



# OFFICE OF THE PUBLIC TRUSTEE

ANNUAL REPORT

FOR THE FISCAL YEAR ENDING MARCH 31<sup>st</sup>, 2023



**Nova Scotia  
Public Trustee  
Office**

1465 Brenton Street, Suite 501  
PO Box 685  
Halifax, Nova Scotia  
Canada B3J 2T3  
902-424-7760 T 902-424-0616 F  
novascotia.ca

*In Reply Please Quote Our File Number:*

September 25, 2025

The Honourable Becky Druhan  
Attorney General and  
Minister of Justice  
Province of Nova Scotia  
1690 Hollis Street, P.O. Box 7  
Halifax, Nova Scotia B3J 1A1

Dear Minister Druhan:

In accordance with section 47 of the *Public Trustee Act*, I submit the Annual Report of the Public Trustee of Nova Scotia for the fiscal year ending March 31, 2023.

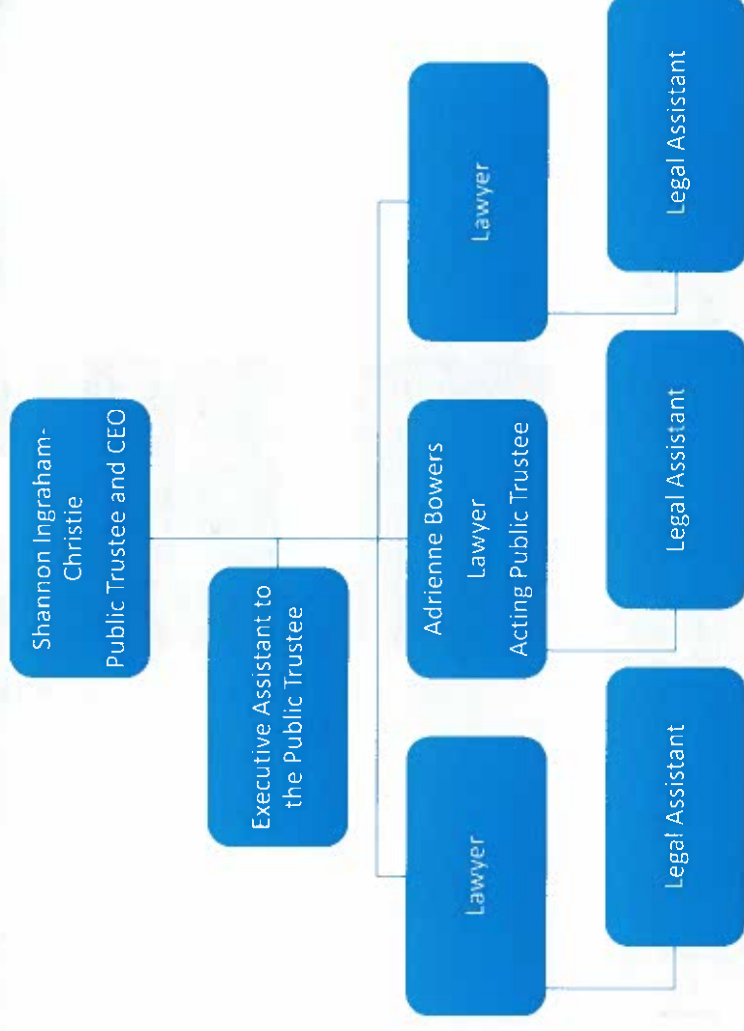
Yours very truly,

A handwritten signature in blue ink that reads "Shannon Ingraham-Christie".

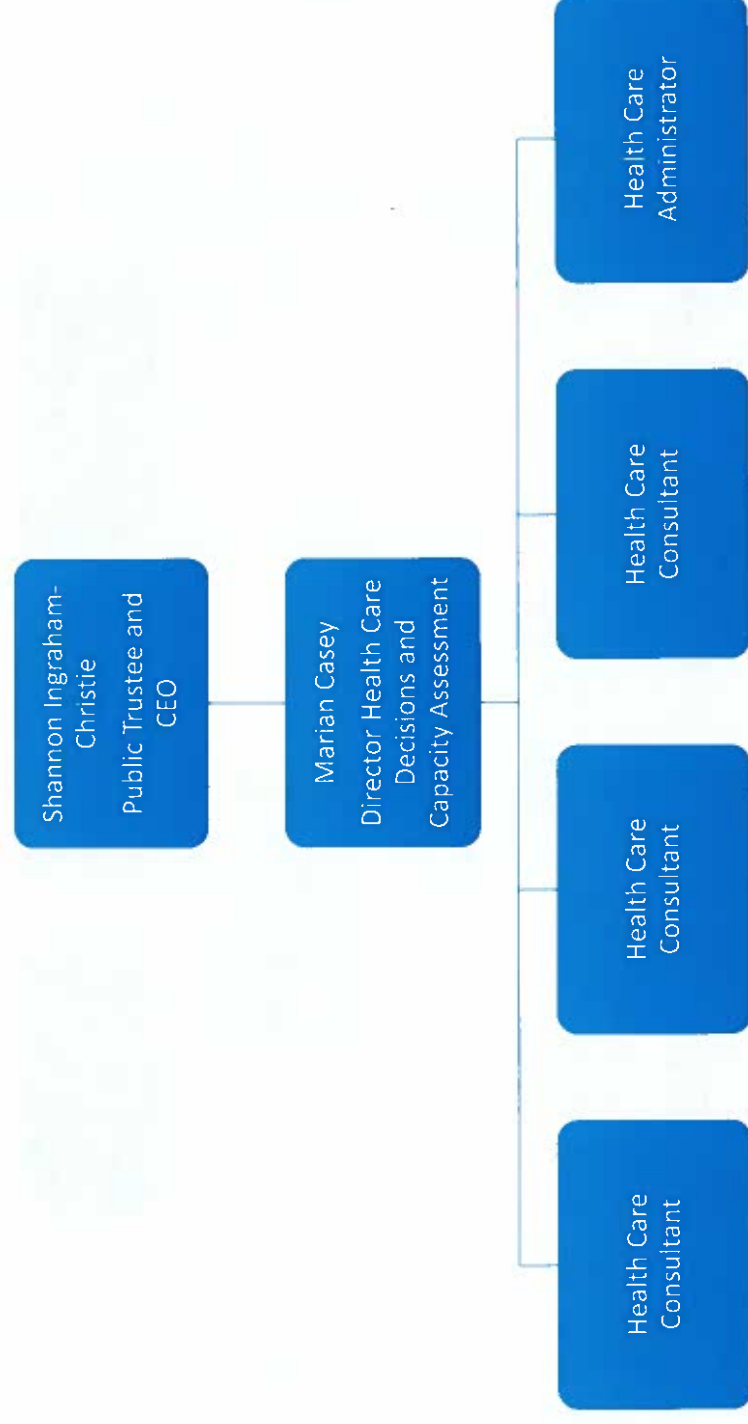
Shannon Ingraham-Christie, BBA LLB  
Public Trustee of Nova Scotia, Deputy Head

/sic  
Encl.

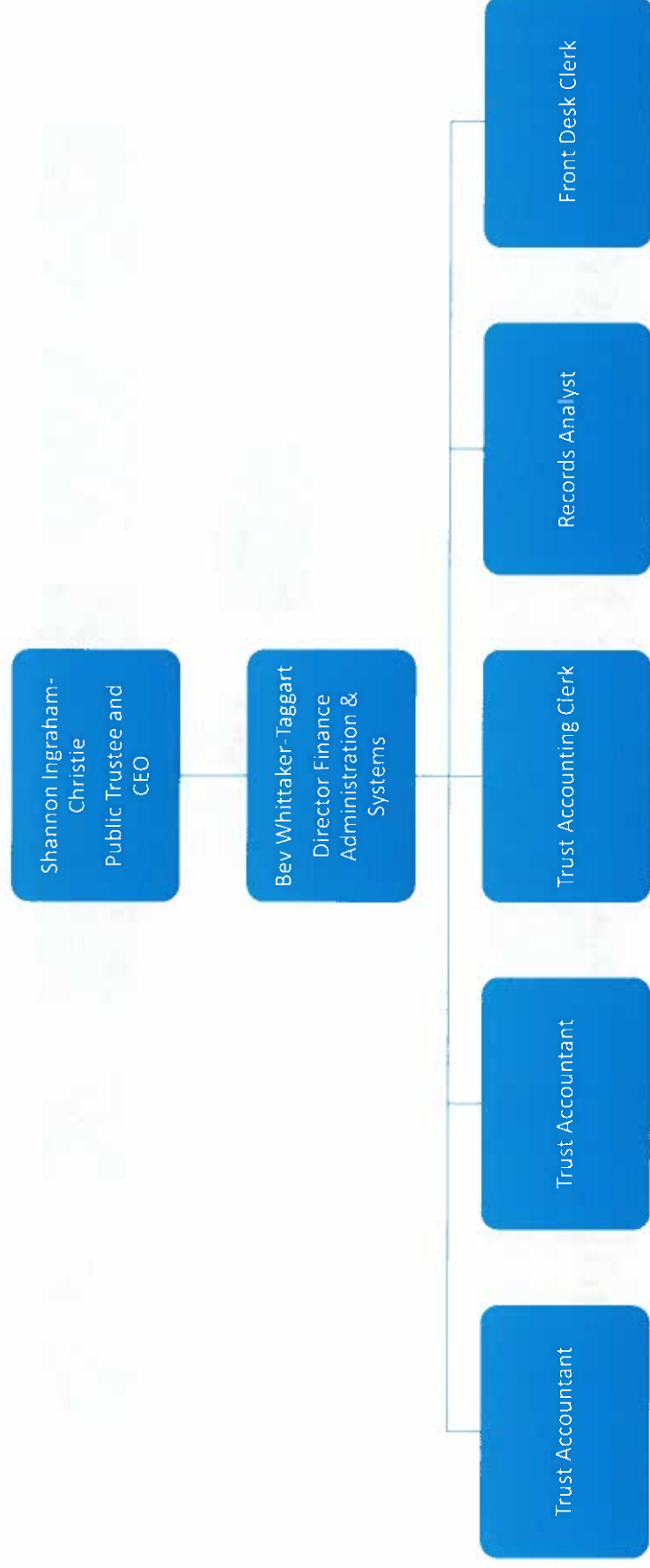
# Public Trustee Office - Legal



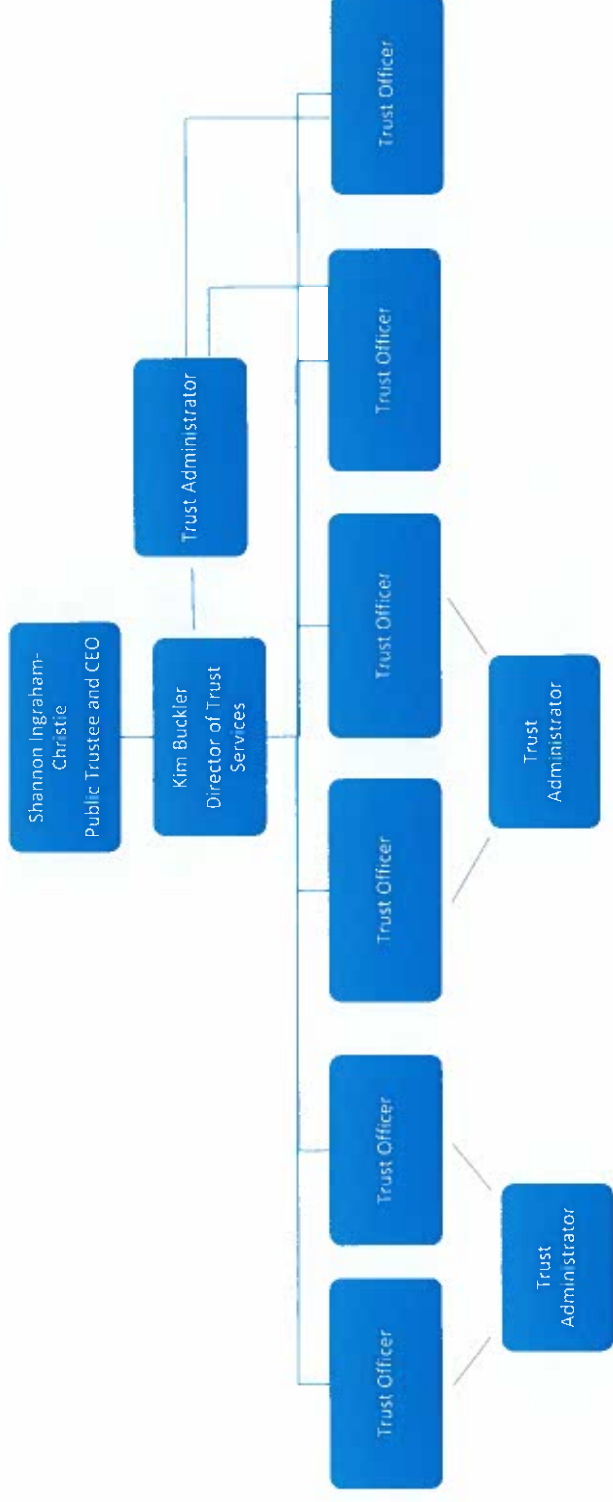
# Public Trustee Office-Health Care Division



# Public Trustee Office – Accounting and Administration



# Public Trustee Office – Trust Officers



## **TABLE OF CONTENTS**

<b>A.</b>	<b>MESSAGE FROM THE PUBLIC TRUSTEE</b>	<b>1</b>
<b>B.</b>	<b>OVERVIEW</b>	
	Mission	2
	Organization	2
	Statistical Summary of Year	4
<b>C.</b>	<b>SERVICES</b>	
	Services for Mentally Incompetent or Physically Disabled Adults	5
	Health Care Decisions	10
	Deceased Estate Services	11
	Children's Trust Services	13
	Legal Representation Services	14
	Missing Persons Services	14
	Services pertaining to Undistributed Assets held in Trust by Third Parties	15
	Public Enquiries	15
	Unclaimed Human Remains	16
<b>D.</b>	<b>REVENUE AND COSTS OF PUBLIC TRUSTEE OFFICE</b>	<b>18</b>
<b>E.</b>	<b>ATTACHMENTS</b>	
	Auditor's Report and Financial Statements	19
	Schedules	41
	Health Care Decisions Division Annual Report	49


## MESSAGE FROM THE PUBLIC TRUSTEE

The Public Trustee Office provides services for vulnerable Nova Scotians in situations where no one else is willing or able to act. Once we acquire our authority, our staff work tirelessly to meet the needs of each client. This includes managing their property and finances, accessing services provided by other agencies, acting as their substitute decision-maker of last resort and making decisions pertaining to their healthcare, placement and homecare services. We are also called upon to administer trusts in a variety of situations including managing trust money for children, making sure we use the funds in a way that both supports the wellbeing of the child, while maintaining funds for that child to use once they become an adult. When the Public Trustee administers a deceased estate, our role is to ensure estate assets are protected, beneficiaries are properly identified, the estate is administered according to the law, and the estate is distributed to the beneficiaries.

The fiscal period April 1, 2022 to March 31, 2023 was another busy year in the Office of the Public Trustee. As time passed and vaccination rates were maintained across the province, Nova Scotians adopted a 'living with COVID-19' approach. Using the new technical equipment acquired during the first two years of the pandemic, we continue to modernize and develop new processes to improve the efficiency of our office.

During this fiscal year, we were provided with the resources to create a new Trust Officer position in our office, thereby increasing our ability to offer more services to adult Nova Scotians struggling with capacity issues.

Throughout this busy year, Public Trustee staff continued to show an incredible level of dedication. I want to take this opportunity to thank each of them for their continued hard work and support.



