

2024 ANNUAL REPORT





INSPIRING AND SHAPING EXCELLENCE IN PUBLIC SAFETY

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CHAIR'S MESSAGE

On behalf of the Board of Directors of the Technical Safety Authority of Saskatchewan (TSASK), it is my pleasure to introduce the Company's annual report for the 2023–24 fiscal year.

Over the past four years, TSASK has undergone significant structural change as we have taken on new areas of responsibility related to gas, electrical, and plumbing installations in the province. Our management and front-line employees have done stellar work in the planning and execution of this expansion. I want to thank them for their efforts and commitment to the pursuit of public safety and economic growth for Saskatchewan.

With these building blocks now in place, our Board has sharpened our focus on strategic imperatives that can optimize the benefits of our broader portfolio.

Chief among our priorities will be to guide the organization through the integration of systems across all technologies. This includes streamlining processes to make TSASK more efficient and effective for industry and the public, while maintaining our disciplined financial management. Our success in driving these initiatives is tightly connected to supporting management's efforts to build a high-performing culture.

Change carries risk and our Board is continuing to strengthen TSASK's processes around risk management. We have an experienced and insightful Board that will pursue a best-practice approach to evaluating and managing our work in this critical area.



SHELLEY LIPON

Like many organizations, TSASK has been closely monitoring our workforce to ensure that a robust long-term planning process is in place for all key positions and personnel. This oversight includes the evolution of succession planning within the organization, which includes comprehensive learning and development opportunities for employees.

I was grateful to step into my new role as Chair following the effective leadership of our previous Chair, Colleen Vancha, who completed her term in August 2023. We also had two members step down from our Board. Ron Styles stepped down in October 2023, and Madeleine Robertson who chaired our Governance & HR Committee, stepped down in May 2024. Thank you to these past board members for their commitment to TSASK and public safety in Saskatchewan. I also welcome Lana Gray, who joined the TSASK Board in May 2024 and brings additional expertise in leadership and change management.

On behalf of our Board, I also want to thank Chief Executive Officer Bill Scott, our management team, and TSASK employees across the province for their commitment and energy through our expansion. TSASK is well positioned for our continuing role in supporting growth and economic prosperity across Saskatchewan.



Shelley Lipon
Chair of the Board

OUR VISION

A leading and innovative safety authority – a Saskatchewan service provider, inspiring and shaping excellence in public safety.

OUR MISSION

In collaboration with industry, owners, and operators, we provide professional safety, educational, and regulatory services that create a high level of confidence in public safety.

OUR VALUES



Safety Is Paramount

We practice uncompromised safety in and through the services we deliver.



Respect

We treat colleagues, customers, and stakeholders with respect.



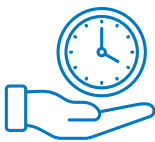
Integrity

We are open, honest, ethical, and transparent in our conduct.



Teamwork

We believe in the strength of collaborative efforts, with the organization and with stakeholders.



Accountability

We are committed to responsible, consistent, and dependable actions.



Professional Service

We add value to our customers through excellence in everything we do.



Recognition

We value and acknowledge the work, ideas, initiatives, and contributions of our colleagues and customers.



Continuous Learning

We empower our employees by supporting learning, growth, and transfer of knowledge to support continuous improvement and innovation.

MESSAGE FROM THE CEO

I am pleased to provide this report on the performance of the Technical Safety Authority of Saskatchewan for the 2023-24 fiscal year.

With each passing year following the expansion of our areas of responsibility, TSASK is moving forward in ways that will improve our effectiveness and efficiency in fulfilling our vision of inspiring and shaping excellence in public safety in Saskatchewan. Our ability to seamlessly add responsibilities for electrical, gas, and plumbing activities to our existing portfolio of boiler and pressure vessels, elevating devices and amusement rides is a testament to the commitment of people across our organization – from front-line inspectors, to administrative and support teams, to managers and our leadership group. I want to acknowledge their efforts and insights for continually improving the way TSASK serves industry and the people of the province.

With that acknowledgement comes an awareness that our journey is ongoing. The past several years tested the planning and organizational skills we needed to do the initial work of expanding our organization. The years ahead will test our abilities to optimize systems and establish a culture that draws out the best performance from each of our areas of responsibility and – most importantly – advances public safety and supports economic growth in Saskatchewan.

These are challenges that excite us. While the necessary work of the expansion is behind us, the most meaningful work still lies ahead. We look forward to building upon the successes of our expansion to have an even greater long-term impact on the province.

One Team Under One Roof

The diverse nature of TSASK's responsibilities presents not only challenges, but also unique opportunities. The work of a plumbing inspector is very different than the job an elevator mechanic. The training and background of an electrical inspector is unlike the path of a boiler specialist. As we evaluate the similarities and differences in



BILL SCOTT

the services we deliver in each technology, we can see processes and ideas that can be applied across all technologies. It is equally important to note that each area has its own long-established systems and requirements. The one common bond is the commitment to public safety.

To that end, the focus of our three-year planning cycle is to identify best practices in each area, explore synergies among the technologies, and develop a policy framework that can improve the way we deliver services across the board. Fundamental to that framework is our belief in a risk-informed system that ensures we focus our attention on the parts of the process that hold real and material risk. Our goal is not to conduct more inspections of immaterial risks, but to spend more time on inspections that materially improve public safety.

As we strive to embed this thinking across our diverse technologies, we recognize the importance of driving organization-wide integration – physically and culturally. We cleared an important hurdle on that path by combining our two office centres in Regina under one roof. We initially brought together the administrative teams and then added inspectors as we expanded our space. This initiative brings obvious long-term cost efficiencies, but also gives us a central hub to establish a work environment that supports our cultural integration.

In a province the size of Saskatchewan, however, we recognize that our inspectors and operations will always be spread across a vast geographic region. We long ago embraced technology as a tool to connect our team and, in fiscal 2024, continued to enhance the information technology systems that enable our people – as well as external stakeholders – to talk to each other more clearly, quickly and directly across the province.

Sharing information has been a cornerstone of our planning at TSASK and of our relationship with industry partners and the public. As an example, we were able to use our data and research to identify the most common issues related to gas inspections. That information helped industrial partners make their own teams more aware of common safety hazards related to gas installations and was also used to shape training programs for gas fitters. Our approach has been embraced by safety organizations in other provinces, who view TSASK as a national leader in advancing public safety.

As much as we are proud of these successes, we know our work is ongoing and that lasting organizational change is a slow process. We will continue to move forward – one thoughtful and well-planned step at a time.

The Power of Responsible Profitability

TSASK has managed our expansion with the benefit of a stable financial platform built on years of responsible management. Although TSASK's primary objective is public safety and not profitability, our financial strength provides the flexibility we require to invest in long-term initiatives.

For fiscal 2024, TSASK generated revenues of \$28.8 million – a 2.4 percent increase over the \$28.1 million in revenues the prior year. Approximately half of this increase was a product of higher interest rates on existing cash, which is significant as we are highly attuned to the importance of responsibly managing fees. Our expenses declined slightly from \$25.6 million last year to \$25.5 million this year, as we streamlined our operations and reduced our costs for salaries and benefits, rent and travel. With higher revenues and lower costs, our net earnings reached \$3.3 million compared to \$2.5 million in fiscal 2023.

We enter fiscal 2025 – our third full year with our new technologies operating as part of TSASK – with a more complete understanding of the financial requirements of our expanded operations and a clearer picture of our needs for the future. It is imperative that we continue to operate with the financial discipline needed to fund the future training and technology investments. That said, we are reviewing our fee structures with an eye to aligning fees to our current cost of delivery, which has led to a number of fee reductions and could lead to further reductions in the future.

Our intent is to generate sufficient financial resources to achieve the highest possible level of public safety in our areas of responsibility, without putting added financial burden on the industrial partners contributing to the economic growth of Saskatchewan.





Preparing for the Future

As we look to the future, we are taking steps to prepare our organization for any changes that may be on the horizon.

We continue to bring people from all levels of our organization into our strategic planning process to establish a well-informed path forward. These conversations have played an essential role in identifying important areas of need, such as the development of mandatory training related to elevator maintenance. By talking with our people in the field, we can take steps to work collaboratively with industry to improve safety.

One of the important areas for TSASK is the ongoing conversation around the potential for nuclear power generation in Saskatchewan. Although the nuclear industry is primarily federally regulated, we anticipate TSASK will require highly trained people with an understanding of the components of the proposed power generation options. With that in mind, we are actively participating in provincial and national committees and setting aside funds to initiate training for any future responsibilities in this area.

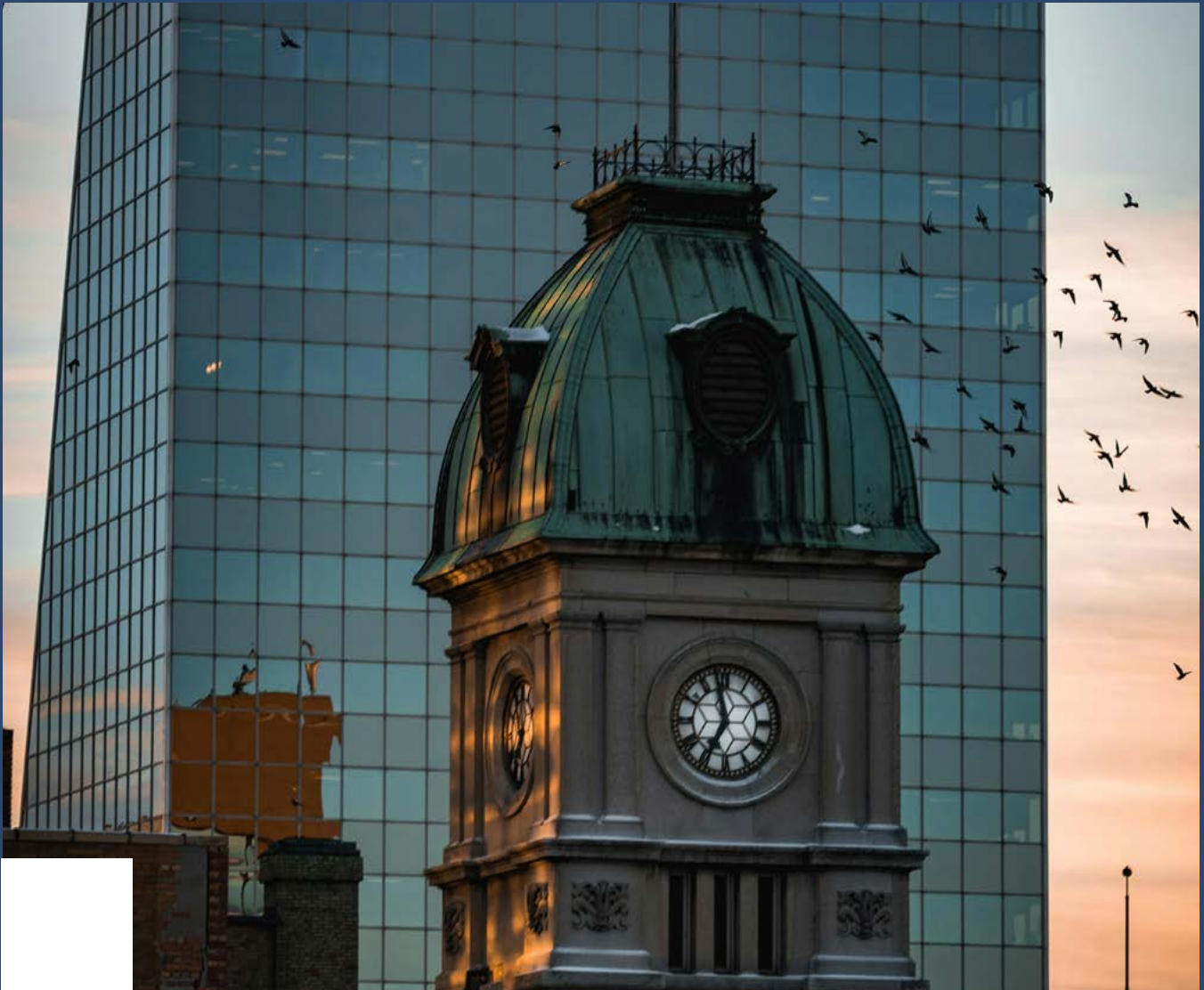
TSASK will continue to pursue improvements and innovations that can drive public safety and economic growth in Saskatchewan. We do this with gratitude for the continuing support of our people, our industry partners, our Board of Directors and the Ministry of Government Relations.

