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ANNUAL REPORT

The Institute of Public Administration Canada (IPAC) is Canada's leading professional organization supporting excellence in the country's public sector. IPAC offers learning and development programming both nationally and regionally. With 18 regional groups from coast to coast to coast, our members include public servants from all levels of government—federal, provincial, municipal, and Indigenous—academics, and many others involved in public administration.

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IPAC is the largest professional association for public administrators across Canada.

The Institute of Public Administration of Canada is a professional association for public servants, scholars, and students who share a passion for high-performance public-sector management. IPAC works through its vast network of members, colleagues and international partners to enhance knowledge of the best practices and generate new ideas in public policy and administration.

For over 70 years, the Institute of Public Administration of Canada has been a recognized national leader in promoting public administration excellence. We are a respected voice across all orders of government, academia, research, indigenous communities, and non government organizations We are focused on uniting our members and partners to share knowledge, drive policy innovation and cultivate collaboration.

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Serving as the Chair of the Institute of Public Administration of Canada (IPAC) during another important year of growth, collaboration, and innovation for Canada's public service community has been an honour and a privilege. I am pleased to present this Annual Report as we reflect on the achievements, partnerships, and progress that have shaped IPAC over the past year. This year has demonstrated the importance of collaboration, adaptability, and leadership across all areas of the public sector. As Canada's public institutions continue to navigate rapid technological change, increasing complexity, and evolving public expectations, IPAC remains committed to supporting public servants at all levels. Our work continues to be guided by a strong commitment to inclusivity, innovation, and public impact.

In 2025, IPAC continued to strengthen professional development focused on helping public servants navigate emerging technologies and the rapidly changing public sector landscape. Through symposiums, training programs, and virtual events, participants explored the growing impact of artificial intelligence and digital transformation on public service delivery, and day-to-day public sector work. IPAC's programming examined how emerging technologies are reshaping communication systems, cybersecurity, emergency preparedness and disaster management, creating a space for practical learning, knowledge sharing, and timely conversations relevant to today's evolving environment.

Notably in professional development, our New Professionals Network supported early-career public servants in providing opportunities for mentorship, networking, and skill-building at the start of their careers. Our Ignite Your Career in Public Administration event brought together participants from across the public sector to explore topics such as the future of government, collaboration, personal branding, and Government 101. This programming reflects IPAC's commitment to strengthening the next generation of public service leaders.

One of the defining moments of the year was IPAC's 77th Annual National Public

Service Symposium in Halifax, held under the theme of Navigating Change. Leading with Purpose. The Symposium brought together participants from across Canada, both in person and virtually, to explore the future of public service through keynote discussions, concurrent sessions, and collaborative networking opportunities. Conversations throughout the event focused on emerging technologies, adaptive leadership, infrastructure and energy transition, healthcare innovation, cybersecurity, public trust, and policy development in an increasingly complex world.

A particularly memorable moment during the Symposium was the presentation of the Vanier Medal to Dr. Stephen Lucas. Throughout his career, Dr. Lucas has contributed across health, environmental, and intergovernmental policy, and continues to inspire public servants across the country, and IPAC was proud to recognize his exceptional achievements.

This year, IPAC's national and regional initiatives maintained strong momentum across the country. Regional Groups remained essential to fostering local engagement and strengthening professional communities of practice across Canada. A notable example was a discussion with the 2023 Hodgetts Award Winners, Dr. Garbriel Eidelman (University of Toronto), Dr. Jack Lucas (University of Calgary), and Evert Lindquist (University of Victoria), which brought together perspectives from across the country to examine how municipal leaders communicate and coordinate with other levels of government. By connecting scholars and practitioners from various regions, the session highlighted the importance of cross-country dialogue and knowledge sharing among public servants, academics, and practitioners.

None of this work would be possible without the dedication and support of our volunteers, Board members, Regional Groups, partners, speakers, sponsors, and members. Our CEO, David Fulford, and the entire IPAC staff made significant contributions to the organization's activities, and the results speak for themselves. I extend my sincere thanks to everyone who contributed their time, expertise, and energy to advancing IPAC's mission this year. Your commitment continues to strengthen our organization and the broader public service community.

As we look to the future, IPAC will continue to evolve alongside the public institutions and communities we serve. We remain focused on fostering collaboration, encouraging innovation, and supporting public servants as they lead through change with resilience and purpose.

