

20
23

**ANNUAL
REPORT**



The Institute of Public Administration Canada (IPAC) is Canada's leading professional organization supporting excellence in the country's public sector. IPAC offers learning and development programming both nationally and regionally. With 18 regional groups from coast to coast to coast, our members include public servants from all levels of government—federal, provincial, municipal, and Indigenous—academics, and many others involved in public administration.

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OUR VISION

IPAC is recognized as a leader at home and abroad in building strong and dynamic public sector organizations that excel in meeting the needs of Canadians.

OUR MISSION

IPAC is dedicated to supporting those with a shared commitment to build excellence in public administration in Canada. We bring together networks and share best practices and experiences to help solve problems and position our members and partners for success in public service.

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Message from the President

It has been an honor to serve as the 2023-24 President of the Institute of Public Administration of Canada (IPAC). I am pleased to present the 2023 IPAC Annual Report, which underscores our collective commitment to excellence in Canada's public sector. I extend my sincere gratitude to our entire team for their unwavering dedication to IPAC. Our efforts support the professional development and work of public servants at all levels of government—federal, provincial, territorial, municipal, and Indigenous—across the nation.

The past year has witnessed an acceleration in the pace of our modernization plan, including a reimagining of our business model. IPAC has successfully pivoted to embrace a strategic partnership model to provide greater financial stability while simultaneously enriching our scope and growing our impact. I am delighted to report that our strategic partners now include the Microsoft, York University, Bank of Canada, Toronto Metropolitan University, Conference Board of Canada, multiple consulting firms, and Halifax Regional Municipality. Our partnerships with these organizations have strengthened the quality of our programming and conferences and positioned us as a hub of knowledge dissemination and thought leadership. We are better able to deliver greater value to our members.

The dedicated team at IPAC National held its 75th National Annual Conference last September. This signature event, celebrating the 75th Anniversary of IPAC, attracted close to 1,600 attendees, comprising public servants from provincial, territorial, municipal, and Indigenous governments, along with academics and professionals from the public sector field. The conference focused on the theme "Public Administration Amid Social Upheaval" and addressed trending issues such as equity, diversity and inclusion, digital government, climate change, remote work, mental health, leadership, healthcare, and social services.

Our unwavering commitment to fostering engagement continues to be a priority. Several of our regions have successfully resumed hosting organized in-person events

following the COVID-19 pandemic, reinvigorating our sense of community and underscoring the value of IPAC membership.

The success of IPAC's 18th National Leadership Summit, titled "Inspire, Engage, Empower," held virtually on March 2, 2023, is a significant milestone, achieving the highest attendance in IPAC history with 1,600 participants. The diverse lineup of speakers and sessions underscored our dedication to inclusivity, a cornerstone of IPAC's mission. Additionally, the enhanced programming offered by IPAC National in recent months demonstrates our commitment to providing timely and relevant content for our members during a period of substantial social and economic change, and geopolitical instability.

IPAC's legacy of excellence and innovation equips us to meet the ever-evolving needs of the public service. I am deeply grateful for the steadfast dedication of our IPAC community across Canada, whose collective efforts have guided us through these challenging times. While the road ahead may present obstacles, I remain highly optimistic about the future of IPAC.

It has been a privilege to serve as President, and I look forward to continuing to support IPAC in my role as Past President for the coming year and beyond.



- *Paul LaFleche*

September 2024



Regional Group Council



This is my report as the RCG Chair for this year, and I have had the privilege of being a part of IPAC for many years and in many different capacities. Having served as Chair of IPAC Manitoba Region, where we helped carry forward IPAC's National Year of Dialogue following the Truth and Reconciliation Commission's Calls to Action, was a definitive period of both our national and IPAC history.

When I moved to Ottawa to pursue my career as a public servant, one of the first things I did was to look up the local IPAC chapter. What I found in the IPAC NCR chapter was the typical group of dedicated and committed public servants that I had come to know from my Manitoba experience. These were my kind of people and the embodiment of IPAC.

Being a part of the IPAC-NCR Board certainly opened the opportunity for me to continue my IPAC experience by taking on the role of Regional Group Council Chair. Even though I've been with this organization for well over 15 years, this has been a whole new adventure.

The strength of IPAC has been, and is, its regions. We are a national organization that is uniquely connected into the heart of the regions across Canada.

Our main priority this year as a Regional Group Council has been growing capacity within and across regions. This priority was originally launched by our previous Chair, Matt Campbell from Nova Scotia Region. We have continued to build on this foundation by introducing new initiatives aimed at enhancing collaboration and knowledge sharing among regions.

Going forward, building the strength of our regional groups will continue to be a priority of the Regional Group Council. We have many regions who are putting on interesting and interactive events, who have strong governance structures, and who most importantly are passionate and have fun as we advance excellence in public administration.

I'm looking forward to the year ahead, as we strengthen our organization from coast to coast.



– *Rob McLeary*
Regional Group Council Chair
Director, IPAC-NCR



Regions
December 2023

1942 active members

Calgary	8	Montréal	21
Edmonton	68	NCR-Ottawa	789
Fredericton	23	Newfoundland	7
Manitoba	162	Nova Scotia	148
Moncton	7	NWT	52
		PEI	35
		Québec	9
		Saskatchewan	62
		SW Ontario	27
		Toronto	413
		Vancouver	34
		Victoria	66
		Yukon	2
		Foreign	9

Research and Outreach Report



Highlights of the Research committee’s work to advance insights and knowledge of public administration in Canada include:

- IPAC was a knowledge mobilization partner on a Future Skills Centre project with Toronto Metropolitan University studying the shift to remote work. The national survey with 1,500 employees and 500 supervisors assessed how to best support employees working remotely – which found public sector workers had less flexibility working remotely than the private sector. An IPAC webinar sharing the results was hosted in June 2023 and the report was published shortly after.
- *Supported Canadian Public Administration* – Canada’s leading academic journal for research on public administration – and two book series on public administration.
- Continued a strong partnership with the Canadian Association of Programs in Public Administration supporting the next generation of public servants, including through its annual National Student and Thought Leadership Awards and case competition.


- Sam Andrey
- Susan Brown
- Brooke Jeffrey
- Luc Juillet
- Evert Lindquist
- Ardith Plant



- Zachary Spicer

Chair, Associate Professor in the School of Public Policy and Administration at York University





Canadian Public Administration
Volume 65 (2022) Annual Report

CANADIAN PUBLIC ADMINISTRATION
ADMINISTRATION PUBLIQUE DU CANADA 

This is my 13th annual report as Editor, and likely my last. The editorial team is comprised of Associate Editors Luc Juillet (University of Ottawa) and Carey Doberstein (University of British Columbia), and Managing Editor Christy Paddick. Luc handles the French manuscripts, the English manuscripts where I have a conflict-of-interest, and chairs the Hodgetts and Parenteau panels for choosing the best articles in each volume. Carey is responsible for our New Frontiers and Book Reviews features. Christy manages ScholarOne and provides fantastic support to the editors, those who submit manuscripts, and reviewers. She also liaises with Wiley, our publisher, on a variety of technical matters. Christiane Miroglio handles the translations from English to French for the journal. I have been so fortunate to work with this outstanding and dedicated team!