We look forward to serving these stakeholders and making Saskatchewan a safer place to work and live.

Sincerely,

Bill Scott
Chief Executive Officer

MANAGEMENT'S DISCUSSION OF FINANCIAL AND OPERATIONAL PERFORMANCE



The purpose of Management's Discussion of Financial and Operational Performance is to enhance understanding of the industry trends that drive TSASK's priorities as an organization. It also provides financial and operational context to support the disclosures contained in the 2023-24 audited financial statements.

Organizational Overview

The Technical Safety Authority of Saskatchewan (TSASK) is a not-for-profit organization established in 2010 through *The Technical Safety Authority of Saskatchewan Act*. TSASK was originally created from the Licensing and Inspections Branch of the Ministry of Corrections, Public Safety and Policing. The present relationship resides with the Ministry of Government Relations. TSASK's initial mandate involved the delivery of safety programs related to pressure equipment, elevating devices, and amusement rides in the province. TSASK has since taken on responsibility for gas and electrical licensing (previously under the Ministry of Government Relations) beginning in 2020; gas and electrical permitting and inspections (previously under SaskPower) in 2021; and plumbing permitting and inspections (previously under the Saskatchewan Health Authority) in 2022.

TSASK's registration, inspection, certification and licensing programs and services primarily operate on a fee-for-service basis. These fees are charged to the sectors that design, manufacture, install, operate, and own potentially hazardous equipment. TSASK administers and enforces the provisions of the following legislation and related regulations:

- The Boiler and Pressure Vessel Act, 1999;
- The Passenger and Freight Elevator Act;
- The Amusement Ride Safety Act;
- The Electrical Inspections Act, 1993;
- The Electrical Licensing Act;
- The Gas Inspections Act, 1993;
- The Gas Licensing Act; and
- The Plumbing Code Regulations.

TSASK operates at arm's length from the provincial government under the terms of a Safety Standards Agreement and reports through the Ministry of Government Relations.

Corporate Mandate

The Technical Safety Authority of Saskatchewan is responsible for the administration and enforcement of legislation and regulations on behalf of government.

Our professional team provides a full range of programs and services including:

- licensing and permitting;
- assessing regulated equipment design;
- overseeing the fabrication and installation of regulated equipment;
- assessing and certifying knowledge and quality practices within registered organizations;
- testing, certifying, and licensing of industry personnel;
- inspecting regulated equipment and installations;
- educating and informing industry;
- contributing to the advancement of safety standards;
- enforcing standards and legislative compliance; and
- investigating reported accidents.

These services are provided to individuals and organizations that design, manufacture, install, operate, or own any equipment that falls within our area of responsibility.

Review of Financial Performance

TSASK's ability to operate as a financially sustainable enterprise is the foundation for our capacity to provide the oversight and licensing required by industry and the Province of Saskatchewan. Long-term financial management and planning has supported our ability to expand into additional areas of responsibility. TSASK strives to deliver services in a cost-effective way for industry while ensuring that we recover expenses and generate sufficient earnings to fund the present and future needs of our entity. Recognizing that economic conditions in Saskatchewan can materially affect certain technologies – specifically, electrical, gas and plumbing permitting and inspections – TSASK manages its operations with a long-term understanding of the potential for fluctuations in revenue.

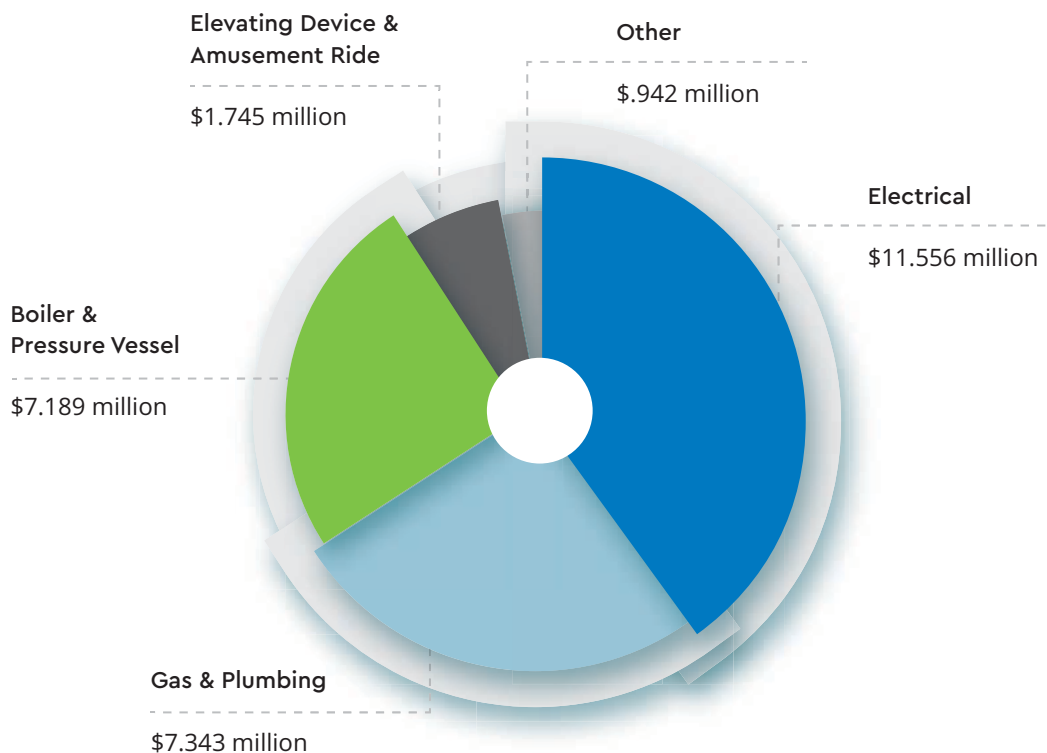
Revenues

TSASK revenues for fiscal 2023–24 were \$28.775 million, a 2.4 percent increase over the \$28.110 million of the previous year. The increase was largely a product of a higher return on cash invested, as higher interest rates contributed to interest income of \$814 thousand compared to \$439 thousand the prior year. An increase

was also reported in the licensing of people, which rose by \$141 thousand as TSASK discontinued deferrals on welding licences and included deferred revenue from past receipts.

Revenue for each technology was relatively consistent year over year – both in revenue generated and percentage of overall revenue. Electrical licensing, permitting and inspections remained the largest revenue stream for TSASK in fiscal 2024, producing \$11.556 million and representing 40 percent of total revenue. Gas licensing, permitting and inspections, combined with plumbing permitting and inspections, contributed \$7.343 million (26 percent), while boiler and pressure vessel activities contributed \$7.189 million (25 percent). Revenue from inspections and licensing related to elevating devices and amusement rides reached \$1.745 million (6 percent), with the remaining revenue generated by interest, amortization and customer requests for legal searches. The relative consistency reflects stability in the level of industrial activity and equipment licensed in the province.

Revenue by Technology



Expenses

TSASK has made it a priority to provide required services without compromising safety practices or leadership, while diligently controlling expenses that can affect the competitiveness of industry in Saskatchewan. TSASK's budgets and plans are developed with a long-term view, as the aim is to reduce the long-term cost of delivering our services while investing in the people and technology required to advance excellence in public safety.

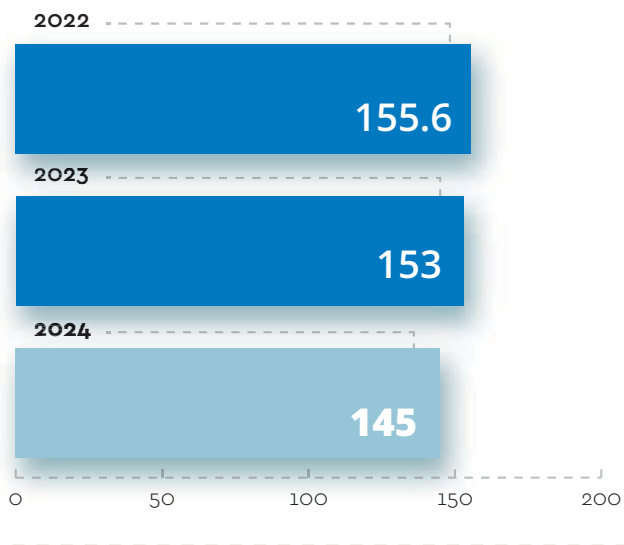
Total expenses for fiscal 2024 declined to \$25.473 million from \$25.624 million the previous year. The \$151 thousand decrease in expenses mainly reflected operational efficiencies across the organization. Salaries and benefits are TSASK's largest expense each year, with this year's total of \$18.849 million approximately \$94 thousand less than the \$18.943 million of the previous year. On June 30th, 2024, TSASK had 145 full-time equivalent (FTEs) employees, which compared to 153 at the end of the prior year and 155.6 two years ago. The continued reduction in FTEs reflected TSASK's ongoing efforts to identify and capitalize on efficiencies.

Expenses related to travel and transportation declined to \$2.199 million in 2023-24 from \$2.314 million the previous year. This was due to some positive lease settlements for the vehicle fleet as well as an accounting change to recognize vehicle plate registrations in the year in which they are paid. Rent and technology expenses of \$2.082 million were lower than the \$2.204 million of 2022-23, when a significant technology refresh was completed. Expenses related to business services increased to \$1.047 million in fiscal 2024 compared to \$874 thousand in 2023, mainly driven by an increase in training and reference materials; administrative items (\$461 thousand compared to \$429 thousand); professional services (\$505 thousand compared to \$412 thousand); and amortization (\$233 thousand compared to \$345 thousand). The efficiencies in major expense categories more than offset year-over-year variances in other expense categories.

Net Earnings

TSASK generated net earnings of \$3.302 million in fiscal 2023-24, which compared to \$2.486 million the previous year and \$1.524 million two years ago. The expansion of TSASK over a multi-year period has resulted in higher revenues from inspections, permits and licensing. As the organization adapted to its new size and levels of activity, it is finding operational efficiencies that are reducing expenses. The cumulative earnings of recent years have been invested and TSASK capitalized

FTE Count – June 30



on favourable interest rates in 2023-24, with these investments contributing 25 percent of the net earnings. The combination of higher revenues and reduced expenses resulted in a 32.8 percent increase in net earnings for 2023-24.

Capital Expenditures

Total capital expenditures for the year were \$871 thousand, which compared to \$53 thousand in 2022-23. Expenditures in the current year included \$772 thousand in progress billings for leasehold expenditures for the expansion of the Regina office, which allows for all Regina TSASK operations to be in one location. Other significant expenditures included the completion of a web portal for design registration services for boiler and pressure vessels (\$8 thousand) and progress billings for a website redesign (\$91 thousand).