Thank you for your continued support and engagement. I look forward to the year ahead and to continuing this important work together.



– *Ron Hallman*

Chair of the IPAC National Board



Regional Group Council



Reporting period: January 1 – December 31, 2025

The Regional Group Council (RGC) plays a critical role in connecting IPAC's regional chapters with the national organization, ensuring regional voices inform national priorities while supporting consistency, collaboration, and innovation across the country. Over the past year, the Council continued to strengthen this bridge, with a particular focus on supporting regional capacity, advancing inclusive and accessible programming, and aligning regional initiatives with IPAC's strategic direction.

Throughout the year, the RGC served as a forum for sharing regional perspectives, challenges, and leading practices. Council discussions highlighted the diverse realities facing public servants across jurisdictions, including fiscal restraint, workforce transitions, hybrid work environments, and increasing public expectations. These conversations helped inform national programming and reinforced the value of region-to-region learning and peer exchange.

A key area of focus was professional development and knowledge sharing. The RGC supported and promoted regional and national programming spanning leadership, public sector values and ethics, trust in public institutions, and emerging technologies such as artificial intelligence. Emphasis was placed on increasing access to programming through virtual and hybrid formats, reducing barriers to participation for smaller or volunteer-led regions, and amplifying regional initiatives through IPAC's national communications channels.

Engagement of emerging and new professionals was another priority area. The Council worked closely with the New Professionals Committee to explore ways the RGC could support outreach, mentorship, and free or low-cost learning opportunities for those earlier in their public service careers. These efforts align with IPAC's commitment to building a strong and diverse pipeline of public sector leaders nationwide.

The RGC also contributed to national planning and alignment, including providing updates to IPAC's Executive Committee and supporting preparations for major national events such as the Annual National Public Service Symposium. Council members regularly shared regional insights to help ensure national initiatives reflect on-the-ground realities and resonate across jurisdictions.

While the year presented challenges—such as uneven regional capacity, volunteer fatigue, and ongoing resource constraints—the Council adapted by prioritising flexibility, collaboration, and pragmatic support. Key lessons reinforced the importance of peer learning, clear value propositions for membership, and sustained communication between national and regional leadership.

Looking ahead, the RGC will continue to focus on strengthening regional governance and succession planning, supporting innovative and inclusive programming, and enhancing collaboration between regions, academia, and public sector organisations. The Council remains committed to ensuring IPAC's regional network continues to thrive and deliver value to public servants across Canada.



– *Sean Elliott*
Regional Group Council Chair

Regions
December 2025

2249 active
members

# of Memberships		Group
2024	2025	
3	37	Newfoundland and Labrador Regional Group
5	5	Yukon Regional Group
10	5	Foreign
11	22	Moncton Regional Group
23	388	Montréal (QC) Regional Group
25	21	Vancouver Regional Group
36	26	Prince Edward Island Regional Group
38	27	Fredericton Regional Group
39	26	Southwestern Ontario Regional Group
56	36	Northwest Territories Regional Group
74	43	Victoria Regional Group
80	64	Saskatchewan Regional Group
94	109	Alberta Regional Group
157	360	Nova Scotia Regional Group
481	413	Toronto Regional Group
523	541	National Capital Regional Group
533	126	Manitoba Regional Group

2025-2026

Research and Outreach Report



Annual Research Activities, Journal Transitions, and Strategic Programming Revivals

I. EXECUTIVE SUMMARY

During the 2025–2026 academic year, the Research Committee of the Institute of Public Administration of Canada (IPAC) / Institut d'administration publique du Canada (IAPC) undertook a noted modernization agenda. Core activities concentrated on securing the long-term financial and operational viability of the Canadian Public Administration (CPA) journal ahead of the 2028 federal Open Access mandate, designing a new national Public Service Ethics Webinar Series, and restructuring underutilized legacy programs—specifically the case study and research paper series. This report outlines institutional milestones, ongoing negotiations, and upcoming strategic action items.

II. STRATEGIC TRANSITION OF CANADIAN PUBLIC ADMINISTRATION (CPA) JOURNAL

The committee dedicated a significant portion of its administrative capacity to navigating a critical structural turning point for IPAC's flagship peer-reviewed journal, Canadian Public Administration (CPA).

