



ANNUAL REPORT **2023**

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TERRITORIAL ACKNOWLEDGEMENT

Members of the Saskatchewan Association of Social Workers (SASW) acknowledge that we live and work on the lands of Treaties 2, 4,5,6,8,10. The province now known as Saskatchewan has long been home to the Plains Cree, Woodland Cree, Swampy Cree, Dakota, Lakota, Nakota, Saulteaux and Dene First Nations and the homeland of the Metis.

We acknowledge the harm colonization has caused, and continues to cause, to Indigenous Peoples and Nations. We endeavor to understand social work's role in causing and perpetuating this harm and to deeply embed the knowledge of this history into social work learning, regulation, education, and practice, so that our profession never again plays such a role.

We recognize the need for meaningful, authentic connection with Indigenous peoples and communities. We each commit to deepening our understanding of the histories and cultures of Indigenous peoples and the ongoing effects of colonization. We seek to engage in respectful dialogue in a spirit of collaboration, truth, and reconciliation.



PRESIDENT'S REPORT

Submitted by: Bren Schock, BSW, RSW

Like the changing of the seasons I am transitioning from the role of president to outgoing president for SASW. I might have said this before but it needs to be said again: It has been an amazing opportunity to work with talented and dedicated individuals on the board. There is so much that happens behind the scenes so we can do the work we do as social workers.

The highlight for me this past year was the October 2023 Mâdawinitôtân - "All Together" Turtle Island Cultural Humility Conference. It was an honour to meet in person for the first time after the pandemic. Wanuskewin was the perfect environment for SASW to come together and honour our cultural diversity.

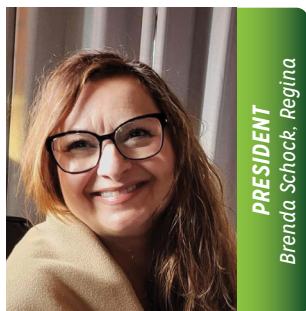
The CASW's updated code of ethics, values, and guiding principles cannot be overlooked. The content provides clear guidance for all social workers to provide best practice to all populations we work with. Remember, we have to watch each recording for our continued education hours this year!

I want to thank everyone for the opportunity to serve and support you these past two years. Remember the value of what social work brings. Let's continue to support one another within the teams we work in, with the individuals that come to us when they are most vulnerable, and above all be kind. Be kind with your words and your actions.

Enjoy the summer! Cheers, Bren



SASW COUNCIL



PRESIDENT
Brenda Schock, Regina



INCOMING PRESIDENT
Amanda Knievel, Regina



SECRETARY
Margarita Sysing, Saskatoon



TREASURER
Carole Bryant, Regina



MEMBER AT LARGE
Ruth Ann Thomas, Saskatoon



MEMBER AT LARGE
Nicole Kinzel, Jan sen



MEMBER AT LARGE
Justine Powell, Swift Current



PUBLIC REPRESENTATIVE
Lynda Kushnir-Pekrul, Regina



PUBLIC REPRESENTATIVE
Gord Wyatt, Indian Head

The role of SASW Council as stated in the Social Workers Act is to govern, manage, and regulate the affairs and business of the association.

Council is composed of seven elected members and two public appointments.

In addition to the Annual General Meeting on May 25, 2023 and the Strategic Planning session with the Advisory Board on June 12, 2023, Council met on February 3, April 28, June 16, September 8 and October 27.

2024-2026 STRATEGIC PLAN

VISION



to be recognized by the saskatchewan public as an inclusive, trusted and credible regulator of the social work profession.

MISSION



SASW is a member-based organization that governs the profession of social work and serves and protects the public interest through regulation of the social work profession; support to competent and ethical social work practice; promotion of the profession; and support for transformative justice and well-being for all.



Strategic Planning Session, May 12, 2023

STRATEGIC PILLARS AND GOALS

Regulatory Compliance

We promote an organizational culture that regulates ethical conduct and a commitment to compliance with legislation, regulation, and standards of practice and to otherwise make a good faith effort to protect the public through ensuring the licensure of competent social workers.

Diversity & Inclusion

We are committed to championing diversity and building a culture of inclusivity to promote a more representative organization.

Indigenous Relationships

We will work to ensure that our activities, initiatives, and relationships reflect the intent of the Truth and Reconciliation Commission's (TRC) Calls to Action.

Operational Excellence

We will engage in continuous improvement across all aspects of the business and within all business processes.

EXECUTIVE DIRECTOR'S REPORT

Submitted by: Karen Wasylenka, MSW, RSW

It seems like only yesterday that I was writing my report for 2022 – time flies by so quickly. 2023 was another busy year for SASW, with new opportunities and challenges.

The first achievement I would like to highlight was the adoption of the “Cultural Humility Standards” document developed by the Standards of Practice Committee and the Mâdawinitôtân ‘All Together’ Turtle Island Cultural Humility Conference held on Oct 23 at Wanuskewin Heritage Park with 200 attendees. This was the first large in person gathering of SASW members and colleagues since pre-Covid. Feedback from the day was very positive. Thank you to all those who organized and participated in this wonderful event.

On May 12, 2023, Advisory Board members gathered to engage in a day of Strategic Planning. From the discussion that day, and the results of an earlier member survey, Council adopted a new Strategic Plan for 2024-26. The goals of the new Strategic Plan will guide our priorities over the next three years.

In May, 2023, the amendments to The Social Worker’s Act were proclaimed. The amendments included some significant changes to SASW, including to the objects of the association which are now clearly stated as “to regulate the practice of the profession and to govern the members in accordance with this Act and the bylaws; and to assure the public of the knowledge, skills, proficiency and competency of members in the practice of the profession”. These changes in the duty and objects of the association are keeping with trends in regulation in Canada and beyond.

As a result of the legislative amendments, Council adopted a new set of Regulatory Bylaws which were approved by the Minister in early 2024.

We continue to be members of other regulatory and professional association groups. The Canadian Association of Social Workers provides benefits to our members in the areas of professional development opportunities, Code of Ethics, liability insurance, access to research and other publications. CASW national meetings were held in Toronto in June, 2023. Also on the national scope, SASW is a member of the Canadian Council of Social Work Regulators (CCSWR) which meets in June following CASW. I have had the privilege to serve on the Executive of CCSWR over the past number of years.

On an international scale, we are members of the Association of Social Work Boards (ASWB) which administers the clinical exam we use for APE, provides Board Member training, research on social work practice, and many other resources related to regulation. ASWB has a spring educational meeting and a fall Delegate Assembly which we attend.