Canadian Public Administration/ Administration publique du Canada (CPA/APC) is Canada's premier outlet for peer-reviewed research of Canadian scholars and practitioners exploring diverse topics on public administration at the federal, provincial, territorial, municipal and Indigenous levels of government and we encourage comparative analysis. *CPA/APC* is a valuable tool in IPAC's marketing and membership recruitment arsenal. In 2023, the highlights for *CPA/APC* were as follows:

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1.

We received 69 manuscripts and published four issues with a total of 26 original articles (1 in French), 2 research notes, and 3 State-of-the-Art Review articles. Increasingly important was that 23 of these were Open Access publications, allowing access to everyone, and not just IPAC members or those with access to university library subscriptions. State-of-the-Art Reviews (SOTAs) provide a survey of “must read” articles and books on leading-edge issues or developments in the field. Published manuscripts typically go through several revisions after receiving comments from reviewers and the editors. One French book review was published on the IPAC web site and circulated to IPAC members. We have a high number of articles, research notes, and SOTAs from French-speakers who choose to publish in English.

2.

- A.** We received 69 manuscripts and published four issues with a total of 26 original articles (1 in French), 2 research notes, and 3 State-of-the-Art Review articles. Increasingly important was that 23 of these were Open Access publications, allowing access to everyone, and not just IPAC members or those with access to university library subscriptions. State-of-the-Art Reviews (SOTAs) provide a survey of “must read” articles and books on leading-edge issues or developments in the field. Published manuscripts typically go through several revisions after receiving comments from reviewers and the editors. One French book review was published on the IPAC web site and circulated to IPAC members. We have a high number of articles, research notes, and SOTAs from French-speakers who choose to publish in English.
- B.** *Research notes on:* Quebec’s experience with mandatory lobbying disclosure; dimensions of competition in urban cannabis markets;
- C.** *State-of-the-Art Review* articles on recent literature and developments on: delivering public infrastructure”; access to information in the digital era; responsible technology policy in Canada; and critical race theory information research and practice in Canadian public administration.
- D.** *In memoriam:* in honour of Vince Wilson, former *CPA* Editor (1987-1992)

3.

The Hodgett's Award jury, led by Luc Juillet, is currently undertaking its assessment of 2023 articles to identify the best English article. Once chosen and announced, we will organize an IPAC webinar.

4.

The number of full-text downloads (120,000) during 2023 from CPA/APC holdings was a 10.9% increase from 2022. The 2022 Journal Citation Report showed that CPA/APC's 2-year Impact Factor increased modestly to 1.1, up from 1.0 in 2022 – the figures for 2021 was .984 and for 2020 was .900 in 2020.

5.

In 2023, the ten most downloaded articles and research notes included four from the 60th volume (2017): "Social license to operate" (3465 downloads); "Accountability and monitoring government in the digital era" (1,717); "Digital government and service delivery" (1,622); and "Information governance in digitized public administration" (1,470). Most interestingly, four were from the 2023 volume: "Government of Canada's teleworking and hybrid policies in the aftermath of the COVID-19 pandemic" (2427); "Appraising Canada's 1979 Indian Health Policy" (1487); "Reforming Canada's federal health care funding arrangements" (1278); and "Spending reviews and the Government of Canada" (1200). The other two were: "Lobbying 'from within'" (2934, v.64) and "The digital era and public sector reforms" (2856, v. 65).

6.

During 2023 we hosted two IPAC webinars using content from CPA/APC:

- A.** June 15, 2023: Lindsay Tedds and Anna Cameron on their article "Canada's GBA+ framework in a (post) pandemic world: Issues, tensions and paths forward" (66: 1). Frances McRae, Deputy Minister of Women and Gender Equality Canada (WAGE), was the discussant.
- B.** January 26, 2023: Philippe Lagassé and Leah West on their exchange in the journal on "Authorizing Canada's Defence Intelligence Activities: Crown Prerogative or Statutory Framework?" (65: 4).

We have been in discussions with David Fulford (IPAC President) and Zac Spicer (Chair of the Research Committee) about working with the Research Committee to identify a list of topics, leveraging articles in CPA/APC, to form the basis for a series of webinars starting in Fall 2023 and for the 2024 calendar year.

7.

Looking back to 2023, I want to acknowledge the following for their various contribution to the journal:

- Our editorial team of Luc Juillet, Carey Doberstein, and especially Managing Editor, Christy Paddick, for their commitment, high standards, attention to detail, and counsel. Thank you!
- The many contributors of articles, research notes, SOTAs, and book reviews who chose to submit manuscripts for consideration or responded to invitations, and then respond to advice from peer reviewers and the editors. As always, we appreciate your insights and the high quality of your work.
- The Editorial Advisory Board and many volunteer reviewers (scholars and practitioners) are essential for maintaining the high standards and scholarly integrity of the journal. There were 77 reviewers in all during 2023! The list of reviewers can be found in the March 2024 issue of *CPA/APC*.
- The IPAC National Office, the IPAC Board of Directors, the Research and Professional Practices Committee, the executive of the Canadian Association of Programs in Public Administration, and Wiley for your encouragement and strong support of *CPA/APC*.

8.

The March 2024 issue contained titles on these topics: the pandemic and public service work; ministerial mandate letters; selecting Cabinet ministers; unhoused women; social procurement for Crown corporations; public service motivation research in Canada; delivering public infrastructure.

9.

The recently published June 2024 issue covered: the 1967 transfer of GNT to Yellowknife; 5G implementation in Quebec; post-pandemic public personnel retention; quality improvement support agencies (Quebec vs France); seniors and advisory councils; who gets blamed for the health care crisis; polarization in the perception of social problems; and the challenges confronting evaluation.

10.

The September and December 2024 issues will likely have articles on: career trajectories of political staff; a framework for appraising effects of AI on public administration organizations; the creation of Canada's national register of electors; open-government membership; and many more are in the hopper!

11.

We will soon announce a call for abstracts for a special issue on “Indigenous Resilience & Resurgence in the Transformation of Governance and Public Administration in Canada”, slated for the Sept. 2025 issue.

If you have any questions about the journal, please do not hesitate to contact me at evert@uvic.ca.