III. NEW PROGRAM INITIATIVE: PUBLIC SERVICE ETHICS WEBINAR SERIES

To fill a verified gap in open, credible, and easily accessible professional development opportunities for Canadian public servants, the committee has designed a national ethics webinar series.

A. Format and Curriculum Structure

- **Frequency:** The initiative will deliver three structured conversations per academic year.
- **Accessibility:** All sessions will be recorded and archived digitally to ensure access for a wider public sector audience, with a particular focus on embedding foundational value for new and emerging professionals.
- **Federal Content Integration:** The committee is collaborating with Zach Spicer to audit the existing IPAC ethics course. The goal is to reshape the curriculum into an expanded version open to all IPAC members that infuses more robust federal-level content.

B. External Partnerships and Alignment

To optimize resource allocation and prevent duplication of training efforts across the jurisdiction, the committee is exploring strategic partnerships with:

- The Ethics Practitioners Association of Canada (EPAC): Evaluating their current webinar frameworks for co-hosting or cross-promotional opportunities.
- Schulich Executive Education.
- The Canada School of Public Service.

IV. MODERNIZATION AND REVIVAL OF LEGACY ACADEMIC PROGRAMS

To drive more practical, applied value back to public sector practitioners, the committee is restructuring two core legacy programs.

A. Case Study Program

- Executive Pitch: The committee will formally pitch the IPAC National Executive to approve a comprehensive revival of the case study program.
- Coordinator Vacancy: Upon executive approval, a formal call will be broadcast to recruit a new, dedicated National Case Study Coordinator to oversee the program's operations.

B. Research Paper Series

- Mandate Realignment: The foundational mandate of the research paper series is being rewritten to shift its focus away from purely theoretical tracks and align it directly with practical, applied research and clinical case studies.
- Pilot Relaunch: The committee is drafting a proposal for a small-scale, highly targeted revival of the series to test practitioner engagement before deploying a full programmatic rollout.

V. INSTITUTIONAL WORKFLOWS & REGIONAL GROUP ALIGNMENT

- The committee conducted an operational review of how regional divisions interact with national research objectives.
- Operational Autonomy: Regional groups maintain structural and budgetary independence, planning and executing local activities autonomously.
- Financial Splitting: Generated revenues and operational funding remain split under established formulas between IPAC National and the respective regional entities.
- Geographic Unification: The Chair is scheduling a formal session with Regional Group Chair Sean Elliott to chart regional activity structures. This initiative aims to better coordinate conference contributions and ensure diverse geographic viewpoints are integrated into the national research output.

This report is compiled and respectfully submitted in accordance with the IPAC Board Code of Conduct.



– *Ester Nergis Caneffe*

PhD, SJD, Chair, IPAC Research Committee

Institute of Public Administration of Canada (IPAC)
1075 Bay Street, Suite 401, Toronto, ON M5S 2B1



This is my first annual report as Editor-in-Chief of Canadian Public Administration/ Administration publique du Canada (CPA/APC). On April 1, 2025, the new CPA/APC Editorial team assumed leadership with Christy Paddick continuing as Managing Editor. The team includes Prof. Kathy McNutt (Regina), responsible for managing special issues; Prof. Jonathan Paquette (UOttawa), responsible for French language papers; and Prof. Charles Conteh (Brock), responsible for the various short articles. The team meets monthly to discuss current priorities and management of the journal.

Canadian Public Administration/ Administration publique du Canada (CPA/APC) is Canada's premier outlet for peer-reviewed research of Canadian scholars and practitioners exploring diverse topics on public administration at the federal, provincial, territorial, municipal and Indigenous levels of government and we encourage comparative analysis. CPA/APC is a valuable tool in IPAC's marketing and membership recruitment arsenal.

Here are the **2025** highlights:

1.

We received 107 manuscripts between ScholarOne and Research Exchange. Of this total, we published four issues with a total of 32 original articles, 4 research notes, 3 State-of-the-Art Review articles, and 4 Editorial Introductions. Most articles are Open Access publications, the costs covered by the Community Research Knowledge Network.



2.

The 2025 volume (68:1-4) contained the following topics:

- A.** Original Articles on machinery of government, various policy priorities such as climate and taxation, AI and the digital revolution, federalism, public sector management issues such as workforce renewal, and leadership of public services.
- B.** *Research notes on the appeal of political staff positions for young people; municipal politicians and local electoral institutions; digital grassroots organizing; and support for Quebecois sovereignty.*
- C.** *State-of-the-Art Review articles on administrative burden; multi-level governance; and performance audits and evaluations.*
- D.** *Special issue: the September 2025 issue addressed the topic of "Indigenous Resurgence and Resilience in Canadian Public Administration," which contained 13 articles.*

3.