Net Assets

TSASK's total net asset position at the end of fiscal 2024 was \$11.977 million compared to \$8.675 million as of June 30, 2023, an increase of 38 percent. The net asset position is comprised of an investment in capital assets, an unrestricted reserve, as well as an externally restricted operating reserve. The Safety Standards Agreement provides that TSASK must achieve and maintain a surplus or reserve that is not less than the value of the audited salaries and benefits of TSASK for a two-month period. As of June 30, 2024, TSASK was in compliance with this requirement and has restricted \$3.160 million as an external reserve.



Review of Performance By Technology

TSASK has responsibilities for a broad range of technologies – electrical, gas, plumbing, boiler and pressure vessels, elevating devices, and amusement rides. Our programs are designed to improve the administration, awareness, and oversight of technical safety in Saskatchewan for industry and the general public. Operations and administration staff provide a full range of programs and services to individuals and organizations that design, manufacture, install, operate, or own any equipment related to technologies that fall under TSASK's responsibility by legislation. TSASK is building consistency into the delivery of licensing, permitting and inspections across various technologies, while recognizing the unique responsibilities, revenue models, and requirements for each area of operation. Our ambition is to establish TSASK as a recognized leader in the best-practice delivery of services and to ensure we adhere to protocols that protect the health and safety of our staff, customers and public.

Electrical Operations

TSASK's responsibilities for electrical installations range from high-voltage installations and upgrades in mining, industrial and commercial facilities to lower-voltage work in commercial buildings, farm operations, and residential homes. TSASK electrical inspectors conduct inspections across the industry to ensure an appropriate level of safety when electrical installations are connected to existing installations; when a facility is undergoing an annual inspection; or when residential properties require a review to ensure they meet safety requirements. Inspectors also monitor and assess consumer and commercial-based electrical products to ensure the equipment is certified and approved for use. TSASK investigates electrical shock and fire incidents where electrical installations or equipment are a possible cause. Inspections staff are located across the

province to provide maximum coverage for inspecting electrical work.

Revenues

Electrical permitting and inspections generated \$11.556 million in revenue in 2023–24, which compared to \$11.476 million during the prior year. This was due to several large-scale mining projects that are in development around the province, as fees associated with permits and inspections are tied to the size and value of projects.

Permits, Inspections and Licensing

TSASK continually reviews all electrical work to maintain the integrity of electrical licenses.

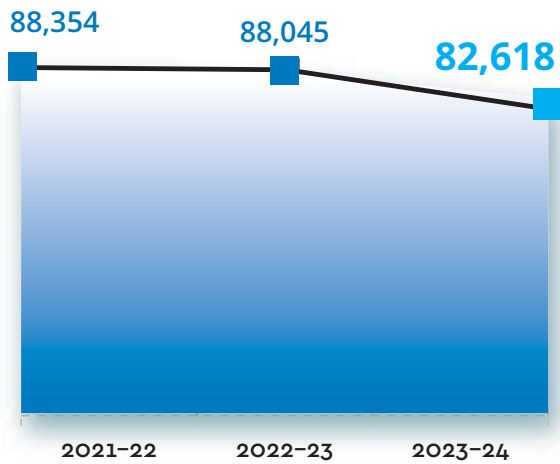
The number of permits issued in 2023–24 was 82,618, compared to 88,045 last year. TSASK continued to prioritize inspections of projects that have higher risks, resulting in the total number of inspections declining to 31,749 from 33,349 in 2022–23. This marked the first full year with two mine inspectors on staff, increasing our ability to service this large industrial sector.

Inspectors identified a total of 1,004 defects over the 12-month period and confirmed 970 defects were corrected prior to fiscal year end. Inspectors worked toward more frequent contact with contractors, leading to an increase in discussions related to progress on corrections deemed necessary during inspections.

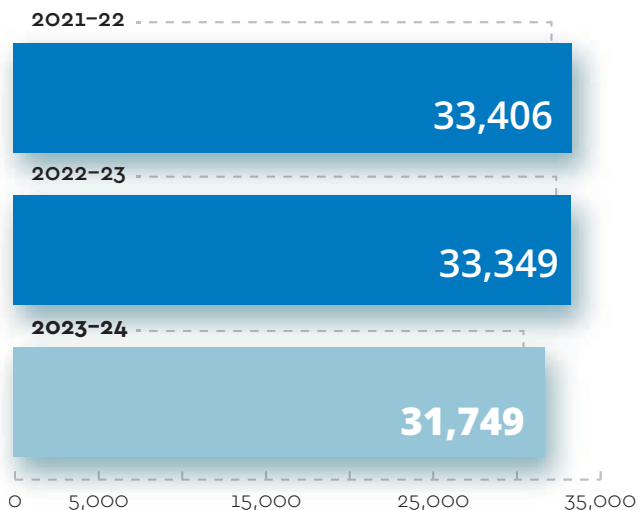
TSASK conducts regular, random and complaint-based audits to ensure contractors are taking out electrical permits and complying with the Electrical Inspections Act. These audits identify projects with missing or under-valued permits, allow for penalties to be assessed when needed, and include follow-up inspections to ensure contractors secure proper permits and are compliant with the Act. During the

12-month reporting period for 2023–24, 17 audits were performed that led to \$26.8 thousand in penalties, and four discipline notices (one of which was cancelled when the contractor became licenced). In addition, TSASK conducted its first multi-disciplinary audit to assess a contractor's electrical and gas compliance.

Electrical Permits



Electrical Inspections



Electrical appliances are required to be certified by a certification body accredited by the Standards Council of Canada (SCC), and to specific appliance standards. When no specific standard exists, an uncommon, specialized, or new product can be approved for use through a field approval by TSASK or by an inspection body accredited by SCC and approved by TSASK to operate in Saskatchewan. This allows industry a reasonable path to ensure compliance. During fiscal 2024, TSASK conducted 90 field approvals, which compared to 74 the previous year.

Electrical licensing became the responsibility of TSASK in August 2020 and, as part of this transition, TSASK began a process of re-assessing licensing data to ensure consistency and accuracy across technologies. This review may result in revisions to previously reported data. For fiscal 2024, TSASK recorded a total of 7,278 electrical journeyman licences, compared to 7,336 the previous year. The number of new or renewed electrical journeyman licences increased to 2,638 from 2,438. The total number of electrical contractor licences was 1,676 (compared to 1,738 in the prior year), with the number of new or renewed contractor licences growing to 877 (from 766). Licensing is a critical component of public safety and, upon the recommendation of the Chief Inspector, TSASK suspended the licence of one electrician for repeated violations of the permitting and licensing process, and subsequently revoked the associated contractor licence.

The Registered Electrical Contractor Program (RECP) is available to electrical contractor companies that have demonstrated a commitment to safety and compliance. TSASK inspectors work with contractors who qualify for the program by maintaining a clean incident record and a low defect ratio on permitted projects. The number of companies enrolled in the RECP increased to 90 in 2023–24, up from 87 the previous year and 83 two years ago. The intent is to reduce risk by working with industry to ensure the highest standard of safety adherence on an ongoing basis.

Gas Operations

Gas inspectors enforce installation codes and standards related to gas-fuelled equipment such as furnaces, boilers, water heaters, grain dryers, and industrial gas equipment. TSASK conducts sample inspections across the industry as well as when a safety concern is raised, or when local bylaws related to services like daycares or food trucks require inspection. Activity in this area can be affected by factors such

as weather, as harsh conditions can lead to additional installations of equipment like furnaces or boilers, and by economic conditions, which can drive installations of garage heaters, barbeques, or other appliances.

Revenues

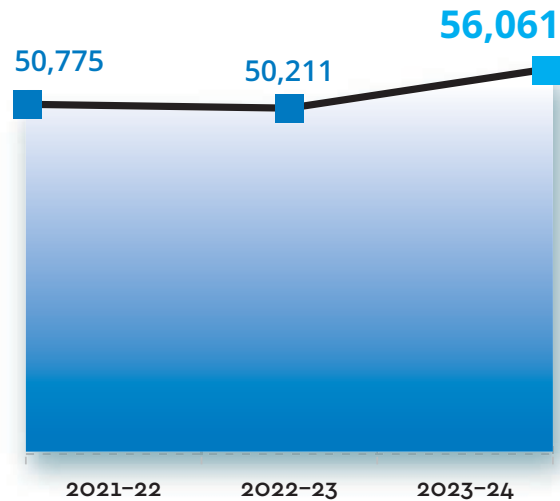
Gas permitting and inspections generated \$6.904 million during the year, which compared to \$6.861 million during the prior year. The stability of revenue is reflective of year-over-year consistency in the number of permits, inspections, and licences.

Permits, Inspections and Licensing

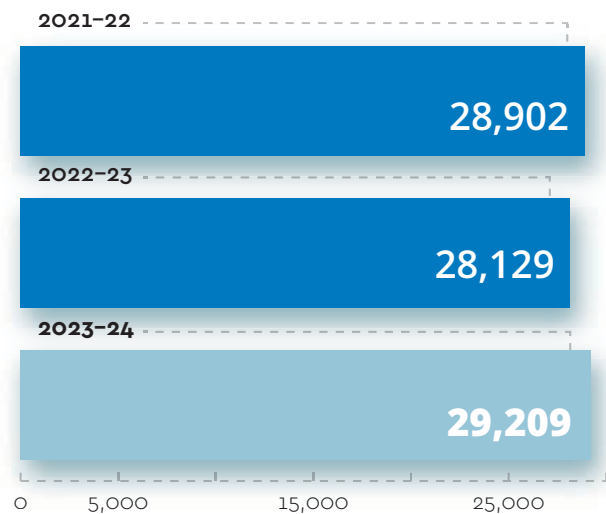
The number of gas permits issued in 2023-24 decreased marginally to 48,741 compared to 50,211 issued in the previous year. The variance in the number of permits can reflect short-term changes in economic conditions, rebate programs and incentives, or equipment run time affected by weather conditions. Inspectors completed 29,209 inspections in the current reporting period, up slightly from the 28,129 inspections of 2022-23. TSASK continued to focus on identifying and inspecting higher-risk items, which resulted in the number of deficiencies rising to 3,768 from 3,049 the prior year. Inspectors also reported 3,978 deficiencies corrected, which includes a number of low-risk deficiencies carried over from the previous fiscal year. The nature and severity of a defect determines the time given to correct a defect. In addition, TSASK operates a red-tag program in cooperation with contractors and gas utilities. This allows gas inspectors to ensure hazardous or potentially hazardous conditions are resolved in a timely fashion and to address design flaws through appropriate certification bodies. In fiscal 2024, 2,479 red tags were submitted, which compared to 2,439 the previous year.

Gas-fuelled appliances must be certified for use in Canada by a Standards Council of Canada-accredited certification body in compliance with a nationally recognized gas appliance standard. Where no standard exists, uncommon or specialized gas appliances may be approved for use through TSASK's field approval program under provisions detailed in The Gas Inspection Regulations. These field approvals are typically associated with large commercial, industrial and oilfield operations and allow industry a reasonable path to compliance. A total of 220 field approvals were completed by TSASK for gas appliances this year, down from 266 in the previous fiscal year.