We are also members of Council on Licensure, Enforcement, and Regulation (CLEAR) which offers resources in governance, regulation, and investigations. CLEAR is an international organization which includes a broad range of professions. The Canadian group Canadian Network of Agencies of Regulation (CNAR) also provides similar benefits in the Canadian context.

I also attend a yearly Registrar/Executive Director group which is meant to share more operational issues and discussions of interjurisdictional concern. SASW hosted the 2023 meeting in Saskatoon on September 23.

As our membership grows, the capacity of the SASW office to respond to inquiries and other matters is continually reviewed. In 2023 we added a new position, Manager of Professional Practice, to respond to member practice inquiries and to support the work of a number of committees.

I am thankful each day for the support and diligent work of Council and the SASW staff. It is by working as a team, along with our committed committees and branches, that we have been able to accomplish all that we have this year. I look forward to the challenges and opportunities in 2024.

I also want to acknowledge the dedication and work of Registered Social Workers across the province. It is always a privilege to meet and talk with you. Thank you, you are an inspiration!



REGISTRAR'S REPORT

Submitted by Fay Schuster, MSW, RSW

It has again been my pleasure to serve as the Registrar for 2023. We continue to see steady consistent growth in the membership year over year which is very positive.

Membership Profile

In 2023, our registered member numbers increased by 7.5% (201 members) from 2022 as noted in Table 1 below. Most of the increase was seen in full time (225) and part time (66) members.

The number of non-practicing members decreased by 27.9% (90 members). This decrease may be attributed to the change made in the Fall of 2022 where non-practicing members are no longer issued a license to practice. Fifty-three members that began the year as non-practicing did change to practicing status during 2023. When a member changes from non-practicing to practicing within the year they are taken out of the non-practicing number and added to the practicing numbers either full time or part time.

Six members had Authorized Practice Endorsement designation in 2023.

In 2023 the number of student members decreased by 42.18% (108) from 2022. It is difficult to say why this level of decrease in student membership.

The majority (75%) of Registered Social Workers practicing full or part time, continue to be employed in Community Based Agencies and Health Care as noted in Table 2 below. This represents a 28.9 % increase from 2022 which is significantly higher than the 2% decrease seen in 2022 from 2021.

In 2023, there was an increase in the number of members practicing in all employment categories. It should be noted that members can select more than one employment category.

There are a few areas of interest to highlight as changes from 2022.

- Members working as School Social Workers increased by 27.8% in 2023.
- The number of members working in First Nations Agencies continued to increase in 2023 by 9.5%. In 2022 we saw an increase of 43%.
- The number of members working in Research/Education (University) continued to increase by 19% in 2023. In 2022 we saw a 215% increase.
- The number of members in Private Practice increased by 42% in 2023.
- Members indicating employment under the "Other" option increased by 147% citing practice areas such as Mental Health Therapists NIHB and Ministry of Learning.



Registered Membership Data			
Data by Year	2021	2022	2023
Full time	1920	2103	2328
Part time	328	253	319
Non-Practicing	244	322	232
Total	2492	2678	2879

Student Membership Data			
Data by Year	2021	2022	2023
Student	166	256	148

Employment Data for RSW	2021	2022	2023	% Change from 2022
Community Based Agencies	398	422	666	57.8
Private Practice	247	244	347	42.1
Health Care	1087	1135	1342	18.2
Ministry of Justice	79	77	86	11.6
Ministry of Social Services	187	209	231	10.5
School Social Worker	114	104	133	27.8
First Nations Agency	102	146	160	9.58
Govt of Canada	93	77	86	11.6
Research/Education (University)	38	120	143	19.1
Other	147	144	356	147.2

Consistent with 2022, in 2023, 99% of registered members provided age information (2856 members out of 2879). Forty four percent of members were under the age of 40, 42% were between the ages of 40-59, 12% were between the ages of 60-74 and .9% were over the age of 75. There was very little (<1%) change in each of the age ranges noted above. There was some notable change from 2022 in the age range of 65-69 (-2.8%), 70-74 (109%) and the number of members not reporting (35%). However, these % changes are based on very small numbers and do not really change the overall age profile of our members.

RSW Age Data	2020	2021	2022	2023	% Change from 2022
20 - 24	69	80	65	66	1.5
25 - 29	228	246	276	303	9.8
30 - 34	370	382	400	418	4.5
35 - 39	353	424	448	483	8.0
40 - 44	290	335	396	420	6.0
45 - 49	221	259	297	340	14.4
50 - 54	187	216	233	249	6.8
55 - 59	227	201	206	207	.48
60 - 64	147	146	174	193	10.9
65 - 69	93	110	107	104	-2.8
70 - 74	37	29	22	46	109.0
75+	19	47	26	27	3.8
No answer	13	17	17	23	35.0

Members reported approximately 7.2% more hours of Continuing Professional Education (CPE) Activities in 2023 compared to 2022.

The 154,447 hours of CPE reported represents approximately 66 hours per full and part time members (n=2321) that were required to submit CPE.

We continue to see some inflation of these numbers where members may still be exceeding the maximum claimable hours (i.e., supervision of social work students, committee work/board meetings).

Continuing Professional Education Data	2021	2022	2023
Category A - formal learning	59,998.96	61,563.73	69,630.50
Category B - teaching/mentoring	40,496.00	46,448.89	47,789.76
Category C - informal learning	31,744.61	35,960.01	37,027.14
Total hours	132,239.57	143,972.63	154,447.40

Continuing Professional Education Audits

In 2023, 239 audits of continuing professional education (CPE) activities were completed representing 10% of renewing full and part time members (n=2321). The audits involved 48 initial e-mails being sent to members with numerous follow ups by phone and e-mail exchanges.

The purpose of the audits is to ensure members are submitting appropriate CPE activities that support competent social work practice. The audits are also a great opportunity to understand how members are understanding the CPE policy definitions and provide clarification and education. Members are often referred to review the CPE Q and A document that is posted on our website.

Most of the audits indicated our members are undertaking appropriate CPE activities that meet the CPE policy definitions. I do, however, find that some members are claiming for activities that do not meet the CPE policy definitions (i.e. mentoring, staff supervision and staff orientation). Areas where we may need to provide further clarity on the CPE policy definitions have been discussed with the Education Committee for consideration.

Audits of Non-practicing Renewals

In addition to the CPE audits, 185 non-practicing renewals were reviewed in 2023. Of those, 8 were not approved with 2 not proceeding with the renewal.

Registered members are eligible for the non-practicing registration when on a leave of absence from work, unemployed or employed but not in the practice of social work. Members who indicate “employed but not in the practice of social work” are required to provide a copy of their current job description for review. In some cases, the job description may not use the title social worker however the position is within the practice of social work as per the CASW scope of practice document. In these cases, the member is not eligible for a non-practicing registration. In 2023, 52 job descriptions were reviewed.

