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Nunavut Legal Aid
Nunavut Maligaliykiit
L'aide Juridique du Nunavut



ANNUAL REPORT

LEGAL SERVICES BOARD OF NUNAVUT

2021-2022



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MESSAGE FROM THE CHAIR OF THE BOARD

As the Chair of the Board, it is my pleasure to present the 2021-2022 Legal Services Board of Nunavut Annual Report.

I'd like to acknowledge and thank everyone who worked diligently and professionally despite the pressures, workload and challenges faced by the nature of the work carried out at Legal Aid. Legal aid work is not easy especially when our clients are often struggling and seeking our services to help them through crisis and uncertainty.

As a result of the CEO's resignation in early 2021, LSB appointed an Acting CEO from within LSB while engaging an external headhunting company to support the recruitment of a permanent CEO. Court circuits were still limited and were done only by resident judges. Only cases that were prioritized by the court proceeded including child welfare matters, and determining remand, and in some instances, these were done by phone/video conferencing as a way to limit travel into communities and reduce potential risk and exposure of COVID. Throughout 2021, LSB and clinic staff continued to work primarily from home as recommended by Government and health officials. Some travel restrictions were partially lifted which permitted limited travel within the territory, NWT and within Canada. LSB held meetings with both regional legal aid boards to provide updates, especially regarding operations and services being provided to Nunavummiut.



Headhunting for a new CEO was the primary activity of the Board and recruitment during COVID posed some challenges. By early 2022, LSB offered the CEO position to Ms. Mihailovich. In early March, she relocated to Rankin Inlet.

LSB's headquarters which is situated in Gjoa Haven. On March 26, 2022, LSB lost our HQ office along with all our equipment and files with the fire that destroyed GN offices. This was a significant blow given that is where LSB's staff who receive, and process legal applications is done. Almost all physical and electronic records were lost. These staff were completely displaced, and most were unable to do their work from home as there was insufficient space to situate a home office especially one that would not breach confidentiality due to the nature of their work duties. LSB was effectively unable to accept and process legal aid applications for the remainder of that year. The majority of LSB clients are eligible for legal aid services since they are on social assistance, unemployment insurance, or unemployed and receiving no income. Those individuals were deemed automatically eligible for legal aid services without an application. The Board recognized the unique situation and supported presumed eligibility but instructed staff that individuals applying for legal aid who have income and assets should have an application filled in and accessed.

Our organization's goal and objectives are to serve our clients and communities to the best of our ability which was challenged in 2021-2022 due to GN ransomware issues, COVID, especially lockdowns and operational restrictions mandated by Governments along with the loss of LSB's Headquarters in Gjoa Haven. We hope the following year will be easier for the organization and for the people of Nunavut that we are committed to serving.

Yours truly,



Madeleine Redfern

EXECUTIVE SUMMARY

General Overview

COVID continued to pose many challenges for the organization, especially with full to partial orders for staff to work remotely and not be able to meet or serve clients in person. The court continued with a limited number of matters with a focus on cases deemed urgent or essential such as child welfare. Most of these hearings were done by a small number of resident judges and/or by phone or video conferencing until the court began to partially resume some court circuits in early January 2022. LSB was cautious about sending staff into communities that were not willing to have court and associated personnel as there continued to be some outbreaks from holiday gatherings. Also, LSB took precautions and carefully managed preparations for having staff return to office work and how to manage in-person client meetings.

In this reporting period, LSB has faced significant reporting issues following ransomware, COVID-19 and the devastating Gjoa Haven fire. Nonetheless, we made our best efforts to capture as much information as we could access for this report.

Head Office & Fire

In March 2022, our head office, located in Gjoa Haven burned down and was a total loss. The headquarters was in the Government of Nunavut building. Staff were expected to work from home until suitable office accommodations could be found. This was very difficult for the staff, especially as staff did not have dedicated office space within their home which also contributed to not having space for office equipment such as a desk, chair, filing cabinets, copier/fax machine including confidential storage or space to do confidential work from documents to phone calls. As a result, it was not reasonable or possible to put staff and clients at risk – so a lot of this work had to be assigned to other staff who were able to meet the legal standards of client confidentiality.

Board Activities

In 2021-22, the Board of Directors met several times as a Board and/or for Committees via online/conference calls due to COVID, however, with restrictions lifted the Board was able to meet in person/online conference calls. To respond to some of the COVID restrictions, travel logistics and delays between board meetings, the Board continued to rely on several committees (Executive, Panel Admissions, Finance) to assist in the timely review and approval of private panel applications, budget matters, human resource issues, and other Board business.

The biggest activity of the Board in 2021-2022 was the search for a new CEO through a headhunting firm which began in the Spring however took a considerable amount of time and resulted in the hiring of Sarah Mihailovich who accepted the offer in early January and began her position in Rankin Inlet in early March 2022.

Finances

For 2021-22 the LSB's total budget was \$12,411,333. Most of this funding, \$4,146,560 was spent on criminal cases, \$1,150,766 was spent on family cases, and \$585,133 was spent on civil cases.

In addition, LSB provides funding to the three regional clinics that provide office space and administrative support including Court Workers in the communities was \$2,735,025.

Maliiganik Tukisiniakvik in Iqaluit, Qikiqtani Region received \$1,424,622.

Kivalliq Legal Services in Rankin Inlet, Kivalliq Region received \$741,217.

Kitikmeot Legal Centre in Cambridge Bay, Kitikmeot received \$569,186.

The LSB takes pride in being a careful steward of the public's money. The organization ensures its resources are spent effectively and efficiently for Nunavummiut needing legal services. At the end of the year, LSB had a surplus of (\$7,937).

Law Practice

Criminal Law

LSB employs 16 Criminal Law lawyers: 11 in Iqaluit, 3 in Rankin Inlet and 2 in Cambridge Bay. In addition, LSB has 33 Criminal Law private lawyers on its Criminal Law Panel.

For 2021-22, LSB opened a total of 5296 criminal files. That is a significant increase over the two previous years. At a simple level, this means there has been an increase in the number of charges laid and, likely, the people charged.

The LSB provided support to approximately 95 circuits in communities outside of Iqaluit and approximately 27 special sittings. These are relatively the same as for the two previous years – any changes reflect the normal year-to-year variances and are not part of a larger trend.

Family Law

LSB employs 5 Family Law staff lawyers: 2 in Iqaluit, 2 in Rankin Inlet and 1 in Cambridge Bay. LSB also has 8 private family law lawyers on its Family Law Panel.

In 2021-2022 LSB suffered the loss of the legal aid application system in the HQ fire which made the number of family legal aid applications unavailable. At this time, the family practice had a waiting list of eligible Nunavummiut waiting for this service.

Providing timely client service for our Family Law applicants has been a challenge. Given the demand in the territory for representation on low and high-conflict files, it has been increasingly challenging for the LSB to keep up and provide timely assistance to clients applying for family law assistance. The LSB requires full applications for any family law matters. However, any adult or child applicant with a child welfare matter is deemed eligible. These matters usually result from child and family services, a court-ordered appointment, or individual application.

This work will continue to be a priority until the LSB has been able to reduce the backlog entirely but it will likely take a year or two to get to the place that LSB wants and needs to be in providing timely family law service.

Civil Law

LSB employs 3 Civil Law staff lawyers: 2 in Iqaluit and 1 in Cambridge Bay. The Board directive and goal is to have 1 Civil Law staff lawyer per region. Until such time, LSB can relocate or hire a Civil Law staff lawyer in Rankin, this region is being supported by the other 2 Civil Law staff lawyers.

The Civil Law practice has continued to grow and is now a recognized practice of LSB. This is a significant achievement for LSB and Nunavummiut. We have a full complement of civil lawyers, with a senior civil lead managing our intake process.