The 2024 Hodgett's Award jury awarded best English paper to Dr. Maria Gintova for "Public Service in Canada Post-COVID-19 Pandemic: Transitioning to Hybrid Work and Its Implementation Challenges." The editorial team worked with IPAC to organize a webinar on February 24, 2026. The Prix Parenteau was awarded to Sylvie Goupil and Stéphanie Gagnon for the article "Bureaucratie de guichet et hybridité au ministère des Affaires municipales et de l'Habitation," with a first-ever Prix Parenteau webinar on March 24, 2026.

4.

The number of full-text downloads (141,000) during 2025 was an increase from 2024 (114,000). The 2024 Journal Citation Report showed our 2-year Clarivate Impact Factor increased to 1.4, continuing a steadily increasing upward trend. 2026 numbers were not available, but early indications show that this will increase once again.

5.

During 2025, several activities were undertaken by the Editorial Team:

- A.** In 2025, CPA/APC transitioned from ScholarOne to Research Exchange, which upgrades the peer review process, and copyedit and production capabilities. This prompted various policy changes to our peer review and production systems.

- B.** *A new editorial board was appointed comprising 16 members from the practitioner, academic, student and vulnerable community groups. The board meets twice annually to set the editorial direction of the journal.*
- C.** *The Editorial Team also applied for and won an Aid to Scholarly Journals SSHRC grant in 2025. The purpose of the grant is to support plans to transition to Diamond Open Access by 2028. Journals must meet Directory of Open Access Journals (DOAJ) compliance over the grant period.*

Many thanks to the IPAC Board of Directors and CEO David Fulford for their support of CPA/APC. Should you have any questions about the journal, please contact me at robertp.shepherd@carleton.ca. You can find my “Editor’s Introduction and Félicitations!” here, containing the editorial team’s vision for the journal, including creating research study teams and showcasing key articles in podcasts.



– *Robert P. Shepherd*
 Professor, School of Public Policy &
 Administration, Carleton University
 Editor, Canadian Public Administration/
 Administration publique du Canada



Domestic and International Programs (DIP)

DIP develops and manages innovative partnerships, consultancies, and training programs to enhance the performance of governments in Canada and internationally. DIP is supported by many outstanding IPAC members, partners, volunteers, and consultants.

The 2025 year was again another difficult year for IPAC International Programs. As well, the resources currently available at IPAC are limited. Our international work is much reduced from years before the pandemic; however, it remains a part of the IPAC activities and the value of the International Development work that IPAC does is still a focus for us.

Program Management Highlights

The Institute is working with Cowater International to act as the supporting partner in a seven-year project funded by GAC, called Canadian Trade and Investment Facility for Development (CTIF). CTIF's main goal is to support trade and investment policy reforms that promote inclusive and sustainable growth in developing countries in the Asia-Pacific region. CTIF provides technical expertise and targeted interventions for trade and investment policy reform initiatives. Due to the slowdown of work during the pandemic, the project is behind in spending. In 2024, the project received a one-year unfunded extension to March 31, 2026.

The seven-year Expert Deployment Mechanism for Trade and Development (EDM) Project is also in partnership with Cowater Sogema. EDM offers technical assistance to support the negotiation and implementation of free trade agreements (FTAs) and foreign investment protection agreements (FIPAs) between Canada and its developing and emerging market trading partners eligible to receive official development assistance (ODA). Due to the slowdown of work during the pandemic, the project is behind in spending. In 2024, the project also received a one-year unfunded extension to March 31, 2026.

In 2025, IPAC's Domestic Programming portfolio continued to grow, delivering a broad range of high-impact professional learning opportunities that strengthened public sector capacity. Throughout the year, IPAC delivered multiple national learning series in partnership with leading organizations, including the Danish Design Centre's four-part program on human-centered design, systems innovation, and mission-oriented leadership, as well as the launch of the Public Trust and Fraud Prevention Series in partnership with SAS. Building on the success of previous years, IPAC also continued its highly successful AI Learning Program in partnership with Microsoft and KPMG, offering multiple cohorts in both English and French on AI literacy, prompt engineering, productivity tools, and public sector applications. Additional national webinars explored emerging topics such as generative AI, disaster preparedness, and the future of public employment services, ensuring members have access to timely and practical insights.