Shannon Ingraham-Christie, BBA LLB  
Public Trustee of Nova Scotia



## OVERVIEW

### Mission

The Public Trustee is committed to:

- the proper administration of estates of deceased persons, incompetent persons, children and missing persons
- the proper administration and management of specific and testamentary trusts
- providing informed consents for health care, placement in continuing care homes and the provision of home care services using an approach that is client-oriented, respectful of human rights and freedoms and in the client's best interests
- maintaining a registry of representation orders made or continued under the *Adult Capacity and Decision-making Act*
- investigating complaints made by interested parties under the *Adult Capacity and Decision-making Act*
- administering a funding program to assist with the cost of capacity assessments under the *Adult Capacity and Decision-making Act* and
- providing for the respectful and timely disposition of unclaimed human remains in the province

### Organization

The Public Trustee Office is a corporation sole, created pursuant to the *Public Trustee Act*. Although our office is located at Suite 501 - 1465 Brenton Street, Halifax, Nova Scotia the Public Trustee's jurisdiction is province wide. When fully staffed, we have twenty-nine employees.

The Office of the Public Trustee has perpetual succession and an official seal. It may sue and be sued in its corporate name. The person appointed to be Public Trustee has the status of a Deputy Head. They must be a lawyer with a minimum of ten years practicing experience and in good standing with the Nova Scotia Barrister's Society. For administration purposes, the Public Trustee reports to the Attorney General.

The Public Trustee may perform the duties of and be a guardian, representative, custodian of property, trustee, personal representative of deceased estates and for healthcare purposes

substitute decision maker of last resort under numerous pieces of legislation, including the following:

- *Public Trustee Act*
- *Trustee Act*
- *Hospitals Act*
- *Personal Directives Act*
- *Patient's Abandoned Property Act*
- *Adult Protection Act*
- *Guardianship Act*
- *Adult Capacity and Decision-making Act*
- *Probate Act*
- *Presumption of Death Act*
- *Survival of Actions Act*
- *Involuntary Psychiatric Treatment Act and*
- *Residential Tenancies Act*

The Public Trustee has the discretion to accept or refuse to act as a guardian, representative, trustee or attorney except when it pertains to applications involving missing persons or minor children.

The Public Trustee's services can be broken down as follows:

- Services for Mentally Incompetent or Physically Disabled Adults
- Health Care Decisions
- Deceased Estate Services
- Children's Trust Services

- Legal Representation Services
- Missing Persons Services
- Services pertaining to Undistributed Assets Held in Trust by Third Parties
- Public Enquiries
- Unclaimed Remains

### Statistical Summary of Year

During this fiscal year, we opened 601 new files and we closed 662 files leaving us with a total of 2078 active, open files and 835 enquiry files. I refer you to Schedules "A", "B", "C", "D", and "F" attached hereto. These schedules set out the different categories of files that the Public Trustee manages, the number of files in each category that were opened and closed during the fiscal year and the number of active files at year end. Files pertaining to unclaimed human remains are tracked separately and are not included in these statistics.

With the exception of the fiscal year ending March 31, 2020, the number of client files, enquiries and the net value of assets we hold in trust is rising each year. With our aging population and changing family dynamics, these numbers are expected to continue to rise.

	March 31, 2017	March 31, 2018	March 31, 2019	March 31, 2020	March 31, 2021	March 31, 2022	March 31, 2023
No. of client files	1788	1904	1988	1830	1983	2139	2078
No. of enquiry files (opened)	468	563	647	669	672	778	835
Net value of assets held in trust	\$59,306,839	\$59,364,325	\$62,728,318	\$54,450,241	\$58,677,126	\$63,123,734	\$75,496,674

In reference to Schedule "A" attached hereto, our largest category of files are Adult Living Estate files at 669. Our second largest category of files are Health Care files at 461. Our third largest category of files are Deceased Estate files at 215.

## SERVICES

### Services for Mentally Incompetent or Physically Disabled Adults

The Public Trustee of Nova Scotia provides representation and trustee services for adults who are deemed to lack capacity and do not live independently in the community, under the following pieces of legislation:

- *Hospitals Act*
- *Adult Protection Act*
- *Public Trustee Act*
- *Personal Directives Act*
- *Powers of Attorney Act*
- *Adult Capacity and Decision-making Act*

Of these, we receive the most referrals pursuant to the *Hospitals Act*, the *Adult Protection Act* and sections 4 and 8A of the *Public Trustee Act*, in conjunction with section 14 of the *Personal Directives Act*.

#### Hospitals Act Referrals

Section 59 and related sections of the *Hospitals Act* proclaimed in force April 1, 1979 created a mechanism whereby the Public Trustee, being notified by a hospital to do so, may "assume management" of the estate of a patient who has been found to lack capacity and has no one to administer his or her property and finances. It is not necessary for the Public Trustee to make an application to the court to obtain a representation order. The authority is granted pursuant to the legislation.

Hospital and community care staff are the leading proponents of this mechanism. It is the source of many of the Public Trustee's growing caseload of adult living estate files.

Many of these referrals are sent to the Public Trustee when the patient is ready for discharge and a long-term care facility bed has been found. Increasingly, long-term care facilities are refusing to accept people unless there is a representative available to manage their estate, pay the long-term care facility bills, deal with their taxes, secure their pension(s) and work out their daily accommodation rates with the Eligibility Review Unit of the Department of Seniors and Long Term Care. By referring the client to the Public Trustee, the placement in the long-term care facility can be achieved, and very often achieved much more quickly, which benefits the patient and helps the hospital free up acute care and emergency room beds. This provides a valuable

benefit to the province's health care budget.

Unfortunately, we are not able to accept all the section 59 *Hospitals Act* referrals received due to our limited resources. We are presently only accepting the referrals with the highest and most pressing needs. Each of our 6 Trust Officers carry a case load of approximately 110 cases. In our experience, the cases are becoming more complex, often involving individuals who have property located in more than one province and/or country and with complex family dynamics. We must be cautious in accepting files as it is very important that we have the resources necessary to thoroughly investigate, locate, take control of and protect the assets of our incompetent clients in a timely fashion. If we are not able to do this, assets may be missed, stolen, misappropriated or damaged while technically under our care, thereby exposing our office to a high level of liability.

#### Adult Protection Act Referrals

The *Adult Protection Act* came into force in 1985. The purpose of this legislation, as set out in section 2 of the Act, is to provide a means whereby adults who lack the ability to care and fend adequately for themselves can be protected from abuse and neglect.

Section 13(1) of the Act is entitled, "Role of the Public Trustee on removal of adult". It states that where an adult is "removed" from the premises where he resides to another place pursuant to this Act and it appears to the Minister that there is an immediate danger of loss of, or damage to, any property of his by reason of his temporary or permanent inability to deal with the property and that no other suitable arrangements have been made or are being made for the purpose, the Minister shall inform the Public Trustee.

Section 13(2) of the Act allows the Public Trustee, if she feels it is appropriate after receiving notice pursuant to section 13(1) of the Act, to assume immediate management of the estate of the adult in need of protection and safely keep, preserve and protect it until the happening of a future event. It is not necessary for the Public Trustee to make an application to the court to obtain a representation order pursuant to this section. It should be noted that the Public Trustee lacks the statutory authority to assume immediate management of the property and finances of individuals who have been determined by the courts to be an "adult in need of protection" but were not "removed" from their homes pursuant to section 10 of the Act.

#### Personal Directives Act Referrals

The *Personal Directives Act* was proclaimed on April 1, 2010. This legislation enables Nova Scotians to document their wishes concerning their personal care and health care. An individual

can name who they wish to make personal care and health care decisions for them in a Personal Directive document if, in the future, they are found to be incapable of doing so. If an individual does not prepare a Personal Directive the legislation provides a hierarchal list of statutory decision makers to make decisions regarding health care, placement in a continuing care home and home care services for individuals deemed incapable of making these decisions for themselves. The Public Trustee is named the substitute decision maker of last resort on this list.

If a Delegate named in a Personal Directive or a Substitute Decision Maker makes a decision on behalf of a person who lacks capacity to make healthcare decisions, accept an offer of placement in a continuing care home or regarding the provision of home care services and it is discovered that the individual also lacks the capacity to manage their property and finances and they have no financial representative or Attorney acting pursuant to an Enduring Power of Attorney document, the *Personal Directives Act* in conjunction with section 8A of the *Public Trustee Act* establishes a mechanism whereby a statutory notice may be sent to the Public Trustee. The legislation allows the Public Trustee to then investigate whether the individual needs a guardian for their property and finances. If the Public Trustee determines its services are required, the Public Trustee can immediately become statutory guardian of the individual's property and finances. It is not necessary to make a court application to assume the authority as the authority is given under the legislation.

This has been a source of additional requests for the Public Trustee's services as statutory guardian of property and finances. It is anticipated that the number of files opened pursuant to the *Personal Directives Act* will continue to increase as the legislation becomes better understood by long-term care facility staff, continuing care workers, adult protection workers and social workers generally. Staff in our Health Care Decisions Division have been actively conducting educational sessions concerning the *Personal Directives Act*.

#### Powers of Attorney Act Referrals

Enacted in 1988 to validate "Enduring Powers of Attorney" and amended in July, 2022, the *Powers of Attorney Act* contains references to the Public Trustee. A new provision was added to name the Public Trustee as an "interested person" under the legislation.

Under the new section 10, which deals with the resignations of named attorneys, it provides that when the donor is incapable of understanding the nature of the notice and appreciating the consequences of the attorney resignation and no monitor or other attorneys were appointed in the power or attorney or available and there are no family members available to receive notice (immediate or otherwise), written notice of the resignation goes to the Public Trustee. In addition, under section 13(9), where an attorney is ordered have accounts passed, the legislation now states that the attorney shall submit the accounts for approval to the Court

or, where a judge of the Court so orders, to the Public Trustee at such intervals as the judge may order and, when approved, the attorney shall file the accounts with the prothonotary of the Court where the application is heard.

The Public Trustee received many calls from the public during the fiscal year seeking general information about Enduring Powers of Attorney, the new amendments to the legislation, and reporting suspicious or fraudulent conduct on behalf of attorneys. Callers reporting suspicious or fraudulent conduct on the part of attorney are referred to the police for investigation. Many of these calls also dealt with questions of accountability and the concerns individuals have on the way the attorney is managing the trust funds.

We continue to see that the management of living estates for incompetent adults is a large file category at 669 open and active files. As the average age of the population of Nova Scotia continues to increase, the Public Trustee forecasts that the requests for financial management of the estates of incompetent adults will continue to increase. The Public Trustee will need additional staff and resources to meet this demand.

#### Adult Capacity and Decision-making Act Referrals

Proclaimed on December 27, 2017, this legislation replaces the *Incompetent Persons Act*. The purpose of the new law is to:

- Recognize that adults may not be able to make some decisions because of a learning disability, mental health problems, brain injury, or for other reasons
- Provide a fair and respectful way to protect the safety of those adults
- Promote the dignity, autonomy, independence, social inclusion, and freedom of decision-making of adults
- Make sure that the least restrictive and least intrusive supports and interventions are considered before seeking a court order under this new law to help an adult

Under this legislation, all people are entitled to have their dignity and autonomy respected. Every adult is presumed to be able to make a decision until it is established that they cannot. When an adult is unable to make a decision for themselves, the least restrictive and least intrusive type of decision-making must be provided to protect their well-being and financial interests.

If an individual is making an application to the court to obtain a representation order, the adult's ability to make decisions must be assessed by a medical doctor, a registered psychologist or a allied health professional (nurse, social worker or occupational therapist) who is qualified to perform assessments of capacity. The Public Trustee was tasked with developing the

capacity assessment training program and continuing competence training for the allied health professionals. Pursuant to this legislation, the Public Trustee developed and now maintains a roll of representative orders, investigates complaints, and manages a financial assistance program designed to assist individuals cover the cost of the capacity assessment required in applications under the legislation.

The inaugural *Adult Capacity and Decision-making Act* capacity assessment training program for allied health professionals was developed in 2018/2019 with the assistance of Clinical Neuropsychologist, Dr. Arlin Pachet. Nine successful applicants took the training and received certifications authorizing them to conduct capacity assessments under this legislation. In 2020, refresher training for the certified capacity assessors was scheduled on two occasions but had to be cancelled due to the pandemic. A two-day refresher workshop was held in our office on June 3<sup>rd</sup> and 4<sup>th</sup>, 2021 and an additional one-day refresher course was held on October 28, 2022.

For the fiscal period April 1, 2022 to March 31, 2023, 64 orders were added and 2 orders were removed from the *Adult Capacity and Decision-making Act* registry of orders leaving us with 182 open files. We received and investigated 3 complaints and received 11 applications for funding assistance for the capacity assessment.



## Health Care Decisions

The Public Trustee acts as the substitute decision maker of last resort for individuals who have been assessed and determined to lack capacity to make their own decisions concerning health care, home care services and placement in continuing care facilities, under the following pieces of legislation:

- *Personal Directives Act*
- *Hospitals Act*
- *Involuntary Psychiatric Treatment Act*

The Public Trustee's Health Care Decisions Division reviews all requests for consent. The Division has a Coordinator, 3 Health Care Consultants and 1 Administrative Assistant. The Coordinator and Health Care Consultants can provide consent to Level-1 and Level-2 health care decisions and the Public Trustee provides consent for Level-3 health care decisions, such as consent for amputation.

Detailed policy and procedures were developed to guide the Health Care Consultants in their deliberations. Underpinning the Health Care Decisions Division policies are the *best interest principles* and the *principle of informed consent*.

Health Care Decision Division policies also employ the four commonly held principles of health care ethics, namely: respect for autonomy; non-injury; beneficence; and justice. Respect for autonomy is demonstrated by respecting the client's prior capable wishes, values and beliefs, if known, and consideration of the client's rights to independence and freedom; non-injury is demonstrated in decision-making that avoids or minimizes risk to the client; beneficence is demonstrated in decisions that benefit the client; and justice is demonstrated in decisions that are fair and equitable.

The Health Care Decisions Division stands in the place of the client and is entitled to the same information and freedom of choice as the client would have received if he or she had capacity. Decisions are made using the *reasonable person standard*; after carefully considering the available relevant information, the Health Care Decisions Division makes a reasonably well-informed decision to consent, to not consent, or to withdraw consent as a reasonably prudent and careful person would do in similar circumstances and not as a health care professional.

All three performance indicators of the Health Care Decisions (HCD) division (i.e. complaints, response times and attendance at client conferences) were within established targets for 2022/23 fiscal year (see attached Schedule "F" and Health Care Decisions Division Report

covering the period April 1, 2022 to March 31, 2023). Monitoring of the Health Care Decisions program was conducted and reported to the Public Trustee on a quarterly basis. The following is a summary of annual statistics for the Health Care Decisions Division for the fiscal year ending March 31, 2023:

- There were 461 active client files at March 31, 2023
- 119 new client files were opened and 97 client files were closed during the year
- 1088 referrals were received in 2022/23 as compared to 1034 referrals in 2021/22
- Approximately 77% of referrals were received under the *Personal Directives Act*, 14% under the *Hospitals Act* and 9% under the *Involuntary Psychiatric Treatment Act*
- The largest number of referrals (477 or 44%) were received from agencies in the Central Region (Zone 4) of the Nova Scotia Health Authority and the least number of referrals (175 or 16%) came from agencies in the Northern Region (Zone 2)
- A total of 4373 decisions were made in 2022/23 (4008 or 92% under the *Personal Directives Act*, 264 or 6% under the *Hospitals Act* and 101 or 2% under the *Involuntary Psychiatric Treatment Act*)
- 4228 or 96% of decisions were Level -1, 111 or 2% of decisions were Level-2 and 34 decisions or 1% of decisions were Level-3
- Six (6) on-line and well attended education sessions were held for hospital staff, social workers and nurse practitioners wherein the Public Trustee and the Director of Health Care Decisions and Capacity Assessment provided an overview of the Office of the Public Trustee, our position as SDM and the legal and health care side of referrals.
- As of March 31, 2023, consent to health care treatment was our largest category of Consent to Treatment referrals totaling 762 or 70% of our annual total of 1088. The second largest category of referrals was for medical/surgical treatment at 154 or 13% and our third largest category was for psychiatric treatment at 101 or 9% of our annual total of 1088 referrals.