Legal aid applications continue to grow in the areas of employment, residential tenancy, human rights, police misconduct and general civil poverty law matters.

Inuit Employment & Inuit Employment Plan

The LSB continues to take initiatives to comply with our responsibilities under Article 23 of the Nunavut Land Claims Agreement. Best efforts are made to hire, train, and support the professional development of Inuit frontline staff and with the hiring and promotion of Inuit staff in midlevel management positions and director positions. In 2021-2022, the LSB employed 13 full-time and 17 part-time Inuit court workers across the territory who provided a broad range of services to clients from intake, translation, community outreach and litigation support. The clinics are supported by one full-time clinic director.

Nunavut Law Program

During this reporting period LSB hired a significant number of the students to do their articles at LSB. This resulted in an increase in the articling student budget, however the results were the hiring several students after graduation.

LSB maintains an open-door hiring policy for NLP graduates should they decide they want to article or work at Legal Aid in criminal, family, or civil law.

COVID 19 – Global Pandemic

In 2021-2022, LSB operations continued to provide services mostly by phone because of the COVID-19 pandemic and even with the partial restrictions lifted by Governments towards the end of 2021, LSB maintained limited in-person interactions with clients. The Nunavut Court of Justice began to reschedule court circuits at the end of 2021 and 2022 but LSB remained cautious about staff travelling within the territory especially those who did not support or favour outsiders travelling into their communities. Outbreaks were still occurring especially in and around Christmas holidays.

GOVERNANCE

the continued absence and non-participation of the Kitikmeot representative and the Kivalliq representative not being appointed.

Key elements of the LSB's envisioned future, overarching goals and strategic priorities of the strategic plan are described here:



OVERARCHING GOALS OF THE STRATEGIC PLAN	THE STRATEGIC PRIORITIES
Accountability Transparency Consistency Improve efficiency and effectiveness Improve financial processes and controls	Client Services Territorial Board Governance Corporate Structure Communication Human Resources

Application of Inuit Qaujimajatuqangit

Inuit Qaujimajatuqangit which means “that which has long been known by Inuit” is a concept that covers the Inuit ways of doing things, and includes the past, present and future knowledge, experience and values of Inuit society. The three regional clinic’s administrative staff and court workers in the communities are all Inuit. As such, incorporating IQ in service delivery to our clients is key. Our Inuit staff also help our non-Inuit staff from management to lawyers, both staff and panel lawyers, become more aware of the value and need for IQ in respectful and culturally appropriate service delivery in a predominantly non-Inuit justice system.

Pijitsirarniq: Concept of serving

The concept of serving is central to Inuit, as a measure of the individual responsibility to others, including colleagues and clients. This stems from a sense of maturity and well-being, for oneself but also others. The key is the understanding that each person has a contribution to make and is or can be a valued contributor to his/her workplace and community. LSB fosters this commitment by having a workplace where staff respect and value each other, priority focus on helping and serving our clients, community, and territory through the provision of legal aid for the common good.

Aajiqatigiingniq: Cooperation & Decision-Making

The concept of working together to achieve the same goals and objectives relies on good communication skills, acceptance, and commitment to shared goals. All staff are expected to become contributing members of the organization and their community and to participate actively in supporting the wellbeing of Inuit in Nunavut. Being able to think and act collaboratively, and assist with the development of shared understandings are valued skills at LSB. LSB supports the provision of legal aid services in a manner that helps clients deal with difficulties resulting from criminal charges, family breakdowns, and conflicts with employers, landlords, government for denial of services or human rights violations. LSB is committed to helping clients resolve conflict in ways that are least disruptive to the lives of our clients, their families and communities, and bring about just outcomes. Staff at LSB and its regional clinics are committed to learning, considering and respecting that there exist various perspectives and worldviews within the communities and to developing and promoting justice processes that allow for inclusive decision-making - where appropriate and possible.

Pilimmaksarniq: Skills and Knowledge Acquisition

The concept of skills and knowledge acquisition and capacity building is central to the success of Inuit and non-Inuit in a challenging environment including in a foreign Justice System. Building personal awareness, respect, and capacity in Inuit ways of knowing and doing are key expectations for all our staff. Supporting and demonstrating empowerment to lead successful and productive lives, that are respectful of all, is a powerful end goal of the Legal Services Board. Indeed, growing the skills and knowledge base of all levels of our staff results in better service quality for our clients across the territory.

Qanuqtuurungnarniq: Being Resourceful to Solve Problems

The concept of being resourceful to solve problems, through innovative and creative use of resources and demonstrating adaptability and flexibility in response to a rapidly changing world, are strengths all our staff continue to develop. Resourcefulness is demonstrated in all aspects of daily operations and also thinking that seeks to improve the way the LSB staff and its regional clinics handle problems both within the organization, with its partner agencies, with our clients and challenges within the communities we serve. This is a skill that is vital to our staff. Working in communities where there is a chronic lack of mental health, addictions, educational, counselling, and crime prevention programs, our legal staff are forced to be very resourceful when developing alternative plans for clients to bring before the Court.

Piliriqatigiingniq: Collaborative Relationship or Working Together for a Common Purpose

The concept of developing collaborative relationships and working together for a common purpose is vital to achieving the goals of LSB and its regional clinics in fulfilling our mandate. LSB recognizes the importance of balancing the rights of individuals and the broader community, whether within the LSB team or with our clients and their families or the communities they live within. Nonetheless, LSB recognizes often its primary focus will be and must be the rights of the individuals it serves but does so within the broader community context. Expectations for staff reflect working for the common good, collaboration, shared leadership, and volunteerism. Piliriqatigiingniq also sets expectations for supportive behaviour development, strong relationship-building and working together to achieve good outcomes.

ORGANIZATIONAL STRUCTURE

LSB's organizational structure is difficult to accurately reflect in an organizational chart. The LSB comprises:

- The Legal Services Board which employs senior and middle managers, staff counsel, and some administrative staff and has overall responsibility for the delivery of legal aid in Nunavut.
- Three regional clinics (each with a separate Board of Directors) in Rankin Inlet, Cambridge Bay and Iqaluit that are responsible for overseeing the work of regional court workers, coordinating, and supporting the work of lawyers, and helping to identify regional access to justice issues and public legal education priorities.
- Headquarters in Gjoa Haven with seconded GN employees.
- Resident Inuit court workers in most communities in Nunavut.
- Legal Services Board partnership works closely with its regional offices to ensure effective and efficient response to community needs.





Organizational Chart – Legal Services Board of Nunavut

Legal Services Board of Nunavut Organization Chart (Simplified)



The Team

The LSB prides itself on its team approach and is comprised of the Board, regional clinic boards, senior LSB staff, GN seconded Gjoa Haven staff, lawyers, and regional clinic administrative staff and court workers. In addition, the LSB uses private lawyers to assist with the workload.

Lawyers

Staff lawyers are based in 3 regional clinics: Maliiganik Tukisiiniarvik Legal Services (Iqaluit), Kivalliq Legal Services (Rankin Inlet), and the Kitikmeot Law Centre (Cambridge Bay). LSB staff positions for 16 criminal lawyers, 5 family lawyers (and one vacancy), 3 civil/poverty lawyers and the CEO who is required by statute to be a lawyer.

Panel lawyers are legal counsels who are contracted to assist LSB in the provision of legal services. In 2021-2022, there were 30 lawyers on the criminal panel, 6 lawyers on the family panel and 5 lawyers on the civil law panel.

Management and Administrative Support Staff

In addition to the staff lawyers, LSB employs an executive management team comprising a Chief Executive Officer, a Chief Operations Officer, a Chief Legal Officer, and a Chief Financial Officer. In the Gjoa Haven office, there is a Finance/Office Manager, a Senior Statute Administrator and a Finance and Operations Analyst/Statute Clerk.