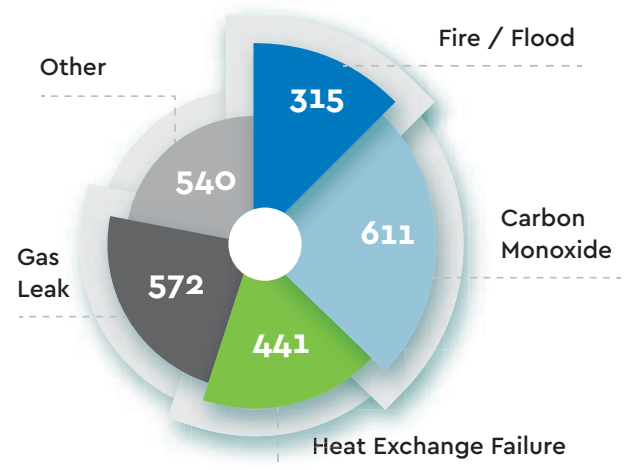
Gas Permits



Gas Inspections



Red Tag Categorizations for 2024



The number of licences for gas fitters, which have a one- or three-year option, varied marginally on a year-over-year basis, with 2,803 at the end of fiscal 2024 compared to 2,832 at the end of the previous year. This included 970 licences issued in the current year, up from 809 in 2022-23, with the variance created by the timing of licence renewals. The number of gas contractor licences was 1,517 for the current year compared to 1,533 in the prior year.

Plumbing Operations

Plumbing and gas technologies are closely related, which allows plumbing operations to function as an extension of gas operations. The cities of Regina, Saskatoon, and Lloydminster, along with the Global Transportation Hub, have jurisdictional authority for plumbing permitting and inspections within their borders and do not fall under TSASK's authority. The Saskatchewan Health Authority has oversight of private sewage works.

TSASK plumbing inspectors conduct inspections to enforce the National Plumbing Code of Canada and associated standards related to the design, construction, and component certification of plumbing systems. A plumbing system includes sanitary drainage and venting, water distribution, rainwater removal, and fixtures utilized by the end user.

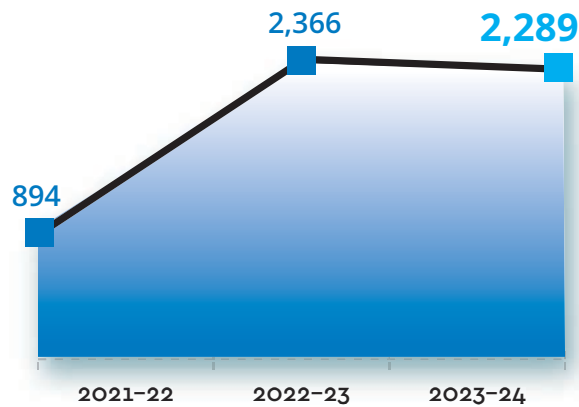
Revenues

Plumbing permitting and inspections generated \$439 thousand in revenue in fiscal 2024, which is consistent with the \$452 thousand generated the prior year.

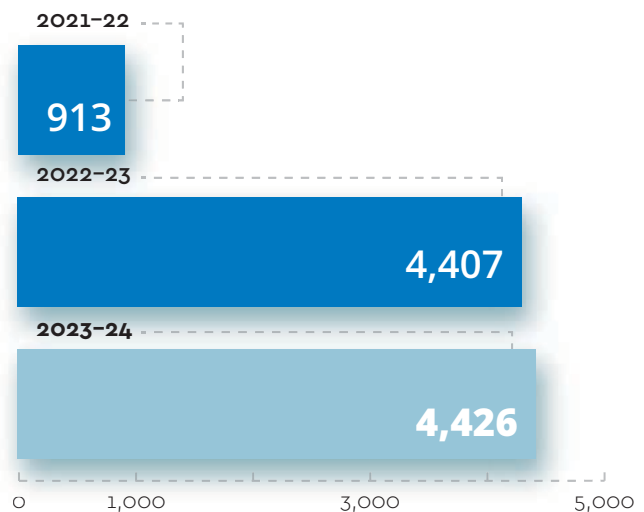
Permits, Inspections and Licensing

Plumbing work must be conducted under the authority of a permit. The total of 2,289 plumbing permits issued in 2023-24 was relatively consistent with the 2,366 permits issued in the prior year. The permits are typically tied to newly constructed plumbing systems, most commonly in new commercial and residential builds. This year's total included 64 permits issued to homeowners, compared to 48 the previous year. The number of inspections was also consistent year over year, with 4,426 inspections completed in 2023-24 compared to 4,407 in 2022-23. The number of inspections exceeded the number of permits, as plumbing systems may require multiple inspections at the rough-in and finishing stages of construction. A total of 450 deficiencies were identified, significantly higher than the 269 deficiencies of the prior year. This reflected TSASK's use of past data to prioritize inspections of

Plumbing Permits



Plumbing Inspections



projects with a higher likelihood of issues, which is leading to a larger percentage of projects having deficiencies discovered. This experience-driven approach supported an increase in the number of remote inspections – 481 in 2023-24 compared to 451 the prior year – as inspectors with knowledge of specific permits can more effectively serve customers, including plumbing contractors working to construction schedules, using remote-meeting technology.

Eligibility to obtain a permit is limited to journeyman plumbers, persons who employ a journeyman plumber, and homeowners (under certain conditions). In cooperation with Saskatchewan Apprenticeship and Trade Certification Commission,

TSASK validates plumbing credentials to ensure safe and compliant plumbing installations. In 2023–24, 52 individual and contractor credentials were verified, which is slightly lower than 64 the previous year as TSASK has now been able to verify the majority of contractors in the province. TSASK has updated its reporting on the verifications, addressing an overlap involving gas contractors at the time TSASK initially took on responsibility for plumbing. The total number of verifications is now 608, establishing a complete and accurate total that will be used for future reporting. Journeyman plumbers are not required to obtain a licence to practice the plumbing trade in Saskatchewan.

Boiler and Pressure Vessel Operations

TSASK boiler and pressure vessel inspectors monitor pressure equipment safety through equipment and plan design reviews; verification and inspection of manufacturer quality procedures, new installations, fabrication and repair works; and continued inspection and oversight of equipment until its final decommissioning. These activities include equipment and systems in industrial settings and processing facilities, power production facilities, institutional buildings such as schools and hospitals, commercial buildings and residential apartments. In addition, TSASK generates revenue from the testing and licensing of industry professionals such as welders and boiler plant operators.

Revenues

Activity related to boiler and pressure vessels generated \$7.189 million in fiscal 2023–24, up from \$7.073 million the previous year, as continuing construction activity in the province led to relatively stable year-over-year revenues in this technology.

Equipment licensing remained the largest revenue category related to boiler and pressure vessels and contributed \$3.672 million in fiscal 2024, which was \$113 thousand lower than the \$3.785 million of the previous year. This decline reflected the elimination of fees for an initial licence to operate. Design registration for boilers and pressure vessels generated \$827 thousand, which is a 6 percent (\$49 thousand) increase from the \$778 thousand of the previous year. Inspection revenue was \$540 thousand, down \$26 thousand from the \$566 thousand of 2022–2023.

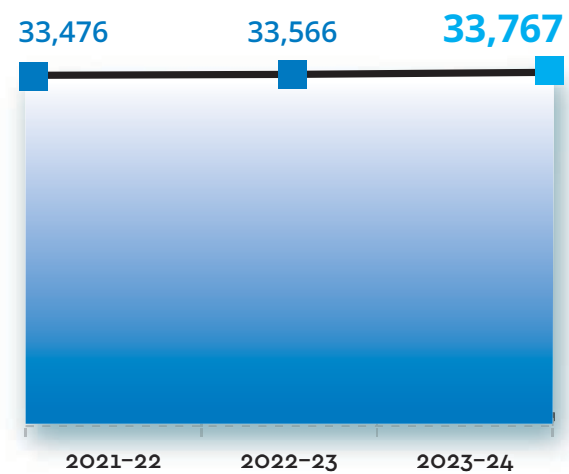
Exams, certification and licensing for welders, power engineers, and equipment inspectors generated

\$1.473 million in revenue, which is \$206 thousand more than the previous year. The favourable variance is primarily due to a change in accounting policy to recognize revenue for weld licences upon renewal.

Permits, Inspections and Licensing

The number of licensed pressure equipment items in Saskatchewan increased to 33,767 in 2023–24, which compared to 33,566 in 2022–23, reflecting the continued incremental growth of industry in Saskatchewan.

Licensed Pressure Equipment

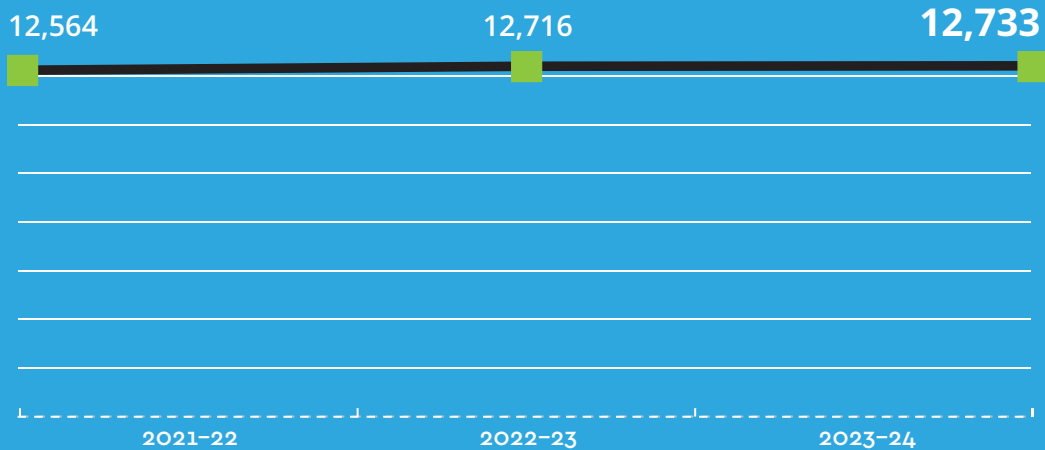


The number of equipment installation acceptances increased to 3,667 in fiscal 2024 from 3,650 the prior year, while the number of in-service inspections declined to 6,619 from 7,758 the previous year. The number of in-service inspections varies from year to year as part of the planning cycle, as the timeline for inspections can be up to five years for certain equipment.

TSASK inspectors also oversee a program of Quality Management Systems (QMS), which is available to companies that can illustrate their commitment to safety through a documented inspection program and can demonstrate increased internal accountability and quality control. The owners, who are primarily larger customers, employ qualified inspection personnel who are required to perform recognized, periodic inspections on equipment they own or insure. TSASK approves and audits those



Total Boiler & Pressure Vessel Inspections



programs to ensure compliance. The acceptance of the QMS programs continue to grow, with 22 companies in 2023-24, compared to 20 the previous year. Companies committed to a QMS now represent 40.6 percent of the licensed inventory operated in Saskatchewan, up from 38.8 one year ago. In addition to internal QMS programs, the number of inspection companies increased from seven the prior year to eight in fiscal 2024. Companies included in the QMS program manage their own inspection frequencies, leading to a significant increase in inspections – with 2,447 inspections in 2023-24 compared to 1,308 the prior year. This raised the total number of inspections (TSASK and QMS) to 12,733 – almost identical to the 12,716 of 2022-23. The number of inspector licences, which are valid for a five-year period, increased to 451 from 399 the previous year.