### **Deceased Estate Services**

The Public Trustee has the right to apply to administer the estate of a deceased person when they die intestate (without a will), pursuant to section 32(1) of the *Probate Act*, which reads as follows:

#### **Entitlement to administration**

**32(1)** Subject to sections 15, 23 and 24 of the *Public Trustee Act*, administration of the estate of an intestate or of an estate partly or wholly unadministered owing to the death or removal of a personal representative shall be granted to one or more of the

following persons, if they are competent and suitable for the discharge of the trust and willing to undertake the administration of the estate unless the court thinks it proper to appoint some other person according to the following priorities:

- (a) first - the spouse of the intestate if the spouse resides in the Province and those children of the intestate who reside in the Province;
- (b) second - those persons who reside in the Province and who are entitled to share in the distribution of the estate by reason of the *Intestate Succession Act* or by reason of being adult residuary beneficiaries;
- (c) third — the Public Trustee;
- (d) fourth - those persons who do not reside in the Province and who are entitled to share in the distribution of the estate by reason of the *Intestate Succession Act* or by reason of being adult residuary beneficiaries;
- (e) fifth — a creditor or a person having a cause of action against the estate.

A common-law spouse is not recognized as a legal "spouse" under the *Probate Act* or the *Intestate Succession Act* unless the couple signed a "domestic partnership agreement" and registered it with the Office of Vital Statistics of Nova Scotia.

The Public Trustee is listed as the third person in line to administer the estate of an intestate individual. If someone listed after the Public Trustee wants to administer the estate, they must ask the Public Trustee to sign an official Renunciation document before they can apply.

Before the Public Trustee will renounce its right to administer an estate, time is spent reviewing the information provided to ensure the beneficiaries and creditors would be properly protected and served if someone other than the Public Trustee is appointed to administer the estate. The Public Trustee also considers the assets of the estate; whether the estate has enough personal and/or real property that can be sold to cover the debts and costs of administering the estate; whether the Public Trustee has the expertise and staff to administer the estate properly; and whether any of the heirs are minors, vulnerable adults or missing persons, among other things.

The Public Trustee renounced its right to administer 155 new deceased estates during the fiscal year under review (see Schedule "G" attached hereto).

Pursuant to sections 15, 23 and 24 of the *Public Trustee Act*, the Public Trustee also has priority to administer a deceased estate in the following situations:

- the Public Trustee acted as trustee, guardian, or custodian of a person's estate while they were alive and that person dies without a will
- the Public Trustee acted as trustee, guardian, or custodian of a person's estate while they were

alive and that person dies with a will and the executor of the will is dead or renounces their right to probate the will

- a person dies with a will and the person who is named as executor of the will is dead or renounces their right to probate the will and the people named as the residuary beneficiaries live outside of Nova Scotia
- the Public Trustee is already administering the estate of a person who is alive or is administering the estate of a person who had died, and one of the following occurs:
  - (i) the person is named as a beneficiary in the will of someone else who dies and there is no one who is willing or able to act as the executor of that will
  - (ii) the person is entitled to inherit from the estate of a person who has died without a will
  - (iii) the person is named as the executor of a will, or as the personal representative of the estate of someone who has died

Pursuant to section 36 of the *Public Trustee Act*, the Public Trustee is empowered in a case where "the Public Trustee is entitled to take out letters of administration under this Act" to authorize and appoint by writing under his hand some other person to take out such letters of administration" and "the Court of Probate shall, upon the application of a person so authorized and appointed by the Public Trustee as aforesaid, grant to such applicant letters of administration". Customarily the Public Trustee declines to act pursuant to section 36 of the *Public Trustee Act* and prefers to leave this determination to the Court of Probate.

As of March 31, 2023, Deceased Estate Files were our third largest category of files totaling 215.

### **Children's Trust Services**

In Nova Scotia, the age of majority is 19. Legally, an individual under the age of 19 is deemed an infant or a minor. Where no person has been appointed to be guardian of the property of an infant or minor and they are entitled to receive money as a beneficiary under a life insurance policy, as a death benefit, as a beneficiary on an intestacy or under a will and the executor or administrator is not empowered or willing to act as trustee of the child's share, or under a settlement or a trust, and no trustee is appointed by the will, or other instrument, the Public Trustee is automatically the legal guardian of their money and property under the following pieces of legislation:

- Section 14 of the *Guardianship Act*
- Sections 4(2), 4(3)(d) and 4(5) of the *Public Trustee Act*

The Public Trustee does not have to file a bond with the court to act as trustee or guardian of the estate of an infant or minor under these pieces of legislation. Nor does the Public Trustee have the discretion to refuse to act in this capacity.

The Public Trustee is also regularly appointed as trustee of the finances of an infant or minor by the Court in matters involving infant settlements in personal injury matters.

As of March 31, 2023, Infant Living Estate Files was our fourth largest category of files totaling 182.

### **Legal Representation Services**

The *Public Trustee Act* gives the Public Trustee the authority to act as a litigation guardian or guardian *ad litem* for an adult or child who has been deemed to lack capacity to manage their affairs in a legal proceeding before the court. The Public Trustee has the discretion to act or refuse to act in this capacity.

The Public Trustee also has the authority to represent a deceased person (where an estate has not been opened in Probate Court) in a legal proceeding before the court under the *Survival of Actions Act*. As the deceased's public liability insurer or the Facility Association may be relied upon to defend any automobile accident claims, the Public Trustee will generally always consent to be appointed to represent the estate of a deceased tortfeasor for the purposes of an intended action that arises out of a motor vehicle accident.

During the fiscal period under review, we acted as guardian *ad litem* for 4 adults and 4 minor children and we represented the estates of 48 deceased persons under the *Survival of Actions Act*.

### **Missing Persons Services**

Section 2(e) of the *Public Trustee Act* defines "missing person" as follows:

"Missing person" means a person who cannot be found after all reasonable efforts have been made to locate him and includes a person who dies intestate or intestate as to some part of his estate without leaving any known heir-at-law living in the Province or any heir at-law who can be readily communicated with living elsewhere or where the only heir-at-law is an infant or where Her Majesty in right of the Province has an interest in the estate or proceeds thereof

Section 11 of the *Public Trustee Act* states that the Public Trustee shall be served with notice of each application made to the court in respect of the property or estate of a missing person. When the Public Trustee is served with notice of the application, they automatically become guardian of the estate or the property of the missing person.

The Public Trustee may safely keep, preserve and protect the property and effects of the missing person pending an order of a Judge of the Supreme Court. If the court approves, the Public Trustee may mortgage, lease, sell or otherwise dispose of any of the property of the missing person, pay sums of money that the missing person might otherwise have been ordered to pay and make such payments as are necessary for the maintenance or education of a spouse or child of the missing person.

During the fiscal year under review, we represented the interests of 16 missing persons.

### **Services pertaining to Undistributed Assets Held in Trust by Third Parties**

Pursuant to section 28 of the *Public Trustee Act*, an executor or administrator or a trustee acting pursuant to the provisions of a will or other trust agreement may at any time and shall, after the expiration of five years, apply for an order in Nova Scotia Supreme Court, authorizing the transfer of the assets to the Public Trustee, when the heir-at-law or beneficiary cannot be located or identified or the object of the trust cannot be carried out, or, if for any other reason it is not possible to distribute the assets of the estate or trust. The Public Trustee must then convert any assets into cash and immediately pay the undistributed assets to the Minister of Finance as per the court order.

For the fiscal year under review, the Public Trustee Office processed undistributed assets totaling \$190,260 and forwarded them to the Minister of Finance (down from the \$233,390 forwarded in the previous fiscal year). These numbers are not included in our active case files for the year, and the Public Trustee does not receive any fees for acting in this capacity.

### **Public Enquiries**

The Public Trustee has always been regarded as a public resource for information about guardianship, representation, trust administration, the administration of deceased estates, legal representation services and the law pertaining to healthcare decisions for adults who lack capacity and the elderly. Information requests are received from many sources including lawyers, medical professionals, social workers, law enforcement officers and the general public. Many individuals are referred to us by staff at the Probate Courts.

We strive to provide accurate general information about the issues raised. Due to the high cost of retaining legal services, many individuals are trying to find free legal information that will help them understand and resolve the problems they face. Access to justice is currently an issue throughout Canada. These enquiries put pressure upon our already limited legal resources. However, many of the enquiry calls and letters we receive pertain to cases that could potentially become Public Trustee files. These calls help identify the matters that should be further investigated by the Public Trustee and the matters that can be managed in the private sector. The number of enquiry calls we are receiving is increasing from year to year.

We opened 835 enquiry files during this fiscal period, which is a 7% increase over the last fiscal year. Of these, 45 or approximately 5% were enquiries pertaining to the *Adult Capacity and Decision-making Act* and 91 or approximately 11% pertained to unclaimed remains.

## Unclaimed Human Remains

The Public Trustee became responsible for the respectful disposition of unclaimed human remains left in hospitals and morgues in the province effective April 1, 2020.

For the April 1, 2022 to March 31, 2023 fiscal year, the Public Trustee received a total of 93 referrals for unclaimed remains matters.

The Public Trustee did not act for 23 of the referrals, as we were able to locate family members of the deceased who made the funeral arrangements.

The source of the 93 referrals received:

- Long-term Care Facility – 1 case
- Funeral Homes – 7 cases
- Friends / Family – 2 cases
- Medical Examiner's Office – 44 cases (24 from Central Zone; 6 from Eastern Zone; 7 from Northern Zone; 6 from Western Zone; 1 from a cruise ship for an individual who died at sea and Nova Scotia was the closest port of call)
- Nova Scotia Health Authority Northern Zone – 3 cases
- Nova Scotia Health Authority Eastern Zone – 4 cases
- Nova Scotia Health Authority Western Zone – 9 cases
- Nova Scotia Health Authority Central Zone – 23 cases

The Public Trustee made funeral/disposition arrangements in the remaining 70 cases. Of these 70 cases, 8 involved individuals who had no identifiable family members to claim their remains. In the remaining 62 cases, we were able to locate family members who were either unwilling or unable to make the individual's funeral arrangements.

Of the 70 cases that the Public Trustee became involved in, after investigation it was determined:

- 43 cases did not have an estate to be administered
- 12 cases are still under investigation
- 15 cases resulted in an opened deceased estate file with the Public Trustee

For the 70 cases, the Public Trustee paid out a total of \$273,941.11 to funeral homes and cemeteries. There were some additional administrative costs for courier service and postage that are not included in this total. The average expenditure per case was \$3,913.44.

For the 70 cases, the Public Trustee has recovered \$223,983.45 from the CPP death benefit, funds the deceased had in his or her bank account or on their person when they were admitted to the hospital or to the Medical Examiner's Office, or from their estate.



## REVENUE AND COSTS OF PUBLIC TRUSTEE OFFICE

Pursuant to the *Public Trustee Act* and the regulations thereto, the Public Trustee is entitled to charge for its legal, trustee, guardianship and representation services. The Public Trustee is also entitled to receive administration fees when it acts as personal representative of a deceased estate. The Public Trustee does not earn any revenue for providing general advice on enquiry files, for acting as substitute decision maker of last resort and providing consents for medical treatment, for processing assets received pertaining to undistributed assets pursuant to section 28 of the *Public Trustee Act* or for providing legal representation services.

During the fiscal year ending March 31, 2023, the Public Trustee earned \$1,220,657 in legal, administrative and trustee fees (excluding accruals). These funds were transferred to the Department of Finance.

The Public Trustee recovered \$22,841 from its clients for disbursements including photocopy and postage fees incurred in carrying out our duties and responsibilities to our clients during the fiscal year.

The Public Trustee also earned income in its Special Reserve Fund in the amount of \$87,393.

If we total the legal, administrative and trustee fees earned by the Public Trustee (excluding accruals), its recovery fees from disbursements and the income earned from its Special Reserve Fund, the total revenue earned by the Office of the Public Trustee totaled \$1,330,891 during the fiscal period (see Schedules "E" and "E1" attached hereto).

Public expenditures for the general operating costs of the Public Trustee program, including rent, are funded by the Department of Justice. Funding to operate the office for the period ending March 31, 2023 was \$3,000,154.

Considering the total cost to operate the office and the revenue earned from all sources by the Office of the Public Trustee, the actual cost of providing these valuable services (excluding accrued fees) was \$1,669,263.

---

# **Public Trustee Trust Funds**

**Financial Statements**

**For the Year Ended March 31, 2023**

## Table of contents

	Page
Management's responsibility for the financial statements	1
Independent auditor's report	2-3
Statement of net assets held in trust	4
Statement of income and comprehensive income	5
Statement of changes in net assets held in trust	6
Statement of cash flows	7
Notes to the financial statements	8-20

## Management's Responsibility for the Financial Statements

These financial statements have been prepared by management in accordance with International Financial Reporting Standards (IFRS) and the integrity and objectivity of the statements are management's responsibility. Management is responsible for all the notes of the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

The Public Trustee is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Public Trustee performs monthly reviews of financial information and a yearly review of the final audited financial statements.

The external auditor, Grant Thornton LLP, conducts an independent examination, in accordance with Canadian auditing standards, to express their opinion on the financial statements. The external auditors have full and free access to financial management of the Public Trust Funds and met when required.



---

Shannon Ingraham-Christie  
Public Trustee



---

Beverly Whittaker-Taggart, CPA  
Director, Finance, Administration & Systems

## Independent auditor's report

Grant Thornton LLP  
Nova Centre, North Tower  
Suite 1000, 1675 Grafton Street  
Halifax, NS  
B3J 0E9

T +1 902 421 1734  
F +1 902 420 1068

To the Public Trustee of Nova Scotia

### Qualified Opinion

We have audited the financial statements of the Public Trustee Trust Funds (the "Entity"), which comprise the statement of net assets held in trust as at March 31, 2023, and the statement of income and comprehensive income, statement of changes in net assets held in trust, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Public Trustee Trust Funds as at March 31, 2023, and the results of its financial performance and its cash flow for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

### Basis for Qualified Opinion

As discussed in Note 2 to the financial statements, neither a fair value model nor a cost model has been consistently established for real estate assets held on behalf of clients. This constitutes a departure from IFRS. As a result of a cost-benefit decision by management with respect to their clients and to taxpayers, appraisals have not been performed to establish fair value at March 31, 2023 or March 31, 2022. Similarly, initial and subsequent measurement based on cost has not been established given the age of certain properties, the nature in which the Entity assumes ownership of the real estate, and the lack of historical information to establish an accurate measurement basis. The impact of this departure on the financial statements has not been determined. Since the opening and ending real estate balance affects the determination of the results of operations and cash flows, we were not able to determine whether any adjustments might be necessary to real estate, expenses, cash flows and net assets for the years ended March 31, 2023 and March 31, 2022. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified because of the effects of this departure from IFRS and the possible effects of this limitation in scope.

