

Hay River Health & Social Services Authority

**ANNUAL REPORT
2021-2022**



If you would like this information in another official language, call us.

English

Si vous voulez ces informations dans une autre langue officielle, contactez-nous.

French

Kĩspin ki nitawihĩtĩn ē nĩhĩyawihk ōma ācimōwin, tipwāsĩnān.

Cree

Tłıchq yatı k'èè. Dı wegodı newq dè, gots'o gonede.

Tłıchq

ʔerihĩt'ıs Dēne Sųłĩné yatı t'a huts'elkēr xa beyáyatı theʔą ʔat'e, nuwe ts'ēn yóftı.

Chipewyan

Edı gondı dehǵáh got'je zhatié k'ée edat'éh enahddhę nıde naxets'é edahfı.

South Slavey

K'áhshó got'jne xədə k'é hederı ʔedjhtl'é yerıııwę nıde dúle.

North Slavey

Jii gwandak izhii ginjik vat'atr'ijáhch'uu zhıť yınohthan jı', diits'at ginohkhıı.

Gwich'in

Uvanittuaq ilitchurisukupku Inuvialuktun, ququaqłuta.

Inuvialuktun

Č'đđ ııı^ıđđ^ı Δ^ı Δ^ıΔ^ıΔ^ı Δ^ıΔ^ıΔ^ıΔ^ı Δ^ıΔ^ıΔ^ıΔ^ı Δ^ıΔ^ıΔ^ıΔ^ı Δ^ıΔ^ıΔ^ıΔ^ı Δ^ıΔ^ıΔ^ıΔ^ı.

Inuktitut

Hapkua titiqqat pijumagupkit Inuinnaqtun, uvaptinnut hivajarłutit.

Inuinnaqtun

Indigenous Languages:

1-855-846-9601

French:

867-767-9348

866-561-1664 Toll Free

MISSION

To provide equitable quality care and service and encourage individuals, families and communities to make healthy choices.

VISION

BEST HEALTH

Support the health and wellness of the population

BEST CARE

Care and services are responsive to children, individuals, families, and communities

BETTER FUTURE

Contribute to a sustainable health and social services system

VALUES

CARING

With integrity, we treat everyone with compassion, respect, equity, dignity and we value diversity.

ACCOUNTABLE

We are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community.

RELATIONSHIPS

We work in collaboration with all residents including individuals, families, communities, staff, other health authorities, and Indigenous Governments.

EXCELLENCE

We pursue continuous quality improvement through innovation, integration and evidence-based practice.

SAFETY

We place safety at the center of all of our decisions.

TABLE OF CONTENTS

A MESSAGE FROM THE PUBLIC ADMINISTRATOR	4
A MESSAGE FROM THE CHIEF EXECUTIVE OFFICER	5
2021-22 AT A GLANCE	6
2021-22 HIGHLIGHTS	
Client Services	7
Child, Family, and Community Wellness	15
Support Services	19
Human Resources	23
Quality Risk Management	26
APPENDIX	
A: Management Discussion and Analysis	
B: Audited Financial Statements	

A MESSAGE FROM THE

PUBLIC ADMINISTRATOR



It will come as no surprise to any of you that we have experienced a difficult year and frankly, the last few years have been difficult. Covid took its toll only to begin this spring with an historic flood event. The flood disrupted not only our workplace but also disrupted many of your lives and in some cases created significant personal challenges.

The latest challenge we are facing at HRHSSA is one that is shared across the country of staffing shortages. This is clearly a crisis in the state of health care and we are struggling to compete in a very competitive market compounded by a shortage of workers.

It is true that tough times never last but that is small comfort to you as you struggle with these uncertain times. I want you to know that your Leadership Team is doing everything in their power to bring some stability to our staffing shortages. We are encouraged by the urgency that our stakeholders are exhibiting in recognizing and creating a strategy to assist us in being more competitive.

I cannot thank you enough for showing up! I have had the privilege to meet many of you over the last few years. I am always inspired by the dedication of each and every one of you who chose to serve the residents of the South Slave. In every department, you show up every day regardless of the challenges to serve your community.

It is okay to be discouraged by these difficult times. After every storm, there are clear, calm days. We will get through these tough times together, as you have proven time and again.

Brian Willows
Public Administrator

A MESSAGE FROM THE

CHIEF EXECUTIVE OFFICER



If the first year of experiencing COVID-19 within our Territory was defined by our ability to pivot rapidly to meet the overwhelming challenges of fighting the global pandemic at its peak, the second year, the year we have just been through has been defined by our versatility and perseverance in caring for our communities through the many waves of the disease.

The COVID-19 pandemic has challenged the entire health and social services system in ways we could not have imagined. Despite the challenges faced, every team member of the Hay River Health and Social Services Authority continued to go above and beyond in providing safe, quality care and services to our clients, patients, families and communities.

We are so proud of our dedicated and skilled workforce, who stepped up repeatedly to battle our way through the pandemic. With that in mind, we acknowledge the challenges our teams have faced, both personally and professionally, throughout the pandemic and we are focused on providing supports to help them recover and re-energize.

That is why, now more than ever, our focus is on rebuilding and re-stabilizing our workforce. We are doing all we can to support the health and wellness of the great people who work here at the Hay River Health and Social Services Authority and to recruit talented newcomers to bolster our teams.

One of the positive outcomes of the pandemic, and yes, there are some, has been increased cooperation and integration of services between health and social services providers, both across the Territory and within our community. We are convinced that the future of health care lies in increased integration across the health and social services continuum to provide seamless patient/client experiences and the best possible care.

We know the pandemic is not over and we do not know what the future holds. Much of the work in recent months has focused on stabilizing our workforce and supporting the people on our teams, while also working to return to pre-pandemic levels of activity in all areas of our Health Authority. With the strength of our teams behind us, we are prepared for the next stage of the journey as we continue to deliver on our Mission:

To provide equitable quality care and service and encourage individuals, families and communities to make healthy choices.

Erin Griffiths
Chief Executive Officer

HRHSSA BY THE NUMBERS



5 HEALTH CARE FACILITIES

We are skilled and dedicated health and social services professionals, support staff and volunteers who promote wellness, prevent disease and injury, and provide health care to a diverse population of approximately 6,000 people including our surrounding areas;

We have approximately 259 dedicated employees providing services at the Hay River Regional Health Centre, Woodland Manor long term care facility, Supportive Living Services campus, the Gensen building, and the Náydı Kúę building;



259 EMPLOYEES

Oversight and the role of governance is provided by a Public Administrator who is directly appointed and mandated by the Minister of Health and Social Services;

Our Medical Clinic is supported by a locum model of returning Family Physicians and Nurse Practitioners, and averages over 1300 visits per month;

The Hay River Regional Health Centre has 15 inpatient beds, one palliative care suite, two bariatric rooms, a four chair Dialysis Unit, a large birthing room, a three bay observation unit, and a two bay emergency department;



SERVING 6000 SOUTH SLAVE RESIDENTS

The Hay River Regional Health Centre has one operating suite, dedicated recovery room area, one endoscopy suite, and medical device processing to support our programs;

Services we offer throughout our community consist of Social Services, Community Counselling Services, Healthy Families Program, Home Care, and Public Health, with our remaining allied health and support services provided at the Hay River Regional Health Centre, and;

The Hay River Regional Wellness Council consists of six community members and provides health and social services and culture guidance to the Northwest Territories Health and Social Services Leadership Council.

2021-22 HIGHLIGHTS

CLIENT SERVICES

Acute and Ambulatory Care

Services

Despite staffing shortages, the Acute and Ambulatory Care department was able to continue to operate at full capacity with the addition of locum Register Nurses traveling to the community to help fill staffing needs.

We continued to operate Dental and Scope procedures through the Ambulatory Care department despite staff shortages and the Covid-19 Pandemic.

RN Nurse Educator continued to offer training courses to all HRHSSA staff.



7000 EMERGENCY PATIENTS SEEN



274 DENTAL & SCOPE SURGERIES



580 ADMISSIONS

Clinic Services

Despite physician shortages, the department was able to continue to operate and provide the public with appointments and procedures.

Successfully recruited a full time Nurse Practitioner who started at the beginning of March 2022.



11 058 PHYSICIAN APPOINTMENTS



1 887 SPECIALTY CLINIC APPOINTMENTS



5 495 NURSE PRACTITIONER APPOINTMENTS



341 TELEHEALTH SESSIONS

Community Health Services

In 2021, Public Health at HRHSSA continued clinical visits, phone consultations, and referrals for well child, kindergarten screening, school immunizations and Adult health clinics, including sexual health, Employee Health Risk assessments, audiometric testing, prevention and control of communicable diseases like Tuberculosis and COVID-19 testing, contact tracing and isolation information.

Most recently, our Public Health Supervisor successfully completed a certificate from the University of Toronto on treating tobacco use disorder and continues to provide those who use

tobacco with guidance and support. The implementation of this course supported policy change to meet the Canadian accreditation standards for health prevention and promotion policies on tobacco cessation for Public Health at HRHSSA, NTHSSA, and TSCA.

On September 29 2021, the Public Health department made its move to 13 Lepine Drive, Náydi Kúé building, with minimal disruption to services, staged advanced notices and updates were implemented by our communications department to inform our clients and community members of the move. It was a seamless transition.



100% of Public Health Nurses completed Indigenous cultural awareness and sensitivity training



3 649 COVID SWABS

Diabetes Program

Diabetes Program staff are working with our Speech Language Pathologist to practice swallow assessment skills and work collaboratively to better serve the community.

Our Registered Dietician collaborated with HRHSSA Dietary Staff to review and develop a 3-week menu and healthier snacks.

Diabetes Program partnership with NTHSSA to deliver education programs “Are You Ready’ weight management and ‘Craving Change’



1 387 ANNUAL DIABETES APPOINTMENTS



597 PROGRAM CLIENTS

Diagnostic Imaging

Successful implementation of air purifying system for Diagnostic Imaging staff and client assurance.

All staff continuing education and licensure is up to date.

The Diagnostic Imaging Department experienced zero operational downtime throughout the year.

Dialysis Unit

New dialysis machines and chairs were introduced. Staff received full orientation to the new machines

Bio-med will now be made accessible for the South Slave with a permanent position operating within the HRHSSA.

Health Records / Electronic Medical Records (EMR)

All mandatory Health Record / Electronic Medical Record deadlines were met for submission to the Canadian Institute for Health Information two months ahead of schedule.

Even though Medical Records’ Release of Information provide 45 days to process all information requests, staff strive to complete the request sooner. Many requests are completed equal to and under 14 days after the completed request has been received in the Medical Records Department.



2114
TOTAL NUMBER OF
RELEASES PROCESSED



2083
NUMBER OF RELEASES
PROCESSED UNDER 14 DAYS

Home Care

Paid Family Caregiver Program pilot was extended for another year as the project was a success.

Meals on Wheels program continues to deliver meals five days per week despite not having volunteers available. The program received a donation of \$2500 from the Pentecostal Church.

We are working toward offering an Advanced Foot Care training program for HRHSSA staff at Woodland Manor.

Home Care Enhancement program was transferred under the Continuing Care Department and is now supervised by the Home Care Supervisor.



3 078
HOME CARE
NURSING VISITS



2 324
MEALS ON WHEELS
CLIENT DELIVERIES



2 542
HOME SUPPORT
WORKER VISITS

Laboratory

The Laboratory team conducted a successful validation on Vitros analyzer and Sysmex Hematology Analyzer.

Received funding approval for additional laboratory staffing.

Long Term Care

\$5,000 grant received from New Horizons Senior Program.

Standardized approach to behavioral assessment was introduced (behavioral log, medication review, sleep tracker, non-pharmaceutical primary approach).

Increased front line staff comfort level in addressing responsive behaviors through Supportive Pathways Training.

Planning for the new Long Term Care 24-bed facility resumed in March 2022.



23
PERMANENT
RESIDENTS



100%
OCCUPANCY
RATE



6 CLIENTS
WAITING LONG TERM
CARE PLACEMENT

Mammography

Mammography Program safely conducted screening clinics throughout the Covid-19 Pandemic for women throughout the South Slave Region.

Mammography screening of transgender clients was introduced including gender-neutral appointment/business cards.



Medical Device Reprocessing

MDR continues to support ENT Specialists, General Surgery and Dental procedures as scheduled.



Midwifery Program

Started offering a monthly midwifery clinic in Fort Resolution in December. A working group meeting was held in March to discuss the project and going forward. We have been working on maintaining regular communication with the Nursing Station in Fort Resolution.

The Skin-to-Skin and Infant Feeding policies have been adopted. In December, as Stanton Territorial Hospital faced a crisis with staff capacity and had to close for regular obstetrical services, the Hay River midwifery team, worked hard to be able to expand the community birth capacity for those low risks NWT clients who would chose Hay River over Edmonton for place of birth. One client from Behchoko and one client from Fort Providence took advantage and gave birth in Hay River in December-January.



Pharmacy

Pharmacist continues to lead the team on various accreditation required operational practices such as Antimicrobial Stewardship, Medication Reconciliation and Venous Thromboembolism (VTE) prophylaxis protocols that are an integral part of each acute care admission and discharge. These are areas proven to increase the quality and safety of our patient care.

All medication needs for Covid-19 and pandemic planning were available at HRHSSA.

Rehabilitation

Successfully recruited a Speech Language Pathologist and reestablished collaboration with the local district education authorities to provide SLP and Occupational Therapy services programming to schoolchildren.

Collaborated with Tamaca Services Inc. to provide virtual Occupational Therapy services to school-aged children in need.





506
NEW REFERRALS



261
VIRTUAL CARE
APPOINTMENTS

Supportive Living Services

The “Community Skills Building Program” was facilitated to provide activities to our Supportive Living Services residents within their “bubble” while restrictions on community outings and large group gatherings were in place. This year’s focus has been on indoor activities and education sessions to improve the residents’ sense of well-being and mental health and support coping skills amidst lack of social and community inclusion due to the pandemic.



10
SUPPORTIVE LIVING
RESIDENTS

Expanding operations of the SLS Day Program to include morning and afternoon activities and 1:1 support session with the Resident Service Coordinator.

Opportunities to develop leadership skills were identified through rotational charge assignments, which replaced the SLS-on-call system.

Ultrasound Services

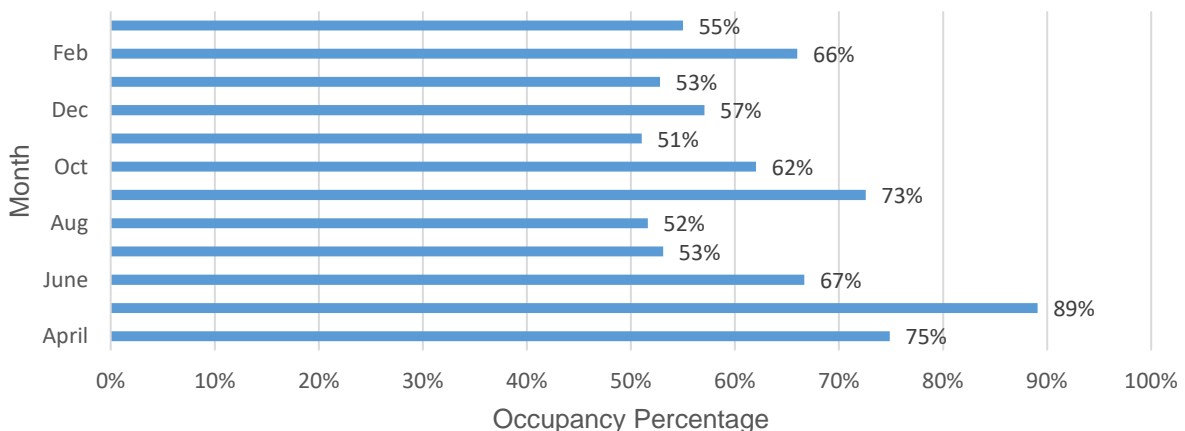
One full-time sonographer was hired throughout the year and our locum pool was expanded to facilitate leave requests

Successfully reduced wait-times. The average HRHSSA wait-time over the first 10 months of the fiscal year was **1.55 days**. The average wait-time in Canada for an ultrasound is **3.6 weeks** or approximately 25.2 days.

