Support for Children with Disabilities Provincial Parent Advisory Committee.

Employment and Financial Services

The Employment and Financial Services division is responsible for delivering career and employment services, overseeing operations of the ministry's 51 Alberta Supports centres as well as the contact centre, and administering programs and benefits to support vulnerable Albertans including the Income Support and Assured Income for the Severely Handicapped programs. Providing career and employment services, includes managing contracts with service providers, and delivering employment resources, such as those available on the alis careers website and through Disability Related Employment Supports. Employment and Financial Services facilitates the provision of Child Support Services to eligible Albertans to assist them with obtaining and enforcing child support agreements and administers the Income Services Investigations Unit to ensure the integrity of benefit programs.

Housing

The Housing division supports the development and maintenance of affordable housing, as well as provides Albertans in need with access to safe and affordable housing options. The Housing division develops programs to support affordable housing and provides funding enabling housing operators to deliver housing that meets Albertans' needs. The division is accountable for Alberta's seniors' lodges, social housing (Family and Community Housing and Seniors' Self-Contained Housing), affordable housing agreements, Specialized Housing and the Rent Supplement Program. The Division also implements the Indigenous Housing Capital Program and Affordable Housing Partnership Program.

Preventive Community Services

The Preventive Community Services division develops programs, administers funding and works closely with community partners to prevent and address a wide range of social issues including homelessness, family violence, sexual violence and to implement affordability initiatives such as funding for food security and low-income transit pass programs. The division manages the Family and Community Support Services program, which partners with municipalities and Metis Settlements in delivering preventive social services, the Civil Society Fund which supports innovation and capacity building in civil society, and the Service Dog program to support Albertans with disabilities to obtain a qualified service dog. The division also provides secretariat support to

the Family Violence Death Review Committee and the Premier's Council on Charities and Civil Society.

Seniors

The Seniors division develops and delivers programs and services to assist seniors and promote safety and well-being for Alberta's aging population. The division promotes programs, policies and initiatives to address social isolation, elder abuse, older workers, caregivers, ageism, transportation needs, and aging well in community. In addition, the division is responsible for community-based seniors serving sector development, administering community grants, supporting partnership and collaboration with stakeholders, and providing input on cross-ministry policies and programs to support seniors from a government-wide perspective. The Seniors division provides financial assistance programs and services for low-income Albertans aged 65 and over to support their financial security and income.

Strategic Services

The Strategic Services division provides leadership to define and support the strategic direction of Seniors, Community and Social Services. The division is responsible for strategic planning, policy development and coordination, data and analysis, policy advice for decision-making, intergovernmental relations, and overall improvement of services. Strategic Services leads the development of modern and accessible digital services, develops and delivers provincial staff training, provides quality assurance oversight, offers governance oversight to Seniors, Community and Social Services Agencies, Boards and Commissions, and supports the Citizen's Appeal Panel in providing timely, fair, impartial and independent hearings for Albertans. The division also leads red tape reduction efforts, diversity and inclusion actions, business continuity and emergency response planning for the department, and accommodations and corporate security services.

The Office of the Public Guardian and Trustee reports through this division. The Office of the Public Guardian and Trustee provides court appointed personal and financial decision-making support for vulnerable adult Albertans.

Corporate Finance

Corporate Finance provides strategic financial advice related to legislation, regulations and policies. The division is responsible for developing the ministry's budget and forecasts, preparing and implementing ministry financial reporting, financial compliance and accountability, contract policy and management, and financial processes and policies to support the delivery of programs.

Communications

Through a service agreement with Communications and Public Engagement, the Communications branch offers strategic communications advice, writing and planning services. Responsibilities also include delivering clear and timely information to the public about the ministry's key initiatives, programs and services.

Human Resources

Under the "One HR" approach, Human Resources service delivery is provided by Public Service Commission staff assigned to support Seniors, Community and Social Services. The dedicated team provides strategic advice in employee and labour relations, occupational health and safety, workforce development and engagement. People leaders are connected to common human resource services such as recruitment, classification, policy development and analytics through service centres within the broader human resource system.

Legal Services

Legal Services is a team of Justice lawyers and staff that provides a full range of non-litigation services and related strategic advice to all areas of the ministry, including work on contracts, grants, procurement and legislation. For litigation matters, supports are provided by the Justice Litigation team and external counsel.

Alberta Social Housing Corporation

The Alberta Social Housing Corporation is a Crown corporation that holds social housing assets and distributes funds for housing capital projects and programs. The Alberta Social Housing Corporation owns and administers the province's portfolio of seniors' lodges and social housing and manages agreements for its housing assets. The Alberta Social Housing Corporation receives funding from federal and provincial governments to assist housing operators in supporting affordability. The corporation is governed by a board of directors, which is chaired by the minister.

Key Highlights

During the fiscal year, Seniors, Community and Social Services moved forward several key and innovative projects to continue making life better for individuals, families and communities.

Highlights from the year are referenced below:

Indexing financial benefits to inflation	Expensed nearly \$44 million to increase financial benefit programs and supplemental benefits by six per cent to help vulnerable Albertans and seniors with the higher cost of living. (pages 20, 56)
Providing targeted affordability supports	As part of Alberta's Affordability Action Plan, \$219 million in affordability payments was provided to Albertans receiving Assured Income for the Severely Handicapped, Income Support, Alberta Seniors Benefits or Persons with Developmental Disabilities services. (pages 20, 57)
Enhancing food security	Provided \$6.3 million to food banks and food security organizations to ensure Albertans can put food on their tables. An additional \$3.4 million was used to match donations made by Albertans. (page 21)
Supporting Ukrainian evacuees	Supported Ukrainian evacuees with emergency financial benefits, employment supports and access to affordable housing programs. (pages 22, 33-35, 67-68)
Taking action on Homelessness	Provided an additional \$28 million to implement the <i>Action Plan on Homelessness</i> . (pages 23-25)
Investing in Alberta's social sector	Provided \$26 million to increase wages for frontline disability, homelessness and family violence prevention workers. This included \$2 million to address increasing administration costs disability service providers are experiencing. (pages 25, 26, 40-41, 49-51)
Making public transit more affordable	Invested \$13.7 million to support low-income transit pass programs in 13 communities to help Albertans access important services and employment. (pages 36)
Preventing and addressing elder abuse	Released <i>A Collective Approach: Alberta's Strategy for Preventing and Addressing Elder Abuse 2022-2027</i> , which includes a new definition of elder abuse. (page 59)
Addressing the increasing demand for affordable housing	Launched the Affordable Housing Partnership Program, supporting growth and investment by bringing together partners from public, private, and non-profit sectors to increase the supply of affordable housing in high demand areas. (pages 67-69)

Discussion and Analysis of Results

Actions that support the priorities of the Government of Alberta Strategic Plan

Key Priority One: Enhancing government services now and for the future

Objective Three: Supporting Albertans most in need

Detailed reporting found on pages [18-19](#), [19](#), [21](#), [25](#), [26](#), [28](#), [38](#), [49-52](#), [57-58](#), and [67-69](#)

Objective Six: Partnering with Indigenous Peoples to pursue opportunities

Detailed reporting found on page [43-44](#)

Objective seven: Building better communities

Detailed reporting found on page [47-48](#)

Key Priority Two: Growing Alberta's economy

Objective Two: Connecting Albertans with family-supporting jobs

Detailed reporting found on pages [33-35](#), and [37-38](#)

Red Tape Reduction

The Ministry of Seniors, Community and Social Services remains committed to regulatory approaches and program delivery that reduce unnecessary government oversight and emphasizes outcomes, in order to improve access to government services, attract investment, support innovation and competitiveness, and grow Alberta businesses.

In 2022-23, Seniors, Community and Social Services eliminated administrative burdens for both Albertans and service providers. The following projects helped the department significantly improve its services:

Online Income Support application	Reduced and consolidated the amount of supporting documentation requested from applicants and streamlined Income Support administration, providing applicants with similar experiences and timelines for eligibility determination. (pages 18-19)
Online funeral benefits application	Streamlined the application process for funeral benefits and made it easier to submit information, reducing overall processing time. (pages 18-19)
Employment Readiness Assessment	Collapsed three employment assessments into one, creating efficiencies and making it easier for applicants to find jobs. (pages 18-19)
Reduced need for signatures	Eliminated the need for a signature on four disability services forms, reducing the administrative burden on families. (pages 38, 39-40)
New Family Support for Children with Disabilities case management tool	Streamlined assessment processes for families, resulting in faster assessments by workers and a 58 per cent reduction in the amount of data and information required from families. (pages 39-40)
New online Family and Community Support Services grant system	Combined two reports into one, reducing the amount of data entry and manual calculations required for municipalities and Metis Settlements to submit their annual reports. (pages 47-48)
Standardized Social Housing Accommodation Regulation	Amended the Social Housing Accommodation Regulation to clarify and standardize the income verification process and improve how tenants are prioritized for social housing. (pages 67-68)
Helped Albertans find housing	Enhanced the Find Housing online tool to make it easier for Albertans to evaluate their eligibility for housing programs and find housing options that meet their specific needs (page 75)

COVID-19/Recovery Plan

In response to the COVID-19 pandemic, the Government of Alberta made significant investments in programs and strategies to respond and support Albertans. The Ministry of Seniors, Community and Social Services' work in this area included:

Supporting congregate seniors' lodges

Provided \$19.6 million to help Alberta's lodge operators cover additional expenditures due to the COVID-19 pandemic related to extra staffing, cleaning supplies and personal protective equipment. ([page 71](#))

Outcome One: Stability – Albertans are safe and have timely and consistent access to supports to meet their basic needs

Seniors, Community and Social Services provides supports and services to help eligible Albertans meet their basic needs, while providing opportunities to foster individual resilience, self-reliance and self-sufficiency. The ministry works with community organizations to create positive outcomes for people affected by homelessness, family violence, sexual violence, disabilities and unemployment.

Key Objectives

- 1.1 Modernize and digitize financial support systems to simplify and enhance service delivery for low-income Albertans while maintaining program integrity and ensuring long-term sustainability.**
- 1.2 Develop a coordinated community response to homelessness model, with consideration of provincial Coordinated Community Response to Homelessness Task Force recommendations and in partnership with service providers, civil society, other orders of government and the business community.**
- 1.3 Enable civil society organizations to provide timely and culturally appropriate supports and resources to Albertans impacted by family and sexual violence.**
- 1.4 Continue to work with our partners to help eligible Albertans access Registered Disability Savings Plans.**

1.1 Modernize and digitize financial support systems to simplify and enhance service delivery for low-income Albertans while maintaining program integrity and ensuring long-term sustainability.

Providing modern, accessible and digital Income Support services

Income Support provides financial benefits to individuals and families who do not have the resources to meet their basic needs, including food, clothing and shelter. Income Support consists of two client categories: Expected to Work (ETW) and Barriers to Full Employment (BFE). The ETW category includes those who are searching for work, working but not earning enough income to meet their basic needs or are temporarily incapable of working. The BFE category includes those who have multiple barriers or persistent mental or physical health challenges that make obtaining employment take longer and require more supports. Both ETW and BFE caseloads are composed of single individuals, single-parent families, couples with children and couples without children.

In 2022-23, the Income Support program supported an average of 46,536 cases per month, an increase of 7.3 per cent from the prior year. The average monthly ETW caseload increased by 17.5 per cent from the past year, from 24,210 in 2021-22 to 28,459 in 2022-23. This may be partially due to federal COVID-19 benefits no longer being available in 2022-23. The average monthly BFE caseload decreased by 5.7 per cent over the past year, from 19,167 in 2021-22 to 18,077 in 2022-23. This may be partially due to an innovative program to connect with BFE recipients to determine if their circumstances have changed, resulting in either re-categorizing clients into other client sub-types or file closures.

The rate of caseload growth each month in 2022-23 was less than the rate prior to the pandemic. This lower rate of caseload growth may be partially due to the implementation of Employment Readiness Assessments in June 2022, as well as an increased focus on case management, both of which helped Income Support clients connect to the labour market.

Modernizing Income Support

In 2022-23, the ministry migrated active Income Support clients from a legacy information technology system to a new digital case management system. With the introduction of the new system, there was an 80 per cent reduction in the number of system interactions for staff, which allows for enhanced monitoring of client status and evaluation of program outcomes. These improvements enable staff to spend more time supporting Albertans to help connect them to employment.

The Income Support online application was launched in June 2022, which allows Albertans to apply for financial benefits remotely and submit documents online in real-time. Moving to an online application makes it easier for Albertans to apply and streamlined the department's ability to administer the program. By the end of the fiscal year, more than 95 per cent of all Income Support applicants were applying online. In-person services continue to be offered to Albertans who require more support and guidance in completing applications. The ministry also made presentations to civil society on the modernization initiatives for the Income Support program.

Enhancing Income Support service delivery

After the implementation of the online Income Support application, applications are processed **40 per cent** faster and decisions are made **29 per cent** faster than with the old system.

In February 2023, an online funeral benefit application for deceased Income Support and Assured Income for the Severely Handicapped clients, as well as for other deceased low-income Albertans was implemented to streamline the application process. The online funeral benefits application tailors questions to the applicant's circumstances, enables easy upload of required documents and supports applicants to submit complete applications. These improvements reduce overall processing time and help Albertans get the benefit sooner.

Helping Albertans connect to the labour market

To support more efficient connections to the labour market, the newly designed Employment Readiness Assessment ensures all Income Support applicants are assessed for their employability. Integrated with Income Support intake, the assessment evaluates the client's barriers to employment and identifies a service pathway to securing employment. All new Income Support applicants receive an action plan with steps to meet their employment objectives through identified support and referrals. The Employment Readiness Assessment collapses three assessments into one, streamlining the process for applicants.

Improving applications and administration for the Assured Income for the Severely Handicapped program

Seniors, Community and Social Services supports Albertans with permanent disabilities to meet their basic needs and live independently. A disability, whether physical, cognitive, or due to a mental health diagnosis, can substantially limit an individual's ability to earn a living. The ministry provides financial and health benefits through the Assured Income for the Severely Handicapped (AISH) program to eligible adults with a permanent disability that prevents them from earning enough income to meet their basic needs. In 2022-23, an average of 72,230 Albertans received assistance through the AISH program each month, an increase of 2.9 per cent over the prior year.

Starting in April 2022, Albertans were able to apply for AISH online. This new online application provides applicants (and individuals supporting them) the opportunity to complete the application and submit documents in advance of their medical eligibility review. This approach provides a more personalized and simplified experience and saves time by helping ensure applications are complete before submission. Over 14,000 applications for AISH were received in 2022-23, and approximately 35 per cent were submitted online. The online AISH application also resulted in time savings for staff of approximately 245 hours, allowing them to refocus efforts on clients who need more direct support, and identify additional services and programs to fit their needs.

Presentations were made to service providers on AISH application changes. The ministry enhanced service delivery by increasing contact with applicants during the application process, including informing applicants when their application was sent for medical adjudication and the next steps. In August 2022, to further streamline the AISH application process for Person with Development Disability (PDD) clients, AISH staff were provided with access to PDD systems to confirm medical eligibility. This resulted in more timely eligibility decisions for PDD clients applying for AISH.

Processes were also implemented to support faster and more effective onboarding to the AISH program. A new comprehensive and coordinated approach was developed to start AISH benefits and to improve monitoring and tracking. The department also piloted a centralized phone line available for AISH clients to access services when their caseworker is unavailable. Initial results were encouraging.

Ensuring inflation relief to help low-income Albertans meet their basic needs

Thousands of Albertans who rely on social benefits are being affected by the increased cost of living due to inflation. Effective January 1, 2023, AISH and Income Support benefit rates were increased by six per cent to match the rate of inflation for 2022. This increase provides people who rely on these programs additional financial support to meet their basic needs. Seniors, Community and Social Services expensed nearly \$37.5 million in 2022-23 toward indexing the Income Support and Assured Income for the Severely Handicapped programs. Moving forward, these programs will be indexed with inflation.

Impact of social benefit program indexing

AISH and Income Support benefits core rate examples	Monthly rate prior to indexing	Monthly rate after indexing (January 2023)
AISH Core benefits	\$1,685	\$1,787
Income Support Single Person		
Expected to Work	\$745	\$790
Barriers to Full Employment	\$866	\$919
Income Support Couple with Two Children		
Expected to Work	\$1,578	\$1,674
Barriers to Full Employment	\$1,759	\$1,866

Note:

Benefit amounts will increase with family size.

Providing targeted affordability supports to vulnerable Albertans

During the year, many people struggled to meet their basic needs due to the rising cost of living. The Government of Alberta responded with an affordability and inflation relief package, which included broad-based and targeted supports. Alberta's Affordability Action Plan included \$600 in affordability payments to eligible Albertans over six months to help offset rising costs. Albertans receiving regular monthly benefits through Assured Income for the Severely Handicapped (AISH) and Income Support, as well as those receiving services through the Persons with Developmental Disabilities (PDD) program, automatically received their first \$100 payment starting in January 2023. The affordability payments are not taxable and do not impact AISH and Income Support eligibility or financial benefits.

In March 2023, Seniors, Community and Social Services announced that affordability relief payments would also be provided to an additional 25,000 Albertans who were enrolled in the Canada Pension Plan Disability (CPP-D) benefit, as determined by their 2021 federal tax return, who were not already receiving affordability payments through other programs. These Albertans were automatically enrolled for a one-time affordability payment of \$600.

Taking action on affordability

In 2022-23, Seniors, Community and Social Services provided **\$49 million** in affordability payments to:

- **52,652** Income Support Recipients
- **74,338** AISH Recipients;
- **960** Albertans receiving PDD services; and
- **18,853** Albertans receiving CPP-D.

Connecting Albertans to the supports they need

Albertans can access all Alberta Supports services through the My Alberta Supports Citizen Portal at myalbertasupports.ca, or by calling the Alberta Supports Contact Centre toll-free at 1-877-644-9992. Alberta Supports provides information and referrals in over 200 languages and dialects. In February 2023, the Alberta Supports Contact Centre accepted its four millionth call since its inception in 2010.

In 2022-23, myalbertasupports.ca was updated with the new Income Support and Assured Income for the Severely Handicapped (AISH) online applications. A revised funeral benefits application was also added to My Alberta Supports Citizen Portal, reducing administrative burden for grieving families. A community service provider phone line was added to the Alberta Supports Contact Centre to ensure timely response to calls from service providers, including Family and Community Support Services program providers.

Accessing Alberta Supports

In 2022-23, Albertans connected with Alberta Supports **1,201,703** times:

- By phone: **482,871** times
- Online through:
 - My Alberta Supports Citizen Portal: **321,570** times
 - Alberta Supports (Alberta.ca): **397,262** times

Supporting youth to successfully transition from government care into adulthood

Seniors, Community and Social Services staff work to help young adults transition from the child intervention system in Children's Services to adult programs, including the Assured Income for the Severely Handicapped, Income Support, the Persons with Developmental Disabilities program and career and employment services. In 2022-23, over 180 young adults were transitioned to Seniors, Community and Social Services programs.

Seniors, Community and Social Services revised the policy for the Workforce Development program to provide services to Albertans under the age of 18 who are facing challenging circumstances, such as single parenting. These pre-employment services and on the job supports, prepare young adults for the labour market and assist with difficulties encountered throughout their employment.

Enhancing food security for Albertans

The rising cost of food is making it harder for Albertans to provide for themselves and their families. Many people are turning to food banks for help. The Government of Alberta recognizes the work of Alberta food banks and other civil service agencies that help Alberta families.

In 2022-23, Seniors, Community and Social Services provided \$10 million in food security funding to food banks and civil society organizations, through the Family and Community Support Services Association of Alberta, to ensure these organizations have enough resources to support the communities and families they serve. This funding included \$2.8 million to enable food banks to purchase and transport food and help pay for front line staff, \$2.9 million to eligible civil society organizations through the Food Security Grant and \$3.4 million to match donations made by Albertans. In addition, \$510,000 was provided to Food Banks Alberta to support capacity building work within Alberta's network of food banks.

Helping Ukrainian evacuees settle in Alberta

The Government of Alberta is helping Ukrainians fleeing the war by providing access to emergency and ongoing financial benefits for those arriving in Alberta with little or no savings or income. Ukrainian evacuees with limited assets and resources are eligible for many of the same benefits as Albertans facing similar financial circumstances. In 2022-23, Seniors, Community and Social Services provided \$2.3 million for the Ukrainian Evacuee Emergency Financial Support and Benefits program which provides one-time emergency benefits and ongoing monthly financial assistance to eligible Ukrainian evacuees.

Providing financial benefits to Ukrainian evacuees

In 2022-23, Seniors, Community and Social Services provided:

- **115** households with one-time emergency benefits; and
- **715** households with ongoing monthly financial assistance.

In February 2023, Seniors, Community and Social Services extended the Ukrainian Evacuee Emergency Financial Support and Benefits program beyond its original six-month timeframe until January 2024 to ensure both new and existing eligible applicants would receive the emergency or ongoing financial benefits they needed. The initial six-month maximum duration for receiving benefits was also eliminated. In March 2023, the ministry changed the treatment of federal social assistance benefits to be exempt income in determining eligibility for provincial support benefits. Applicants are offered translation services at the time of their initial appointment to overcome any language barriers.

Many of those fleeing the conflict are arriving in Alberta with limited English, experiencing trauma from war and requiring immediate employment assistance, on top of other critical settlement needs. Seniors, Community and Social Services works with a wide network of service providers across Alberta to deliver employment information services. Since October 2022, through the Alberta at Work Initiative, the ministry provided additional employment services to Ukrainian evacuees through the Calgary Centre for Newcomers Society and Edmonton Mennonite Centre for Newcomers Society.

Employment services available online and in-person to Ukrainian evacuees include:

- outreach and information services;
- addressing mental health and/or trauma concerns due to the impact of war;
- educating on labour market environment and working in Alberta;
- needs determination or employability assessment services;
- service plan development;
- workshops; and
- service management.

Ukrainian and Russian speaking Career Practitioners were hired and trained to provide the services.

Providing employment services to Ukrainian evacuees

From October 2022 to March 2023, Seniors, Community and Social Services provided:

- **545** one-on-one services (Needs/Employment Assessments);
- **1185** outreach/information services;
- **45** workshops for a total of **938** participants; and
- **190** participants connected to employment through Employer Connections and Job Placement services.

Upholding program compliance and accountability

Seniors, Community and Social Services is committed to making sure every dollar spent on financial benefits goes to Albertans who are eligible for support. The Investigations Unit investigates complaints of system abuse, which include undeclared income or assets, providing false information, unreported spouses or dependents and identity theft. Complaints may result in a criminal investigation and possible charges if fraud is determined. The Investigations Unit supports frontline staff to apply proactive and preventive strategies to reduce the incidences of fraud.

In 2022-23, Seniors, Community and Social Services received approximately 2,750 complaints from the public with 65 per cent related to Income Support, 34 per cent to the Assured Income for the Severely Handicapped program, and the remaining one per cent to other programs administered by the ministry. This breakdown of complaints is consistent with prior years. In 2022-23, following review to confirm likely of fraud and/or willful misrepresentation, the unit accepted 1,077 new matters for investigation representing a maximum total potential loss of \$10 million to the Government of Alberta. During the year, a total of 298 investigations were concluded, 171 of which resulted in criminal or regulatory charges being laid.

During 2022-23, Income Support staff began connecting with all Barriers to Full Employment Income Support clients to determine if any changes in their circumstances had taken place, including their medical situations or income sources. Client responses were used to update, where appropriate, changes to the benefit amount and other supports. Additional focus was also given to support client follow-up on the commitments and objectives identified in their service plans, including their training and employment readiness. In February 2023, file audit processes were put in place to help ensure staff follow Income Support policies on program integrity.

1.2 Develop a coordinated community response to homelessness model, with consideration of provincial Coordinated Community Response to Homelessness Task Force recommendations and in partnership with service providers, civil society, other orders of government and the business community.

Implementing the Action Plan on Homelessness

Informed by advice and recommendations from the Coordinated Community Response to Homelessness Task Force, the Government of Alberta developed and began implementation of the [Action Plan on Homelessness](#) in October 2022, which included a funding commitment of \$28 million in 2022-23.

Funding to implement the *Action Plan on Homelessness*

Action Plan Item	Funding in 2022-23
Winter shelter demand	\$9 million
Expanding shelters to 24/7 service	\$4.5 million
Piloting the service hub model	\$2.5 million
Additional Funding for Edmonton community-based organization	\$12 million
Total: \$28 million	

Addressing winter shelter demand

During 2022-23, Seniors, Community and Social Services provided \$9 million for over 600 shelter spaces during the winter months in communities across the province. This included \$5 million to support an additional 450 additional winter shelter spaces in Edmonton and \$1 million for emergency shelter services for 50 individuals in Wetaskiwin. The remaining winter spaces were available in Cold Lake, Drayton Valley, Edson, Grande Prairie, Lac La Biche, Leduc, Peace River and Slave Lake. The additional winter shelter spaces supported increased demand over the winter months, even during periods of extreme cold.

Expanding 24/7 shelter services

An additional \$4.5 million was provided in 2022-23 to expand 24/7 access to safe and appropriate shelter services at 18 shelters in Calgary, Edmonton, Fort McMurray, Grande Prairie, Lloydminster, Medicine Hat and Red Deer. Operating 24/7 ensures support is always available, day or night for people to connect with housing focused and recovery-oriented services.

Launching shelter service hub model pilots

The Government of Alberta invested \$2.5 million in 2022-23 to pilot a service hub model in Edmonton at Hope Mission and at the Calgary Drop-In Centre. As service hubs, emergency shelters offer an integrated service delivery approach providing temporary accommodations, basic needs supports and on-site access to services that are needed for long-term stability and well-being, including:

- recovery-oriented services, appropriate housing options with individualized supports;
- income support programs and benefits;
- cultural supports, emergency financial supports, government identity cards and other needed services; and
- primary health services, such as wound care, medical assessments, injury and illness treatment, medication management and addiction supports.

From the launch of the service hub model in December 2022 to March 31, 2023, sites saw significant initial success. Over that time, sites enhanced or developed new programs and partnerships that resulted in more individuals being diverted from shelters and long-term shelter clients accessing stable housing. Additional staff to connect people with housing options, and on-site access to primary health care, income supports and mental health and addiction services have been essential to early successes of this model.

Providing additional funding for Housing with Supports Programs in Edmonton

In support of the *Action Plan on Homelessness*, Seniors, Community and Social Services provided an additional \$12 million to Homeward Trust Edmonton, which distributes funding to programs aimed at moving people from homelessness into appropriate housing options. This increased the annual budget for Homeward Trust Edmonton to \$41 million and addresses a funding differential between community-based organizations in Edmonton and Calgary. This funding was used for housing programs linked with supportive services, increasing Edmonton's capacity to provide stable housing options to people experiencing homelessness.

Supporting a data-driven and outcome-oriented approach to addressing homelessness

Seniors, Community and Social Services collects data to understand the impact of new services supported by the *Action Plan on Homelessness*. In 2022-23, the ministry launched the new Shelter Exchange data collection tool to support a data-driven and outcome-oriented approach. The Shelter Exchange streamlines daily data occupancy reporting by all ministry-funded homeless shelters. Daily shelter utilization reports are visible to all shelter agencies, providing greater clarity on community shelter use and current demand.

The ministry also integrated recovery-oriented outcomes into funding agreements for homeless shelters and community-based organizations. All government funded shelters now collect and report data that measures progress toward positive recovery-oriented outcomes including referrals to peer support services, residential addiction treatment, detox programs and outpatient treatment.

Responding to Alberta's emergency shelter needs

Alberta's emergency homeless shelters provide critical, short-term accommodation for people experiencing homelessness, where clients can access many others supports like showers, laundry, regular meal service and staff who can connect them to mental health and addiction services and housing.

In 2022-23, Seniors, Community and Social Services provided approximately \$68.5 million to 28 emergency and longer-term transitional shelters to operate more than 3,500 shelter spaces in Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Lloydminster, Medicine Hat, Red Deer and Wetaskiwin. The average nightly utilization rate throughout 2022-23 for all shelters was 73 per cent.

Between November 2022 and March 2023, on average 2800 Albertans used emergency shelter spaces each night, and the average nightly utilization rate of all shelters with winter emergency spaces was 76 per cent. The average nightly utilization rate of shelters with winter emergency spaces in Calgary and Edmonton was 73 per cent and 80 per cent, respectively.

Emergency shelter workers support vulnerable Albertans who often have complex needs, using a combination of compassion and problem-solving skills as they help clients on their path to recovery and housing. The Government of Alberta is committed to supporting the social sector workforce and provided \$2.9 million in 2022-23 for wage increases for 1,600 emergency shelter workers. This funding ensures an increase for all emergency shelter workers and brings all frontline staff up to a minimum of \$22 per hour.

Connecting people experiencing homelessness with housing and supports

Homelessness is often accompanied by other challenges, such as mental illness, addiction, a lack of resources or difficulties with life skills. Once a person has fallen into homelessness, these challenges can make it difficult to regain and maintain housing. Seniors, Community and Social Services funds community partners to provide options for housing linked with supports to assist people to maintain housing and not return to homelessness.

In 2022-23, the ministry provided funding of \$100.6 million to community-based organizations to deliver services and supports to Albertans experiencing homelessness, including supportive housing, in the province's seven major centres: Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Medicine Hat and Red Deer. Between April 2022 and December 2022, an estimated 1,360 Albertans were newly housed through supportive housing. More than 25,000 Albertans have been placed in housing since 2009. Albertans participating in programs offering housing linked with supports rely less on emergency public services, such as fewer days spent in hospital, and are better connected to income sources, such as Income Support, the Assured Income for the Severely Handicapped program or employment earnings.