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 Entity 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 qualified 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 International Financial Reporting Standards (IFRSs), 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 Entity'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 Entity'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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Grant Thornton LLP*

Halifax, Canada  
June 14, 2023

Chartered Professional Accountants

Public Trustee Trust Funds  
Statement of net assets held in trust  
March 31, 2023

	2023	2022
<b>Assets</b>		
Cash and cash equivalents	\$ 13,383,179	\$ 9,886,909
Accounts receivable	560,067	419,476
Investments (note 4)	53,849,475	47,244,014
Real estate	8,047,317	5,508,818
Other assets	<u>154,862</u>	<u>352,607</u>
	<u>75,994,900</u>	<u>63,411,824</u>
<b>Liabilities</b>		
Accounts payable	<u>498,226</u>	<u>288,090</u>
<b>Net assets held in trust</b>	<u>\$ 75,496,674</u>	<u>\$ 63,123,734</u>

Approved on behalf of the Public Trustee Trust Funds for the Province of Nova Scotia

*Shannon Ingraham-Christie*

Shannon Ingraham-Christie

See accompanying notes to the financial statements

**Public Trustee Trust Funds**  
**Statement of income and comprehensive income**  
**For the Year Ended March 31, 2023**

	2023	2022
<b>Revenues</b>		
Pension	\$ 11,671,535	\$ 10,650,661
Other income	1,855,385	1,463,967
Investment income	955,268	652,080
Annuities	<u>798,887</u>	<u>836,207</u>
	<u>15,281,075</u>	<u>13,602,915</u>
<b>Expenses</b>		
Accommodation	10,082,540	9,907,067
Fees and recoveries paid to the Province (note 7)	1,426,811	1,538,652
Taxes	1,199,741	666,705
Funeral	691,720	708,284
Real estate	516,915	184,987
Medical	437,520	498,321
Allowances	434,626	416,417
Legal costs	363,719	175,383
Property care	333,714	203,190
Utilities	220,179	172,142
Miscellaneous	322,106	295,105
Insurance	<u>126,017</u>	<u>117,119</u>
	<u>16,155,608</u>	<u>14,883,372</u>
Loss from operations before gain on investments	(874,533)	(1,280,457)
Gain on sale of investments	684,112	694,187
Unrealized gain on investments at fair value through profit and loss	<u>581,442</u>	<u>1,619,109</u>
<b>Net income and comprehensive income</b>	<u>\$ 391,021</u>	<u>\$ 1,032,839</u>

See accompanying notes to the financial statements



**Public Trustee Trust Funds**  
**Statement of changes in net assets held in trust**  
**For the Year Ended March 31, 2023**

	2023	2022
<b>Balance, beginning of year</b>	\$ 63,123,734	\$ 58,677,126
<b>Net income and comprehensive income</b>	391,021	1,032,839
<b>Other changes to net assets:</b>		
Contributions of estates and trusts of new clients and additional contributions of estates and trusts	23,884,005	24,581,588
Distributions of estates and trusts	(11,624,433)	(20,845,550)
Undistributable trusts assets transferred to Province (note 8)	(190,260)	(233,390)
Special Reserve Fund distribution to Province (note 7)	<u>(87,393)</u>	<u>(88,879)</u>
<b>Balance, end of year</b>	<u>\$ 75,496,674</u>	<u>\$ 63,123,734</u>

See accompanying notes to the financial statements

Public Trustee Trust Funds  
Statement of cash flows  
For the Year Ended March 31, 2023

	2023	2022
<b>Operating Activities</b>		
Net comprehensive income	\$ 391,021	\$ 1,032,839
Adjustments for:		
Realized gain	(684,112)	(694,187)
Unrealized gain	(581,442)	(1,619,109)
	(874,533)	(1,280,457)
Changes in working capital, net	69,545	(214,109)
<b>Net cash used in operating activities</b>	<u>(804,988)</u>	<u>(1,494,566)</u>
<b>Investing activities</b>		
Purchases of sale of investments, net	(6,601,908)	(1,908,648)
Proceeds from sale of real estate and other assets, net	6,471,373	4,639,589
Advances to Province	(87,393)	(88,879)
Undistributable assets transferred to Province	(190,260)	(233,390)
<b>Net cash from investing activities</b>	<u>(408,188)</u>	<u>2,408,672</u>
<b>Financing activities</b>		
Contributions of estates and trusts, net	4,709,446	(1,908,232)
<b>Net cash used in financing activities</b>	<u>4,709,446</u>	<u>(1,908,232)</u>
<b>Increase (decrease) in cash and cash equivalents</b>	3,496,270	(994,126)
<b>Cash, beginning of year</b>	<u>9,886,909</u>	<u>10,881,035</u>
<b>Cash, end of year</b>	<u>\$ 13,383,179</u>	<u>\$ 9,886,909</u>

See accompanying notes to the financial statements

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**1. Reporting entity**

The Public Trustee (the "Entity") is a corporation sole of the Province of Nova Scotia created pursuant to the Public Trustee Act. It is independent of government but shares a budget with the Department of Justice ("DOJ") which the DOJ controls. The Entity is set up as a corporation to protect the financial and personal well-being of clients. The Public Trustee is empowered to perform the duties of a guardian, representative, custodian, trustee, executor or administrator of an estate. All investments by the Entity are to be made in accordance with the Trustee Act and Public Trustee Act. The address of the Entity's registered office is 1465 Brenton Street, Halifax, Nova Scotia.

The Entity is exempt from income tax under section 149 of the *Income Tax Act*.

This set of financial statements reflects the net assets held in trust and the activity for the estates and trusts administered by the Entity. Separate operating costs for the Entity are presented in Note 7.

**2. Basis of preparation**

**(a) Statement of compliance**

These financial statements have been prepared in accordance with the principles of International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") with the exception of measurement for real estate, which is not in accordance with IAS 40 (see note 3(e)). They have been prepared under the assumption that the Entity operates on a going concern basis.

These financial statements have been authorized for issue by the Public Trustee on June 14, 2023.

**(b) Basis of measurement**

The financial statements have been prepared on an accrual basis under the historical cost basis except for certain financial instruments which are presented at fair value through profit and loss and certain real estate assets which are measured as described in note 3(b) and 3(e).

**(c) Currency**

The financial statements are presented in Canadian dollars, which is the functional currency for the Entity.

Transactions in foreign currencies are translated into Canadian dollars using exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are converted into Canadian dollars at the exchange rate at the reporting period end date.

**(d) Use of estimates and judgments**

The preparation of these financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reporting amounts of assets, liabilities, income, and expenses. Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case, management uses the best information available. Actual results could differ from management's best estimates as additional information becomes available in the future and will be recognized in the period in which the estimates are revised. Significant judgments include those related to the valuation of investments as described in notes 3(b), 3(c), 3(d) and 4.

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**3. Summary of significant accounting policies**

The accounting policies set out below have been applied consistently to all periods presented in the financial statements.

**(a) Cash and cash equivalents**

Cash and cash equivalents are comprised of cash on hand and balances held with banks.

**(b) Financial instruments**

*Recognition and derecognition*

Financial instruments are classified as either amortized cost, or fair value through profit and loss. Financial assets and liabilities are initially recognized at fair value on the effective date the Entity commences administration of the financial asset or financial liability.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

The applicable financial instruments for the Entity are classified and measured as follows:

- Cash and cash equivalents – amortized cost;
- Accounts receivable – amortized cost;
- Accounts payable – amortized cost;
- Investments (excluding bonds) – fair value through profit and loss; and
- Investments (bonds) – amortized cost.

The carrying values of cash and cash equivalents, accounts receivable, and accounts payable approximate their fair values due to the short-term maturity.

*Classification and initial measurement of financial assets*

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortized cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

In the periods presented the Entity does not have any financial assets categorized as FVOCI.

The classification is determined by both:

- the Entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**3. Summary of significant accounting policies (continued)**

**(b) Financial instruments (continued)**

*Subsequent measurement of financial assets*

*Financial assets at amortized cost*

Financial assets are measured at amortized cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, the financial assets are measured at amortized cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, and accounts receivable fall into this category of financial instruments as well as listed bonds.

*Financial assets at fair value through profit or loss (FVTPL)*

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorized at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category. Their fair values are determined in line with the requirements of IFRS 9, which does not allow for measurement at cost. Assets in this category are measured at fair value with gains or losses recognized in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

*Impairment of financial assets*

IFRS 9's impairment requirements use more forward-looking information to recognize expected credit losses (ECL).

The Entity makes use of a simplified approach in accounting for accounts receivable recording the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In estimating the ECL, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses. The Entity assesses impairment of trade receivables on a collective basis as they possess shared credit risk characteristics. The Entity's accounts receivable are not subject to significant credit risk as the amounts are owed largely by the federal government in the form of tax return refunds and pension annuities. An estimate of expected lifetime credit losses was determined to not be required as the Entity has not experienced bad debts on their receivables in their history of operations.

*Classification and measurement of financial liabilities*

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Entity designated a financial liability at fair value through profit or loss.

- Subsequently, financial liabilities are measured at amortized cost using the effective interest method. All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**3. Summary of significant accounting policies (continued)**

**(c) Fair value measurement**

All investments, with the exception of bonds which are designated at amortized cost, are designated as fair value through profit and loss. Realized gains and losses on the sale of investments and unrealized gains and losses arising from the change in fair value of investments are recorded through profit and loss in the period in which they arise. All purchases and sales of investments are recognized on the date the trades are executed. Income from interest and dividends are recognized as investment income in the period incurred.

Fair value is best evidenced by quoted market prices in an active market. Where quoted market prices are not available, the quoted prices of similar financial instruments are used to estimate fair value. Minimal management judgement is required for fair values calculated using quoted market prices. The calculation of estimated fair value is based on market conditions at a specific point in time and may not be reflective of future fair values.

**(d) Investments**

The Entity employs a fair value hierarchy to categorize the inputs it uses in valuation techniques to measure the fair value. The extent of use of (Level 1) quoted prices in active markets for identical assets or liabilities, (Level 2) inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly, and (Level 3) inputs for the asset or liability that are not based on observable market data in the valuation of securities as at the statement of net assets held in trust date is disclosed in Note 6.

**(e) Real estate**

Real estate assets are properties held in trust for clients. IAS 40, Investment Property, requires application of either the cost method or a fair value model as the measurement basis. The Entity has applied a separate policy for measuring the value of real estate assets as it is impractical to use fair value or cost measurement. Formal valuations or appraisals are not always performed given the disproportion between the cost to the Entity's clients and the benefit received. Relevant and reliable cost value is not available to establish cost as the basis of measure given the age of the properties and the nature of how the Entity comes in possession of real estate which involves receiving real estate assets held in trust for the Entity's clients rather than through purchases of real estate. Real estate included within the statement of net assets held in trust is measured either by the most recent property assessment or most recent professional appraisal, when available. The Entity does not record a provision for depreciation; however, changes in real estate property assessment values are recorded through profit and loss as investment income. The financial impact on the financial statements of this departure if the Entity were to comply with the standard is indeterminable given an unreasonable amount of financial resources would need to be spent to determine cost or fair value of real estate assets.

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**3. Summary of significant accounting policies (continued)**

**(f) Other assets**

Other assets, including personal effects such as mobile homes, vehicles and jewelry, are recognized when the Entity commences administration of the assets. Other assets are carried at fair value. Fair value is determined through appraisal where deemed appropriate. For some other assets where no observable market exists, these assets remain valued at a nominal amount until such time that more reliable valuation information is available.

**(g) Investment income**

Income from pensions, as well as investment income are recognized as earned on an accrual basis. Interest income is accrued using the effective interest method.

Other income is mostly composed of Canada Revenue Agency refunds and credits and is recognized as earned on an accrual basis.

Gains and losses on assets represent the appreciation or depreciation in the value of marketable securities, real estate and other assets administered by the Entity from the value assigned on the date of the commencement of administration of assets by the Entity, the date of purchase, or the value at the prior year end. Such gains and losses become realized on the date the assets are sold or released to clients, beneficiaries or heirs. Both realized gains and losses and changes in unrealized gains and losses are reported in the statement of net and comprehensive income.

**4. Investments**

	<b>2023 Market Value</b>	<b>2022 Market Value</b>
Guaranteed Investment Certificates (note 4(a))	<u>\$ 40,912,121</u>	<u>\$ 33,670,584</u>
Bonds		
Corporate	164,139	296,849
Provincial	<u>986,007</u>	<u>1,170,357</u>
Total bonds (note 4(b))	<u>1,150,146</u>	<u>1,467,206</u>
Quoted investments		
Canadian equity	5,010,696	6,093,070
Canadian preferred	-	26,825
US equity	7,015	83,962
Mutual Funds	<u>1,863,906</u>	<u>1,939,994</u>
Total quoted investments	<u>6,881,617</u>	<u>8,143,851</u>
Investment cash	<u>4,905,591</u>	<u>3,962,373</u>
Total	<u>\$ 53,849,475</u>	<u>\$ 47,244,014</u>

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**4. Investments (continued)**

	<b>2023 Market Value</b>	<b>2022 Market Value</b>
<b>(a) Guaranteed Investment Certificates – maturity profile</b>		
Maturing within one year	\$ 27,165,109	\$ 21,951,944
Maturing between one and five years	<u>13,747,012</u>	<u>11,718,640</u>
	<u><u>\$ 40,912,121</u></u>	<u><u>\$ 33,670,584</u></u>
<b>(b) Bonds – maturity profile</b>		
Maturing within one year	\$ 329,464	\$ 306,920
Maturing between one and five years	113,177	407,176
Maturing in greater than five years	<u>707,505</u>	<u>753,110</u>
	<u><u>\$ 1,150,146</u></u>	<u><u>\$ 1,467,206</u></u>

**5. Financial risk management**

Section 3A(1) of the *Public Trustee Act* allows the Public Trustee to delegate authority to employees to invest in most forms of financial securities, including a security issued by a mutual fund. The standard of care, skill, diligence, and judgment imposed by the section is that of a prudent investor. The Entity utilizes a conservative investment management strategy. All trust property must be invested in a manner that reflects the standard and high duty of care required to fulfill the responsibilities of the Public Trustee. The Entity's long-term objectives as a prudent investor are threefold:

- i) to minimize any loss of capital;
- ii) where possible, to provide income sufficient to meet the individual client's or trust's ongoing income needs; and
- iii) for clients or trusts with higher risk tolerances or longer term investment horizons, the potential for capital appreciation.

The majority of the accounts held by the Entity are administered on behalf of clients and are not held in a pooled fund. Clients with five years or less projected investment horizon with the Entity may have their excess funds invested in a combination of cashable guaranteed investment certificates (GICs), treasury bills, fixed term GICs and bonds with a maximum investment period of five years.

***Liquidity risk***

Liquidity risk is the risk that a client account is unable to meet its financial obligations, specifically accounts payable, as they come due. The Entity minimizes this risk by ensuring that client accounts hold sufficient cash funds to meet current liabilities and expenses and considers liquidity risk at March 31, 2023 to be insignificant.

***Credit risk***

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment it has entered into, resulting in a financial loss. This risk specifically relates to accounts receivable, bonds and other investments.

The credit risk related to accounts receivable is assessed to be low due as the counterparties are primarily the federal government.



**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**5. Financial risk management (continued)**

***Credit risk (continued)***

The investment policy established by the Entity limits credit risk in the following manner: client excess funds invested in GICs are not to exceed \$95,000 from a national bank or trust company or \$235,000 from a credit union. This ensures that if a financial institution defaulted, the client would receive from the insurance plan the client's principal plus any accrued interest. The bond portfolio remains high quality with 95% of the bonds rated A or better. Bonds purchased with client excess funds must have a minimum rating of BBB by the Dominion Bond Rating Service or an equivalent rating by another recognized rating agency.

	2023	2022
<b>Credit rating – Bonds</b>		
AAA	\$ -	\$ -
AA	499,581	931,332
A	589,854	475,163
BBB	60,711	60,711
	<u>\$ 1,150,146</u>	<u>\$ 1,467,206</u>

***Market risk***

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Entity is subject to interest rate risk, currency risk, and other price risk.

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's Canadian common equity of \$50,107 (2022 - \$60,931).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's US common equity of \$70 (2022 - \$840).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's mutual funds of \$18,639 (2022 - \$19,400).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's Canadian preferred equities of \$Nil (2022 - \$268).

***Interest rate risk***

Interest rate risk is the risk that the fair value or cash flows of interest-bearing investments will fluctuate due to changes in market interest rates. Investments in guaranteed investment certificates and bonds with a maturity are subject to interest rate risk. The Entity mitigates this risk by investing excess client funds in a diversified portfolio, including investing in fixed rate securities.

At March 31, 2023 a 1% movement in interest rates, with all other variables held constant, could impact the market value of bonds by \$11,501 (2022 - \$14,672).

At March 31, 2023 a 1% movement in interest rates, with all other variables held constant, could impact the market value of GICs by \$404,217 (2022 - \$334,701).

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**5. Financial risk management (continued)**

***Currency risk***

Foreign currency risk is the risk that the fair value or cash flows of a financial instrument will fluctuate because of changes in exchange rates and produce an adverse impact on net income when measured in the Entity's functional currency.

Net exposure to United States dollar denominated amounts (in United States Dollars), related to the investment portfolio, included in the balance sheet as at March 31, 2023 is \$5,186 (2022 - \$67,138).

***Other price risk***

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer or by factors affecting all similar financial instruments traded in the market. The Entity is subject to this risk with its equity securities composed mostly of stocks. It mitigates this risk by investing only in very low risk stocks.