Thank you, again, for supporting our journal. I have been in touch with President David Fulford and Research Committee Chair Zac Spicer to let them know that I would like to step down as Editor at the end of the 2024 calendar year, but I will stay on until the new Editor has been appointed and can take up their duties.



– *Evert C. Lindquist*
Professor, School of Public
Administration, University of Victoria
Editor, Canadian Public
Administration/Administration
publique du Canada

Domestic and International Programs (DIP)

DIP develops and manages innovative partnerships, consultancies, and training programs to enhance the performance of governments in Canada and internationally. DIP is supported by many outstanding IPAC members, partners, volunteers, and consultants. Made-to-measure, peer-to-peer programs engage public servants in dialogue, debate, and the achievement of exceptional and lasting results.

The 2023 year was again another difficult year for IPAC International Programs. The focus for International Development funding on the public service has lessened and we saw fewer opportunities for IPAC. As well, the resources currently available at IPAC are limited. Our international work was much reduced; however, it remains a part of the IPAC activities and the value of the International Development work that IPAC does is still a focus for us.

Program Management Highlights

The Institute is working with Cowater Sogema, to act as the supporting partner in a seven-year project funded by GAC, called Canadian Trade and Investment Facility for Development (CTIF). CTIF's main goal is to support trade and investment policy reforms that promote inclusive and sustainable growth in developing countries in the Asia-Pacific region. CTIF provides technical expertise and targeted interventions for trade and investment policy reform initiatives. In the past few years, the work has slowed down due to the inability to travel. In 2023 the work slowly began to shift and we expect 2024 to have more activity.


The seven-year Expert Deployment Mechanism for Trade and Development (EDM) Project is also in partnership with Cowater Sogema. EDM offers technical assistance to support the negotiation and implementation of free trade agreements (FTAs) and foreign investment protection agreements (FIPAs) between Canada and its developing and emerging market trading partners eligible to receive official development assistance (ODA). Again, the work has slowed since the pandemic but we are seeing signs that this will increase over time.

Regarding Domestic consulting work, IPAC placed a greater focus on our training programs in Canada in 2023. Our Domestic work was comprised of Aboriginal Governance work, Design Thinking with the Danish Design Centre, webinars with sponsors such as Deloitte, and our New Professionals Conference. These programs were delivered virtually and were extremely successful for IPAC ensuring a financially successful Domestic Program area in 2023.


IPAC continues to work with a clear focus to build and share public service learning and expertise in Canada and around the world.


DIP Committee Members

 Ellen Barry

 Norma MacIsaac

 Ed Sajecki

 Scott Duff

 Lisa Nye



- Jean-Stéphane Bernard
Chair, Domestic and International Programs
Committee



Indigenous Governments Programs Report

Engaging and partnering with Indigenous governments is a continuing priority for IPAC as well as all governments across Canada. We acknowledge IPAC, its members, partners, and sponsors conduct activities spanning many Indigenous Territories from coast-to-coast-to-coast, and we are grateful for our Indigenous partners, especially the Knowledge Keepers and Elders who have guided this work.

IPAC is a partner on the Rebuilding First Nations Governance (RFNG) Project led by Carleton University and the Centre for First Nations Governance (CFNG). The project is funded by Social Sciences and Humanities Research Council, supporting the research over 6 years. Rebuilding First Nations Governance (RFNG) is a national alliance of First Nation communities and Tribal Councils, academic researchers and public sector practitioners created to support First Nations leadership and rights holders that have made the decision to transition out from under the Indian Act to their own inherent rights governance.

RFNG aims to provide applied research and analysis directed by First Nations governments who are working to master or to leave behind Indian Act governance. RFNG project partners include six First Nations and two Tribal Councils, six Canadian universities, three non-governmental organizations and 35 academic researchers and practitioners in Canada and the United States.



RFNG | Rebuilding
First Nations
Governance



Several activities under the project were hosted during 2023. First Nations Elders, leaders, and administrators gathered with practitioners, academics, and other experienced individuals for Rekindling the Fire at Carleton University in Algonquin territory June 11-12, 2023. Organized by the Rebuilding First Nations Governance (RFNG) project in partnership with the Centre for First Nations Governance (CFNG), the gathering was an opportunity for partner First Nations to share and learn from each other about how they are working to overcome the Indian Act and transition to self-government under their own inherent rights. Over 2 days of discussion it emerged that the people, language, and land are key building blocks for partner communities and nations as they rebuild their governing structures and laws to exercise their inherent rights and leave the Indian Act behind.

Publications and research are also a key part of the project. A new series of high-level briefings on key governance issues called “Shortcuts” have been published, designed for First Nations councils and administrators or anyone who needs a quick introduction to topics like consultation and accommodation, or Free, Prior and Informed Consent. As well, the document Connecting the Dots to Reveal a New Picture: A Report on Indian Act By-Law Enforcement Issues Faced by First Nations in Nova Scotia and Beyond By Naomi Metallic and Roy Stewart was published in 2023 to research the challenges facing First Nations in Nova Scotia in assuming jurisdictional control through Indian Act by-laws.



Awards Report



IPAC  IAPC | THE VANIER MEDAL

Dr. Catherine Cook
 Vanier Award winner for 2023,
 Vice-President (Indigenous),
 University of Manitoba



Dr. Cook accepted the Vanier Medal at IPAC's Annual Conference in Ottawa from September 13-15, 2023, where she spoke on the topic of Indigenous health outcomes.

The IPAC Vanier Medal is awarded annually as a mark of distinction and exceptional achievement to a person who has shown remarkable leadership or has made a highly significant contribution to the field of public administration or public service in Canada. The award honours Georges Vanier, the first French-Canadian Governor General of Canada, who was deeply committed to public service. It is IPAC's highest form of recognition.

The 2023 Vanier Medal was awarded to Dr. Catherine Cook, an Associate Professor and Vice President (Indigenous) at the University of Manitoba. Dr. Cook has spent the past 35 years dedicated to building more sustainable health programs for Indigenous communities. Through her leadership initiatives, Dr. Cook has dedicated her time to addressing the gaps in equitable access to health care for Indigenous peoples, by working to correct systematic disparities.

During her career, Dr. Catherine Cook challenged the status quo by pushing for collaborative and accountable work efforts towards reconciliation. She has advocated for the development of a Regional Indigenous Health Program, while also developing an Indigenous Partnership Framework with Manitoba's Assistant Deputy Minister for Health, Seniors, and Active Living. Dr. Cook has also introduced and incorporated program reforms through the University of Manitoba such as the EleV, which works to increase access to post-secondary education, as well as the Indigenous Content Requirement. Dr. Cook has also left a mark through her mentoring initiatives with Indigenous health care professionals, and the development of Indigenous Cultural Safety Training.