Providing safe accommodations for Albertans experiencing homelessness:

There are three types of accommodation Albertans experiencing homelessness can access:

- **emergency homeless shelters** – a place to stay when someone does not have a permanent address;
- **short-term supportive housing** – a temporary place to live with supports to help a person experiencing homelessness move to permanent housing and live on their own; and
- **long-term supportive housing** – facilities that provide unlimited stays and supports 24/7.

1.3 Enable civil society organizations to provide timely and culturally appropriate supports and resources to Albertans impacted by family and sexual violence.

Providing supports and services to Clare's Law applicants

Through the *Disclosure to Protect Against Domestic Violence (Clare's Law) Act*, people who feel at risk of domestic violence can ask about an intimate partner's history of violence. Albertans can submit a Clare's Law application online, or law enforcement can proactively inform an individual of their intimate partner's history of violence. This valuable tool helps people make an informed choice about potentially dangerous intimate relationships.

Seniors, Community and Social Services is responsible for the Clare's Law Social Service Response and provides grant funding to Sagesse, a civil society organization supporting those impacted by domestic violence or sexual exploitation, to provide network support and coordination. Once an applicant requests social services, they have options to receive desired services through Sagesse, other social service agencies in their area or via Victim Services' Units.

In 2022-23, Seniors, Community and Social Services provided Sagesse with \$195,800 to provide Clare's Law applicants with supports and services. This included an increase of \$3,800 to provide social sector staff with wage top-ups to align with comparable salaries within the social services sector. Of the applications received in 2022-23, 60 per cent requested connection to social services and supports at some point during the process, including financial benefits for personal needs, emergency transportation and shelter, damage deposits and police-based victims' supports.

In March 2023, the department provided Sagesse with an additional one-time funding amount of \$450,000 to provide enhanced Clare's Law Social Service Response services, including strengthening intake, triage and referral, developing a fulsome outcome-based evaluation plan and developing a complete training and education plan.

Supporting women's shelters

Seniors, Community and Social Services works closely with shelter partners to make sure women and children fleeing violence have access to important services and supports, both in shelters and in the community, to get the necessary supports to help rebuild their lives.

Provincially funded women's shelters are located across the province in both urban and rural communities. In 2022-23, the ministry committed over \$51.6 million to support programming and outreach services for 31 women's emergency shelters, 17 second-stage shelters, two seniors' abuse shelters, three outreach agencies, five fee-for-services shelters and the Alberta Council of Women's Shelters.

Women and family shelter funding 2022-23

Supports and Services	Number of shelters	Funding
Women's emergency shelters	31	\$39.6 million
Women's second-stage shelters	17	\$9.5 million
Seniors' abuse shelters	2	\$800,000
Women's fee-for-service shelters	5	\$600,000
Outreach Programs - grants	-	\$300,000
Alberta Council of Women's Shelters – support initiatives	-	\$300,000
One Time Food Security Grants to Women's Emergency, Second Stage and Seniors' Shelters	1	\$500,000

Provincial total: **\$51.6 million**

The funding to women's shelters also included \$987,000 to support 270 innovative child care spaces operating in shelters across the province. Innovative child care programs provide safe and appropriate child care options onsite in shelters for families accessing women's shelter services. Through a trauma-informed approach, shelter staff can provide child care for shelter clients that meets the specific needs of children exposed to family violence, including opportunities for children to learn about healthy relationships (including safety planning), specialized domestic violence counselling, strategies to enhance parent/child interactions and supports for children experiencing transitional changes.

Providing safe accommodations for Albertans leaving family or domestic violence

There are three types of accommodation Albertans leaving family or domestic violence can access:

- **women's emergency shelters** – a short-term, safe location where women and children can get help and connect with supports;
- **second stage housing** – a longer-term safe accommodation for women and children requiring additional assistance and supports; and
- **seniors' abuse shelters** – a temporary place for older adults to stay and get supports.

Women's shelters support clients with increasingly complex needs, including mental health and substance abuse issues. Intensive case management teams continue to provide services that were adapted during the pandemic to enable virtual and community outreach services for women and children who are not willing or able to come to a shelter. The intensive case management teams ensure these women and children can be served in their own community, make the necessary changes to be safe, and build healthier relationships at home. The use of virtual technology to communicate with clients enables shelters to reach broader demographics for support groups and counselling services, particularly in rural communities where transportation challenges exist.

Albertans supported by shelters and outreach programs in 2022-23

Supports and services	Adults served	Children served
Women's emergency shelters	4,857	3,744
Women's second-stage shelters	341	531
Seniors' abuse shelters	78	-
Women's fee-for-service shelters	116	131
Women's and Seniors' outreach supports and Intensive Case Management	5,013	1,562

Source: The Alberta Council of Women's Shelters Database.

Note: Includes Albertans admitted in 2021-22 who continued to receive services in 2022-23.

In 2022-23, 37 women's emergency, second stage and seniors' shelters applied for and received a one-time grant totaling \$500,000 to address inflationary pressures and the rising cost of food impacting their shelter clients.

Supporting sexual assault centres

A 2020 study conducted by the Association of Alberta Sexual Assault Services found 43 per cent of Albertans (1.8 million) have experienced sexual violence. The Government of Alberta is committed to working with community partners to provide supports and services for those impacted by sexual violence. Sexual assault centres funded by Seniors, Community and Social Services deliver services for sexual violence and abuse survivors of all ages and genders in eight core areas: including crisis intervention, counselling, police and court support, education, outreach, volunteer engagement, offender services, and coordination/collaboration among community service providers.

The ministry provided \$4.2 million in one-time funding in March 2023 that included \$3.8 million to 13 sexual assault centres to help address counselling waitlists and \$400,000 to pilot a new service delivery model.

In 2022-23, Seniors, Community and Social Services provided \$13 million to 15 sexual assault centres and \$970,000 to the Association of Alberta Sexual Assault Services, the umbrella organization providing leadership, advocacy and support to the sexual violence sector in Alberta. This included an increase of \$1.2 million over prior years' funding.

Of the \$970,000 provided in 2022-23 to Association of Alberta Sexual Assault Services, \$211,000 supported the operation of Alberta's One Line for Sexual Violence, a province wide central platform for sexual assault support services. Albertans can contact Alberta's One Line at 1-866-403-8000 where private, toll-free talk, text, and chat services connect individuals impacted by sexual violence to support, information and referrals to specialized sexual violence services. Texts, calls and chats to the One Line remained stable; there were 2,717 in 2022-23, compared to 2,746 in 2021-22.

1.4 Continue to work with our partners to help eligible Albertans access Registered Disability Savings Plans.

Helping Albertans with disabilities to save for the future

Saving for the future can be a challenge for many Albertans, but it is key to ensuring long-term financial stability and independence. The Registered Disability Savings Plan (RDSP) is a long-term savings plan to help eligible Canadians with disabilities and their families financially prepare for the future. Canadians with an RDSP may qualify for associated federal grants and bonds to enhance their long-term savings.

Canadians with disabilities may experience barriers accessing RDSPs, including awareness and the complexity of the Disability Tax Credit and RDSP application processes. In 2020, fewer than one-third of eligible residents in Canada had an RDSP, and almost half of those who had not opened an RDSP had never heard of the savings plan¹. As a result, many Albertans with disabilities have not been able to maximize the benefits of this federal disability program.

Seniors, Community and Social Services is committed to supporting increased access to federal government grants and bonds available for eligible Albertans through an RDSP. Building upon the strengths of community-based organizations and existing community initiatives, the final phase of a plan to increase RDSP uptake in Alberta was implemented, focusing on increasing awareness and application support. In 2022-23, Seniors, Community and Social Services provided the final installment of the \$484,000 allocated to the 2-year plan to the following organizations:

- a total of \$304,000 to the four Family and Resource Centres (Gateway, Inclusion Alberta, Autism Alberta and STEPS Society) to expand their capacity to provide RDSP application support;
- \$40,000 to the Alberta Ability Network (under the Cerebral Palsy Association of Alberta) to increase RDSP uptake through increased education, awareness, information sharing and community presentations;
- \$40,000 for the Alberta Association of Immigrant Serving Agencies to support newcomers with disabilities access to RDSPs; and
- \$100,000 for Alberta Native Friendship Centres to support Indigenous persons with disabilities access to RDSPs.

The grant recipients engaged in significant RDSP awareness activities and supports for individuals with disabilities, their families and service providers. They provided informational resources, conducted hundreds of workshops/information sessions, engaged in professional development to increase staff expertise, and leveraged social media to promote awareness and share resources. As well, key one-on-one support was provided to families accessing the RDSP application process. Overall, the grant recipients increased their organizational capacity, with plans to continue to share information and promote RDSPs through their regular on-going interactions with clients and their social media presence.

¹ Statistics Canada. (2020). *Survey on Savings for Persons with Disabilities, 2020*. Retrieved from Statistics Canada: <https://www150.statcan.gc.ca/n1/daily-quotidien/220401/dq220401b-eng.htm>

Registered Disability Savings Plan (RDSP)

What is the eligibility for a RDSP?

- Eligible for the Disability Tax Credit;
- Under the age of 60; and
- Canadian residency with a Social Insurance Number.

What is the Canada Disability Savings Bond?

- Up to \$1000 per year bond the Government of Canada contributes to an RDSP of low and modest-income Canadians.

What is the Canada Disability Savings Grant?

- Matching grant of up to 300 per cent on contributions to an RDSP depending on the beneficiary's family income.

More information on RDSPs can be found at <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/registered-disability-savings-plan-rdsp.html>

Performance Measure 1.a:
Median time between when an Assured Income for the Severely Handicapped (AISH) application is ready for medical adjudication and an eligibility decision is made (in weeks)

Prior Years' Results				2022-23 Target	2022-23 Actual
2018-19	2019-20	2020-21	2021-22		
12.9	2.6 ¹	5.9	9.1	6.5	11.6

Source: Treatment of Income (TOI) System

Notes:

1. In 2019-20, several process improvements were implemented as part of a pilot with temporary support of additional adjudicators.

Description: The Assured Income for the Severely Handicapped (AISH) program provides financial and health benefits to eligible adult Albertans who have a permanent medical condition that prevents them from earning a living. AISH recipients may have a variety of disabilities, including physical, mental health and/or developmental disabilities. This performance measure captures the median time between when an AISH application is ready for adjudication (all documents required to confirm general and medical eligibility have been received from the AISH applicant) and when the medical eligibility decision has been made.

Rationale: This measure speaks to the ministry's efforts to remove red tape and enhance service delivery for low-income Albertans with a permanent disability.

Results and variance explanation: In 2022-23, the result for this measure was equal to 11.6 weeks, reflecting a difference of 5.1 weeks from the 2022-23 target of 6.5 weeks. This is an increase of 2.5 weeks from the 2021-22 result of 9.1 weeks. This variance is partially due to an increase in application volume in 2022-23 (14,055 AISH applications were received in 2022-23, compared to 11,772 in 2021-22, a 19 per cent increase), staffing pressures in the AISH adjudication unit, and enhancements made to the adjudication process. The target for this measure will be adjusted to 9 weeks in 2023-24 to account for these process changes and forecasted application volume, as noted in the 2023-24 Ministry Business Plan.

With the ending of provincial and federal pandemic related benefits in October 2022, application volumes surpassed pre-pandemic levels. Staffing pressures in the adjudication unit, coupled with significant time to orient and train new adjudicators, contributed to delays in processing the increased volume of applications. Enhancements were also made to the adjudication process in 2022-23 to establish a dedicated team to support applicants and physicians to coordinate missing medical information and clarify program decisions. In addition, the number of referrals for specialized assessments of complex files increased in 2022-23, which adds an average of four to six weeks per file. Although these adjudication process enhancements created more robust information for eligibility decisions and improved service delivery for AISH applicants, they have also extended the time for eligibility decision.

Outcome Two: Participation – Albertans participate in their communities through employment and other opportunities to reach their individual potential

Seniors, Community and Social Services is committed to providing vulnerable Albertans opportunities to foster individual resilience, self-reliance and self-sufficiency. The ministry supports initiatives to connect Albertans to employment and community participation opportunities.

Key Objectives

- 2.1 Support Alberta's Recovery Plan through effective and targeted career and employment information services to connect Albertans experiencing long-term unemployment to the labour market.**
- 2.2 Promote participation for Albertans with disabilities in Alberta's recovery by partnering with post-secondary institutions to facilitate post-secondary opportunities and to help build a skilled, professional workforce.**
- 2.3 Continue to support persons with disabilities to participate in community life and families to promote the development of their children with disabilities.**
- 2.4 Collaborate with Alberta's Fetal Alcohol Spectrum Disorder (FASD) Service Networks to offer programming and resources for prevention, diagnosis, assessment and support for Albertans.**
- 2.5 Promote awareness of and increase access to culturally sensitive supports and services for Indigenous persons with disabilities living both on- and off-reserve and on Metis Settlements.**

2.1 Support Alberta's Recovery Plan through effective and targeted career and employment information services to connect Albertans experiencing long-term unemployment to the labour market.

Delivering employment services to Albertans

Seniors, Community and Social Services' programs form a strong foundation of support to help many Albertans find and keep jobs. The ministry provides financial support, employment services, career resources, referrals, information on job fairs and workshops, and local labour market information. The goal is to help individuals and families gain independence by providing opportunities to enhance their skills to get jobs.

In 2022-23, the ministry provided \$102.8 million for the Career and Employment Information Services program, which included large- and small-scale career and employment service centres, partnership-driven career information services and career centres that target vulnerable and under-represented populations in the labour market. Targeted employment services are provided for:

- youth to connect with job opportunities and obtain strategies to gain work experience;
- persons with disabilities to provide accessible equipment and tools, as well as strategies to disclose disabilities with employers;
- immigrants to access services in multiple languages;
- internationally educated professionals to secure employment and gain accreditation;
- Indigenous and francophone individuals to connect to employment; and
- Albertans accessing the Income Support program.

Alberta Supports Contact Centre staff provide information on, and referrals to, career and training resources in local communities, including referrals to Career and Employment Consultants, contracted agencies and alis.alberta.ca (alis). Through the Career and Employment Information Services program, Albertans have access to a service needs determination to help identify needs for information, career, training and employment services, and financial and non-financial supports. Career and Employment Consultants provide proactive case management to Albertans accessing the Income Support program who are in the Expected to Work client category to help them find and maintain employment.

Contracted career and employment information services are in place to support Career and Employment Consultants to connect clients to job placements and job search supports. Through contracts and grants, service providers deliver a variety of career and employment services to unemployed and underemployed Albertans.

Accessing employment services in 2022-23

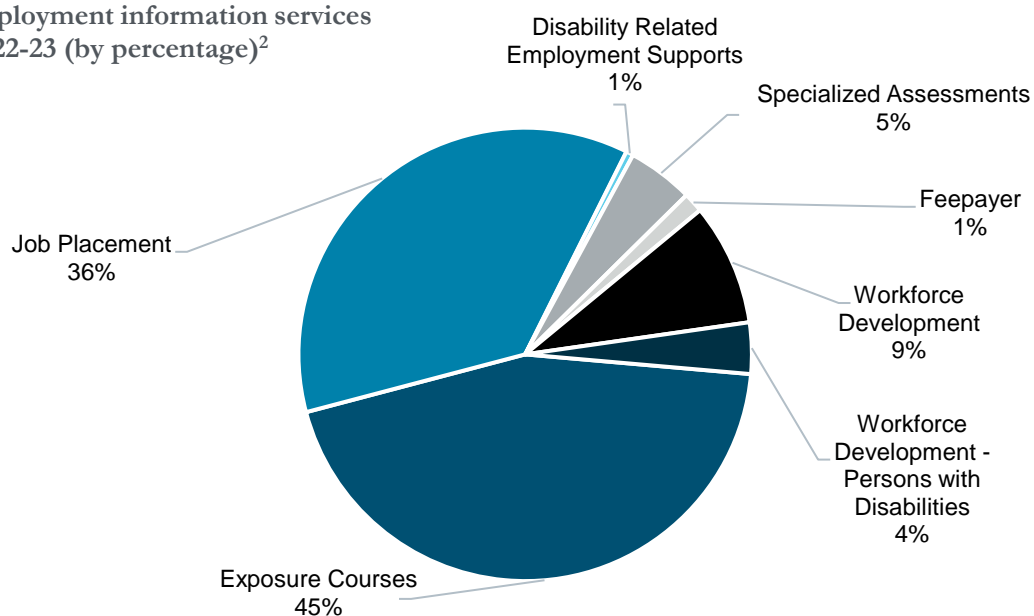
Albertans accessed case-managed Employment Assistance Services **107,878** times in 2022-23, including:

- career and education planning;
 - resumé writing;
 - interview skills;
 - job search skills;
 - computer and internet skills;
 - personal development; and
 - career decision-making.
- **80.6 per cent** of Albertans reported they are satisfied or highly satisfied with the career and employment information services they received.

Primary career and employment information services offered by Alberta Supports

Exposure Courses	provide job-ready individuals with funding for short-term courses to gain the certification and/or job-specific skills they need, such as first aid or basic computer skills.
Job Placement	helps individuals who have the knowledge, skills and attitudes needed for employment, but need support to develop or refine job search skills, make connections to employers and maintain employment.
Disability Related Employment Supports	provides funds for assistive technologies and aids, such as specialized computer software, assistive services, such as tutors and job coaches, and worksite modifications, such as wheelchair ramps.
Specialized Assessment	conducts an in-depth analysis of a client's educational, vocational, medical, intellectual and psychological capabilities to determine accommodations or supports required to enable them to find and maintain employment.
Feepayer	allows individuals to request consideration for continued regular Employment Insurance benefits while in training. Feepayers are responsible to pay for the costs of their training, including tuition, books and supplies.
Workforce Development	supports individuals who have encountered barriers obtaining or maintaining an employment connection to the labour market through employment development activities and paid work exposure.

Career and employment information services accessed in 2022-23 (by percentage)²



² Total does not equal 100 per cent due to rounding

In 2022-23, Albertans accessed case-managed Career and Employment Information Services 107,878 times, and group activities such as job fairs, delivery events and workshops 268,059 times. Virtual delivery continued to ensure access for clients who may not otherwise be able to attend in-person classes, such as those with childcare or transportation challenges.

The Work Outcomes Reporting Project survey is conducted with clients three months after they participated in a program, service or workshop offered by Seniors, Community and Social Services. In 2022, the survey found that 80.6 per cent of Albertans were satisfied or highly satisfied with the career and employment information services they received. In 2022, 75 per cent of Albertans reported they had found employment three months after receiving a career and employment information service (workshop, job placement, exposure course or Disability Related Employment Supports). This is an increase of nine per cent from the 2021 result of 66 per cent. The increase can be partially attributed to the decrease in Alberta's unemployment rate to an average 5.8 per cent in 2022, representing a return to pre-COVID unemployment rates. Additionally, Alberta's job vacancy rates reached 5.1 per cent by the end of 2022, the lowest value in recent years. This represented a substantial increase in job opportunities, especially in service and construction industries.

In 2022-23, Seniors, Community and Social Services was provided \$20.6 million from the Alberta at Work initiative to help Albertans develop new skills and grow their careers. The ministry funded foundational projects to support providing basic employment skills, remove barriers to employment, match skills with employment needs and set up Albertans for greater successes. Seven umbrella projects were started in 2022-23:

- services for Ukrainian Nationals to achieve employment success;
- services for Albertans with autism that focus on technology solutions that clients can incorporate into their routines to support their success in the labour market;
- simulated worksite experiences for job seekers in areas of:
 - o construction;
 - o water truck / vac truck operation;
 - o hospitality;
 - o agriculture; and
 - o oilfield;
 - o landscaping.
- partnerships with employers to support retention and advancement of working Albertans;
- services for youth at risk, in partnership with Children's Services and their commitment to support youth living in care to plan their future employment;
- services supporting single parents that require nonstandard working hours of child care and other wrap-around supports to remain in the workforce; and
- development of digital services for clients with good literacy skills and providing the assistance they need to find work in their chosen field.

Supporting job seekers

The alis.alberta.ca (alis) website provides employment resources to help Albertans enhance their employability, plan for education and training, make informed career choices, and connect to and be successful in the labour market. During 2022-23, Seniors, Community and Social Services added new and updated articles related to remote work, artificial intelligence in the workplace, the retirement boom, and working caregivers to alis. Occupation and wage data on alis are regularly updated and were featured prominently in the "Alberta is Calling" labour attraction marketing campaign.

alis website traffic

In 2022-23, Albertans have accessed alis through:

- 5.0 million visits
- 13.6 million pageviews
- 45,000 combined hours of video views

Articles available on alis

New and updated articles address a wide variety of topics, including:

- working at not-for-profits and B Corps;
- addressing gaps in your career;
- workplace trends, including:
 - micro-credentials;
 - the gig economy;
 - artificial intelligence; and
 - planning your career during a retirement boom;
- advice for working caregivers;
- leadership skills and teamwork;
- supporting diversity in the workplace;
- career advice for Albertans working remotely; and
- core skills and the Skills for Success model.

In 2022-23, 36 new day-in-the-life occupational videos were filmed and posted on alis, and 88 occupations and related certifications were updated. Alberta Job Postings on alis climbed to over 18,000 active postings. Given the wind-down of the print program, alis no longer translates print publications into French. Instead, a large body of web content was translated into French, including 45 articles, 14 interactive worksheets and numerous video descriptions.

In 2022-23, a new Core Skills Exercise in the alis CAREERinsite interactive career planning tool was developed, based on the federal Skills for Success model.

In 2022-23, Seniors, Community and Social Services continued to enhance alis for better accessibility for persons with disabilities, whether the disability is visual, auditory, speech, physical, cognitive, language, learning, or neurological. Specific accessibility improvements made to alis increased the accessibility score for alis from 70 per cent to 85 per cent above the 84 per cent benchmark for government sites.

Supporting transportation needs

Low-income transit programs help families with low income afford transportation to access jobs, education, health care, community resources and government services. To help make life more affordable, Seniors, Community and Social Services invested \$13.7 million in 2022-23 to support low-income transit programs throughout the province. Through partnerships with municipalities, these programs provide adult and youth monthly transit passes at subsidized rates.

Of the \$13.7 million, Calgary and Edmonton each received just over \$4 million to provide their low-income transit pass programs through 2022-23. \$2.1 million was used to expand low-income transit pass funding to 11 municipalities including Airdrie, Fort Saskatchewan, Medicine Hat, St. Albert, Grande Prairie, Banff, Canmore, Cochrane, Whitecourt, the Regional Municipality of Wood Buffalo and Strathcona County. Funding of \$3.5 million was provided to Healthy Aging Alberta to support transportation services for seniors with mobility constraints in rural Alberta.

2.2 Promote participation for Albertans with disabilities in Alberta's recovery by partnering with post-secondary institutions to facilitate post-secondary opportunities and to help build a skilled, professional workforce.

Providing education opportunities for Albertans with disabilities

In 2022-23, Seniors, Community and Social Services provided \$5.4 million to support adult students with developmental disabilities so they could participate in post-secondary education and advance their personal and career goals. The Inclusive Post-Secondary Education program helps students with developmental disabilities fully participate in regular post-secondary classes as non-credit (audit) students. Aided and supervised by a facilitator, students set goals, select courses and access tutoring and peer supports. Students can also participate in transitional vocational programs, one-year post-secondary programs with a focus on employment readiness and skills training to help

prepare for employment. In 2022-23, 248 students were supported to attend inclusive post-secondary education, and eight students participated in transitional vocational programs.

Promoting employment supports for Albertans with disabilities

All Albertans deserve equal opportunities to gain employment and to have a rewarding career. People with disabilities are less likely to be employed compared with people without disabilities, and they continue to face multiple barriers to employment. Seniors, Community and Social Services invests in several programs and initiatives to support employment opportunities for persons with disabilities and help employers tap into the unique skills of these individuals.

The Persons with Developmental Disabilities (PDD) program provides employment preparation and placement supports to help individuals develop skills and knowledge to find and maintain employment. The ministry ensures individuals who are actively seeking employment are prioritized for PDD employment supports. In 2022-23, the ministry invested over \$23.1 million to help more than 2,350 individuals receiving PDD services get a job or maintain their employment through preparation and training and placement.

Providing Disability Related Employment Supports

In 2022-23, Seniors, Community and Social Services provided \$500,000 for Disability Related Employment Supports. This program provides individualized employment and training supports, including technologies such as specialized computer software, assistive services including tutors and job coaches and worksite modifications such as wheelchair ramps. The ministry increased the vehicle modification maximum amount from \$40,000 to \$50,000 to ensure Albertans can make necessary adjustments to their vehicle to allow them to participate in the labour force.

Disability Employment Awareness Month

The Ministry of Seniors, Community and Social Services recognizes every October as Disability Employment Awareness Month to promote awareness of people with disabilities in the workforce, celebrate their accomplishments and support employers in promoting inclusive hiring practices.

Introducing Workforce Development services

In 2022-23 Seniors, Community and Social Services introduced Workforce Development Services, a new type of Career and Employment Information Service that provides more intensive support for people facing barriers to employment. Workforce Development includes programs to target persons with disabilities and help these individuals to find and keep employment through developing their job search and work skills to address their barriers to employment, and by providing exposure to new or alternative jobs in the labour market. Of the 665 clients who participated in Workforce Development – Persons with Disabilities programs in 2022-23, 503 completed the program within the fiscal year.

Supporting newcomers with disabilities to connect to the labour market

The ministry provided \$460,000 to the Calgary Catholic Immigration Society in 2022-23 to lead the delivery of innovative employment supports tailored to the needs of newcomers with disabilities. This project helps new Albertans with disabilities enhance their job search strategies, access training. While the program is ongoing, 22 participants completed the program and 15 participants found employment during 2022-23.

Hiring people with disabilities for the Alberta Public Service

Seniors, Community and Social Services maintains a recruitment strategy to facilitate the participation of persons with disabilities in meaningful employment opportunities in the Alberta Public Service. The program has two components – job creation and work experience. Job creation provides opportunities for persons with developmental disabilities to work in administrative support roles tailored to their skills and abilities. Work experience provides two-year placements in program services roles for persons with disabilities who have high school or post-secondary education. In 2022-23, four staff were hired into job development roles, and one was hired into a work experience role across the Alberta Public Service.

2.3 Continue to support persons with disabilities to participate in community life and families to promote the development of their children with disabilities.

Supporting people with disabilities through family resource centres

Family resource centres help individuals with disabilities and their families access and navigate the variety of disability supports and services available in Alberta. Staff at family resource centres provide tools, resources and information uniquely tailored to support the needs of individuals and families. Family resource centres reduce the administrative burden on families.

In 2022-23, Seniors, Community and Social Services provided \$2.1 million to family resource centres. This funding supported over 4,200 families to access and navigate disability supports and services in their community. More than 3,300 individuals, family members or staff attended family resource centre workshops on a variety of topics such as transition from government services and financial planning. This year, family resource centres also started supporting families applying for Registered Disability Savings Plans, creating better financial security for Albertans with disabilities to live in their communities into their senior years.

Improving supports for persons with developmental disabilities

The Persons with Developmental Disabilities (PDD) program helps eligible adults plan, coordinate and access services to live as independently as possible in their communities. The program works with eligible adults to provide individualized support and services, which may include home living, employment, community access and specialized supports. Community living supports are the most used PDD services, with about 84 per cent of individuals receiving PDD services accessing these supports. In 2022-23, Seniors, Community and Social Services invested over \$1 billion to provide supports and services to over 12,900 adults with developmental disabilities.

An Action Committee consisting of service provider organizations, academia, parents and government was established in 2022-23 to co-develop a made-in-Alberta approach to needs assessment for the PDD program. The committee presented its recommendations to the department in December 2022, including a prototype needs assessment process.

In 2022-23, to reduce administrative burden for Albertans accessing the PDD program, the need for signatures with the Request for Mediation of a Persons with Developmental Disabilities was eliminated.

Supporting families of children with disabilities

Family Support for Children with Disabilities (FSCD) is available to families of children with a wide range of disabilities. The FSCD program works with eligible families to provide support and services based on each child and family's needs, such as counselling, respite and behavioral and developmental supports.

In 2022-23, the department invested \$200.2 million to provide over 15,100 families with FSCD services. During the fiscal year, Family Focused Hourly Respite and supports to attend medical appointments such as parking, mileage and meals were the most utilized supports accessed by families. There were 6,277 applications received for FSCD in 2022-23: an increase of 36 per cent from 2021-22.

Implementing digital solutions

In January 2023, the ministry launched a custom-built suite of digital solutions designed to improve the experience of families and staff. The FSCD case management digital service includes a dynamic Family and Child Assessment of Needs tool based on the family situation. The new case management tool ensures only required questions are asked of the family, resulting in a reduction of 58 per cent of data collected. Staff also experience easier navigation as the tool mirrors the actual conversation with families and reduces administrative work after assessment meetings. This digital solution simplifies program administration, enhances consistency across the province, drives efficiency, improves data integrity, reduces administrative burden for families and staff and enhances the overall client experience.

Training Accountability Framework

In 2022-23, the ministry implemented the Training Accountability Framework to support the development, delivery, evaluation and tracking of FSCD staff training. The framework ensures FSCD supervisors and caseworkers have training plans that detail the role-specific training they are required to take, with timelines for completion. These training plans are discussed, planned for and documented in staff performance agreements, including outstanding training needing to be completed. The framework also establishes mechanisms for providing regular reporting to increase the completion rate and ensure accountabilities.

Improving caseworker oversight

To improve caseworker oversight, the ministry changed the file review process to include all FSCD files, rather than a random sample. Supervisor checklist questions were added when approving FSCD agreements, as well as to other data fields that capture critical information. The ministry also developed a SharePoint site accessible by all FSCD staff and leadership where monthly results and other casework oversight resources can be accessed.

Statutory Oversight and Accountability Framework

The ministry began development of a Statutory Oversight and Accountability Framework to enhance clarity on the roles and responsibilities of the Statutory Director and delegates and to provide practical tools and mechanisms to increase program integrity and accountability requirements. The framework will provide the structure and mechanisms to ensure the FSCD and PDD programs are being delivered consistently and in accordance with FSCD and Persons with Developmental Disabilities program regulations, policy and best practice.