Alongside these national offerings, IPAC expanded its bespoke programming by delivering customized learning solutions for federal departments and public sector organizations, including tailored AI workshops, and leadership development programs designed to address specific organizational priorities. IPAC also partnered with Deloitte to deliver the Human and Social Services Leadership Academy (HSSLA), bringing together senior leaders to examine the future of public employment services and workforce transformation through collaborative learning and peer exchange. This work was complemented by national Values and Ethics programming featuring senior public service leaders, as well as support for regional branches and leadership initiatives across the country. Collectively, these programs strengthened IPAC's reputation as a trusted learning partner, deepened relationships with governments and strategic partners, expanded our national reach, and demonstrated our ability to respond quickly to the evolving learning needs of Canada's public service. IPAC continues to work with a clear focus to build and share public service learning and expertise in Canada and around the world.



– *Noah Arshinoff*
Chair, Domestic and International
Programs Committee

DIP Committee Members

 Noah Arshinoff

 Scott Duff

 Norma MacIsaac

 Ed Sajecki

Indigenous Governments Programs Report

Engaging and partnering with Indigenous governments is a continuing priority for IPAC and all governments across Canada. We acknowledge IPAC, its members, partners, and sponsors conduct activities spanning many Indigenous Territories from coast-to-coast-to-coast, and we are grateful for our Indigenous partners, especially the Knowledge Keepers and Elders who have guided this work.

IPAC is a partner on the Rebuilding First Nations Governance (RFNG) Project led by Carleton University and the Centre for First Nations Governance (CFNG). The project is funded by the Social Sciences and Humanities Research Council, which has supported the research for over 6 years. Rebuilding First Nations Governance (RFNG) is a national alliance of First Nations communities and Tribal Councils, academic researchers, and public-sector practitioners created to support First Nations leadership and rights holders who have decided to transition out from under the Indian Act to their own inherent rights governance.

RFNG aims to provide applied research and analysis directed by First Nations governments who are working to master or to leave behind Indian Act governance. RFNG project partners include six First Nations and two Tribal Councils, six Canadian universities, three non-governmental organizations, and 35 academic researchers and practitioners in Canada and the United States.





In 2025, RFNG created a recurring podcast, *Inherent Rights, Informed Voices*™. The podcast is produced by the Rebuilding First Nations Governance (RFNG) research project in collaboration with its lead partner, the Centre for First Nations Governance (CFNG). It features experts across the country who are partners, collaborators, and practitioners helping First Nations find pathways out of Indian Act administration back to governing themselves and their territories. The podcast is also an important educational tool for all Canadians to better understand our shared history and the importance of creating a shared future together. The first five episodes of the podcast were released in 2025, with another five in production for release in 2026.

Publications and research are also a key part of the project. A continuing series of high-level briefings on key governance issues called *“Shortcuts”* has been published, designed for First Nations councils and administrators, or anyone who needs a quick introduction to relevant topics. Also in 2025, research articles *“Revitalizing Indigenous Languages, Fostering Self-Governance, Overcoming the Indian Act: A Case Study of Lil’wat Nation”*, *“Implementing Bill C-92: Strengthening Indigenous Jurisdiction and Community Resilience in Child Welfare,”* and *“Locked Up and Looking for a Way Out: First Nation Policy Control as a Path Out of the Indian Act Maze”* were published.



Awards Report



IPAC  IAPC | THE VANIER MEDAL

Dr. Stephen Lucas
CEO of Mitacs, Former
Federal Deputy Minister



Dr. Stephen Lucas accepted the Vanier Medal at IPAC's 2025 National Public Service Symposium in Halifax, held September 10–12, 2025, where he spoke on the importance of the public sector in a changing world.

Each year, IPAC awards the Vanier Medal to a person who has demonstrated outstanding leadership in public administration and public service in Canada, or who has made a substantial contribution to these fields as a symbol of distinction and extraordinary accomplishment. Named in honor of Georges Vanier, Canada's first French-Canadian Governor General and lifelong champion of public service, the Vanier Medal is IPAC's highest form of recognition.