Established Leader Award in Public Sector Excellence

The IPAC Award for Established Leaders recognizes leaders in public administration who have made substantive achievements over many years and whose work has made a significant contribution to the public interest. These individuals also reflect the ideals of public administration, and they have advanced confidence and trust in their respective fields.

- Christian Schmidt – Chief of Winnipeg Fire Paramedic Service

Emerging Leader Award in Public Sector Excellence

The IPAC Award for Emerging Leaders recognizes promising new leaders in public administration who have served for five years or less in their profession, and whose work has had a significant impact on the public interest. These individuals also reflect the ideals of public administration. They will have advanced confidence and trust in their respective field.

- Sana Abou-Shaabab – Director of Environmental Operations at Canada Border Services Agency
- Stephanie Stefura – Regional Deputy Director with the Accelerated Growth Service at Innovation, Science and Economic Development Canada

Innovation Award in Public Sector Excellence

The IPAC Award in Innovation recognizes an individual or organization that has produced an exceptional change or new way of doing things that addresses the public interest.

- Elections Markham Digital Democracy Team – City of Markham
- Social Science and Humanities Research Council Future Challenges Team – Innovation, Science and Economic Development Canada
- Service New Brunswick Energy Management Team – Service New Brunswick

Distinguished Service in Mental Health Promotion Award in Public Sector Excellence

The IPAC Award for Distinguished Service in Mental Health Promotion recognizes an individual or organization with an outstanding record supporting individuals or a community with creative and sustained mental health programming.

- Susan Kyle – Former Assistant Deputy Attorney General and Chief Prosecutor of Ontario at the Ministry of the Attorney General, Criminal Law Division

75th National Annual Conference, 76th Anniversary of IPAC

September 13th – 15th, 2023

2023 IPAC ANNUAL CONFERENCE

Public Administration Amid Social Upheaval



The Institute of Public Administration of Canada held its 75th National Annual Conference in hybrid format from September 13-15, 2023, at the Delta Hotels by Marriott Ottawa City Centre, in Ottawa. The main theme was Public Administration Amid Social Upheaval, and the program covered trending issues requested by our members. The conference also focused on providing examples of best practices in the areas of equity, diversity and inclusion, digital government, climate change, remote work, mental health, leadership, healthcare, and social services, with keynotes from Shachi Kurl, Bob Rae, and Peter Mansbridge.

The event was successful and attracted close to 1,600 attendees, including public servants from provincial, territorial, municipal, and Indigenous governments and organizations, academics, and professionals related to the public sector field.

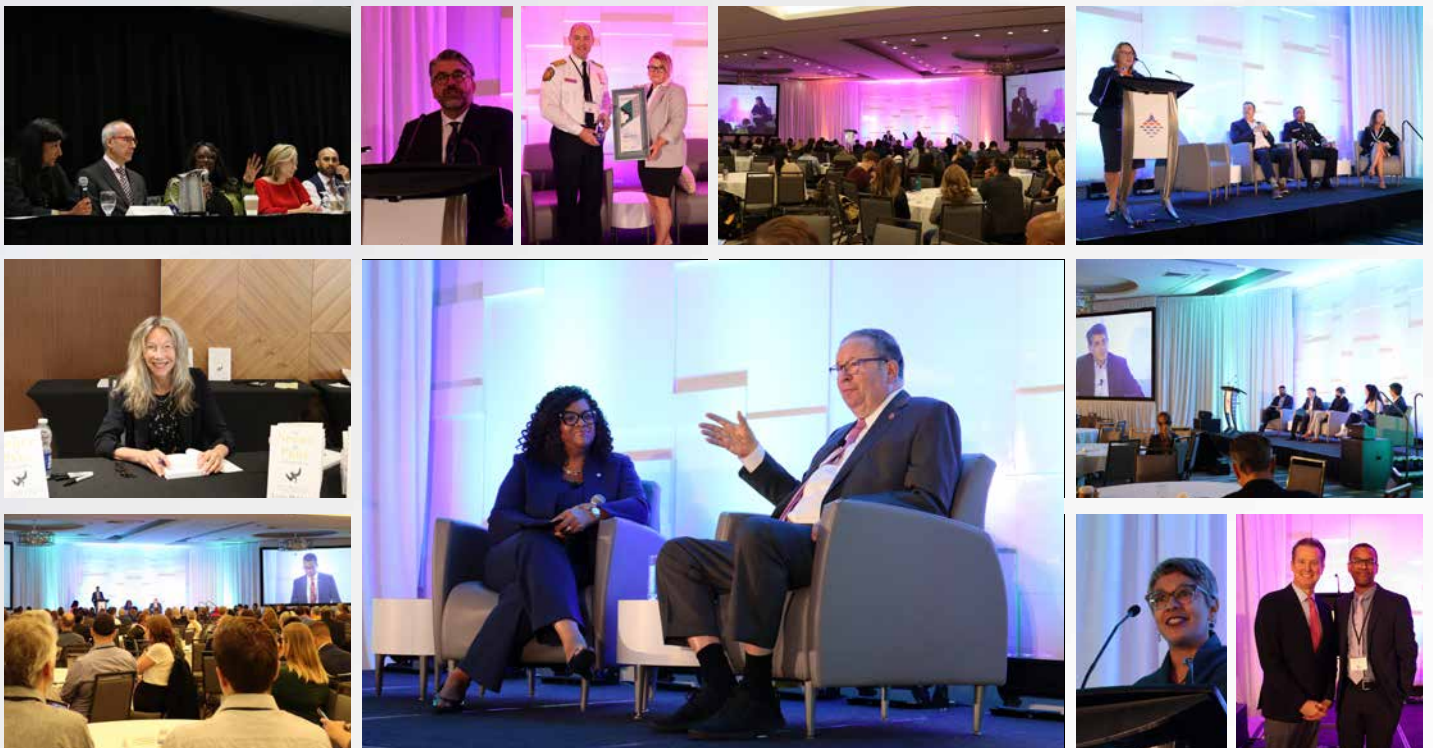
The 2023 Annual Conference was executed using several creative and innovative approaches being as it was virtual and in-person. IPAC also partnered with communities (National Managers' Community, Public Service Pride Network, Infinity – The Network for Neurodivergent Public Servants, and the Black Executives Network) within the Federal Government to ensure diverse and comprehensive representation at the conference. A headshot salon was added for in-person attendees for two days, an increase from last year's one-day session, because of how popular it was in 2022. We also extended break and lunch periods to allow for more productive discussions and networking for attendees.



For social events, there were tours set up with the House of Commons on the Wednesday and Friday of the conference. Wednesday's tours were successful, but Friday tours were cancelled because the House was called into session.