Improving FSCD Assessment and Rate Guides

In 2022-23, the ministry updated and condensed FSCD assessment guides to ensure they are current and comprehensive of the FSCD program. Seniors, Community and Social Services contracted an external consultant in 2022-23 to develop a formal process to review and update rate decision guides. A formal process will increase transparency and consistency in how service rates are determined across the province, reducing ambiguity for families, service providers and staff.

Meeting families' needs faster

The department began implementing a new service delivery approach in 2022-23 to improve the experience for families and reduce the administrative burden on caseworkers. Families will have their needs met quicker through an initial agreement for family support services, prior to completing an assessment of needs. Families requiring additional services will be assigned a caseworker to have a full assessment completed. This innovative approach was initially implemented in Calgary in March 2023.

Other ongoing improvements

In December 2022, the ministry engaged an external consultant to conduct a comprehensive review of FSCD and PDD case management reporting to support overall improved data integrity and reporting, including public reporting on the Government of Alberta's Open Data portal. The ministry eliminated the need for a signature on three different forms, reducing the administrative burden on families.

Addressing workforce challenges in the disability sector

Alberta's social sector provides critical support to thousands of individuals living with disabilities who rely on the services provided by government-funded civil society organizations to get the help they need. The cost of living increases have affected many service providers making it difficult for organizations to attract and retain qualified staff due to years of no wage growth in the sector. Additional factors like higher operational costs are also contributing to the sector's workforce challenges.

In 2021-22, the ministry provided funding to the Alberta Council for Disability Services to collect and analyze data and develop a recruitment and retention strategy for the disability services sector. In 2022-23, the council released Project Blueprint Community Disability Services: Toward a Skilled and Sustainable Workforce (Blueprint CDS) which outline recommended strategies to recruit and retain a sustainable workforce to support Albertans with disabilities, including low wages, lack of post-secondary disability programs, high operational costs, increased complexity of individuals requiring supports and competing labour markets.

To address workforce challenges and support wage growth in the disability sector, the department invested \$21.2 million to increase the wages of front-line disability workers. The ministry amended 174 Persons with Developmental Disabilities (PDD) and 51 Family Support for Children with Disabilities (FSCD) service provider contracts to include funding to increase wages. Additionally, \$885,000 was as provided to service providers delivering non-legislated programs such as those working in Fetal Alcohol spectrum Disorder Service networks, family resources centres, inclusive post-secondary education programs and provincial disability supports initiatives such as brain injury support workers. Funding for wage enhancement was targeted to bring the average wage up by about 10 per cent to align with wages in other similar sectors. Service providers were given flexibility to determine how to allocate the increases within their organizations. The wage increases were effective January 2023. Additionally, funding was provided for families to increase wages for the frontline staff they hire. This included over 12,500 FSCD family agreements and nearly 2,900 PDD family managed services agreements.

In recent years, the disability sector reported workforce challenges have been compounded by inflation and increasing administrative and operational costs, resulting in risks to sustaining services for Albertans. In response, the department provided \$2 million, a five per cent increase, in operational funding to PDD and FSCD disability service providers to pay for higher costs like insurance and utilities.

In 2022-23, Seniors, Community and Social Services representatives met with the Ministry of Advanced Education regarding the disability sector's needs to establish and maintain a qualified workforce.

Supporting Albertans with complex needs

Persons with complex medical and/or behavioral needs require a broad range of health, mental health and disability-related supports and services. With proper support, individuals can be given a chance to mitigate, manage or overcome personal or social disadvantages, such as, injuries to themselves or others and the risk of hospitalization/institutionalization. In 2022-23, Seniors, Community and Social Services provided \$190 million to fund Persons with Developmental Disabilities (PDD) services for 1,301 individuals needing complex care.

Individuals with complex needs and their families can be confident that a service provider with a complex service needs designation has demonstrated they have met a higher standard of accreditation and have the skills and competencies to support individuals with complex needs. The department works in partnership with Alberta Health Services (AHS) to operate five Community Support Teams across the province. These teams are composed of AHS health professionals and PDD staff that work together to support PDD-eligible individuals with complex needs, their families and service providers. The disability sector continues to leverage Community Support Teams to enhance service provider capacity to support more individuals with complex needs.

Service model reviews

Service delivery model reviews for individuals with complex needs are an important quality assurance process for the PDD program to assess the effectiveness and appropriateness of the services provided to specific individuals. The ministry engaged a contractor to complete independent reviews of service delivery models for 13 individuals with complex service needs in 2022-23, and an additional 30 reviews were in progress at the end of the fiscal year. Findings from these reviews help to identify opportunities to improve supports and services for Albertans. Common themes in the reviews noted the factors contributing to positive outcomes for individuals included strong communication among stakeholders, consistent-long-term staff, strong service delivery model use data tracking, community partner involvement and access to mental health supports.

Parkdale home

Since 2019, planning has been underway to build Parkdale Home, a community-based residence for persons with developmental disabilities with highly complex support needs.

Helping people with disabilities to live safely at home

When a person lives with a disability, accessibility can be an issue even within one's own home. A person who can move freely and safely within their home, as well as enter and exit their home independently, has more opportunities to participate and be included in their community.

Examples of RAMP modifications:

- Ramps
- Stair lifts
- Door-widening
- Bath lifts
- Bathtub door inserts
- High rise toilets
- Flooring changes
- Grab bars and hand rails

The Residential Access Modification Program (RAMP) provides grants to low-income Albertans with mobility challenges to modify their homes. Albertans of any age who use wheelchairs, seniors who use four-wheel walkers and individuals with a progressive neuro-degenerative disease may be eligible for RAMP grants based on their family income. A RAMP grant can pay for important accessibility modifications of up to \$7,500 per year, per project. An Albertan can receive multiple grants totaling \$15,000 over a 10-year period. RAMP is available to Canadian citizens and permanent residents who own, rent or live with family. Indigenous persons with disabilities living off- or on-reserve are also able to access RAMP.

In 2022-23, 884 applications were approved for home modifications for a total of \$5.2 million.

2.4 Collaborate with Alberta's Fetal Alcohol Spectrum Disorder (FASD) Service Networks to offer programming and resources for prevention, diagnosis, assessment and support for Albertans.

Supporting individuals with Fetal Alcohol Spectrum Disorder and their families

Fetal Alcohol Spectrum Disorder (FASD) is a lifelong disability, which may occur when a developing baby is exposed to alcohol during pregnancy. An estimated 174,000 Albertans live with FASD and the Government of Alberta is committed to developing and delivering community-based solutions to make it easier for people affected by FASD get the help they need, at any point during their life. Across Alberta FASD-related initiatives help build awareness, promote prevention, increase access to FASD assessment and diagnosis clinics, conduct new research and provide supports and services for people with FASD, their families and caregivers.

In 2022-23, the department invested over \$25.5 million in FASD supports and services and helped more than 5,426 Albertans. This funding was used to enhance services in the areas of assessment and diagnosis, awareness and prevention, and support for individuals with FASD, their families and caregivers. There are 12 [FASD Service Networks](#) across the province delivering a continuum of services that are respectful of community and cultural diversity, including First Nations, Métis, Inuit and immigrant populations.

Mocktails for Me

The Mocktails for Me social media campaign run by FASD networks promoted healthy pregnancies by encouraging women who are pregnant or wanting to become pregnant to choose a non-alcoholic, Mocktail, drink. During the two-month campaign, Mocktails for Me reached **366,217** Albertans.

In 2022-23, the Government of Alberta invested \$1 million into the Wellness, Resiliency and Partnership (WRaP) 2.0 project, giving educators tools, skills and classroom strategies to help students with FASD thrive. Alberta's FASD networks and school authorities work together to deploy new tools across the province to help educators create learning environments to support and engage students with FASD. During 2022-23, WRaP 2.0 reached 116 schools across 56 school authorities through instructional practice, which included whole group, small group and one-to-one professional development and coaching. Instructional practice sessions were delivered to 1,592 teachers, 1,055 support teams, and 485 leadership and administrative staff³. Two Metis Settlement schools and five schools on-reserve also participated in FASD instructional practices.

In 2022-23, all 12 of the FASD Service Networks participated in [Red Shoes Rock](#), a global FASD awareness campaign. Red Shoes Rock participants wear red shoes to start conversations about FASD and living with invisible disabilities.

2.5 Promote awareness of and increase access to culturally sensitive supports and services for Indigenous persons with disabilities living both on- and off-reserve and on Metis Settlements.

Supporting Indigenous Albertans with disabilities

Albertans living in remote communities, on reserves or Metis Settlements may experience multiple barriers to accessing critical disability supports. Far too often, there may also be a lack of culturally appropriate supports and services.

The Family Support for Children with Disabilities (FSCD) program is available on-reserve, and the department continues to work with First Nations and other Indigenous communities on opportunities to improve access to this program. In spring 2022, ministry staff met with First Nations communities and organizations to promote awareness of the FSCD program and identify barriers families experience in being able to access the program. Limited awareness of and information about the FSCD program and services the program provides, as well as availability of service providers, were key barriers identified through these conversations. Connections established through the meetings are being maintained to promote information-sharing and identify opportunities to improve access to the program. In 2022-23, there were 650 First Nations' children with disabilities accessing the FSCD program, and of these, 47 live on a reserve.

The federal government is responsible for funding social services for First Nation individuals living on-reserve, and Seniors, Community and Social Services works closely with federal partners to ensure the needs of adults with developmental disabilities on reserve are met. Currently, the Persons with Developmental Disabilities (PDD) program does not provide services on-reserve. Adults with developmental disabilities ordinarily living on-reserve need to leave their community to access PDD services. First Nations community members have also raised concerns that families who have a child with a disability can access FSCD services on-reserve until they turn 18, but must choose between their adult child living without support in their community or having them leave their home, family, community and culture to access PDD services.

³ Several participants attended more than one instructional practice therefore counts are not unique participants.

Seniors, Community and Social Services met with Indigenous Services Canada representatives several times throughout 2022-23 to discuss services for persons with developmental disabilities living in First Nations communities. On March 7, 2023, the Minister of Seniors, Community and Social Services met with the federal Minister of Indigenous Relations to discuss the gap in services for First Nations' individuals with developmental disabilities living on-reserve and how the Alberta and federal governments can work together to bridge the gap. Services for persons with disabilities, including adults with developmental disabilities is a federal responsibility, and the province is prepared to provide PDD services on reserve if the federal government provides the funding, as is done for the FSCD program. The Government of Alberta remains committed to ensuring Albertans with disabilities are supported and have access to the services they need in the communities where they live.

Performance Measure 2.a: Percentage of participants employed after leaving Income Support

Prior Years' Results				2022 Target	2022 Actual
2018	2019	2020	2021		
64%	68%	59%	51%	62%	58%

Source: Income Support Work Outcomes Reporting Project Survey

Description: This measure describes the percentage of Income Support clients who report gaining employment three months after leaving the program. Those who have stopped receiving Income Support without obtaining employment may have transitioned to a training program, had a change in marital status, moved out of Alberta or received financial support from other sources. Income received from Canada Pension Plan, Employment Insurance, other disability related income may have resulted in an Income Support client leaving the program without gaining employment.

Rationale: This measure speaks to the ministry's goal of connecting Income Support Clients to suitable employment that will allow them to be self-sufficient.

Results and variance explanation: In 2022, 58 per cent of former Income Support clients gained employment after leaving the program. This result reflects a difference of four percentage points below the target set for 2022 and an increase of seven percentage points relative to the previous year's result.

About 31,000 unique clients exited the Income Support program in 2022, an 18 per cent increase over the prior year. This is in part due to program integrity measures completed by Seniors, Community and Social Services to such as file audits and update robust case management activities for all client groups, resulting in client departures from the Income Support program due to program ineligibility, access to other financial resources, AISH program eligibility, and finding employment.

Typically, changes in workforce participation rates for Income Support Expected to Work clients are observed between four to six months after actual increases or decreases in the unemployment rate. In January 2022, Alberta's employment rate was 6.8 per cent and continued to decline until reaching 5.0 per cent in July 2022. Since July 2022, the unemployment rate climbed slightly until reaching 5.6 per cent in December 2022, which is a decrease of 1.2 percentage points compared with January 2022. Typically, changes in workforce participation rates for Income Support Expected to Work clients are observed between four to six months after actual increases or decreases in the unemployment rate. By the end of 2022, Alberta's job vacancy rate had reached 4.4 per cent, the highest value in recent years, representing a significant increase in job opportunities, especially in service and construction industries.

For 2022, the seven per cent variance between the 51 per cent of participants employed after leaving Income Support in 2021, and the rate of 58 per cent for 2022, is likely the result of stronger employment market indicators in Alberta, more opportunities across numerous sectors and enhanced case management of Income Support clients. One case management enhancement introduced in 2022 was a new Employment Readiness Assessment for all Income Support applicants. This ensures they are assessed for their employability, skills and abilities and provides clear employment goals and objectives for them to work toward.

Outcome Three: Inclusion – Alberta's communities provide a sense of belonging and foster resiliency for individuals and families

The Government of Alberta continues to support the work of community and civil society organizations to create stability for vulnerable Albertans and increase inclusion in their communities. Seniors, Community and Social Services works with community partners and civil society to identify pressing social issues and address these challenges. The ministry also collaborates with civil society organizations, municipalities, Indigenous communities and other governments to create more inclusive communities.

Key Objectives

- 3.1 Develop a Family and Community Support Services Accountability Framework to provide clarity to municipalities and Metis Settlements so that they are better able to design and deliver preventive social programs.**
- 3.2 Raise awareness on matters relating to persons with disabilities through the Premier's Council on the Status of Persons with Disabilities and the Office of the Advocate for Persons with Disabilities.**
- 3.3 Continue to develop and implement a family violence primary prevention framework.**
- 3.4 Through the Premier's Council on Charities and Civil Society, expand civil society capacity to address emerging social issues and improve supports for Albertans.**

3.1 Develop a Family and Community Support Services Accountability Framework to provide clarity to municipalities and Metis Settlements so that they are better able to design and deliver preventive social programs.

Ensuring Family and Community Support Services accountability

In 2022-23, Seniors, Community and Social Services worked in partnership with the Family and Community Support Services (FCSS) Association of Alberta, local FCSS programs, municipal associations and cross ministry partners to develop the FCSS Accountability Framework. The framework provides clarity around government priorities, funding mechanisms and desired outcomes and includes:

- a common definition of prevention to guide both local FCSS programs at the municipal level and the wider provincial FCSS grant program;
- direction on provincial prevention priorities and strategies to help guide the work of local FCSS programs;
- a clear governance structure with roles and responsibilities for the province and participating municipalities and Metis Settlements; and
- an outcomes model and key performance measures to demonstrate the impact and value of FCSS in supporting prevention.

The framework was published and shared with FCSS stakeholders in December 2022 and became effective January 1, 2023, as part of new three-year grant agreements.

Enhancing community well-being

The Family and Community Support Services (FCSS) program is a partnership between Seniors, Community and Social Services, participating municipalities and Metis Settlements. This program supports the local design and delivery of preventive social services to improve the well-being of individuals, families and communities. FCSS is based on a shared understanding that municipalities and Metis Settlements are in the best position to assess community needs, set priorities and support individuals, families and communities through preventive social programs and services. Local FCSS programs are intended to help individuals adopt healthy lifestyles, improve their quality of life and build capacity to prevent and deal with crisis situations should they arise.

Aging well in community

The Wainwright & District FCSS provided support to assist **640** seniors in 2022. The services:

- included light housekeeping, home visits and assistance accessing financial benefits, including free tax clinics; and
- helped seniors remain in their homes, improve their quality of life, and reduce social isolation.

FCSS programs follow an 80/20 funding model, where Seniors, Community and Social Services provides up to 80 per cent of the funding and the municipality or Metis Settlement contributes a minimum of 20 per cent. In 2022-23, the ministry invested \$99.6 million toward FCSS, which was matched by more than \$25 million from participating communities.

Programs offered through FCSS serve all ages and demographics and reach rural and remote communities. In 2022, 300 municipalities and eight Metis Settlements provided FCSS services to Albertans through 202 local FCSS programs. Currently, 98 per cent of the province's population has access to FCSS services where they live.

Providing mental health supports

The Barons Eureka Warner FCSS provided short-term counselling to **4,279** participants in 2022.

The solution-based and goal focused sessions helped strengthen and support individuals and families by providing counselling services to people experiencing stress or difficulties in their life.

In 2022-23, Seniors, Community and Social Services fully implemented the new online FCSS system enabling municipalities and Metis Settlements to submit their 2021 annual reports and sign their 2023-25 funding agreements using the new platform. Grant recipients are now able to view their grant agreements and previous annual reports online. By combining the annual financial and program report and the outcomes report into one, the new online system reduces red tape by minimizing the amount of data entry and manual calculations required for municipalities and Metis Settlements to submit their annual reports, as well as the amount of time department staff spend reconciling financial and outcomes data.

3.2 Raise awareness on matters relating to persons with disabilities through the Premier's Council on the Status of Persons with Disabilities and the Office of the Advocate for Persons with Disabilities.

Increasing awareness of Albertans with disabilities

Seniors, Community and Social Services is committed to providing equal opportunities to people with disabilities and enhancing inclusion throughout the province. The Premier's Council on the Status of Persons with Disabilities represents Albertans with disabilities and provides advice to the ministry regarding opportunities for persons with disabilities to fully participate in the province.

In 2022-23, the council provided advice to multiple ministries on topics such as: the inclusion of people with disabilities in the development of the new social studies curriculum; supporting students with disabilities transitioning from K-12 schools to post-secondary or work; and supports for people with disabilities facing mental health challenges. Council members also made connections with a number of First Nations and Indigenous organizations to better understand and support Indigenous people with disabilities.

The council supports increased awareness of diverse abilities and promotes accessibility and inclusion for Albertans with disabilities by recognizing International Day for Persons with Disabilities annually on December 3. In 2022-23, the council provided 10 grants to communities across the province to support organizations to host local International Day for Persons with Disabilities events. An additional grant was provided to support three organizations to co-host a virtual provincial event, accessible to all Albertans. Four Premier's Council Awards were distributed to publicly acknowledge efforts and accomplishments to develop barrier-free, inclusive communities.

To inform priorities for the next strategic plan of the Premier's Council on the Status of Persons with Disabilities, the council conducted a publicly available online survey in November and December 2022 to identify the most important issues facing people with disabilities in Alberta. About 380 responses were received from people with disabilities, families and caregivers and disability-service organizations. The survey indicated the top issues were access to supports and services, recruitment and retention of staff, financial security, and inclusion in the community.

Expanding the Office of the Advocate for Persons with Disabilities

Seniors, Community and Social Services is committed to providing supports to address the needs of Albertans with disabilities. The Office of the Advocate for Persons with Disabilities represents the rights, interests and viewpoints of people with disabilities and serves as a point of contact between the community and the Government of Alberta. The office helps children, youth, adults and seniors with disabilities find and get access to supports and services available to them. By building relationships with people and stakeholders in the disability community, the advocate's office can learn about and bring important issues and concerns to the government, along with recommendations.

In 2022-23, the Office of the Advocate for Persons with Disabilities was expanded to have a physical presence in Calgary. The Calgary office ensures greater accessibility and easier access to services for more people with disabilities. In 2022-23, the average weekly new intake calls and emails to the Office of the Advocate for Persons with Disabilities increased to 48.9 from 25.8 in 2021-22. The majority of the 2,506 total cases in 2022-23 were regarding resolving concerns, followed by raising emergent trends and educational requests.

3.3 Continue to develop and implement a family violence primary prevention framework.

Preventing family violence through primary prevention and intervention

Family violence is an abuse of power in a family or other trusting relationship where people rely on each other. It includes domestic violence, intimate partner violence and child abuse. The Government of Alberta is focused on preventing violence before it happens through increased attention to primary prevention. Primary prevention activities aim to change cultural and structural conditions that enable violence by promoting safe, healthy environments and behaviours.

During 2022-23, Seniors, Community and Social Services continued to collaborate with the University of Calgary and IMPACT to develop research and community practice recommendations to guide community and civil society in eliminating violence and increasing prevention.

Shift – The Project to End Domestic Violence

Bringing Indigenous and western approaches together to provide solutions for preventing domestic and sexual violence

In research conducted by the Strong Women Circle, First Nations and Métis Elders identified six priority areas for violence prevention:

- justice and policing;
- child welfare;
- health care;
- education;
- land, resources and housing; and
- transportation.

Additional research conducted by Shift – The Project to End Domestic Violence identified seven priority areas to advance primary prevention:

- technology and digital safety;
- social inclusion and safety;
- economy and labour market;
- health and wellbeing;
- decolonization and reconciliation;
- engaging men and boys; and
- informal support and bystanders.

Seniors, Community and Social Services also provides grant funding to civil society agencies for projects that prevent and respond to family violence in Alberta as well as promote healthy relationships. Projects may be focused on primary prevention, supports and intervention, or research and innovation. A range of services and supports are provided across the continuum of family violence. Services are trauma-informed and collaborative with Indigenous and/or ethno-cultural communities to strengthen community family violence programs. In 2022-23, the ministry provided \$6.6 million for 42 grants and contracts for civil society organizations to deliver family violence prevention and healthy relationships programs.

FearIsNotLove*

- FearIsNotLove received **\$350,000** to scale and further develop the Men& strategy by increasing digital programming and online resources, expanding a community of practice, developing user-friendly and informative content, implementing an awareness campaign and developing content aimed at engaging Indigenous youth.

* formerly the Calgary Women's Emergency Shelter

Safer Spaces in 2022-23

- **336** Safer Spaces Certificates were issued, an average of **28** per month.
- **51 per cent** of the issued certificates were for individuals with dependents in their care.
- Social workers issued the majority of professional certified statements, more than double than the other certified professionals.
- Other professionals issuing certified statements included law enforcement, shelter staff and physicians.

No one should feel like they are unable to leave a situation where violence is present. The *Residential Tenancies (Safer Spaces for Victims of Domestic Violence) Act* allows victims of family violence to end a residential tenancy agreement early without financial penalty. This applies to instances where the safety of the tenant, a dependent child, or a protected adult, is at risk. The act gives authorization to certified professionals, such as a medical doctor, registered nurse, pediatric nurse, psychologist, psychiatrist, police officer, RCMP officer, social worker, victim services worker or a shelter worker, to sign the Safer Spaces certificate. The average processing time is five days, and the application is only one page. Staff members reviewing applications assist Albertans in accessing a variety of supports through a referral to the Alberta Supports Contact Centre, including financial benefits, family enhancements supports and referrals to community agencies for safety planning.

To strengthen staffing in the family violence prevention sector, the ministry provided over \$140,000 in additional funding through amendments to Family Violence Prevention grant agreements in 2022-23. Eligible agencies were also provided with a 10 per cent increase to fund wage adjustments to family violence prevention workers to better align with comparable salaries within the sector.

Albertans can find supports, stay safe and help others who are experiencing an abusive relationship, by accessing the Family Violence Info Line by phone or through an anonymous online chat with trained staff and counsellors. Seniors, Community and Social Services contracts with United Way of Alberta Capital Region, which works with the Canadian Mental Health Association – Edmonton Region and the Distress Centre Calgary to operate the Family Violence Info Line, which provides support, information and referrals for Albertans to Alberta-based family violence resources.

The last five years have shown a general trend toward the increasing use of online chats, which may be increasing in popularity as a quiet and safe way to reach out for help and family violence supports. In July 2022, texting was added to the Family Violence Info Line as another possible channel for Albertans to receive services.

To reduce administrative burden, the department revised family violence prevention grant applications and reporting templates and transitioned to an online reporting system for submitting interim and final reporting templates.

Where to turn

During Family Violence Prevention Month in November, Seniors, Community and Social Services promoted resources to provide education on family violence prevention, including:

- **The family violence info line (310-1818)** – provides more than **170** languages for callers; accessible 24/7 by phone, text, and chat.
- **Clare's Law** – supports those at risk of domestic violence to make informed decisions about their safety.
- **Safer spaces** – provides certificates to end tenancy to allow those fleeing abuse to leave unsafe situations without financial penalty.
- **Escaping abuse benefits** – provide financial supports for personal needs, emergency transportation, shelter and damage deposits.
- **Sexual assault centres** – deliver services for survivors, including: crisis intervention, counselling, police and court support, education, outreach, volunteer engagement, offender services and coordination/collaboration among community service providers.
- **Women's emergency shelters** – provide a safe location where women and their children can get help and connect with supports.

Preventing bullying through primary prevention and intervention

Bullying is repeated mean, cruel, hurtful behaviours done on purpose by someone with more power. Bullying has real and serious impacts on individuals, including feelings of isolation, anxiety, depression and chronic stress. Bullying creates fear and threatens the safety and well-being of individuals, families and society. It can affect anyone in any environment including schools, workplaces, online, social and community spaces.

Seniors, Community and Social Services works to ensure Albertans are aware of, and have access to, bullying supports. Albertans can access the Bullying Helpline or chat function for help with issues including elder bullying, cyberbullying, or support to assist a child experiencing bullying at school. Through the helpline, certified staff provide support and information and offer referrals to community resources to address the caller's specific situation.

Pink shirts raise awareness about bullying prevention

Pink Shirt Day was recognized on February 22, 2023.

- Albertans were encouraged to show their commitment toward ending bullying and harassment by wearing a pink shirt.
- Seniors, Community and Social Services promoted building healthy relationships as one of the best ways to prevent bullying and create safe environments.

Seniors, Community and Social Services contracts with United Way of Alberta Capital Region, which works with the Canadian Mental Health Association – Edmonton Region and the Distress Centre Calgary to operate the Bullying Helpline. The issues raised among adults included workplace bullying, and parents and teachers who want to know how to help children and youth experiencing bullying. Over the last five years, the number of Bullying Helpline chats has increased steadily. In 2022-23, text services were added as an additional channel for Albertans to receive bullying support.

During the third week in November, the ministry recognized Bullying Awareness Week as a time to promote awareness of bullying and its impacts. In 2022-23, the emphasis of Bullying Awareness week was on modelling healthy relationships at school, at work and in our communities. The theme included a focus on why taking simple actions such as reaching out to someone who may be experiencing bullying or workplace harassment can make our communities safer, more inclusive, and more welcoming for everyone.

Learning from family violence deaths

The Family Violence Death Review Committee (FVDRC) reviews incidents of family violence deaths in Alberta involving intimate partner relationships. The FVDRC makes recommendations to the Minister of Seniors, Community and Social Services regarding programs, policies and service delivery mechanisms to prevent and reduce family violence.

During 2022-23, seven draft recommendations were under review related to two cases of family violence deaths. These recommendations align with a focus on understanding intimate partner violence risk factors and enhancing promotion and public awareness efforts related to resources to help people experiencing violence and their supporters make informed decisions.

Learnings and data gathered through the case reviews, recommendations and annual reports provide crucial information to help understand the scale, impact of, and factors involved with family violence. The FVDRC-published annual reports are available at www.alberta.ca/family-violence-death-review-committee.aspx.

In 2022-23, the FVDRC increased Indigenous representation on the committee to bring an Indigenous perspective to the development of recommendations aimed at addressing the root causes of disproportionately high rates of violence toward Indigenous women, girls and two-spirit people and furthers reconciliation efforts.

Safety connections

Helplines and online chat services are available for Albertans seeking information or support regarding family violence or bullying.

- available 24/7
- **170+** languages available for the helplines including all Canadian Indigenous languages (texting and online chat available in English)

Family Violence Info Line

310-1818
(2,186 calls in 2022-23)
(116 texts in 2022-23)

alberta.ca/SafetyChat

Available 24/7
(709 chats in 2022-23)

Provincial Abuse Helpline

1-855-4HELPAB
1-855-443-5722

Bullying Helpline

310-1818
(212 calls in 2022-23)
(24 texts in 2022-23)

alberta.ca/BullyingChat

Available 24/7
(74 chats in 2022-23)

Albertans can contact Alberta Supports at 1-877-644-9992 for emergency funding to help leave an abusive situation.

3.4 Through the Premier's Council on Charities and Civil Society, expand civil society capacity to address emerging social issues and improve supports for Albertans.

Supporting the effective and sustainable recovery of the civil society sector

Seniors, Community and Social Services recognizes the critical role civil society plays in the well-being of Albertans and its significant contributions to the Alberta economy. Civil society includes non-profit and voluntary organizations, registered charities, informal groups or movements pursuing shared interests or values, and private-sector organizations and individuals pursuing social good.

The Premier's Council on Charities and Civil Society provides independent advice to government on its relationship with civil society, and how organizations can be empowered to address social issues across Alberta. The council includes 15 members with a wide array of experiences and expertise, including fundraising and philanthropy, community development, social entrepreneurship and social service delivery. The council is accountable to the Premier of Alberta through the Minister of Seniors, Community and Social Services. In 2022-23, the council conducted targeted, follow-up engagement on the four funding priorities for the Civil Society Fund, originally identified in the council's 2020 Moving Forward report.

The Civil Society Fund

The Civil Society Fund helps grow civil society's capacity to address pressing social issues. The intent of the fund is to improve how civil society organizations function and work together to address pressing social challenges. A total of 268 applications were received for year three of the Civil Society Fund. In 2022-23, \$6 million was awarded to 41 organizations to build civil society capacity to support the social recovery and economic participation of vulnerable Albertans. These projects will help ensure all Albertans can participate in Alberta's Recovery Plan by building civil society's capacity to address issues such as food security, mental health, homelessness, unemployment and domestic violence. In total, 34 projects focus on social recovery and seven will focus on economic recovery.

Since 2020, the Civil Society Fund has provided \$20 million to support 99 projects in more than 25 communities across the province.