Court Workers

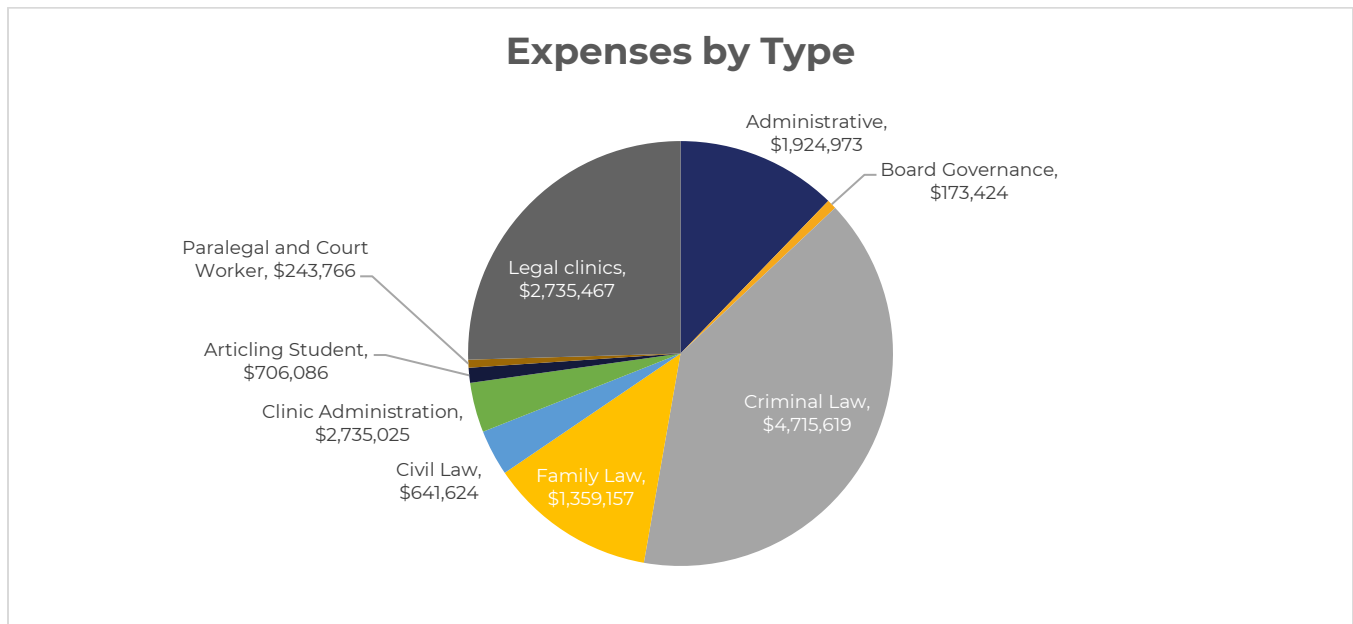
A fundamental component of LSB's successful service delivery is the Inuit Court Worker Program. In 2021-2022 court workers were working in most of Nunavut's communities. In communities that do not have a resident court worker, the community is provided support by a neighbouring community court worker. Court workers provide clients with a critical link to the justice system and provide lawyers with an important cultural and language connection to the communities and clients they represent and serve. Court workers coordinate legal aid applications, interpretation, facilitate client and witness meetings, help prepare for court appearances, assist with community clinics, and access to justice and public legal education work.

Acknowledgement of Appreciation

LSB extends sincere gratitude to all staff for their efforts to deliver high-quality legal aid services and access to justice in Nunavut. This team has proven itself to be dedicated, hardworking, and committed to ongoing efforts to improve and enhance access to justice for Nunavummiut.

FINANCIAL STATUS OF THE BOARD

The Legal Services Board of Nunavut is a publicly funded agency. Funding is allocated by the GN Department of Justice through a contribution agreement that incorporates the federal-territorial Access to Justice Agreement between Justice Canada and the Department of Justice Nunavut to the Legal Services Board.



The LSB budget for 2021-22 was \$12,411,333. The surplus was (\$7,937). The LSB utilized 104.76% of its budget.

Regional clinics are societies under the Societies Act. The LSB funds the regional clinics (\$2.73 million per year) by way of contribution agreements.

The audits produced annually are a testament to LSB's pursuit and commitment to transparency and accountability. It is also a clear demonstration of the development of the organization's capacity to manage and report accurately on services and finances responsibly. For additional information on the finances for LSB for the year 2021-2022, see the independently Audited Financial Statements attached as Appendix "A".



INUIT EMPLOYMENT PLAN

The LSB is committed to the longer-term goal of representative levels of 85% Inuit in all areas and levels within the organization in the foreseeable future. During the 2021-2022 year, the clinic director position in the Kivalliq has remained vacant, despite several recruitment efforts. The decision was made to incorporate all three clinic director positions into one director position, held by an Inuk.

The biggest and most important factor affecting Inuit employment within LSB is outside of its control: Nunavut needs more Inuit lawyers. However, a significant development in the LSB's commitment to supporting and hiring Inuit staff is with the recent completion of the Nunavut Law Program, the LSB hired three Inuit, and three long-term Nunavut residents, as new lawyers.

LSB is firmly committed to finding ways to hire more Inuit and support retention through the following objectives:

- Increase Inuit employment within LSB and its Regional Clinics to proportional representation levels within Nunavut, as required under the NLCA
- Consistently reviewing and discussing organizational changes and career development opportunities that would result in the creation of additional mid-level management positions for our Inuit staff
- Develop an Inuit Priority Hiring Policy within the organization
- Invest in Inuit employees to improve professional skill sets through training and mentorship
- Foster and sustain a workplace environment reflective of Inuit values and culture
- Promote quality of work life as an integral part of the profession
- Promote the LSB as an Inuit employer of choice in the legal and management profession

Across the whole organization (LSB, three Regional Clinics, and seconded GN employees) Inuit employment is 53%. Separating the data for professional and non-professional staff shows a stark difference: The executive and financial management levels, and the lawyers, are predominantly non-Inuit. The administrative, legal support and court worker staff are all Inuit.

Inuit Court Worker Program

A fundamental component of LSB's service delivery is its support of the Inuit Courtworker Program. While court workers are employed by the regional clinics (either full-time or part-time as needed), it is LSB that funds the clinics to support these positions.

Court worker positions are based in clinics and smaller hamlets throughout each region. In 2021-2022, the Kitikmeot Law Centre employed five court workers throughout their 5 communities, Kivalliq Legal Services employed 4 court workers for their seven communities, and Maliiganik Tukisiiniakvik employed 15 court workers for their 13 communities. In communities that do not have a resident court worker, the community is provided support by a neighbouring community court worker.

Court workers provide essential services in ensuring there is access to justice in the territory. Not only do court workers provide vital support to circuit lawyers such as interpretation, client and witness support, but they also provide much-needed administrative assistance in coordinating community legal aid applications, maintaining contact with clients without phones or computers, and serving documents.

Court workers provide clients with a critical link to the justice system and provide lawyers with an important cultural connection to their clients and the communities.

All the demands articulated in the previous sections are also faced by the court worker program. Every legally aided matter is assisted and complemented by the court workers. Constant pressures and demand for legal services means that Iqaluit, Rankin Inlet and Cambridge Bay court workers work daily to provide meaningful services. Court workers are essential and involved in nearly every activity of the LSB.

This year court workers participated in a nationwide Court Worker Working Group meeting in Ottawa that sought to define a baseline for court worker training and to develop the framework for the sharing of information.

LSB recognizes more supports are required in the Court Worker Program, in particular, ensuring increased training, assistance, mentoring and professional development opportunities along with suitable and safe workspaces within the communities. The LSB has prioritized this area for review and will be dedicating resources to ensure the program is adequately funded.