Use of Title Follow-ups

In 2023, follow-up was done with two individuals regarding use of the title “social worker” in absence of registration. One involved an applicant, and one was reported by a member of the public. All were managed and resolved through e-mail communication.

Final Thoughts

As we continue to see growth in our membership and changes in our work in registration through previous changes to the Social Workers Act and subsequent Bylaw Amendments my role as Registrar continues to evolve.

I am always happy to hear and respond to member questions.

“The majority (75%) of Registered Social Workers practicing full or part time, continue to be employed in Community Based Agencies and Health Care.”

SASW STAFF



CONTINUING COMPETENCE

SASW has a responsibility to assure the public of the knowledge, skills, proficiency and competency of members in the practice of the profession. To support competency, the Education Committee and SASW staff organize a series of learning opportunities for members, referred to as "Speakers Series". In addition to the opportunities below, Registered Social Workers accessed many webinars offered by the Canadian Association of Social Workers.

The following SASW events were held in 2023:

January 27: Glenda James - Saskatchewan Brain Injury Association

March 15: SABSW Launch

March 22: Evermore Centre, Adoption in Saskatchewan - Denise Mildner

March 22: MSW Thesis on Harm Reduction - Rayna Fisher

March 24: Corrine McArthur, Round Table Discussion: Working within First Nation Communities

April 19: Schizophrenia Society - Sean Barschel

June 22: Nicole White - Enough Already

October 26: Wendi Stumborg - Finding Meaning and Purpose within the Experience of Perinatal Loss

November 21: FASD Network - FASD Introduction

December 12: Marlene Jackson - Lessons of Loss: Grief and Bereavement Theory and Practice

CANADIAN ASSOCIATION OF SOCIAL WORKERS

Hazel Berg ended her term as SASW's representative to the CASW Board of Directors in June, 2023. We wish to thank Hazel for representing SASW at the CASW Board and for all her involvement with CASW work.

Ruth Ann Thomas was appointed by Council as the CASW Board Representative beginning June 2023.



Outgoing CASW Board Member, Hazel Berg, June 2023 with Joan Whelan Davis, CASW President (left) and Fred Phelps, CASW Executive Director (right) Representative

SOCIAL WORK WEEK 2023 - MARCH 20-25

The theme was "Social Work is Essential". SASW planned several virtual events, providing free educational opportunities for members on issues related to social work practice. In addition, SASW Branches planned several community events and speaking engagements to promote the profession of social work and registration with SASW.



COMMITTEE AND BRANCH REPORTS

AWARDS COMMITTEE

Submitted by Chelsie Piesinger, Chair

With pleasure we have been able to award five well deserving practicing and/or student social workers in our province this year. We are thrilled to have presented Angie McConnell with the 2023 Distinguished Service award for her commitment, dedication, and passion to the profession. Angie has been a social worker with SHA since 1987. She has an extensive volunteer background including co leading the Aneurysm support group. In addition, she finds the time to teach communication strategies with the College of Medicine at the U of S.

Each year we have a plethora of applicants for the student award making it very hard make a decision on the deserving candidate. The 2023 student award was awarded to Jacqueline Hale for her well written statement, outstanding volunteer contributions and humble passion for helping people. This award is graciously administered by the South Saskatchewan Community foundation.

This year we were honored with the request of reviewing applications for 2 bursaries' given to upcoming social work students, one already enrolled in post secondary and one high school student from the James Smith Cree Nation. These bursaries were awarded to KC Moostoos and Mikayla Brittain. Both individuals wowed the committee with their progressive attention to social work issues and significant contributions to their community.

With gracious funding from BMS Group, the CASW broker, we were able to award Kyra Hilsendager and Monique Roy funds to attend professional development that advances their skills with attention to social justice and community specific needs.

A true highlight of being on the awards committee is reading about the diversity, passion and remarkable impact our members bring to the profession of social work and the communities they work in. A common trend amongst applicants continues to be the ability to juggle work, volunteering, their personal life and either university or professional development courses.

We look forward to reading this year's applicants!

Committee Members:

Chairperson: Chelsie Piesinger

Kelsey Lagus, Barb Pohozoff, Kristen Vass

DISCIPLINE COMMITTEE

The Saskatchewan Association of Social Workers has the sole responsibility to regulate the profession of social workers. The principal role of regulation is the protection of the public. The purpose of Discipline Committee Hearings is to hear and adjudicate complaints against a member brought forward by the Professional Conduct Committee.

The Discipline Resource Pool does not meet on a regular basis. The purpose of the Discipline Resource Pool is to ensure there are sufficient members available to sit on a Discipline Committee if a hearing is required. All new members receive information and training prior to participation in a hearing.

There were no discipline hearings in 2023.

Committee Members:

Chairperson: David Rivers

Garry Prediger, Kerry LaPointe, Charlene Cameron, Anne Penniston Gray, Shelley Whitehead, Sherry MacBean, Della Yaroshko, Lauralyn Blackburn, Teena Singh, Lynda Kushnir-Pekrul (public representative)

EDUCATION COMMITTEE

Submitted by Ellen McGuire, MSW, RSW, Chair

The purpose of the Education Committee is:

- To address the educational needs and requirements of members for ongoing quality professional practice.
- To promote and offer continuing education for members including opportunities specifically related to the Code of Ethics and Standards of Practice.
- To collaborate, provide support and input to the Faculty of Social Work regarding the design and delivery of the degree programs. This includes assisting as BSW application review panelists and participating on several University Committees.

The Education Committee membership has remained relatively stable. We welcomed Brad Fraser as a University of Regina student representative last spring and new members Brina Down, Kayla Ironstar, Morgan Martens, and Sheila Szakacs in the fall of 2023.

The Education Committee meets virtually monthly September through to June. On May 26, 2023, the committee held a face-to-face meeting in Regina with the option to attend virtually for those unable to travel. This provided an opportunity for fulsome discussion on our work plan and other topics of interest including the Continuing Professional Education (CPE) Audit Findings and the Ethics Committee's Themes and Trends.

The Education Committee also has six subcommittees which meet regularly. These include the Speaker Series, Support to Students and Faculty, Ethics Training, Research, Website Enhancements and Private Practice. The purpose of these sub-committees is to explore opportunities to strengthen our CPE offerings, information exchange and overall support to the SASW membership.

University of Regina

The Education Committee continues to organize volunteers to assist the Faculty of Social Work in reviewing the BSW applications each winter. Our members also represent the SASW on U of R committees as follows:

- University of Regina Senate - Jennifer Clark
- Undergraduate Studies Committee - Erin McLeod
- Faculty Student Council - Leanne Thoroughgood
- Graduate Studies Committee - Aleisha Martin.