**6. Fair values**

Client investments and certain other assets as well as other financial assets are reflected in the statement of net assets held in trust at fair value. The fair value of cash, accrued interest and accounts receivable approximates their carrying value due to the short term to maturity. In regards to bonds, their fair value is approximated by their carrying value. Real estate assets are excluded from the fair value hierarchy, due to the measurement basis as disclosed in note 3(e).

*Fair Value Hierarchy* - The three levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted prices in active markets for identical assets or liabilities.

Level 2 – Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or the liability, either directly or indirectly. Level 2 inputs include:

- (i) Quoted prices for similar assets or liabilities in active markets.
- (ii) Quoted prices for identical or similar assets or liabilities in markets that are not active.
- (iii) Inputs other than quoted prices that are observable for the asset or liability.
- (iv) Market-corroborated inputs.

Level 3 – Inputs that are unobservable; there is little, if any, market data. Fair value determination would generally require significant management judgment or estimation.

The following table shows the fair value of financial assets and financial liabilities as at March 31, 2023 classified within the fair value hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Fair Value</u>
GICs	\$ 40,912,121	\$ -	\$ -	\$ 40,912,121
Quoted investments	6,881,617	-	-	6,881,617
Bonds	-	1,150,146	-	1,150,146
	<u>\$ 47,793,738</u>	<u>\$ 1,150,146</u>	<u>\$ -</u>	<u>\$ 48,943,884</u>

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**6. Fair values (continued)**

The following table shows the fair value of financial assets and financial liabilities as at March 31, 2022 classified within the fair value hierarchy:

	Level 1	Level 2	Level 3	Total Fair Value
GICs	\$ 33,670,584	\$ -	\$ -	\$ 33,670,584
Quoted investments	8,143,851	-	-	8,143,851
Bonds	-	1,467,206	-	1,467,206
	<u>\$ 41,814,435</u>	<u>\$ 1,467,206</u>	<u>\$ -</u>	<u>\$ 43,281,641</u>

**7. Related party disclosures**

The Province of Nova Scotia, its Agencies and its Crown Corporations are related parties to the Entity. Under IAS 24 Related Party Disclosures, a reporting entity is exempt from the disclosure requirements of paragraph 18 in relation to related party transactions and outstanding balances, including commitments, with:

- a) a government that has control or joint control of, or significant influence over, the reporting entity; and
- b) another entity that is a related party because the same government has control or joint control of, or significant influence over, both the reporting entity and the other entity.

As a result, the Entity has applied this exemption to these financial statements. In applying this exemption, the Entity must disclose the nature and amount of each individually significant transaction and for other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent.

Operating costs of the Entity are absorbed by the Nova Scotia Department of Justice and are not reflected in the Statement of loss and comprehensive income. These costs are offset by fees charged for administering estates, recoveries of client expenses paid by the Entity and transfers of investment income from the Special Reserve Fund.

	2023	2022
Operating expenses paid by the Province of Nova Scotia		
Salaries and benefits	\$ 2,535,445	\$ 2,395,020
Other operating costs	239,953	290,248
Rent	224,756	164,110
	<u>3,000,154</u>	<u>2,849,378</u>
Fees and recoveries paid to the Province of Nova Scotia		
Fees	1,220,657	1,347,469
Recoveries	22,841	23,612
Special Reserve Fund income transferred	87,393	88,879
	<u>1,330,891</u>	<u>1,459,961</u>
Expenses paid by the Province of Nova Scotia, net	<u>\$ 1,669,263</u>	<u>\$ 1,389,417</u>

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**7. Related party disclosures (continued)**

The above fees and recoveries totaling \$1,243,497 (2022 - \$1,371,082) represent cash payments to the Province. They are net of HST of \$183,853 (2022 - \$203,638) and net accrued fees of -\$539 (2022 - \$36,068). The total amount of these Fees, Recoveries, HST, and net accrued fees is \$1,426,811 (2022 - \$1,538,652) and is disclosed on the statement of loss and comprehensive income. The remaining \$87,393 (2022 - \$88,879) above represents investment income earned in the Special Reserve Fund and remitted to the Province of Nova Scotia.

In addition to the above, the Entity transfers undistributable assets to the Province of Nova Scotia as disclosed in note 8.

Key management personnel

All key management personnel and other staff are employees of the Province of Nova Scotia, as the Entity obtains key management services from the Province of Nova Scotia employees. The salaries and benefits for these employees is included in salaries and benefits above.

**8. Undistributable estates and trusts**

Undistributable assets are transferred to the Minister of Finance when they are deemed undistributable under Section 28 of the Public Trustee Act. The proceeds are paid immediately to the Minister of Finance as a distribution through net assets.

**9. Common fund securities**

Section 30 of the Public Trustee Act permits the Public Trustee to invest monies, not subject to any express trust or direction for investment thereof, into a Common Fund. Investments of the Common Fund are valued at market value as of March 31, 2023. The Common Fund serves as a general bank account for its clients and allows the Public Trustee to pool small value client accounts in order to provide more substantial balances used to purchase income-generating investments.

The interest to be paid to clients with funds in the Common Fund is determined by a regulation which is as follows: the prescribed rate of interest is a floating rate ascertained by the Public Trustee half yearly, and is one percent less than the rate arrived at by averaging the lowest rate offered during the period on savings - non-chequing accounts by the Canadian Imperial Bank of Commerce and the Royal Bank of Canada at their respective Halifax branches. In addition, the regulation provides that, in order to earn interest, the client's account must have had a minimum quarterly balance of \$1,000 or more and must have been held in trust by the Public Trustee for more than three months.

Due to the fact that the current interest rate is below the prescribed rate, all interest received in the Common Fund during the year will be transferred to the Special Reserve Fund, after providing for bank fees and other charges in the Common Fund, in accordance with the Public Trustee Act.

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**9. Common fund securities (continued)**

A continuity of the Common Fund is as follows:

	2023	2022
<b>Balance, beginning of year</b>	\$ 2,984,301	\$ 2,983,741
Add: Purchase of securities	2,766	4,036
Interest and investment income	<u>414,745</u>	<u>132,052</u>
	3,401,812	3,119,829
Less: Disbursements	(1,770)	(2,775)
Amount to be transferred to the Special Reserve Fund	<u>(407,203)</u>	<u>(132,753)</u>
<b>Balance, end of year</b>	<u><u>\$ 2,992,839</u></u>	<u><u>\$ 2,984,301</u></u>

The balance of the Common Fund consists of the following amounts which are included with their respective Statement of Net Assets line:

	2023	2022
Cash	\$ 407,203	\$ 132,753
Investments	2,987,067	2,987,778
Payables	<u>(401,431)</u>	<u>(136,230)</u>
	<u><u>\$ 2,992,839</u></u>	<u><u>\$ 2,984,301</u></u>

**Public Trustee Trust Funds**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2023**

**10. Special reserve fund**

Section 32 of the Public Trustee Act provides for the establishment of a Special Reserve Fund. The Fund is administered by the Public Trustee and held in joint trust with the Deputy Minister of Finance and Treasury Board.

The stated purpose of the Fund is to provide for any future deficiency in the Common Fund. Investment income earned in the Common Fund in excess of the prescribed interest paid to clients' accounts is normally transferred to the Special Reserve Fund annually as required by the Public Trustee Act.

Income received on investments in the Special Reserve Fund may be transferred to the Province's general revenues in such amounts as determined by the Public Trustee and the Deputy Minister of Finance and Treasury Board. During the year, \$87,393 of Special Reserve Fund interest has been transferred (2022 – \$88,879).

In the current year an additional \$84,298 has been received in interest payments. The Entity and the Deputy Minister of Finance and Treasury Board will determine whether any transfer will be made during the next fiscal year.

The continuity of the Special Reserve Fund is as follows:

	2023	2022
<b>Balance, beginning of year</b>	\$ 4,191,774	\$ 4,067,004
Add: Interest income and gains (losses)	96,281	80,896
Net amount to be transferred from the Common Fund	<u>407,203</u>	<u>132,753</u>
	4,695,258	4,280,653
Less: Amount transferred to the Province of Nova Scotia	(87,393)	(88,879)
<b>Balance, end of year</b>	<u>\$ 4,607,865</u>	<u>\$ 4,191,774</u>

The balance of the Special Reserve Fund consists of the following amounts which are included with their respective statement of net assets line:

	2023	2022
Cash	\$ 94,483	\$ 97,578
Receivables	461,330	172,807
Investments	<u>4,052,052</u>	<u>3,921,389</u>
	<u>\$ 4,607,865</u>	<u>\$ 4,191,774</u>

**Public Trustee Trust Funds  
Notes to the Financial Statements  
For the Year Ended March 31, 2023**

**11. Comparative figures**

Certain of the comparative figures for the prior year have been reclassified to conform to the financial statement presentation adopted for the current period.

**PUBLIC TRUSTEE STATISTICS**

**SCHEDULE "A"**

**CASES ACTIVE AS OF MARCH 31, 2023**

**ESTATES AND TRUSTS**

Estate of Deceased	Adult's Estate (Living)	Infant's Estate (Living)	Undistributable Estate or Trust	Missing Person's Estate	Patients' Abandoned Property Act	Specific Trust	Renunciation	TOTAL
215	669	182	12	9	10	70	156	1323

**REPRESENTATIVE LITIGATION**

Presumption of Death Act	Missing/ Unascertained Person	Survival of Actions Act	Guardian ad litem - Incompetent Adult	Guardian ad litem - Infant	
26	16	48	4	4	98

**ACDMA**

Complaints under ACDMA	Reviews of Representation Orders under ACDMA	Application for funding assistance	
3	182	11	196

**CONSENT TO TREATMENT**

461	2078
<b>GRAND TOTAL</b>	<b>2078</b>

**REQUESTS, COMPLAINTS, INQUIRIES, LITIGATION & REFERRALS**

Individual General Inquiries April 1, 2022 - March 31, 2023  
 Individual Unclaimed Remains Inquiries April 1, 2022 - March 31, 2023  
 Individual ACDMA Inquiries April 1, 2022 - March 31, 2023

699	91	45	835
<b>GRAND TOTAL</b>	<b>91</b>	<b>45</b>	<b>835</b>



**PUBLIC TRUSTEE STATISTICS**

**SCHEDULE "B"**

**VOLUME AND PROGRESS OF CASELOAD**

<b><u>FISCAL YEAR</u></b>	<b><u>VOLUME AT START</u></b>	<b><u>NEW CASES ADDED</u></b>	<b><u>CASES CLOSED</u></b>	<b><u>VOLUME AT YEAR END</u></b>
April 1/22 - March 31/23	2139	601	662	2078
April 1/21 - March 31/22	1983	547	391	2139
April 1/20 - March 31/21	1830	534	381	1983
April 1/19 - March 31/20	1988	534	692	1830
April 1/18 - March 31/19	1904	504	420	1988
April 1/17 - March 31/18	1788	427	311	1904

**PUBLIC TRUSTEE STATISTICS**

**SCHEDULE "C"**

**BREAKDOWN OF CASES CLOSED**

<b><u>FISCAL YEAR ENDING</u></b>	<b><u>Estate of Deceased</u></b>	<b><u>Adult's Estate (Living)</u></b>	<b><u>Infant's Estate (Living)</u></b>	<b><u>Undistributable Estate or Trust</u></b>	<b><u>Missing Person's Estate</u></b>	<b><u>Patients' Abandoned Property Act</u></b>	<b><u>Specific Trust</u></b>	<b><u>Consent to Treat</u></b>	<b><u>Renunciation</u></b>	<b><u>Representative Litigation</u></b>	<b><u>ACDMA</u></b>	<b><u>TOTAL <sup>(1)</sup></u></b>
April 1/22- March 31/23	69	91	14	2	0	0	3	97	382	2	2	662
April 1/21- March 31/22	102	70	18	2	0	1	5	105	82	2	4	391
April 1/20- March 31/21	76	77	22	2	0	1	3	193	2	1	4	381
April 1/19- March 31/20	89	132	30	1	2	6	1	284	145	1	1	692
April 1/18 - March 31/19	44	106	30	2	0	0	1	49	183	4	1	420
April 1/17 - March 31/18	50	96	24	1	1	0	1	44	93	1	0	311

<sup>(1)</sup> Informational purposes only - ACDMA's role does not extend to the above data.

**PUBLIC TRUSTEE STATISTICS**

**SCHEDULE "D"**

**BREAKDOWN OF CASES ADDED**

<b><u>FISCAL YEAR ENDING</u></b>	<b><u>Estate of Deceased</u></b>	<b><u>Adult's Estate (Living)</u></b>	<b><u>Infant's Estate (Living)</u></b>	<b><u>Undistributable Estate or Trust</u></b>	<b><u>Missing Person's Estate</u></b>	<b><u>Patients' Abandoned Property Act</u></b>	<b><u>Specific Trust</u></b>	<b><u>Consent to Treat</u></b>	<b><u>Renunciation</u></b>	<b><u>Representative Litigation</u></b>	<b><u>ACDMA</u></b>	<b><u>TOTAL <sup>(2)</sup></u></b>
April 1/22 - March 31/23	83	129	27	2	0	0	4	119	155	18	64	601
April 1/21 - March 31/22	51	125	38	2	0	0	4	132	134	4	57	547
April 1/20 - March 31/21	83	113	19	3	1	0	7	143	117	11	37	534
April 1/19 - March 31/20	81	129	22	2	2	8	23	125	109	7	26	534
April 1/18 - March 31/19	101	121	29	2	3	1	10	108	87	9	24	495
April 1/17 - March 31/18	76	118	19	4	1	0	6	122	76	5	0	427

<sup>(2)</sup> Representative Litigation and ACDMA cases have been added effective 2018/2019

# PUBLIC TRUSTEE STATISTICS

## SCHEDULE "E"

### FUNDS TRANSFERRED TO DEPARTMENT OF FINANCE

YEAR ENDING	PUBLIC TRUSTEE FEES	EXPENSE RECOVERIES	SPECIAL RESERVE FUND		SECTION 28
			INVESTMENT INCOME	Revenue	
	Revenue *1	Revenue *2		Revenue	Trust Funds *3
March 31, 2023	\$ 1,220,657.00	\$ 22,841.00	\$	87,393.00	\$ 190,260.00
March 31, 2022	\$ 1,347,469.00	\$ 23,612.00	\$	88,879.00	\$ 233,390.00
March 31, 2021	\$ 1,190,248.00	\$ 18,671.00	\$	100,171.00	\$ 168,803.00
March 31, 2020	\$ 1,250,677.00	\$ 22,144.00	\$	94,194.00	\$ 147,108.00
March 31, 2019	\$ 1,236,877.00	\$ 17,921.00	\$	94,433.00	\$ 442,841.00
March 31, 2018	\$ 1,182,758.00	\$ 20,150.00	\$	90,622.00	\$ 124,906.00

\*1 Fees of counsel and solicitor, proctor's fees, administrator's commission collected from estates and transferred: figures do not include accruals.

\* 2 Pre-tax expenses recovered from clients e.g. postage, photocopy.