Performance Measure 3.a:
Satisfaction of families/guardians of clients accessing the Persons with Developmental Disabilities program that services are helping the client to be a part of their community (biennial survey)

Prior Years' Results ¹				2021-22 Target	2021-22 Actual
2012-13	2014-15	2016-17	2019-20		
87%	86%	89%	88%	89%	86%

Source: Persons with Developmental Disabilities (PDD) Family and Guardian Survey

Note:

1. Only prior years with surveys conducted are represented.

Description: The Persons with Developmental Disabilities (PDD) program provides supports to over 12,900 adults with developmental disabilities in Alberta. The services funded by the PDD program are an important mechanism for achieving successful outcomes for individuals. Families and guardians' opinions regarding these services, as measured by the biennial PDD Family/Guardian Satisfaction Survey, are important tools for assessing performance and making continuous improvements.

This performance measure assesses the satisfaction of families/guardians of adults accessing the PDD program that services are helping the client to be a part of their community. It is determined by the percentage of positive responses given to the survey statement: services help them to be part of the community as much as they want to be.

Rationale: This measure speaks to the ministry's commitment to increase inclusion for people with developmental disabilities in their communities.

Results and variance explanation: As this measure is derived from a biennial survey, there is no result available for the 2022-23 year. The 2021-22 satisfaction of families/guardians of adults with developmental disabilities with PDD funded services result is the most current. In 2021-22, 86 per cent of families and/or guardians (public and private) responded positively indicating PDD services helped the person with a developmental disability to be part of the community. This result is three per cent below the target and two per cent below the 2019-20 result.

The COVID-19 pandemic severely affected the ability of individuals with disabilities to participate in their communities. The community engagement and participation of all Albertans was reduced as most community activities were either canceled or delayed. Providers of services designed to support community participation also may not have been able to deliver support due to public health measures. Changes to caseworker practice to abide by public health measure, such as the restriction of face-to-face meetings, may have also contributed to these results.

Outcome Four: Life is better for Alberta seniors and their caregivers

The ministry prioritizes the well-being of seniors and their ability to age in their chosen communities. Seniors benefits help provide financial stability for seniors with low income, while other seniors initiatives focus on creating community-based supports. As of March 31, 2023, there were approximately 745,000 seniors in Alberta.

Note: Outcome Four was originally Outcome One in the 2022-25 Seniors and Housing Business Plan and has been renumbered for ease of reporting in this annual report.

Key Objectives

- 4.1 Maintain financial stability for seniors with low income, and work with other ministries to support the health, safety, and well-being of seniors, their ability to participate in their communities, and for their communities to support seniors' independence.**
- 4.2 Prevent elder abuse by raising awareness, supporting coordinated community responses, promoting system coordination, and encouraging stronger protective policies.**
- 4.3 Continue to reduce red tape for Alberta seniors through digital transformation initiatives that will improve access, application processes, and service delivery.**
- 4.4 Recognize and support diverse older adult populations by addressing a range of social priorities for seniors.**
- 4.5 Collaborate with community-based seniors-serving organizations, health and other sectors, and all orders of government to plan and deliver initiatives and programs that support aging well at home and in community.**

4.1 Maintain financial stability for seniors with low income, and work with other ministries to support the health, safety, and well-being of seniors, their ability to participate in their communities, and for their communities to support seniors' independence.

Ensuring inflation relief for seniors

In December 2022, the Government of Alberta passed the *Inflation Relief Statutes Amendment Act* which reinstated indexing for the province's social benefit programs, including the Alberta Seniors Benefit (ASB), Supplementary Accommodation Benefit (SAB), and Special Needs Assistance for Seniors (SNA). Effective January 1, 2023, seniors benefit rates were increased by six per cent to match the rate of inflation for 2022 to help seniors with low-income meet their basic needs. Rate adjustments were applied to:

- monthly cash payments disbursed under the ASB;
- the monthly disposable income amount used to calculate eligibility and benefit amount under the SAB; and
- benefits and the maximum annual benefit amount under SNA.

Going forward, seniors' benefits will be adjusted annually on January 1 to align with any increase in the Alberta Consumer Price Index.

In 2022-23, over 176,000 seniors were eligible to receive indexed payments under the ASB, SAB and SNA. The Government of Alberta expensed nearly \$6.6 million toward indexing seniors benefit programs in 2022-23.

Impact of social benefit program indexing

Benefit type	Maximum monthly rate prior to indexing	Maximum monthly rate after indexing (January 2023)
Alberta Seniors Benefit		
Single senior	\$286	\$303
Senior couple	\$429	\$455
Supplementary Accommodation Benefit		
Maximum payable	\$695	\$705
Minimum disposable income amount	\$322	\$342
Special Needs Assistance for Seniors	Maximum benefit rate prior to indexing	Maximum benefit rate after indexing
Maximum amount paid in a benefit year	\$5,105	\$5,412

Providing targeted affordability supports to seniors

In 2022-23, the Government of Alberta introduced affordability payments to help offset the rising cost of living. Seniors with household incomes below \$180,000 per year were eligible to receive up to six monthly payments of \$100 between January and June 2023, for a total of \$600. Over 176,000 seniors receiving the Alberta Seniors Benefit (ASB) were automatically enrolled to receive affordability payments. An online portal was launched in January 2023 to accept applications from eligible seniors not enrolled for the ASB. As of March 31, 2023, a total of 295,000 seniors had applied for affordability payments.

Taking action on affordability

In 2022-23, Seniors, Community and Social Services expensed approximately **\$170 million** in affordability payments to eligible seniors.

Providing financial assistance to seniors with low income

Seniors, Community and Social Services provides financial supports to seniors with low income to meet their basic needs through five programs. The 2022-23 spending on grants and low-interest home equity loans was \$428.5 million and \$13 million, respectively. The actual result for grants was 2.6 per cent lower than budgeted, and the actual result for low-interest home equity loans was 34 per cent lower than budgeted. This may be due to lower uptake of needs-based loans under the Seniors Home Adaptation and Repair Program in 2022-23.

Seniors financial assistance program participation and expenditure

Seniors Financial Assistance Program	Participation in 2022-23	Expenditure in 2022-23
Alberta Seniors Benefit	176,000 seniors ¹	\$328.2 million
Supplementary Accommodation Benefit	13,200 seniors ¹	\$86.3 million
Special Needs Assistance for Seniors	22,825 seniors	\$13.3 million
Seniors Home Adaptation and Repair Program	675 seniors	\$5.5 million ²
Seniors Property Tax Deferral Program	2,200 seniors	\$8.2 million

Notes:

1. Average monthly participation over the fiscal year.

2. Includes both grant and loan expenditures.

Alberta Seniors Benefit

The Alberta Seniors Benefit (ASB) provides financial support to eligible seniors with low income to assist with monthly living expenses, supplementing the Government of Canada's Old Age Security, Guaranteed Income Supplement, and Canada Pension Plan programs. In 2022-23, the ministry received 31,056 applications for the ASB, compared to 22,992 applications in 2021-22. Of this total, 11,365 applications were approved.

In 2022-23, \$328.2 million was provided through the ASB to about 176,000 eligible seniors in monthly installments, compared to \$313.1 million to about 174,000 eligible seniors in 2021-22. The average time to complete the application was 64 days in 2022-23. Application packages are sent to Albertans six months in advance of turning 65 to ensure that even with processing times of about two months many applicants will start receiving benefits the month they turn 65.

Supplementary Accommodation Benefit

The Supplementary Accommodation Benefit (SAB) provides eligible seniors with low income residing in long-term care or designated supportive living with monthly disposable income of at least \$342 after paying accommodation charges. In 2022-23, \$86.3 million was provided through the SAB to approximately 13,200 eligible seniors, compared to \$80.5 million to about 12,900 eligible seniors in 2021-22. This represents a 7.2 per cent increase in funding and a 2.3 per cent increase in the number of eligible seniors assisted over 2021-22. An increase in the number of seniors in Alberta living in continuing care and increases in SAB rates due to indexation were a few factors in higher average per case costs. SAB eligibility is reviewed within 30 days of confirmation of placement in long-term care or designated supportive living.

Special Needs Assistance for Seniors

Special Needs Assistance for Seniors (SNA) provides financial assistance to eligible seniors with low income to help offset the cost of furniture, appliances, and specific health and personal supports. In 2022-23, the ministry received 67,350 applications for SNA. A total of \$13.3 million was provided through SNA to 22,825 eligible seniors in 2022-23, compared to \$12.8 million to 23,350 eligible seniors in 2021-22. This represents a 3.9 per cent increase in funding and a 2.2 per cent decrease in the number of eligible seniors assisted over 2021-22. The average processing time for a SNA claim was 21 days in 2022-23, compared to 23 days in 2021-22.

Seniors Home Adaptation and Repair Program

The Seniors Home Adaptation and Repair Program (SHARP) provides financial assistance to eligible seniors for home repairs and adaptations through low-interest home equity loans and grants. In 2022-23, 416 low-interest home equity loans and 258 grants were provided, compared to 485 loans and 284 grants in 2021-22. In 2022-23, over \$4.8 million in low-interest home equity loans and nearly \$692,000 in grants were provided to eligible seniors, compared to \$5.6 million in loans and about \$814,000 in grants in 2021-22. The average processing time for a SHARP application was 13 days in 2022-23, compared to 14 days in 2021-22 and the change may be attributed to receiving fewer applications.

Seniors Property Tax Deferral Program

The Seniors Property Tax Deferral Program (SPTDP) provides eligible senior homeowners the opportunity to defer all, or part of, their municipal property taxes with a low-interest home equity loan paid back when they sell their home. Applicants to the program may enrol for up to 10 years. In 2022-23, 898 new applications were received for the SPTDP, and more than 2,180 homeowners were enrolled for the program, compared to 507 new applications and 2,150 total enrolments in 2021-22. In 2022-23, loans totaling \$8.2 million were provided to defer property taxes for eligible households, compared to \$7.8 million in 2021-22. The average processing time for a loan application decreased to 18 days in 2022-23, compared to 30 days in 2021-22 due to system enhancements that automate transactions and electronic property tax information.

Effective communication with seniors and service providers

Seniors, Community and Social Services collaborates with Alberta Health to develop and distribute a variety of materials to ensure Alberta seniors are aware of eligible benefits. In 2022-23, the ministry mailed out more than 47,000 information packages to Albertans about to turn 65. In 2022-23, Seniors, Community and Social Services worked with Alberta Health to develop Seniors Community Profiles on the Open Government portal, to help seniors-serving organizations increase their capacity and effectiveness in their local their communities.

In 2022-23 the ministry collaborated with civil society partners to share updates to seniors' programs and services and contribute the Healthy Aging CORE Alberta biweekly newsletter and events updates. The ministry hosted 21 virtual information sessions to communicate updates and changes to seniors programs and services and how to access information and resources.

Online Resources for Seniors

Informational materials for Alberta's seniors are accessible through the Open Government Portal:

- [Seniors Financial Assistance Programs information booklet](#)
- [Seniors programs and services quick facts](#)
- [Seniors Property Tax Deferral Program Information](#)
- [Seniors Home Adaptation and Repair program information](#)
- [Special Needs Assistance for Seniors information booklet](#)
- [French language seniors programs and services fact sheet](#)

In addition, materials are accessible to members of the Seniors Service Provider Resource Guide group on Healthy Aging CORE Alberta.

4.2 Prevent elder abuse by raising awareness, supporting coordinated community responses, promoting system coordination, and encouraging stronger protective policies.

Implementing Alberta's elder abuse prevention strategy

In July 2022, *A Collective Approach: Alberta's Strategy for Preventing and Addressing Elder Abuse 2022-2027* was released. The strategy includes a new definition of elder abuse and was developed with input from civil society stakeholders, cross-ministry partners, and the public. The ministry made progress on several actions in 2022-23 to address the strategy's goals:

- An elder abuse public awareness campaign occurred from September 21 to November 16, 2022, included how to recognize signs and get help. A total of 5.5 million impressions were registered and reached more than 136,000 social media users.
- An elder abuse prevalence study was initiated using the strategy's new definition of elder abuse.

Supporting seniors' safety through coordinated community responses

Coordinated community responses integrate local service providers to address and prevent elder abuse and can include:

- counselling;
- dispute resolution;
- legal aid and court support;
- crisis response;
- health services;
- shelter services;
- safe and affordable housing; and
- financial assistance.

In 2022-23, there were 24 coordinated community responses in Alberta. In 2022-23, the Alberta Elder Abuse Awareness Council's received a grant for \$75,000 to support navigators that help seniors access mental health and wellbeing supports.

4.3 Continue to reduce red tape for Alberta seniors through digital transformation initiatives that will improve access, application processes, and service delivery.

Enhancing Seniors Financial Assistance online services

In 2022-23, significant strides have been made in continuing the modernization and enhancement of online services for Alberta's seniors, which include:

- enabling those with MyAlberta Seniors accounts to view and update banking and personal information, view payment/claim history, securely upload documents, and check on the status of applications; and
- collaborating with Children's Services, and Technology and Innovation to implement an online application portal for affordability payments.

Uptake of online methods of applying and/or reporting on seniors programs and benefits increased in 2023:

- online Seniors Financial Assistance applications increased 13 per cent;
- online Special Needs Assistance applications increased by 19.3 per cent; and
- online loan repayments also increased by 19 per cent.

Electronic document uploads increased across all Seniors Financial Assistance programs by 41.4 per cent with 53,215 documents securely uploaded.

4.4 Recognize and support diverse older adult populations by addressing a range of social priorities for seniors.

Celebrating and recognizing seniors

Seniors, Community and Social Services provides support to celebrate, recognize and bring awareness to issues affecting the province's seniors.

Seniors Week

Since 1986, Seniors Week has been celebrated to recognize seniors' contributions to enhance the quality of life in Alberta. The 36th annual Seniors Week celebration was held from June 6-12, 2022. Seniors Week was proclaimed in perpetuity by Ministerial Proclamation as the first week in June. A total of 48 municipalities, First Nations and Metis Settlements officially declared Seniors Week to show appreciation for Alberta's seniors. Hundreds of events were held by communities and organizations across Alberta, including a kick-off event in Taber, and 16-stop community engagement tour and two roundtables.

Minister's Seniors Service Awards

The Minister's Seniors Service Awards recognize exceptional service and contributions in improving the lives of seniors. In 2022-23, 52 nominations were received based on volunteerism, philanthropy, innovation, and outstanding service. Nine recipients were recognized for a Minister's Seniors Service Award on October 4, 2022, which marked the 24th anniversary of the awards.

Supporting seniors' mental health

Seniors, Community and Social Services is committed to addressing and improving seniors' mental health. In 2022-23, Alberta Mental Health and Addictions provided a grant for \$1.5 million over three years to support the Mental Health First Aid Supporting Older Adults initiative, a training program provided by the Mental Health Commission of Canada that gives participants tools to effectively respond to an emerging mental health problem or crisis. Nearly 500 individuals received Mental Health First Aid Supporting Older Adults training through 45 sessions offered in-person and virtually across Alberta in 2022-23. Awareness was raised through Healthy Aging CORE Alberta, promotional postcards, and presentations to seniors-serving organizations.

In 2022-23, Seniors, Community and Social Services collaborated with Alberta Health to provide support through the In-Home Supports for Older Adults with/or At-risk for Psychosocial, Mental Health or Addiction Issues Project to increase connections between the health care system and community addiction and mental health supports. To advance project outcomes in 2022-23, the Way In Network in Calgary strengthened relationships with the following organizations and committees:

- Calgary Community Aids for Independent Living;
- Canadian Institute for Social Prescribing;
- Alliance for Healthier Communities;
- Alberta Association of Gerontology;
- Community Innovation Forum; and
- Ministers Advisor Committee for Seniors.

As a result of this relationship building, referral pathways in the Calgary Zone were strengthened with a total of 243 referrals for services made through The Way In Network in 2022-23 and 191 intakes for services.

In 2022-23, Alberta Health provided a Recovery-Oriented System of Care grant of \$500,000 to the Edmonton Seniors Coordinating Council to work with the Link Workers program, providing clients with practical support services (e.g., meal planning, bill sorting and initial appointment accompaniment).

4.5 Collaborate with community-based seniors-serving organizations, health and other sectors, and all orders of government to plan and deliver initiatives and programs that support aging well at home and in community.

Implementing the Healthy Aging Alberta initiative

Healthy Aging Alberta leads development of the community-based seniors' serving sector in Alberta. This work brings together organizations to better collaborate through information and resource sharing, training, and action.

In 2022-23, Seniors, Community and Social Services collaborated with Alberta Health to provide a grant for \$3.2 million to Healthy Aging Alberta to begin implementation of the Alberta Home Supports Provincial Model, set to occur over a three-year period. The aim of this model is to support aging in place by enabling local community organizations to provide personal, psychosocial and mental health supports, such as:

- providing non-medical supports targeting caregiver respite;
- addressing loneliness, isolation, and anxiety;
- promoting social connectedness;
- preventing frailty; and
- promoting mental wellness for seniors and their caregivers.

The first phase of the Alberta Home Supports Provincial Model concluded in 2022-23. Six communities were awarded nearly \$1.1 million to support 55 organizations for non-medical services for seniors. The model's second phase was initiated in January 2023.

Supporting seniors' independence and well-being

Seniors, Community and Social Services provides funding, support and leadership to advance seniors' independence and well-being. Through Seniors Community Grants, the ministry supported several organizations in 2022-23 to:

- improve transportation options for seniors;
- raise awareness about ageism and develop resources for older workers and employers; and
- bolster resources and supports for caregivers.

In 2022-23, Seniors, Community and Social Services provided a \$25,000 grant to the Drive Happiness organization to provide transportation services to seniors in need. In addition, Healthy Aging Alberta received a grant for \$3.5 million as part of the broader Low-Income Transit Pass Program to support transportation services for seniors with mobility constraints in rural Alberta.

The Alberta Age-Friendly Community of Practice is a forum for government and communities to support development of age-friendly initiatives, led by Seniors, Community and Social Services. In 2022-23, the Alberta Age-Friendly Community of Practice met 10 times and hosted three Age-Friendly Housing webinars on housing issues for seniors.

In 2022-23, \$1.4 million was provided for Seniors Community Grants to support initiatives and research to address key issues facing seniors and help ensure seniors are empowered to live independently, safely, and with dignity in their chosen community.

**Performance Measure 4.a:
Online Seniors Financial Assistance (SFA) application utilization**

Prior Years' Results				2022-23 Target	2022-23 Actual
2018-19	2019-20	2020-21	2021-22		
N/A	N/A	N/A	25%	30%	38%

Source: Seniors, Community and Social Services

Note:

The online SFA application method was introduced in March 2021. There are no historical results available to report prior to the 2021-22 period.

Description: This measure describes the percentage of first-time Seniors Financial Assistance (SFA) applications completed online out of the total first-time SFA applications received within a fiscal year. Online application methods include authenticated and non-authenticated applications. The measure excludes online applications from seniors who have previously applied through any method, and former Assured Income for the Severely Handicapped recipients who are automatically enrolled at age 65.

Rationale: This measure speaks to the ministry's efforts to reduce red tape and improve service delivery through fast and easy access, and efficiency in application and enrolment to SFA programs.

Results and variance explanation: In 2022-23, SFA applications completed online constituted 38 per cent of the total SFA applications received from first-time applicants. This result represents an increase of 13 percentage points over 2021-22 and is eight percentage points above the 2022-23 target of 30 per cent. The result may be attributed to the ministry's efforts to promote and communicate online options to stakeholders in 2022-23. In addition, in December 2022 public announcements about Alberta Affordability Payments encouraged eligible families and seniors to obtain an Alberta.ca verified account to apply for affordability payments beginning January 2023. This requirement resulted in a significant increase in the number of online SFA applications received from existing seniors, which also requires an Alberta.ca verified account.

Performance Indicator 4.b: Seniors' income relative to population

Seniors' median income as a proportion of population median income	Prior Years' Results				
	2016	2017	2018	2019	2020
Alberta	74.4%	75.3%	74.6%	76.6%	78.6%
Canada	78.9%	78.5%	78.6%	79.4%	78.8%

Source: Statistics Canada, Annual Income Estimates for Census Families and Individuals.

Note:

Data is collected annually from income tax returns submitted to the Canada Revenue Agency (CRA). Results lag by two-years.

Description: This indicator tracks the median income of seniors as a proportion of the median income of the general population in both Alberta and Canada. Median income is the income amount that divides a population into two equal groups, with half having an income above that amount and half having an income below that amount.

Rationale: This indicator speaks to the ministry's goal of supporting seniors to meet their basic needs by providing financial assistance benefits to seniors with low income.

Results and variance explanation: In 2020, Alberta seniors' median income increased by two percentage points over 2019, to 78.6 per cent of the median income among all Albertans. This is the highest result observed over the past five years. This increase may be due to the impacts of the COVID-19 pandemic as many working-age people experienced job or wage losses, which had a larger impact on the median income of the general population in comparison to the seniors population.

A steady increase in the median income among Alberta seniors was observed between 2016 and 2020, resulting in a total increase of 4.2 percentage points. Over the past five years, the average median income for Alberta seniors was 75.9 per cent. In contrast, the median income for Canadian seniors decreased slightly, by 0.6 percentage points over 2019, to 78.8 per cent of the median income among all Canadians. The median income among Canadian seniors has remained relatively stable over the past five years, fluctuating within one percentage point, and averaging 78.8 per cent.

The gap in the median income between Alberta seniors and Canadian seniors continues to close. In 2020, the difference in median income between the two groups was just 0.2 percentage points, down 2.6 percentage points over the gap observed in 2019. Although the median income among Alberta seniors as a percentage of general population has been lower than the median income among Canadian seniors, the median income in Alberta has been consistently higher than the median income in Canada. Alberta seniors continue to have higher median income than seniors in the rest of the country. In 2020, the median income for Alberta seniors was \$34,560, compared to \$32,020 for Canadian seniors.

A large proportion of Alberta seniors' income is from federal income sources (e.g., Canada Pension Plan, Old Age Security, and Guaranteed Income Supplement) and, if applicable, private pensions and employment income. Alberta provides financial benefits to seniors most in need and continues to provide one of the best financial support programs in Canada. The Alberta Seniors Benefit supplements federal income sources by providing an additional monthly benefit to seniors with low income. The Supplementary Accommodation Benefit ensures that seniors residing in long-term care or designated supportive living have monthly disposable income after paying care facility accommodation charges.

Performance Indicator 4.c: Seniors' sense of belonging to local community

Prior Years' Results

2017	2018	2019	2020	2021
77.4%	73.9%	75.9%	73.4%	72.2%

Source: Statistics Canada, Canadian Community Health Survey.

Note:

The CCHS is typically conducted between January and December of the survey year. The 2021 CCHS was conducted from January 2021 to February 2022, with no collection in May 2021 due to the Census. Data is collected annually, and results lag by one year.

Description: This indicator tracks the percentage of Albertans aged 65 and older who report a somewhat strong or very strong sense of belonging to their local community at the time of the Canadian Community Health Survey.

Rationale: This indicator is a proxy for social inclusion and community connectedness, and ties directly to the ministry's work related to social isolation, age-friendly communities, addressing ageism, and aging in community. It provides context on seniors' engagement with local community and their quality of life in Alberta.

Results and variance explanation: In 2021, Alberta seniors reporting a somewhat strong or very strong sense of belonging to local community decreased by 1.2 percentage points from 2020, to 72.2 per cent. This is the lowest result observed over the past five years. This decrease may be due to seniors' experiences with social isolation, loneliness and anxiety resulting from the impact of COVID-19 public health restrictions at the time.

Between 2017 and 2021, the result among seniors has fluctuated by 5.2 percentage points and averaged 74.6 per cent. Minor year-over-year changes may be considered within the margin of error given that the results are based on estimated data collected from a sample survey. In 2021, seniors were the second highest age cohort surveyed to report a strong sense of belonging to local community, continuing the trend observed over the past five years.

In 2022-23, the ministry continued to focus on initiatives that helped mitigate the impacts of the COVID-19 pandemic on seniors, including reducing social isolation, supporting seniors' mental health, and maintaining community connections. These initiatives included:

- Providing funding to the Healthy Aging Alberta initiative, which includes administration of the Health Aging CORE Alberta knowledge hub to support community-based seniors-serving organizations to coordinate efforts to address the needs of seniors during the COVID-19 pandemic and beyond.
- Providing funding to support the mental health and well-being of seniors.
- Encouraging communities to celebrate and recognize seniors during Seniors' Week in June 2022.

Outcome Five: Housing is affordable and accessible for Albertans

The ministry is working with civil society organizations, housing management bodies, and other orders of government, and utilizing public-private partnerships to expand the supply of affordable housing. In 2022-23, approximately 58,600 affordable housing units served more than 108,500 Albertans.

Note: Outcome Five was originally Outcome Two in the 2022-25 Seniors and Housing Business Plan and has been renumbered for ease of reporting in this annual report.

Key Objectives

- 5.1 Implement *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*, to make the housing system financially sustainable, accessible and equitable.**
- 5.2 Implement a strategic affordable housing asset management plan to optimize the affordable housing portfolio owned by the Alberta Social Housing Corporation, as part of the Stronger Foundations strategy.**
- 5.3 Utilize federal funding under the National Housing Strategy to support housing affordability for Albertans.**
- 5.4 Reduce red tape and guide Albertans through the process of finding and accessing affordable housing by further implementing the Find Housing online tool.**
- 5.5 Assist the Government of Alberta's Liaison to the Canadian Armed Forces to improve the experience of military members, their families, veterans, and reservists in Alberta.**

5.1 **Implement *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*, to make the housing system financially sustainable, accessible and equitable.**

Supporting affordable housing through the Stronger Foundations strategy

Seniors, Community and Social Services is committed to transforming Alberta's affordable housing system so that it is financially sustainable, accessible, and equitable now and into the future. In November 2021, *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing* was released in response to recommendations made by the Affordable Housing Review Panel in the December 2020 final report. The Stronger Foundations strategy provides a 10-year roadmap that sets out key actions needed to transform the current housing system to support an additional 25,000 households by 2032-33, including:

- increasing the number of affordable housing units;
- improving access to housing for Albertans in need;
- creating innovative and collaborative partnerships with governments, organizations and communities; and
- enabling more non-government investment.

Collectively, these key actions support the Stronger Foundations strategy's five broader goals of:

- supporting Albertans most in need;
- improving access;
- increasing capacity, planning and governance;
- enhancing sustainability and efficiency; and
- enabling growth and investment.

A summary of accomplishments for 2022-23 is included below.

Legislative and Regulatory Amendments

The *Alberta Housing Act* and corresponding Management Body Operation and Administration Regulation was amended to simplify the administration of affordable housing, increase opportunities for new partnerships, and improve governance and capacity across the housing sector. The amendments came into effect in April 2022. Specifically, the amendments:

- enable the minister to set interest rates that can be charged by lodges on late municipal requisitions through ministerial order rather than regulation;
- provide a new definition of "affordable housing providers" and "accommodation" that is expected to increase opportunities for the Alberta Social Housing Corporation to enter into joint ventures and partnerships;
- provide accountability mechanisms for non-housing management body providers; and
- enable a shift to competency-based appointment to housing management body boards.

To build capacity within the housing sector and improve operational expertise, housing management bodies were directed to adopt competency-based requirements for board member recruitment. In response, housing management bodies have been working to establish a process for appointing new board members based on skills and experiences, while also assessing the range of skills and experiences available on their current boards.

The Social and Affordable Housing Accommodation Exemption Regulation came into effect in October 2022. The regulation enables asset transfers and maintains property tax exemptions for assets owned by the Alberta Social Housing Corporation. These tax exemptions extend to assets transferred to other housing providers if they are used for affordable housing. The Social Housing Accommodation Regulation was amended to clarify and standardize the income verification process and make changes to how tenants are prioritized for social housing. These amendments support and facilitate the long-term transformation of the affordable housing system by ensuring fairness and equity for tenants and improving sustainability. In addition, the amendments support government's commitment to reduce red tape by introducing more simplified processes for tenants and housing management bodies. The amendments came into effect in January 2023.

Affordable Housing Needs Assessment

Seniors, Community and Social Services released the affordable housing needs assessment template and guidelines in July 2022 to help communities understand the current state of affordable housing and identify where more support is needed. Specifically, the housing needs assessment template helps:

- standardize information collected across Alberta;
- improve municipalities' understanding of local needs;
- support long-term community planning; and
- inform the Government of Alberta's decision-making.

The online tool was launched in November 2022, which completed implementation of the affordable housing needs assessment. In December 2022, the ministry hosted five information sessions for municipalities interested in completing an affordable housing needs assessment. Representatives from 65 municipalities attended the sessions. Seven municipalities completed an affordable housing needs assessment in 2022-23 with another 18 in various stages of completion.

Capital Maintenance and Renewal Program

Seniors, Community and Social Services completed a review of the Capital Maintenance and Renewal Program in 2022-23 to assess program effectiveness. The ministry accepted most recommendations from the review and took initial steps to modernize the program in 2022-23, including simplifying the affordable housing procurement process. It is anticipated that these adjustments will lead to more competitive pricing and faster turnaround times of vacant suites.

Rent Supplement Program

On February 24, 2023, Seniors, Community and Social Services expanded eligibility for the Rent Supplement Program to Ukrainian evacuees to ensure families fleeing to Alberta have housing supports in place. In March 2023, a total of \$6.8 million was made available to housing operators administering rent supplement benefits to assist eligible households on the waitlist for benefits, including Ukrainian evacuees who are now eligible to apply for the same social housing and rent supplement benefits as other Albertans.

In August 2022, delivery of the Temporary Rental Assistance Benefit Program was expanded to over 80 communities in Alberta, up from seven communities the year prior when the redesigned Rent Supplement Program was launched.