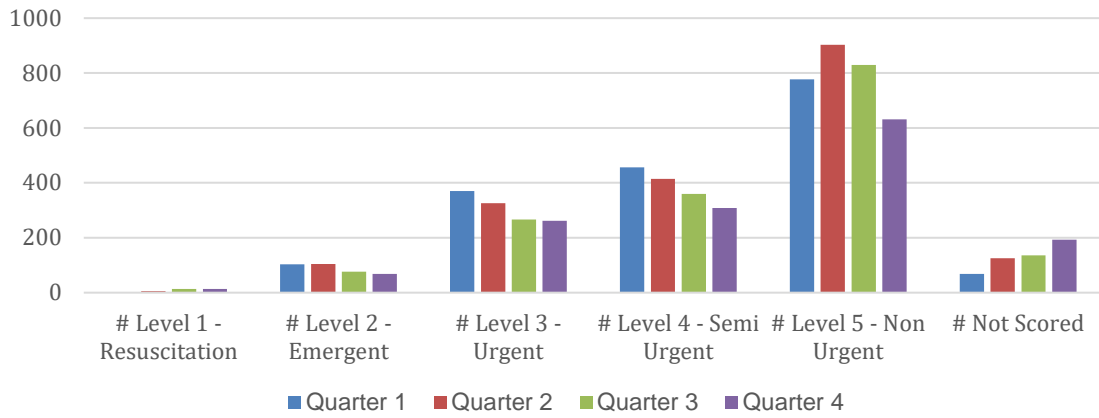
Continued partnership with the Canadian Breast Cancer Foundation to provide information pamphlets and breast health guides to the women of the South Slave.

2021-22 STATS

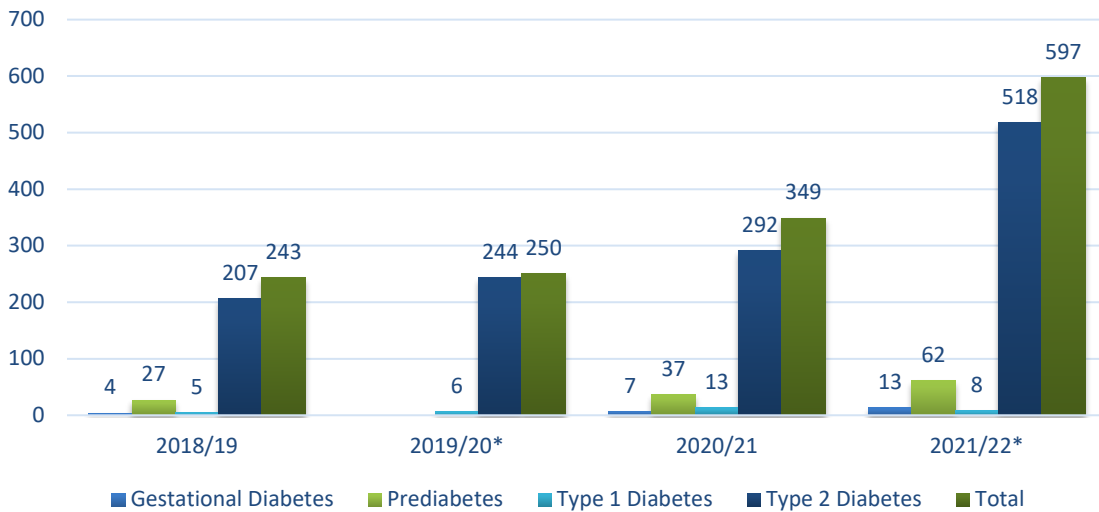
Community Support Bed Occupancy Rate



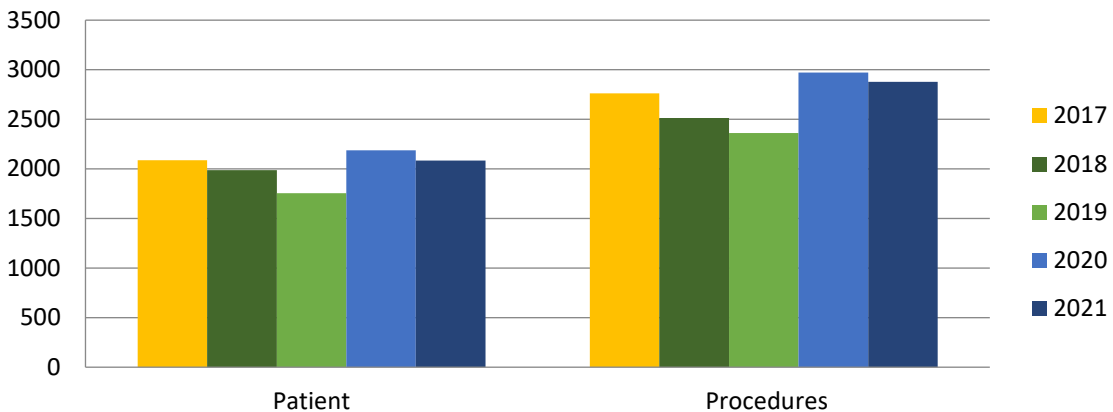
Emergency Visits by CTAS (Canadian Triage and Acuity Scale)



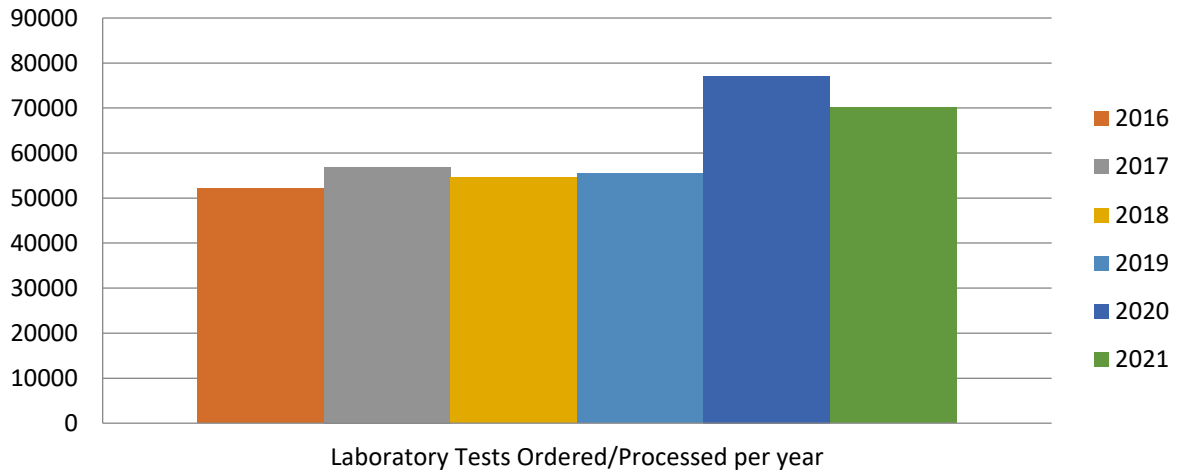
Program Growth: Diabetes Program Clients



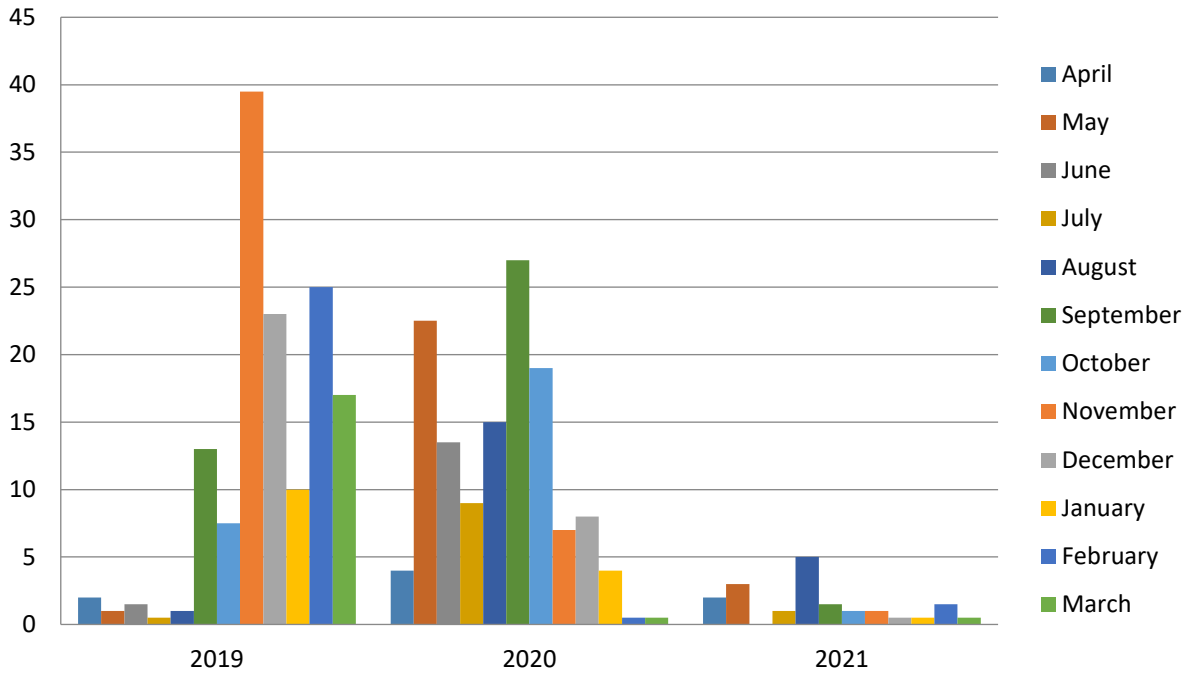
X-ray Patient vs Procedures



Number of Laboratory Tests Annually



Approximated Ultrasound Wait-times by Month





2021-22 HIGHLIGHTS

CHILD, FAMILY, AND COMMUNITY WELLNESS

Community Counselling Services

CCS opened its first on-site mental health office for clients to be seen at the Hay River Regional Health Centre.

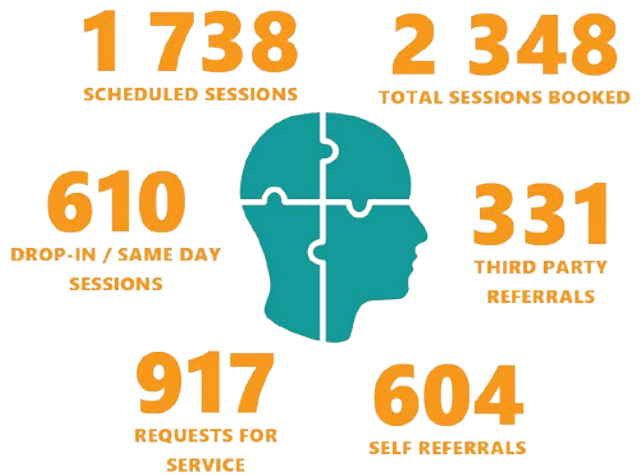
Members of the CCS team traveled to Fort Smith to provide needed debriefings during a community crisis.

When vulnerable residents of Hay River were required to isolate in place, CCS worked with the Hay River Council for Persons with Disabilities to offer a substance program to ensure clients were protected from the impact of sudden withdrawal.

Phase 4 of the Child and Youth Care Counsellor (CYCC) program began and in Hay River, CCS welcomed its first CYCC.

The CCS Wellness team worked closely with the K'at'l'odeeche First Nation to offer an On the Land Healing Program.

Gabor mate video series initiative reached over 100 people in the community bringing awareness to the link between trauma and addiction.



Healthy Family Program

The renewed program is currently under the final stages of development and shifts from a risk-based, secondary intervention focus to a universal prevention approach.

The revised HFP involves the implementation of program design changes, the development and implementation of a Northern focused and culturally safe parenting and child development curriculum (tool-kit), and the implementation of a monitoring and evaluation framework.

Collective kitchen adapted to COVID-19 guidelines during the 2021/2022 fiscal year.

HFP continues to value external partnerships with the following organizations: Hay River Centennial Library, Tree House, Hay River Day Homes, NWT Healthy Family Programs & Hay River Council for Persons With Disabilities – HRCPD, K'at'l'odeeche First Nation, Soaring Eagle Friendship Centre, Renewable Resources, Metis Nation & Cultural Elders/Hunters/Gatherers in and around our community.



87 REGISTERED FAMILIES

16 COLLECTIVE KITCHENS



963 HAMPERS

3 775 PEOPLE FED (PARENTS & CHILDREN)

Child and Family Services

Social Services staff have been collaborating with the True North Aid agency as we search for forms of support specifically designed for rural and remote communities.

True North Aid has agreed to donate up to \$8,000 worth of cleaning supplies and household items to families, foster parents, and adults and seniors in Hay River. They shipped out \$4,000 worth of items, and items include laundry detergent, dish soap, sponges, bleach, and all-purpose cleaner.

On November 24, 2021, the Inuvialuit Regional Corporation Board passed the Inuvialuit Qitunrariit Inuuniarnikkun Maligaksat. Certain sections of the Inuvialuit Qitunrariit Inuuniarnikkun Maligaksat are in effect as of November 25, 2021, such as sections addressing the principles, application, best interests, and cultural continuity. The DHSS is working with the Inuvialuit Regional Corporation on how to implement the law in the NWT, including the sections that are in force now.