The 2025 Vanier Medal was awarded to Dr. Stephen Lucas, a distinguished public service leader whose career has spanned some of the most senior leadership roles in the Government of Canada. Over the course of his career, Dr. Lucas served as Deputy Minister of Health Canada, Deputy Minister of Environment and Climate Change Canada, and Deputy Secretary to the Cabinet (Plans, Consultations and Intergovernmental Affairs) at the Privy Council Office. He also held senior leadership positions at the Privy Council Office and Natural Resources Canada, including Assistant Secretary for Economic and Regional Development Policy and Assistant Deputy Minister for Science and Policy and for Minerals and Metals.

Dr. Lucas played a critical leadership role in the federal government's response to the COVID-19 pandemic, including overseeing Canada's largest vaccination campaign in history. Throughout his career, he has advanced major national priorities in health, research and innovation, environmental and climate policy, and energy. His leadership has been defined by a strong commitment to evidence-based policy, collaboration, and public service excellence in addressing complex governance challenges.

Established Leader Award in Public Sector Excellence

The IPAC Award for Established Leaders recognizes leaders in public administration who have made substantive achievements over many years and whose work has made a significant contribution to the public interest. These individuals also reflect the ideals of public administration, and they have advanced confidence and trust in their respective fields.

- Aileen Baird – Peel Region
- Anne-Marie Cotter – Ministry of Justice and Attorney General, Government of Saskatchewan

Emerging Leader Award in Public Sector Excellence

Promising new public administration leaders with seven years or less experience whose work has significantly impacted the public interest are given the IPAC Award for Emerging Leaders. These people should also represent the principles of public management and will be highly trusted and demonstrate confidence in their field.

- Sydney Burns – Department of National Defense
- Emily Shearer – Health Canada
- Jaskiran Shoker – Ontario Public Service

Innovation Award in Public Sector Excellence

The IPAC Award in Innovation recognizes an individual or organization that has produced an exceptional change or new way of doing things that serve the public interest.

- Innovate BC - Government of B.C.
- Peel Region Asylum Claimant Response Team - Peel Region
- Mental Health and Addictions Centre of Newfoundland and Labrador

Distinguished Service in Mental Health Promotion Award in Public Sector Excellence

An individual or organization with an exceptional record of accomplishment of providing innovative and ongoing mental health programs to individuals or a community is recognized with the IPAC Award for Distinguished Service in Mental Health Promotion.

- Erik Hanson – BC Ministry of Forests
- Dr. Katy Kamkar – Public Services and Procurement Canada (PSPC)

77th National Annual Symposium



Halifax Convention Centre,
1650 Argyle Street
Halifax, NS B3J 0E6



SEPTEMBER 10-12

2025

**NATIONAL PUBLIC
SERVICE SYMPOSIUM**
HOSTED BY THE INSTITUTE OF PUBLIC
ADMINISTRATION OF CANADA (IPAC)

**SYMPOSIUM
NATIONAL SUR LA
FONCTION PUBLIQUE** **2025**
DU 10 AU 12 SEPTEMBRE
ORGANISÉ PAR L'INSTITUT D'ADMINISTRATION PUBLIQUE DU CANADA (IAPC)



SYMPOSIUM CHAMPIONS



RON
HALLMAN

CATHIE
O'TOOLE

PAUL
LAFLECHE

The Institute of Public Administration of Canada (IPAC) proudly hosted the 2025 National Public Service Symposium from September 10–12, 2025, both at the Halifax Convention Centre in Halifax, Nova Scotia, and online in a hybrid format. Under the theme “Navigating Change. Leading with Purpose,” the Symposium brought together more than 1,400 attendees, including public servants, senior executives, academics, and leaders from across Canada.

Thought Leadership and Keynotes

The Symposium featured influential voices from across the public, private, academic, Indigenous, and non-profit sectors, fostering meaningful dialogue on the future of public administration in Canada. Senior leaders and experts participated in keynote discussions and panels throughout the event, including:

- Tracey Taweel, Clerk of the Executive Council and Head of the Public Service, Government of Nova Scotia
- Jamie Aiken, Clerk of Executive Council and Secretary to Cabinet, Government of Prince Edward Island
- Denis Mahoney, Clerk of Executive Council and Secretary to Cabinet, Government of Newfoundland and Labrador
- Jennifer LaPlante, Deputy Minister, Nova Scotia Department of Cyber Security and Digital Solutions