Affordable Housing Partnership Program

The Affordable Housing Partnership Program was launched on December 7, 2022, to address the increasing demand for affordable housing in Alberta. The program supports growth and investment by bringing together partners, such as federal and municipal governments, non-government organizations, and other housing providers, to increase the supply of affordable housing units in high demand areas. The program encourages development of mixed-income housing models, which will enable longer-term sustainability while increasing the number of affordable housing units available for vulnerable Albertans, such as:

- seniors, individuals and families with low income;
- individuals recovering from addiction;
- individuals living with disabilities;
- victims of violence;
- veterans; and
- Indigenous families.

The first intake for applications to the Affordable Housing Partnership Program closed in January, and in March 2023, the ministry announced provincial funding support of \$54 million for 17 approved projects in nine communities across Alberta. The partnership program provides up to one third of the capital costs to eligible approved housing projects. The remainder of the funding comes from the project proponent, municipalities, donors, and the federal government.

Enabling Growth and Investment through Housing Capital Programs

Housing capital programs are focused on providing funding for new and regenerated affordable housing units to support Albertans most in need. These investments include support for families, seniors, and individuals with low income who cannot afford private sector accommodation. The 2022 Government of Alberta Capital Plan allocated \$281 million over three years to provide a total of 2,300 affordable housing units to make progress on the Stronger Foundations strategy's goal of supporting an additional 25,000 households by 2032-33. In 2022-23, \$94.5 million was spent to increase and maintain affordable housing.

The following new affordable housing projects were completed in 2022-23:

- Construction of the 115-unit Gilchrist Commons seniors lodge was completed in July 2022 to help address the need for more affordable seniors housing in northeast Calgary. A total of \$1.7 million was spent to support the project in 2022-23.
- Construction of the Southgate seniors complex in Lethbridge was completed in July 2022. Through a public-private partnership, a total of 64 new units were made available for seniors. The facility offers a mixed-income rental model that bases rent on household income, and all units are fully or partially accessible. A total of \$500,000 was spent to support the project in 2022-23.
- Construction of the YWCA Banff Courtyard was completed in November 2022. The project used recycled shipping containers to develop 33 affordable housing units targeting women and children experiencing challenges, including housing affordability.
- In October 2022, the non-profit housing provider HomeSpace Society completed construction to convert a downtown office space in Calgary into affordable housing. The facility, now known as Neoma, includes 82 units of affordable housing and 10 units of shelter spaces and transitional housing. It also includes office and programming space for Inn from the Cold and amenities for tenants.

The Capital Maintenance and Renewal (CMR) Program provides funding to protect the integrity of the existing government-owned affordable housing portfolio through planned repair, replacement and maintenance. In 2022-23, \$47 million in CMR investments and \$1.8 million in CMR grants were spent in 2022-23.

The Lodge Partnership Program is a joint capital program between Seniors, Community and Social Services and Alberta Health to promote aging in community in line with the continuing care transformation. In 2022-23, \$19.9 million was spent in to support projects under the program and the following progress was made:

- Construction on the continuing care spaces in Manning began in July 2022. The facility is expected to be complete in January 2024 and will offer 53 units upon completion. Of this total, 37 units will be lodge spaces and 16 units will be designated supportive living spaces to help seniors age in the community. In 2022-23, \$4.3 million was spent to support this project.
- Construction on the continuing care spaces in Spirit River began in April 2022 and has progressed ahead of schedule. The facility is expected to be complete in May 2024 and will offer 92 units upon completion. Of this total, 40 units will be lodge spaces and 52 units will be designated supportive living spaces to help seniors age in the community. In 2022-23, \$15.4 million was spent to support this project.
- The design for the Drumheller facility was completed in 2022-23. The anticipated facility will offer 26 continuing care units upon completion, with the construction schedule to be confirmed.
- The Oyen project obtained an architect and completed schematic design in 2022-23. Construction on the facility is expected to start in fall 2023, with completion anticipated by winter 2025. Once complete, the facility will offer 14 continuing care units. In 2022-23, over \$100,000 was spent to support this project.

Supporting Albertans Most in Need through the Indigenous Housing Capital Program

The Government of Alberta supports the development, delivery, and ownership of affordable housing by Indigenous communities for Indigenous Peoples in need. The Indigenous Capital Housing Program (IHCP) provides funding to increase the supply of affordable off-reserve, off-settlement and on-settlement housing units for Indigenous Peoples. The IHCP ensures a flexible, autonomous approach and encourages public and private developers to partner with Indigenous governments and organizations to develop and construct affordable housing. The Canada-Alberta Bilateral Agreement under the National Housing Strategy provides partial funding for approved projects. The Alberta Social Housing Corporation provides the remaining funding under the IHCP. In 2022-23, two Indigenous housing projects were completed:

- Tribal Chiefs Ventures Inc. completed development on the final six units of a 30-unit affordable housing project in Edmonton. These units prioritize residents from the six-member First Nations of Tribal Chiefs Ventures Inc.: Beaver Lake Cree Nation, Cold Lake First Nations, Frog Lake First Nation, Heart Lake First Nation, Kehewin Cree Nation and Whitefish Lake First Nation #128.
- The Swan River First Nation completed renovations on a 17-unit apartment building in Swan Hills.

The following affordable housing projects supported by the IHCP were underway in 2022-23:

- Fort Chipewyan Métis Local #125 completed five of six committed units in 2022-23. The sixth unit is expected to be completed in April 2023. The total development cost for this project is approximately \$721,000.
- The Chard Métis Community Association cleared three of ten lots and three ready to move in homes have been delivered to the lots. The total development cost for this project is approximately \$500,000.

In 2022-23, the Governments of Alberta and Canada approved eight housing projects for a total commitment of \$14 million to support the development of 176 new units. Additional housing projects approved in previous years were announced in 2022-23 to support the development of 53 new units:

- The Conklin Resource Development Advisory Committee will receive up to \$4.4 million to construct 15 affordable housing units through the Indigenous Housing Initiative. This funding was approved as part of Budget 2022.
- The Paul Band Property Management Corporation will receive up to \$3 million to construct 24 new affordable rental and rent-to-own units in Edmonton for Paul Band members. This funding was approved as part of Budget 2021.
- The Blackfoot Family Lodge Society will receive up to \$3.4 million to construct 14 safe and stable housing units for Blackfoot women and their children who are relocating to Lethbridge from the Kainai, Siksika and Piikani reserves. This funding was approved as part of Budget 2021.

Supporting Affordable Housing Operations

Seniors, Community and Social Services provides affordable and accessible housing options for Albertans most in need. In 2022-23, \$282.1 million was spent to build, renew, maintain, and operate affordable housing.

COVID-19 Supports

Individuals residing in congregate seniors' lodge settings were some of the hardest hit by the COVID-19 pandemic. While the severity of the pandemic decreased markedly in 2022-23, the ministry remained committed to ensuring resources were made available to keep tenants and staff safe. Specifically, funding provided in 2022-23 helped Alberta's lodge operators cover expenses due to the COVID-19 pandemic related to extra staffing, cleaning supplies and personal protective equipment.

In 2022-23, \$19.6 million in COVID-19 funding was provided to seniors' lodge operators in Alberta, compared to \$29.2 million in 2021-22. This represents a 33 per cent decrease in COVID-19 funding, which can be attributed to a decrease in the number of reported infections and removal of the Chief Medical Officer of Health requirements on July 1, 2022. Throughout 2022-23, submitted expenditures shifted toward revenue loss due to vacancies as operators continued to have difficulties filling units in seniors' lodges. The number of vacancies has increased each year since 2020 due to COVID-19 pandemic-related factors.

Seniors Lodge Program

As part of the broader Seniors Community Housing Program, the Seniors Lodge Program provides rooms, meals, housekeeping services and recreational opportunities for independent seniors. In 2022-23, \$38.2 million was provided through the Lodge Assistance Program grant to supplement the revenue lost to operators for housing 7,600 residents below the income threshold.

\$1.1 million in special grants previously accrued in 2021-22 was paid to 64 housing providers at a flat rate of \$100 per unit in 2022-23 to support affordability by helping offset the rising cost of utilities.

Seniors Self-Contained Housing Program

As part of the broader Seniors Community Housing Program, the Seniors Self-Contained Housing program provides apartment-style housing to seniors who can live independently. In 2022-23, \$4.8 million was provided for the Seniors Self-Contained Housing program to support over 14,000 self-contained units.

\$1.4 million in special grants from 2021-22 was paid to 77 housing providers at a flat rate of \$100 per unit in 2022-23 to support affordability by helping offset rising utilities costs.

Family and Community Housing Program

The Family and Community Housing program subsidizes rental housing for families, seniors and individuals with low income who cannot afford other housing options due to individual circumstances. In 2022-23, \$49.2 million was provided for the Family and Community Housing program to support over 10,500 community housing units. \$1.1 million in special grants from 2021-22 was paid to 48 housing providers at a flat rate of \$100 per unit in 2022-23 to support affordability by helping offset the rising cost of utilities.

Specialized Housing Program

The Special Needs Housing program is available to individuals who have specialized housing needs, including:

- individuals with developmental disabilities;
- individuals with physical challenges;
- victims of family violence;
- wards of the provincial government;
- the hard-to-house; and
- any other group with special housing needs.

In 2022-23, a total of \$16 million was provided for the Special Needs Housing program to support 1,900 units for individuals with special needs.

Enabling Growth and Investment through Rent Supplements

Rental assistance helps make rental accommodation more affordable for individuals and families. In 2021, a redesigned Rent Supplement Program was introduced to support government's goal of serving 12,000 additional household by 2032-33. A total of \$74.4 million was provided for rent supplements in 2022-23, compared to \$66.6 million in 2021-22.

Rental Assistance Benefit Program

The Rental Assistance Benefit (RAB) program is a long-term benefit that subsidizes rent for Albertans with low income. The benefit is available through most housing management bodies across Alberta and households are prioritized based on need. In 2022-23, 36 housing operators provided \$48.8 million through the RAB program to support 7,489 households, compared to \$37.9 million to support 5,910 households in 2021-22. This represents a 29 per cent increase in funding and a 27 per cent increase in households. The variance is due to the increase in rent supplement funding to assist eligible households on the waitlist for rental assistance, including Ukrainian evacuees, and the transition of households from the Private Landlord Rental Supplement program due to expiring funding agreements.

Temporary Rental Assistance Benefit

The Temporary Rental Assistance Benefit (TRAB) program is a short-term benefit that subsidizes rent for working households with low income or those between jobs for up to two years. The program is intended to help eligible tenants afford their rent while they stabilize or improve their situation. The benefit is available for households in Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Medicine Hat, Red Deer, and most surrounding communities. Households are prioritized on a first-come, first-served basis. In 2022-23, seven housing operators provided \$7.2 million through the TRAB program to support 1,314 households, compared to \$6.6 million for 657 households in 2021-22. This represents a nine per cent increase in funding and a 100 per cent increase in households.

Private Landlord Rent Supplement Program

The Private Landlord Rent Supplement (PLRS) program was closed in 2021-22 as part of the Rent Supplement redesign except for the Co-op Rent Supplement Program. Through the program, funding was provided directly to landlords to subsidize Albertans with low income. As funding agreements under the Canada-Alberta Social Housing Agreement expire, recipients are transitioned to the RAB program provided they meet eligibility requirements. In 2022-23, 19 housing operators provided \$14.9 million through the PLRS program to support 1,938 households, compared to \$18.4 million for 2,264 households in 2021-22. This represents a 19 per cent decrease in funding and a 14 per cent decrease in households. This decrease was expected with the steady phase out of units supported under the PLRS program. In addition to PLRS, \$3.3 million was provided to 30 housing co-operatives in 2022-23, compared to \$3.4 million in 2021-22.

5.2 Implement a strategic affordable housing asset management plan to optimize the affordable housing portfolio owned by the Alberta Social Housing Corporation, as part of the Stronger Foundations strategy.

Implementing the Affordable Housing Asset Management Framework

In September 2022, the Affordable Housing Asset Management Framework was launched to address recommendations from the Affordable Housing Review Panel final report. The framework outlines the process and decision-making criteria for a 10-year review of all government-owned affordable housing real estate assets. It is intended to optimize the value of affordable housing assets owned by the Alberta Social Housing Corporation and provide transparency and clarity on how assets will be managed to achieve goals set out in the Stronger Foundations Strategy.

The Affordable Housing Asset Management Framework focuses on four pillars:

- **Pillar 1 – Transfer:** The Government of Alberta may transfer ownership to a local housing provider or municipality to operate as affordable housing. Current tenants do not lose access to affordable housing as a result of a transfer. No affordable housing assets were transferred in 2022-23.
- **Pillar 2 – Sell:** The Government of Alberta may sell real estate assets on the open market. All revenue from the sale of assets will be reinvested into the affordable housing system. Current tenants do not lose access to affordable housing as a result of a sale. In 2022-23, the Government of Alberta was focused on selling vacant properties and a total of two affordable housing assets were sold.
- **Pillar 3 – Retain:** The Government of Alberta will continue to own assets and operate them as affordable housing in partnership with local housing providers.
- **Pillar 4 – Invest:** The Government of Alberta may expand existing properties and build new affordable housing units. In December 2022, the Affordable Housing Partnership Program was launched to provide funding for new affordable housing projects in high demand areas. Based

on the funding budgeted in the 2022 Government of Alberta Capital Plan, the Government of Alberta expects to support the development of 600 new and regenerated affordable housing units.

To make an asset determination, the Government of Alberta considers community demand, housing operator capacity, the condition and usefulness of the asset and opportunities for partnerships with the private and non-profit sectors. Completed local needs assessments are used to understand the community need. The Government of Alberta works with partners to enhance the supply of affordable housing in communities where there is a supply or market gap, and there is no private sector capacity to deliver housing.

5.3 Utilize federal funding under the National Housing Strategy to support housing affordability for Albertans.

Maximizing federal funding for affordable housing

Bilateral agreement for federal funding

Seniors, Community and Social Services continues to deliver cost-matched federal funding provided through the National Housing Strategy (NHS) as required under the Canada Mortgage and Housing Corporation – Alberta Bilateral Agreement. In October 2022, Seniors Community and Social Services released *Alberta's action plan for the National Housing Strategy: 2022-23* as part of the terms and conditions of the bilateral agreement. The plan is intended to guide housing initiatives in the province and describe proposed programs, and program funding allocations, under the cost-matched funding streams between 2022-23 and 2024-25. Alberta's progress under the bilateral agreement is on track to meet established targets and outcomes, which enabled the province to claim full federal funding for affordable housing in 2022-23, totaling \$49.6 million.

In 2022-23, funding received under the NHS was used to operate affordable housing, as well as construct, maintain and renew units, for example:

- through the Canada Community Housing Initiative, funding was provided to continue to operate 5,077 community housing units formerly funded under the Social Housing Agreement;
- through Provincial/Territorial Priorities funding, Alberta utilized federal funding to address local housing needs at its discretion targeting the creation of 972 new units (e.g., new construction, operating funding, maintenance and renewal); and
- through the Canada Alberta Housing Benefit, 1,890 direct rent supplements to households were targeted.

Federal/Provincial/Territorial Forums

Throughout 2022-23, Seniors Community and Social Services was an active participant at 12 housing focused Federal/Provincial/Territorial Housing forum meetings. Attendance enables ministry representatives to provide input on behalf of Albertans on various housing priorities, including program input under the National Housing Strategy. Priorities addressed in 2022-23 included the development of a new Canada Housing Benefit funded program for survivors of gender-based violence and a strategy on Urban, Rural Northern Indigenous Housing.

5.4 Reduce red tape and guide Albertans through the process of finding and accessing affordable housing by further implementing the Find Housing online tool.

Enhancing the Find Housing online tool

The Find Housing online tool makes it easier for Albertans to evaluate their eligibility for housing programs and find housing options that meet their specific needs. In 2022-23, over 61,000 citizens completed an assessment using the Find Housing online tool, an average of 1,188 assessments per week. Of those who completed the assessment, 33 per cent went on to apply to a housing provider. Seniors, Community and Social Services made several enhancements to the Find Housing online tool in 2022-23, including:

- adding additional affordable housing options from housing providers with non-regulated housing and additional communities supported by rent supplements;
- implementing refinements to the co-op housing options in coordination with the relevant housing associations; and
- expanding the assessment process to reflect support for Ukrainian evacuees and provide housing options based on updated eligibility rules.

Work to enhance the Find Housing online tool is reducing red tape for Albertans in need of affordable housing. Refinements allow users to find affordable housing options quickly based on their unique situation, and connect with housing providers to apply for options they are most interested in.

5.5 Assist the Government of Alberta's Liaison to the Canadian Armed Forces to improve the experience of military members, their families, veterans, and reservists in Alberta.

In October 2022, the Ministry of Public Safety and Emergency Services assumed responsibility for assisting the Government of Alberta's Liaison to the Canadian Armed Forces. Related reporting on 2022-23 accomplishments can be found in the 2022-23 Public Safety and Emergency Services Annual Report.

Performance Measure 5.a: New affordable housing units and rental subsidies available for Albertans with low income

Prior Years' Results				2022-23 Target	2022-23 Actual
2018-19	2019-20	2020-21	2021-22		
N/A	N/A	N/A	2,243	400	2,325

Source: Seniors, Community and Social Services

Note:

This is a new measure that was introduced in the 2022-25 Seniors and Housing Business Plan. Due to variation in data collection and processing, comparable historical results are not available prior to the 2021-22 period.

Description: This measure reports on the number of new affordable housing units and new rental subsidies the ministry has funded or supported for Albertans in need within a fiscal year. The results of this measure include newly built, refurbished or upgraded (i.e., regenerated) affordable housing units and households supported under Rent Supplement program.

Rationale: This measure is a direct reflection of progress made toward achieving the goal of supporting 25,000 more households by 2032-33 set out in *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*.

Results and variance explanation: In 2022-23, the ministry delivered 2,325 new affordable housing units and new rental subsidies to Albertans with low income.

Affordable housing breakdown

	2021-22	2022-23
Newly built and regenerated units	912	415
Households supported through Rent Supplements	1,331	1,910

The result represents a 6.3 per cent increase over 2021-22 and is 496 per cent above the 2022-23 target of 400 units. This may be attributed to the Temporary Rental Assistance Benefit program redesign and corresponding increase in promotional efforts for the benefit. The number of affordable housing units that can be made available is subject to the capital planning and budgeting process. Targets are set to align with the new unit goal set out in the Stronger Foundations Strategy and consider projected and confirmed budget allocation at a specific point in time. Results can vary significantly from the targets, and year-over-year, as new developments are approved and budgets are adjusted.

Performance Indicator 5.b: Core housing need

Prior Years' Results

2001	2006	2011	2016	2021
10.5%	10.1%	10.7%	11.4%	9.9%

Source: Canada Mortgage and Housing Corporation

Note: Data is compiled once every five years by the Canada Mortgage and Housing Corporation. Results lag by one year.

Description: This indicator tracks the proportion of Alberta households that are in core housing need. A household is considered in “core housing need” if it spends 30 per cent or more of its total before-tax income on housing and falls below at least one of the adequacy, affordability, or suitability standards:

- Adequate housing does not require any major repairs;
- Affordable housing has shelter costs equal to less than 30 per cent of total before-tax household income; and
- Suitable housing has enough bedrooms for the size and composition of resident households according to the National Occupancy Standard requirements.

Rationale: This indicator helps the ministry identify the level of need for housing assistance.

Percentage of households in core housing need by type

	2001	2006	2011	2016	2021
Owner households	5.3	5.5	6.4	6.6	5.6
Renter households	23.1	22.8	23.2	24.7	20.7
Senior-led households	13.4	14.4	15.7	16.0	13.2
Senior-led owner households	7.5	8.1	10.4	10.1	8.3
Senior-led renter households	33.5	37.4	41.9	45.3	35.4
Lone-parent family households	27.0	24.6	25.5	27.3	21.8
Lone-parent family owner households	14.8	14.5	15.2	15.8	12.1
Lone-parent family renter households	42.4	39.6	41.2	42.9	32.7
Indigenous households	19.8	17.1	17.4	16.8	14.0
Indigenous owner households	8.7	8.4	8.3	7.6	6.4
Indigenous renter households	31.1	28.1	31.5	30.2	24.0
Immigrant households	12.2	12.2	13.2	14.2	10.1
Immigrant owner households	7.1	7.1	8.6	8.9	6.3
Immigrant renter households	28.0	29.6	27.8	28.3	19.9

Results and variance explanation: In 2021, the percentage of Alberta households in core housing need decreased by 1.5 percentage points over 2016, to 9.9 per cent. This is the lowest result observed out of the last five reporting cycles and may be attributed to the increase in income for some households receiving the Canada Emergency Response Benefit (CERB). Receipt of this benefit had the potential to reduce the income to rent ratio and lift households out of core housing need.

The 2021 results continue to demonstrate significant variability in core housing need across household types in Alberta. A total of 5.6 per cent of owner households were in core housing need in 2021, compared to 20.7 per cent of renter households. As in prior years, lone-parent households continued to experience the highest instance of core housing need among household types.

The core housing need in Alberta decreased for all identified household types in 2021, with the largest decrease observed in the lone parent category at 5.5 percentage points. This result represents the largest overall decrease observed among all identified household types since 2001. In particular, the number of lone-parent renter households in core housing need decreased by 10.2 percentage points, which is the largest decrease observed in the renter and owner subsets over the last five reporting cycles.

A significant decrease was also observed in the immigrant households category in 2021, at 4.1 percentage points. This marks the first time a decrease in core housing need has occurred in the immigrant households category over the last five reporting cycles. In addition, the number of senior-led renter households in core housing need decreased by 9.9 percentage points in 2021, following consistent increases since 2001.

Between 2001 and 2021, the total number of households in Alberta increased from over 1.5 million to over 1.6 million, representing a seven per cent increase, whereas the number of households in core housing need decreased from 10.5 per cent to 9.9 per cent, representing a five per cent decrease. Given the rate of inflation in Canada and termination of the CERB program, the number of households in core housing need is expected to increase once again. The Government of Alberta will continue its work to reduce core housing need and support the Stronger Foundations strategy by providing housing supports for those in need of safe, suitable, and affordable housing.

Performance Measure and Indicator Methodology

Performance Measure 1.a:

Median time between when an Assured Income for the Severely Handicapped (AISH) application is ready for medical adjudication and an eligibility decision is made (in weeks)

This performance measure captures the median time (in weeks) between when an AISH application is deemed ready for medical adjudication (the applicant has met all the criteria for general eligibility and submitted all documents required to determine their medical eligibility) and when the medical eligibility decision is made.

The information needed to generate this performance measure is captured in the Treatment of Income (TOI) system. Both the dates when an application is deemed ready for adjudication and when a medical eligibility decision is made are entered into the TOI system. The result for this measure is generated in four steps using computer scripts:

1. Identify all medical eligibility decisions that were made in a given fiscal year.
2. Determine the time it took to reach the individual medical eligibility decisions (from when the applications were deemed ready for adjudication to when the medical eligibility decision was made).
3. Arrange the time it took to reach the individual eligibility decisions from least to greatest.
4. Obtain the result for the performance measure by identifying the middle value (if there is an odd number of eligibility decisions) or by calculating the average of the two middle values (if there is an even number of eligibility decisions).

Source: Treatment of Income (TOI) System

**Performance Measure 2.a:
Percentage of participants employed after leaving Income Support**

The result for this measure is collected through the Work Outcomes Reporting Project survey. This survey is conducted monthly by an independent consultant.

Participants for the survey are selected by using a stratified random sampling method applied to former Income Support clients three months after they leave the program. A census approach is applied when the program leaver population size is small. All participants selected to be surveyed receive a letter by mail inviting them to participate in the survey either online or by phone (by contacting the survey company via a toll-free line). Three days after the letter has been sent, the survey company starts to contact all participants by phone who have not already participated in the survey. The survey company makes up to eight call attempts to contact a participant. The same question wording is used in both the phone and online surveys. Both phone and online responses are captured in the performance measure calculation.

The performance measure result is based on survey participants' responses to the following two questions:

1. What is your current main activity?
2. Have you been employed at any time since you stopped receiving Income Support?

A response of *employed* or *self-employed* to Question 1, and a *yes* response to Question 2 results in only one count.

The result for this performance measure was calculated by dividing the weighted sum of the number of participants employed (i.e., *employed*, *self-employed*, or *yes*) by the weighted sum of the responses for all program participants who left the program between September 1, 2020, to August 31, 2021. These Income Support clients were surveyed three months after leaving the Income Support program during the 2022 calendar year period (between January 1, 2022, and December 31, 2022). *Retired*, *don't know* and *no* response were excluded from the calculation. The results from the random sample were weighted to represent the population of all program participants more accurately.

$$\text{Performance Measure} = \frac{\sum (\text{employed} + \text{self-employed} + \text{yes responses})}{\sum (\text{all respondents}) - \sum (\text{retired} + \text{don't know} + \text{no responses})} \times 100$$

Source: Income Support Work Outcomes Reporting Project Survey

Performance Measure 3.a: Satisfaction of families/guardians of clients accessing the Persons with Developmental Disabilities program that services are helping the client to be a part of their community (biennial survey)

The Persons with Developmental Disabilities (PDD) Family/Guardian Survey collects data for this performance measure. This survey is conducted biennially. The methodology given below applies to the latest survey undertaken in 2021-22.

Survey administration began in November 2021 and was completed in December 2021 through an independent consultant. All guardians (often family) of adults with developmental disabilities who received PDD services as of October 2021 were invited to participate in the survey. The final valid population size was 5,785 people.

Guardians with valid email addresses received an email from the ministry inviting them to participate in the PDD Family / Guardian survey. The email included a link to the survey, as well as a toll-free number guardians could call to complete the survey over the phone. Guardians without email addresses and/or phone numbers received an invitation to participate in the survey via a phone call or mail. Guardians who did not complete or schedule an appointment to complete the survey received follow-up calls until the minimal acceptable number of responses was obtained for each Alberta region (South, Calgary, Central, Edmonton, North Central, Northwest, and Northeast) and the Office of the Public Guardian and Trustee. Before completing the survey, respondents were told of the survey's intention, voluntary nature of their involvement and confidentiality of the information they would provide. Any respondent who requested to be contacted at a more convenient time was accommodated.

The PDD Family/Guardian survey was completed by 2,271 of the 5,785 valid population, resulting in a 39.3 per cent response rate. Of the 2,271 respondents, 779 completed it via phone and 1,492 completed it online. The overall margin of error for the survey results was equal to \pm two per cent, 19 times out of 20.

This performance measure was derived based on the level of agreement with the following statement:

"Overall, I am satisfied that the person's services help him/her to be a part of the community as much as he/she wants to be."

For this statement, respondents selected from a scale with the following response options: *strongly agree, agree, somewhat agree, somewhat disagree, disagree, strongly disagree, don't know, and does not apply*.

The performance measure is calculated by dividing the total number of 'agree' responses (*strongly agree, agree, and somewhat agree* responses) by the total number of respondents and then multiplying the quotient by 100. Cases with no response or responses of *don't know* or *does not apply* are treated as invalid and excluded from the calculation. The results are weighted to represent each region's proportion of the province's population.

$$\text{Performance Measure} = \frac{\sum (\text{strongly agree} + \text{agree} + \text{somewhat agree})}{\sum (\text{all respondents}) - \sum (\text{no responses} + \text{don't know} + \text{does not apply})} \times 100$$

Source: Persons with Developmental Disabilities (PDD) Family and Guardian Survey

Performance Measure 4.a: Online Seniors Financial Assistance (SFA) application utilization

Data for this measure is collected by the Seniors Program Delivery Branch in the Seniors Division. The result for this measure is calculated by dividing the total number of first-time applications received online (numerator) by the total number of first-time applications received (denominator). Online application methods include authenticated and non-authenticated applications. Authenticated refers to Seniors' Financial Assistance (SFA) applications made online using an Alberta.ca verified account. Non-authenticated refers to SFA applications made online using the in-browser fillable form. The measure excludes online applications from seniors who have previously applied through any method, and former Assured Income for the Severely Handicapped recipients who are automatically enrolled at age 65.

First-time SFA application includes applications made online and applications submitted by mail, fax, and hand-delivery. Applications received via any of the paper methods are uploaded and attached to an applicant's file as an electronic record. Data related to the application, including the method of application, is stored in the applicant's file in the Alberta Seniors Benefit database. Data is extracted by a query against the database for first-time SFA applications received within the fiscal year. The query results are analyzed to confirm the total number of first-time applicants, and the total number of first-time applicants who applied using the online options in the fiscal year.

Information on SFA application method is regularly shared and monitored by the Seniors Program Delivery Branch.

Source: Seniors, Community and Social Services, Alberta Seniors Benefit database

**Performance Indicator 4.b:
Seniors' income relative to population**

Data for this indicator is collected by Statistics Canada in its Annual Income Estimates for Census Families and Individuals (T1 Family File). Data is collected primarily from income tax returns submitted to the Canada Revenue Agency and provides income and demographic information for sub-provincial geographic areas. These data cover all persons who completed a T1 tax return for the year of reference or who received Federal Child Benefits, their non-filing spouses (including wage and salary information from the T4 file), their non-filing children identified from three sources (a file pertaining to Federal Child Benefits, the births files, and an historical file) and filing children who reported the same address as their parent.

Results for this indicator are calculated by dividing the median income of those aged 65 years and older (numerator) by the median income of all ages (denominator), in Alberta and Canada, respectively. Results are based on estimates of annual income for census families and individuals. Therefore, minor changes from year to year may be considered within the margin of error, rather than statistically significant.