2021-22 STATS

Summary of Foster Home Placements

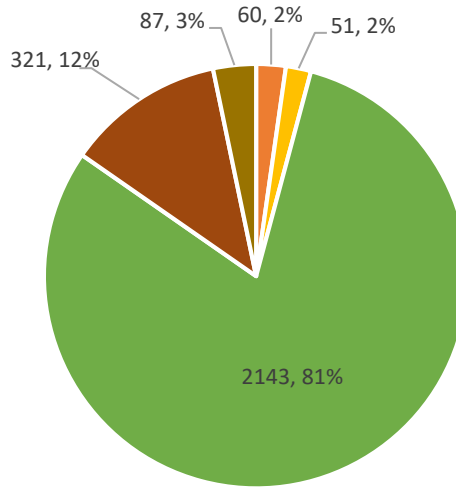
Provisional Foster Care Placements	Regular Foster Care Placements	Extended Family Foster Home Placement	Total Active Placements
0	3	3	6

Summary of Adult Intakes

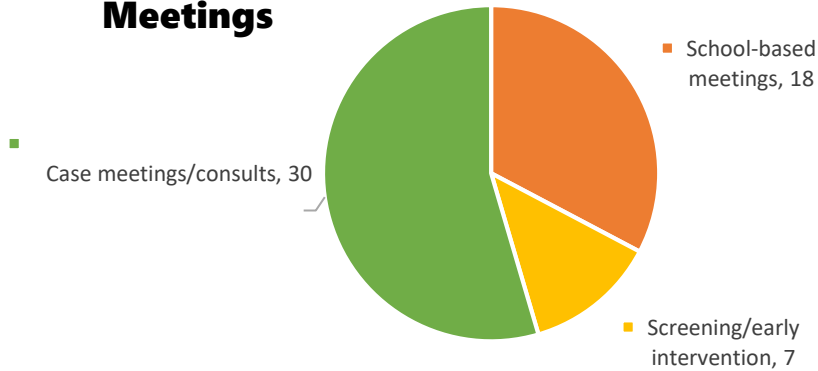
Adult Intakes	86
----------------------	-----------

Types of counselling sessions

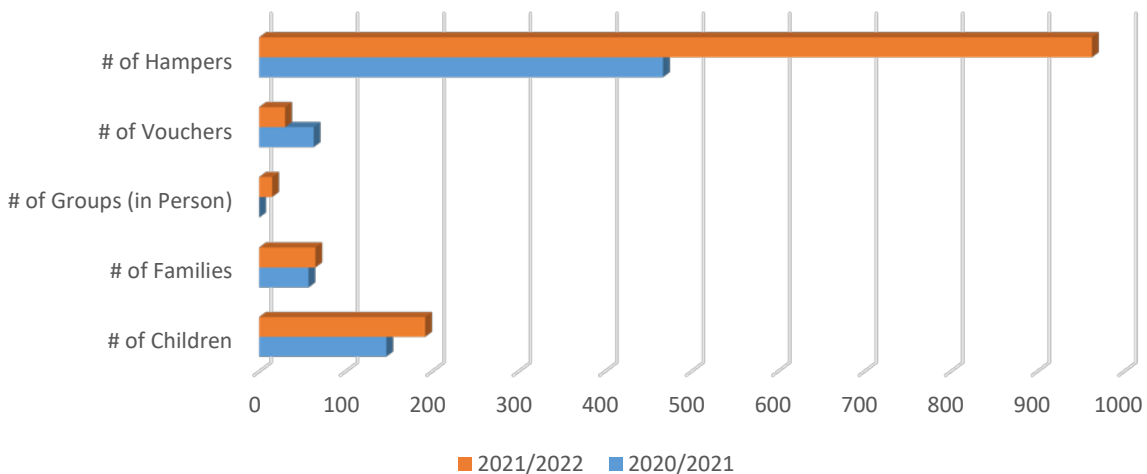
- Couples
- Families
- Individual - adult
- Child/youth
- Parent/caregiver

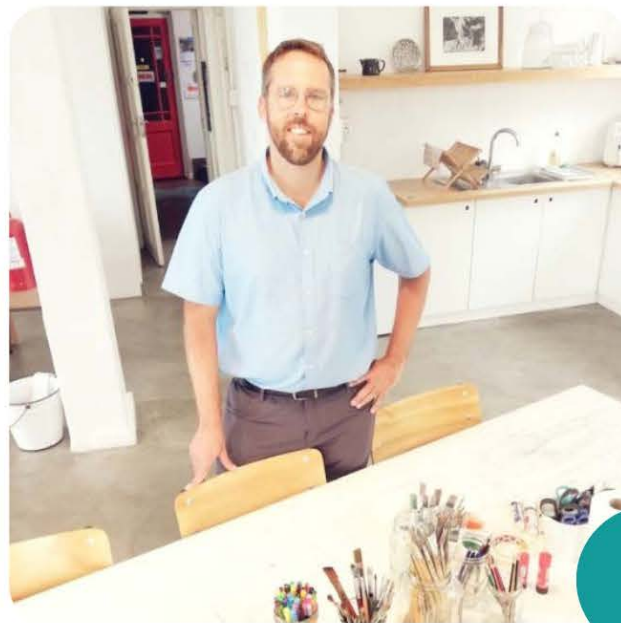
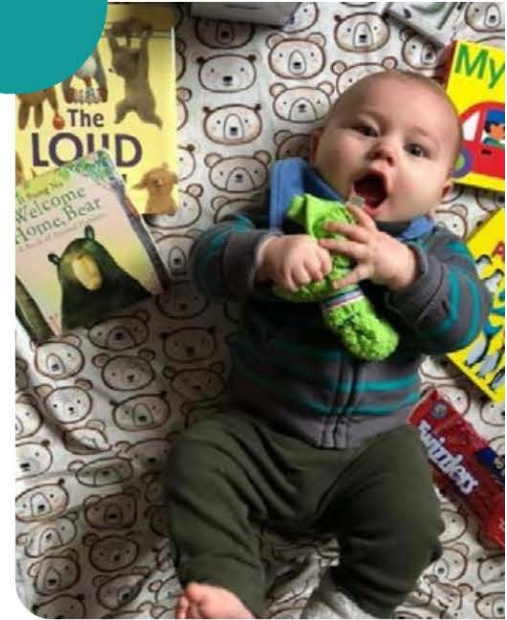
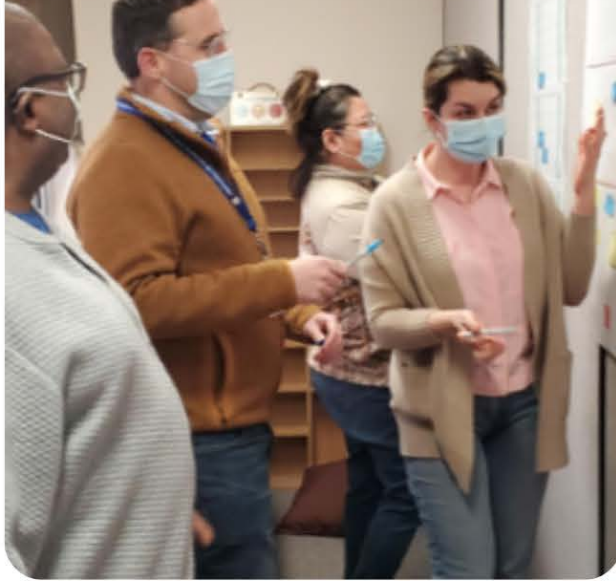


CCS Client Care Meetings



Collective Kitchen 2020/2021 compared to 2021/2022





2021-22 HIGHLIGHTS

SUPPORT SERVICES

Dietary/Housekeeping

Funding applications were sent out in hopes of securing funding for a traditional outdoor cooking space and wheel chair accessible Teepee located behind the dining area of the Woodland Manor. We have successfully secured \$65,000 to start the project. Community partnership was also established this year with K'atl'odeeche First Nations, Metis Nation, Hay River Seniors Society and Hay River Centennial Library in support of our Traditional cooking space project.

Our Dietary Team hosted a series of Baking Classes for the Residents of the Woodland Manor before Christmas 2021. Each class was focused on a different recipe for the residents and staff to try, the residents baked cookies, made fruit cake and decorated cupcakes.

The HRHSSA Dietary team worked hard to provide our regular food service program, Traditional Foods program, Meals on Wheels program and special meal programming with the residents of the Woodland Manor.

In March, we sent a team of Housekeeping staff to Fort Smith for 10 days to assist with staffing relief as the Fort Smith Support Services team had experienced a loss in their department.

Our housekeeping team has done a great job maintaining the infection control standards throughout each facility during the pandemic. The demand for

housekeeping services has expanded and so did the teams ability to work in an environment that was rapidly changing daily.



January 7th 2021 – Moose stew prepared and served to residents with fresh bannock

April 15th 2021 – Métis council donated Rabbit soup to residents of Woodland Manor

June 17th, 2021 – Caribou meat donated - one of our Indigenous residents has requested a Caribou roast dinner to be served to help celebrate her birthday

September 17th 2021 – End of summer fish fry – Walleye

December 14th 2021 – Moose Liver – served to residents of Woodland Manor

February 25th 2022 – Ground Moose donation – Bannock tacos served to residents and staff of Woodland Manor

Engineering Services

A major \$660K heating retrofit for Woodland Manor (original section) was implemented during the summer of 2021 with completions in September. System operation was monitored through the winter and performed well.

The newly leased downtown space for Social Services, Community Health, and Home Care was completed and turned over in August 2021. Engineering Services played a significant role

relocating departments from HH Williams to the new Náydi Kúé building in August and September 2021.

Engineering Services continues to work closely with the Department of Health's Infrastructure Division on the planning and development of a newly announced 24-bed Long Term Care facility.

Coordinated a new Mitel Phone system installation, installed, and configured Wi-Fi service in the Náydi Kúé building to support Virtual Care options.

Major upgrade to the Virtuo business applications (Human Resources, Finance, and Materials Management) was completed.



Information and Communications Technology

Assisted with the move from HH Williams to the new Náydi Kúé building.

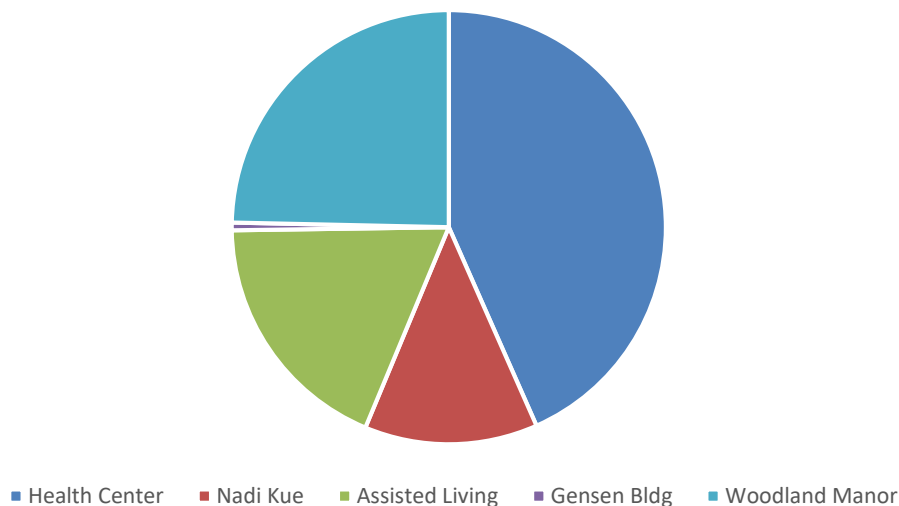
Materials Management

Overall, purchase orders and travel arrangements have increased drastically in the 2021-22 fiscal year and continue to do so.

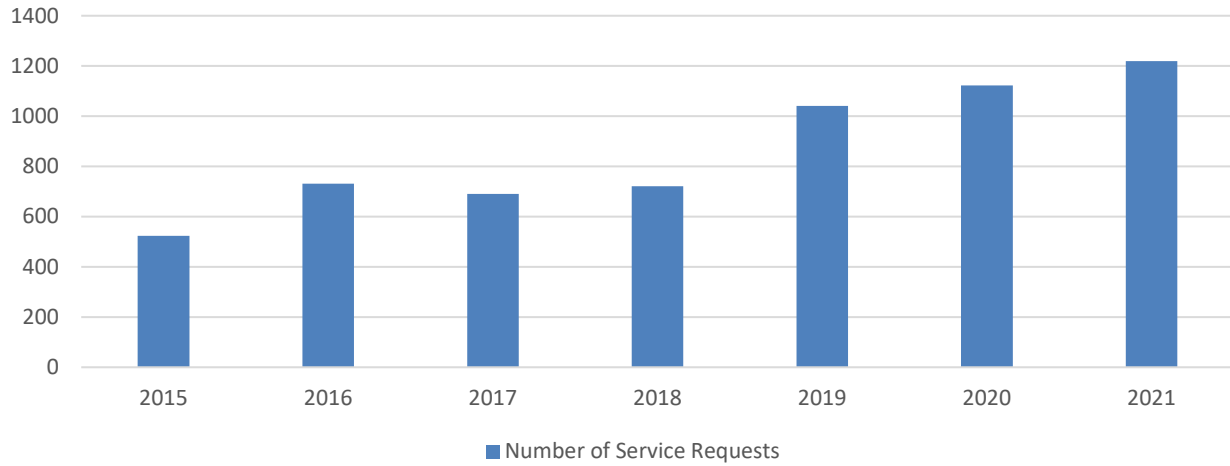
Materials Management continuously reviews and removes obsolete or unnecessary items/supplies from stock and from in the Ormed/Virtuo system.

2021-22 STATS

**Engineering Services Work Orders by Location
Apr 1, 2021 to Mar 31, 2022**



Information Technology Service Request Tickets



Materials Management Performance Indicators

	2020/2021	2021/2022	% Increase or Decrease
VISA Requisitions	119	439	368.90 %
Purchase Orders	1256	1422	13.21%
Travel Requisitions	203	249	22.66%



2021-22 HIGHLIGHTS

HUMAN RESOURCES

Human Resources

Participation on the Nursing Recruitment and Retention Committee with our Territorial Partners, including various initiatives on obtaining Nursing feedback and recommendations for improvement.

Participation on the Child Youth Counsellor Implementation committee with the South Slave Territorial partners.

In an effort to increase the completion of exit interviews, all employees who left the HRHSSA over the fiscal year were contacted to complete an exit interview (if they had not already). The Human Resources Office received an additional five submissions.

In an effort to support our employees to change structures and processes to achieve the best health, best care, and

a better future for our population, learning and development opportunities are available to all HRHSSA employees.



French Language Services

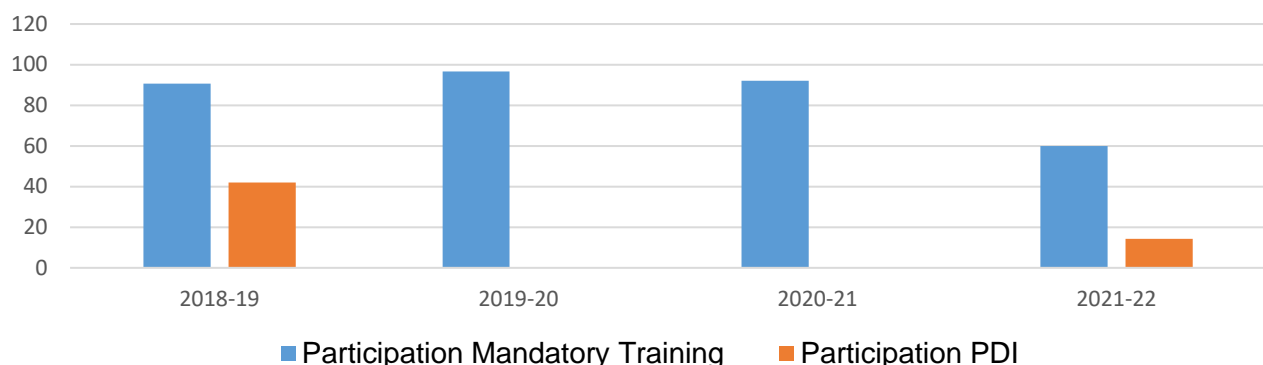
Participation with the GNWT in revamp of the Active Offer training and new Active Offer Training for staff.