I would like to express my sincere gratitude to my fellow Committee members, for their willingness to share their valuable time, insight, and expertise. Also, many thanks to the SASW staff, Karen Wasylenka, Jenna Hesse, Holly Flett and Fay Schuster for their guidance and support to our committee throughout the year.

Committee Members:

Jennifer Clarke, Kasey Mahnic, Courtney Cross, Morgan Martens, Brina Down, Ellen McGuire (Chair), Holly Flett (SASW), Erin McLeod, Brad Fraser (SWSS), Sheila Szakacs, Cathy Rocke (Dean, Faculty of SW - U of R), Keri Hutchinson, Leanne Thoroughgood, Kayla Ironstar, Chelsea Walker, Eryn Langdon, Megan Wilson, Janice Lewko, Rebecca Wytrykush, Aleisha Martin

TRUTH AND RECONCILIATION WORKING GROUP

The TRC Working Group met five times in 2023, and are continuing to meet monthly in 2024. Our work both in 2023 and continuing into 2024 focused on a survey for members and non-members that we hope will inform the direction of the Working Group.

Working Group Members:

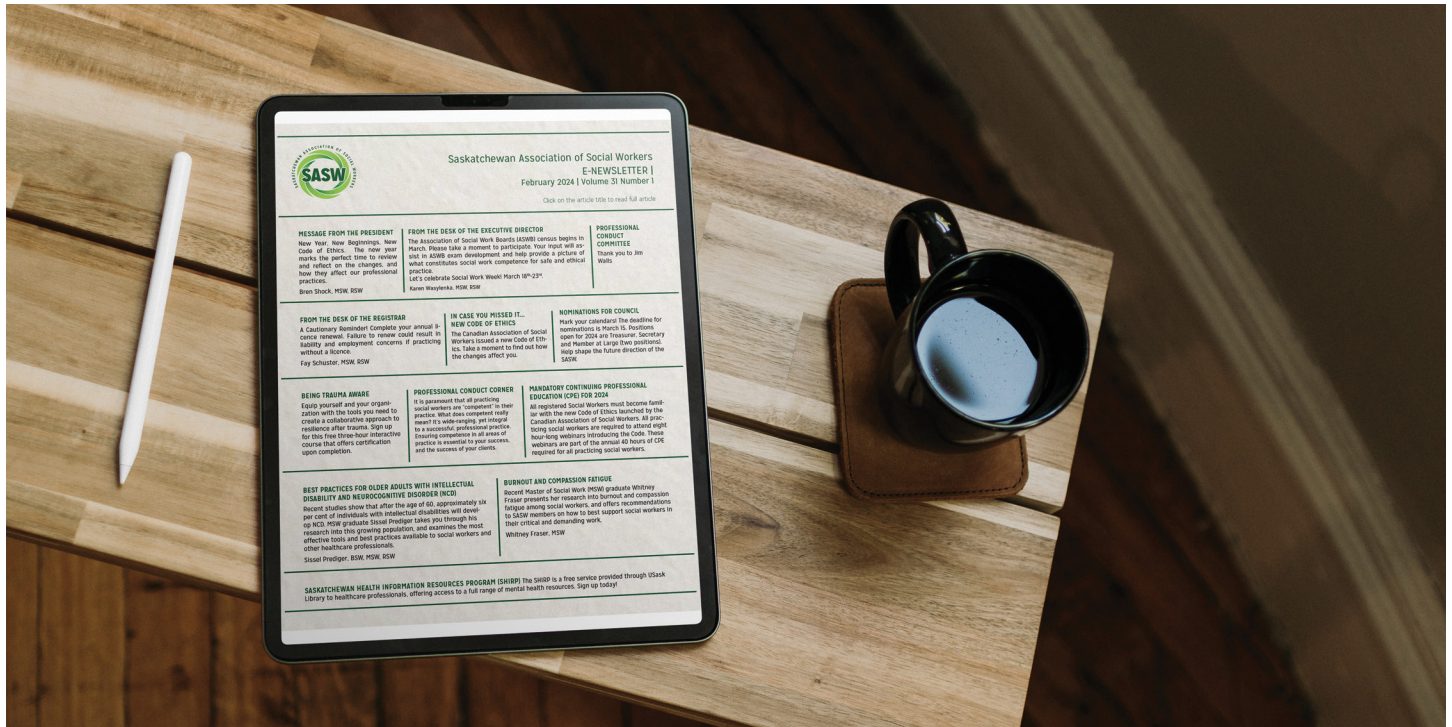
Amanda LeForte, Sheena McCallion, Sarah Dubin, and Jenna Leader.

NEWSLETTER COMMITTEE

Over the course of 2023, our Newsletter Committee had the opportunity to co-ordinate and create 3 newsletters again this year. Newsletters in February and June are electronic and November's edition is provided to members in print. SASW members are encouraged to submit articles to the newsletter committee at any time throughout the year.

Committee Members:

Christina Anderson (Chair), Dolapo Onidare, Catherine Young, Janet Tzupa, Chelsey Ogunbor, Erin Bentley and Brad Fraser



PUBLIC RELATIONS COMMITTEE

In 2023 the Public Relations Committee designed the calendar for 2024 and chose the promotional material for Social Work Week.

Social Work week 2023 took place March 20 to 25. The theme of the celebration was "Social Work is Essential". SASW planned several virtual events, providing free educational opportunities for members on issues corresponding to the social work field. In addition, SASW Branches planned several community events and speaking arrangements to support the profession of social work. SASW swag was sent to members to thank them for their contributions to the social work field.

Committee Members:

Kimberley Wilson, Adedolapo Elizabeth Onidare, Chelsey Ogunbor, Deb Mooney, Sarah Pedersen, Jane Chukwujekwu, Corrine McArthur, Kathryn Digney, Corrin Haag, Amanda Mihalicz, and Jesse Stang.

PRACTICE ETHICS COMMITTEE

Submitted by **Donalda Halabuza, Chair**

The purpose of the Practice Ethics Committee is to provide timely consultation to members of SASW on ethical issues.

Outcomes:

1. To improve and support ethical practice by providing the membership with consultation and education.
2. To provide timely responses to the consultations from the membership.
3. To increase familiarity with the Code of Ethics, Guidelines and Standards of Practice for Registered Social Workers in Saskatchewan through the consultation responses offered, through periodic articles in the newsletter, and by other means that discuss general themes of ethical issues.
4. Confidential records of consultations are maintained by the chair and SASW office.

This committee seeks diversity in membership with respect to geography, gender, race, area of practice and culture. Members must have a minimum of 5 years professional experience and we encourage members to remain on the committee for some time to become familiar with the processes and develop expertise. Currently we have 7 members and are looking to increase the membership on this committee in 2024. In 2023 the committee added three new members.