- Sandra McKenzie, Deputy Minister, Nova Scotia Department of Emergency Management
- Paul LaFleche, Deputy Minister, Department of Municipal Affairs and Department of Public Works, Government of Nova Scotia
- Sarah Paquet, Director and Chief Executive Officer, Financial Transactions and Reports Analysis Centre of Canada (FINTRAC)
- Bonnie Lysyk, Executive Vice President of Enforcement, Ontario Securities Commission
- Sharleen Gale, Chair of the Board, First Nations Major Projects Coalition
- Rear-Admiral Josée Kurtz, Maritime Component Commander
- Rear-Admiral Jason Armstrong, Chief of Naval Capability
- Cathie O'Toole, Chief Administrative Officer, Halifax Regional Municipality
- Stephen Lucas, Vanier Medal recipient, former Deputy Minister of Health Canada

The Symposium also featured interactive learning opportunities and practical demonstrations, including a live Microsoft Copilot training session delivered by Microsoft Canada experts Jen Burke and Todd Mercer focused on the future of AI-enabled public service delivery.



Program Highlights

The three-day conference featured more than 15 sessions in a variety of formats, including keynote presentations, concurrent breakouts, awards presentations, guided tours, and networking receptions. Key topics explored throughout the program included:

- Public policy and governance in an era of rapid change
- Artificial intelligence and digital transformation in government
- Cyber security and emergency management preparedness
- Defense modernization and Canada's evolving national security priorities
- Energy infrastructure and economic competitiveness
- Public trust, fraud prevention, and accountability
- Healthcare and human services innovation
- Social policy, equity, and systems transformation
- Public sector leadership and change management

Participants also benefited from a range of experiential and networking opportunities, including:

- Guided local tours and cultural programming throughout Halifax
- Extended networking breaks and lunch periods designed to foster meaningful connections
- A Welcome Reception hosted by IMP Solutions and an evening reception in partnership with Davis Pier
- A professional headshot salon for in-person attendees

Celebrating Public Sector Excellence

Throughout the Symposium, IPAC celebrated innovation, leadership, and excellence in public administration through its National Awards Program. Award presentations and recipient videos highlighted inspiring achievements from across the country.

Awards presented included:

- Vanier Medal – Presented to Stephen Lucas in recognition of his outstanding leadership and contribution to public administration in Canada
- Emerging Leader Award – Honoring rising public service leaders driving meaningful impact
- Established Leader Award – Recognizing experienced changemakers and leadership excellence
- Mental Health and Wellness Award – Recognizing initiatives advancing wellness and psychological health in the workplace
- Innovation Award – Celebrating forward-thinking projects and collaborative initiatives

Community Partnerships & Sponsorships

The 2025 Symposium was developed in collaboration with IPAC's Nova Scotia Regional Group and enriched through partnerships with organizations from across the public and private sectors. These collaborations helped create a dynamic and representative forum for dialogue, learning, and connection across authorities and sectors.

IPAC gratefully acknowledges the generous support of the Symposium's sponsors and partners, whose contributions helped make the event possible. The sponsorships and partnerships included:

- | | |
|-----------------------------|------------------------|
| • Deloitte | • Dayforce |
| • Microsoft | • IMP Solutions |
| • EY | • University of Guelph |
| • Government of Nova Scotia | • Dalhousie University |
| • Blueprint | • Eastlink |
| • Opus Group | • Nous Group |
| • SAS | |



Special recognition is extended to Platinum Sponsor Deloitte, as well as Gold Sponsors Microsoft and EY, for their leadership and continued support.

Looking Ahead

The success of the 2025 National Public Service Symposium reflects the dedication and hard work of IPAC National staff, volunteers, speakers, sponsors, and the Halifax Regional Group. The conversations, partnerships, and ideas generated throughout the event will continue to support innovation and strengthen public administration across Canada.



New Professionals Network

IPAC New Professionals Network – 2025 Executive Summary

The IPAC New Professionals Network (NPN) continued to strengthen its national presence in 2025 through expanded programming, increased volunteer engagement, and initiatives designed to support early-career public servants across Canada. Supporting approximately 1131 New Professionals with IPAC accounts nationally, the Network continued delivering professional development and community-building opportunities for early-career public servants.