THE PRACTICE OF LEGAL AID

OPERATIONS OVERVIEW

Operations are divided into the front-end and back-end sides of the business of LSB, the front-end being the public-facing delivery of our services, and the back end being the business and administration of running legal aid. It is the role of operations to ensure that the two divisions are running efficiently and effectively and that the services being requested are matched by the internal resources being allocated. Operations focus on making sure each of the organization's divisions is working to streamline service delivery to clients to increase their satisfaction. In short, operations are responsible for getting things done for the execution of all things related to legal aid in Nunavut. The Chief Operating Officer partners extensively with the CEO, CFO and CLO in providing leadership and guidance for all LSB business activities.

General Business

The GN's business planning cycle, which LSB subscribes to, normally begins in late June of any given year. LSB undertook a historical cost analysis in conjunction with clinics and leadership to determine whether any forced growth costs existed within the expenditure framework of the operation. LSB declined to request additional funding due to the narrow nature of the GN's definition of forced growth, and covid fiscal realities.

LSB provides briefing notes to the GN Department of Justice on an ongoing basis, as the Legislature sittings happen.

THE COVID-19 GLOBAL PANDEMIC AND LSB'S ONGOING RESPONSE

The COVID-19 pandemic created an unprecedented disruption to the LSB's operations and ability to provide services. This note provides an overview of the steps the organization took to address the medium and longer-term impacts of the pandemic and some of the successes and challenges we encountered.

Ongoing Shut Down

LSB shut down its clinics and offices on March 16, 2020, in anticipation of a broader shutdown by the GN and the Courts. The GN issued its shutdown notice in late March. The court, on March 17, 2020, issued what they called an Emergency Closure Order (ECO).

The effect of the ECO was to cancel all regular in-person court sittings including all circuits. Some court time was made available in Iqaluit and over the phone on an as-needed basis to deal with urgent matters.

In 2021-22 there were still ongoing interruptions to the regular operation of the court which affected LSB operations.

Operational Response

The shutdown posed an immediate and unprecedented set of challenges for LSB. We had to ensure the safety of our staff and clients. We had to support and oversee staff working remotely in

The mobile/toll-free phone numbers worked well to ensure staff were responsible for answering calls and communicating with the community, our partners, and the media.

The COVID-19 Operational Plan laid out organizational responsibilities, protocols, assignments, and priorities in one place. This document was distributed to all staff and was regularly updated through 2022. It served as the road map to navigate the pandemic from an operational perspective.

Recruitment efforts were ongoing throughout the pandemic. As we were concerned about the ability of private lawyers to travel to Nunavut, we continued with the recruitment and not only filled existing vacancies but overfilled criminal staff lawyer positions. We continued to use external lawyers coming north and working through the two-week isolation period, but overall, we significantly reduced our use of external counsel. It was anticipated that this would continue into 2022.

Again, the work of the staff should be highlighted for praise. These have been extraordinarily stressful times and the LSB has managed through it.

LSB always strives to be a responsible partner in the administration of justice in Nunavut. COVID-19 continues to create a greater need to work closely with the Public Prosecution Service of Canada (PPSC) and the courts to manage the cases affected by the lockdown to co-ordinate the re-opening to minimize chaos and inconvenience to our clients and the communities we serve.

Overall, LSB strengthened its working relationship with the PPSC. Although the two organizations did not always agree, we maintained regular communication and worked together on issues where we

could agree. This productive relationship has led to some early discussions about working together on increased restorative justice initiatives and some administrative efficiencies that would benefit access to justice, especially for our clients.

Re-opening the Clinics and LSB Offices

The LSB clinics have followed all COVID-19 protocols when they were opened and closed by the GN. This was done after the development and implementation of a detailed re-opening plan. All effort was made to ensure staff could continue to work from home if they felt unsafe and/or to accommodate other family circumstances related to COVID-19, that clinics had access to cleaning supplies and PPE and that social distancing and the use of PPE would be strictly mandated.

Issues in 2021-2022

Depending on the status of COVID in the territory and the availability of a vaccine, the LSB planned much of our operations around the following assumptions:

- The two-week mandatory isolation in the south before re-entering Nunavut would remain in place based on CPHO orders.
- LSB would have to continue to rely upon staff counsel and resident private counsel to a greater extent than before.
- Circuits would see backlog and delay, adding to the work especially future work when Circuits resumed.
- The situation would remain volatile and subject to change, including unpredictable and quick changes.
- The Court would continue to manage without regular assistance from Deputy Judges which will put further stress on the Court system.
- PPE and other public health protocols would be strictly enforced at all LSB offices and on the circuits.
- Internal and external communication remained essential to ensure coordination and transparency.
- The events of this year have created significant stress for our staff and our clients.

Technology Adaptation

During the reporting period, the LSB continued to adapt to a rapidly changing world and associated disruptions, specifically the COVID-19 pandemic shutdowns that started in March 2020. Attempting to work remotely, revealed the weaknesses in LSB's network infrastructure, difficulties in locating where information was held, and the various network discrepancies that prevented staff from working as efficiently as possible.

However, the disruptions also revealed LSB's ability to respond and adapt to changes. This report summarizes the technologies LSB adopted to address these challenges.

Clio – Practice Management

Clio is a subscription cloud-based platform designed for practice management. “Cloud-based” means that all the documents are stored in a server that is accessible by any computer, anywhere in the world. The only requirement is to have an internet connection.

Clio simplified the way lawyers work because:

- client matters can be accessed anywhere where there is an internet connection.
- storing data in Clio is secure, as reported by an independent Security Threat Risk Assessment.
- all client files are in one system, making them easy to locate.
- conflict checking is more accurate and faster.
- reduced paper use by as much as 80 to 90%: reduction of cost to buy toners and paper.
- client matters can be transferred between lawyers of any office or to articling students working remotely.
- Exec members and team leads have full visibility over which files are assigned to lawyers and how many files are carried by the lawyer.
- Able to securely archive matters without taking physical space for 6 years as per the LSN record-keeping requirements.

CLIO has been 100% active in the Civil Team since October 2019. The Family practice has transitioned to CLIO.

As for criminal defence, we have tested how files could be transitioned to CLIO but faced significant hurdles. The criminal defence team is distinct from the other two practice areas in that:

- Defence lawyers pass files between each other and need an open system.
- Internet connectivity is an issue in smaller communities. Circuits pose a unique challenge.
- Onboarding must be done as a group (all defence lawyers at once)—requires significant operational implementation.
- We are looking into how we can overcome these hurdles.

The Intranet

The LSB developed an Intranet site in-house in 2020. The intranet is a cloud-based platform that centralizes all internal LSB information including announcements, policies, documents, schedules, and other types of internal information.

Unlike CLIO, the Intranet does not contain client-specific matters. It contains LSB-internal files. Unlike a traditional server, the intranet does a lot more than file storage because not only does it serve as a centralized document repository; but users can also chat, send messages, and screenshare.

In the past, we lost some of the legal knowledge created by departing lawyers because there was no central place to keep these precedent materials, best practices, and other LSB-specific materials. The intranet was designed to hold information in one place and to serve as the LSB's institutional and organizational memory.

The intranet environment allowed users to back up their computers to the cloud to hopefully prevent loss due to computer hardware failure.

Amalgamation of Online Portfolio

Apart from CLIO and the intranet, the LSB has taken control of several online subscription products and appointed the Manager of Strategic Policy Initiatives to administer the programs.

Some of our online subscriptions include:

- Legal research platforms: WestlawNext, Divorcemate
- Practice Management: CLIO
- Productivity: Microsoft products (email and Office 365), Sharepoint, Mango App
- Internet: www.nulas.ca

In this fiscal year, the LSB continued to:

- Develop processes to transition Criminal Defense to CLIO.
- Develop the Intranet and populate it with “durable” information including workplace policies, best practices, practice directions, training materials, and legal document precedents.
- Create a more client-centred, informative, and robust internet that distils our practice areas and public legal education materials including the board policies.