Members participate via email discussion about the consultations, teleconference, zoom or occasionally in person as determined by the Chair and members. Support from the Executive Director is requested when needed. The Chair attends meetings of the Advisory Board.

Administrative decisions are made by consensus or, if needed, by simple majority vote. With respect to consultations, both majority and minority opinions are considered in the final decision on how to respond. The committee considers all responses from members of the committee via email and debates the ethical issues present in the inquiry until we reach a consensus. Decision-making is guided by the CASW Code of Ethics (2005); The CASW Guidelines for Ethical Practice (2005); the Standards of Practice for Registered Social Workers in Saskatchewan (2020) and relevant legislation and literature. If additional literature is used, it is cited in the responses and the article is included in the response to the member. The Committee attempts to respond in a timely manner to all consultation requests.

Consultations in 2023:

The number and nature of inquiries varies from year to year. In 2023 there were 12 formal consultations and two informal consultations with SASW. The nature of the formal inquiries were regarding:

- conduct of social workers when there has been a breakdown in the professional relationships and a possibility of legal action;
- concerns regarding a conflict of interest;
- ethical considerations when working in two private practice agencies;
- dual relationships;
- ethical considerations when social workers have regular employment with a publicly funded agency and also are involved in private practice;
- confidentiality and billing requirements;
- dual relationships, boundaries and confidentiality when social worker and client have common involvement with others;
- how do school social workers navigate the ethical concerns regarding the gender pronoun policy of the Sask. Government, when this policy violates the Code of Ethics;
- whether parental consent is required in sharing information with child protection when the matter is not urgent;
- ethical concerns when social workers who have managers who are not part of a professional association;
- and whether social workers can accept money left for them in a client's will.

Committee Members:

Chairperson: Donalda Halabuza, PhD in Social Work

Andrew Field, MSW; Brandy Bayda, BSW; Sherjan Maybanting, BSW; Leanne Thoroughgood, MSW (until September 2023); Terri Peterson, MSW; Keane Plamondon, MSW; Tina Hugo, MSW; Kyle Schwartz, MSW.

PROFESSIONAL CONDUCT COMMITTEE

Submitted by Sophie Grahame, Chair

The Professional Conduct Committee receives and investigates complaints regarding a member alleging professional misconduct or professional incompetence. The Professional Conduct Committee is established as per Section 25 of the Social Workers Act. In May, 2023, the Social Workers Act was amended to include additional powers to the Professional Conduct Committee in responding to complaints and options for additional outcomes following an investigation.

The committee, which is participatory and collaborative, continues to refine our process and responsiveness. The guidance of the Executive Director and the Manager of Professional Practice have been appreciated as we continue to learn about trends and best practices in regulation.

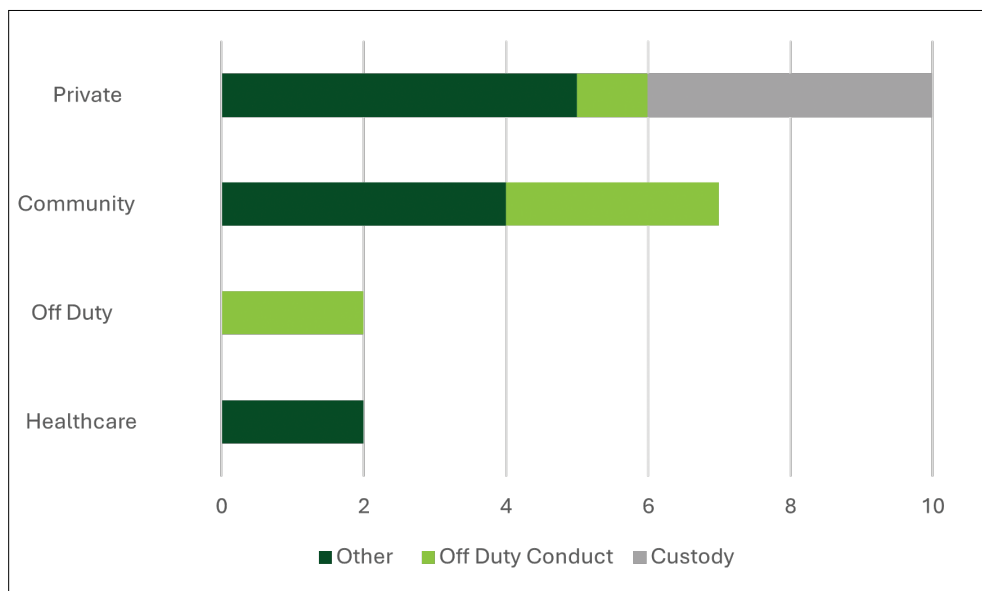
Complaints in 2023

Complaints Open Dec 31, 2022	15
New Complaints in 2023	21
Complaints Closed in 2023	12
Complaints Open Dec 31, 2023	24

In 2023 complaints were made by:

Service user	11
Employer	5
Community member	1
Colleague	2
Registrar	1
Another profession	1

Complaints by the Numbers



The Professional Conduct Committee received 21 new complaints in 2023 and closed 7 complaints filed in 2022 and 5 complaints filed in 2023. There was a small increase in complaints regarding social workers in private practice, with a significant portion of those related to post separation parenting arrangements. Almost half of the complaints received in 2023 involved social workers in private practice, highlighting the need for ongoing supervision and consultation in this field. Those who work with families undergoing separation and divorce ought to consider specialized training as well. Social workers' conduct while off duty continued to be the subject of complaints, following a trend of increased scrutiny of social workers' behaviour online in particular.

Committee Members:

Chairperson: Sophie Grahame

Jean Wiens, Tony Winchester, Erin Wasson, Lorna Gilbert, Margaret Wolraven, Thea Kowalczyk, and Sheena McCallion (investigator). With regret, the Professional Conduct Committee accepted resignations from two long serving committee members - Jim Walls (who was former Chair of the Committee for many years) and Deborah Bryson. The Professional Conduct Committee appreciates the wisdom and expertise provided by Jim and Deborah. The Committee welcomed new members Jeff James and Chrysie Hunter in late 2023.

STANDARDS OF PRACTICE COMMITTEE

Submitted by Kathy Bovair, Chair

The purpose of the Standards of Practice Committee is to regularly review and update professional standards of social work practice which will ensure the quality of the professional services in the province.

The committee meets monthly.