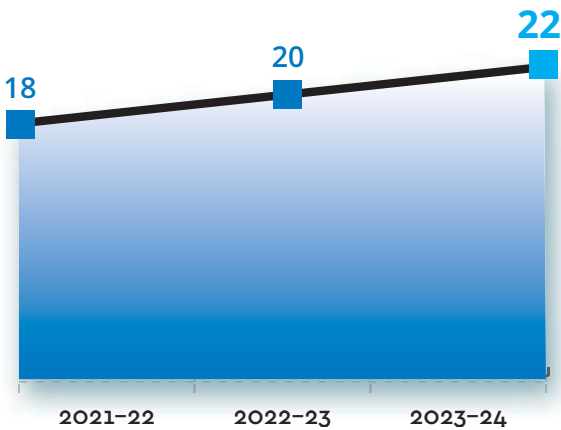
TSASK reviews designs for pressure equipment that are to be operated in Saskatchewan to determine that the design complies with provincial legislation

as well as relevant codes and standards. Design activity was down slightly on a year-over-year basis, as TSASK registered 1,637 pressure equipment designs compared to 1,662 the previous year. This decline was related to fewer boiler and pressure vessel design submissions, which fell to 861 from 950 the prior year. Designs in other categories were up, with 596 pressure fitting registrations in 2023-24 (compared to 557 the prior year); 160 piping registrations (compared to 132), and 20 other projects, including hot tap and engineered composite systems (which were previously included with piping registrations).

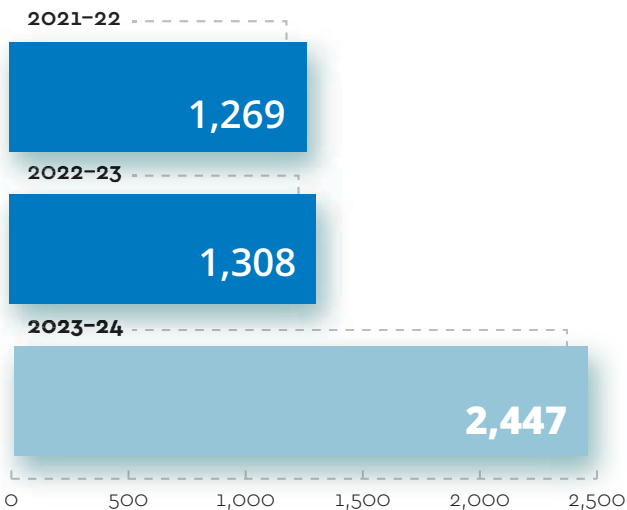
Certifications and Licensing

TSASK provides programs to ensure companies and people responsible for pressure equipment meet a defined standard of competency. In 2023-24, TSASK issued 118 Certificates of Authorization to companies that have demonstrated quality control systems for the installation, repair, alteration, and/or manufacture of

QMS Companies



QMS Inspections



pressure equipment. This compared to 136 certificates issued the previous year. These certificates are valid for a period of three years, with 323 currently active.

TSASK administered 529 physical demonstration tests of welders during 2023-24, which was fewer than the 719 of the previous year, and authorized contractors completed an additional 557, up from 401 tests in 2022-23. The number of out-of-province welder licences transferred to Saskatchewan increased to 777, compared to 396 the prior year. In total, 3,379 active welder qualification licences have been issued, which compared to 3,078 in fiscal 2023.

TSASK provides inspection services to eight provincial manufacturers and one company performing fieldwork. TSASK's ASME certification makes it possible for provincial fabricators to deliver products to international markets. TSASK's capabilities also undergo industry review, with the latest review by the American Society of Mechanical Engineers (ASME) performed in August 2024.

The number of valid power engineering licences for boilers and refrigeration plants operating in the province was 8,578, down from 8,658 licences the previous year. Renewals, however, increased to 2,826 from 2,598 in 2023-24. Power engineering licences have one- and five-year validation options, so changes in renewal numbers reflect the cyclicity of the renewal process rather than the number of active power engineers licensed in the province. The number of certification exams delivered in 2023-24 rose to 2,195, up from 2,037 exams administered in 2022-23.



Elevating Devices and Amusement Rides Operations

TSASK elevator inspectors oversee elevating device safety through equipment plan registration; inspection and testing of new installations, alterations and modernizations; monitoring of equipment testing completed by contractors; and the ongoing testing of elevating devices until decommissioned. Elevating devices include passenger and freight elevators, industrial lifts and personnel hoists, escalators, lifts for persons with disabilities and ski lifts. Amusement ride inspectors ensure safety standards are met related to thrill rides, stationary rides, go-karts and inflatable rides by assessing structural, mechanical and hydraulic components; electrical and control systems; safety guarding and restraints; and materials required for flame-spread reduction.

Revenues

The combined total of elevating device and amusement ride revenue increased \$67 thousand to \$1.745 in 2023–24 from \$1.678 million for 2022–23, largely as a result of equipment licensing. Revenue from design registration and inspection services saw a combined increase of \$41 thousand from the prior year, but this was offset by a \$40 thousand decrease for the licensing of contractors and elevator mechanics due to the elevator mechanic licence two-year renewal cycle.

Permits, Inspections and Licensing

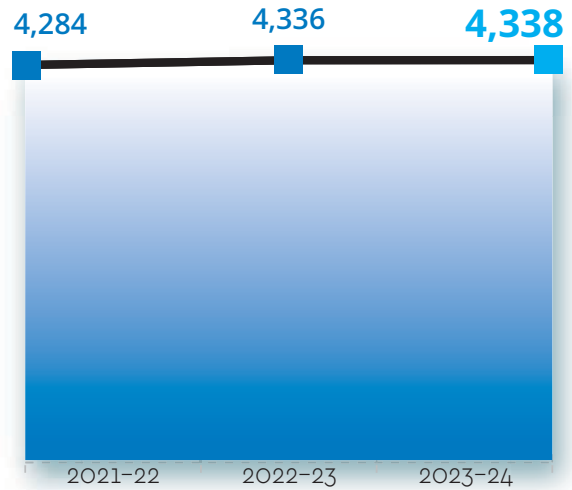
The number of licensed elevating devices in the province was stable on a year-over-year basis, with 4,338 licensed devices in fiscal 2024 compared to 4,336 the previous year. The number of devices typically grows as new elevators become active in new buildings, while a decline reflects buildings being demolished or lifts for people who need barrier-free access are no longer being required. TSASK reviews designs for elevating devices to be operated in Saskatchewan to confirm the design complies with provincial legislation as well as relevant codes and standards. The number of elevating device plans registered increased to 128 in 2023–24, up from 113 last year and 100 two years ago, reflecting accelerated construction activity across the province.



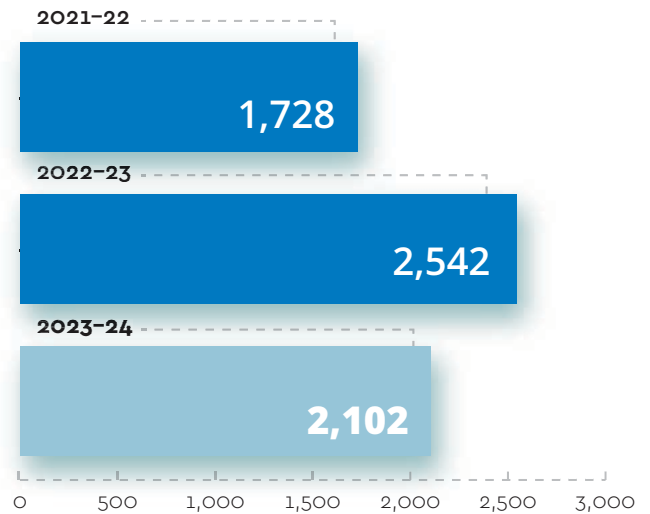
TSASK introduced a Risk Informed Inspection Plan (RIIP) for elevating devices in June 2021 and continued with its implementation in fiscal 2024. The RIIP determines appropriate inspection intervals based on a range of factors, including the type of device, usage rate, frequency and type of maintenance, equipment age and condition, environmental operating conditions, and the most likely incident consideration. In fiscal 2024, TSASK inspectors completed 2,102 periodic inspections of elevating devices (including escalators and ski lifts), which compared to 2,542 in-service inspections in 2022-23. The number of inspections represented 48.5 percent of the total number of devices, down from 58.6 percent the previous year. The RIIP is focused on targeted inspections that reduce inspection intervals for higher-risk devices. TSASK continues to follow up on past-due inspections, specifically for devices in medium- and high-risk categories. The percentage of elevating devices in the high-risk category declined to 2.0 percent this year from 3.7 percent in 2022-23.

All equipment, including equipment with a higher-risk categorization, is required to meet minimum public safety codes or standards and generally accepted operating conditions to remain safe for public use. Items not meeting these thresholds are removed from service pending corrective actions or repairs. A total of 55 elevating devices were taken out of service during the year because of unacceptable risks related to the condition of equipment, which will require repair or improvement by its owners. This compared to 40 the previous year. The number of acceptance inspections related to modification, modernization, or installation reached 316, a 10 percent increase over the 288 acceptance inspections of the previous year.

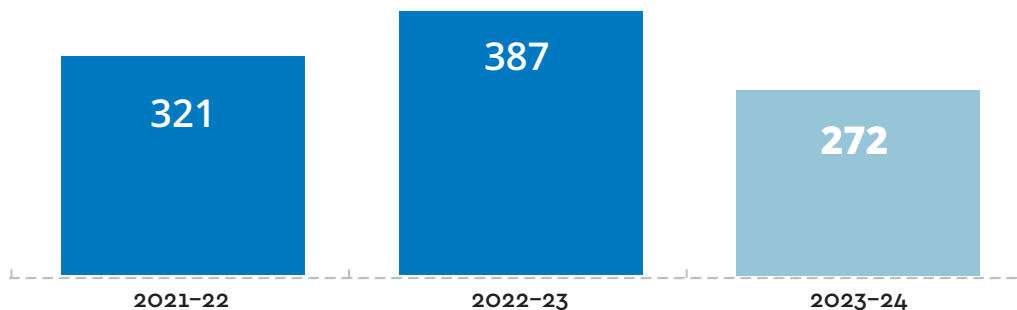
Licensed Elevating Devices



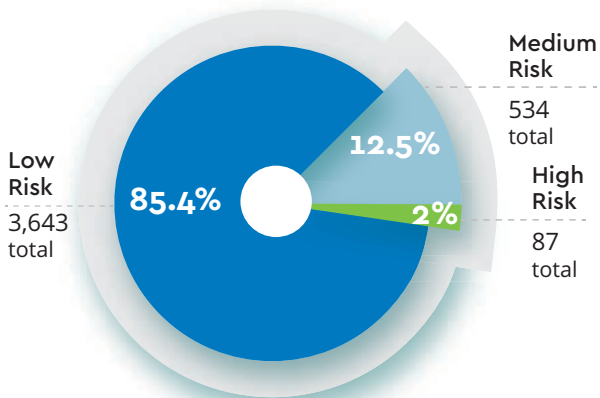
Elevating Device Inspections



Amusement Rides



Elevating Device Inventory Risk



TSASK's handling of amusement ride licensing and inspections continued to evolve in the wake of the pandemic, as we maintained and formalized through policy, certain protocols introduced over the previous two years during the initial return of fairs and events. This included pre-planning work, review of manufacturer notices, evaluation of non-destructive testing reports, on-trailer and operating inspections, as well as required or random follow-up inspections.

The number of licensed amusement rides declined to 272 in 2023–24, compared to 387 in 2022–23, reflecting a decline in the number of rides set up by travelling exhibitions as well as a drop in the number of licensed inflatable devices installed for public events or rental use. A total of 362 inspections were completed, compared to 282 in fiscal 2023. The total number of licenses does not align with the total number of inspections as TSASK's fiscal year-end falls in the middle of the fair and exhibition season. As a result, some rides may be licensed in one year and inspected the next and others may experience inspections in two different calendar years but the same TSASK fiscal year.