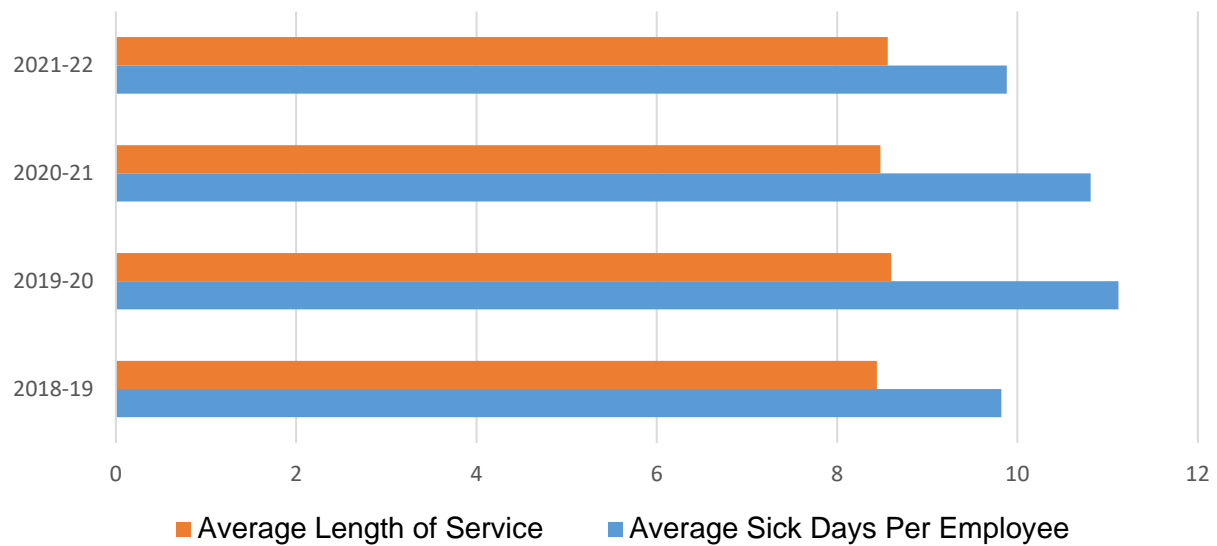
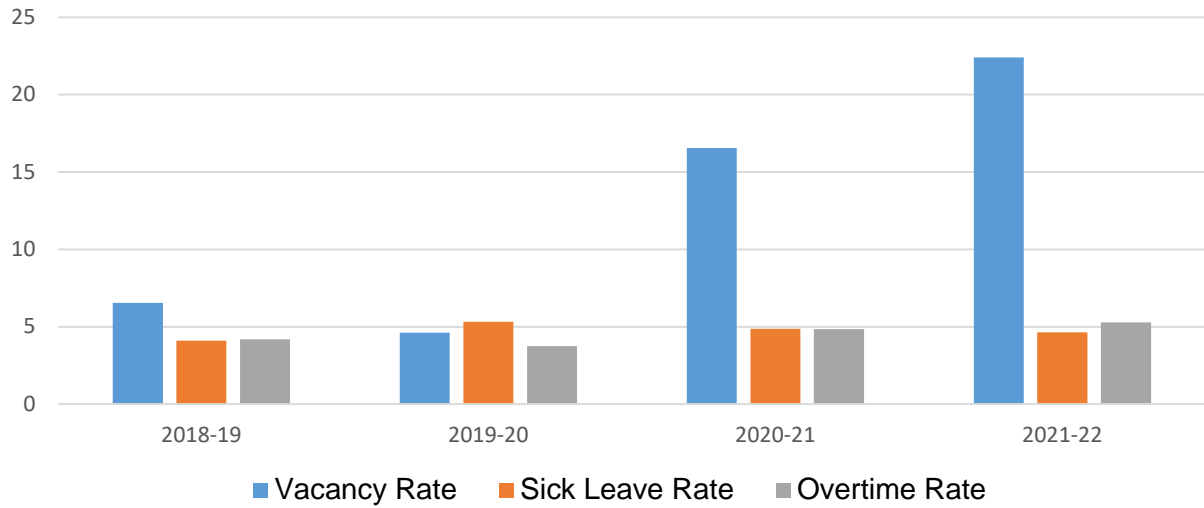
Increased accessibility to French Language Services.

Bilingual HRHSSA Nurse provided Sex Education to high school students at École Boréale.

2021-22 STATS

Training and Development





HRHSSA Nurse and Health Care Aide Hires

Year	RN		LPN		HCA	
	Casual	FTE	Casual	FTE	Casual	FTE
2018-19	4	3	3	1	0	1
2019-20	8	8	1	3	0	
2020-21	9	11	8	1	1	2
2021-22	6	15	0	4	3	2



2021-22 HIGHLIGHTS

QUALITY RISK MANAGEMENT

Organizational policies are now required to be managed through a centralization process. The new framework ensures that policies are categorized in the appropriate area; they are easy to find, and have all the necessary processes, guidelines and checklists attached to the policy. This will ensure clear guidance for staff and allow the ability to find a policy when it is required.



The intent of the HRHSSA's Quality Improvement and Patient Safety Plan is to inform the Public Administrator of the HRHSSA's progress on the various Quality Improvement Indicators. These indicators monitor the steps the organization is taking based on the Department of Health and Social Services (DHSS) strategic priorities, and the HRHSSA Quality Framework, to achieve high-quality health and social services for residents of the South Slave region.

The DHSS Strategic Priorities are embedded into the Quality Improvement and Patient Safety Plan, including the identification of strategic indicators to demonstrate improvements made in each area:

1. Early Childhood Development
2. Child & Family Services
3. Mental Health & Addictions
4. Chronic Diseases
5. Seniors & Elders
6. Effective & Efficient Health System

Both the Quality Risk Manager and Quality Improvement Coordinator completed the Foundations of Healthcare Quality and Risk Management courses through the CHA Learning, a division of HealthCareCAN.

2021-22 STATS

Quality Improvement and Patient Safety Scorecard												
SECTION 1: DEPARTMENT	2021- Quarter 1			2021- Quarter 2			2021- Quarter 3			2022- Quarter 4		
Indicator	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Number of Children meeting Early Childhood assessment screening	29	29	29	29	29	29	28	28	28	28	28	28
% Compliance with Early Childhood development screening standard	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Access to Specialized Services: # of patients seen by Pediatrician	15	17	14	15	5	20	18	17	17			
Access to Specialized Services: # referrals to pediatrician												
Access to Specialized Services: # of patients seen by OT	0	0	0	0	17	0	0	0	5	0	5	4
Access to Specialized Services: # referrals to OT	4	16	7	4	3	2	0	1	1	4	1	12
Access to Specialized Services: # of patients seen by SLP	0	0	0	0	27	0	7	29	15	27	46	89
Access to Specialized Services: # referrals to SLP	29	14	3	1	2	0	4	4	3	2	8	6
Immunization Rates	33	33	33	33	33	33	33	33	33	33	33	33
% of Children receiving Oral Health Screening	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of Children under 18	921	921	921	921	921	921	921	921	921			
Number of Children in Care	13	13	13	13	13	13	13	13	13			
Number of Children/Families in Support Services Agreements												
Number of Children/Families in Voluntary Support Agreements	62	62	62	62	62	62	62	62	62			
% compliance with Risk Assessment Standard	100%	100%	100%	100%	100%	100%	100%	100%	100%			
% compliance to 'eyes on' standard	100%	100%	100%	91%	86%	100%	50%	N/A	100%			
Wait Times to access Community Counselling	0	0	0	0	0	0	0	0	0	0	0	0
Number of Adults seen by Psychiatrist	24	0	0	24	0	11	0	27	0	0		
Number of Children seen by Psychiatrist	0	0	0	0	0	0	0	0	0	0	0	0

Total Number of Medevacs	20	19	15	24	16	11	16	14	7	9	12	18
Colorectal Screening				4	4	4	5	5	5	12	12	12
Wait Time for Colonoscopy (days)				30.5	30.5	30.5	45.4	45.4	45.4	43.8	43.8	43.8
Pre-Diabetes Referrals	0	0	0	1	1	2	3	0	1	1		
Number of Clients seen voluntarily in Diabetes Program	305	305	305	305	305	305	305	305	302	303		
% of patients within region that has Diabetes and elevated HbA1c	60%	48%	70%	58%	68%	63%	31%	55%	56%	51%	68%	
% of patients within region that has Diabetes and elevated ACR	66%	72%	66%	68%	63%	42%	55%	51%	52%	60%	88%	
Number of Seniors receiving Home Care	4	3	4	2	7	7	7	2	3	10	4	8
Number of Staff trained to provide Palliative Care Services	9	9	9	9	9	9	9	9	9	8	8	8
Child and Family Vacancy Rate				44.44%	44.44%	44.44%	22.22%	22.22%	22.22%	18.97%		
Mental Health & Addiction Vacancy Rate				46.15%	46.15%	46.15%	30.77%	30.77%	30.77%	30.77%		
Staff Capacity: Community Health Centre Reduction										40%		
Staff Capacity: Hospital Overtime Costs	123883	176570	139030	162642	159507	164044	184102	138013				
Number of Medical Travel Cases	126	106	132	131	141	115	120	136	100	121	119	168
Utilization rates of Telemedicine for Clinical Services	42	15	50	13	22	27	34	30	20	31	28	29
SECTION 2 ORGANIZATION												
Number of repeat mental health hospitalizations												
Reduction of ALC admissions		0.75	0.89	0.67	0.53	0.52						
First Dose of COVID Vaccine in population		149	288	213	143	82	73	26	160	46	12	4
Improve Coordination and access to Foster Care												
Reduce employee turnover	0.02	0.02	0.02	0.065	0.065	0.065	0.067	0.067	0.067			

APPENDIX A

**MANAGEMENT DISCUSSION
AND ANALYSIS**



Management Discussion and Analysis

Introduction

Hay River Health and Social Services Authority (HRHSSA) have a mandate to provide publicly funded health and social services under the Hospital Insurance and Health and Social Services Administration Act. Services are provided to the residents of the Town of Hay River, Hay River Reserve, Enterprise, Kakisa, Fort Providence and Fort Resolution. It is the responsibility of the HRHSSA Public Administrator and Management to promote transparency and accountability. The preparation of the Management Discussion and Analysis is a go-forward method of acknowledging this responsibility.

Our mission is “to provide equitable care and service and encourage individuals, families and communities to make healthy choices” and our values are:

- Caring - with integrity, we treat everyone with compassion, respect, equity, dignity and we value diversity.
- Accountable - we are responsible to utilize our resources efficiently and effectively and report the impact of our work to the community.
- Relationships - we work in collaboration with all residents including individuals, families, communities, staff, other health authorities, and Indigenous Governments.
- Excellence - we pursue continuous quality improvement through innovation, integration and evidence based practice.
- Safety - we place safety at the center of all of our decisions.

Although HRHSSA has remained a separate Health and Social Services Authority, we continue to work in collaboration with the Department of Health and Social Services, Tlicho Community Services Agency and the Northwest Territories Health and Social Services Authority. System transformation has provided an opportunity for improved access to services and quality of care. The Management and staff have continued to strive to provide the best health and best care to all of our clients.

Under the governance oversight of Mr. Brian Willows, Public Administrator, Ms. Erin Griffiths, Chief Executive Officer, leads the Management Team. Members of the Senior Leadership Team are Dale Snow, Director of Client Services, Monica Piros, Director, Child, Family and Community Wellness, Andrew Laming, Director of Finance and Administration, Jennifer Croucher, Manager, Human Resources, and Glen McPhee, Manager of Quality and Risk.

The last four years has shown a decline in the annual deficit due to an increase in the net value of the pension plan asset. The financial statements present an accumulated surplus of \$10,332,406. Included in the deficit is a \$500,000 cash reserve. If we remove the pension plan asset and cash reserve from the effects of the accumulated surplus, there is a resulting adjusted accumulated deficit of \$6,404,594. This adjusted deficit is due to a non-cash transaction that is

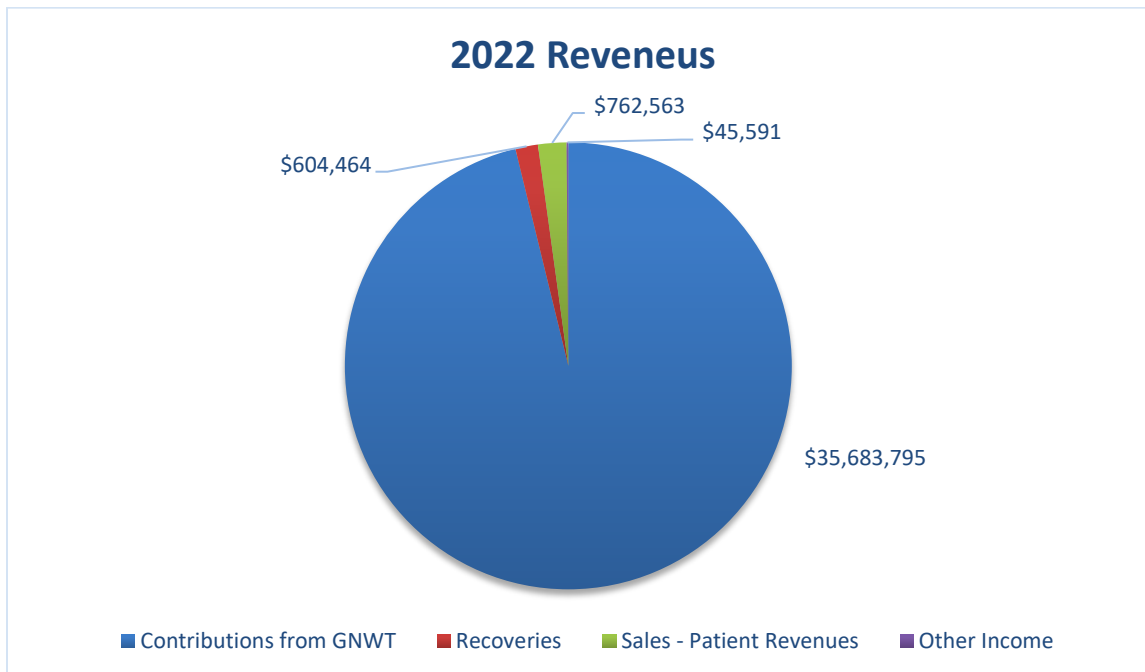


based on the requirement to account for the pension liability on a going concern basis. At year end the market value of the pension fund assets were \$16,237,000 higher than the pension obligation.

Support services include Human Resources, Finance, Information Services, Material Management, Housekeeping, Laundry services, Engineering services, Dietary, Registration, Medical Records and Electronic Medical Records. The cost of providing basic health and social services continues to grow; however, Management and staff continuously strive to reduce operating expenditures. Support services' expenditures continue to rise as we face the challenge of staff recruitment. Ambulatory care costs fluctuate based on the number of locum Physicians that are recruited each year.