Clinics

Legal aid clinics situated in Iqaluit, Rankin Inlet and Cambridge Bay are the regional administrative and services hubs for legal aid services for the Qikiqtani, Kivalliq and Kitikmeot communities. The clinics and LSB continued to focus on better internal and external communications with colleagues and stakeholders; a standardization effort of office procedures; and capacity building for administration staff and court workers. This resulted in the clinics achieving a level of administrative consistency that will continue to unfold over the next two years.

Staffing in the clinics was largely stable with a few exceptions in the court worker portfolio, positions are now filled, and clinics currently have 30 court workers both full-time and part-time working to bridge the gap between a foreign justice system and Nunavummiut.

The regional offices are societies in their own right, under the provisions of the Societies Act. All three regional boards held AGMs following respective bylaws, and they are all in good standing with Legal Registries.

THE PRACTICE OF LEGAL AID

LSB provides legal aid services to financially eligible Nunavummiut, in the legal areas of coverage as set out by the Legal Services Act. This includes criminal defence representation, child representation, child protection and limited family law coverage, and limited civil/poverty representation in the areas of residential tenancy, employment/labour law, guardianship applications, excessive use of force by police, human rights and sometimes Coroner's Inquests.

A Board-approved eligibility scale defines the criteria for accessing legal aid in Nunavut, with the income thresholds defined in the adjacent chart. As a result, all of those individuals applying for legal aid who are recipients of income support are automatically financially eligible for the services LSB provides. As per the Legal Services Act, if an applicant has income greater than the eligibility amount, it is possible for an applicant to still be eligible for and get legal aid assistance by contributing towards their legal costs and/or if the matter is deemed of sufficient public interest, such as legal support being provided for a Coroner's Inquest.

LSB is committed to representing eligible citizens of Nunavut in a professional and culturally competent manner. Of primary importance is protecting the guaranteed rights of those who are most vulnerable in our communities – such as those charged with offences, children, or those whose children have been taken from their homes by the government. LSB is committed to ensuring that the services we provide are regionally relevant and of a high quality and at least equal to the legal services found in other Canadian jurisdictions, if not better. As always, the context of this work is shaped by the unique and vast geographical, cultural, and legal landscape that is Nunavut. It is important to note, that the LSB provides the broadest legal aid coverage of any legal plan in Canada.

Always influencing our policy, program, and delivery development are some of the key founding principles of the territory. These include, but are not limited to, ensuring these services are available to all Nunavut communities, that language support is available for every lawyer, court worker, and client to ensure that clients participate as fully as possible in their matters. In addition, LSB is committed to the hiring, supporting, and training of Inuit staff at every opportunity.

Underlying these principles and our mandate overall is our keen understanding that most Nunavut communities have limited to no access to justice resources, information, or support. The justice system is one that is only within reach for most of the population when the court flies into the community for a week at a time and often, very infrequently. LSB consistently strives to narrow that access by

Household Size	Gross income
1 person	\$50,400
2 people	\$62,400
3 people	\$88,800
4 people	\$96,000
5 people	\$103,200
6 people	\$110,400
7 people	\$117,600
8 people	\$124,800
9 people	\$132,000
10+ people	\$139,200

"An individual is presumed eligible, and will receive legal aid coverage from the LSB, when that individual has been charged in Nunavut with an eligible offence. Coverage will include the provision of legal advice on a Section 10B Charter call, at a show cause hearing and at a first appearance to enter a plea. Should a plea of guilty be entered at the first appearance, coverage can be extended to allow for the making of submissions on sentencing" – Criminal Law eligibility policy.

providing toll-free information lines, a 24/7 criminal defence advice-on-arrest line, ensuring lawyers' early attendance in communities for court weeks, expanding coverage areas in response to community needs, maintaining court worker positions in many communities, and when possible, community outreach and education programs.

Criminal Practice Overview

The criminal practice remained stable, yet strained, this year despite the ongoing challenges of the global pandemic. Given the onerous travel restrictions and quarantine requirement for entering Nunavut, the LSB was significantly restricted in terms of our reliance on the panel lawyers. This forced the LSB criminal lawyer staff to handle most of the circuits, discrete trial work, dockets, and other criminal matters without the usual assistance from the private panel.

During 2021-22, we had 15 criminal lawyer staff positions filled. The increase in the number of budgeted positions was to account for the COVID restrictions and the inability/difficulty in arranging exemptions and travel for southern lawyers into the territory. Many of our panel lawyers also expressed the inability to complete quarantine, so some privately assigned files were absorbed by the staff lawyers.

During the pandemic closures, our staff worked remotely from home, across the country, and were tireless in their pursuit of continuing to keep many matters on track, especially with the significant release rate from correctional facilities, pursuing novel COVID-related remedies and ensuring the system was responsive to the needs of our clients.

Budget Implications

Many of the additional criminal positions were filled by articling students, therefore LSB did not incur significant relocation expenses.

LSB went back to a structure of a criminal lead, located in Rankin Inlet to oversee the criminal staff lawyers across the territory.

LSB continues to incur additional travel costs for clients, as the Department of Justice continues to download travel expenses for clients released from custody to non-home communities. This meant many clients were released but not always to the charge community. LSB continued to cover these costs without an associated budget from the GN.

Criminal Appellate Practice Overview

LSB has significantly increased its capacity in the area of criminal appeals. With the development and implementation of an appellate coordinator and dedicated resources to this practice area, LSB has been instrumental in upholding and facilitating the primary means by which, through the assessment of trial error, substantive criminal law and the law of evidence evolve and develop in Nunavut.

Criminal appeals are of particular importance, not only for the individual clients, but also to ensure that there is proper appellate oversight and direction provided to the Bar with regards to sentencing ranges and tariffs, proper evidentiary procedures, and the interpretation of the law by the Nunavut Court of Justice. Appeals are an important means to ensure that procedural and legal errors in the legal system or unfair or unjust decisions are highlighted and addressed appropriately according to the principles of justice.

The Board has the final say in appeals with an appeal committee that hears the case details.

Criminal Practice Statistics

All Nunavummiut who have been charged with a crime are presumptively eligible to receive, and do receive, support from the point of arrest, through the bail hearing stage, first appearance and subsequent elections and plea. Only if further legal aid assistance is required and clients are also financially eligible, they will receive trial, sentencing, and potentially appellate services.

In addition to the circuits attended by staff and private lawyers, the LSB also provides service for individuals who are arrested whether during or outside of office hours, including representation at show cause hearings (bail hearings) that are sometimes scheduled outside of regular working hours.

Finally, the LSB also funds criminal appeals. With the additional of a Criminal Appeals Management Counsel, the LSB has seen a significant increase in the number of criminal appeals argued before the Nunavut Court of Appeal.

The costs of providing services in criminal law were \$4,715,619.00.

Family Practice

Overview of Challenges and Response

LSB continues to struggle with meeting the demand of those applying for legal aid assistance for regular family law matters. It has been increasingly challenging for the LSB to keep-up and provide timely assistance to clients. To further add to the volume is the lack of other Court-provided services, mediation, or other government services within the territory, which is contrary to the services that many of the other jurisdictions provide their citizens. This means that the LSB provides family law assistance, regardless of the severity of conflict, as there are no other services agencies to help.

The LSB requires full applications for any family law matters. However, any adult or child applicant with a child welfare matter is automatically deemed eligible. These matters usually result from child and family services, a court ordered appointment, or individual application. The family law processes that the LSB has in place has contributed to the backlog and created further barriers to providing timely and appropriate services to clients. Some clients who have applied may go months without any contact from LSB or with a lawyer. The Board of Directors has repeated stated this is a serious and unacceptable situation. Despite allocating more resources and recommendations to management, the family law backlog remains a problem.