Elevating Device Mechanic (EDM) Certification

TSASK introduced an Elevating Device Mechanic (EDM) certification and licensing requirement at the end of fiscal 2021–22 and full implementation and mandatory licensing took effect in September 2022. In addition to enhancing public safety by ensuring the qualifications of elevating device mechanics, this certification and licensing is consistent with programs in other provinces and provides Saskatchewan-based mechanics with the ability to deliver services in other provinces. TSASK consulted stakeholders in developing the program and created an online educational course regarding legislation and codes.

After issuing 101 EDM licences in the first year, an additional 18 EDM licences were issued in fiscal 2024. In addition, 16 new Mechanic-in-Training (MIT) licences were issued in 2023–24. As a result, there are now 148 total active licences in this category.

General Operational Activities

Accidents

TSASK's commitment to creating a safety system that reduces accidents, fatalities, and injuries is paramount and remains a priority. We provide oversight that reflects public policies related to risk management and work with industry to monitor compliance with standards established to reduce risks. We promote safe practices and explore additional activities that can support public safety related to our areas of responsibility. TSASK investigates incidents, complaints, and accidents and, where necessary, issues corrective action.

In 2023–24, TSASK saw a small decrease in reported incidents, complaints and accidents, with 62 in the current year compared to 67 the prior year. This year's list involved 44 reported incidents or complaints involving elevating devices and two reportable accidents, 10 incidents related to boilers and pressure vessels, four electrical-related fires, two shock hazard incidents, one incident resulting from a gas installation, and one associated with an amusement ride. (No accidents were reported in the plumbing category.) The only category reporting an increase was elevating devices, which was primarily a product of greater reporting compliance, including issues such as failure to post licences or complaints related to equipment sounds. None of the incidents or accidents in any category resulted in fatalities or serious injuries.

Appeals

The Boiler and Pressure Vessel Safety Board, an initiative established within The Boiler and Pressure Vessel Act, 1999, hears appeals against the decisions of the Chief Inspector. The Board has the authority to review decisions related to the cancellation or suspension of a licence; the refusal to register or de-register a design; and the cancellation or suspension of an Inspection Certificate, a Certificate of Authorization, or a Certificate of Qualification. No appeals were filed with this Board during 2023–24.

The Electrical Inspections Act, 1993, and the Gas Inspections Act, 1993, include provisions to appeal to respectively, the Chief Electrical Inspector and the

Chief Gas Inspector, any order, decision or directive made by an electrical or gas inspector. Additionally, a decision made by the Chief Electrical Inspector or Chief Gas Inspector may be appealed to the court. No appeals were submitted during 2023–24.

The Plumbing Code Regulations, 2021, and the Construction Code Act, 2021, include provisions to appeal a plumbing inspector's order through the Saskatchewan Construction Standards Appeal Board. No appeals were submitted during 2023–24.

Status of Acts and Regulations

Safety is a process of continuous improvement, and TSASK continued to work closely with the Government of Saskatchewan on a number of fronts to ensure proper legislation, processes, and oversight are applied in all areas of responsibility. While TSASK operates at arm's length from the provincial government, the Ministry of Government Relations retains responsibility for establishing public policy and amendment of all associated acts and regulations. The development of the Utility Codes Act, intended to consolidate gas, electrical and plumbing inspection and licensing acts, continues to be a subject of ongoing discussion and review for the government, TSASK and industry. Improved public safety is a product of thoughtful regulation and a shared commitment to this goal contributes to the growth of industry in Saskatchewan.

In all areas of responsibility – previous and new – TSASK continually reviews and updates its approach to reflect changing national and interprovincial industry standards and codes.

Industry Associations

TSASK was integral in the creation of the Saskatchewan Integrity Association (SIA) and continues to support its ongoing operation. SIA is an owner association of pressure equipment inspectors and company integrity management inspectors who are focused on continuously improving and optimizing the safety, reliability, and integrity of pressure equipment within Saskatchewan facilities. During fiscal 2024, there were 21 member companies that represent 39.5 percent of the equipment in the province.

TSASK enjoys strategic and collaborative relationships and shares complementary objectives with a number of industry groups that are connected to safety. Our industry partners include SIA, the Chief Power Engineers Association (CPEA), and the Canadian Propane Association (Saskatchewan Chapter).

Together with industry partners, TSASK works to assess and develop policies in areas including pressure piping design registration, QMS reporting, incident reporting definitions, power engineer operating policies, and propane relief device recertification. As part of our commitment to industry partners, TSASK participated in and provided administrative support as the Saskatchewan Chief Power Engineers Association hosted its education conference for the first time since the pandemic.

TSASK maintained existing programs with the Electrical Contractors Association of Saskatchewan, including the Registered Electrical Contractors Program (RECP), and held regular meetings to review industry standards and practices. TSASK's electrical inspections personnel also have connections to the oil and gas, mining, and sign industries to share updates related to electrical codes and to receive feedback on programs and services.

TSASK also maintained its engagement with multiple gas and electrical industry stakeholders, including mining, oil and gas companies; the Electrical Contractors Association of Saskatchewan; the Mechanical Contractors Association of Saskatchewan; the Saskatchewan Sign Association; the Canadian Propane Association; Saskatchewan Apprenticeship and Trade Certification Commission; Saskatchewan Polytechnic; SaskEnergy; SaskPower; Saskatoon Light and Power; Swift Current Light and Power; City of Weyburn; City of Swift Current – Housing Standards Enforcement Team; the Saskatchewan Building Officials Association; City of Regina Fire and Protective Services; Saskatoon Fire Department; and Saskatchewan Irrigation Projects Association. In addition, TSASK leads an industry group in the mining sector to review issues with local and national implications.

With the transition of plumbing inspections to TSASK, we continued to strengthen relationships with the cities of Regina, Saskatoon and Lloydminster; the Global Transportation Hub; the Saskatchewan Water Security Agency; The Canadian Advisory Council on Plumbing; The Canadian Institute of Plumbing and Heating; Canadian Regulatory Council on Plumbing; and the American Water Works Association: Western Canada Section.

Participation in the Standard Development Process and Liaison with Industry and Other Regulators

TSASK continues to contribute to, and participate in, national and international standards development. The organization participates on Canadian Standards

Association (CSA) technical committees, and maintains memberships with the National Board of Boiler and Pressure Vessel Inspectors (NBBI), the American Society of Mechanical Engineers (ASME), and the Interprovincial and Territorial Gas Advisory Council. In addition, TSASK personnel participate on the following technical committees related to codes and standards adopted under provincial legislation:

- CSA B51 – Boiler, Pressure Vessel and Pressure Piping Code;
- CSA B56 – Power Engineering Facility Rating and Staffing;
- CSA B52 – Mechanical Refrigeration Code;
- CSA B44 – Elevating Devices;
- CSA B149.1 – Natural Gas and Propane Installation Code;
- CSA B149.2 – Propane Storage and Handling Code;
- CSA B149.3 – Code for the Field Approval of Fuel-burning Appliances and Equipment;
- CSA B149.5 – Installation Code for Propane Fuel Systems and Containers on Motor Vehicles;
- CSA B149.6 – Code for Digester Gas, Landfill Gas and Biogas Generation and Utilization;
- CSA B108 – Natural Gas Refuelling Stations Installation Code;
- CSA Appliances and Equipment Committee (jointly with American National Standards Institute);
- ASME Boiler and Pressure Vessel Code;
- CSA C22.1, Canadian Electrical Code, Part 1;
- CSA C22.2, Multiple Electrical Equipment Standards;
- CSA M421 Use of Electricity in Mines;
- Canadian Advisory Council on Electrical Safety (CACES);
- Underwriters Laboratory of Canada Advisory Council; and
- Committee for the Code for Electrical Installations at Oil and Gas Facilities published by TSASK.

In addition, electrical inspections became part of a national taskforce reviewing the online sale of unapproved consumer electrical products with the goal of establishing a national strategy for safety of electrical products that arrive in Canada after online purchases. This has become a growing problem and is

outside of provincial, territorial and federal legislation. TSASK is one of four provincial entities participating in a national workshop to provide strategies for Health Canada, Standards Council of Canada and the provinces to address possible safety issues.

TSASK is committed to ensuring that it maintains effective liaisons with other regulators and industry by attending and participating in the following associations and committees;

- Saskatchewan Integrity Association;
- International Pressure Equipment Integrity Association;
- Saskatchewan Chief Power Engineers Association;
- Saskatchewan Power Engineers Technology Program Advisory Committee;
- Standardization of Power Engineers Examinations Committee (SOPEEC);
- Electrical Liaison Council;
- Association of Chief Boiler and Pressure Vessel Inspectors (ACI);
- Canadian Propane Association – Saskatchewan Chapter;
- International Association of Electrical Inspectors – Prairie Chapter;
- Electrical Contractors Association of Saskatchewan (Liaison Committee and Associated Sub-committees);
- Mechanical Contractors Association of Saskatchewan (Liaison Committee and Associated Sub-committees);
- National Association of Elevator Safety Authorities (NEASA);
- Association of Provincial Chief Elevator Inspectors (APCEI);
- Canadian Amusement Device Regulatory Committee; and
- Saskatchewan Sign Association;
- Saskatchewan Irrigation Projects Association;
- Cities of Regina and Swift Current – Housing Standard Enforcement Team (HSET);
- Cities of Saskatoon and Swift Current – Light and Power; and
- City of Weyburn.

TSASK's involvement with the National Association of Elevator Safety Authorities (NEASA) is a product of our research and testing related to the kinetic force of closing elevator doors. Working in partnership with maintenance contractors and facilities with a higher incident rate resulting from door closings, TSASK invested in testing equipment and measurement processes that contributed to a reduction in reported incidents. This work led to TSASK being invited to introduce our approach at the NEASA conference and to present on this topic at additional events across North America and to other inspection authorities.

Education and Information Sessions

As a means to identify and meet the needs of those who have an interest in the public safety system, TSASK continued to develop and deliver public education and information sessions. TSASK education and information services were provided to contractors and the public through in-person sessions and virtual formats.

Gas and Electrical Inspections operated displays at Canadian Western Agribition, Homestyles Saskatoon, and the Regina Home and Garden Show to inform the public on maintenance of equipment, and on permitting and inspection requirements. In addition, TSASK delivered information and education sessions focused on changes to the new edition of The National Plumbing Code of Canada, a code review for the gas discipline, general gas safety, the red tag program,

technical and administrative requirements for enclosed combustors in oilfield applications, and TSASK's role in the provincial safety system. These sessions reached 1,441 stakeholders and five new training modules were added to TSASK's website.

TSASK has taken an active role in preparing the industry for changes included in the 2024 Canadian Electrical Code (CEC) and Saskatchewan Interpretations. Training sessions were held, with approximately 1,000 people – primarily contractors – in attendance. The training sessions help contractors and people close to the industry understand changes to the 2021 CEC that are included in the 2024 CEC, which will be adopted in March 2025. The presentations will also be available at TSASK.ca.

For several years, TSASK delivered Pressure Equipment Safety Legislation (PESEL) seminars to promote knowledge of safety legislation and adopted codes, with 19 people attending a two-day seminar in fiscal 2024. To better serve customers, TSASK is developing an online webinar scheduled for rollout in the fall of 2024, with modules that allow stakeholders to enrol in topics of interest or need.