Highlights for this Year Include:

Planning and hosting the Mâmwawinitôtân - 'All Together' Turtle Island Cultural Humility Conference. This gathering grew out of development of the Cultural Humility and Standards of Practice for Social Work and the need to support social workers to engage in ethical relationships with First Nations and Metis Peoples. 200 participants gathered at Wanuskewin to engage in self-reflective practices around cultural humility and continue their life-long learning journey.

Sub-committee addressing Private Practice has begun their work on developing recommendations for a future guideline document and Standards. The release of the new CASW Code of Ethics will require a review of the Standards in 2024.

Authorized Practice Endorsement Review Committee

The Authorized Practice Endorsement (APE) Review Committee is a sub-committee of the Standards of Practice. Committee members are Ralph Aman (Chair), Patti Petrucka, Emily Coates, Kathy Bovair, and Joanne Brothwell. The committee reviews and approves new applications, approves supervisors for the APE supervision, monitors supervision process, and provides final approval for applicant to write the ASWB clinical exam and then authorizes the Registrar to grant the endorsement.

In 2023, there were 6 Registered Social Workers with APE, two Registered Social Workers undergoing supervision, and one new applicant.

The APE Review committee also recommended an amendment to the Regulatory Bylaws regarding the reference requirement for APE applicants. The recommendation was approved and included in the Regulatory Bylaws approved in January 2024.

Committee Members:

Sandra Dobra, Marcie Nugent-Klein, Keelan Cornelson, Kathy Bovair, Seapieces Marsland, Emily Coates, Brina Down



HUMBOLDT AND AREA BRANCH

The Humboldt and area SASW Branch is continually growing and we meet monthly from September to June.

- Co-chairs/Branch Representatives: Stephanie Schoettler and Carla Julé
- Secretary/Treasurer: Erica Hamilton
- Members at Large: Mara Doepker, Amber Dosch, Jackie Otsig

Our plan for this year was to host more events and get our name out in the community more.

In March 2023, we hosted two events during Social Work week. Connie Herman from the Saskatchewan Prevention Institute presented at both events. On March 21 we held an evening community event called Creating Connections: Recognizing & Reducing Stressors in a Post Pandemic World. The following day we hosted a professional workshop to better understand and manage stress and trauma for yourself and others, called Creating Connections for Health & Wellness. Both events were well attended.

In June we had our AGM which included a lunch and speaker. Cassandra Martin, Health Educator – Harm Reduction Services from the Saskatchewan Health Authority provided information and education on harm reduction in our rural areas.

When we returned in the fall, we started plans for our 2024 events.

We look forward to continuing to work together as rural social workers to connect and support each other in 2024! We are also hoping to connect with other helping professionals in our area by hosting a social event in the spring.

REGINA BRANCH

The Regina branch had a busy year. The branch re-established itself in the early months of 2023. This was only possible through hard work and dedication of 4 or 5 committee members. The beginning of the year was spent developing bylaws, garnering more members, and establishing connections with the larger Regina social work community. The two priority goals that were set out for the 2023 year was Establishment and Connection.

We were able to host an initial meet and greet during social work 2023. This provided the foundation for the work to begin establishing ourselves. Election for the roles of co-chairs, secretary and treasurer we held. Trista Kuntz and Quinn Wilton were elected to co-chair, Sarah Jones was elected to the role of secretary and Shaun Silzer to Treasurer. The members at large that sit on the Regina Branch include: Jennifer Audette, Shaelyn Serron, Ali Marten, Hayley Huartson and Rosa Smith.

Much of the early work was focused on setting up some infrastructure. This included everything from developing a budget, finding a meeting platform, and establishing a repository for documents and information.

Connecting to the larger Regina Social Work Community through the Facebook page, attending events and engaging in opportunities for social justice. Proudly, in the last 12 months, our Regina Branch has established itself and has made huge inroads with connecting to the community. The Facebook page has seen a 252% growth and we are excited to attribute this to many things but most of all our monthly book draws. Not only has the participation in these increased but we have seen a significant increase in posting and event sharing from our membership in the last half of the year.

Some other highlights include our very first time participating in the Queen City Pride Parade (we will see you again in 2024) and an evening spent engaging in the community along side White Pony Lodge wherein the Branch prepared bagged lunches to distribute to community members while helping to clean up areas in the North Central community in support of harm reduction.

Our branch goals for 2024/25 are taking a bit of a shift to focus more on community involvement in addition to growing our following in hopes to have the capacity to host larger scale in person engagements with registered members.

Your Regina Branch wants to thank Social Workers in and around our community for beginning to show up and we hope to see more growth in the coming year!

SASKATOON BRANCH

Member & Public Relations Committee - Chairperson: Shared Responsibility

- Operating a strong email distribution system reaching approximately 500 Saskatoon & Area members, used to circulate Branch and Provincial SASW information, activity & initiatives, professional development, employment & self-care opportunities, and related community events.
- Maintaining a group on Facebook, reaching beyond members to allied professionals and broader community.
- Developing relationships with the BSW student body and facilitating their participation in Branch activities.
- Promoting student membership in collaboration with the Faculty of Social Work, Saskatoon Campus.
- Although the Saskatoon Branch has historically been busy, we have seen a dramatic decrease in people volunteering to be directly involved in the month-to-month tasks of maintaining the branch and spear-heading initiatives. We attempt volunteer recruitment events.

Mentorship Committee - Chairperson: Alicia Steiestol

- The local Saskatoon Mentorship Committee has been re-vitalized this year with the lead of Alicia Steiestol.
- October, 2023 an in person mentorship event was co-hosted with students and faculty at the FNUC-Indigenous Social Work campus in Saskatoon. The committee is going to attempt one to one matches with students and RSWs this year for the first time since prior to the covid restrictions.

Social Justice Committee - Chairperson: Allison Morgan

- The Social Justice Committee organized a community event on January 23, 2023 at Station 20 West featuring speakers Kayla De Mong (Prairie Harm Reduction), Matt Ingrouville (SayKnow Drug Education), Dr. Colleen Dell (Researcher) Jade Creelman (Chokecherry Studios) and Daniel Hearn (Hard Knocks Talks Podcast). There were 318 registered, with 150 of those attending in person, the remaining attending virtually.
- On August 31, 2023, the Social Justice Committee hosted a film screening of the documentary "Love in the Time of Fentanyl" and Panel event in recognition of International Overdose Awareness Day. Panel members were Erin Beckwell, Marie Agioritis (Moms Stop the Harm), Dean Borson and Keith Bowering (Prairie Harm Reduction), Ian McGillivray (Opiod Agonist Recovery Services) and Drew Davidson (Paramedic).