In the reporting year, the LSB implemented a new family law intake process and file management system. This process is designed to prioritize quick contact, avoiding a large queue and an early assessment of the client's needs, merit of the file, and next steps.

LSB was to undertake significant efforts to address the outstanding backlog of applications, specifically in conducting an audit of the backlog, devising mechanisms to prevent additional backlog and the development and adaptation of a file management system. The audit was a joint effort between the staff, court workers, lead family counsel and management. LSB contacted every client, confirmed their interest/disinterest in continuing with their application for assistance, and then prioritized the matters.

This audit significantly influenced and contributed to our discussions surrounding the need to review and restructure our intake process.

These efforts were mired at times by some challenges, primarily that although prudent and warranted, the revision of the process was long and complicated and there was a lot of confusion regarding how Clio (file management system) was going to assist with the practice and the intake process.

Following the audit, consultations ensued between staff family lawyers and policy counsel. The relationship between the intake and the implementation of Clio is integral to the success of the internal review and shift in process, as so further consultations occurred with HQ to ensure the intake process and transition into Clio produced the most efficient capturing of information for both the practice and administrative areas.

Thankfully, the family law backlog had not affected Child and Family Services assignments. Despite a high number of child welfare matters and court-ordered appointment of counsel for children, family lawyers continue to offer the legislated range of services to Nunavummiut. A toll-free family law information line is supported by LSB for individuals seeking general legal information on family matters.

Under Family Law who does LSB assist?

All parents who have their children apprehended by the state are presumptively eligible for assistance from legal aid. If desired, that help is available from the moment of apprehension to the first stage hearing to all subsequent motions or trial appearances.

All children who become involved in the legal system, some of whom are required to testify in court or who can provide input on a family law matter, will be assisted by legal aid. In addition, all youth in conflict with the law who do not choose private counsel are assisted by legal aid.

Eligible Nunavummiut who are going through a family legal conflict or breakdown receive LSB assistance with matters of support, custody, access, mobility, and contested custom adoptions.

Practice Structure Overview and Statistics

As of June 2021, we had a full complement in the family practice, however, we anticipate a future vacancy in the early months of the 2022 reporting period.

The practice management model is comprised of lead counsel, staff counsel, the CLO and the COO who together manage the daily requirements of this busy and important practice area. The LSB also heavily relies on the private panel counsel to assist with the volume of clients and any conflict files that the LSB staff counsel is unable to assist with.

The costs of providing services in family law were \$1,359,157.00.

Civil Practice

LSB has a full complement of 3 civil lawyers, with one designated as a senior civil lead (based in Cambridge Bay) to manage the civil application process. The other two lawyers are in Iqaluit however the intention is to have one of the two based in the Rankin Inlet office.

Over the reporting period, the intake process has been monitored, reviewed and revised as necessary.

This process stresses access to justice principles, with clients being in contact with a lawyer within 48-72 hours of the initial contact with LSB. All inquiries regarding civil matters are sent to a central intake email, which is managed on a rotation by the civil staff lawyers. The matter is reviewed and assigned to counsel and the client is then contacted and a comprehensive intake is completed. Clients are now being assisted in a timely and meaningful way.

LSB has also implemented a summary for the civil category of services. This permits LSB to ensure clients are provided basic guidance, education and assistance on matters that do not require a more comprehensive retainer. These matters have a three-week time limit for service. If the file requires additional assistance, the application is then processed accordingly.

The areas of coverage were broadened, specifically with the influx of guardianship and RCMP complaint assistance. The civil team has demonstrably shifted the focus to the access to justice model, prioritizing civil liberties and administrative law remedies, and completely transformed how the Government of Nunavut is addressing and approaching the guardianship files. It is now known that LSB will provide this type of support for these vulnerable members of the community and each case will be reviewed with the high level of scrutiny deserving of such an order.

In circumstances where the client may be refused assistance, we provide a comprehensive package to the client outlining the reason for the denial, how-to guide on the right to appeal the decision, specific referrals from the Law Society of Nunavut to other counsel, explanations and guidance for steps the client should be taking in the meantime (i.e. limitation periods, preservation of evidence, records, etc.) and any other information or resources that would serve the client well.

The costs of providing service in the civil practice were \$641,624.00.

COMMUNITY AND PROFESSIONAL RELATIONS

The LSB enjoys positive and meaningful relationships with the legal community and inter-related justice organizations in Nunavut and elsewhere in Canada. In addition, our interactions with Nunavut Health, Social Services, Family Services, and more recently Office of the Advocate for Children and Youth have been mutually beneficial.

Association of Legal Aid Plans

The CEO sits on the Association of Legal Aid Plans of Canada (ALAP). This organization comprises senior management and board members from all the legal aid plans in Canada and is mandated to undertake, support and facilitate research concerning access to justice issues; to improve public awareness of access to justice issues; and, to undertake such activities, on its own or with others, as may be in the interest of access to justice in Canada. The LSB Chair along with other legal aid plan Chairs participates in ALAP meetings when the agenda pertains to governance or areas deemed important and beneficial both at the regional and national level.

Provincial/Territorial Working Group re Access to Justice Service Agreement

The CEO and COO sit, with officials of the Department of Justice Nunavut, the Department of Justice Canada and other provincial/territorial legal aid plans, on the PWG/TWG groups arising from the Access to Justice Service Agreement. The representatives meet regularly to discuss issues arising from the operation of the agreements, funding formulae, and the court worker program(s). The MT Regional Clinic Director, Kathy Padluq, participated in the ongoing review of the strategic plan for the National Indigenous Court Worker program.

Nunavut Communities and Community Justice Committees

Most importantly, the LSB engages communities at the community level in a variety of ways, including but not limited to legal counsel and Court Workers. This includes providing legal representation to eligible clients in court but also with justice committees. LSB may also reach out and share public legal information to hamlet councils, schools, mental health service providers and end users. LSB has partnered with our communities and has provided meaningful community-based public legal education.

Public Legal Education & Information

Public legal education and information (PLEI) is a mandated responsibility of LSB. This is a challenging task in a jurisdiction with many spread-out communities with different languages or dialects and cultural variances, especially concerning legal concepts. Each of LSB's lawyers has committed to performing PLEI initiatives, and the result has been some creative and meaningful interaction with Nunavut's communities and their residents. Staff lawyers participated in sessions at high schools and Nunavut Arctic College campuses around the territory. Partnerships are being established with local Inuit organizations and have resulted in community sessions on residential tenancies and wills and estates in the Kivalliq region and the development of mental health programming in the Kitikmeot.

LSB continues to work towards identifying and delivering PLEI in the communities with local partners, especially through Court Workers once we have developed sufficient and appropriate PLEI including training and supporting Court Workers to deliver within their communities.

Website

This year the Legal Services Board maintained its website by ensuring regular updates were made. Content on the LSB website is in Nunavut's four official languages and can be viewed at www.nulas.ca. The website provides information on LSB's services, policies, and annual reports, along with contact information for the three regional clinics and its law lines. The website is regularly updated with revised information as necessary. Despite these efforts, the website needs a complete overhaul to better reach and meet the needs of our multiple audiences.

Family, Criminal and Civil/Poverty Law Lines

LSB offers toll-free family law and civil/poverty law information lines. As of April 2021, the LSB continued to support the toll-free family and civil practice lines and three toll-free criminal law lines monitored from Monday to Friday 9am-5pm.