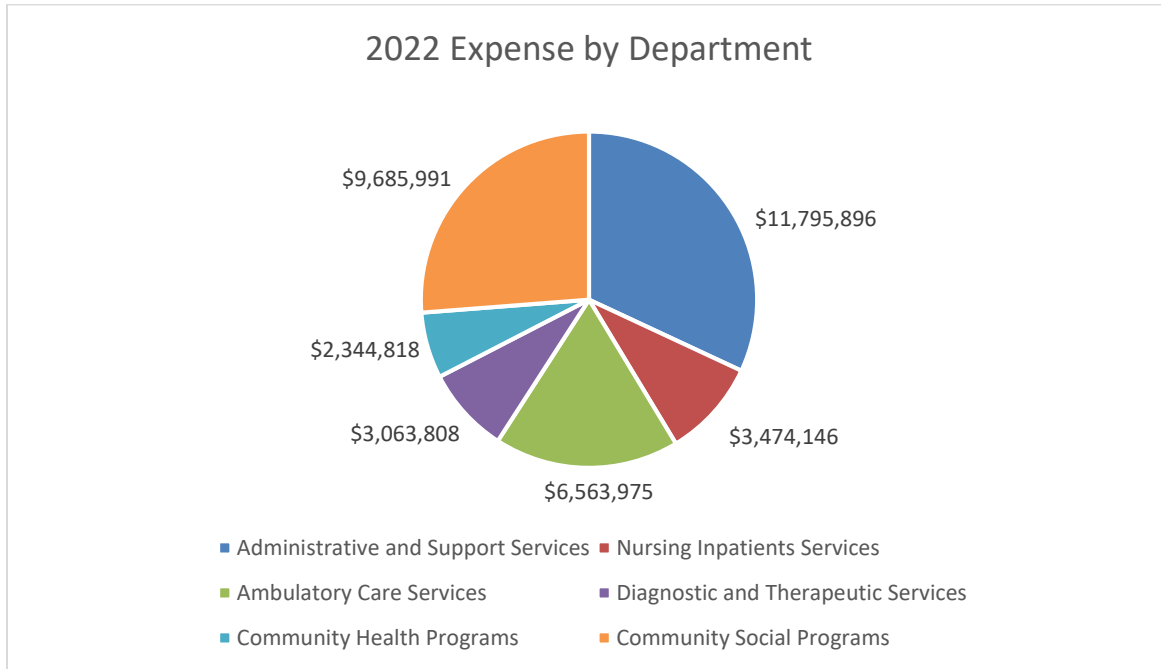
Financial Highlights

The Authority had \$37.1M in revenues for the year of which 96% of the funds received were obtained from the GNWT, which is consistent with prior years.

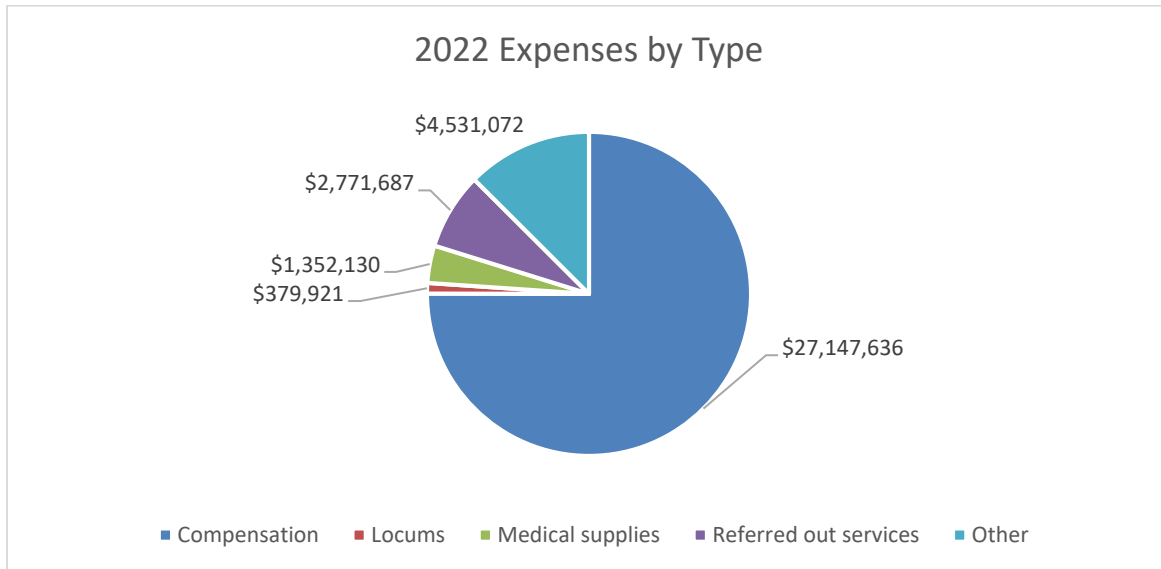




The following two charts show the breakdown of expense by department and by type of expense. Expenses by department show that the largest spending in the Authority exists within the Administration and Support Services, Community Social Programs and Nursing Inpatient Services.

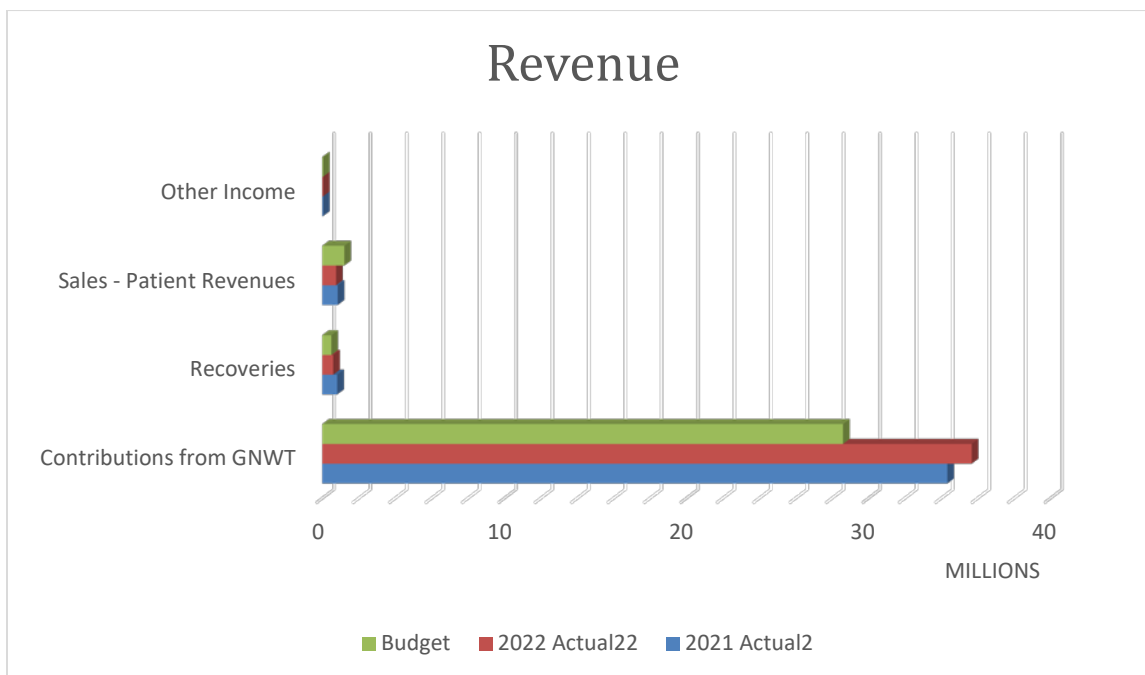


Wages account for 76% of total spending up slightly over prior years due to costs related to COVID and to the collective agreement. Other costs include items such as supplies, referred out services, purchased services personnel, rent, equipment maintenance and other costs associated with the operation of the Authority.



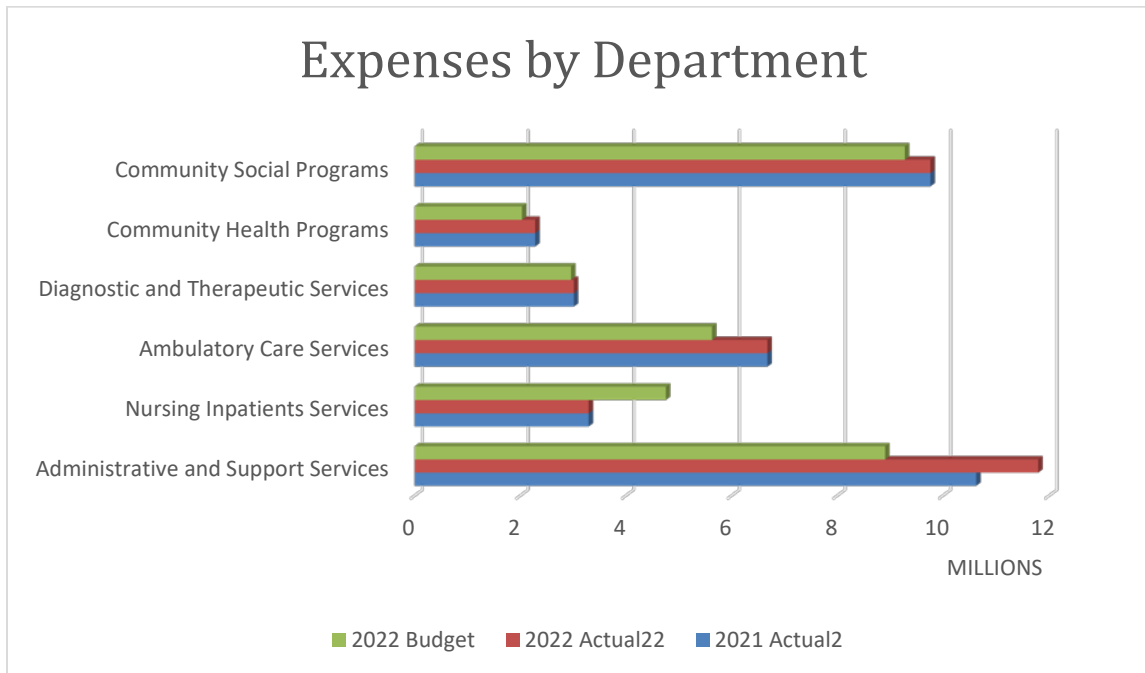
This next group of charts show the current year, prior year and budget numbers for comparative purposes.

Revenue allocations from year to year and current year to budget are consistent with expectations and no significant variances exist with the exception of the contributions from the GNWT to help fund pension special payments as well as the collective agreement.

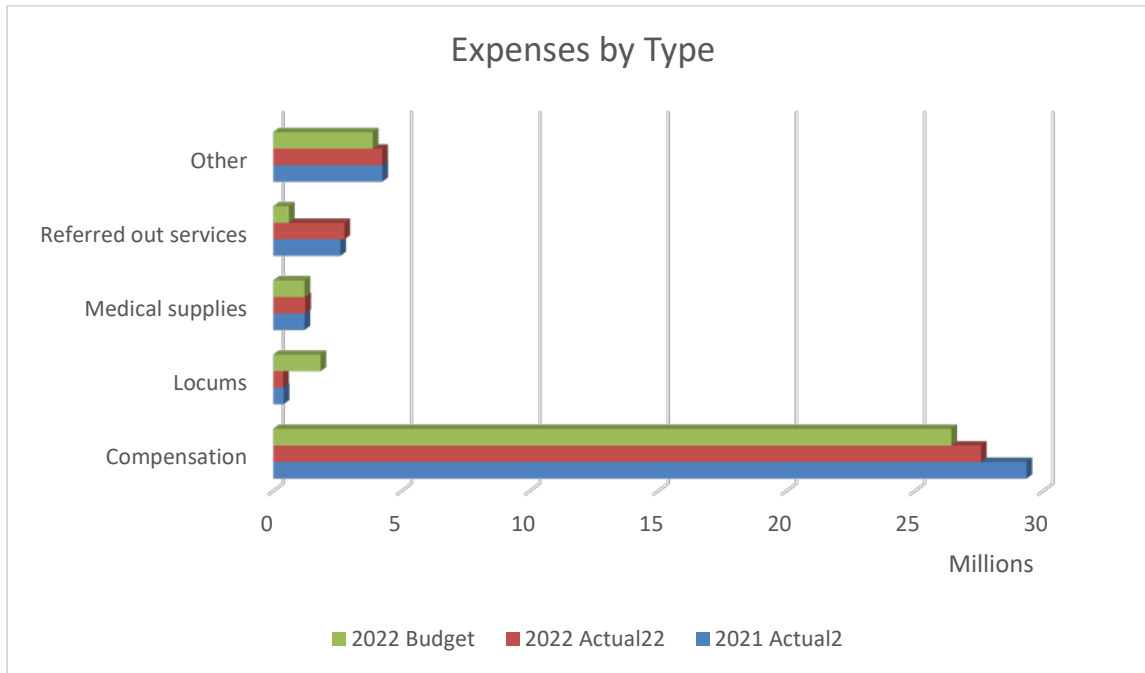




In comparing the current year expenses by department to budget, administration costs are higher than budgeted as they include the pension special payments of \$459,000 and COVID costs of \$1,237,871. The variance in Nursing Inpatient Services from budget is due to vacant positions held in the year. Compared to the prior year values, Nursing Inpatient Services has been affected by vacant positions.



In comparing expenses by type, the variance in salaries for positions that were budgeted for, but not filled due to lack of qualified applicants or funding constraints. Other identifiable variance is from funding provided by GNWT towards the special pension payments.



Operating Environment

HRHSSA's strength has always been a dedicated and long standing staff in front-line and Manager/Supervisory roles that are dedicated to providing quality care to clients. Management and staff are conscious of our deficit, identify efficiencies and make decisions that save money and time.

During the year there were 7,950 patients seen in the medical clinic and 7,174 emergency visits.

We continue to evolve within the Hay River Regional Health Center and adapt our workflows to meet the needs of our clients even when faced with ever changing challenges such as COVID-19. We moved our Outpatients from Ambulatory Care to the Emergency entrance end of the building and continue to see triaged clients Monday through Friday. This has enabled clients who are unable to access timely Medical Clinic appointments to get triaged and assessed for future determination of care. It also ensures that the most emergent clients will have a dedicated emergency team available to them in the Emergency Room next to Community Support Beds.

With the demands of COVID-19, our Healthcare Team was able to meet the testing and vaccination demands by setting up scheduled vaccination clinics in Ambulatory Care and a testing clinic in the kitchen across from the Medical Clinic all while meeting infection control guidelines. Primary Care & Community Health, and Acute & Ambulatory Care staff all stepped up to meet these expectations while still ensuring to continue routine operations.



HRHSSA Child and Family Services continues to work alongside of the Northwest Territories Health and Social Services Authority to effectively and consistently implement the latest Standards of Practice in Child and Family Services. The agency compiles quality reviews of child protection services quarterly, as part of its commitment to providing responsive and compassionate, wrap-around supports to children and families. Hay River continues to have a smaller percentage of minors in care than found in adjacent Northern communities, and the team is steadfast in its resolve to uphold the “Best Interests of the Child” principle as mandated by federal Bill C-92 legislation.

With respect to CFS staffing levels, funding was approved in 2020 to hire a second Family Preservation Worker and we have successfully recruited for the position. With a full staffing compliment of five Child Protection Workers and two Family Preservation Workers, services to families will be positively enhanced and allow for team members to carry reasonable caseloads, thereby avoiding industry burn-out. While COVID-19 made it more challenging to manage out of territory cases especially, the team continued to provide families with brief supports and oversee cases involving youth aging out of care.

In the fall of 2021, the Community Counseling Program welcomed a Child & Youth Care Counselling team into its fold and this group of specialized practitioners work directly with young people from four area schools using a variety of evidence-based modalities including art therapy. The team has also been offering family therapy and assisted with a community crisis debriefing in Fort Smith in early 2022. A new role was created for the management of this team so members were able to receive consistent high quality clinical supervision and to insure that the HRHSSA was well-represented on various committees and working groups designed to streamline existing services and interdepartmental collaborations.

The STEP Care Counselling Model continues to insure that area residents are able to connect with therapeutic supports in a timely fashion. The roll-out of e-mental health services has also buoyed individuals and families during the ongoing COVID crisis, when face-to-face services became more challenging to procure, and shut-downs of schools and childcare facilities created a reliance on alternate modes of service delivery. These core services were augmented by additional programming including group meditation sessions and community outreach efforts.