IPAC's Awards were effectively worked into the program and presented before or after keynote sessions on both days. This worked well for the recognition of the award nominees and recipients, with each award winner showcasing a video they created before taking a photo on stage with the presenter.

Much of the overall success is a result of the work of IPAC National staff and volunteers who stepped up to run both the in-person and virtual components of the event.



The conference brought insights from the following notable keynotes and plenary panelists:


Keynote: **David L. Cohen**,
United States Ambassador
to Canada


Keynote: **John F.G. Hannaford**, the Clerk
of the Privy Council and
Secretary to the Cabinet


Keynote Moderator:
Zabeen Hirji, Strategic
Advisor - Private and
Public Sector, Former
Chief Human Resources
Officer, RBC


Keynote Moderator:
Kimberley Goode, Chief
Communications and
Social Impact Officer, BMO


James Gordon, Managing
Partner, Government and
Public Services, Deloitte
Canada and Chile


Valerie Gideon, Associate
Deputy Minister, Indigenous
Services Canada


Dr. Matthew Chow,
Chief Mental Health
Officer, TELUS Health


Michael Wernick, Senior
Strategic Advisor, MNP
Digital, the Jarislowsky Chair
in Public Sector Management,
University of Ottawa


**Commodore Jacques
Olivier**, Director General
Professional Conduct and
Development, Canadian
Armed Forces


Bianca Wylie, Partner,
Digital Public


**Honourable Greg
Fergus**, MP, Hull-Aylmer,
Parliamentary Secretary
to the Prime Minister and
to the President of the
Treasury Board


Hanna Ziada, Director,
Indigenous, French Language
and Priority Populations,
Ministry of Health, Ontario
Public Service


Mary Rowe,
President & CEO,
Canadian Urban Institute


Augy Jones,
Principal, Nova Scotia
Community College,
Akerley Campus

Notable attendees at the Welcome Reception included:

- Honorary Co-Chair, Janice Baker
- Honorary Co-Chair Arun Thangaraj, Deputy Minister, Transport Canada, Government of Canada
- Dr. Catherine Cook, 2023 Vanier Award Recipient
- Her Honour the Honourable Elizabeth Dowdeswell, OC, OOnt, Lieutenant Governor of Ontario
- Mark Sutcliffe, Mayor, City of Ottawa
- Serge Lamontagne, City Manager of Montreal and last year's winner of the Vanier Medal
- Michael Benarroch, President and Vice-Chancellor, University of Manitoba



New Professionals Network

IPAC New Professionals Report 2023

On December 7th, 2023, IPAC's annual New Professionals event connected emerging leaders from across Canada, empowering them to achieve their professional goals and excel in the public sector. Through a series of rich and diverse panel discussions, attendees gained valuable insights into navigating their careers, seeking mentorship, and pursuing growth opportunities. This complimentary, one-day virtual session attracted 862 people across Canada, making it the highest attended New Professionals event in IPAC's history – a turnout that only attests to its significance.

The event explored the depths of public service, with senior leaders providing exclusive insights into how each level of government operates and how they navigate the dynamic field among complex challenges and societal transformation. The sessions also covered exciting career opportunities within the public sector, with emerging leaders sharing strategies on how they manage their careers and strive for success. The audience enjoyed the opportunity to interact with the panelists and pose thought-provoking questions throughout the day.

Public servants from all levels of government know the importance of building connections, empowering one another, and cultivating learning, so that Canada can continue to excel among times of uncertainty. IPAC's New Professionals event provided that opportunity, while also reminding attendees of the importance of fostering continuous growth to keep up with an ever-evolving world.





18th National Leadership Summit

IPAC's 18th National Leadership Summit, *Inspire, Engage, Empower*, was held virtually on Thursday, March 2, 2023. It attracted over 1,600 attendees from across Canada, making this summit one of the highest attended events in the history of IPAC. The attendees comprised high-level public servants from provincial, territorial, municipal, and Indigenous governments, as well as respected academics and private sector professionals. The IPAC Leadership Summit has built a reputation over the years for providing participants with the opportunity to enhance their leadership skills, exchange best practices on timely hot topics, and gain cutting-edge knowledge of solutions. In 2023, the summit was focused on delivering key information, tools, and exemplary best practices in the areas of equity, diversity and inclusion, trust in government, labour shortage, data and technology, climate change, hybrid work, mental health, and Indigenous practices. The event also featured a keynote discussion with The Right Honourable David Johnston, C.C., Governor General of Canada, 2010-2017, Chair of the Rideau Hall Foundation, and concluded with networking opportunities on the virtual platform Wonder.me.





IPAC  IPAC

18TH ANNUAL IPAC LEADERSHIP SUMMIT

INSPIRE. ENGAGE. EMPOWER.

Join us virtually March 2nd
REGISTER TODAY

IPAC's National Leadership Conference aims to provide leaders, practitioners, and academics working in public sector environments with the opportunity to connect with leading experts who successfully tackled disruption and change.

Join our keynote speaker, Canada's 28th Governor General, **The Right Honourable David Johnston, C.C.** for an exploration of empathy and trust in public and private life

The Right Honourable David Johnston, C.C.
Governor General of Canada, 2010-2017
Chair of the Rideau Hall Foundation

Moderated by **Mala Khanna**
Associate Deputy Minister,
Canadian Heritage

MARCH 2, 2023 Session Highlights

Politics: A Return to Civility, What would it Take?
Peter MacKay, Martha Hall Finlay, Leona Alleslev, and Kathleen Monk

Thank you to our sponsors and supporters

CLICK TO REGISTER TODAY

Deloitte **IBM** **DAVIS PIER** **nous** **AMAPCIC** **IPAC** **WWW.IPAC.CA**



IPAC  18TH ANNUAL IPAC LEADERSHIP SUMMIT

INSPIRE. ENGAGE. EMPOWER.