2023-2024 Branch Executive:

Chairperson(s):	Angie Pollom & Allison Morgan
Past Chairperson(s):	Kimberly Wilson & Tina F.
Treasurer:	Markus Beveridge
Secretaries:	Gina Lewis & Shea Nordick
Director of Communication:	Allison Morgan

Members at Large:

Tammy MacFarlane	Jasmine St. Marie
Kristin Wilde	Marisa Kermack
Rosanne Murphy	Shauna Kennon
Alicia Steiestol	Jill Bachiu
Lisa McCullough	Amy Salt

Representatives:

SWSS/Saskatoon Campus student rep:	Susan Jepsen
U of R Faculty of SW:	Erin Beckwell

There is also an active branch in Yellowhead East

SOUTHEAST BRANCH

We continue to have regular South East branch meetings via Zoom.

In 2023 we have met a total of 7 times, not including our AGM held in June or Christmas luncheon held in December.

In March, Social Work Week Events included:

- Proclamations were recognized in Weyburn (which included a photo op in our local paper with two members) and in Estevan.
- Lisa Johnson-Hallberg presented at the Rotary meeting on March 16th with 12/13 of their members in attendance. The Weyburn Review publicized an article based upon their presentation.

Our Branch AGM was held on June 7th in-person at McKenna Hall in Weyburn. Call for nominations for South East Branch Executive - President, Secretary (shared position), Treasurer and Members at Large. Door prizes for each member in attendance and meal provided.

In December - SASW SE Branch Luncheon held on Dec 6th. There was no meeting, just socialized and played games at Cecilia's in Weyburn; it was very well attended and we all had lots of fun and had door prizes for everyone in attendance.

Our branch is continuing to do some outreach in our communities and recognizing our "unsung heroes."

We communicate with our members by information sharing with our branch members through our Southeast branch email, sharing information through our local SE branch Facebook page and having regular branch meetings via Zoom. We store our branch files on Google Drive - historical paper documents were scanned and sent to our gmail account for storage.

In 2023 the Executive was:

Past President: Karrie McFadden

President: Wanda Miller

President Elect: Jennifer Letkeman (nee Hill)

Secretary: Treena Zelyck/Jocelyn Akins

Treasurer: Carrie Thorn-Langer

Members at Large: Maureen Kraemer

Sheila Szakacs

Mark Barnes

Lisa O'Dell

SWIFT CURRENT BRANCH

Submitted by Corliss Schaan

The Swift Current branch of SASW held our AGM in June 2023. The weather cooperated and we were able to meet at one of our local parks. We brought our lawn chairs, ordered pizza and one of our members (Thanks Ralph!) brought dessert. Several members stayed afterwards to continue networking and enjoy the outdoors.

In October we set up a booth at the Swift Current Comprehensive High School Career Expo. Not only were members available for students to ask questions during the exhibits, but we also had the opportunity to present to smaller groups of students throughout the day. This day was as successful as it was thanks to the hard work of Kim Duquette who gladly took on the role of organizing which included arranging for volunteers to present and man the booth.

In November, our branch volunteered to host and cover the cost of the weekly community supper at the Salvation Army. Members could volunteer the day of and/or provide a monetary donation to cover the cost of the meal. Our branch then matched members' donations up to \$250. By all accounts, everything was a success, thanks to the hard work of Keelan Cornelson - who organized the event - those members who donated their time to prep and serve at the meal and to those who donated money. There has already been discussion to make this a regular branch event.

In December a number of members met at a local green house for a night of socializing while we worked on creating a lantern filled with Christmas greenery.

This past year's Executive has been a wonderful group of individuals who are excited to support each other and the branch members. They come to each meeting with innovative ideas and the energy to make those ideas come to life. We expect the same for the upcoming year and are looking forward to it.

In 2023 the Executive was:

Chairpersons: Ralph Aman & Corliss Schaan

Secretary: Lisa Byers

Treasurer: Kase Spate

Program Coordinator: Keelen Cornelson

Members at Large: Kim Duquette

Karla Rempel

Jennifer Stad

Jenise Tisdale



FINANCIAL STATEMENTS

Independent Auditor's Report

To the Members of Council of Saskatchewan Association of Social Workers

Opinion

I have audited the financial statements of Saskatchewan Association of Social Workers, which comprise the statement of financial position as at December 31, 2023, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report continued

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

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

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

Mariya Sporysh

Mariya Sporysh, CPA, CMA
Priority Accounting Services CPA P.C.
2144 Cornwall Street
Regina, SK, S4P 2K7
April 29, 2024

Saskatchewan Association of Social Workers

Statement of Financial Position

As at December 31, 2023

	2023	2022
Assets		
Current Assets		
Cash	\$ 833,369	\$ 972,307
Accounts receivable, net of allowance (Note 3)	44,642	16,868
Investments (Note 4)	2,146,590	1,582,048
Prepaid expenses	8,029	10,794
Total Current Assets	3,032,630	2,582,017
Tangible capital assets, net of accumulated amortization (Note 5)	92,706	96,439
Intangible assets, net of accumulated amortization (Note 6)	-	4,323
Total Assets	\$ 3,125,336	\$ 2,682,779
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities (Note 7)	\$ 67,574	\$ 53,166
Deferred revenue (Note 8)	891,022	810,537
Total Current Liabilities	958,596	863,703
Net Assets		
Invested in tangible capital assets and intangible assets	92,706	100,762
Unrestricted net assets	2,074,034	1,718,314
Total Net Assets	2,166,740	1,819,076
Total Liabilities and Net Assets	\$ 3,125,336	\$ 2,682,779

Approved on Behalf of the Council:



President



Treasurer

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

Saskatchewan Association of Social Workers

Statement of Operations

For the Year Ended December 31, 2023

	2023	2022
Revenues		
Advertising	\$ 7,900	\$ 12,400
Conference fees	9,885	-
Disciplinary penalties	-	2,000
Interest income	84,139	24,802
Membership fees	1,006,216	911,246
Total revenues	1,108,140	950,448
Expenses		
Amortization of intangible assets	4,323	4,323
Amortization of tangible capital assets	3,733	4,154
Audit and accounting	9,004	6,710
Awards and honorariums	6,130	3,706
Bad debt expense	7,000	17,500
Bank and credit card charges	32,821	23,833
Branch payments	7,630	1,967
C.A.S.W. fees	91,909	95,491
Communication and marketing	16,081	13,107
Consulting	40,663	27,591
Courier	1,217	2,365
Employee benefits	47,825	32,898
Events	23,738	-
Governance and strategic planning	16,830	1,000
Insurance	6,620	6,065
Legal fees	24,133	31,996
Meeting expenses	25,444	15,048
Memberships	2,603	1,702
Office supplies	11,363	8,336
Online registration system	24,943	21,420
Postage	12,570	8,534
Printing and copier	20,144	18,768
Property taxes	5,906	6,165