\* 3 May be subject of claims. Public Trustee Act, s. 35. : figures do not include accruals

## PUBLIC TRUSTEE STATISTICS

### SCHEDULE "E1"

YEAR ENDING	COMMON FUND INVESTMENT INCOME TRANSFERRED TO SPECIAL RESERVE FUND	SPECIAL RESERVE FUND ACCUMULATED NON-TRANSFERABLE EQUITY
March 31, 2023	\$ 407,203.00	\$ 4,064,411.63
March 31, 2022	\$ 132,753.00	\$ 3,931,658.19
March 31, 2021	\$ 161,146.00	\$ 3,770,511.74
March 31, 2020	\$ 257,082.00	\$ 3,513,429.33
March 31, 2019	\$ 251,124.00	\$ 3,262,304.86
March 31, 2018	\$ 160,752.00	\$ 3,307,425.00

# PUBLIC TRUSTEE STATISTICS

## SCHEDULE "F"

### HEALTH CARE DECISIONS

Client Files	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Active Files at April 1st	475	553	621	462	412	439
New Client Files Opened	122	117	125	143	132	119
Deactivated Files Reopened	0	0	0	0	0	0
Client Files Closed	(44)	(49)	(284)	(193)	(105)	(97)
Active Files at March 31st	553	621	462	412	439	461

### REFERRALS RECEIVED

Client Files	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Hospitals Act	135	125	150	174	153	154
Involuntary Psychiatric Treatment Act	82	112	100	107	98	101
Personal Directives Act	483	628	700	894	783	833

### TOTAL DECISIONS

<u>YEAR ENDING</u>	<u>NUMBER OF DECISIONS</u>
March 31, 2023	4373
March 31, 2022	3881
March 31, 2021	3917
March 31, 2020	3900
March 31, 2019	3491
March 31, 2018	2582

**PUBLIC TRUSTEE STATISTICS**

**SCHEDULE "G"**

**RENUNCIATIONS ADDED**

<b><u>YEAR ENDING</u></b>	<b><u>NUMBER OF RENUNCIATIONS</u></b>
March 31, 2023	155
March 31, 2022	134
March 31, 2021	117
March 31, 2020	109
March 31, 2019	87
March 31, 2018	76



Office of the Public Trustee

# **Health Care Decisions Division**

## **Annual Report**

**April 1<sup>st</sup>, 2022, to March 31<sup>st</sup>, 2023**

Submitted to: Shannon Ingraham-Christie, Public Trustee

From: Health Care Decisions Division

April 24, 2023



Table of Contents

<b>Annual Report Executive Summary</b>	<b>Page 5</b>
<b>Section 1 Client Files</b>	<b>Page 6</b>
Table 1 – Active Files- Yearly Comparison	
Chart 1 – Active Files- Yearly Comparison	
Table 2 – Open and Closed Files- Yearly Overview	
<b>Section 2 Referrals</b>	<b>Page 7</b>
Table 3 – Referrals Received- Yearly Comparison	
Chart 2 – Referrals Received- Yearly Comparison	
Table 4 – Referrals by Legislation- Quarterly Review	
Chart 3 – Referrals by Legislation- Yearly Overview	
2.2 Referrals under the <i>Personal Directives Act</i>	Page 8
Table 5- PDA Referrals- Quarterly Review	
Chart 4- PDA Referrals- Yearly Overview	
2.3 Referrals under the <i>Hospitals Act</i> and <i>IPTA</i>	Page 9
Table 6- HA and IPTA Referrals- Yearly Overview	
Chart 5- HA and IPTA Referrals- Yearly Overview	
2.4 Yearly Referrals Comparison	Page 10
Table 7- Total Yearly Referrals by Type	
Chart 6- Total Yearly Referrals by Type	
2.5 Referrals by Month	Page 10
Chart 7- Referrals by Month and Legislation	
Chart 8- Referrals by Quarter	
Chart 9- Yearly Comparison of Referrals	
2.6 Referrals by Source	Page 11
Table 8- Referrals by Source	
Chart 10- Referrals by Source	
Table 9- Yearly Referrals by NSHA Zone	
Chart 11- Yearly Referrals by NSHA Zone	
2.7 Invalid, Withdrawn & Declined Referrals	Page 13
Table 10- Invalid, Withdrawn & Declined Referrals	

2.8 Decisions Page 14

Table 11- Total Decisions- Yearly Comparison  
Table 12- Decisions by Legislation- Quarterly Overview  
Chart 12- Decisions by Legislation

2.9 Decision Levels Page 14

Table 13- Decisions by Level- Quarterly Overview  
Chart 13- Total Decisions by Level  
Level 3 Decisions  
Table 14- Level 3 Decisions 2021-2022

---

**Section 3 Statistical Summary Page 16**

Table 15- 2021-2022 Yearly Overview

---

**Section 4 Quality Indicators Page 16**

4.1 Complaints

4.2 Response Times  
Table 16- Response Times Overview

---

**Section 5 Project Overview Page 17**

- 5.1 Health Care Division Disease/Medication Library
- 5.2 Decision Level Project
- 5.3 File Maintenance
- 5.4 Monthly Statistical Overview
- 5.5 PAM2 Projects
- 5.6 Shared Drive Project
- 5.7 Annual Policy Review
- 5.8 Administration Update
- 5.9 NAPTAG
- 5.10 IPTA Advisory Committee
- 5.11 Education

---

**Section 6 ACDMA Page 21**

---

**Section 7 2023 - 2024 HCDD Annual Work Plan Page 22**

## Overview

### Public Trustee Mission

The Public Trustee is committed to providing informed consent for health care decisions, home care services, placements, medical, surgical, and psychiatric treatments for clients using an approach that is client-centered, respectful of human rights and freedoms and in the client's best interests if prior wishes, values, and beliefs are not known.

### Principles and Standards

The *Personal Directives Act*, the *Hospitals Act*, and the *Involuntary Psychiatric Treatment Act*, are the foundational legislations supporting the Health Care Decisions Division in addition to the Canadian Charter of Rights & Freedoms and the *Nova Scotia Human Rights Act*.

**Best interest and Informed Consent** are the foundation decision-making principles that guide the Health Care Decisions Division. Divisional policies are based on the four commonly held principles of health care ethics, namely: respect for autonomy; non-injury; beneficence; and justice. Autonomy is demonstrated by respecting the client's expressed prior capable wishes, values and beliefs, and consideration of the client's rights to independence and freedom; non-injury is demonstrated in decision-making that avoids or minimizes risk to the client; beneficence is demonstrated with decisions that benefit the client; and justice is demonstrated in decisions that are fair and equitable.

The Health Care Decisions Division, on behalf of the Public Trustee, stands in the place of the client and is entitled to the same information and freedom of choice as the client would receive if they had capacity. Decisions are made using the **Best Interests and Reasonable Person Standards**; after carefully considering all available relevant information, the Health Care Decisions Division makes an informed decision to consent, to not consent, or to withdraw consent as a reasonably prudent and careful lay person would do in similar circumstances.

The Public Trustee, through the Health Care Decisions Division, acts as the **Statutory Decision-Maker (SDM)** of last resort for individuals who lack capacity to make decisions concerning health care, home care services, and placement to a continuing care home; as well as decisions related to medical, surgical, and psychiatric treatment; when there is no higher-ranked substitute decision-maker who meets criteria and is willing and able to act on their behalf. SDM Authority is granted under the *Personal Directives Act* (PDA), *Hospitals Act* (HA) and *Involuntary Psychiatric Treatment Act* (IPTA).



**Nova Scotia  
Public Trustee  
Office**

## Annual Report Executive Summary

This 2022-2023 Annual report provides a summary of data and analysis for the Health Care Decisions Division (HCD) of the Office of the Public Trustee. There has been a trending increase in the number of active HCD files with a 6.5 % increase in 2022 and a further 5.1 % increase this fiscal year for a total of 461 open client files as of March 31, 2023.

Referral numbers hit an all-time high in 2021 at 1175. We attribute this to the adoption and promotion of the COVID-19 Vaccine for vulnerable individuals. Referral numbers decrease by 14.5% in 2022 to 1004 as we started including the COVID-19 vaccine in annual consents. We experienced an 8.4% increase in referrals in 2023 for a total of 1088. We saw an increasing trend with treating Influenza with antivirals, as outbreaks occurred in many facilities. We have since taken the proactive approach of adding antivirals, when prescribed and recommended, to facilitate timely access for our clients to these treatments.

HCD made 4373 decisions this fiscal year, an increase of 13% when compared to the previous year with 3881 decisions. 119 new files were opened this fiscal year, a slight increase of 3% when compared to the previous year at 116. We saw a decrease of 8% in closed files this year for a total of 97 when compared to last year when 105 files were closed.

As time passed and vaccination rates were maintained across the province, Nova Scotia adopted a 'living with COVID-19' approach. This sentiment was reflected in HCD practices and processes by discontinuing the tracking of vaccination status of HCD residents. HCD continues to track clients who test positive for COVID-19 and was informed of 73 clients who tested positive in the fiscal year of 2022-23. There were no reported deaths of HCD clients this year from COVID-19.

The annual HCD policy review was completed in March 2023 with no major changes made. File maintenance was prioritized with substantial efforts invested to ensure that each client file is active, accurately labeled and electronically saved. A follow-up tab was added to the referral tracking sheet as a way to ensure timely follow up for clients who are actively dying or other unique circumstances. Audits were conducted on all new files opened to monitor compliance with expected procedures and standards. Discrepancies and gaps were addressed, and new standards established.

Disease and drug libraries are now working resources with additions as opportunity presents. This is an evergreen project that will evolve over time. A decision level document is also available to support consistent and best practices. A medication reference excel spreadsheet was created by two consultants this year for IPTA medications.

The ACDMA review was conducted last year and resulted in 26 recommendations. The ACDMA Implementation group has been established and has started the necessary planning work towards realizing the approved recommendations. Bill 120 seeks to improve the *Involuntary Psychiatric Treatment Act* by clarifying timelines and roles, as well as other improvements. It is hoped that it will be proclaimed in the Fall. A working group is reviewing the changes and the necessary process and procedure adjustments that need to be planned for efficient implementation of the act.

We will continue to actively seek ways to support our ***vision of being a high performing professional team who are the gold standard for substitute decision making***. We anticipate that the next year will be busy and present us with lots of learning opportunities.

## Section 1 Client Files

In 2022-2023 fiscal year, 119 new client files were opened, and 97 client files were closed. At year end, March 31, 2023, the HCD had 461 open client files, this reflects an increase of 5% when compared to year end 2021-2022 with 439 active files.

**Table 1** Active Files- Yearly Comparison

Client Files	2020-2021	2021-2022	2022-2023
Active Files at 1 <sup>st</sup> Quarter open	462	412	439
Client Files Opened	143	132	119
Client Files Closed	-193	-105	-97
Active Files at 4 <sup>th</sup> Quarter close	412	439	461

**Chart 1** Active Files- Yearly Comparison



The HCD team defines an “Active Client” as a client file that the HCD Team is actively involved in and whom we are making decisions on their behalf within a designated timeframe. Inactive timeframe guidelines were developed and are used to close files after a period of inactivity or no response from service provider.

The HCD audits each client file yearly to ensure accuracy in “Active Client” files.

**Table 2** Open and Closed Files- Yearly Overview

Client Files	Q1	Q2	Q3	Q4	Year Total
Opened in Quarter	28	27	38	26	119
Closed in Quarter	-20	-21	-29	-27	-97
Quarter End Balance	447	453	462	461	

Files were closed due to client death, inactivity, client regaining capacity, a PD being discovered/written, or a SDM coming forward.

## Section 2 Referrals

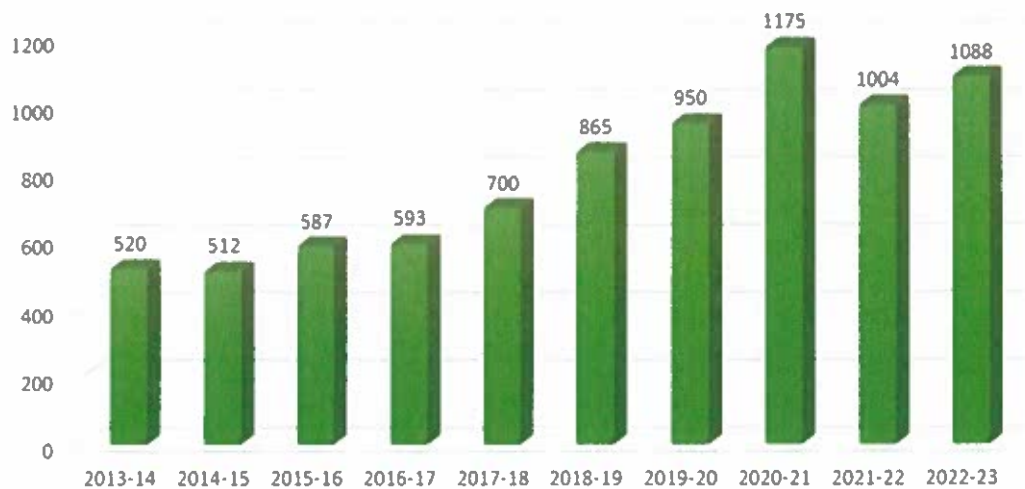
In 2022-2023 A total of 1088 referrals were received.

- 833 referrals under PDA (77%)
- 154 referrals under HA (14%)
- 101 referrals under IPTA (9%)

**Table 3** Referrals Received – Yearly Comparison

Legislation	2020-2021	2021-2022	2022-2023
<i>Personal Directives Act</i>	894	753	833
<i>Hospitals Act</i>	174	153	154
<i>Involuntary Psychiatric Treatment Act</i>	107	98	101
<b>Total</b>	<b>1175</b>	<b>1004</b>	<b>1088</b>

**Chart 2** Referrals Received – Yearly Comparison

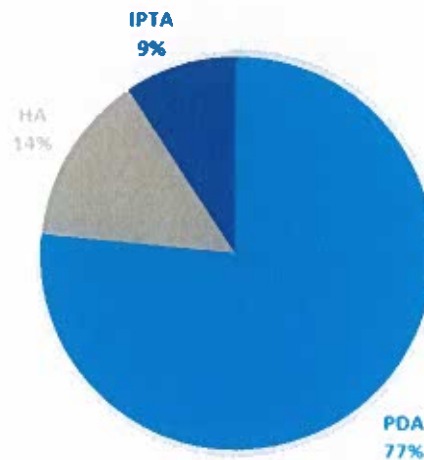


**Table 4** Referrals by Legislation – Quarterly Overview

Most referrals (77%) were under the *Personal Directives Act*, consistent with previous years.

Quarter	Q1	Q2	Q3	Q4	Total	%
<b>PDA</b>	250	178	212	193	<b>833</b>	<b>77%</b>
<b>HA</b>	35	29	48	42	<b>154</b>	<b>14%</b>
<b>IPTA</b>	24	20	29	28	<b>101</b>	<b>9%</b>
<b>Total</b>	<b>309</b>	<b>227</b>	<b>289</b>	<b>263</b>	<b>1088</b>	<b>100%</b>

**Chart 3** Referrals By Legislation – Yearly Overview



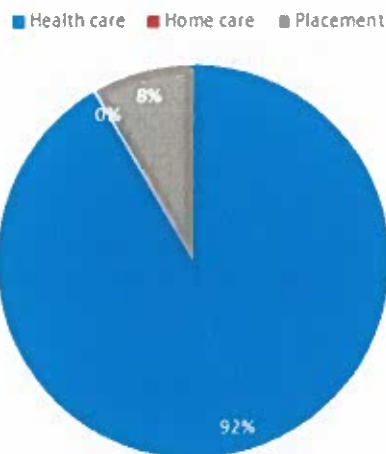
## 2.2 Referrals under the *Personal Directives Act*

Referrals under the *Personal Directives Act* include health care, home care and placement to a continuing care home. In 2022-23, a total of 833 referrals were received under PDA this fiscal year.

**Table 5** PDA Referrals - Quarterly Overview

PDA	Q1	Q2	Q3	Q4	Total	%
Health Care	232	162	192	176	762	91.5%
Home Care	1	1	0	0	2	0.2%
Placement	17	15	20	17	69	8.3%
<b>Totals</b>	<b>250</b>	<b>178</b>	<b>212</b>	<b>193</b>	<b>833</b>	<b>100%</b>

**Chart 4** PDA Referrals – Yearly Overview



### 2.3 Referrals under the *Hospitals Act* and *Involuntary Psychiatric Treatment Act*

*Hospitals Act* referrals include recommendations for medical and surgical treatments. In the fiscal year ending March 31, 2023, HCD received 154 referrals under the *Hospitals Act*.

*Involuntary Psychiatric Treatment Act* referrals include recommendations for psychiatric treatment in hospital and community treatment orders. In the fiscal year ending March 31, 2023, HCD received 101 referrals under the *Involuntary Psychiatric Treatment Act*.