Source: Statistics Canada (2022). Table: 11-10-0039-01: Annual Income Estimates for Census Families and Individuals (T1 Family File). Retrieved from <https://www23.statcan.gc.ca/imdb/p2SV.pl?Function=getSurvey&SDDS=4105>

**Performance Indicator 4.c:
Seniors' sense of belonging to local community**

Data for this indicator is obtained from the Canadian Community Health Survey (CCHS) conducted by Statistics Canada. The CCHS is a sample survey with a cross-sectional design that collects information related to health status, health care utilization and health determinants for the Canadian population. Data are collected directly from survey respondents using computer assisted telephone interview software. Response to the survey is voluntary. The 2021 CCHS covers the population 12 years of age and over living in the ten provinces and the three territorial capitals. Excluded from the survey's coverage are:

- persons living on reserves and other Aboriginal settlements in the provinces;
- full-time members of the Canadian Forces;
- the institutionalized population;
- children aged 12-17 that are living in foster care; and
- persons living in the Quebec health regions of Région du Nunavik and Région des Terres-Cries-de-la-Baie-James.

The survey question on sense of belonging to local community is rated on a four-point scale, with responses being:

- very weak;
- somewhat weak;
- somewhat strong; and
- very strong.

The percentage of Alberta seniors reporting a positive sense of belonging to local community is calculated by dividing the estimated number of individuals aged 65 and older who report their sense of belonging to their local community as being very strong or somewhat strong (numerator) by the estimated number of individuals aged 65 and older (denominator), based on the Alberta sample. The sample data are weighted to enable tabulation of estimates at the provincial level of aggregation. Census population counts are used to produce the population projection counts.

Source: Statistics Canada (2022). Table: 13-10-0096-01: Canadian Community Health Survey (Annual Component). Retrieved from <https://www23.statcan.gc.ca/imdb/p2SV.pl?Function=getSurvey&SDDS=3226>

Performance Measure 5.a: New affordable housing units and rental subsidies available for Albertans with low income

Data for this measure is collected by the Housing Operations and Housing Capital Program branches in the Housing Division. The result for this measure is calculated in three steps:

1. Calculate the total number of new affordable housing units by adding the total number of newly built units and the total number of regenerated units completed in a fiscal year.
 - o Affordable housing is defined as rental housing for persons in “core housing need” provided on a rent-geared-to-income basis (i.e., the amount of rent to be paid by tenants is based on the amount of income earned, often as a percentage of the tenant’s income). A household is considered in “core housing need” if it falls below at least one of the adequacy, affordability, or suitability standards, and spends 30 per cent or more of its total before-tax income on housing.
 - o A newly built unit is defined as one new unit of housing that has been built within a larger structure such as a house, apartment, mobile home, or group of rooms where a person or family eat, live, and sleep.
 - o A regenerated unit is defined as an existing unit of housing that has undergone a significant refurbishment to improve the interior and/or exterior and upgrade the unit. Upgrading can apply to finishes, materials and/or have the housing comply with building codes or meet/exceed current standard minimums. The existing unit has been built within a larger structure such as a house, apartment, mobile home, or group of rooms where a person or family eat, live, and sleep.
 - o The number of new and regenerated affordable housing units are based on completed capital projects. Units are recognized as completed when the occupancy permit has been issued. Capital project information is tracked and retained in the internal HOME system.
2. Calculate the total number of rental subsidies by subtracting the total number of households supported through the rent supplement program at the start of the fiscal year (April 1) from the total number of households supported through the rent supplement program at the end of the fiscal year (March 31).
 - o The number of households assisted through rent subsidies is based on incremental change in households supported through the Rental Assistance Benefit, Temporary Rental Assistance Benefit and the Private to Landlord Rent Supplement programs.
 - o Information on rental subsidies is provided by housing management bodies. This information is added to the internal HOME system following a validation process.
3. Calculate the entire inventory of affordable housing added in a fiscal year by adding the sub-total from step one (total number of new affordable housing units) and the sub-total from step two (total number of rental subsidies).

Source: Seniors, Community and Social Services; HOME system

**Performance Indicator 5.b:
Core housing need**

Results for this performance indicator are compiled by the Canada Mortgage and Housing Corporation once every five years using data collected by Statistics Canada in through the Census of Population, Canadian Income Survey, and the new Canadian Housing Survey.

Results for this indicator are calculated by dividing the number of households in core housing need (numerator) by the total number of households (denominator) in Alberta. A household is considered in “core housing need” if it falls below at least one of the adequacy, affordability or suitability standards, and it would have to spend 30 per cent or more of its total before-tax income to access local housing that meets all three standards.

- Adequate housing does not require any major repairs. Major repairs include defective plumbing or electrical wiring, or structural repairs to walls, floors, or ceilings.
- Affordable housing has shelter costs equal to less than 30 per cent of total before-tax household income.
- Suitable housing has enough bedrooms for the size and composition of resident households according to the National Occupancy Standard requirements.

Private non-farm, non-band, non-reserve households with incomes greater than zero and shelter-cost-to-income ratios less than 100 per cent are assessed for core housing need. The following are not assessed for core housing need:

- Farms: farm households cannot be separated from the related costs to other farm structures and buildings.
- Band: shelter costs are not collected for households whose housing costs are paid through band housing arrangements.
- Reserve households: communal land tenure in most on-reserve communities may be less clear than off-reserve.
- Non-family households where the reference person is aged 15 to 29 and attending school are not considered to be in core housing need regardless of their housing circumstances. Attending school is considered a transitional phase and the low incomes earned by student households are viewed as temporary.

Source: Statistics Canada (2023). Census Profile. 2021 Census of Population. Statistics Canada Catalogue no. 98-316-X2021001. Retrieved from <https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/index.cfm?Lang=E>

Financial Information

Year ended March 31, 2023

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Reporting Entity and Method of Consolidation

The financial information is prepared in accordance with government's stated accounting policies, which are based on Canadian Public Sector Accounting Standards.

The reporting entity is the ministry for which the Minister is accountable. The accounts of the ministry, which includes the department and the Alberta Social Housing Corporation making up the ministry, are consolidated using the line-by-line method.

Under this method, accounting policies of the consolidated entities are adjusted to conform to those of the government and the results of each line item in their financial statements (revenue, expense, assets, and liabilities) are included in government's results. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the consolidated entities have been eliminated.

A list of the individual entity making up the ministry is shown on the "Management's Responsibility for Reporting" statement included in this annual report.

Ministry Financial Highlights

Statement of Revenues and Expenses (unaudited)

Year ended March 31, 2023

	2023		2022	Change from	
	Budget	Actual	Actual	Budget	2022 Actual
	(Restated)		(Restated)		
<i>In thousands</i>					
Revenues					
Government transfers					
Federal and other government grants	\$ 301,204	\$ 258,540	\$ 258,259	\$ (42,664)	\$ 281
Internal government transfers	-	1,473	1,919	1,473	(446)
Investment income	1,737	3,863	1,675	2,126	2,188
Premiums, fees and licenses	5,000	5,447	4,870	447	577
Other revenue	53,275	31,673	39,931	(21,602)	(8,258)
Ministry total	361,216	300,996	306,654	(60,220)	(5,658)
Inter-ministry consolidation adjustments	(2,546)	(4,246)	(3,677)	(1,700)	(569)
Adjusted ministry total	358,670	296,750	302,977	(61,920)	(6,227)
Expenses - directly incurred					
Programs					
Ministry Support Services	18,235	16,996	17,454	(1,239)	(458)
Employment and Income Support	816,453	805,304	736,643	(11,149)	68,661
Assured Income for the Severely Handicapped	1,371,218	1,412,945	1,331,257	41,727	81,688
Disability Services	1,414,086	1,391,163	1,322,142	(22,923)	69,021
Homeless and Outreach Support Services	193,208	224,155	229,416	30,947	(5,261)
Community Supports and Family Safety	137,637	157,346	133,659	19,709	23,687
Seniors Services	26,631	20,648	19,996	(5,983)	652
Alberta Seniors Benefit	476,158	420,335	398,707	(55,823)	21,628
Housing	10,305	10,619	10,753	314	(134)
Public Guardian and Trustee Services	23,586	24,433	23,721	847	712
Services Provided to Other Ministries	2,546	1,726	1,586	(820)	140
Affordability Supports and Inflation Relief	-	221,376	-	221,376	221,376
Alberta Social Housing Corporation	297,330	281,916	335,771	(15,414)	(53,855)
	4,787,393	4,988,962	4,561,105	201,569	427,857
Debt Servicing					
	-	51	76	51	(25)
Ministry total	4,787,393	4,989,013	4,561,181	201,620	427,832
Inter-ministry consolidation adjustments	(27,546)	(22,581)	(28,622)	4,965	6,041
Adjusted ministry total	4,759,847	4,966,432	4,532,559	206,585	433,873
Annual deficit	\$ (4,401,177)	\$ (4,669,682)	\$ (4,229,582)	\$ (268,505)	\$ (440,100)

Revenue and Expense Highlights

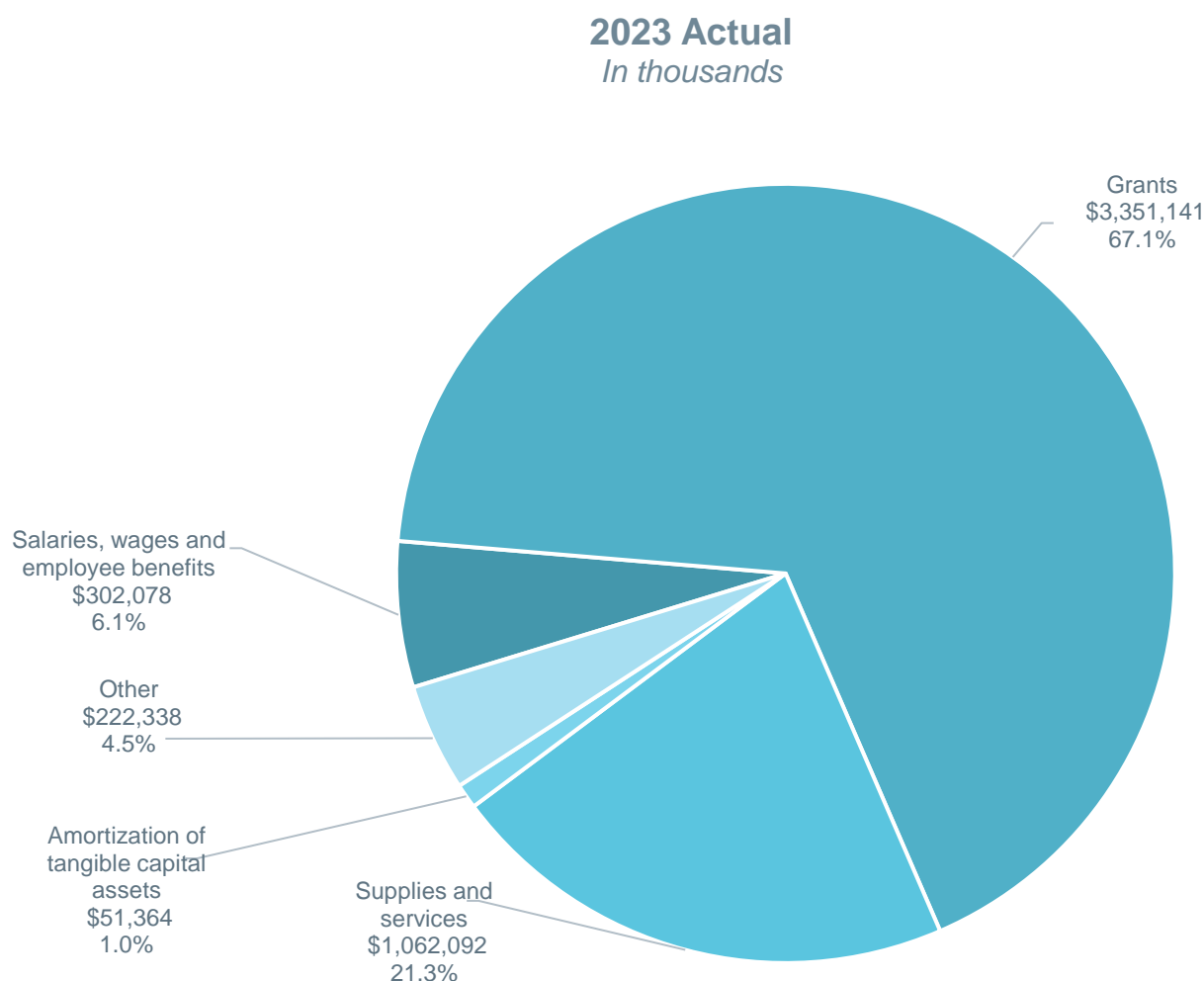
Revenues

- Revenues totalled \$301.0 million in 2022-23, a decrease of \$60.2 million from the budget.
- Transfers from the Government of Canada totalled \$258.5 million, a decrease of \$42.7 million from the budget. This was primarily due to lower operating and capital grant revenue recognition under the National Housing Strategy and delays in implementing the Affordable Housing Strategy.
- Other revenue totalled \$31.7 million, a decrease of \$21.6 million from the budget. This was primarily due to capital asset sales lower than expected under the Affordable Housing Strategy in the Alberta Social Housing Corporation (ASHC).

Expenses

- Expenses totalled \$5.0 billion, which is an increase of \$201.6 million from the budget and an increase of \$427.8 million from 2021-22.
- Expenses for Employment and Income Support were higher than 2021-22 by \$68.7 million. This was primarily due to a net increase in caseload and cost per case in the Income Support program. In addition, \$20.0 million was provided to support the Alberta at Work initiative.
- Expenses for Assured Income for the Severely Handicapped were higher than 2021-22 by \$81.7 million. This was primarily due to increases in caseload and cost per case.
- Expenses for Disability Services were higher than 2021-22 by \$69.0 million. This was primarily due to increases in caseload and cost per case for Persons with Developmental Disabilities and Family Support for Children with Disabilities.
- Expenses for Homeless and Outreach Support Services were higher than budgeted by \$30.9 million. This was primarily due to additional funding to address cost pressures in the Homelessness sector through the Action Plan on Homelessness.
- Expenses for Community Supports and Family Safety were higher than 2021-22 by \$23.7 million. This was primarily due to funding for food banks under the Affordability Action Plan, increased funding for Low Income Transit Pass and additional funding for sexual assault centers.
- Expenses for Alberta Seniors Benefit were lower than budgeted by \$55.8 million. This was primarily due to a decrease in caseload and cost per case as well as a deferral of the accommodation rate increase for the Supplementary Accommodations Benefit.
- Expenses for Affordability Supports and Inflation Relief was \$221.4 million. This was a new program implemented during the fiscal year to address the rising cost of living resulting from high inflation.
- Expenses for ASHC were lower than 2021-22 by \$53.9 million. This was primarily due to delays in implementing the Affordable Housing Strategy with many capital grants delayed to future years.

Expenses – Directly Incurred Detailed by Object (unaudited)



- The ministry's largest operating expense was grants, which made up 67.1 per cent of total operating expenses. In 2022-23, \$3.4 billion was provided to support individuals, organizations and communities. The majority of funding was for the Assured Income for the Severely Handicapped, Disability Services and Employment and Income Support programs.
- Supplies and services of \$1.1 billion (21.3 per cent) was largely spent on service provider contracts in the Persons with Developmental Disabilities program as well as training and workshops in the Employment and Income Support program.
- Salaries, wages and employee benefit expenses totalled \$302.1 million (6.1 per cent) and were primarily for front line delivery of ministry programs and to administer grant programs.
- The remainder of ministry expenses totalled \$273.7 million (5.5 per cent) and were classified as amortization of tangible capital assets (\$51.4 million) and other expenses (\$222.3 million). Other expenses primarily include payments to Albertans under the Affordability Supports and Inflation Relief program.

Supplemental Financial Information

Tangible Capital Assets (unaudited)

	Land	Buildings	Equipment ⁽¹⁾	Computer Hardware and Software	Other ⁽²⁾	2023 Total	2022 Total (Restated)
Estimated useful life	Indefinite	10-50 years	3-40 years	3-10 years	3-50 years		
	<i>In thousands</i>						
Historical Cost ⁽³⁾							
Beginning of year	\$ 174,896	\$ 2,316,920	\$ 3,273	\$ 16,234	\$ 4,180	2,515,503	\$ 2,178,506
Additions ⁽⁴⁾	1,026	70,372	564	4,444	983	77,389	70,026
Adjustments	675	(675)	-	-	-	-	271,431
Disposals, including write-downs ⁽⁵⁾	(670)	(5,592)	(7)	-	(2,008)	(8,277)	(4,461)
	<u>\$ 175,927</u>	<u>\$ 2,381,025</u>	<u>\$ 3,830</u>	<u>\$ 20,678</u>	<u>\$ 3,155</u>	<u>\$ 2,584,615</u>	<u>\$ 2,515,502</u>
Accumulated Amortization							
Beginning of year	-	1,125,117	2,529	9,649	2,013	1,139,308	920,468
Amortization expense	-	50,621	91	523	129	51,364	49,421
Adjustments	-	-	-	-	-	-	172,021
Effect of disposals including write-downs	-	(3,170)	(7)	-	(208)	(3,385)	(2,603)
	<u>-</u>	<u>1,172,568</u>	<u>2,613</u>	<u>10,172</u>	<u>1,934</u>	<u>1,187,287</u>	<u>1,139,307</u>
Net book value at March 31, 2023	<u>\$ 175,927</u>	<u>\$ 1,208,457</u>	<u>\$ 1,217</u>	<u>\$ 10,506</u>	<u>\$ 1,221</u>	<u>\$ 1,397,328</u>	
Net book value at March 31, 2022 (Restated)	<u>\$ 174,896</u>	<u>\$ 1,191,803</u>	<u>\$ 744</u>	<u>\$ 6,585</u>	<u>\$ 2,167</u>		<u>\$ 1,376,195</u>

⁽¹⁾ Equipment includes office equipment and furniture, and other equipment.

⁽²⁾ Other tangible capital assets include leasehold improvements (amortized over the life of the lease), manufactured housing units and trailers.

⁽³⁾ Historical cost includes work-in-progress and asset retirement costs for tangible capital assets still in productive use.

⁽⁴⁾ Additions include non-cash acquisitions for donated tangible capital assets totalling \$132 (2022 - \$0).

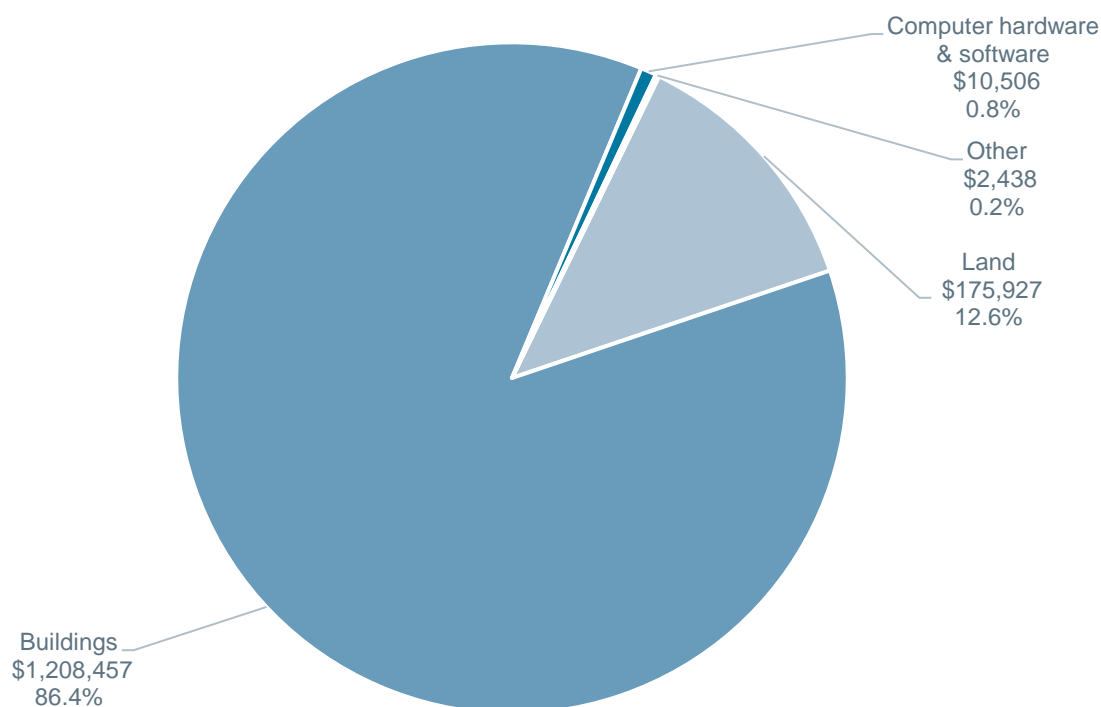
Additions include costs incurred this year totalling \$20,016 (2022 - \$0) for the ministry's proportionate share of co-owned tangible capital assets with various third parties.

⁽⁵⁾ Disposals include grant-in-kind non-cash disposals of \$22 (2022 - \$620).

Tangible Capital Assets (unaudited)

Net Book Value as of March 31, 2023

In thousands



- Net book value of buildings providing housing as of March 31, 2023, was \$1.2 billion, which accounts for 86.4 per cent of the total tangible capital assets balance. The total book value of the buildings increased by \$70.4 million from the prior year, which is attributed to the addition of various housing projects for capital development and maintenance renewal.
- Net book value of land providing housing as of March 31, 2023, was \$175.9 million, which accounts for 12.6 per cent of the total tangible capital assets balance. Land increased by \$1.0 million from the prior year, which is attributed to the purchase of land for a capital development housing project.

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Independent Auditor's Report

To the Minister of Seniors, Community and Social Services



**Auditor
General**
OF ALBERTA

Report on the Financial Statements

Opinion

I have audited the financial statements of Alberta Social Housing Corporation (the Corporation), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2023, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Corporation in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The financial statements of the Corporation are included in the *Annual Report of the Ministry of Seniors, Community and Social Services*. The other information comprises the information included in the *Annual Report of the Ministry of Seniors, Community and Social Services* relating to the Corporation, but does not include the financial statements of the Corporation and my auditor's report thereon. The *Annual Report of the Ministry of Seniors, Community and Social Services* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the 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 Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Corporation'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 Corporation's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Corporation 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.

I 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 that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

June 2, 2023
Edmonton, Alberta

Statement of Operations

Alberta Social Housing Corporation
Year ended March 31, 2023

	2023		2022
			(Restated - See Note 3)
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Revenues			
Government transfers			
Government of Alberta grants	\$ 148,242	\$ 174,415	\$ 213,464
Federal government grants	162,933	119,423	119,615
Donations and other contributions	-	132	-
Investment income	77	998	84
Other revenue	31,715	7,047	9,175
	342,967	302,015	342,338
Expenses (Note 2(b) and Schedule 1)			
Family Community Housing	89,808	79,710	95,700
Seniors Community Housing	89,818	103,185	128,245
Specialized Housing	31,855	22,409	44,503
Rental Assistance	67,549	74,624	66,696
Emergency Housing	500	1,420	701
Affordable Housing Partnership	7,000	-	-
Affordable Housing Strategy	10,800	620	-
	297,330	281,968	335,845
Annual surplus	45,637	20,047	6,493
Accumulated surplus at beginning of year		948,246	941,753
Accumulated surplus at end of year		<u>\$ 968,293</u>	<u>\$ 948,246</u>

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

Alberta Social Housing Corporation As at March 31, 2023

	2023	2022
		(Restated - See Note 3)
	<i>(in thousands)</i>	
Financial assets		
Cash and cash equivalents (Note 5)	\$ 10,600	\$ 23,464
Accounts receivable (Note 6)	117,964	105,049
Loans and advances (Note 7)	17,419	17,623
	<u>145,983</u>	<u>146,136</u>
Liabilities		
Accounts payable and other accrued liabilities (Note 10)	34,786	39,480
Debt (Note 11)	103	329
Unspent deferred contributions (Note 12)	53,794	63,665
Asset retirement obligations (Note 13)	271,332	271,431
	<u>360,015</u>	<u>374,905</u>
Net debt	<u>(214,032)</u>	<u>(228,769)</u>
Non-financial assets		
Tangible capital assets (Note 14)	<u>1,389,019</u>	<u>1,372,991</u>
Net assets before spent deferred capital contributions	<u>1,174,987</u>	<u>1,144,222</u>
Spent deferred capital contributions (Note 12)	206,694	195,976
Net assets	<u>\$ 968,293</u>	<u>\$ 948,246</u>
Net assets		
Accumulated surplus (Note 15)	<u>\$ 968,293</u>	<u>\$ 948,246</u>
Contingent assets (Note 8)		
Contractual rights (Note 9)		
Contingent liabilities (Note 16)		
Contractual obligations (Note 17)		

The accompanying notes and schedules are part of these financial statements.

Statement of Change in Net Debt

Alberta Social Housing Corporation
Year ended March 31, 2023

	2023		2022
	Budget	Actual	(Restated - See Note 3) Actual
	<i>(in thousands)</i>		
Annual surplus	\$ 45,637	\$ 20,047	\$ 6,493
Acquisition of tangible capital assets (Note 14)	(44,535)	(71,968)	(67,552)
Amortization of tangible capital assets (Note 14)	45,800	51,178	49,178
Net loss/(gain) on disposal of tangible capital assets	-	1,067	(2)
Proceeds on sale/disposal of tangible capital assets		1,550	13
Writedowns of tangible capital assets		2,252	928
Transfer in of tangible capital assets		(132)	-
Transfer out of tangible capital assets		22	620
Net increase in spent deferred capital contributions (Note 12)		10,721	13,306
Other adjustments (Note 3 and Note 14)		-	(271,431)
Increase in net financial asset (net debt)		14,737	(268,447)
(Net debt) net financial assets at beginning of year		(228,769)	39,678
Net debt at end of year		<u>\$ (214,032)</u>	<u>\$ (228,769)</u>

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Alberta Social Housing Corporation Year ended March 31, 2023

	2023	2022
		(Restated - See Note 3)
	<i>(in thousands)</i>	
Operating transactions		
Annual surplus	\$ 20,047	\$ 6,493
Non-cash items included in annual surplus:		
Amortization of tangible capital assets (Note 14)	51,178	49,178
Net loss/(gain) on disposal of tangible capital assets	1,067	(2)
Writedowns of tangible capital assets	2,252	928
Transfer of tangible capital assets from other entities	(132)	-
Transfer of tangible capital assets to other entities	22	620
Deferred contributions recognized as revenue (Note 12)	(51,625)	(39,602)
	22,809	17,615
Contributions restricted for operating (Note 12)	38,846	17,095
Decrease in accounts receivable	(12,915)	(7,650)
Decrease in loans and advances	204	356
(Decrease)/Increase in accounts payable and other accrued liabilities	(4,694)	6,012
Payments made to reduce asset retirement obligation liabilities (Note 13)	(36)	-
Reduction of asset retirement obligation resulting from disposals of tangible capital assets (Note 13)	(63)	-
Cash provided by operating transactions	44,151	33,428
Capital transactions		
Acquisition of tangible capital assets (Note 14)	(71,968)	(67,552)
Proceeds on sale/disposal of tangible capital assets	1,550	13
Cash applied to capital transactions	(70,418)	(67,539)
Financing transactions		
Contributions restricted for capital (Note 12)	13,629	23,206
Debt retirement	(226)	(342)
Cash provided by financing transactions	13,403	22,864
Decrease in cash and cash equivalents	(12,864)	(11,247)
Cash and cash equivalents at beginning of year	23,464	34,711
Cash and cash equivalents at end of year	\$ 10,600	\$ 23,464

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Alberta Social Housing Corporation

March 31, 2023

Note 1 AUTHORITY AND PURPOSE

The Alberta Social Housing Corporation (the Corporation) is an agent of the Crown in right of Alberta established in 1995 by the *Alberta Housing Act* and operates under the authority of the *Alberta Housing Act*, Chapter A-25, Revised Statutes of Alberta 2000. The Act is administered by the Department of Seniors, Community and Social Services.

The mandate of the Corporation is to provide services that facilitate the provision of affordable housing options through community based housing organizations to low-income seniors, families, individuals and those with special needs. The Corporation owns and administers the Crown's portfolio of housing assets and manages provincial debts and intergovernmental agreements associated with those assets. This includes administering the sale of provincially owned properties that are no longer efficient or effective for social housing programs. The Corporation also oversees the provincial commitments and entitlements remaining from discontinued business activities such as mortgages and loan guarantees.

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues, and expenses of the Corporation.

The reporting entity is the Corporation, which is part of the Ministry of Seniors, Community and Social Services and for which the Minister of Seniors, Community and Social Services is accountable. The other entity reporting to the minister is the Department of Seniors, Community and Social Services. The activities of the department are not included in these financial statements. The ministry annual report provides a more comprehensive accounting of the financial position and results of the ministry's operations for which the minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Government transfers

Transfers from all governments are referred to as government transfers.

Government transfers are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the Corporation's actions and communications as to the use of transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Corporation complies with its communicated use of these transfers.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Revenues (Cont'd)

Government transfers (Cont'd)

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the Corporation meets the eligibility criteria (if any).

Donations and non-Government contributions

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes.

Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the Corporation if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted donations and non-government contributions are recognized as deferred contributions if the terms for their use, or the terms along with the Corporation's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the Corporation complies with its communicated use.

In-kind donations of materials are recognized at fair value when such value can reasonably be determined.

Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed. Interest expense includes debt servicing costs.

Transfers include entitlements, grants and transfers under shared cost agreements. Grants and transfers are recognized as expenses when the transfer is authorized, eligibility criteria have been met by the recipient, and a reasonable estimate of the amounts can be made.

Valuation of Financial Assets and Liabilities

The organization's financial assets and liabilities are generally measured as follows:

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Loans and advances	Lower of cost or net recoverable value
Accounts payable and other accrued liabilities	Cost
Debt	Amortized cost
Asset retirement obligations	Cost

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the Corporation's financial claims on external organizations and individuals, as well as cash at year end.