Our online course to prepare people to gain elevating device mechanic certification drew 70 people in 2023-24, adding to the total of properly trained technicians in this area.



BOARD OF DIRECTORS

The Technical Safety Authority of Saskatchewan's Board is comprised of five to 10 members, with representation from industry and business. Two positions are appointed through Order-in-Council by the Government of Saskatchewan.

Mr. Keith Comstock was the government appointee for fiscal 2023–24. Madeleine Robertson was our second government appointee until May 2024 when she stepped down from the Board, creating a vacant position.



**SHELLEY
LIPON**

Chair

*Ex-Officio: Audit and Finance
Committee; Governance and
HR Committee; Technical
Committee*

Shelley Lipon is a Fellowship Chartered Accountant who has served in various senior executive roles both in the public and non-profit sectors over the last 30 years, including operating as a CEO of a Saskatchewan Treasury Board Crown Corporation. She is currently working the Chief Operating Officer for a global standards organization based in the United Kingdom.

Shelley has also been involved with a local executive search company recruiting and mentoring our future leaders.

Shelley was the President of the Saskatchewan Association of Chartered Accountants, Chaired the Finance and Audit Committee for the Saskatchewan Research Council and served as Director and Chair of the Audit and Finance Committee on the Hospitals of Regina Foundation Board. She joined the Board in March, 2019. She lives in Regina.



**SHAWNA L.
ARGUE**

Director

*Member: Audit & Finance
Committee; Technical
Committee*

Shawna Argue retired from a career in engineering in May 2021. The majority of her career was as an environment, health and safety (EHS) consultant where she provided EHS compliance and management system services to a variety of industrial clients locally and internationally. She completed her professional career employed with the Association of Professional Engineers and Geoscientists of Saskatchewan (APEGS) where she held a variety of Director roles, including providing support to Council and Executive Committee including strategic direction and governance guidance.

Born and raised in Regina, Shawna earned her Bachelor's of Applied Science degree in Industrial Systems Engineering from the University of Regina in 1987. She subsequently completed her MBA at Athabasca University in 1999.

Shawna has served on several volunteer Boards including as an elected member of Council for APEGS and as President of APEGS. She joined the Board in June, 2022. She lives in Sunset Cove.



**KEITH
COMSTOCK**

Director

*Member: Technical
Committee, Audit & Finance
Committee*

Keith joined Saskatchewan's public service in 1979 — his career included many years of direct community development work in the sport and recreation field and stints as the province's lead on the cultural industries file, as manager of Municipal Affairs Legislation and Regulation, and as Executive Director of Strategy and Sector Relations.

Keith spent the last 8 years of his public service as Assistant Deputy Minister of Government Relations, and was responsible for Community Planning, Northern Municipal Services, Municipal Infrastructure and Finance, and Advisory Services and Municipal Relations.

After retiring from the civil service in 2019, Keith joined the Johnson Shoyama Graduate School of Public Policy as an Executive in Residence. His primary duties there are in providing training and education to the civil service and a significant amount of consulting work with the municipal sector. In addition to his service to the TSASK Board since joining in November of 2022, he also is Chair of the Provincial Archives of Saskatchewan. He lives in Regina.



**LANA
GRAY**

Director

Lana Gray is a strategic human resources professional and certified executive coach with a background in financial services, risk management, and regulation. She has over twenty years of senior leadership experience including as a Senior Manager for MNP and an Executive Vice President for Concentra Financial Services. She currently owns and operates Lana Gray Leadership Services Ltd., providing customized advisory services to clients that are focused on enhancing results through governance, strategy, organizational alignment, and individual performance.

Lana serves on the Board of Ranch Ehrlo Society and has held Board and committee positions in the province with CPA Saskatchewan, the Regina Symphony Orchestra, and Family Services Regina. She joined the Board in May, 2024. She lives in Regina.





**RICK
HOFFMAN**

Vice-Chair

*Chair: Audit and Finance
Committee*

*Member: Governance &
HR Committee*

Rick served as the Executive Vice-President and Chief Financial Officer at Farm Credit Canada for nine years before retiring in 2020 after 20 years of service. He was a member of the executive leadership team with overall responsibility for the financial operations including the controller, treasury, venture capital, loan administration and internal audit functions. In addition to the Certified Professional Accountant designation, Rick also holds a Masters of Business Administration, and the Institute of Corporate Directors designation.

Rick is a former member of the Board of Directors for the Hospitals of Regina Foundation where he served as the Chair of the Audit and Finance Committee throughout his six year term. He is also a former member of the Financial Executives International serving on the national governance, risk and compliance committee and the local chapter executive, as well as the advisory board for the Levene Graduate School of Business and the accreditation committee for the Society of Management Accountants of Saskatchewan. He lives in Regina.



**DOUG
KELLN**

Director

Chair: Technical Committee

*Member: Governance & HR
Committee*

Doug is the former President and CEO of SaskEnergy, having retired in 2017. Doug worked directly with SaskEnergy's Board of Directors for over 20 years in his role as President and CEO as well as various Executive positions.

Born and raised in Wadena, Saskatchewan, Doug earned his Bachelor's degree in Civil Engineering from the University of Saskatchewan in 1982. During his working career he provided leadership in engineering design, construction, operations, and customer service roles.

Doug has served on several Boards over the last 20 years. He is currently sitting on the Saskatoon Tribal Council Industrial Contracting Board of Directors. He served on the Saskatchewan Research Council Board for 9 years and the Canadian Gas Association Board of Directors for twelve years, including two years as Chair of the Board. He joined the Board in October, 2021. He lives in Regina.



MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

To the Board of Directors:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and the Audit & Finance Committee are composed entirely of Directors who are neither management nor employees of Technical Safety Authority of Saskatchewan. The Audit & Finance Committee is responsible for overseeing management in the performance of its financial reporting responsibilities, and for recommending approval of the financial statements to the Board. The Audit & Finance Committee has the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The Audit & Finance Committee is also responsible for recommending the appointment of the Authority's external auditors to the Board.

MNP LLP, is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the committee and management to discuss their audit findings.

September 13, 2024



William J. Scott
Chief Executive Officer



Kim Dumelie
Vice President, Corporate Services



INDEPENDENT AUDITOR'S REPORT

To the Directors of Technical Safety Authority of Saskatchewan:

Opinion

We have audited the financial statements of Technical Safety Authority of Saskatchewan (the "Organization"), which comprise the statement of financial position as at June 30, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained Management's Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants

MNP LLP

Regina, Saskatchewan

September 11, 2024

FINANCIAL STATEMENTS

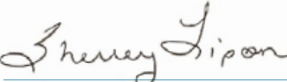
TECHNICAL SAFETY AUTHORITY OF SASKATCHEWAN STATEMENT OF FINANCIAL POSITION

As of June 30, 2024

	2024		2023	
ASSETS				
Current Assets				
Cash	\$	1,771,610	\$	1,386,241
Accounts receivable (note 3)		327,312		488,640
Prepaid expenses		304,524		126,461
Short-term investments (note 4)		7,032,409		8,055,830
		9,435,855		10,057,172
Long-term investments (note 4)		8,797,811		5,757,345
Tangible capital assets (note 5)		1,070,501		364,221
Intangible capital assets (note 6)		704,572		779,690
	\$	20,008,739	\$	16,958,428
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts payable and accrued liabilities (note 8)	\$	1,535,515	\$	1,501,104
Deferred revenue (note 9)		4,740,584		5,066,075
Deferred contribution related to capital assets (note 10)		125,000		125,000
Deferred contribution related to boiler automation pilot project (note 11)		100,000		0
	\$	6,501,099		6,692,179
Deferred revenue (note 9)		1,082,359		1,018,221
Deferred contribution related to capital assets (note 10)		447,916		572,916
	\$	\$8,031,374	\$	8,283,316
Net Assets (note 12)				
Invested in capital assets		1,202,157		445,995
Externally restricted reserve – safety standards agreement		3,160,000		3,160,000
Unrestricted reserve		7,615,208		5,069,117
		11,977,365		8,675,112
	\$	20,008,739	\$	16,958,428

Approved by the Board:


Director


Director

September 11, 2024

TECHNICAL SAFETY AUTHORITY OF SASKATCHEWAN

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended June 30, 2024

	2024		2023	
REVENUES				
Electrical safety	\$	11,555,793	\$	11,476,700
Gas and plumbing safety		7,342,743		7,313,029
Boiler and pressure vessel safety		7,189,239		7,073,931
Elevator and amusement ride safety		1,744,897		1,678,097
Interest and other		817,653		443,395
Amortization of deferred contribution related to capital assets (note 10)		125,000		125,000
		28,775,325		28,110,152
EXPENSES				
Salaries and benefits	\$	18,849,465	\$	18,943,123
Travel		2,198,841		2,314,889
Rent and technology		2,082,760		2,204,534
Other business expenses		1,047,480		873,673
Professional services		504,722		412,035
Administrative		461,277		428,650
Amortization		232,745		344,580
Board and committees		95,782		102,608
		25,473,072		25,624,092
EXCESS OF REVENUES OVER EXPENSES	\$	3,302,253	\$	2,486,060
Net assets, beginning of year		8,675,112		6,189,052
NET ASSETS, END OF YEAR	\$	11,977,365	\$	8,675,112

See accompanying notes to the financial statements.

TECHNICAL SAFETY AUTHORITY OF SASKATCHEWAN

STATEMENT OF CASH FLOWS

For the year ended June 30, 2024

	2024	2023
CASH FLOWS FROM (USED IN)		
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 3,302,253	\$ 2,486,060
Items not affecting cash		
Amortization of tangible capital assets	65,420	149,980
Amortization of intangible capital assets	167,325	194,600
Amortization of tenant allowance	0	(26,152)
Amortization of deferred contribution related to capital assets (note 9)	(125,000)	(125,000)
Impairment of intangible asset	7,350	0
	3,417,348	2,679,488
Net change in non-cash working capital		
Accounts receivable	161,327	(156,501)
Prepaid expenses	(178,063)	83,735
Investments	(2,017,045)	(3,655,014)
Accounts payable and accrued liabilities	34,412	(329,567)
Deferred contribution related to boiler automation pilot project	100,000	0
Deferred revenue	(261,353)	302,427
	1,256,626	(1,075,432)
INVESTING ACTIVITIES		
Additions to tangible and intangible capital assets	(871,257)	(53,151)
INCREASE / (DECREASE) IN CASH	385,369	(1,128,583)
CASH, BEGINNING OF YEAR	1,386,241	2,514,824
CASH, END OF YEAR	\$ 1,771,610	1,386,241

See accompanying notes to the financial statements.



NOTES TO THE FINANCIAL STATEMENTS

1. NATURE OF BUSINESS

The Technical Safety Authority of Saskatchewan (TSASK) is a not-for-profit organization established July 1, 2010 through the passage of The Technical Safety Authority of Saskatchewan Act (TSASK Act). TSASK was created from the Licensing and Inspections Branch of the Ministry of Corrections, Public Safety and Policing with a mandate of delivering safety programs related to pressure equipment, elevating devices and amusement rides. In 2020, TSASK took on additional responsibilities for gas and electrical licensing, in 2021, for gas and electrical permitting and inspections. TSASK's scope was further expanded to include plumbing permitting and inspections beginning on January 1, 2022. TSASK reports to the Ministry of Government Relations.