A new IPTA advisory committee was created this past year that meets quarterly to review common issues and brainstorm solutions within the IPTA framework. This committee is specifically mandated to:

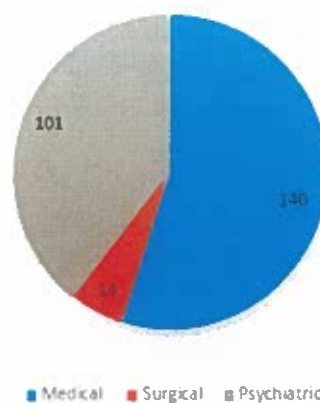
- articulate a collective vision for the IPTA process, including the outcomes that the process is intended to achieve.
- create a Results Based Management Framework which will articulate the intended outcomes and identify the key indicators that will assist to monitor the impact of the IPTA process and subsequent improvements.
- inform operational-level changes by recommending policy and practice changes to be implemented by IPTA stakeholder services.

**Table 6** HA and IPTA Referrals – Yearly Overview

HA	Q1	Q2	Q3	Q4	Totals
Medical	29	26	45	40	140
Surgical	6	3	3	2	14
<b>Total</b>	<b>35</b>	<b>29</b>	<b>48</b>	<b>42</b>	<b>154</b>

IPTA	Q1	Q2	Q3	Q4	Total
Psychiatric	24	20	29	28	101

**Chart 5** HA and IPTA Referrals – yearly overview



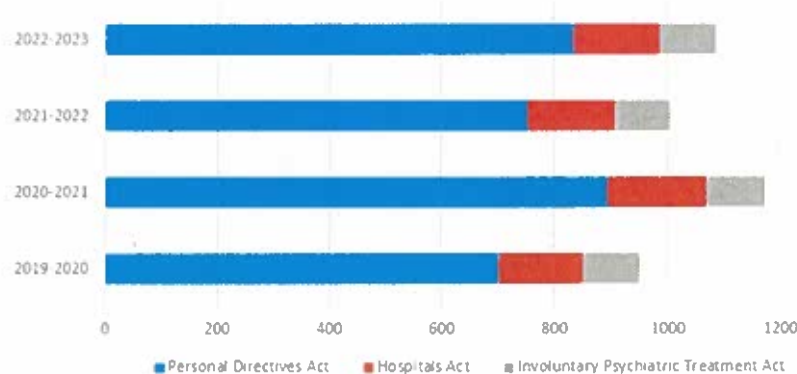


## 2.4 Quarterly Referral Comparisons

Table 7 Total Yearly Referrals by type

Referral Type	Q1	Q2	Q3	Q4	Total	%
Health Care	232	162	192	176	762	70%
Home Care	1	1	0	0	2	0%
Placement	17	15	20	17	69	8%
Medical	29	26	45	40	140	12%
Surgical	6	3	3	2	14	1%
Psychiatric	24	20	29	28	101	9%
<b>Total Yearly Referrals</b>	<b>309</b>	<b>227</b>	<b>289</b>	<b>263</b>	<b>1088</b>	<b>100%</b>

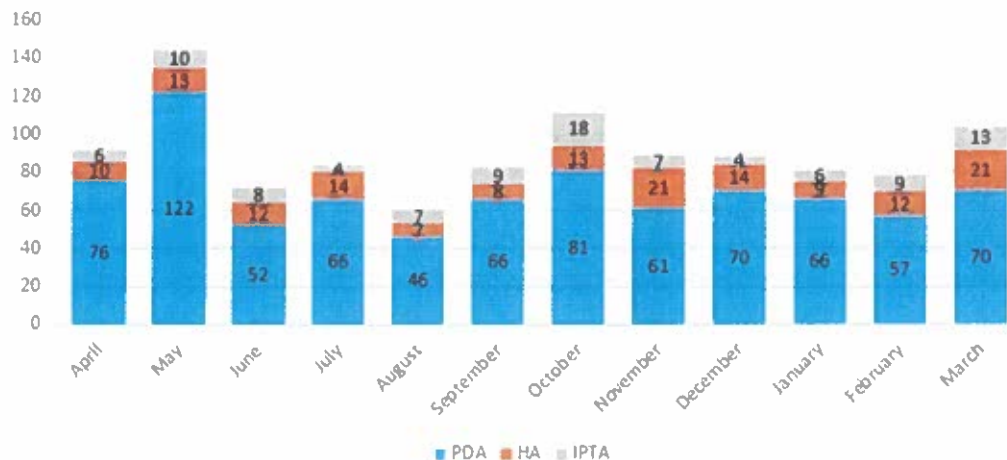
Chart 6 Total Yearly Referrals by type



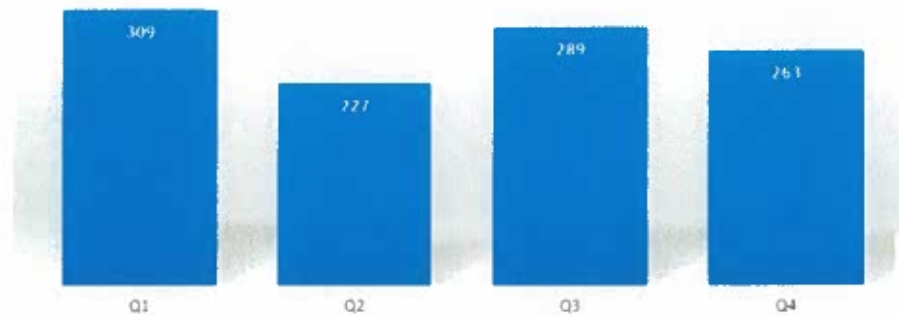
## 2.5 Referrals by Month

The average number of referrals received each month in 2022-23 was 90, compared to 84 in 2021-22. May 2022 had the most referrals received in a month at 145. August 2022 had the fewest number of referrals 60, consistent with previous years.

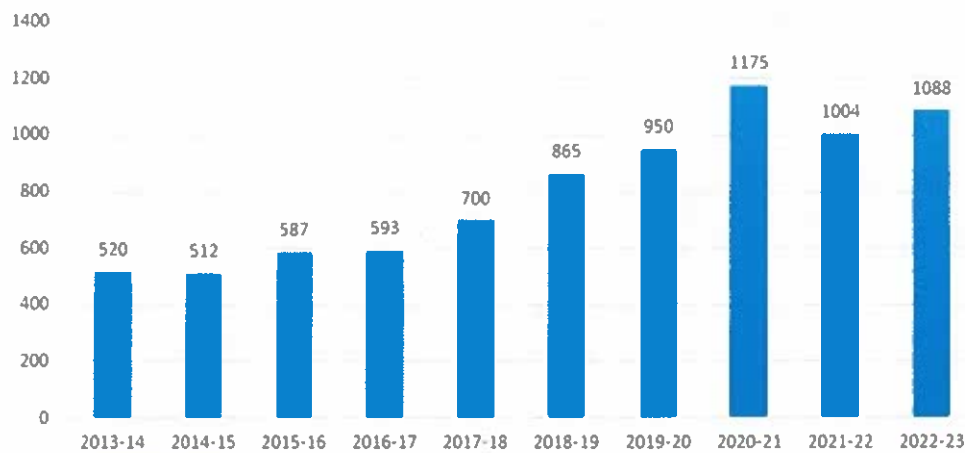
Chart 7 Referrals by Month and Legislation



**Chart 8** Referrals by Quarter



**Chart 9** Yearly comparison of total referrals

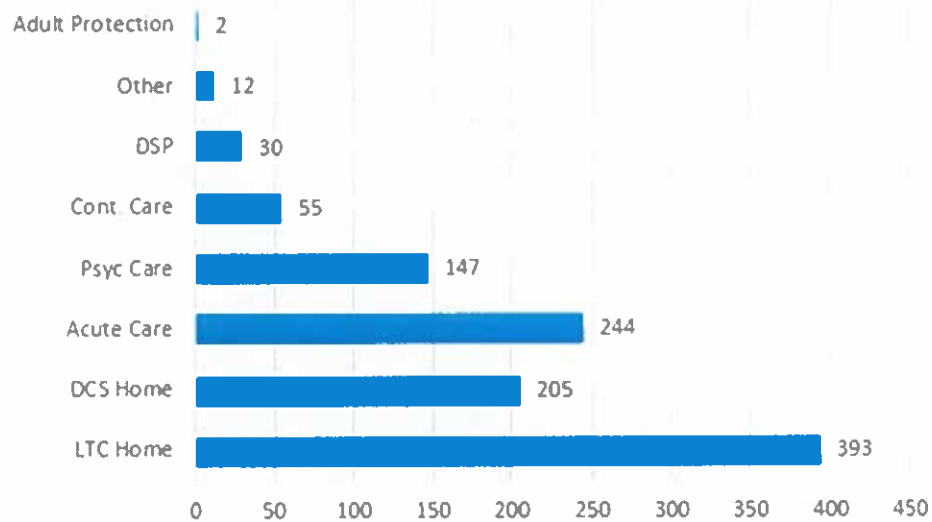


## 2.6 Referrals by Source

Referrals originate from various service provider sources, including hospitals, licensed homes under Departments of Community Services (DCS) and Health and Wellness (DHW), Adult Protection Services, Care Coordination and Placement Services (NSHA) and the Disability Supports Program (DSP). 'Other' sources include primary health care professionals in the community, e.g., dentists, general practitioners.

**Table 8** Referrals by Source

Referral Source	Q1	Q2	Q3	Q4	Total	%
Acute Care	99	32	59	54	244	22.4%
Adult Protection	0	1	0	1	2	0.2%
Cont. Care	16	12	16	11	55	5.1%
DCS Home	43	27	66	69	205	18.8%
LTC Home	109	87	108	89	393	36.1%
DSP	8	8	8	6	30	2.8%
Psych Care	31	58	30	28	147	13.5%
Other	3	2	2	5	12	1.1%
<b>Total</b>	<b>309</b>	<b>227</b>	<b>289</b>	<b>263</b>	<b>1088</b>	<b>100%</b>

**Chart 10** Referrals by Source


### Referrals by Geographic Area

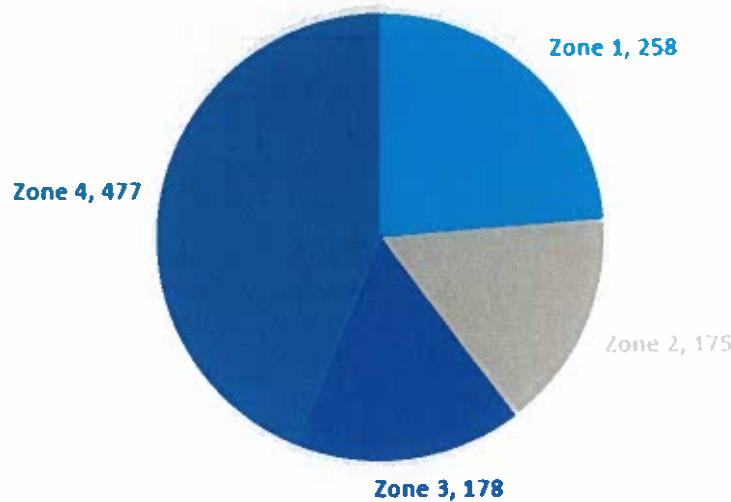
The Nova Scotia Health Authority (NSHA) is divided into four geographic zones:

- Zone 1 (Western);
- Zone 2 (Northern);
- Zone 3 (Eastern); and
- Zone 4 (Central).


**Table 9** Yearly Referrals by NSHA Zone

Referrals by Zones	Q1	Q2	Q3	Q4	Total	%
Zone 1 (Western)	71	41	83	63	258	24%
Zone 2 (Northern)	47	36	49	43	175	16%
Zone 3 (Eastern)	54	30	48	46	178	16%
Zone 4 (Central)	137	120	109	111	477	44%
<b>Total</b>	<b>309</b>	<b>227</b>	<b>289</b>	<b>263</b>	<b>1088</b>	<b>100%</b>

**Chart 11** Yearly Referrals by NSHA Zone



## 2.7 Invalid, Withdrawn & Declined Referrals

Referrals that do not fall within our legislative authority or when additional requested information is not received by the provided deadline, are marked “Invalid”. The service provider is informed via telephone or fax. Examples include referrals for Designated Support Persons, visitors, or social outings.

Referrals where the service provider determines the client has capacity for the decision at hand or finds a higher ranking SDM are marked “Withdrawn”.

Referrals that are determined not to be in the client’s best interest are responded with a letter explaining that we do not consent to the proposed treatment. These referrals are marked as “Declined”. Examples of declined consents are sharing of information, restraints, or room changes.

91 referrals of the 1088 received in the 2022-2023 fiscal year (0.8%) were either marked Invalid, Withdrawn or Declined. The large number of withdrawn/invalid referrals were related to requests for consent that had already been provided. HCD declined 3 requests for consent; 1 to respect a client’s known beliefs regarding the Covid-19 vaccination, and 2 placements which were not considered to be in a client’s best interest.

**Table 10** Invalid, Withdrawn & Declined Referrals

Invalid/Withdrawn Referrals	Q1	Q2	Q3	Q4	Total
Invalid	26	11	21	17	75
Withdrawn	0	5	4	4	13
Declined	0	0	1	2	3
<b>Total Referrals for Quarter</b>	<b>26</b>	<b>16</b>	<b>26</b>	<b>23</b>	<b>91</b>

## 2.8 Decisions

In the 2022-2023 fiscal year, HCD made 4373 decisions, an increase of 12% when compared to the previous year with 3881 decisions. 96% were made under *Personal Directives Act*, 3% of decisions were made under the *Hospitals Act*, and 1% were made under *Involuntary Psychiatric Treatment Act*.

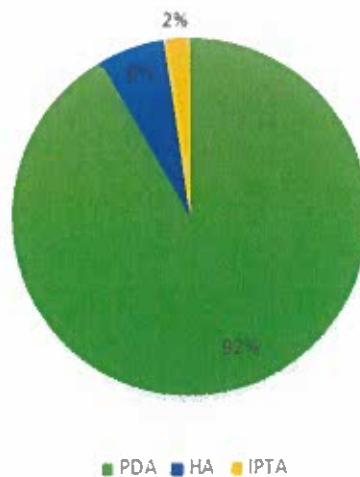
**Table 11** Total Decisions - Yearly Comparison

Yearly Decisions	2021-2022	2022-2023
# of Decisions	3881	4373
% Change		12% Increase

**Table 12** Decisions by Legislation - Quarterly Overview

Legislation	Q1	Q2	Q3	Q4	Total	%
PDA	1071	842	1021	1074	4008	92%
HA	54	54	88	68	264	6%
IPTA	24	20	29	28	101	2%
Total	1149	916	1138	1170	4373	100%

**Chart 12** Decisions by Legislation



## 2.9 Decision Levels

Each decision is categorized as Level 1, Level 2, or Level 3 based on the degree of risk to the client, with Level 3 decisions having the most risk/restriction. A supporting guide was developed last year to further clarify decision levels and expectations.

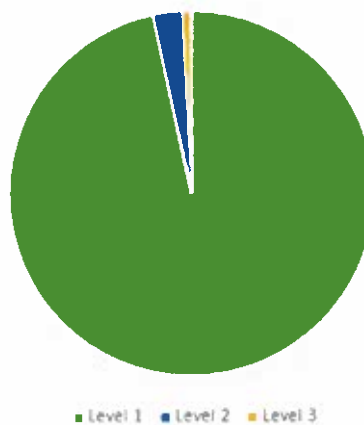
In 2022-2023 the HCD entered 4373 decisions, 96% were Level 1, 3% were Level 2 and the remaining 1% was Level 3 decisions.