The Community Wellness Workers were a steady presence during the fiscal year and screened the Gabor Mate Trauma and Addiction video series in various locales in addition to organizing community events, the MATRIX addiction mediation program, and processing applications for out of territory substance abuse treatment placements. These unique team roles help to insure that with the input of elders, traditional indigenous healing practices are utilized as needed and meld effectively with Western therapeutic approaches.

Finally, the Health Family Program successfully piloted the Healthy Family Renewal project. As a result, there was more engagement of families with services targeting children aged 0-5 years, a



stronger focus on culture and language, and greater collaboration with community partners and stakeholders including public health, midwifery, the Soaring Eagle Friendship Centre and others. The team also ran a busy Community Kitchens program helping to ameliorate food insecurity for dozens of area families, while promoting the notion that health and wellness can and does begin at home.

Financial Conditions

The financial health of the Authority is in critical condition as the deficit continues to grow and the cash flow continues to decline. The accumulated adjusted deficit can mainly be attributed to staffing costs, which include wages, compensation and locum fees, and account for just over 76% of our spending. Relocation, responsibility pay, maternity/paternity, severance, overtime and standby costs are not included in the core funding. These unfunded items of the collective agreement totalled over \$1,5M. Further there are non-budget items such as pandemic costs of \$1,080,000 which the Authority has to absorb a portion plus sick, special, education and discretionary totalling in excess of \$1,3M.

With cash and accounts receivable of \$5,104,963 and current liabilities of \$7,476,845 it is evident that the liquidity of the Authority is a concern. There is always a constant struggle in the last quarter to ensure bills are paid and payroll is met. In addition to the above mentioned liabilities, there are disputed contributions repayable to the GNWT in the amount of \$1,184,362, which have not been repaid due to cash flow.

The financial statements identify a surplus from operations in the year of \$879,779. However, this amount includes both the pension plan and the employee leave and termination benefits. Once these unfunded amounts are backed out of the surplus, the result is a deficit of \$291,221.



Summary and Outlook

The 2021/2022 fiscal year represented our efforts to strengthen and establish new relationships internally with our colleagues, and externally with our local and Territorial partners. In developing these relationships, the HRHSSA Senior Leadership Team is keenly aware of the importance of open and effective communication practices across the organization and to the public. HRHSSA leadership has a documented communication strategy to assist in the continuous improvement of communication to all staff and the public.

Organizational wide improvements and efficiencies continue to be identified and implemented to ensure that HRHSSA continues to deliver quality programs and services that reflect best practice and align with the national standards of Accreditation Canada.

HRHSSA recognizes that providing culturally appropriate care is necessary to improve population health outcomes. HRHSSA is working in collaboration with our Territorial partners to address improved access to primary health care that is culturally safe and meets current demand.

Post global pandemic, the recruitment of health and social services professionals is challenging across Canada, and HRHSSA continues to work with both our local and Territorial partners to enhance our recruitment efforts to attract and retain qualified professionals.

Our continued efforts will move HRHSSA towards a system which will allow us to provide quality care and service while improving access, client experience and build an organizational structure that is supportive and collaborative. Our future is bright, and we look forward to engaging our workforce and our community to develop culturally safe and efficient care and services.

Erin Griffiths
Chief Executive Officer

August 2022

APPENDIX B

**AUDITED FINANCIAL
STATEMENTS**

Financial Statements

**Hay River Health &
Social Services Authority**

Year End March 31, 2022

Hay River Health & Social Services Authority

Financial Statements

Year End March 31, 2022

Management Discussion and Analysis

Management's Responsibility for Financial Reporting

Independent Auditor's Report

Financial Statements

Statement I	Statement of Financial Position	1
Statement II	Statement of Operations	2
Statement III	Statement of Changes in Net Financial Resources	3
Statement IV	Statement of Cash Flows	4
Notes to the Financial Statements		5 - 22
Schedule A	Schedule of Contributions from the GNWT	23
Schedule A-1	Schedule of Detailed Contribution Funding & Expenditures	24
Schedule B	Schedule of Reserves	25



YELLOWKNIFE
ACCOUNTING
PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL
ACCOUNTANTS

P.O. Box 20072,
4910 – 50th Street
2nd Floor
EPR Yellowknife Building
Yellowknife, NT X1A 3X8

Phone: (867) 669-0242
Fax: (867) 669-7242

www.epryellowknife.ca

Independent Auditor's Report

To the Minister of Health and Social Services
The Chief Executive Officer

Opinion

We have audited the accompanying financial statements of Hay River Health and Social Services (the Authority), which comprise the statement of financial position as at March 31, 2022, statement of operations, the statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. Furthermore, in our opinion, these statements present fairly, in all material respects, the revenues and expenditures of all programs funded through contribution agreements with the Department of Health and Social Services which total \$250,000 or more in schedule A and A-1 for the year ended March 31, 2022, in accordance with the provisions established by the individual contribution agreements.

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 Authority 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 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 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 Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority'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.

An Independent
Canadian Member
of AGN International



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 Authority'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 Authority'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 Authority 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.

EPR Yellowknife Accounting Prof. Corp.

EPR Yellowknife Accounting Professional Corporation
Yellowknife, Northwest Territories
August 17, 2022

Hay River Health & Social Services Authority
Statement of Financial Position
As at March 31, 2022


Statement I


	2022 Actual	2021 Actual
Financial Assets		
Cash and cash equivalent (<i>Note 4</i>)	\$ 3,911,612	\$ 1,963,562
Accounts receivable (<i>Note 7</i>)	1,193,351	2,299,417
Trust Assets (<i>Note 14</i>)	106,851	87,333
Pensions asset (<i>Note 12</i>)	16,237,000	15,066,000
Total Financial Assets	21,448,814	19,416,312
Liabilities		
Accounts payable and accrued Liabilities (<i>Note 9</i>)	5,255,282	2,536,879
Employee and payroll- related liabilities (<i>Note 9</i>)	2,221,563	3,001,159
Contributions repayable (<i>Note 27</i>)	2,279,825	3,177,693
Employee future benefits and compensated absences (<i>Note 13</i>)	1,492,776	1,360,933
Accountable capital advance, GNWT, (<i>Note 28</i>)	5,829	5,829
Deferred revenue (<i>Note 26</i>)	62,909	63,193
Trust liabilities (<i>Note 14</i>)	106,081	86,564
Total Liabilities	11,424,265	10,232,250
Net Financial Assets (Debts)	10,024,549	9,184,062
Non - Financial Assets		
Inventory held for use (<i>Note 8</i>)	200,346	193,984
Prepaid expenses and deposits (<i>Note 25</i>)	107,511	74,581
Total Non - Financial Assets	307,857	268,565
Accumulated Surplus (Deficit) (Note 29)	\$ 10,332,406	\$ 9,452,627

Contractual Obligations (*Note 16*)
Contingent Liabilities (*Note 17*)

Approved on behalf of the Hay River Health & Social Services Authority:


_____ Public Administrator


_____ Chief Executive Officer


_____ Director of Finance

The accompanying notes and schedules form an integral part of the financial statements.

Hay River Health & Social Services Authority
Statement of Operations
For the year ended March 31, 2022

Statement II

	2022		2021
	Budget (Unaudited)	Actual	Actual
Revenue			
Contributions from GNWT (Schedule A)	\$ 28,612,151	\$ 35,683,795	\$ 34,346,589
Recoveries	505,700	604,464	827,907
Sales - Patient Revenues	1,219,079	762,563	852,699
Interest	45,000	45,591	44,329
Total Revenue	30,381,930	37,096,413	36,071,524
Expenses			
Administrative and Support Services	8,906,648	10,558,025	9,698,651
Administrative and Support Services-COVID-19 Expense (<i>Note 20</i>)	-	1,237,871	929,758
Nursing Inpatients Services	4,756,974	3,474,146	3,295,166
Ambulatory Care Services	5,631,779	6,563,975	6,678,325
Diagnostic and Therapeutic Services	2,961,809	3,063,808	3,014,388
Community Health Programs	2,032,668	2,344,818	2,282,516
Community Social Programs	9,281,350	9,685,991	9,763,799
Undistributed	390,000	(712,000)	2,170,333
Total Expenses (Note 24)	33,961,228	36,216,634	37,832,936
Operating Surplus/ Deficit	(3,579,298)	879,779	(1,761,412)
Unfunded Items			
(Increase) Decrease in post-employment benefits (<i>Note 12</i>)	-	1,171,000	1,717,000
(Increase) Decrease in employee future benefits and Compensated absences, (<i>Note 13</i>)	-	(131,843)	89,166
Adjusted operating surplus (Deficit) before the undernoted	-	1,918,936	44,754
Tangible Capital Assets Rent expense (Note 15)	-	1,682,754	2,211,383
Grant - in - kind - GNWT Assets provided at no cost (Note 15)	-	(1,682,754)	(2,211,383)
Adjusted operating surplus (deficit) for the year	-	1,918,936	44,754
Opening Accumulated Surplus (Deficit)	-	9,452,627	11,214,039
Operating Surplus (Deficit)	-	879,779	(1,761,412)
Closing, Accumulated Surplus (Deficit)	\$ -	\$ 10,332,406	\$ 9,452,627

The accompanying notes and schedules form an integral part of the financial statements.

Hay River Health & Social Services Authority
Statement of Changes in Net Financial Resources
For the year ended March 31, 2022

Statement III

	2022	2021
Annual surplus (deficit)	\$ 879,779	\$ (1,761,412)
Adjustments:		
- (Increase) Decrease in inventory	(6,362)	11,475
- (Increase) Decrease in prepaids and deposits	(32,930)	133,919
Increase (decrease) in net financial assets	840,487	(1,616,018)
Opening net financial resources	9,184,062	10,800,080
Closing net financial resources	\$ 10,024,549	\$ 9,184,062

The accompanying notes and schedules form an integral part of the financial statements.

Hay River Health & Social Services Authority
Statement of Cash Flows
For the year ended March 31, 2022

Statement IV

	2022	2021
Cash provided by (used in)		
Operating activities		
Annual surplus (deficit)	\$ 879,779	\$ (1,761,412)
Item not affecting cash:		
Increase (decrease) in pensions (<i>Note 12</i>)	(1,171,000)	1,717,000
Adjusted annual surplus (deficit)	(291,221)	(44,412)
Changes in non-cash assets and liabilities		
Decrease (increase) in due to/ from the Government of Canada	-	3,434
Increase (decrease) in accounts receivable	1,106,066	(1,217,987)
Increase (decrease) in inventory	(6,362)	11,475
Decrease (increase) in prepaid	(32,930)	133,919
Increase (decrease) in accounts payable and payroll liabilities	1,938,807	2,145,846
Increase (decrease) in contributions repayable	(897,868)	595,373
Increase (decrease) in employee future benefits and compensated absences (<i>Note 13</i>)	131,843	(273,037)
Increase (decrease) in deferred revenues	(284)	6,560
Increase (decrease) in trust liability	19,517	13,307
Cash provided by operating transactions	2,258,789	1,418,890
Net cash provided by (used in) operating activities	1,967,568	1,374,478
Increase (Decrease) in cash and cash equivalents	1,967,568	1,374,478
Cash and cash equivalents at beginning of year	2,050,895	676,417
Cash and cash equivalents at the end of year	4,018,463	2,050,895
Cash consists of :		
Cash and cash equivalents (<i>Note 4</i>)	3,911,612	1,963,562
Trust asset	106,851	87,333
	\$ 4,018,463	\$ 2,050,895

Hay River Health & Social Services Authority

Notes to Financial Statements

For the year ended March 31, 2022

1. Hay River Health & Social Services Authority

The Hay River Health & Social Services Authority (the "Authority") was established under the Societies Act on November 1, 2003. The Authority operates under the Hospital Insurance and Health and Social Services Act of the Northwest Territories to manage, control and operate the public health facilities and services assigned to it by the Government of the Northwest Territories Department of Health and Social Services.

The Authority is a public body performing a function of the Government of the Northwest Territories.. Paragraph 149(1)(c) of the federal Income Tax Act provides that a public body performing a function of government in Canada is exempt from taxation.

2. Significant Accounting Policies

2(a) Basis of Presentation

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Canadian Public Sector Accounting Board and by the directive of the Government of the Northwest Territories - Department of health and Social Services ("DHSS"). Significant aspects of the accounting policies adopted by the Authority are as follows:

The financial statements do not include the assets, liabilities and activities of any organizations that are related to the Authority, such as the Hay River Health and Wellness Foundation

2(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable. Expenses are recorded as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

2(c) Fund Accounting

The accounts of the Authority are maintained in accordance with fund accounting procedures. The operations of the Authority are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds established by the Authority are as follows:

- (i) Operating Fund - activities associated with the Authority's daily operations.
- (ii) Employee Leave and termination Liability Fund - reflecting activities in employee leave and termination benefits combined with any amounts transferred from operations to fund these liabilities. This fund represents liabilities which will be funded in the year they become due through regular annual allocations from the Government of the Northwest Territories (GNWT)
- (iii) Endowment and Special Purpose Fund - reflecting activities relating to endowments and other special purpose funds made available to the Authority under conditions specified by donors and other providers.

2(d) Revenue and Expenditure Recognition

The basis of accounting followed in the financial statement presentation includes revenues 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 estimating is impracticable.

The Authority is primarily funded by the GNWT in accordance with budget arrangements established by the DHSS. Under the arrangement, the Authority is responsible for the net deficit from operations and is allowed to retain surpluses from core programs. Any capital funding not spent may be retained for future capital purchases. These policies do not apply to contribution agreements, where an accounting of and return of surpluses may be required.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)

2(d) Revenue and Expenditure Recognition....(continued)

Other revenue is recognized when the service is performed or the goods are provided.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenues when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, providing the transfers are authorized, any eligible criteria have been met and reasonable estimates of the amounts can be determined.

The Authority follows the deferral method of accounting for restricted contributions. These revenues are recognized in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received and be reasonably estimated and collection is reasonably assured.

Expenditures are recognized in the period the goods and services are acquired, a liability is incurred or transfers are due.

2(e) Cash and Cash equivalents

Cash and cash equivalents consists of cash on hand and balances within banks, net of outstanding cheques, and are not subject to significant risk of changes in value.

2(f) Reserves

The DHSS policy requires the Authority to establish the following reserves:

(i) Surplus Reserve - reflects funds maintained in a reserve according to the DHSS Operations and maintenance surplus Retention policy.

(ii) Employee Future Benefit Reserve - the funds received in advance for the severance liability of employees who were transferred to the Authority from the GNWT. These liabilities are reduced as employees are paid out upon termination of employment with the Authority.

(iii) Cash reserve - established for the purpose of assisting with any future short-term cash deficiency. Withdrawals from the reserve will be made only when an insufficient cash balance exists to make necessary payments. Appropriations to this reserve will be done to maintain the \$500,000 balance as approved by the GNWT.

The Authority does not have sufficient funds to cover these reserves.

2(g) Tangible Capital assets

The GNWT retains ownership of all tangible capital assets (TCA) used by the Authority, or purchased by the Authority (regardless of source of funding for the purpose). The GNWT amortizes TCA's over the estimated useful lives of the assets at the rates established in the Financial Administration manual of the GNWT over the following terms:

Buildings	40 years
Hardware and Software Systems	5 - 10 years
Major Medical Equipment	5-15 years
Leasehold Improvements	Lesser of useful life or lease term plus renewal

The TCAs used by the Authority and held on behalf of, or in trust for, the GNWT are not recognized by the Authority in the financial statements.