Join us virtually March 2nd
REGISTER TODAY

MARCH 2, 2023 Session Highlights

Where did the workers go? Understanding Canada's Labour Shortage Trevin Stratton, Nancy Healey, and moderated by Georgina Black

Ambiguity, meet clarity: How to lead a successful transformation Mohammad Qureshi, Adil Khalfan, Aaron Jaffrey, and moderated by Kelly Rowe

The Future of Government Adithi Pandit, Shannon Lundquist, and moderated by Michael Wernick

Putting Data to Work ... for the people John Roberts, Romelia Flores, Paul Zikopoulos, James Stritzinger, and moderated by Tim Paydas

COP15/COP27 - From Commitments to Action Jan Forster, Celine Bak, Nes Parker, and moderated by Karen Hamberg

Home Alone: Navigating the Perks and Challenges of Hybrid Work Dr. Ellen Choi and moderated by Dave Bulmer

Indigenous Pathways to Mental Health and Wellness: Community and Culturally Driven Approaches Dr. Samantha Wells, Renee Linklater, Ashley Cornect-Benoit, Ningwakwe George, and moderated by Dr. Kwame McKenzie

What is "public sector innovation" and why is it so hard for governments to incorporate innovation into policy-making? Mike Davis, Nancy MacLellan, Tracey Barbrick, and moderated by Matthew Rio

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The day's program offered a wide array of interesting and topical knowledge sessions with leading and dynamic speakers, including:

- Keynote: The Right Honourable David Johnston, C.C., Governor General of Canada, 2010-2017, Chair of the Rideau Hall Foundation
- Keynote Moderator: Mala Khanna, Associate Deputy Minister of Canadian Heritage
- Keynote: Martha Hall Findlay, Director and James S. and Barbara A. Palmer Chair at the School of Public Policy, University of Calgary
- Keynote: Leona Alleslev, Executive Leader, entrepreneur and former politician & military officer
- Keynote: Kathleen Monk, Principal Owner, Monk + Associates
- Keynote Moderator: Peter MacKay, Strategic Advisor, Deloitte Canada
- Dr Ellen Choi, Assistant Professor, Ted Rogers School of Management, Toronto Metropolitan University
- Georgina Black, Vice Chair & Canadian Managing Partner, Government, Public Services, Health & Life Sciences, Deloitte
- Michael Wernick, Adjunct Professor, Carleton University School of Public Policy and Administration
- Jan Forster, Deputy Minister, Environment, Climate and Parks, Government of Manitoba





Treasurer's Report

On behalf of the IPAC Board of Directors, I present the following report, which serves as an overview of IPAC's financial performance over the past fiscal year, its financial status at the 2023 year-end, and an indication of the financial status of the organization for the coming year. Audited statements for IPAC's 2023 fiscal year are included in this report along with the unqualified auditors report.

Unfortunately, 2023 ended in a deficit for IPAC. The first 3 quarters ended in a surplus, however in the fourth quarter, a delay of a large revenue generating program caused a lack of revenue in the quarter for IPAC. We made great efforts to generate the delayed revenue in a short period of time but were unable to replace enough revenue to recover from the loss.

The Leadership Conference in Q1 was very successful. The Conference was held virtually which saved the high in-person costs associated with conferences. Again, we continued to offer virtual programs and training to include participants from all levels of government across Canada. Our key events were virtual to ensure success in the current climate and our training programs, the Design Skill for Public Innovation with the Danish Design Centre the New Professionals Conference were also very well attended.

In 2023 IPAC engaged members as well as corporate partners and as a result our Annual Conference was very well attended both virtually and in-person and was successful in drawing both attendees and sponsors. Applying a lesson learned from 2022, we negotiated reduced in-person costs due to travel constraints in many governments. Our membership base, particularly the Institutional Partnerships grew once more in 2023, moving the memberships closer to pre-pandemic levels.

IPAC was again challenged by the continued slow down of International Development work. Available resources to appropriately respond to any opportunities is also an issue.

Since the pandemic many governments continued to have reduced funding for not-for-profits including IPAC. IPAC has once more reduced costs by moving in October 2023 from our overly large, leased office space to a much smaller leased office space, therefore reducing overhead rent costs dramatically. IPAC has also refrained from replacing staff that have left over the last few years, therefore keeping payroll and related costs at a minimum.

2024 starts with great optimism and the year has started with increased institutional partnerships, and successful events. The year ahead is looking positive, however we can not continue in the long term with the current severely reduced staffing levels. We will be looking at increasing specific resources towards the end of the year. IPAC will continue to need your ongoing support to thrive as a financially sustainable, relevant organization, supporting and promoting Canadian public service.

I would like to take this opportunity to thank our Finance and Risk Assessment Committee and the Audit Committee for their support and commitment. The membership of each committee includes:

Finance and Risk Assessment Committee:

- Jim Engel
- Giles Gherson
- Mala Khanna
- Lori Kimball
- Paul T. LaFleche
- Robert McLeary

Audit Committee:

- Giles Gherson
- Mala Khanna
- Lori Kimball
- Paul T. LaFleche
- Amar Singh

I would also like to thank the management and staff of IPAC, for their leadership, commitment, and prudent management of resources.



– *Darinka Pejic*
Treasurer





Financial Statements

The Institute of Public Administration of
Canada

December 31, 2023

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Independent Auditor's Report

To the Members of
The Institute of Public Administration of Canada

Opinion

We have audited the financial statements of The Institute of Public Administration of Canada (the "Organization"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Grant Thornton LLP

Toronto, Canada
May 31, 2024

Chartered Professional Accountants
Licensed Public Accountants

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Financial Position
As at December 31, 2023

Assets		
	<u>2023</u>	<u>2022</u>
Current Assets		
Cash	\$ 348,468	\$ 315,713
Accounts receivable	167,581	211,636
Prepaid expenses and other current assets	<u>52,147</u>	<u>41,104</u>
	568,196	568,453
Non-Current Assets		
Property and equipment (Note 3)	<u>36,570</u>	<u>40,826</u>
	\$ 604,766	\$ 609,279
Liabilities and Fund Balances		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 158,086	\$ 205,238
Deferred revenue and contributions (Note 4)	315,431	243,418
Loan payable (Note 5)	<u>40,000</u>	<u>40,000</u>
	513,517	488,656
Fund Balances (Note 2(a))		
Sustainability Fund (Unrestricted)	54,679	79,797
Investment in property and equipment	<u>36,570</u>	<u>40,826</u>
	91,249	120,623
	\$ 604,766	\$ 609,279

Approved on behalf of the Board of Directors

_____ Director

_____ Director

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Operations
For the year ended December 31, 2023

	2023 <u>Budget</u> (Unaudited - Note 9)	2023 <u>Actual</u>	2022 <u>Actual</u>
Revenue			
Annual conference	\$ 425,000	\$ 496,580	\$ 406,563
Membership fees	360,000	404,485	371,862
Other conferences and workshops	325,000	251,900	342,232
Research projects	210,000	124,414	294,671
Other income	143,000	112,728	117,471
Other international funding	160,000	45,055	87,486
Subscription and sales	35,350	37,620	37,852
	<u>1,658,350</u>	<u>1,472,782</u>	<u>1,658,137</u>
Expenses			
Operating expenses			
Annual conference	300,000	280,655	294,863
Research projects	85,250	51,732	103,083
Other conferences and workshops	63,500	22,213	25,815
Publications	19,000	15,608	19,160
Regional groups and membership services	18,000	6,819	15,845
Honours and awards	9,000	5,256	5,192
Other international projects	66,000	564	40,491
	<u>560,750</u>	<u>382,847</u>	<u>504,449</u>
Administration expenses			
Salaries, wages and benefits	784,015	756,555	729,180
Other administrative expenses	120,000	182,129	159,828
Rent, caretaking and utilities	168,467	159,394	190,820
Amortization of property and equipment	12,000	21,231	12,081
Board committee	1,000	-	676
	<u>1,085,482</u>	<u>1,119,309</u>	<u>1,092,585</u>
	<u>1,646,232</u>	<u>1,502,156</u>	<u>1,597,034</u>
(Deficiency) excess of revenue over expenses	<u>\$ 12,118</u>	<u>\$ (29,374)</u>	<u>\$ 61,103</u>