Cash and cash equivalents

Cash comprises of cash on hand. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Loans and advances

Loans and advances are recognized at the lower of cost or net recoverable value. Cost includes amounts advanced, accrued interest and other charges, less repayments and subsidies. Loans and advances include advances to housing providers to address short-term cash flow needs for specified projects and operating pressures.

Liabilities

Liabilities are present obligations of the Corporation to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Asset Retirement Obligations (ARO)

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital assets (TCA). Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to;

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Liabilities (Cont'd)

Asset Retirement Obligations (ARO) (Cont'd)

A liability for an asset retirement obligation is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver government services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.

Non-financial assets are limited to tangible capital assets.

Tangible capital assets

Tangible capital assets are recognized at cost less accumulated amortization, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets, and asset retirement cost.

Work in progress, which includes facilities and improvements projects and development of information systems is not amortized until after a project is complete (or substantially complete) and the asset is put into service.

Leases of tangible capital assets which transfer substantially all the benefits and risks of ownership are accounted for as leased tangible capital assets. Note 17 provides a schedule of repayments on the leases.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Non-Financial Assets (Cont'd)

Tangible capital assets (Cont'd)

The cost of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	10-50 Years
Computer hardware and software	3-10 Years
Other	5-10 Years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Corporation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the Statement of Operations.

The threshold for capitalizing new systems development is \$250,000 and the threshold for major systems enhancements is \$100,000. The threshold for all other tangible capital assets is \$5,000.

Contributed tangible capital assets from non-related entities are recognized at their fair value at the time of contribution.

When physical assets (tangible capital assets) are gifted or are sold for a nominal sum, the net book value of these physical assets, less any nominal proceeds, are recognized as grants in kind.

Measurement Uncertainty

(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount, whenever estimates are used. Estimates relating to the determination of the Housing Management Bodies accounts receivable recognized/disclosed as \$10,811 (2022: \$10,696) in these financial statements, is subject to measurement uncertainty. This balance is based on budgeted figures which may not reflect actual audited amounts. It is possible that the actual Housing Management Bodies accounts receivable could vary by as much as eleven percent at March 31, 2023 (2022: two percent), resulting in an estimated difference in the Housing Management Bodies accounts receivable as high as \$1,189 (2022: \$220).

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining settlement amount, discount rates and timing of settlement. Changes to any of these estimates and assumptions may result in change to the obligation.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Financial Instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, loans and advances, accounts payable and accrued liabilities, and debt. They are initially recognized at cost and subsequently carried at amortized cost. Write-downs on financial assets are recognized when the amount of a loss is known with sufficient precision and there is no reasonable expectation of recovery. The Corporation does not own any derivatives, portfolio investments or other financial instruments designated in the fair value category and as such has not included a Statement of Remeasurement Gains and Losses.

Risk Management

The Corporation has minimal exposure to credit risk, liquidity risk and interest rate risk due to the nature of its operations. The primary creditors of the Corporation are the Government of Alberta and the federal government. Both governments provide operational support to the Corporation, thus reducing exposure to credit risk. Liquidity risk is minimized given the cash and cash equivalents balance within the Corporation and the annual operational funding provided by the Ministry of Seniors, Community and Social Services. As interest rates on debt are fixed, the Corporation is not exposed to interest rate fluctuation risk because the future cash flows of the debt will not fluctuate with future market interest rate changes.

Note 3 CHANGE IN ACCOUNTING POLICY
(in thousands)

Effective April 1, 2022, the Corporation adopted the new accounting standard PS 3280 Asset Retirement Obligations and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

On the effective date of the PS 3280 standard, the Corporation recognized the following to conform to the new standard;

- i. asset retirement obligations;
- ii. asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- iii. accumulated amortization on the capitalized cost; and
- iv. adjustment to the opening balance of the accumulated surplus / deficit.

Amounts are measured using information and assumptions where applicable that are current on the effective date of the standard. The amount recognized as an asset retirement cost is measured as of the date the asset retirement obligation was incurred. Accumulated amortization is measured for the period from the date the liability would have been recognized had the provisions of this standard been in effect to the date as of which this standard is first applied.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 3 CHANGE IN ACCOUNTING POLICY (Cont'd)
(in thousands)

Impact on the prior year's financial statements as a result of the change in accounting policy is as follows:

	2022		
	As previously reported	Adjustment recognized	As restated
Statement of Operations			
Revenue	342,338	-	342,338
Expense	330,213	5,632	335,845
Annual surplus	12,125	(5,632)	6,493
Accumulated surplus at beginning of year	1,113,772	(172,019)	941,753
Accumulated surplus at end of year	1,125,897	(177,651)	948,246
Statement of Financial Position			
Financial assets	146,136	-	146,136
Liabilities	103,474	271,431	374,905
Net financial assets	42,662	(271,431)	(228,769)
Non-financial assets	1,279,211	93,780	1,372,991
Net assets	1,125,897	(177,651)	948,246
Statement of Change in Net Financial Assets (Net Debt)			
Annual surplus	12,125	(5,632)	6,493
Amortization of tangible capital assets	43,546	5,632	49,178
Net financial assets at beginning of year	39,678	-	39,678
Net financial assets (net debt) at end of year	42,662	(271,431)	(228,769)

Note 4 FUTURE CHANGES IN ACCOUNTING STANDARDS

On April 1, 2023, the Corporation will adopt the following new accounting standards approved by the Public Sector Accounting Board:

- **PS 3400 Revenue**
This accounting standard provides guidance on how to account for and report on revenue, and specifically, it differentiates between revenue arising from exchange and non-exchange transactions.
- **PS 3160 Public Private Partnerships**
This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.

Management is currently assessing the impact of these standards on the financial statements.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 5 CASH AND CASH EQUIVALENTS
(in thousands)

Cash and cash equivalents consist of:

	2023	2022
Cash	\$ 10,250	\$ 22,905
Cash equivalents	350	559
	<u>\$ 10,600</u>	<u>\$ 23,464</u>

In July 2022, the Province of Alberta entered into a new cash pooling structure that replaced the Consolidated Cash Investment Trust Fund (CCITF). The new cash pooling structure called Consolidated Liquidity Solution (CLS) is managed with the objective of providing competitive interest income to participants in accordance with deposit interest rate with such interest calculated on daily closing balance of the participant's CLS account. Each CLS participant receives an interest payment from the Province based on the 3 month (12-week) rolling average of the Province's short term borrowing rates.

Note 6 ACCOUNTS RECEIVABLE
(in thousands)

Accounts receivable are unsecured and non-interest bearing.

	2023		2022
	Gross amount	Allowance for doubtful accounts	Net recoverable value
Canada Mortgage and Housing Corporation	\$ 51,634	\$ -	\$ 51,634
Department of Seniors, Community and Social Services	51,655	-	51,655
Alberta Treasury Board and Finance	72	-	72
Government of Canada	53	-	53
Housing Providers	10,811	-	10,811
Other	3,739	-	3,739
	<u>\$ 117,964</u>	<u>\$ -</u>	<u>\$ 117,964</u>
			<u>\$ 105,049</u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 7 LOANS AND ADVANCES
(in thousands)

	2023		2022	
	Gross amount	Allowance for doubtful accounts	Net recoverable value	Net recoverable value
Housing Providers' Reserves ^(a)	\$ 5,087	\$ -	\$ 5,087	\$ 5,135
Rental Assistance ^(b)	12,026	-	12,026	12,066
Other Loans and Advances ^(c)	306	-	306	422
	<u>\$ 17,419</u>	<u>\$ -</u>	<u>\$ 17,419</u>	<u>\$ 17,623</u>

- (a) Housing Providers are provided an advance based on the number of housing units under management in order to address short term operating cash flow requirements during the year. These cash advances can be collected at any time at the discretion of the minister. These funds are required to be replenished by the Housing Providers.
- (b) Housing Management Bodies are provided an advance for approximately two months of anticipated annual operational funding requirements to administer the Rental Assistance Program. These cash advances can be collected at any time at the discretion of the minister. These cash advances are replenished as monthly claims are processed.
- (c) Included in Other Loans and Advances is work-out loans totalling \$272 (2022: \$381) with repayment terms as follows:

	Principal	Interest	Total payments
2023-24	\$ 113	\$ 10	\$ 123
2024-25	56	6	62
2025-26	53	4	57
2026-27	50	1	51
	<u>\$ 272</u>	<u>\$ 21</u>	<u>\$ 293</u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 8 CONTINGENT ASSETS

(in thousands)

The Corporation submitted insurance claims where possible assets are being sought. The outcomes from these matters will likely result in recognition of assets. These amounts have not been recognized in the financial statements.

The Corporation is involved in one hundred and four (2022: ninety-nine) outstanding insurance claims which will reasonably give rise to the recovery of assets. Of these insurance claims, one hundred and four (2022: ninety-nine) have a specified amount of \$9,100 (2022: \$7,800). There are zero (2022: zero) insurance claims without an amount specified.

Note 9 CONTRACTUAL RIGHTS

(in thousands)

Contractual rights are rights of the Corporation to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met.

	2023	2022
Contractual rights from operating leases, contracts, and programs ^(a)	<u>\$ 779,472</u>	<u>\$ 865,351</u>

(a) Contractual rights are comprised primarily of future federal funding from Canada Mortgage and Housing Corporation (CMHC) for housing programs and initiatives.

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

	Total
2023-24	\$ 126,729
2024-25	132,076
2025-26	143,091
2026-27	148,711
2027-28	151,785
Thereafter	<u>77,080</u>
	<u><u>\$ 779,472</u></u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 10 ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

(in thousands)

	2023	2022
Accounts payable	\$ 4,208	\$ 652
Accrued liabilities - supplies and services	314	372
Accrued liabilities - grants	6,020	23,515
Accrued liabilities - capital	18,039	8,754
Hold back liabilities	5,552	5,524
Other accrued liabilities ^(a)	653	663
	<u>\$ 34,786</u>	<u>\$ 39,480</u>

(a) Other accrued liabilities is comprised primarily of \$570 (2022: \$580) for amounts potentially owing to Alberta Risk Management Fund for open insurance claims.

Note 11 DEBT

(in thousands)

Fiscal Year of Maturity Ending March 31	Effective interest rate ^(a)	2023	2022
Fixed rate debt			
2023	7.82%	\$ -	\$ 226
2024	7.50%	103	103
Total direct borrowings	7.50%	<u>\$ 103</u>	<u>\$ 329</u>

(a) The effective interest rate is based on the weighted average of debt issues. The effective rate is the rate that exactly discounts estimated future cash payments through the expected term of the debt to the net carrying amount and includes the effects of interest rate.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 12 DEFERRED CONTRIBUTIONS

(in thousands)

	2023	2022
Unspent deferred contributions		
Deferred operating contributions (i)	\$ 51,115	\$ 56,722
Unspent deferred capital contributions and transfers (ii)	2,679	6,943
	\$ 53,794	\$ 63,665
Spent deferred capital contributions and transfers (iii)	206,694	195,976
	<u>\$ 260,488</u>	<u>\$ 259,641</u>

(i) Deferred operating contributions

	2023			2022	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ -	\$ 56,722	\$ 56,722	\$ 62,428	
Cash contributions received/receivable during year	-	38,846	38,846	17,095	
Less: amounts recognized as revenue	-	(44,453)	(44,453)	(22,801)	
Balance at end of year	<u>\$ -</u>	<u>\$ 51,115</u>	<u>\$ 51,115</u>	<u>\$ 56,722</u>	

(ii) Unspent deferred capital contributions and transfers

	2023			2022	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ 6,943	\$ -	\$ 6,943	\$ 13,844	
Cash contributions received/receivable during year		13,629	13,629	24,406	
Transferred to spent deferred capital contributions and transfers	(4,264)	(13,629)	(17,893)	(30,107)	
Less: cash contributions returned during year	-	-	-	(1,200)	
Balance at end of year	<u>\$ 2,679</u>	<u>\$ -</u>	<u>\$ 2,679</u>	<u>\$ 6,943</u>	

(iii) Spent deferred capital contributions and transfers

	2023			2022	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ 4,752	\$ 191,224	\$ 195,976	\$ 182,670	
Transferred from unspent deferred capital contributions and transfers	4,264	13,629	17,893	30,107	
Less: amounts recognized as revenue	(1,473)	(5,702)	(7,175)	(16,801)	
Balance at end of year	<u>\$ 7,543</u>	<u>\$ 199,151</u>	<u>\$ 206,694</u>	<u>\$ 195,976</u>	

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 13 ASSET RETIREMENT OBLIGATIONS
(in thousands)

	2023	2022
		(Restated - See Note 3)
Asset Retirement Obligations (i)	\$ 271,332	\$ 271,431
(i) Asset Retirement Obligations		
	2023	2022
		(Restated - See Note 3)
Asset Retirement Obligations, beginning of year	\$ 271,431	\$ 271,431
Liability settled	(36)	-
Reduction of asset retirement obligation resulting from disposals of tangible capital assets	(63)	-
Asset Retirement Obligations, end of year	<u>\$ 271,332</u>	<u>\$ 271,431</u>

Tangible capital assets with associated retirement obligations include buildings. The Corporation has an asset retirement obligations to remove hazardous asbestos fibre containing materials from various buildings under its control. Regulations require the Corporation to handle and dispose of the asbestos in a prescribed manner when it is disturbed such as when the building undergoes renovations or is demolished. Although timing of the asbestos removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Corporation to remove the asbestos when asset retirement activities occur.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and subsequently re-measured taking into account any new information and the appropriateness of assumptions used. The estimate of the liability is based on building size (m²) multiply by the abatement rate (\$/m²) and using historical information from prior capital and maintenance renewal projects.

The extent of the liability is limited to costs directly attributable to the removal of hazardous asbestos fibre containing materials from various buildings under the Corporation control in accordance with the legally enforceable obligation establishing the liability. The entity estimated the nature and extent of hazardous materials in its buildings based on the potential square meters affected and the average costs per square meter to remove and dispose of the hazardous materials.

Included in ARO estimate is \$271,332 measured at its current estimated cost to settle or otherwise extinguish the liability. The Corporation has measured AROs related to hazardous asbestos fibre containing materials at its current value due to the uncertainty about when the hazardous materials would be removed.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 14 TANGIBLE CAPITAL ASSETS
(in thousands)

	Land	Buildings ^(a)	Computer Hardware & Software	Others ^(b)	2023 Total	2022 Total (Restated - See Note 3)
Estimated Useful Life	Indefinite	10-50 yrs	3-10 yrs	5-10 yrs		
Historical Cost ^(c)						
Beginning of year	\$ 174,896	\$ 2,316,920	\$ 8,734	\$ 2,154	\$ 2,502,704	\$ 2,438,426
Additions ^(d)	1,701	69,565	702	-	71,968	67,552
Disposals, including write-downs ^(e)	(670)	(5,463)	-	(1,990)	(8,123)	(3,274)
	<u>175,927</u>	<u>2,381,022</u>	<u>9,436</u>	<u>164</u>	<u>2,566,549</u>	<u>2,502,704</u>
Accumulated Amortization						
Beginning of year	-	1,125,117	4,438	158	1,129,713	1,082,252
Amortization expense	-	50,621	523	34	51,178	49,178
Effect of disposals including write-downs	-	(3,169)	-	(192)	(3,361)	(1,717)
	<u>-</u>	<u>1,172,569</u>	<u>4,961</u>	<u>-</u>	<u>1,177,530</u>	<u>1,129,713</u>
Net Book Value at March 31, 2023	<u>\$ 175,927</u>	<u>\$ 1,208,453</u>	<u>\$ 4,475</u>	<u>\$ 164</u>	<u>\$ 1,389,019</u>	
Net Book Value at March 31, 2022	<u>\$ 174,896</u>	<u>\$ 1,191,803</u>	<u>\$ 4,296</u>	<u>\$ 1,996</u>		<u>\$ 1,372,991</u>

(Restated - See Note 3)

- (a) Seniors and special needs buildings are amortized over 50 years, community housing buildings over 40 to 50 years and all other buildings over 10 to 25 years.
- (b) Other tangible capital assets include leasehold improvements (amortized over the life of the lease), manufactured housing units and trailers.
- (c) Historical cost includes work-in-progress at March 31, 2023 totalling \$102,389 comprised of buildings \$102,066 (2022: \$175,796) and computer hardware and software \$323 (2022: \$1,102).
- (d) Acquisition of tangible capital assets include costs incurred this year totalling \$20,016 (2022: \$0) for the Corporation's proportionate share of co-owned tangible capital assets with various third parties and non-cash acquisitions for donated tangible capital assets totalling \$132 (2022: \$0).
- (e) Disposals include non-cash grant-in-kind disposals of \$22 (2022: \$620).

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 15 ACCUMULATED SURPLUS
(in thousands)

Accumulated surplus is comprised of the following:

	2023	2022 (Restated - See Note 3)
Balance at beginning of year	\$ 948,246	\$ 941,753
Annual surplus	20,047	6,493
Balance at end of year	<u>\$ 968,293</u>	<u>\$ 948,246</u>

Note 16 CONTINGENT LIABILITIES
(in thousands)

The Corporation is involved in legal matters where damages are being sought, these matters may give rise to contingent liabilities.

The Corporation is named in sixteen (2022: eighteen) claims, the outcome of which is not determinable. Of these claims, fifteen (2022: seventeen) have a total amount claimed of \$17,775 (2022: \$19,309). The remaining one (2022: one) claim has no amount specified. Included in the total indeterminable claims are fifteen (2022: seventeen) claims in which the Corporation has been jointly named with other organizations. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
March 31, 2023

Note 17 CONTRACTUAL OBLIGATIONS

(in thousands)

Contractual obligations are obligations of the Corporation to others that will become liabilities in the future when the terms of those contracts or agreements are met. Grants for housing providers approved for future years have been included as a program obligation.

	2023	2022
Obligations under operating leases, contracts and programs	\$ 56,843	\$ 62,611
Obligations under capital contracts and grants	68,854	73,312
	<u>\$ 125,697</u>	<u>\$ 135,923</u>

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Operating leases ^(a)	Operating contracts and programs ^(b)	Capital contracts ^(c)	Capital grants ^(d)	Total
2023-24	\$ 1,347	\$ 11,765	\$ 26,360	\$ 4,924	\$ 44,396
2024-25	1,347	4,732	15,253	1,624	22,956
2025-26	1,347	4,197	7,054	849	13,447
2026-27	1,347	3,213	210	849	5,619
2027-28	1,347	1,984	207	11,524	15,062
Thereafter	15,824	8,393	-	-	24,217
	<u>\$ 22,559</u>	<u>\$ 34,284</u>	<u>\$ 49,084</u>	<u>\$ 19,770</u>	<u>\$ 125,697</u>

- (a) The Corporation leases land under various leases for the purpose of providing social housing.
- (b) Primarily grants committed for future years under agreement with Housing Providers that would fund operating supports and amortization costs.
- (c) Capital contracts are made up of the Corporation's development projects and capital asset maintenance.
- (d) Amounts primarily committed to housing providers for capital grants.

Note 18 COMPARATIVE FIGURES

Certain 2022 figures have been reclassified, where necessary, to conform to the 2023 presentation.

Note 19 APPROVAL OF FINANCIAL STATEMENTS

The Board approved the financial statements of the Corporation.

Schedule 1: Expenses - Detailed by Object

Alberta Social Housing Corporation
March 31, 2023

	2023		2022
			(Restated - See Note 3)
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Supplies and services	\$ 7,335	\$ 8,623	\$ 8,032
Operating grants	176,675	197,497	203,530
Capital grants	67,520	21,164	74,003
Debt servicing costs	-	51	76
Amortization of tangible capital assets (Note 14)	45,800	51,178	49,178
Other	-	3,455	1,026
	<u>\$ 297,330</u>	<u>\$ 281,968</u>	<u>\$ 335,845</u>

Schedule 2: Related Party Transactions

Alberta Social Housing Corporation

March 31, 2023

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's Consolidated Financial Statements. Related parties also include key management personnel and close family members of those individuals in the Department of Seniors, Community and Social Services.

The Corporation had the following transactions with related parties reported in the Statements of Operations and the Statements of Financial Position at the amount of consideration agreed upon between the related parties:

	2023	2022
	<i>(in thousands)</i>	
Revenues		
Grants		
Transfers from the Department of Seniors, Community and Social Services	172,942	211,545
Interest	876	-
Other	1,473	1,919
	<u>\$ 175,291</u>	<u>\$ 213,464</u>
Expenses		
Grants	-	4,000
Insurance premiums	5,639	5,168
Other services	57	68
	<u>\$ 5,696</u>	<u>\$ 9,236</u>
Receivable from		
Department of Seniors, Community and Social Services	\$ 51,655	\$ 41,864
Alberta Treasury Board and Finance	72	-
	<u>\$ 51,727</u>	<u>\$ 41,864</u>
Payable to		
Alberta Infrastructure	7,323	2,931
Alberta Risk Management Fund	570	580
	<u>\$ 7,893</u>	<u>\$ 3,511</u>
Deferred contributions to related parties	<u>\$ 10,222</u>	<u>\$ 11,695</u>

Office of The Public Guardian and Trustee Estates and Trusts**Financial Statements****Table of Contents**

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Management's Report

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards for all areas except trust assets under administration. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Public Trustee is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Office of the Public Guardian and Trustee. The Public Trustee reviews external audited financial statements annually.

The external auditor, Auditor General of Alberta, conducts an independent examination, in accordance with Canadian auditing standards, and expresses their opinion on the financial statements. The external auditor has full and free access to financial management of the Office of the Public Guardian and Trustee and meets when required.

On behalf of the Office of the Public Guardian and Trustee,

[Original Signed By]
Cynthia Farmer
Deputy Minister
Seniors, Community and Social Services


[Original Signed By]
Michael Lundquist
Senior Financial Officer
Seniors, Community and Social Services

[Original Signed By]
Shaun Peddie
Assistant Deputy Minister
Strategic Services Division
Seniors, Community and Social Services

[Original Signed By]
Cheryl Fix
Public Trustee
Office of the Public Guardian & Trustee

Independent Auditor's Report

To the Minister of Seniors, Community and Social Services



**Auditor
General**
OF ALBERTA

Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Public Guardian and Trustee, Estates and Trusts, which comprise the statement of financial position as at March 31, 2023, 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 my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Public Guardian and Trustee, Estates and Trusts as at March 31, 2023, and the results of its operations, its remeasurement gains and losses, its changes in net financial assets, and its cash flows for the year then ended in accordance with the accounting policies as described in Note 2 of the financial statements.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office of the Public Guardian and Trustee, Estates and Trusts in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter - basis of accounting

I draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared to account for assets held in trust under the *Public Trustee Act* and *Public Trustee Investment Regulation*. As a result, the financial statements may not be suitable for another purpose. My report is not modified in respect to this matter.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies as described in Note 2 of the financial statements, and for such internal control as management determines is necessary to enable the preparation of the 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 Office of the Public Guardian and Trustee, Estates and Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of the Public Guardian and Trustee, Estates and Trusts' financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Office of the Public Guardian and Trustee, Estates and Trusts' 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 Office of the Public Guardian and Trustee, Estates and Trusts' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's

report. However, future events or conditions may cause the Office of the Public Guardian and Trustee, Estates and Trusts 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.

I 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 that I identify during my audit.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

June 6, 2023
Edmonton, Alberta

Statement of Operations

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2023

	2023	2022
	(in thousands)	
Revenues		
Pensions, Benefits and Settlements	\$ 142,050	\$ 108,683
Interest and Dividends (Note 5)	13,384	11,284
Common Fund Realized Gains	(143)	4,166
	<u>155,291</u>	<u>124,133</u>
Expenses		
Client Care and Maintenance	79,782	80,248
Administrative Fees (Note 12)	5,513	5,692
Management fees	1,230	1,313
Transfer from Common Fund to Ministry of Seniors, Community and Social Services (Note 12)	4,942	3,398
	<u>91,467</u>	<u>90,651</u>
Annual Surplus	<u>\$ 63,824</u>	<u>\$ 33,482</u>

The accompanying notes and schedules are an integral part of these financial statements.

Statement of Financial Position

Office of The Public Guardian and Trustee Estates and Trusts
As at March 31, 2023

	2023	2022
	<i>(In thousands)</i>	
Financial Assets		
Cash and Cash Equivalents <i>(Note 7)</i>	\$ 11,804	\$ 4,308
Interest and Dividends Receivable	2,681	2,540
Common Fund Investments <i>(Note 8)</i>	554,064	540,102
Other Trust Assets Under Administration <i>(Note 9)</i>	140,216	164,494
	<u>708,765</u>	<u>711,444</u>
Liabilities		
Accounts Payable and Accrued Liabilities <i>(Note 10)</i>	5,509	3,712
Clients' Accounts, Mortgages, and Loans Payable <i>(Note 11)</i>	49,930	46,988
	<u>55,439</u>	<u>50,700</u>
Net Financial Assets and Net Assets	<u>653,326</u>	<u>660,744</u>
Net Assets		
Client Equity	576,710	576,808
Accumulated Surplus	67,853	72,906
Accumulated Remeasurement Gains	8,763	11,030
Net Assets	<u>\$ 653,326</u>	<u>\$ 660,744</u>

The accompanying notes and schedules are an integral part of these financial statements.

Statement of Changes in Net Financial Assets

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2023

	Clients' Equity 2023	Accumulated Surplus 2023 <i>(in thousands)</i>	Total 2023	Clients' Equity 2022	Accumulated Surplus 2022 <i>(in thousands)</i>	Total 2022
Annual Surplus	\$ -	\$ 63,824	\$ 63,824	\$ -	\$ 33,482	\$ 33,482
Allocated to Clients for Future Distribution						
Interest from Common Fund						
Earnings <i>(Note 1d)</i>	11,791	(11,791)	-	11,587	(11,587)	-
Excess of Revenues over						
Expenditures allocated to clients <i>(Note 6)</i>	57,086	(57,086)	-	22,980	(22,980)	-
Trust Assets Acquired	24,836	-	24,836	49,125	-	49,125
Assets released to Clients, Beneficiaries and Heirs	(48,898)	-	(48,898)	(28,497)	-	(28,497)
Cash distributions to Clients, Beneficiaries and Heirs	(44,913)	-	(44,913)	(44,529)	-	(44,529)
Net Remeasurement Gains	-	(2,267)	(2,267)	-	79	79
	(98)	(71,144)	(71,242)	10,666	(34,488)	(23,822)
(Decrease) Increase in Net Assets	(98)	(7,320)	(7,418)	10,666	(1,006)	9,660
Net Assets - Beginning of Year	576,808	83,936	660,744	566,142	84,942	651,084
Net Assets - End of Year	\$ 576,710	\$ 76,616	\$ 653,326	\$ 576,808	\$ 83,936	\$ 660,744

The accompanying notes and schedules are an integral part of these financial statements.

Statement of Cash Flows

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2023

	2023	2022
	(in thousands)	
Operating Transactions		
Annual Surplus	\$ 63,824	\$ 33,482
Items not affecting cash:		
Interest and Dividends from Clients' Investments outside of Common Fund	(331)	(237)
Amortization of Premium and Discounts	2,077	2,733
	<u>65,570</u>	<u>35,978</u>
(Increase) Decrease in Interest and Dividends Receivable	(143)	(1)
Increase in Accounts Payable and Accrued Liabilities	1,796	1,417
	<u>1,653</u>	<u>1,416</u>
Cash Provided by Operating Transactions	<u>67,223</u>	<u>37,394</u>
Capital Transactions		
Acquisition of Trust Assets	(6,502)	(4,587)
Proceeds of Sale of Trust Assets	9,992	16,421
Cash Provided by Capital Transactions	<u>3,490</u>	<u>11,834</u>
Investing Transactions		
Purchase of Portfolio Investments	(277,517)	(273,421)
Proceeds on Disposal of Portfolio Investments	259,213	265,549
Cash Applied to Investing Transactions	<u>(18,304)</u>	<u>(7,872)</u>
Financing Transactions		
Distribution to Clients, Beneficiaries and Heirs	<u>(44,913)</u>	<u>(44,529)</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>7,496</u>	<u>(3,173)</u>
Cash and Cash Equivalents at Beginning of Year	<u>4,308</u>	<u>7,481</u>
Cash and Cash Equivalents at End of Year	<u>\$ 11,804</u>	<u>\$ 4,308</u>

The accompanying notes and schedules are an integral part of these financial statements.

Statement of Remeasurement Gains and Losses

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2023

	2023	2022
	(in thousands)	
Unrealized Gains (Losses) Attributable to:		
Investments	\$ (3,193)	\$ 2,762
Foreign Exchange	1,874	(857)
Amounts Reclassified to the Statement of Operations		
Investments	(1,025)	(1,714)
Foreign exchange	77	(112)
Net remeasurement gains/(losses) for the year	<u>(2,267)</u>	<u>79</u>
Accumulated remeasurement gains/(losses) at beginning of year	<u>11,030</u>	<u>10,951</u>
Accumulated remeasurement gains at end of year	<u>\$ 8,763</u>	<u>\$ 11,030</u>

The accompanying notes and schedules are an integral part of these financial statements.

Notes to the Financial Statements

Office of The Public Guardian and Trustee Estates and Trusts

Year ended March 31, 2023

1. AUTHORITY AND PURPOSE

Office of The Public Trustee of Alberta ("Public Trustee") was established in 1949 pursuant to the *Public Trustee Act* and now operates under the authority of the *Public Trustee Act*, SA 2004, C.P. 44.1, ("the *Act*") and other provincial statutes to protect the financial interests of vulnerable Albertans by administering the estates of represented adults, decedents and minors. Effective April 1, 2014, the Office of the Public Trustee merged with the Office of the Public Guardian creating the Office of the Public Guardian and Trustee (OPGT).