The statement of operations reflects the rent expense amount that would otherwise be considered amortization expense for the fiscal year with an offsetting corresponding amount as a Grant-in-Kind revenue.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)

2(h) Inventories

Inventories of supplies include inventory held for use in the process of providing the services of the Authority. Inventories consist of equipment, parts, pharmaceuticals and office supplies, which are distributed to clients at no or nominal charges. Inventory is recorded at the lower of cost and replacement value. Cost is determined on a first-in, first-out basis using average cost.

2(i) Employee Future Benefits and Compensated absences

Under the terms and conditions of employment, Health Authority employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date employment commenced and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. The Expected cost of providing these benefits is recognized as employees render services. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave and recognized in the period the employee provides services, whereas parental and maternity leave are event driven and are recognized when the leave commences.

For benefits earned prior to September 1, 1996 but still outstanding, no accrual is made for contingent revenue as described in Note 13. The revenue is expected to be received in the year that the outstanding liability falls due.

2(j) Pensions

Pension benefits to the Retirement Plan for Employees of the Hay River Health & Social Services Authority are reported on an actuarial going concern basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates or when actuarial assumptions change, the adjustments are amortized on a straight line basis over the estimated average remaining service lives of the contributors. Recognition of actuarial gains and losses commences in the year following the effective date of the related actuarial valuations. In addition, immediate recognition of a previously unrecognised net actuarial gain or loss may be required upon a plan amendment, curtailment or settlement.

The Authority and its contracted physicians make contributions to a physician directed investment fund administered by the Government of Canada. These contributions represent the total pension liability of the Authority and are recognized in the accounts on a current basis.

2(k) Financial instruments

All significant financial assets, liabilities and equity instruments of the Authority are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, credit risk, liquidity risk and actuarial risk. Where practical the fair values of financial assets and liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed

The Authority's accounting policy for financial instruments is as follows:

This category includes cash, trust assets, accounts receivable, accounts payable, accrued liabilities, payroll liabilities, capital advances, and trust liabilities. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Financial instruments with actively traded markets are reported at fair value, with any unrealised gains and losses reported in income. All other financial instruments are reported at amortized costs and tested for impairment at each reporting date. Any impairments of the financial assets is charged to income in the period in which the impairment is determined. In the event that a previously impaired asset increases and the increase can be related to an event that occurred after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write down being recognized in the statement of operations

Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES....(continued)

2(l) Non-Financial Assets

Non-financial assets are accounted for as assets by the Authority because they can be used to provide government services in future periods. These assets are not available to discharge existing liabilities. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets (debt) for the year.

2(m) Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Items requiring the use of significant estimates include accounts receivable, accounts payable and accrued liabilities, estimated useful lives of tangible capital assets, and estimated employee benefits, pension benefits.

Estimates are based on the best information available at the time of preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

2(n) Segmented Information

The Authority segments its operating expenses for financial reporting purposes based upon areas of service type. This information is provided on the statement of operations.

3. Future Accounting Changes

Revenue - Section PS 3400

PSAB has implemented changes to Section PS 3400 - Revenue, that specifically outlines the accounting treatment and reporting of revenues arising from transactions that include performance obligations; such that the revenues should not be realized until the entity has satisfied the performance obligations. These changes are to be applied to fiscal years beginning on or after April 1, 2023, but early adoption is permitted. The updated PS 3400 has not yet been adopted by the Authority and the impact of the transition to these changes has not yet been determined.

Assets Retirement obligations - PS 3280

This new section establishes standards on how to account for and report a liability for asset retirement obligations. This section is effective for fiscal periods beginning on or after April 1, 2022. The impact of the transition to these accounting standards has not yet been determined.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

4. Cash and Cash Equivalents

	2022	2021
Cash	\$ 3,911,612	\$ 1,963,562

5. Special Purpose Funds

The Authority doesn't have special purpose funds for the year ending March 31, 2022.

6. Portfolio Investments

The Authority doesn't have portfolio investments for the year ending March 31, 2022.

7. Accounts Receivable

	Accounts Receivable 2022	AFDA 2021	Net 2022	Net 2021
Due from GNWT-HSS	\$ 905,219	\$ -	\$ 905,219	\$ 1,975,766
Due from GNWT-Finance	-	-	-	20,265
Due from GNWT-Infrastructure	551	-	551	551
Due from GNWT-Justice	4,274	-	4,274	-
Due from GNWT- Human Resources	656	-	656	-
Due from GNWT- Aboriginal Diabetes	489	-	489	-
Due from GNWT -Early Childhood Development	379	-	379	-
Due from GNWT - EMR Development Project	8,218	-	8,218	-
Due from WSCC	-	-	-	13,777
Due from NTHSSA	73,804	-	73,804	69,386
Hay River Hospital & Wellness Foundation	-	-	-	-
GST rebate receivable	10,097	-	10,097	13,655
General accounts receivable	282,577	92,913	189,664	206,017
	\$ 1,286,264	\$ 92,913	\$ 1,193,351	\$ 2,299,417

8. Inventories

	2022	2021
Medical and surgical	\$ 146,183	\$ 141,345
Pharmaceutical	22,979	22,979
Laboratory	9,687	13,936
Other Supplies	21,497	15,724
	\$ 200,346	\$ 193,984

Inventories are held for consumption in the process of providing services and are distributed at no charge or for a nominal fee.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

9. Accounts Payable and Accrued Liabilities

	2022	2021
Due to GNWT - HSS	\$ 2,954	\$ 159,682
Due to GNWT- Finance	-	-
Due to GNWT- Justice	-	-
Due to GNWT - Infrastructure	-	-
Due to NTHSSA	4,186,617	2,063,893
Due to Government of Nunavut	-	-
Due to WSCC	-	-
Hay River Hospital & Wellness Foundation	632	542
Accounts payable and accrued liabilities	980,250	234,480
Unspent donations	21,636	21,636
Special purpose fund liabilities	63,193	56,646
	\$ 5,255,282	\$ 2,536,879
Payroll liabilities	2,221,563	3,001,159
	\$ 7,476,845	\$ 5,538,038

10. Due From And To The Government Of Canada

	2022	2021
Receivables:		
Miscellaneous receivables	-	-
	\$ -	\$ -

11. Capital Lease Obligations

The Authority doesn't have capital lease obligations for the year ending March 31, 2022.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

12. Pensions

The Authority sponsors a contributory defined benefit pension plan for substantially all of its employees called "**Retirement Plan for Employees of the Hay River Health and Social Services Authority**". The net value of the plan asset and liability is recorded on the statement of financial position based on the funded status of the plan on a going concern valuation performed by an independent actuary. An actuary valuation is done on an annual basis as of January 1 and is extrapolated to March 31 for presentation on the financial statements. The extrapolation assumes that from January 1 to March 31 the plan will follow the pattern from the January 1 valuation exactly, but actual contribution amounts are used.

Employees are required to contribute 8.15% of their pensionable earnings up to the yearly maximum pensionable earnings (YMPE) plus 10.4% of their earnings, if any, in excess of the YMPE. The Authority contributes to the plan 1.88 (prior to January 1, 2020 was 1.68) times the employee portion and provides additional funding when the present value of the obligation under the solvency method exceeds the accumulated assets available to fund the member's benefit entitlements in the plan.

The pension plan provides benefits based on the number of years of credited service limited to the maximum allowed within the plan. Benefits are determined by a formula set out within the plan; they are not based on the financial status of the pension plan. The basic benefit formula is 1.5 percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings up to the YMPE and 2% for amounts in excess of the YMPE.

	2022	2021
Accrued benefit obligation	\$ 71,302,000	\$ 61,224,000
Market - related value of pension fund assets	87,539,000	76,290,000
	(16,237,000)	(15,066,000)
Unamortized actuarial gains / (losses)	(4,917,000)	(5,640,000)
Pension liability (accrued asset)	(21,154,000)	(20,706,000)
Impairment on value of accrued pension asset	(4,917,000)	(5,640,000)
Adjusted pension liability (accrued asset) realizable by the Authority	\$ (16,237,000)	\$ (15,066,000)

The pension liability (asset) includes the following components:

	2022	2021
Pension liability (accrued asset) - beginning of year	\$ (20,706,000)	\$ (18,728,000)
Cash items:		
Member contributions	(1,444,000)	(1,347,000)
Employer contributions	(3,043,000)	(2,311,000)
Benefit payments	(2,557,000)	(2,140,000)
Draw-down from plan assets	2,557,000	2,140,000
Net change to pension liability from cash items	(4,487,000)	(3,658,000)
Accrual items:		
Current period benefit cost	4,334,000	2,861,000
Amortization of actuarial gains/losses	320,000	(346,000)
Interest on average accrued benefit obligation	2,514,000	2,452,000
Expected earnings on average pension fund assets	(3,129,000)	(3,287,000)
	4,039,000	1,680,000
Pension liability (accrued asset) before impairment	\$ (21,154,000)	\$ (20,706,000)

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

Note 12 Pensions (continued)

The Pension expense (revenue) is included in the statement of operations as a component of undistributed amounts.

	2022	2021
Pension expense (revenue)	\$ 1,171,000	\$ 1,717,000
Expected earnings on plan assets	4.30%	4.85%
Actual earnings on plan assets	4.90%	4.90%
Difference between actual and expected	0.6%	0.5%

Valuation method and assumptions:

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The net Unamortized actuarial loss is to be amortized on a straight-line basis over the expected average remaining service life of the related employee groups.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the government's best estimates. The significant actuarial assumptions and rates are listed below:

	2022	2021
Date of actuarial valuation	January 1, 2022	January 1, 2021
Date of next valuation	January 1, 2023	January 1, 2022
Discount rate at valuation	4.30%	4.05%
Date of audited financial statements	March 31, 2022	March 31, 2021
Discount rate at March 31 extrapolation	4.30%	4.05%
Market value of the plan assets	\$ 91,212,000	\$ 84,035,000
Expected return on plan assets	4.85%	4.85%
Future inflation	2.00%	2.00%
Future compensation increases	2.50%	2.50%
Expected average remaining service life (years)	8 years	7.8 years

The asset was valued using an adjusted market value method, which spreads out any variance between the return on investment accrued in the year and the expected return on the investments using the going concern rates as outlined above. Inclusion rates for these variances are 33% of the prior year, 67% of the variance from 2 years prior and 100% of all variances beyond. This assumption allows for a smoothed value of the asset.

The employer funding targets, under the going concern method, are valued using the actuarial cost method, which allows for a more accurate matching of accrued benefits to contributions. The funding target is equal to the present value of the benefit based on employee service years incurred prior to the valuation date and the projected average earnings upon retirement. A deficit results when the market value of the investment is less than the funding target. By law, a deficit must be funded over a max of 15 years through special payments and a surplus can be used to pay current employer contributions. There is a plan surplus under the going concern method. Under the solvency method of accounting, it is assumed that all employees that are eligible for the pension plan will cease being members and will be paid out based on their situation as of the valuation date. Under the solvency method there is a plan deficit that is required to be funded in accordance with the requirements of the Pension Benefits Standards Act, 1985 with minimum special payments over a 5 year term of \$32,500 per month.

Plan amendments:

As at the valuation date, there have been no amendments to the plan since the date of the previous valuation.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

13. Employee

In addition to pension benefits, the Authority provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefits plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation. Severance benefits are paid to the Hay River Health and Social Services Authority employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age.

The benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these categories were valued using a projection methodology based on the date employees are projected to leave the Authority.

Compensated absence benefits generally accrue as employees render services and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to, employee or dependent illness, and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actually valued using the expected utilization methodology.

Valuation Results

The actuarial valuation was completed as at March 31, 2022. The effective date of the next actuarial valuation is March 31, 2023. The liabilities are actuarially determined as the present value of the accrued benefits at February 15, 2022 and the results extrapolated to March 31, 2022. The values presented below are the benefits under the Compensated Absences and Termination Benefits for the Authority extracted from the valuation report for the consolidated Government of the Northwest Territories.

	Severance and Removal	Compensated Absences	2022	2021
<u>Changes in Obligation</u>				
Accrued benefit obligation, opening	\$ 2,052,736	\$ 150,585	\$ 2,203,321	\$ 2,477,987
Current period benefit costs	193,205	14,161	207,366	215,856
Interest accrued	68,772	5,028	73,800	66,563
Benefit payments	(305,379)	(24,767)	(330,146)	(717,011)
Plan amendments	-	-	-	-
Actuarial gains (losses)	360,171	28,204	388,375	159,926
Accrued benefit obligation, closing	2,369,505	173,211	2,542,716	2,203,321
Unamortized net actuarial (gain) loss	276,845	773,095	(1,049,940)	(842,388)
Accrued benefit obligation, opening	2,092,660	(599,884)	1,492,776	1,360,933
Other employee future benefits	-	-	-	-
Other compensated absences	-	-	-	-
Total employee future benefits compensated absences	\$ 2,092,660	\$ (599,884)	\$ 1,492,776	\$ 1,360,933
<u>Benefits Expense</u>				
Current period benefit cost	193,205	14,161	207,366	215,856
Interest accrued	68,772	5,028	73,800	66,563
Plan amendments	-	-	-	-
Amortization of actuarial (gain) loss	29,416	151,407	180,823	161,555
Accrued benefit obligation, closing	\$ 291,393	\$ 170,596	\$ 461,989	\$ 443,974

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

Note 13. Employee Future Benefits and Compensated Absences (Continued)

The discount rate used to determine the accrued benefit obligation is an average of 2.70%, down from the prior years rate of 3.20% . No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and Removal		Compensated Absences		Total
2023	\$ 252,714	\$	14,801	\$	267,515
2024	253,266		16,647		269,913
2025	230,096		15,466		245,562
2026	286,995		20,488		307,483
2027	261,174		18,185		279,359
	\$ 1,284,245	\$	85,587	\$	1,369,832

Contingent Revenue

Revenue of \$55,841 representing accrued severance and removal for employees on August 31, 1996 and which, in management's view, pursuant to the terms of the transfer agreement on that date between the GNWT and the Town of Hay River, is owed to the Authority by GNWT, has not been recorded in these financial statements. Recognition of this amount is contingent upon GNWT agreeing to payment terms.

14. TRUST ASSETS AND LIABILITIES

The amount held in patient trust assets are funds held on behalf of the patients in residential care. The funds do not belong to the Authority as they are restricted for those patients. The amount in the patient trust liability is equivalent to the balance owed to the residential care patients. The discrepancy between the trust asset and liability are for amounts deposited into the bank account in error.

	2022	2021
Patient Trust Asset	106,851	87,333
Patient Trust Liability	106,081	86,564

15. SERVICES PROVIDED WITHOUT CHARGE

During the year, the Authority received without charge from the Government various administrative services, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage, actuarial valuations and internal audit services provided by the Department of Finance and use of vehicles, building repairs and utilities by the Department of Public Works.