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA

Statement of Changes in Fund Balances

For the year ended December 31, 2023

	Sustainability Fund (Unrestricted)		Investment in property and equipment				Total	
	2023 Budget (Unaudited - Note 9)	2023 Actual	2022 Actual	2023 Budget (Unaudited - Note 9)	2022 Actual	2023 Budget (Unaudited - Note 9)	2023 Actual	
Fund balances, beginning of year	\$ 79,797	\$ 79,797	\$ 43,955	\$ 40,826	\$ 15,565	\$ 120,623	\$ 59,520	
(Deficiency) excess of of revenue over expenses	12,118	(29,374)	61,103	-	-	12,118	61,103	
Amortization	12,000	21,231	12,081	(12,000)	(12,081)	-	-	
Purchase of property and equipment	(15,000)	(16,975)	(37,342)	15,000	37,342	-	-	
Fund balances, end of year	\$ 88,915	\$ 54,679	\$ 79,797	\$ 43,826	\$ 40,826	\$ 132,741	\$ 91,249	
						\$ 120,623	\$ 120,623	

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA

Statement of Changes in Fund Balances

For the year ended December 31, 2023

	Sustainability Fund (Unrestricted)		Investment in property and equipment				Total	
	2023 Budget (Unaudited - Note 9)	2023 Actual	2022 Actual	2023 Budget (Unaudited - Note 9)	2022 Actual	2023 Budget (Unaudited - Note 9)	2023 Actual	
Fund balances, beginning of year	\$ 79,797	\$ 79,797	\$ 43,955	\$ 40,826	\$ 15,565	\$ 120,623	\$ 59,520	
(Deficiency) excess of of revenue over expenses	12,118	(29,374)	61,103	-	-	12,118	61,103	
Amortization	12,000	21,231	12,081	(12,000)	(12,081)	-	-	
Purchase of property and equipment	(15,000)	(16,975)	(37,342)	15,000	37,342	-	-	
Fund balances, end of year	\$ 88,915	\$ 54,679	\$ 79,797	\$ 43,826	\$ 40,826	\$ 132,741	\$ 120,623	

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Cash Flows
For the year ended December 31, 2023

	2023	2022
	<u>Total</u>	<u>Total</u>
Operating activities		
(Deficiency) excess of revenue over expenses	\$ (29,374)	\$ 61,103
Amortization of property and equipment	<u>21,231</u>	<u>12,081</u>
	(8,143)	73,184
Changes in non-cash working capital items		
Accounts receivable	44,055	43,649
Prepaid expenses and other current assets	(11,043)	25,570
Accounts payable and accrued liabilities	(47,152)	1,962
Deferred revenue and contributions	<u>72,013</u>	<u>(36,286)</u>
	<u>49,730</u>	<u>108,079</u>
Investing activities		
Purchase of property and equipment	<u>(16,975)</u>	<u>(37,342)</u>
Net increase in cash	32,755	70,737
Cash, beginning of year	<u>315,713</u>	<u>244,976</u>
Cash, end of year	<u>\$ 348,468</u>	<u>\$ 315,713</u>

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA

Notes to the Financial Statements

Year ended December 31, 2023

1. Purpose of the organization

The Institute of Public Administration of Canada (the "Institute") is a private, not-for-profit organization, which enables public servants from all spheres of government, university and college, teachers, staff, students and others interested in public administration to exchange ideas on trends, practices and innovations in public administration. Its scope covers governance from the global to the local level. Regional groups across the country provide local networks and forums.

The Institute was federally incorporated without share capital on December 15, 1947 as a not-for-profit organization and has continued under the Canada Not-for-Profit Corporations Act.

2. Summary of significant accounting policies

These financial statements are in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO). The accounts of the Institute are maintained using the accrual basis of accounting.

ASNPO requires entities to select policies appropriate for their circumstances from policies provided in these standards. The significant accounting policies selected by the Institute and applied in these financial statements are summarized below.

(a) Nature of funds

Sustainability Fund

The Sustainability Fund is unrestricted and accounts for current operations and programs.

Investment in property and equipment Fund

The Investment in property and equipment Fund accounts for the equipment of the Institute.

(b) Revenue recognition

The Institute follows the deferral method of accounting for contributions. Funds received for contributions are deferred and recognized in revenue at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

Contributed services

The Institute's activities are supported by the help of volunteers. Donated services are not recognized in these statements.

Membership fees

The term of individual membership and institutional partnership fees is on a rolling annual basis. Any individual membership fees and institutional partnership fees received for the subsequent year are deferred to the following fiscal year.

Subscription and sales

Revenue is recognized when products are delivered to customers. Revenue is stated net of discounts and returns.

Conference and workshop fees

The conference registration fees are recognized as revenue in the period in which the conference takes place.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

2. Summary of significant accounting policies (continued)

Special project funds

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

(c) Property and equipment

Property and equipment are stated at cost and consist of computer equipment. Amortization is charged to operations on a straight-line basis over three years.

(d) Foreign currency translation

The monetary assets and liabilities are translated at the rate of exchange in effect at year-end. Revenue and expenses are translated at the rates in effect at their transaction dates. The resulting gains and losses are included in other administration expenses in the statement of operations.

(e) Financial instruments

The Institute considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

The Institute's financial instruments comprise cash, accounts receivable, accounts payable, and loan payable.

Initial measurement

The Institute's financial assets and liabilities are measured at fair value, less related financing fees and transaction costs. In the case of financial assets or liabilities that will be subsequently measured at amortized cost, fair value is adjusted for financing fees and transaction costs.

Financial assets and liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Institute does not have any financial assets or liabilities in related party transactions which are initially measured at fair value.

Subsequent measurement

At each reporting date, the Institute measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets) except for cash.

Financial assets and liabilities recognized in related party transactions are subsequently measured based on how the Institute initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Institute has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Impairment

With respect to financial assets measured at cost or amortized cost, the Institute assesses whether there are any indications of impairment. If an indication of impairment exists, an impairment loss is recognized in operations. The reversal of a previously recognized impairment loss is recognized in operations in the year the reversal occurs.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

2. Summary of significant accounting policies (continued)

Special project funds

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

(c) Property and equipment

Property and equipment are stated at cost and consist of computer equipment. Amortization is charged to operations on a straight-line basis over three years.