- 4,228 decisions were Level 1 (96%)
- 111 decisions were Level 2 (3%)
- 34 decisions were Level 3 (1%)

**Table 13** Decisions by Level – Quarterly Overview

Decision Level	Q1	Q2	Q3	Q4	Total	%
Level 1	1114	894	1088	1132	4228	96%
Level 2	24	13	43	31	111	2%
Level 3	11	9	7	7	34	1%
Total	1149	916	1138	1170	4373	100%

**Chart 13** Total Decisions by level



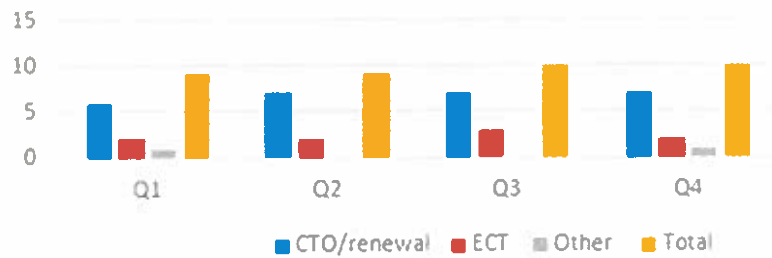
### Level 3 Decisions

There were 34 Level 3 decisions made in 2022-2023, a decrease of 11% when compared to 38 Level 3 decisions in 2021-2022.

- 25 Community Treatment Orders/Renewals
- 8 Electroconvulsive Treatment/Maintenance
- 1 amputation which was later rescinded

**Table 14** Level 3 Decisions 2022-2023.

Level 3 Decision	Q1	Q2	Q3	Q4	Total
Community Treatment Orders and Renewals	9	4	6	6	25
Electroconvulsive Therapy/Maintenance	2	4	1	1	8
Other (Amputation)	0	1	0	0	1
Total	11	9	7	7	34



### Section 3 Statistical Summary

Summary Overview of Files Opened, Closed, Active Files, Referrals and Decisions.

**Table 15** 2022-2023 Yearly Overview

Activity	Q1	Q2	Q3	Q4	Totals
Files Opened	28	27	38	26	119
Files Closed	-20	-21	-29	-27	-97
Active Files at Quarter End	447	453	462	461	N/A
# of Referrals	309	227	289	263	1088
# of Decisions	1149	916	1138	1170	4373

### Section 4 Quality Indicators

#### 4.1 Complaints

The 2022-2023 target was to have less than 3 formal complaints during the fiscal year. The HCD received no formal complaints during the fiscal year.

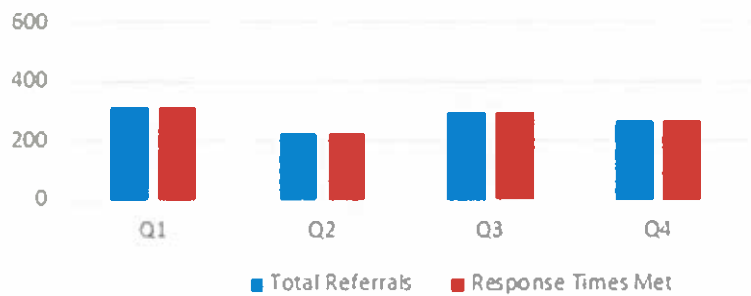
#### 4.2 Response Times

100% of decision letters were issued within the established response time of 1 business day for “urgent” referrals and 3 business days for all other referrals, upon receipt of all relevant and required referral information. 105 of the 1088 referrals met the criteria for “urgent” referrals during the fiscal year which is 10% of referrals.

**Table 16** Response Times Overview

Referrals	Q1	Q2	Q3	Q4	Totals	% of Referral	Response Times Met
Regular Referrals	277	209	257	240	983	90%	100%
Urgent Referrals	32	18	32	23	105	10%	100%
<b>Total Referrals</b>	<b>309</b>	<b>227</b>	<b>289</b>	<b>263</b>	<b>1088</b>	<b>100%</b>	<b>100%</b>





## Section 5 Project Overview

### 5.1 Health Care Division Disease/ Medication Library

The Health Care Decisions Division reactivated the disease and medication library. The purpose of the project is to expose the team to credible online resources and provide a resource that can be referenced anytime there are questions or uncertainties surrounding a specific condition or drug. There are a total of 28 diseases/illnesses and 21 medications completed so far that have been researched by HCD. In 2022-2023 a medication reference was created for consultants to utilize when reviewing IPTA referrals, due to the addition of a pharmacist to the team. See quarterly report appendices for example sheets.

### 5.2 PAM Projects

- Clients in Care Report
  - The Clients in Care report project was designed to have all fields completed including care plan, contact name, telephone number, and admission date for each client. This is an ongoing process due to client moves and new placements. An end of month review of the HCD Clients in Care Report will continue to promote up to date records for clients. This auditing process will also provide an opportunity to ensure the HCD is up to date with Annual Consents. In addition, contact information is updated.
- PAM Document Description/Health Care Tab
  - This fiscal year saw the implementation of a new tab in PAM2 titled 'HCD Documents' specifically designed for HCD relevant files. This improvement separated the Trust Officer and Legal documents from Health Care, a step forward regarding client privacy between divisions. This change also had a positive impact on workflow efficiency by allowing modification of descriptions and implementing add/delete document buttons all on one screen. HCD notes are written electronically and saved to their PAM file and their shared file for ease of access and legibility.
- Health Care Statistics Report
  - A new 'Health Care Statistics' report was created this year to assist in workflow efficiency by eliminating large portions of manual monthly statistical counts. A marked improvement from previous practices. See appendix E for a sample report.



### 5.3 Decision Level Project

The decision level project has evolved over the last year into a working resource within HCD. Its aim is to provide clarification for consultants who are tasked with making a specific decision when there is not viable support in place, i.e., if the Director is absent, a consultant would then reach out to the Public Trustee for guidance. This project also rectifies the designated levels of decisions existing within HCD policies. The decision levels are as follows:

#### Level 1

Level 1 decisions have the least amount of risk to the client and may be completed by consultants.

#### Level 2

Level 2 decisions have moderate risk and must be completed by the Director, Health Care Decisions, or the Public Trustee.

#### Level 3

Level 3 decisions are considered the highest risk/restriction and must be completed by the Public Trustee or Acting Public Trustee.

#### Overview of the Decision Level Project:

The Health Care Decisions Division of the Public Trustee's Office is committed to providing informed consent for health care, home care & placement, medical and surgical treatment and psychiatric treatment for Nova Scotians who do not have capacity to make required decisions for themselves and who do not have a higher-ranking statutory substitute decision maker. The Health Care Decisions Division uses a client-centered approach that is respectful of prior wishes, values, and beliefs, human rights, and freedoms, and in the client's best interests. If prior wishes are known the Health Care Decisions Division must act in accordance with the person's known prior capable wishes, unless

- Prohibited by law; or
- Technological changes or medical advances make prior expressed wishes inappropriate in a way that is contrary to the intention of the client; or
- Circumstances exist that would have caused the client to set out different instructions had the circumstances been known based on what is known of the client's values and beliefs and from any written or oral instruction; or
- It would have the effect of granting greater rights, access to services or privileges than would apply if the client had capacity.
- The previously expressed wish is not viable due to lack of funds etc.

The decision level project will continue to evolve over time and is a working resource for the team.

#### **5.4 File Maintenance**

Files opened that month from 1-5 years ago are pulled and reviewed in a monthly “review to close meeting”.

The report is manually created, each open file is reviewed in PAM2 to identify if it is eligible for a review. Review is initiated if the file appears to be inactive for the determined period, as per policy.

- 3-5 Years *IPTA*
- 2 Years *HA*
- 1 Year *PDA*

Each physical file is reviewed and presented to the Director to review if it meets the specific timeframe for closure.

#### **5.5 Monthly Statistical Overview**

One HCD consultant is assigned to create each monthly statistical report and information is entered into the appropriate statistics tracking sheet.

#### **5.6 Annual Policy Review**

The annual policy review was conducted and completed with no significant policy changes. The HCD team worked together to complete the review within the allotted timeframe and additional clarity and updates were incorporated.

#### **5.7 Administration Updates**

An obituary search is performed monthly to search for clients who have personal directives on file naming the Public Trustee as their delegate. It is understood that there is a low likelihood of HCD being contacted in the event of a client’s death unless capacity is lost and we have made decisions on their behalf. The obituary search is an important piece to ensure HCD closes these files when a death occurs. HCD opened 3 client files this fiscal year who named the Public Trustee as their requested delegate in a Personal Directive.

#### **5.8 Involuntary Psychiatric Treatment Act (IPTA) Advisory Committee**

The mandate of the (IPTA) Advisory Committee is to:

- articulate a collective vision for the IPTA process, including the outcomes that the process is intended to achieve.
- create a Results Based Management Framework which will articulate the intended outcomes and identify the key indicators that will assist to monitor the impact of the IPTA process and subsequent improvements.
- inform operational-level changes by recommending policy and practice changes to be implemented by IPTA stakeholder services.

Group meets quarterly to review common issues and brainstorm solutions. Next Meeting is booked for April 18<sup>th</sup>, 2023.

## **5.9 NAPTAG Personal Decision-Making Network**

National group continues to meet quarterly to discuss common issues with a rotating chair. COVID-19 remains the hot topic nationally, as everyone continually adapts to operating in the pandemic. Meeting was held on January 18<sup>th</sup>, 2023, with NS chairing. Discussions surrounding the new placement policy in Ontario where people can be moved to LTC without consent.

<https://www.fasken.com/en/knowledge/2022/09/transitioning-patients-from-hospitals-to-long-term-care>

Next meeting is booked for June 7<sup>th</sup>, 2023 with Alberta chairing.

## **5.10 Education Sessions**

6 Requested education sessions were conducted Via Teams/Zoom this fiscal year.

**Q1-** One education session was hosted this quarter

April 27<sup>th</sup>, 2022 Education session for QE2 Grand Rounds was provided by the Public Trustee and the Director on the Role of the Public Trustee and the role of the SDM. The session was attended by ~ 180 staff and evaluations were positive. Follow up sessions were requested for more in-depth overviews of the legal and health care side of referrals which are booked for September 7th for Health Care and October 2022 for the Public Trustee.

**Q2 -** Three education sessions were hosted this quarter.

An education session was provided to the South Shore Hospital (Zone 1) on July 13th, 2022, and was well received with positive feedback.

An education session was held for Nurse Practitioners on September 13th, 2022, as requested. There continues to be confusion regarding what capacity assessment can be conducted by NP's. The Presentation identified that NPs who take ACDMA training, can only conduct ACDMA capacity assessments. There are currently no NPs on the allied health ACDMA roster. A resource document was developed by the Office of the Public Trustee.

A follow up online Education Session with held for QE2 Grand Rounds on September 7th, 2022 @ 8.30am, as requested. The Director conducted an overview of the Role of the Health Care Decisions Division as Statutory Substitute Decision Maker of last resort. The session was attended by ~ 180 staff and evaluations were positive. A separate standalone session was hosted by the Public Trustee on October 26th, 2022.

**Q3 -** Vicki Black, DCS, provided an overview of the DSP placement process and options to the HCD team on November 4th, 2022. We have noted an increase in relocation activity as DCS follows through on its commitment to reduce the number of larger institutions. The session was informative and resulted in a connection with Sean Marshall who has requested a HCD presentation for his DSP staff.

**Q4 -** Two education sessions were hosted this quarter

One education session was delivered to DSP on January 25<sup>th</sup>, 2023 with approximately 78 staff in attendance. The session was well received with positive feedback. It seeks to refresh staff on the process and the assistance they can provide to service providers when health care consent is required.

Another education session was delivered to RRSS on February 28<sup>th</sup> 2023 with approximately 28 staff in attendance. The session was interactive with an engaged and curious audience.

- Harboursstone NH requested an education session, and we are waiting for possible dates from them.
- A planned presentation to the AP team at their annual retreat is booked for May 17<sup>th</sup> 2023.
- A request has also been received from Continuing Care Central Zone for a presentation in May.

## Section 6 ACDMA

---

The *Adult Capacity and Decision-making Act* (ACDMA) came into effect on December 28th, 2017. Various accountabilities were assigned to the Public Trustee. Oversight of capacity assessment training and support for allied health professionals was delegated to the Director, Health Care Decisions and Capacity Assessment. The goal is to have an accurate roster of competent allied health professionals who are available to perform ACDMA capacity assessments throughout Nova Scotia. Responsibilities include advertising, screening, selection, coordination and facilitating standardized training. As well as providing ongoing assessor support, guidance, and collaborating with the Capacity Assessment Consultant Psychologist, as necessary. Screening and assessment worksheets and Special Population Guidelines have been drafted and trialed.

### ACDMA Training

Numerous enquiries and several ACDMA assessments were completed by the Allied Health Assessors this year. An in-person refresher day was held on Friday October 28th, 2022, at the Public Trustee's office. It was attended by Dr Baker, three ACDMA assessors, Mallory Daly R.N and Jeanne Deveau Lawyer. One of the assessors requires another capacity assessment to meet re-delegation criteria by June 30<sup>th</sup> 2023. Another assessor has not completed any assessments to date and will have to retake the initial training in October 2023. Two ACDMA assessors meet criteria for re-delegation on July 1<sup>st</sup> 2023.

Quarterly check-in meetings are held with the team to brainstorm challenges and learn from each other. A new process was implemented by NSHA in order to access medical records, requiring the assessor to obtain consent from the patient or SDM to access the records. This is causing further delays and is often complicated as capacity assessments are undertaken to determine if the person has the capacity to make certain decisions. In addition the timeline to access records has increased with a 30-day turnaround. Conversations are ongoing with Karen Hornberger, CIPP/C, Director of Privacy Legal Services at NSHA to see if the timeline can be condensed. Karen has been invited to attend the next check-in meeting for further discussion.

Planning sessions were conducted with Dr Baker to discuss training new assessors and developing information sessions for physicians and psychologists. While the demand for ACDMA assessments is unpredictable, we anticipate the implementation of the review recommendation will raise the ACDMA profile and may lead to an increase in assessment needs. We currently do not have anyone who can conduct these assessments in CB. Halifax assessors are willing to travel but that adds additional costs to the assessment. Budget submission for predicted costs for training new assessors and required follow-up support was submitted for consideration.

#### Next Steps:

- ☐ Next Check in meeting is booked for April 19th 2023.
- ☐ New Assessor training is tentatively booked for October 12 and 13th 2023.

## ACDMA Review

Section 71 of the ACDMA required the Minister of Justice to conduct a review of the ACDMA legislation's effectiveness in meeting its purposes, including consideration of supported decision-making, and to file a report on the review with the Clerk of the Assembly by December 28, 2021. This has been completed.

The ACDMA Review Committee has morphed into the ACDMA Implementation Steering Committee (ISC). Nadia Nassar and Melanie Baker are the new DOJ Policy leads. Draft Terms of Reference and work plans are in the process of being adopted.

A decision to develop sub-committees to tackle themed recommendation was agreed upon. Meeting invitations for these smaller group discussions will be forthcoming. There are 26 recommendations and approximately 50% (23) will have a direct impact on the Office of the Public Trustee.

The steering committee met on March 8th 2023 Feedback and advice on the following documents were provided at that time.

- ☐ Revised Internal Implementation Plan
- ☐ Revised External Action Plan
- ☐ Draft Briefing Note
- ☐ Draft Terms of Reference for the Expert Advisory Panel
- ☐ Draft Invited Membership List for the Expert Advisory Panel

### Next Steps:

- ☐ Next ISC meeting is booked for April 5th 2023.
- ☐ The ISC is planning to meet with the Expert Advisory Panel in the Spring of 2023 to review a draft action plan, pending approval from the Minister.

## Section 7      2023-2024 Work Plan

---

- Continue to provide excellent service to care providers and timely responses to referrals.
- Provide education sessions regarding the role of the Health Care Decisions Division.
- New Consultant will be orientated on May 1st 2023.
- Implementation of the most recent revised HCD policy manual.
- All new files will be audited.
- Weekly reconciliation of referrals.
- Monthly HCD statistics summary.
- Disease and medication libraries will be expanded as a working resource.
- HCD consultants will continue to attend Care Conferences and IPTA Review Board Hearing to support the best interests of our clients.
- Eligible ACDMA Capacity assessors will be re-delegated on July 1st 2023
- Advertising for ACDMA Capacity Assessment will be posted.
- New ACDMA allied health assessors will be screened and recruited.
- ACDMA Initial and Refresher Training will be held in October 2023.
- Participation in the IPTA Advisory Working group will continue.
- Participation in the ACDMA Implementation group will continue
- ACDMA approved recommendations will be supported.
- ACDMA Capacity Assessment Form will be revised.