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

Saskatchewan Association of Social Workers

Statement of Operations

For the Year Ended December 31, 2023

	2023	2022
Repairs and maintenance	20,936	12,040
Salaries and wages	282,181	240,021
Telecommunication	9,702	7,509
Utilities	5,027	4,619
Total expenses	760,476	616,868
Excess of revenues over expenses	\$ 347,664	\$ 333,580

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

Saskatchewan Association of Social Workers

Statement of Changes in Net Assets

For the Year Ended December 31, 2023

	Invested in Tangible Capital Assets and Intangible Assets	Unrestricted Net Assets	2023	2022
Net assets, beginning of year	\$ 100,762	\$ 1,718,314	\$ 1,819,076	\$ 1,485,496
Amortization	(8,056)	8,056	-	-
Excess of revenues over expenses	-	347,664	347,664	333,580
Net assets, end of year	\$ 92,706	\$ 2,074,034	\$ 2,166,740	\$ 1,819,076

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

Saskatchewan Association of Social Workers

Statement of Cash Flows

For the Year Ended December 31, 2023

	2023	2022
Operating activities:		
Excess of revenues over expenses	\$ 347,664	\$ 333,580
Items not affecting cash:		
Amortization of intangible assets	4,323	4,323
Amortization of tangible capital assets	3,733	4,154
Changes in non-cash working capital:		
Accounts receivable, net of allowance	(27,774)	24,459
Prepaid expenses	2,765	(10,794)
Accounts payable and accrued liabilities	14,408	26,180
Deferred revenue	80,485	43,956
Cash provided by operating activities	425,604	425,858
Investing activities:		
Purchase of investments	(564,542)	(357,656)
Cash used for investing activities	(564,542)	(357,656)
Net (decrease) increase in cash and cash equivalents	(138,938)	68,202
Cash and cash equivalents, beginning of year	972,307	904,105
Cash and cash equivalents, end of year	\$ 833,369	\$ 972,307
Cash and cash equivalents consist of:		
Cash	\$ 833,369	\$ 972,307

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

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2023

1. Nature of operations

The Saskatchewan Association of Social Workers (the Association) is a regulatory body that governs the profession of social work in Saskatchewan. The Association is responsible for the regulation of its members, and serves and protects the public interest through recognized standards for the competent and ethical practice of social work and by promoting the profession.

The Association is continued under *The Social Workers Act, 1993* of Saskatchewan. The Association is a not-for-profit organization and is exempt from income tax under the *Income Tax Act*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) applied within the framework of accounting policies summarized below:

Cash and cash equivalents

Cash and cash equivalents include balances with financial institutions and short-term investments with maturities of three months or less.

Investments

Investments with prices quoted in an active market are measured at fair value.

Accounts receivable

The Association provides an allowance for doubtful accounts on accounts receivable based on a review of the current status of existing receivables and management's evaluation of periodic aging of accounts.

Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is calculated using the declining balance method over the estimated useful life of the assets at the following rates:

Asset Class	Rate
Building	4%
Office equipment	20%
Computer equipment	30%
Furniture and fixtures	20%

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2023

2. Summary of significant accounting policies (continued)

Intangible assets

Intangible assets are recorded at cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful life of the assets. The current amortization period is 10 years.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Membership fee revenue represents annual membership fees paid by the Association's members. Membership fees are recognized as revenue in the year they relate to and any unearned portion is included in deferred revenue. Deferred revenue represents membership fees received in advance of the membership year. Recognition of these amounts as revenue is deferred to the subsequent year when the related expenses are incurred.

Disciplinary penalty revenue is recognized as revenue when the amount to be received can be reasonably estimated and collection is reasonably assured.

Other revenues are recognized as the related services are provided.

Financial instruments

Financial assets or financial liabilities are recognized when the Association becomes party to the contractual provisions of the financial instruments.

Financial instruments are initially recorded at fair value. In subsequent periods, they are measured at cost or amortized cost, less any reduction for impairment.

Financial assets include cash, accounts receivable and investments. Financial liabilities include accounts payable and accrued liabilities.

The fair value of financial assets and financial liabilities included in the Statement of Financial Position are not considered to be materially different from their carrying value.

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2023

2. Summary of significant accounting policies (continued)

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and may have an impact on future periods.

3. Accounts receivable, net of allowance

	2023	2022
Accounts receivable	\$ 31,050	\$ 30,600
Allowance for doubtful accounts	(24,000)	(17,500)
Interest receivable	37,592	3,768
Total	\$ 44,642	\$ 16,868

4. Investments

Investments consist of redeemable and non-redeemable term deposits with an average interest rate of 4.53% (2022 – 3.78%) and maturity dates in August 2024. Redeemable term deposits may be withdrawn on or after 90 days of the term.

5. Tangible capital assets

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Land	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Building	169,559	(99,105)	70,454	73,390
Office equipment	24,503	(24,219)	284	355
Computer equipment	38,694	(37,384)	1,310	1,872
Furniture and fixtures	9,031	(8,373)	658	822
Total	\$ 261,787	\$ (169,081)	\$ 92,706	\$ 96,439

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2023

6. Intangible assets

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Online registration system	\$ 43,227	\$ (43,227)	\$ -	\$ 4,323

7. Accounts payable and accrued liabilities

	2023	2022
Accrued audit fee payable	\$ 7,400	\$ 5,217
Employee deductions payable	10,357	5,192
Salaries and wages payable	9,406	7,219
Trade accounts payable	23,162	14,821
Vacation payable	17,249	20,717
Total	\$ 67,574	\$ 53,166

8. Deferred revenue

	2023	2022
Deferred revenue, beginning of year	\$ 810,537	\$ 766,581
Membership fees received for subsequent year	891,022	810,537
Membership fees recognized as revenue	(810,537)	(766,581)
Deferred revenue, end of year	\$ 891,022	\$ 810,537

9. Financial instruments

The Association has a risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the Association is exposed are:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. In order to reduce credit risk, the Association regularly reviews the collectability of accounts receivable and follows internal collection policies. The credit risk associated with cash and investments is mitigated by engaging with a regional credit union, which adheres to regulatory oversight by the Financial and Consumer Affairs Authority of Saskatchewan. Credit risk is considered low.

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2023

9. Financial instruments (continued)

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk primarily through interest-bearing investments. As the Association does not rely on interest revenue to support operations, interest rate risk is considered low.

Liquidity risk

Liquidity risk is the risk that an entity will be unable to meet financial obligations in a timely manner or at a reasonable cost. The Association manages its liquidity risk by monitoring operating requirements and preparing cash flow forecasts to ensure sufficient funds are available. The Association also holds assets that can be readily converted to cash.



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