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With respect to financial assets measured at cost or amortized cost, the Institute assesses whether there are any indications of impairment. If an indication of impairment exists, an impairment loss is recognized in operations. The reversal of a previously recognized impairment loss is recognized in operations in the year the reversal occurs.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

2. Summary of significant accounting policies (continued)

Special project funds

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

(c) Property and equipment

Property and equipment are stated at cost and consist of computer equipment. Amortization is charged to operations on a straight-line basis over three years.

(d) Foreign currency translation

The monetary assets and liabilities are translated at the rate of exchange in effect at year-end. Revenue and expenses are translated at the rates in effect at their transaction dates. The resulting gains and losses are included in other administration expenses in the statement of operations.

(e) Financial instruments

The Institute considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

The Institute's financial instruments comprise cash, accounts receivable, accounts payable, and loan payable.

Initial measurement

The Institute's financial assets and liabilities are measured at fair value, less related financing fees and transaction costs. In the case of financial assets or liabilities that will be subsequently measured at amortized cost, fair value is adjusted for financing fees and transaction costs.

Financial assets and liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Institute does not have any financial assets or liabilities in related party transactions which are initially measured at fair value.

Subsequent measurement

At each reporting date, the Institute measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets) except for cash.

Financial assets and liabilities recognized in related party transactions are subsequently measured based on how the Institute initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Institute has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Impairment

With respect to financial assets measured at cost or amortized cost, the Institute assesses whether there are any indications of impairment. If an indication of impairment exists, an impairment loss is recognized in operations. The reversal of a previously recognized impairment loss is recognized in operations in the year the reversal occurs.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

2. Summary of significant accounting policies (continued)

(f) Measurement uncertainty

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment. Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to excess (deficiency) of revenue over expenses as appropriate in the year they become known.

3. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2023</u>	<u>Net 2022</u>
Computer equipment	<u>\$ 450,142</u>	<u>\$ 413,572</u>	<u>\$ 36,570</u>	<u>\$ 40,826</u>

4. Deferred revenue and contributions

	<u>2022</u>	<u>Received</u>	<u>Recognized</u>	<u>2023</u>
Membership fees	\$ 175,133	\$ 407,511	\$ 361,630	\$ 221,014
Other conferences	5,430	82,900	48,330	40,000
Sponsorship	-	30,000	-	30,000
Salary funding	24,432	27,000	38,924	12,508
Study teams	11,909	-	-	11,909
CPA funding	14,514	30,602	45,116	-
Annual conference	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Total	<u>\$ 243,418</u>	<u>\$ 578,013</u>	<u>\$ 506,000</u>	<u>\$ 315,431</u>

5. Loan payable

The Institute received a loan under the Canada Emergency Business Account program ("CEBA"), 33% of which will be eligible for loan forgiveness if the loan is fully repaid on or before January 18, 2024 (2022 – December 31, 2023). The loan is interest free and due no later than January 18, 2024 (2022 – December 31, 2023). If the loan cannot be repaid by January 18, 2024 (2022 – December 31, 2023), the loan will be converted into a 3-year term loan, with an interest rate of 5% due no later than December 31, 2025. The Institute has repaid the loan on January 15, 2024 and has recorded the forgivable portion of \$20,000 in other income in the statement of operations in 2021 when it was reasonably certain of its repayment.

6. Pension plan

Since 1985, all employees are members of the Institute's money purchase pension plan and the Institute does not have any liability regarding this service other than the annual contributions to the pension plan. During the year \$12,912 (2022 - \$13,102) in contributions were made to the pension plan and the expense is included in salaries, wages and benefits.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

7. Multi-year contractual obligations

Long term lease

The Institute is obligated under a lease for its office premises and storage space having a term of 98 months which ended October 31, 2023. The minimum annual lease payments for the first 38 months totaled \$90,558 plus the proportionate share of all operating costs, taxes and utilities. For the last five years, the minimum annual lease payments totaled \$97,524 plus the proportionate share of all operating costs, taxes and utilities.

Expert Deployment Mechanism for Trade and Development (EDM) Project

On October 31, 2018, the Institute has entered into an agreement with GAC (legally incorporated as Department of Foreign Affairs, Trade and Development (DFATD)) and Cowater International Inc., to act as the minor partner in a seven year project funded by GAC. Total value of agreement is \$16,525,000. Based on a partnership agreement with Cowater International Inc., the Institute will recover all direct costs incurred and will receive 10% of all other margins earned on the project. EDM will offer technical assistance to support the negotiation and implementation of free trade agreements (FTAs) and foreign investment protection agreements (FIPAs) between Canada and its developing and emerging market trading partners eligible to receive official development assistance (ODA).

Canadian Trade and Investment Facility for Development (CTIF) Project

On March 31, 2018, the Institute has entered into an agreement with DFATD and Cowater International Inc., to act as the minor partner in a seven year project funded by DFATD. Total value of agreement is \$11,627,000. Based on a partnership agreement with Cowater International Inc., the Institute will recover all direct costs incurred and will receive 10% of all other margins earned on the project. CTIF's main goal is to support trade and investment policy reforms that promote inclusive and sustainable growth in developing countries in the Asia-Pacific region. CTIF provides technical expertise and targeted interventions for trade and investment policy reform initiatives.

8. Operation of the regional groups

The financial statements of the Institute do not include any assets, liabilities, revenue or expenses of any regional group of the Institute.

9. Budget figures

The budget figures shown in these financial statements are presented for comparative purposes with no audit opinion expressed. The amounts are approved by the Board of Directors.

10. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Institute's main credit risks relate to its accounts receivable.

The Institute reduces its exposure to credit risk by performing credit valuations on a regular basis and creating an allowance for doubtful accounts when applicable. At December 31, 2023, the allowance for doubtful accounts is \$1,626 (2022 - \$6,411). In the opinion of management, the credit risk exposure to the Institute is low and is not material.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2023

11. Financial instruments (continued)

Liquidity risk

Liquidity risk is the risk that the Institute will encounter difficulty in meeting the obligations associated with its financial liabilities. The Institute is exposed to this risk mainly in respect of its accounts payable and loan payable.

The Institute reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay trade creditors.

12. Operating line of credit and irrevocable letters of credit

The Institute has a line of credit of \$30,000 from a Canadian chartered bank bearing interest at the bank's prime interest rate plus 1.0% per annum. As of December 31, 2023, the outstanding balance for the operating line of credit was \$Nil (2022 -\$Nil).