The Authority also receives from the Government, without any rental charges, the use of facilities and equipment to provide public health and social services. The rental facilities used include the new Hay River Regional Health Center, the HH Williams Memorial Hospital, Woodland Manor, the Adult Supported Living units, Various medical equipment is also provided free of any rental fees. The use of these facilities would have cost the Authority an estimated **\$1,682,754** (**\$2,211,383** in 2021) based on the Government's amortization expense for these assets.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

16. CONTRACTUAL OBLIGATIONS

Contractual obligations are obligations of the Authority to others that will become liabilities in the future when the terms of those contracts or agreements are met.

The Authority has entered into agreements for, or is contractually committed to, the followings expenses payable subsequent to March 31, 2022

Expires in fiscal year	Residential 2022	Equipment 2022	Operational 2022	Total
2023	149,700	78,928	92,446	321,074
2024	149,700	39,006	20,990	209,696
2025	-	6,897	1,390	8,287
	\$ 299,400	\$ 124,831	\$ 114,826	\$ 539,057

17. CONTINGENT LIABILITIES

In common with many health authorities, claims are made against the Authority and its staff. The Authority is defending actions brought against them and management does not believe a significant loss will occur. An allowance has been made for any claim or litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. The allowance is based upon estimates determined by the Authority's legal experts and human resources staff experience or case law and historical data in similar circumstances. With any employer, especially those with a union, there are always risks of employee grievances.

At the end of the fiscal year a number of grievances were awaiting arbitration. In the opinion of management and legal council, no material accrued liability needs to be established. Should any further loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

The Authority's operations are affected by federal, territorial and local laws and regulations regarding Environmental protection. The Authority is committed to meeting these existing laws and regulations. Management is not aware of any material environmental liabilities that resulted during the year.

Under the terms of the contribution agreement between the Government of the Northwest Territories, the Authority may be liable to repay any restricted or contributed fund not expended in accordance with contribution agreements. The Authority has recorded all known unexpended contribution funds repayable.

18. BUDGET

The budget figures are the opening budgets as approved by the Authority's Public Administrator and the GNWT Department of Health and Social Services. The budget figures are not audited and are intended for information purposes only.

19. ECONOMIC DEPENDENCE

The Authority receives its funding primarily from the GNWT. If the funding arrangements were to change, management is of the opinion that the Authority operations would be significantly affected.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

20. COVID 19 EFFECT

The significant decrease in market values due to the drop in the economy at the declaration of the world pandemic declared in March 2020 have since recovered. This has resulted in the significant decrease in the net pension plan asset from theft market value at March 31, 2022 as reported in Note 12. At the time of issuance of these financial statements, the effect in economic activity on the Authority's operations, assets, liabilities, fund balances, revenues and expenses is estimated by the management are as follows:

	2022	2021
Revenue	\$ (157,250)	\$ (810,000)
Expenses	1,237,871	929,758
	\$ 1,080,621	\$ 119,758

21. COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS

The Authority is related in terms of common ownership to all GNWT created departments and public agencies. The Authority enters into transactions with these entities in the normal course of operations. The Authority is provided various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, internal audit services provided by the Department of Finance and repairs, utilities and facility and equipment rental provided by the Department of Infrastructure. Transactions with related parties and balances at year-end are included in the financial statements, but not disclosed separately other than in this note:

	Accounts Receivables 2022	Allowance for doubtful account 2022	2022	2021
<u>Due from related parties</u>				
Accounts Receivable				
GNWT, Note 7				
Department of HSS	905,219	-	\$ 905,219	\$ 1,975,766
Department of Finance	-	-	-	20,265
Department of Infrastructure	-	-	-	551
	905,219	-	905,219	1,996,582
NTHSSA- HQ, Note 7	7,931	-	7,931	69,386
NTHSSA - Finance	23,139	-	23,139	-
NTHSSA - Other	40,592	-	40,592	-
Stanton Territorial Health Region	747	-	747	-
Yellowknife/Fort Resolution Region	1,395	-	1,395	-
	979,023	-	979,023	2,065,968
Hay River Hospital Foundation	-	-	-	-
	979,023	-	\$ 979,023	\$ 2,065,968

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS....(Continued)

	2022	2021
Due to related parties		
Accounts payable:		
GNWT, Note 9		
Department of HSS	\$ 2,954	\$ 2,155,682
Department of Infrastructure	-	-
	2,954	2,155,682
NTHSSA - HQ, Note 9		
Yellowknife Region	4,186,617	67,893
	4,186,617	67,893
Hay River Hospital Foundation	632	542
	\$ 4,190,203	\$ 2,224,117
Deferred revenues, GNWT - HSSA, (Note 26)	56,633	56,633
Contributions repayable, GNWT- HSSA, (Note 27)	2,279,825	3,177,693
Accountable capital advances, GNWT- HSSA, (Note 28)	5,829	5,829
	\$ 6,532,490	\$ 5,464,272
	2022	2021
Revenues		
GNWT		
Department of Health & Social Services	\$ 34,814,000	\$ 34,358,436
Department of Finance	-	-
Department of Infrastructure	-	-
Department of Justice	4,274	401
Department of Human Resources	-	-
	34,818,274	34,358,837
NTHSSA - HQ	32,398	24,709
Dehcho HSSA	4,631	-
Yellowknife HSSA	6,849	250
Stanton Territorial Health Authority	2,267	116,719
Beaufort - Delta HSSA	-	-
Fort Smith Health Centre	54,506	38,181
Finance	129,517	141,286
Hay River Hospital Foundation	-	11,504
NWT Housing Corp.	-	-
	\$ 35,048,442	\$ 34,691,486

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

22. RELATED PARTIES AND RELATED PARTY TRANSACTIONS....(Continued)

	2022	2021
Expenses		
GNWT		
Department of Health & Social Services	\$ 1,016	\$ 7,666
	1,016	7,666
NTHSSA		
Stanton Territorial Health Authority	552,477	488,182
Yellowknife HSSA	400	29,031
	\$ 553,893	\$ 524,879

Related party transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties

23. FINANCIAL INSTRUMENTS

The Authority is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risk from the Authority's financial instruments by type of risk is provided below:

Credit Risk

Credit risk is the risk of financial loss to the Authority if a debtor fails to make payments of interest and principal when due. The Authority is exposed to this risk relating to its cash, special purpose funds, trust assets and accounts receivable. The Authority holds its cash and trust assets, deposits in trust accounts, with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation.

Accounts receivable are due from various governments, government agencies, corporations and individuals. Credit risk related to accounts receivable is mitigated by internal controls as well as policies and oversight over arrears for ultimate collection. Management has determined that a portion of accounts receivable are impaired based on specific identification as well as age of receivables. These amounts are as disclosed in Note 7.

The Authority's maximum exposure to credit risk is represented by the financial assets less the pension plan and trust asset for a total of \$5,104,963 (2021 - \$4,262,979).

The world pandemic that was declared in March 2020 has resulted in an increase in unemployment, volatile financial markets and overall economic uncertainty. As a result the Authority is exposed to an increased amount of credit risk from its customers and has accounted for this increased risk in allowance for doubtful accounts.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

23. FINANCIAL INSTRUMENTS....(Continued)

Concentration of Credit Risk

Concentration risk arises when a customer has more than ten percent of the total accounts receivable, which increases the Authority's risk in the event the customer does not fulfill their obligation. The Authority does have concentration risk. At March 31, 2022, one customer in accounts receivable accounts for 74% (2021 - 74%) of the total balance which subjects the Authority to concentration risk. This risk is monitored through regular review of the outstanding balances in receivables.

As all the Authority's cash is held in one Canadian bank, they are subject to further concentration risk.

Liquidity Risk

Liquidity risk is the risk that the Authority will not be able to meet all cash outflow obligations as they come due. The Authority mitigates this risk by monitoring cash activities and expected outflows through budgeting and maintaining an adequate amount of cash to cover unexpected cash outflows should they arise. Total financial assets are **\$21,448,814** including the **\$16,237,000** pension asset; financial liabilities are **\$11,424,265**. The authority has disclosed future financial liabilities and commitments in Notes 13, 16 and 17.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk. The defined benefit pension plan asset valuation holds significant risk due to market fluctuations which can significantly impact the value. As a result of the world pandemic declared in March 2020, the value of the pension plan has taken a significant decrease and the actuarial has adjusted the valuation accordingly. This associated risk in market value is reduced through ensuring that the pension plan has a widely divested portfolio.

Currency Risk

The Authority deals exclusively in Canadian funds held in the bank, but does carry some foreign investments within the pension plan and is reduced through ensuring that the pension plan has a widely divested portfolio.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

24. EXPENSE BY OBJECT

	2022	2022	2021
	Budget	Actual	Actual
Compensation:			
Salary and Wages	\$ 25,334,371	\$ 27,655,718	\$ 26,849,246
Severance and removal	305,164	633,913	332,324
Pension Plan special payments and valuation adjustment	783,259	(712,000)	2,170,333
Locum	1,839,127	379,921	404,289
Medical Supplies	1,110,639	1,244,107	1,215,026
Referred out services	609,205	2,771,687	2,613,154
Grants and contributions	691,710	979,579	747,300
Travel Assistance	368,236	440,212	304,951
Equipment maintenance	418,759	380,656	408,135
Rent	253,006	242,652	231,003
Foster Care	432,845	466,680	434,112
Phone and postage	281,898	364,889	370,983
Locum removal	343,310	202,823	215,889
Travel	176,714	108,785	124,169
Professional fees	341,698	94,095	219,572
Training	101,730	99,377	79,640
Office supplies	171,673	282,799	258,801
Purchases service personnel	52,403	106,799	137,974
Minor equipment	60,740	165,902	318,607
Software Licensing	101,888	100,303	113,858
Honorariums	62,058	35,906	46,975
Garbage	33,165	33,968	31,545
Memberships	47,813	14,233	12,309
Advertising	32,396	42,061	25,453
Bank charges	7,421	10,578	21,256
Bad debt	-	70,991	146,032
Total	\$ 33,961,228	\$ 36,216,634	\$ 37,832,936

25. PREPAID EXPENSES AND DEPOSITS

	2022	2021
Service and maintenance packages	\$ 105,511	\$ 72,581
Deposits	2,000	2,000
	\$ 107,511	\$ 74,581

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

26. DEFERRED REVENUE

Deferred revenue represents funds that have been received for specific programs but remain unspent at March 31, 2022 as follows:

	2022	2021
Government of the Northwest Territories Department of Health and Social Services		
Professional Development Initiative	\$ 62,909	\$ 63,193

27. CONTRIBUTIONS REPAYABLE

Contributions repayable represents funds that have been received for specific programs and are required to be repaid to the contributor as of March 31, 2022:

	2022	2021
Government of the Northwest Territories Department of Health and Social Services		
Core Physical Services Funding	\$ 652,027	\$ 652,027
Core Physician services Funding 12/13	532,335	532,335
Homecare Enhancement 13/14	297	297
Grad Placement Program K. Miller 13/14	8,064	8,064
Transitional unspent funding 16/17	448,000	448,000
Children Who witness violence 17/18 - double payment	6,250	6,250
Physician funding repayable	74,013	-
Hay River Health Centre Restricted funding repayable	251,000	-
Foster care unspent restricted funding 18/19	392	12,391
Homecare unspent restricted funding 18/19	4,459	4,459
Transitional unspent funding - New Health Center 18/19	137	271,137
Referred Out Services - Core funding overpayment 18/19	3,000	355,000
Child and family services restricted funding repayable	99,000	-
Transitional unspent funding - New Health Center 10/20	-	161,384
Foster Care unspent restricted funding 19/20	87	66,087
Homecare unspent restricted funding 19/20	92,000	42,760
Midwifery unspent restricted funding 19/20/21	106,000	21,432
Unspent funding's	-	595,373
Adjustments	2,067	-
	\$ 2,279,128	\$ 3,176,996
Hay River Metis Government Council Living in Balance unspent funding 16/17	697	697
	\$ 2,279,825	\$ 3,177,693

Hay River Health & Social Services Authority
Notes to the financial statements
For the year ended March 31, 2022

28. ACCOUNTABLE CAPITAL ADVANCES FROM GNWT

The Authority has received advances from GNWT under capital contribution agreements for purchases of capital assets. These advances are deferred by the Authority and purchases which fall under the agreements, reduce the balance carried forward.

	2022	2021
Balance	\$ 5,829	\$ 5,829

29. ACCUMULATED SURPLUS (DEFICIT)

	2022	2021
Operating fund accumulated surplus (deficit)	\$ 11,037,966	\$ 11,037,966
Employee leave and termination liability fund	(1,680,459)	(2,085,339)
Cash Reserve	500,000	500,000
	\$ 9,857,507	\$ 9,452,627

Hay River Health & Social Services Authority
Schedule of Contributions from the GNWT
For the year ended March 31, 2022

Schedule A

	2022	2022	2021
Contributions from the GNWT			
Department of Health and Social Services			
Core Contribution Department of Health			
Administrative and Support Services	\$ 7,635,000	\$ 8,704,044	\$ 7,998,000
Nursing Inpatient Services	4,579,000	4,579,000	4,579,000
Ambulatory Care	3,300,000	3,474,000	3,474,000
Diagnostic and Therapeutic Services	3,021,000	3,058,000	3,058,000
Community Health Programs	12,078,000	12,617,000	12,617,000
Community Social Programs	3,282,000	2,493,000	2,493,000
Supplementary Health Programs	22,000	22,000	22,000
	33,917,000	34,947,044	34,241,000
Add: Additional funding for Renal Dialysis	-	-	94,000
Less: Allocation of other region's physician surplus	-	-	(592,881)
	33,917,000	34,947,044	33,742,119
Other Department of Health and Social Services Contributions			
Core Contribution Department of Health			
Home and Community Care (Schedule (A-1)	355,040	426,377	313,923
French Language	145,247	162,301	156,943
Medical Travel	108,164	127,690	113,192
Collective Kitchen	-	20,383	20,412
	608,451	736,751	604,470
Total Department of Health	34,525,451	35,683,795	34,346,589
Total Contribution from the GNWT	\$ 34,525,451	\$ 35,683,795	\$ 34,346,589

Hay River Health & Social Services Authority
Schedule of Detailed Contribution Funding and Expenditures -
Home and Community Care
For the year ended March 31, 2022

Schedule A-1

	2022		2021
	Actual		Actual
Funding			
Government of the Northwest Territories			
Department of Health and Social Services	\$ 426,377	\$	562,095
Less, contribution repayable	-		(248,172)
	426,377		313,923
Expenditures			
Compensation and benefits	238,303		240,668
Supplies	17,601		7,617
Sundry	2,936		1,330
Vehicle expense	1,000		-
Equipment expense	2,215		27,163
Software	16,239		-
Equipment - Vehicle	-		35,486
Training	3,138		1,659
	\$ 281,432	\$	313,923
	\$ 144,945	\$	-

Hay River Health & Social Services Authority
Schedule of Reserves
For the year ended March 31, 2022

Schedule B

	Leave and Termination Benefits Reserve		Cash Reserve		Total Reserves	
	2022	2021	2022	2021	2022	2021
Balance, beginning of the year	\$ (1,812,302)	\$ (1,723,136)	\$ 500,000	\$ 500,000	\$ (1,312,302)	\$ (1,223,136)
Change to opening balances	-	-	-	-	-	-
(Increase) Decrease in employee future benefits and compensated absence	131,843	(89,166)	-	-	131,843	(89,166)
Transfers between reserves	-	-	-	-	-	-
Balance, end of year	\$ (1,680,459)	\$ (1,812,302)	\$ 500,000	\$ 500,000	\$ (1,180,459)	\$ (1,312,302)