The mandate of the Public Trustee is to:

- a) Administer the property and finances of adults who are incapable of managing their financial affairs;
- b) Administer the estate of deceased persons;
- c) Protect property rights of children under eighteen years of age;
- d) Management of Common Fund;

The *Public Trustee Act* Section 31(2) requires (with certain exceptions) that the money received by the Public Trustee for a client be paid into the Common Fund. Section 33(3) requires any amount paid into the Common Fund for a client under section 31(2) be credited to the client's guaranteed account (Schedule 1) with the Public Trustee. Section 31(4) of the *Act* states that no client or other person has any claim to or against the Common Fund except as provided by section 33. Section 33(6) states that the amount outstanding on a client's guaranteed account is a charge against the assets of the Common Fund and is unconditionally guaranteed by the Crown. Section 32(1) of the *Act* states that assets may be transferred out of the Common Fund only as expressly required or permitted under the *Act*.

Section 32(2) allows funds to be transferred out of the Common Fund to pay the client, to pay an expense or a liability of the client. Amounts transferred from the Common Fund under section 32(2) are deducted from the client's guaranteed account.

Section 34 of the *Act* states that the Public Trustee, in accordance with the Public Trustee Investment Regulation (Regulation), sets the interest rate to be credited to client guaranteed accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

(a) Basis of Financial Reporting

The financial statements have been presented to report on Office of the Public Guardian and Trustee's fiduciary responsibilities in respect of the administration of client trusts and estates and Common Fund as required under the *Public Trustee Act* and the Public Trustee Investment Regulation.

These financial statements reflect the operations of the Common Fund and the assets held in trust and activity for the estates and trusts administered by Office of the Public Guardian and Trustee (OPGT).

(continues)

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

The operating costs of Office of the Public Guardian and Trustee are paid by the Ministry of Seniors, Community and Social Services. As such, the operating costs are not included in these statements and can be found in the financial statements of the Ministry.

All balances except for other trust assets under administration have been prepared in accordance with Canadian Public Sector Accounting Standards. The accounting policies for other trust assets are described in Note 2(c).

(b) Common Fund Investments

Common Fund investments consist of bonds, debentures, mortgages, asset backed securities, shares and Exchange Traded Funds (ETF). The carrying value of all financial instruments included in the Common Fund are measured at cost or fair value. The long term investments, except shares and ETF, are reported at amortized cost less any write-down associated with a loss in value that is other than a temporary decline. Discounts and premiums arising on the purchase of fixed income securities are amortized over the term of the investment. Shares and ETF are stated at market value determined with reference to quoted market value.

Short-term investments are stated at cost, which approximates market value.

Forward foreign exchange contracts are valued based on market value.

Unrealized gains and losses are recorded in the statement of remeasurement gains and losses.

When a financial instrument is derecognized, the cumulative amount of the remeasurement gain or loss previously reported is reversed and the gain or loss on the disposal of units held by the Common Fund is recognized in the statement of operations.

Disclosure of the hierarchy of inputs used in the determination of fair value for investments is reported according to the following levels:

(a) Level one: fair value is based on quoted prices in an active market.

(b) Level two: fair value is based on model-based valuations methods for which all significant assumptions are observable in the market or quoted prices for similar but not identical assets.

(c) Level three: fair value is based on valuation methods where inputs that are based on non-observable market data have a significant impact on the valuation.

Reporting Entity

These financial statements reflect the assets and liabilities of the Common Fund and estates and trusts under the administration of the Public Guardian and Trustee of Alberta. In addition, these financial statements reflect the annual changes in those assets and liabilities including:

(continues)

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

- i) Revenues earned on behalf of clients;
- ii) Income received on behalf of clients;
- iii) New client account additions;
- iv) Released client withdrawals;
- v) Payment made on behalf of clients; and
- vi) Administration fees payable to the Ministry of Seniors, Community and Social Services

Clients' equity represents funds that are available for distribution to clients or their beneficiaries.

Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. Amount not received prior to the year-end are reported as accounts receivable.

Purchase price premiums or discounts are amortized on a straight-line basis over the remaining term of the investment. Realized gains and losses on the disposition of Common Fund investments are recorded on the date of trade of the disposal transaction.

A portion of revenues generated by Common Fund investments are credited to clients' equity. Section 34 of the *Act* states that the Public Trustee shall set the interest rate for each category of guaranteed accounts in accordance with the Regulation. The interest is calculated on the minimum daily balance of each client's account according to the Regulation and is credited to the client's account monthly. The interest rate as at March 31, 2023 is 2.50% (2022 – 2.50%).

Expenses

All expenses are reported on the accrual basis of accounting. The cost of all goods consumed and services received during the year are expensed. Transfers from the Common Fund to the General Revenue Fund, investment management expenses related to the Common Fund investments, and assurance payments are recorded using the accrual basis of accounting with amounts incurred in the fiscal year but not paid prior to year-end are reflected as accounts payable and accrued liabilities.

Administrative Fees

Public Trustee fees on all official guardian accounts are calculated and collected in the month of the annual anniversary of the opening of the file. Fees are accrued for the period from the anniversary date to March 31.

Public Trustee fees for represented adult accounts are calculated and collected annually on the trust's anniversary date. Fees are accrued for the period from the anniversary date to March 31.

Public Trustee fees on decedent accounts are not collected until the trust or account is distributed. Fees are accrued from the period of the date the trust account was opened until March 31.

(continues)

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

In addition to the above stated administration fees the Public Trustee may, in accordance with section 40(1)(a) of the *Act*, charge the client any fee that the Public Trustee deems is reasonable for any service. Under section 40(1)(b), the Public Trustee is entitled to collect from the client any expense reasonably incurred on the client's behalf.

Administration fees paid by the clients to OPGT, with the exception of cost recoveries, are included in the revenues of the Ministry of Seniors, Community and Social Services.

Cash and Cash Equivalents

Cash is comprised of cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

(c) Other Trust Assets Under Administration

Other trust assets under administration consist of accounts receivable, investments, real property and other assets that are held outside of the Common Fund. Assets acquired through new clients are recorded as direct increases to net assets and not as revenues. When assets are disposed of back to the beneficiary they are removed from net assets and not recorded as an expense.

Accounts Receivable

Accounts receivable consist of mortgages, loans, external bank account balances prior to the transfer to the Public Trustee, pension plans and other benefits and miscellaneous receivables. The accounts receivable are recorded at their estimated fair value.

Clients' Investments Outside of Common Fund

Clients' investments outside of Common Fund consists of retirement plans, registered disability savings plans (RDSPs), guaranteed investment certificates and deposits, Government bonds, shares and other securities. These assets are valued at market value based on the information available at the time OPGT assumes responsibility for the assets.

Subsequently, the cost based approach for investments is considered most appropriate as it is not practical to determine the investment market value. Due to the numerous unique client investments the change in value is not easily measurable and not actively managed by OPGT.

Structured Settlements and Annuities

Structured Settlements and Annuities are recorded at the present value of their guaranteed term. If there is not a guaranteed term, the settlement or annuity is recorded at a nominal value of \$1.

(continues)

Office of The Public Guardian and Trustee Estates and Trusts**Notes to the Financial Statements (Cont'd)****Year ended March 31, 2023****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES**
*(continued)***Real Property**

Real property consisting of land and buildings are tangible capital assets and are recorded at cost. The cost is considered to be the initially recorded fair value based on the property tax assessments and other information at the time OPGT assumes responsibility for the property.

Amortization is not appropriate considering the properties are held as inventory.

Other Assets

Other assets are stated at amounts determined from information available to OPGT at the date the Trustee assumes responsibility of the assets. Subsequent adjustments are made if additional valuation information is received. If no valuation is available, these assets are recorded at a nominal value of \$1.

Clients' Accounts, Mortgages and Loans Payable

Client accounts, mortgages and loans payable represent the administration fees payable to OPGT and the encumbrances of client assets that are payable to independent third parties. These client obligations are settled as client resources become available. In some cases, a client's liabilities exceed the stated value of their assets. These items are included as accounts payable when they have been verified by the creditor and are paid as the resources of the client become available.

Liabilities

All liabilities are recorded at their estimated fair value at the date of assumption of the liability.

The carrying value of all liabilities approximates their fair value.

Net Assets

Net assets represent the difference between the carrying value of assets held by OPGT and its liabilities.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations or client's equity.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, interest and dividends receivable, accounts payable, accrued liabilities and clients' accounts are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of mortgages and loans payable are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2023

3. MEASUREMENT UNCERTAINTY

Measurement uncertainty exists when there is a variance between the recognized or described amount and another reasonably possible amount. In particular, the fair value of many assets is estimated at the time that OPGT assumes the responsibility for the assets. Actual results could differ from those estimates.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts revenues and expenses for the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

4. BUDGET

Budget amounts have not been disclosed as Public Guardian and Trustee's nature of operations does not provide for relevant budget amounts to be reasonably determined.

5. INTEREST AND DIVIDENDS

	2023	2022
	<i>(in thousands)</i>	
Interest and Dividends - Common Fund Investments	\$ 13,053	\$ 11,047
Interest and Dividends from Clients' Investments outside of Common Fund	331	237
Interest and Dividends	\$ 13,384	\$ 11,284

6. EXCESS OF REVENUES OVER EXPENSES - ALLOCATED TO CLIENTS FOR FUTURE DISTRIBUTIONS

	2023	2022
	<i>(in thousands)</i>	
Interest and Dividends from Clients' Investments outside of Common Fund	\$ 331	\$ 237
Pensions, Benefits and Settlements	142,050	108,683
Total Revenues	142,381	108,920
Client Care and Maintenance	79,782	80,248
Administrative Fees	5,513	5,692
Total Expenses	85,295	85,940
Excess of Revenues over Expenses - Allocated to Clients for Future Distribution	\$ 57,086	\$ 22,980

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2023

7. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of deposits in the Canadian Imperial Bank of Commerce (CIBC). A portion of these funds were held in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta and were moved to CIBC in October 2022.

8. COMMON FUND INVESTMENTS

	2023	2022
	<i>(in thousands)</i>	
<u>Items at Cost or Amortized Cost</u>		
Interest Bearing Securities (a)	\$ 501,502	\$ 495,852
<u>Items at Fair Value</u>		
Equities Listed in Active Market	37,260	39,805
Other Designated to Fair Value	15,302	4,445
	<u>52,562</u>	<u>44,250</u>
Total Common Fund Investments	<u>\$ 554,064</u>	<u>\$ 540,102</u>

(a) Quoted market value of interest bearing securities \$481,130 (2022 - \$481,124) is arrived at using a combination of level one and level two valuation methods.

Fair Value Hierarchy

The table below provides a summary of management's estimate of the relative reliability of data or inputs used by OPGT to measure the fair value of OPGT's investments. The measure of reliability is determined based on the following three levels:

Level One: Fair value is based on unadjusted quoted prices in active markets for identical assets or liabilities traded in active markets. Level one includes primarily traded listed equity investments.

Level Two: Fair value is based on valuation methods that make use of inputs, other than quoted prices included within level one, that are observable by market participation either directly through quoted prices for similar but not identical assets or indirectly through observable market information used in valuation models. Level two primarily includes debt securities and derivative contracts not traded on a public exchange and public equities not traded in an active market. For these investments, fair values are either derived from a number of prices that are provided by independent pricing sources or from pricing models that use observable market data such as swap curves and credit spread.

Level Three: Fair value is based on valuation methods where inputs that are based on non-observable market data have a significant impact on the valuation. For these investments trading activity is infrequent and fair values are derived using valuation techniques.

(continues)

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2023

8. COMMON FUND INVESTMENTS (continued)

	Level 1	Level 2	Level 3	Total
	<i>(in thousands)</i>			
Equities Listed in Active Market	\$ 37,260	\$ -	\$ -	\$ 37,260
Others designated to fair value	15,302	-	-	15,302
March 31, 2023 - Total	\$ 52,562	\$ -	\$ -	\$ 52,562

Financial Risk Management

OPGT is exposed to financial risks associated with the underlying securities held in the investment funds. These financial risks include credit risk, market risk and liquidity risk. Credit risk relates to the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Market risk is comprised of currency risk, interest rate risk and price risk. Liquidity risk is the risk the Fund will not be able to meet its obligations as they fall due.

Common Fund investments are managed in accordance with the Statement of Investment Policies and Goals (SIP&G). The policy and goals are designed to mitigate risks by placing restrictions on the overall content, quality and quantity of permitted investments. Pursuant to the policy and goals, the investments are high quality, highly rated fixed income securities, equity investments in Canadian and foreign currency and mortgages. Exposure to foreign currencies has provided diversification benefits.

OPGT works with an investment advisor and an investment manager that actively manages the asset class allocations based on the policies and goals in the SIP&G. On a quarterly basis, the investment manager provides performance and compliance reports and meets with the Public Guardian and Trustee, the investment advisor and the Investment Advisory Committee.

(continues)

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2023

8. COMMON FUND INVESTMENTS *(continued)***a) Credit Risk**

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honour its financial obligations with OPGT. The credit quality of financial assets is generally assessed by reference to external credit ratings. Credit risk can also lead to losses when issuers and debtors are downgraded by credit rating agencies usually leading to a fall in the fair value of the counterparty's obligations. Credit risk exposure for financial instruments is measured by the positive fair value of the contractual obligations with counterparties. The fair value of all investments is directly or indirectly impacted by credit risk to some degree. OPGT's investments in debt securities are with counterparties considered to be investment grade.

b) Foreign Currency Risk

OPGT is exposed to foreign currency risk associated with 4.50% (March 31, 2022 - 4.96%) of the underlying securities held in the Common Fund investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The fair value of investments denominated in foreign currencies is translated into Canadian dollars using the reporting date exchange rate.

c) Interest Rate Risk

OPGT is exposed to interest rate risk associated with the underlying interest-bearing securities held in the investment funds. Interest rate risk relates to the possibility that the fair value of investments will change due to future fluctuations in market interest rates. In general, investment returns from bonds and mortgages are sensitive to changes in the level of interest rates, with longer term interest bearing securities being more sensitive to interest rate changes than shorter-term bonds. If interest rates increased by 1%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately 2.32% (March 31, 2022 - 2.42%) of total investments.

Approximately nil (March 31, 2022 - nil) of interest-bearing securities are invested with variable interest rate with minimum interest rate risk exposure.

d) Price Risk

Price risk relates to the possibility that equity investments will change in fair value due to future fluctuations in market prices caused by factors specific to an individual equity investment or other factors affecting all equities traded in the market. OPGT is exposed to price risk associated with the underlying equity investments held in investment funds. If equity market indices (S&P/TSX, S&P500, S&P1500 and MSCI ACWI and their sectors) declined by 10%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately -0.70% (March 31, 2022 - 0.76%) of total investments.

e) Liquidity Risk

Liquidity risk arises if OPGT should encounter difficulty in meeting obligations associated with its financial liabilities. Liquidity requirements of OPGT are met through income generated from investments, clients' revenues and by investing in publicly traded liquid assets traded in active market that are easily sold and converted to cash. These sources of cash are used to pay clients' obligations, their operating expenses and settle clients' final payments associated with the termination of OPGT's responsibilities towards clients.

OPGT currently has minimal liquidity risk.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2023

9. OTHER TRUST ASSETS UNDER ADMINISTRATION

	2023	2022
	<i>(in thousands)</i>	
Accounts Receivable	\$ 8,723	\$ 10,118
Real Property	15,177	17,963
Other Assets	1,879	1,381
Clients' Investments Outside the Common Fund	77,041	72,364
Annuities	37,396	62,668
Total Other Trust Assets Under Administration	140,216	164,494
Clients' Accounts, Mortgages, and Loans Payable	(49,930)	(46,988)
Other Trust Assets Under Administration	90,286	117,506

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
	<i>(in thousands)</i>	
Due to Ministry of Seniors, Community and Social Services from Common Fund <i>(Note 12)</i>	\$ 4,942	\$ 3,398
Accrued Investment Fees and Other Payable	567	314
Accounts Payable and Accrued Liabilities	\$ 5,509	\$ 3,712

11. CLIENTS' ACCOUNTS, MORTGAGES AND LOANS PAYABLE

	2023	2022
	<i>(in thousands)</i>	
Accounts Payable	\$ 40,339	\$ 38,518
Administrative Fees Payable	5,895	5,683
Mortgages and Loans Payable	3,696	2,787
	\$ 49,930	\$ 46,988

The five year repayment schedule for mortgage and loans payable is not presented due to the uncertainty in timing for the clients' account settlements.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2023

12. RELATED PARTY TRANSACTIONS

	2023	2022
	(in thousands)	
Statement of Financial Position		
Due to Ministry of Seniors, Community and Social Services from Common Fund	\$ 4,942	\$ 3,398
Administration Fees Payable	5,895	5,683
Statement of Operations		
Administrative Fees	\$ 5,513	\$ 5,692
Transfer from Common Fund to Ministry of Seniors, Community and Social Services	4,942	3,398

Transfers to the Ministry of Seniors, Community and Social Services consist of system development costs to replace the legacy system and management fees that are included in the revenues of the Ministry of Seniors, Community and Social Services.

Estate administration fees charged to clients' accounts, with the exception of cost recoveries, are included in the revenues of the Ministry of Seniors, Community and Social Services.

The *Public Trustee Act* states that unclaimed property must be held for at least ten years from the date of an order declaring the person to be missing or after the date that the Public Trustee publishes a notice in *The Alberta Gazette*. After ten years of inactivity, trust balances held by the OPGT may be transferred to the Ministry of Seniors, Community and Social Services. For the year ended March 31, 2023 the amount transferred was \$229 (2022 - \$1,185). The amount appears on the financial statements as part of the Cash Distributions to Clients, Beneficiaries and Heirs.

The operating costs of the Public Trustee portion of OPGT are included in the financial statements of the Ministry of Seniors, Community and Social Services. For the year ended March 31, 2023, the operating costs are \$17,001 (2022 - \$15,159).

13. CONTINGENT LIABILITIES

(in thousands)

The Public Trustee is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities. The Public Trustee clients have been named in five (2022: two) claims of which the outcome is not determinable. The claims have a specified amount of Nil (2022: Nil). Included in the total claims, Nil (2022: Nil) is covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2023

14. CONTINGENT ASSETS

(in thousands)

The Public Trustee initiated legal matters where possible assets are being sought. The outcomes from these matters will likely result in recognition of assets. These amounts have not been recognized in the financial statements.

The Public Trustee was involved in 38 (2022: 43) lawsuits which will reasonably give rise to the recovery of assets. Of these lawsuits, 20 (2022: 20) have an estimated amount ranging from \$4 to \$1,200 (2022: from \$7.5 to \$340). 18 (2022: 23) lawsuits have no amount specified. The nature of claims are personal injury, estate and family law.

15. FUTURE ACCOUNTING CHANGES

The Public Sector Accounting Board has approved the following accounting standards, which are effective for fiscal years starting on or after April 1, 2023:

- **PS 3400 Revenue**
This accounting standard provides guidance on how to account for and report on revenue, and specifically, it differentiates between revenue arising from exchange and non-exchange transactions.
- **PS 3160 Public Private Partnerships**
This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity produces infrastructure using a private sector partner.
- **PSG 8 Purchased Intangibles**
This accounting standard provides guidance on how to account for purchased intangibles acquired through an arms length third party. Intangibles that meet the definition of an asset can be recognized as an asset on the financial statements.

OPGT has not adopted these standards. Management is currently assessing the impact of these standards on the Estates and Trusts financial statements.

16. COMPARATIVE FIGURES

Certain 2022 figures have been reclassified, where necessary, to conform to the 2023 presentation.

17. APPROVAL OF FINANCIAL STATEMENTS

The Public Trustee and the Assistant Deputy Minister of Seniors, Community and Social Services - Strategy Service Division approved these financial statements.

Schedule 1: Clients' Guaranteed Accounts

Office of The Public Guardian and Trustee Estates and Trusts
As at March 31, 2023

	2023 (in thousands)	2022
Clients' Equity	\$ 576,710	\$ 576,808
Clients' Accounts, Mortgages, and Loans Payable (Note 11)	49,930	46,988
Total Clients' Liabilities and Equity	626,640	623,796
Less: Other Trust Assets Under Administration (Note 9)	140,216	164,494
Clients' Guaranteed Accounts (Note 1d)	\$ 486,424	\$ 459,302

The accompanying notes and schedules are an integral part of these financial statements.

Other Financial Information

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Statement of Remissions, Compromises, and Write-offs (unaudited)**Department of Seniors, Community and Social Services****Year Ended March 31, 2023*****In thousands***

The following Statement has been prepared pursuant to section 23 of the *Financial Administration Act*.

The Statement includes all Remissions, Compromises and Write-offs of the Department of Seniors, Community and Social Services made or approved during the Fiscal Year.

	2023	2022
	Actual	Actual
		(Restated)
Remissions under section 21 of the <i>Financial Administration Act</i> :	\$ -	\$ -
Compromises under section 22 of the <i>Financial Administration Act</i> :		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	3	3
Bankruptcies:		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	24	26
Write-Offs:		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	2,376	6,537
Disability Services	141	2
Alberta Seniors Benefit and Supplementary Accommodation Benefit	103	76
	\$ 2,647	\$ 6,644

Lapse/Encumbrance (unaudited)**Department of Seniors, Community and Social Services****Year Ended March 31, 2023***In thousands*

	Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjustments ⁽³⁾	Adjusted Voted Estimate	Voted Actuals ⁽⁴⁾	Over Expended (Unexpended)
EXPENSE VOTE BY PROGRAM						
Program - Operating Expense						
1 Ministry Support Services						
1.1 Minister's Office	\$ 756	\$ -	\$ -	\$ 756	\$ 731	(25)
1.2 Deputy Minister's Office	802	-	-	802	762	(40)
1.3 Strategic Services	4,410	-	-	4,410	3,750	(660)
1.4 Corporate Services	8,621	-	-	8,621	7,921	(700)
1.5 Appeals Panels	3,608	-	-	3,608	3,718	110
	18,197	-	-	18,197	16,882	(1,315)
2 Employment and Income Support						
2.1 Program Planning and Delivery	102,984	-	-	102,984	121,788	18,804
2.2 Income Support to People Expected to Work or Working	369,715	-	-	369,715	366,639	(3,076)
2.3 Income Support to People with Barriers to Full Employment	237,412	-	-	237,412	213,545	(23,867)
2.4 Career and Employment Services	105,892	-	-	105,892	102,760	(3,132)
	816,003	-	-	816,003	804,732	(11,271)
3 Assured Income for the Severely Handicapped						
3.1 Program Planning and Delivery	34,166	-	-	34,166	35,164	998
3.2 Financial Assistance Grants	1,337,052	-	-	1,337,052	1,377,738	40,686
	1,371,218	-	-	1,371,218	1,412,902	41,684
4 Disability Services						
4.1 Program Planning and Delivery	54,851	-	(500)	54,351	57,723	3,372
4.2 Persons with Developmental Disabilities - Supports to Albertans	1,057,410	-	-	1,057,410	1,045,144	(12,266)
4.3 Persons with Developmental Disabilities - Direct Operations	39,650	-	-	39,650	39,238	(412)
4.4 Family Support for Children with Disabilities	217,760	-	-	217,760	200,182	(17,578)
4.5 Provincial Disability Supports Initiatives	17,299	-	-	17,299	21,259	3,960
4.6 Fetal Alcohol Spectrum Disorder Initiatives	25,239	-	-	25,239	25,801	562
4.7 Disability Advocate's Office	1,000	-	-	1,000	930	(70)
	1,413,209	-	(500)	1,412,709	1,390,277	(22,432)
5 Homeless and Outreach Support Services						
5.1 Program Planning and Delivery	3,551	-	-	3,551	3,689	138
5.2 Homeless Shelters	48,700	16,000	-	64,700	68,459	3,759
5.3 Women's Shelters	51,319	-	-	51,319	51,586	267
5.4 Homeless Support Outreach Services	89,638	12,000	-	101,638	100,561	(1,077)
	193,208	28,000	-	221,208	224,295	3,087
6 Community Supports and Family Safety						
6.1 Program Planning and Delivery	3,509	-	-	3,509	2,954	(555)
6.2 Family and Community Support Services	100,000	10,000	-	110,000	110,077	77
6.3 Family and Community Safety	34,128	6,000	-	40,128	44,295	4,167
	137,637	16,000	-	153,637	157,326	3,689
7 Seniors Services						
7.1 Program Planning and Delivery	5,319	-	-	5,319	5,294	(25)
7.2 Special Needs Assistance Grants	18,847	-	-	18,847	13,329	(5,518)
7.3 Seniors Home Adaptation and Repair	1,565	-	-	1,565	692	(873)
7.4 Seniors Community Grants	900	-	-	900	1,390	490
	26,631	-	-	26,631	20,705	(5,926)
8 Alberta Seniors Benefit						
8.1 Program Planning and Delivery	5,737	-	-	5,737	5,944	207
8.2 Alberta Seniors Benefit Grants	359,418	(5,429)	-	353,989	328,235	(25,754)
8.3 Supplementary Accommodations Benefit	110,903	-	-	110,903	86,261	(24,642)
	476,058	(5,429)	-	470,629	420,440	(50,189)

Lapse/Encumbrance (unaudited)

Department of Seniors, Community and Social Services Year Ended March 31, 2023 In thousands

	Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjustments ⁽³⁾	Adjusted Voted Estimate	Voted Actuals ⁽⁴⁾	Over Expended (Unexpended)
EXPENSE VOTE BY PROGRAM						
Program - Operating Expense						
9 Housing						
9.1 Program Planning and Delivery	10,305	-	-	10,305	10,650	345
9.2 Assistance to Alberta Social Housing Corporation	102,287	-	-	102,287	126,987	24,700
	112,592	-	-	112,592	137,637	25,045
10 Public Guardian and Trustee Services						
	23,540	-	1,100	24,640	24,859	219
11 Services Provided to Other Ministries						
	2,546	-	-	2,546	1,712	(834)
12 Affordability Supports and Inflation Relief						
12.1 Affordability Supports and Inflation Relief	-	8,200	-	8,200	2,502	(5,698)
	-	8,200	-	8,200	2,502	(5,698)
Capital Payments to Related Parties						
9 Housing						
9.2 Assistance to Alberta Social Housing Corporation	45,955	-	-	45,955	45,955	-
Total	\$4,636,794	\$ 46,771	\$ 600	\$4,684,165	\$4,660,224	\$ (23,941)
(Lapse)/Encumbrance						\$ (23,941)
CAPITAL INVESTMENT VOTE BY PROGRAM						
4 Disability Services						
4.1 Program Planning and Delivery	\$ -	\$ -	\$ 400	\$ 400	\$ 418	\$ 18
4.2 Persons with Developmental Disabilities - Supports to Albertans	-	-	500	500	983	483
4.3 Persons with Developmental Disabilities - Direct Operations	572	-	274	846	528	(318)
4.7 Disability Advocate's Office	-	-	100	100	-	(100)
	572	-	1,274	1,846	1,929	83
10 Public Guardian and Trustee Services						
	4,500		(100)	4,400	3,360	(1,040)
Total	\$ 5,072	\$ -	\$ 1,174	\$ 6,246	\$ 5,289	\$ (957)
(Lapse)/Encumbrance						\$ (957)
FINANCIAL TRANSACTIONS VOTE BY PROGRAM						
7 Seniors Services						
7.3 Seniors Home Adaptation and Repair	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 4,857	\$ (5,093)
7.5 Property Tax Deferral Loans	9,750	-	-	9,750	8,157	(1,593)
Total	\$ 19,700	\$ -	\$ -	\$ 19,700	\$ 13,014	\$ (6,686)
(Lapse)/Encumbrance						\$ (6,686)

⁽¹⁾ As per "Expense Vote by Program", "Capital Investment Vote by Program" and "Financial Transaction Vote by Program" pages 52-53, 155-156 and 187-188 of the 2022-23 Government Estimates.

⁽²⁾ Per the Supplementary Supply Estimates approved on March 28, 2023.

⁽³⁾ Adjustments include encumbrances, capital carry over amounts, transfers between votes, credit or recovery increases approved by Treasury Board, and credit or recovery shortfalls. An encumbrance is incurred when, on a vote-by-vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.

⁽⁴⁾ Actuals exclude non-voted amounts as no cash disbursement is required (non-cash amounts), or because the Legislative Assembly has already provided the funding authority pursuant to a statute other than an appropriation act. Non-cash amounts (such as amortization, valuation adjustments, and other provisions) are excluded as these amounts do not require any expenditure or payment of public money. Year-end expense accruals & payables which will immediately require a cash outlay (payment of public money) to settle or otherwise extinguish the liabilities are included in Actuals.

Trust Funds Under Administration (unaudited)

In thousands

The ministry administers trust funds that are regulated and other funds consisting of public money over which the legislature has no power of appropriation. As the ministry has no equity in the funds and administers them for the purpose of various trusts, they are not included in the ministry's financial statements.

At March 31, 2023, the trust funds under administration were as follows:

	2023	2022
	Actual	Actual
		(Restated)
Office of the Public Guardian and Trustee Estates and Trust	\$ 653,326	\$ 660,744
Persons with Developmental Disabilities Clients Trust Funds	245	293
	<u>\$ 653,571</u>	<u>\$ 661,037</u>

Annual Report Extracts and Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act

Section 32 of the *Public Interest Disclosure (Whistleblower Protection) Act* reads:

- 32(1) Every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible.
- (2) The report under subsection (1) must include the following information:
- (a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
 - (b) the number of investigations commenced by the designated officer as a result of disclosures;
 - (c) In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.
- (3) The report under subsection (1) must be included in the annual report of the department, public entity or office of the Legislature if the annual report is made publicly available.

There was one disclosure of wrongdoing filed with my office for your department between April 1, 2022 and March 31, 2023. After reviewing the disclosure, no wrongdoings were identified, and no further action was deemed necessary.

I would appreciate this information being shared with the employees that are completing the annual report for your department. Please contact me if you have any questions.

Gene Williams
Designated Officer

Cc: Robin Anderson