Policies, Directives and Other Projects

The Board provides senior staff directives following the review of programs and services at its Board meetings. An ongoing list of policies to be reviewed/developed and other projects are identified throughout the year with a view of assigning tasks to appropriate committees or staff. Due to organizational demands and limitations, LSB put on hold its policy review and policy development. Accompanying the policy review project is a plan to engage GN Justice with a view to completing an MoU on several administrative matters of mutual interest. A list of new policies has been identified for development in the next year.

CONCLUSION

APPENDIX A – AUDITED FINANCIAL STATEMENTS

LEGAL SERVICES BOARD OF NUNAVUT
FINANCIAL STATEMENTS
MARCH 31, 2022

LEGAL SERVICES BOARD OF NUNAVUT
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MARCH 31, 2022

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MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The management of the Legal Services Board of Nunavut is responsible for the integrity and objectivity of the financial statements and related note disclosures. The financial statements were prepared in accordance with Canadian Public Sector Accounting Standards and, consequently, include some amounts which are based on the best estimates and judgment of management.

In carrying out its responsibilities, management is responsible for the operation of financial systems and related internal controls to provide reasonable assurance that financial information presented by the management of Legal Services Board of Nunavut is reliable, assets are safeguarded, transactions are properly authorized, resources are managed efficiently and economically, and operations are carried out effectively in the attainment of corporate objectives, and that transactions are in accordance with the *Legal Services Act* and the *Financial Administration Act* of Nunavut.

The external auditors, Lester Landau Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Legal Services Board of Nunavut and meet when required



Madeline Redfern
Board Chair



Sarah Mihailovich
Chief Executive Officer

20220829

Date

LEGAL SERVICES BOARD OF NUNAVUT
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2022

	Budget <u>2022</u>	Actual <u>2022</u>	Actual <u>2021</u>
Revenues			
Government of Nunavut Contributions			
Contribution agreement	\$ 12,411,333	\$ 12,411,333	\$ 12,411,333
Supplemental funding	0	226,255	0
Transfer from Department of Justice	0	300,000	0
Repayment	<u>0</u>	<u>(15,860)</u>	<u>(2,364)</u>
	0	12,921,728	12,408,969
Client contributions	0	0	500
Employee Rent Recoveries	<u>0</u>	<u>81,204</u>	<u>9,856</u>
	<u>12,411,333</u>	<u>13,002,932</u>	<u>12,419,325</u>
 Expenses (Schedule 10)			
Administrative (Schedule 1)	2,227,340	1,924,973	2,157,602
Board governance (Schedule 2)	158,555	173,424	67,611
Criminal law (Schedule 3)	4,146,560	4,715,619	4,337,052
Family law (Schedule 4)	1,150,766	1,359,157	1,447,200
Civil law (Schedule 5)	585,133	641,624	604,707
Clinic administration (Schedule 6)	473,740	327,268	452,891
Articling students (Schedule 7)	692,469	706,086	331,162
Paralegal and courtworker (Schedule 8)	269,303	243,766	262,067
Access to Justice (Schedule 9)	0	89,522	0
Legal clinics	2,707,467	2,735,025	2,749,177
Staff rent	<u>0</u>	<u>86,468</u>	<u>9,856</u>
	<u>12,411,333</u>	<u>13,002,932</u>	<u>12,419,325</u>
 Net Surplus	0	0	0
Accumulated Surplus, beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
 Accumulated Surplus, end of year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LEGAL SERVICES BOARD OF NUNAVUT
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBTS)
FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
Net Surplus	-	-
Change in prepaid expenses	<u>(7,937)</u>	<u>(111,470)</u>
Decrease in Net Financial Assets	(7,937)	(111,470)
Net Financial Assets (debts), beginning of year	<u>(131,510)</u>	<u>(20,040)</u>
Net Financial Assets (debts), end of year	<u><u>(139,447)</u></u>	<u><u>(131,510)</u></u>

LEGAL SERVICES BOARD OF NUNAVUT
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
Financial Assets		
Accounts receivable (Note 3)	\$ 51,619	\$ 349,237
Due from Government of Nunavut (Note 5)	<u>2,042,880</u>	<u>1,791,497</u>
Total Financial Assets	<u>2,094,499</u>	<u>2,140,734</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	<u>2,233,946</u>	<u>2,272,244</u>
Net Financial Assets (Debts)	<u>(139,447)</u>	<u>(131,510)</u>
Non-Financial Assets		
Prepaid expenses	<u>139,447</u>	<u>131,510</u>
Total Non-Financial Assets	<u>139,447</u>	<u>131,510</u>
Accumulated Surplus	<u>\$ 0</u>	<u>\$ 0</u>

Approved by the Board

Director

Director

LEGAL SERVICES BOARD OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

1. NATURE OF THE ORGANIZATION

The Legal Services Board of Nunavut (LSB) was incorporated in July 2000, pursuant to section 391 of the *Legal Services Act R.S.N.W.T. 1988, C-14* of Nunavut. As the territory's legal aid plan, the LSB is responsible for providing legal services to financially eligible Nunavummiut in the areas of criminal, family and civil law. In addition to providing legal counsel, the LSB is also mandated to deliver public legal education and information in the territory and to develop and support the Inuit court workers program at the local level. The LSB programs also include an After Hours Law Line for citizens seeking legal advice on arrest outside of business hours, a Family Law Line offering general family law information, and a Civil Law Line offering general civil law information.

The LSB does not have a bank account and therefore is dependent on the Government of Nunavut to pay all expenses on their behalf. All expenses are paid by the Government of Nunavut through the Consolidated Revenue Fund and reimbursed from the LSB Revolving Fund up to the agreed upon annual contribution. As such, all the books and records are controlled by the Government of Nunavut and recorded in the Free Balance accounting system.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies followed by the Board are in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) Measurement Uncertainty

The preparation of the financial statements of the Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the period. Items requiring the use of significant estimates include payroll related accruals.

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

(b) Revenue Recognition and Government Transfers

Contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions with stipulations that meet the definition of a liability per Section PS 3200 are recorded as deferred revenue. When stipulations are met, deferred revenue is recognized as revenue in the year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

LEGAL SERVICES BOARD OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Accrual Basis

The financial statements have been prepared using the accrual basis of accounting. For expenses, program costs may include amounts billed to the Board by lawyers and an estimate of amounts for work performed by lawyers but not yet billed to the Board.

(d) Expenses

Direct expenditures which are wholly attributable to a specific program are charged directly to the appropriate program. In circumstances where expenditures are not wholly attributable to a specific program these expenditures are allocated amongst the programs based on management's estimates of the time, effort and resources required to support these activities.

(e) Financial Instruments

The Board's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, and amounts due (from) to Government of Nunavut which are reported at their fair values on the statement of financial position. The fair values are the same as the carrying values due to their short-term nature. It is management's opinion that the Board is not exposed to significant interest, currency or credit risks arising from these financial instruments unless otherwise noted.

(f) Contributed Services

Goods and services contributed to the Board to be consumed in operations are not recorded as revenue (or expenses) due to difficulties in determining fair value of such goods and services.

3. ACCOUNTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
Kivalliq Legal Services	\$ 16,481	\$ 16,481
Maliiganik Tukisiiniakvik	<u>27,345</u>	<u>200,306</u>
	43,826	216,787
GST rebate	0	121,553
Other	<u>7,793</u>	<u>10,897</u>
	<u>\$ 51,619</u>	<u>\$ 349,237</u>

LEGAL SERVICES BOARD OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2022</u>	<u>2021</u>
Legal Clinics - GN funding repayable	\$ 16,481	\$ 216,787
Other accrued liabilities	1,362,266	1,190,081
Accrued payroll	<u>855,199</u>	<u>865,376</u>
	<u>\$ 2,233,946</u>	<u>\$ 2,272,244</u>

5. GOVERNMENT OF NUNAVUT FUND BALANCE

	<u>2022</u>	<u>2021</u>
Opening balance	\$ (1,791,497)	\$ (1,098,170)
Revenues	(13,002,932)	(12,419,325)
Expenses incurred on behalf of LSB	13,002,932	12,419,325
Changes in:		
Accounts receivable and prepaids	(289,681)	(400,654)
Accounts payable and accrued liabilities	<u>38,298</u>	<u>(292,673)</u>
Closing balance	<u>\$ (2,042,880)</u>	<u>\$ (1,791,497)</u>

Amounts due (from) to the Government of Nunavut are non-interest bearing, unsecured and have no specific terms of repayment.