TSASK's mandate includes registration, inspection, certification and licensing programs. Services are delivered on a fee-for-service basis, with fees charged to the sectors designing, manufacturing, installing, operating and owning equipment that is potentially hazardous or is otherwise related to public safety in the industries TSASK regulates. TSASK presently administers and enforces the provisions of the following legislation and related regulations:

- *The Boiler and Pressure Vessel Act, 1999*
- *The Passenger and Freight Elevator Act*
- *The Amusement Ride Safety Act*
- *The Gas Inspection Act, 1993*
- *The Gas Licensing Act*
- *The Electrical Inspection Act, 1993*
- *The Electrical Licensing Act*
- *The Plumbing Code Regulations*

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

TSASK's financial statements are prepared in accordance with Canadian generally accepted accounting standards for not-for-profit organizations.

(b) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant estimates include the carrying value of accounts receivable, the estimated useful lives of tangible and intangible capital assets, and the percentage of completion estimates related to revenue. Estimates are based on management's knowledge of current events and actions TSASK may undertake in the future. These estimates and assumptions are reviewed periodically and adjusted for as required.

(c) Revenue Recognition

Some fees are reflected as deferred revenue and recognized as revenue in the year(s) the fee covers. All other revenue is recognized when the good or service is provided and the amount to be received can be reasonably estimated and collection reasonably assured.

Specifically, revenue is recognized as follows:

- Permit fees are recognized when the permit is paid
- Annual permits are recognized evenly throughout a one-year period
- Equipment licensing is deferred over a one-year period with the exception of immaterial dollar amount equipment licensing, which is recognized upon payment
- Licensing for people range from one to five years. Licenses that are not material are recognized as received and others are deferred and recognized over their respective licensing period. Exam fees are recognized when received.
- Designs and plans are recognized as the service is completed and provided to the customer.
- Inspection services are recognized when the work has been completed.
- Quality control programs represent a three-year cycle and the revenue is deferred and recognized over three years.
- Other revenues such as legal searches and interest revenue are recognized as received.

(d) Corporate Income Taxes

TSASK is incorporated as a not-for-profit organization and is exempt from federal and provincial income taxes.

(e) Cash

Cash is comprised of balances with the bank and is recognized at fair value.

(f) Tangible Capital Assets

Tangible capital assets are recorded at cost. Amortization of property and equipment commences when it is brought into service and is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Furniture	7 years
Computer equipment	3 years
Leasehold improvements	term of the lease

For any used tangible capital assets which are acquired or contributed, TSASK will assess the appropriate remaining useful life of the asset.

(g) Intangible Capital Assets

Direct costs attributed to the purchase and customization of third-party software are capitalized and are recorded at cost (except for those assets transferred from SaskPower at nil consideration on February 1, 2021 which have been recorded at fair market value). Costs to support or service software are expensed in the period incurred. Amortization of software commences when it is brought into service and is provided on a straight-line basis over the estimated useful life of the asset (3 –10 years). For any internally developed or used intangible capital assets which are acquired or contributed, TSASK will assess the appropriate remaining useful life of the asset.

(h) Asset Impairment

Assets are reviewed, at least annually, for impairment whenever events or changes in circumstances indicate that the associated future economic benefits or service potential have been reduced. If such conditions exist, an impairment loss is measured at the amount by which the carrying amount of the asset exceeds its fair value or replacement cost and is recognized as an expense in the statement of operations.

(i) Financial Instruments

Financial instruments are recognized when TSASK becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at fair value. No financial instruments incurred any transaction costs. Financial assets and liabilities originated and issued in related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook Part II, Section 3840 Related Party Transactions.

At initial recognition, TSASK may irrevocably elect to subsequently measure any financial instrument at fair value. TSASK has elected to measure investments and cash at fair value. TSASK has elected to subsequently measure all other financial instruments at cost or amortized cost.

3. ACCOUNTS RECEIVABLE

	2024		2023	
Trade	\$	262,615	\$	463,773
Other receivables		76,494		39,737
Allowance for doubtful accounts		(11,797)		(14,870)
	\$	327,312	\$	488,640

4. INVESTMENTS

Short-term investments consist of a bond and guaranteed investment certificates of \$7,032,409 (2023 – \$8,055,830) with yields between 4.87% and 5.52% maturing prior to June 28, 2025 (2023 – yields between 3.64% and 5.20% maturing prior to May 12, 2024).

Long-term investments have a fair value of \$8,797,811, (2023 – \$5,757,345) and consist of the following investments:

	Issue Date	Maturity Date	Interest Rate	Fair Value
Principal Protected Note	May-23	May-28	3.00%	1,750,000
Term Deposit	Nov-23	Nov-27	5.00%	1,250,000
Guaranteed Investment Certificate	May-24	May-27	4.45%	2,258,504
Guaranteed Investment Certificate	Mar-24	Mar-27	4.27%	3,539,307
Total				8,797,811

5. TANGIBLE CAPITAL ASSETS

	Cost		Accumulated Amortization	
	2024	2024	2023	2023
Furniture and equipment	\$	1,539,191	\$	1,513,645
Leasehold improvements		2,150,211		1,105,256
	\$	3,689,402	\$	2,618,901
Accumulated amortization		(\$2,618,901)		(2,553,480)
Net book value	\$	1,070,501	\$	364,221

6. INTANGIBLE CAPITAL ASSETS

	2024		2023	
Software	\$	2,346,864	\$	2,259,708
Accumulated amortization		(1,642,292)		(1,480,018)
Net book value	\$	704,572	\$	779,690

7. DEMAND OPERATING FACILITY AGREEMENT

TSASK has a Demand Operating Facility Agreement providing for a revolving line of credit for loans and overdrafts not to exceed \$250,000. The interest rate is set at prime rate + 0.5% per annum. Bank Security under the agreement consists of a first charge on acquired personal property and guarantee. During the year, TSASK continually had a positive cash balance and at no point was the line of credit accessed (2023 - \$nil).

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024		2023	
Trade payables	\$	464,243	\$	104,471
Accrued liabilities		104,050		72,056
Payroll employer liabilities		915,229		1,316,674
Other		51,993		7,903
	\$	1,535,515	\$	1,501,104

Trade payables include \$279K for expansion and renovation costs. Payroll employer liabilities include amounts owed to employees for vacation time, earned days off, retirement allowances and CBA adjustments.

9. DEFERRED REVENUE

	2024		2023	
Deferred boiler and pressure vessel licensing	\$	3,518,017	\$	3,768,867
Deferred electrical licensing and permits		1,251,779		1,273,702
Deferred elevator licensing		647,177		650,811
Deferred gas licensing		405,970		390,916
Total deferred revenue	\$	5,822,943	\$	6,084,296
Current portion	\$	4,740,584	\$	5,066,075
Long-term	\$	1,082,359	\$	1,018,221

10. DEFERRED CONTRIBUTION RELATED TO CAPITAL ASSETS

	2024		2023	
Deferred contributions, beginning of year	\$	697,916	\$	822,916
Recognized as revenue during the period		(125,000)		(125,000)
Deferred contributions, end of year	\$	\$572,916	\$	697,916
Current portion	\$	125,000	\$	125,000
Long-term	\$	447,916	\$	572,916

Deferred contributions related to capital assets represent the unamortized amount of contributions for computer software received from SaskPower upon the transfer of gas and electrical operations. The gas and electrical inspections system (GEIS) was recorded at fair market value and will be amortized until 2029.

11. DEFERRED CONTRIBUTION RELATED TO BOILER AUTOMATION PILOT

	2024		2023	
Deferred contribution, beginning of year	\$	-	\$	-
Funding received from Ministry of Government Relations		100,000		-
Deferred contribution, end of year	\$	100,000	\$	-

In April 2024, the Government of Saskatchewan provided a grant of \$100,000 to TSASK for monitoring a pilot project for the automation and remote supervision of a boiler plant. As of June 30, 2024, TSASK has not spent any funds on this project.

12. NET ASSETS

(a) Invested in capital assets

Net assets invested in capital assets of \$1,202,157 (2023 - \$445,995) represent the amount of net assets that are not available for other purposes due to investment in long-term assets.

(b) Externally restricted reserve – Safety Standards Agreement (SSA)

The Safety Standards Agreement expects TSASK to maintain an accumulated surplus or reserve of not less than the value of the audited salaries and benefits expense for a period of two months. As of June 30, 2024, TSASK restricted \$3,160,000 thereby meeting the expected reserve requirement.

(c) Unrestricted reserve

The reserve represents all accumulated reserves from electrical operations, gas and plumbing operations, boiler and pressure vessel operations and elevator and amusement ride operations. This amount can be used to fund future operating initiatives and is unrestricted.

	Invested in capital assets	Externally restricted reserve - SSA	Unrestricted reserve	Total 2024	Total 2023
Net assets, beginning of the year	\$ 445,995	\$ 3,160,000	\$ 5,069,117	\$ 8,675,112	\$ 6,189,052
Excess deficiency of revenues over expenses	-	-	3,302,253	3,302,253	2,486,060
Purchase of tangible and intangible assets	871,257	-	(871,257)	-	-
Recognition of deferred capital grant	125,000	-	(125,000)	-	-
Impairment of intangible assets	(7,350)	-	7,350	-	-
Amortization of tangible and intangible assets	(232,745)	-	232,745	-	-
Increase in externally restricted reserve					
Net assets, end of year	\$ 1,202,157	\$ 3,160,000	\$ 7,615,208	\$ 11,977,365	\$ 8,675,112

13. COMMITMENTS

TSASK has entered into various lease agreements with minimum annual payments as follows:

2025	\$ 1,506,389
2026	953,219
2027	847,002
2028	638,783
2029	577,499
Thereafter	2,448,779
	\$ 6,971,671

14. FINANCIAL INSTRUMENTS

The organization carries financial instruments. It is management's opinion that there is not exposure to significant risk, unless otherwise disclosed.

(a) Interest rate risk

Interest rate risk arises because of fluctuations in interest rates. TSASK is exposed to interest rate risk on its cash and investments which are maintained to provide liquidity while achieving a satisfactory return. Financial instruments consist of cash, accounts receivable, investments, and accounts payable and accrued liabilities. The carrying amount of TSASK's financial instruments approximates fair value, due to the conservative profile.

(b) Credit risk

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. TSASK is exposed to credit risk with respect to cash, accounts receivable and investments. The cash and investments are maintained with a large federally regulated financial institution in Canada. TSASK assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible. There has been no change to the risk exposures from 2023.

(c) Liquidity risk

Liquidity risk is the risk that TSASK will not be able to meet its financial obligations as they fall due. TSASK's approach to managing liquidity risk is to ensure that it will have sufficient working capital and cash flow generated from operations to fund the operations and settle debt and liabilities when due. Contractual obligations and payments related to financial liabilities as of June 30, 2024, are all expected to be paid by June 30, 2025.

15. PENSION PLAN

TSASK participates in the Public Employees Pension Plan (PEPP), a defined contribution pension plan. TSASK's obligations to PEPP are limited to 8.6% for out of scope and SGEU employees, 8.25% for IBEW employees, and 6.25% for Unifor employees. During the year, TSASK contributed \$1,302,647 (2023 - \$1,180,943) to PEPP, which is recorded as an expense within salaries and benefits.

16. TRANSACTIONS WITH GOVERNMENT

TSASK has routine operating transactions with the Government of Saskatchewan which are conducted in the normal course of operations and are recorded at the exchange amount of consideration established and agreed by the related parties. Included in expenses are transactions with the Government of Saskatchewan amounting to \$22,927 (2023 - \$32,649).



**Technical
Safety Authority**
of Saskatchewan



CONTACT US

866-530-8599

info@tsask.ca

www.tsask.ca