LEGAL SERVICES BOARD OF NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

6. LEGAL CLINICS CONTRIBUTIONS

	<u>2022</u>	<u>2021</u>
<u>Kitikmeot Law Centre operating as Kitikmeot Legal Services</u>		
Contribution agreements	\$ 515,250	\$ 515,250
Supplemental contributions	53,936	0
Deficit coverage contribution	<u>0</u>	<u>52,123</u>
Total used contributions	<u>569,186</u>	<u>567,373</u>
<u>Kivalliq Legal Services</u>		
Contribution agreements	689,217	589,000
Supplemental contributions	52,000	100,218
Deficit coverage contribution	<u>0</u>	<u>14,519</u>
Total used contributions	<u>741,217</u>	<u>703,737</u>
<u>Maliganik Tukisiniakvik</u>		
Contribution agreements	1,400,000	1,500,000
Supplemental contributions	0	(100,000)
Deficit coverage contribution	0	26,100
Rent	51,967	51,967
Unused contributions/adjustments	<u>(27,345)</u>	<u>0</u>
Total used contributions	<u>1,424,622</u>	<u>1,478,067</u>
	<u>\$ 2,735,025</u>	<u>\$ 2,749,177</u>

7. COMPARATIVE AMOUNTS

Certain 2021 financial statement amounts have been reclassified to conform to the financial statement presentation adopted in the current year.

LEGAL SERVICES BOARD OF NUNAVUT

SCHEDULE 1 - SCHEDULE OF ADMINISTRATIVE EXPENSES

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Executive office operations	\$ 1,358,788	\$ 1,201,805	\$ 1,263,218
Administrative operations	504,978	513,808	477,873
Programs and projects	342,814	170,796	153,527
Covid-19 related	20,760	21,614	66,292
Nunavut Law Program Support	-	16,950	196,692
	\$ 2,227,340	\$ 1,924,973	\$ 2,157,602

SCHEDULE 2 - SCHEDULE OF BOARD GOVERNANCE

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Administrative support	\$ 6,000	\$ 1,750	\$ 5,635
Honoraria			
Regular and executive board meeting	16,450	10,256	5,062
CEO recruitment	2,400	15,708	-
Ongoing business	27,200	68,525	17,406
Committees	3,600	4,948	1,759
Regional board consultation	-	3,435	-
Professional fees	46,000	37,181	12,389
Recruitment	-	2,197	-
Translation and interpreting	20,000	11,288	23,131
Travel	36,905	18,136	2,229
	\$ 158,555	\$ 173,424	\$ 67,611

LEGAL SERVICES BOARD OF NUNAVUT

SCHEDULE 3 - SCHEDULE OF EXPENSES - CRIMINAL LAW PRACTICE

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 2,531,270	\$ 2,548,048	\$ 2,526,082
Travel and accommodations - staff	600,000	397,300	422,983
Private counsel	550,000	884,947	879,635
Travel and accommodations- private counsel	130,000	415,354	183,397
Relocation fees	12,600	18,996	7,208
Professional development	96,000	17,341	4,228
Disbursements - court, trial and appeals	89,310	179,079	135,058
Law line	113,400	114,822	113,951
Client and witness travel	-	130,498	61,228
Recruitment	23,980	9,234	3,282
	\$ 4,146,560	\$ 4,715,619	\$ 4,337,052

SCHEDULE 4 - SCHEDULE OF EXPENSES - FAMILY LAW PRACTICE

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 908,971	\$ 958,047	\$ 1,239,356
Travel and accommodations - staff	62,000	54,313	24,025
Private counsel	117,000	259,323	164,813
Travel and accommodations - private counsel	18,000	33,464	1,549
Relocation fees	1,800	30,749	(2,835)
Professional development	36,000	14,041	15,923
Disbursements - civil court and child welfare	1,000	1,631	1,087
Recruitment	5,995	7,589	3,282
	\$ 1,150,766	\$ 1,359,157	\$ 1,447,200

SCHEDULE 5 - SCHEDULE OF EXPENSES - CIVIL LITIGATION

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 518,153	\$ 556,528	\$ 566,973
Travel and accommodations - civil law	20,000	51,407	10,490
Relocation fees	-	5,563	12,147
Professional development	18,000	5,764	1,683
Disbursements	-	449	4,204
Private counsel	25,000	16,041	7,166
Recruitment	3,980	5,872	2,044
	\$ 585,133	\$ 641,624	\$ 604,707

LEGAL SERVICES BOARD OF NUNAVUT

SCHEDULE 6 - SCHEDULE OF EXPENSES - CLINIC ADMINISTRATION

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 434,740	\$ 288,105	\$ 380,452
Travel and accommodations - staff	15,000	3,850	2,894
Recruitment	-	6,525	7,869
Professional development	24,000	28,788	16,655
Covid-19 related supplies and equipment	-	-	45,021
	\$ 473,740	\$ 327,268	\$ 452,891

SCHEDULE 7 - SCHEDULE OF EXPENSES - ARTICLING STUDENTS

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 659,869	\$ 643,915	\$ 331,062
Travel and accommodations - staff	-	17,874	-
Professional development	32,600	44,297	100
	\$ 692,469	\$ 706,086	\$ 331,162

SCHEDULE 8 - SCHEDULE OF EXPENSES - PARALEGAL AND COURTWORKER

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ 257,303	\$ 243,041	\$ 256,131
Recruitment	-	-	50
Professional development	12,000	725	5,886
	\$ 269,303	\$ 243,766	\$ 262,067

SCHEDULE 9 - SCHEDULE OF EXPENSES - ACCESS TO JUSTICE

For the year ended March 31	Budget 2022	Actual 2022	Actual 2021
Expenses			
Salaries and benefits	\$ -	\$ 66,045	\$ -
Relocation fees	-	23,477	-
	\$ -	\$ 89,522	\$ -

LEGAL SERVICES BOARD OF NUNAVUT

SCHEDULE 10 - SCHEDULE OF EXPENSES BY OBJECT

For the year ended March 31	2022 Budget	2022 Actual	2021 Actual
Expenses			
Audit	\$ 18,000	\$ 14,300	\$ 11,745
Clinic contributions	2,654,467	2,683,058	2,697,210
Consultants and projects	10,000	3,000	26,696
Disbursements	90,310	181,159	139,772
Equipment	40,000	68,678	5,024
General and administrative	108,216	108,734	210,160
Honoraria	49,650	102,872	24,227
Legal	23,000	22,881	644
Legal research	38,266	40,241	61,410
Membership fees	158,688	115,902	98,306
Office rent	53,000	51,967	51,967
Private counsel	835,000	1,606,946	1,237,137
Professional development	281,480	211,156	59,425
Public legal education	11,500	18,040	10,595
Recruitment	133,955	107,923	16,527
Relocation fees	16,200	81,857	38,723
Salaries and benefits	7,086,099	6,804,224	7,161,534
Staff rent	-	86,468	9,856
Translation and interpreting	20,000	11,288	23,131
Travel and accommodations - client	5,000	132,682	61,228
Travel and accommodations - staff	682,000	503,020	457,499
Travel - other	96,502	46,536	16,509
	\$ 12,411,333	\$ 13,002,932	\$ 12,419,325

ANNUAL REPORT

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