A major focus in 2025 was strengthening the Network's volunteer model through a national recruitment effort that increased committee participation and regional representation. Building on its existing committee structure organized around Outreach & Growth, Communications & Promotion, and Program Design & Delivery increased the Network's capacity to deliver national programming and initiatives while bringing diverse regional perspectives. New and returning volunteers from across jurisdictions, levels of government, and disciplines contributed to committee leadership and delivery throughout the year.

Committee efforts focused on improving member experience and supporting Network growth through enhanced communications, increased visibility of volunteer opportunities, improvements to the New Professionals webpage and navigation, and close collaboration with IPAC National to support program delivery and promotion.

The Network's flagship accomplishment was the delivery of the IPAC New Professionals Conference on December 17, 2025 — a free national virtual event designed by new professionals, for new professionals. Featuring senior public service leaders and new professional panelists, the conference combined practical learning, interactive discussion, and cross-jurisdictional perspectives, bringing together public servants from across Canada.

Topics included:

- The Modern Public Servant: Skills and Mindsets for Today and Tomorrow
- Leading Through Uncertainty: Lessons in Crisis Management
- Making an Impact: Lessons from Award Winning Emerging Leaders
- Beyond the Next Promotion: Learning, Delivering, and Leading from Any Role

Looking ahead, the Network will continue evolving programming to respond to emerging needs and interests of new professionals through new opportunities for connection, learning, and knowledge sharing, including a networking series, book study discussions, and expanded mentorship initiatives.



New Professional Network Committee Membership

Role	Name
Co-Chair – Executive Representative	Stephanie Carter
Co-Chair – Executive Representative	Duncan Gillies
Chair – Outreach & Memberships	Justin Li Yang Lai
Vice Chair – Outreach & Memberships	Julia Bilinski
Coordinator – Outreach & Memberships	Veerendra Nagalla
Committee Member	Shawn Weathermon
Committee Member	Jeffrey Reader
Chair – Communication & Promotion	Britt Snow
Vice Chair – Communication & Promotion	Vacant
Committee Member	Jessica Jaraba Delgado
Committee Member	Marilee Kyle
Chair – Program Design & Delivery	Marissa Fortune
Vice Chair – Program Design & Delivery	Ahmik Burneo
Coordinator – Program Design & Delivery	Frezghi Gabreweldi
Committee Member	Cvitan Brkic
Committee Member	Alexandra Myers
Project Manager	Deanna Manolakos
General Member	Katie Malone

20th National Leadership Summit

IPAC's 20th National Leadership Summit, themed "Innovating for Impact: Shaping the Future of Public Leadership", was virtually held on March 6, 2025, and brought together more than 1,200 participants from across Canada's public sector. The event convened senior leaders, public servants, academics, and practitioners for a full day of dialogue, leadership development, and forward-looking discussion on the future of public administration in Canada.

The Summit focused on how leadership continues to evolve in response to rapid social, economic, geopolitical, and technological change. Through keynote discussions, fireside chats, and concurrent breakout sessions, participants explored innovative approaches, practical strategies, and emerging opportunities shaping the future of public sector leadership.

Featured Highlights

Opening Welcome

The Summit opened with remarks from Master of Ceremonies Sandra DiGnagbo, an Executive Director of the Black Executives Network, Government of Canada, who welcomed attendees and set the tone for a day focused on resilience, adaptability, and innovation in public leadership.

Keynote Discussions

Future-Ready Leadership: Navigating Change and Complexity explored the evolving role of leadership in an increasingly complex and rapidly changing environment. Moderated by Taki Sarantakis, Deputy Minister at the Canada School of Public Service, the session featured:

- Francis Bilodeau, Associate Deputy Minister, Innovation, Science and Economic Development Canada
- Kevin Brosseau, Deputy National Security and Intelligence Advisor to the Prime Minister and Deputy Secretary to the Cabinet
- Nathalie Laviades Jodouin, Senior Vice-President, Public Sector Operations and Inclusion Branch, Canada School of Public Service

Panelists discussed leadership in the context of digital transformation, artificial intelligence, workforce evolution, and the increasing need for adaptability and strategic thinking across the public sector.

Canada's Next Chapter: Utilizing Recent Shocks to the System to Reorient and Chart the Next Phase examined how public sector leaders can respond to geopolitical and economic volatility while positioning Canada for long-term success. Moderated by James Gordon, Managing Partner and Government and Public Services at Deloitte Canada and Chile, the discussion featured:

- Chris Fox, Deputy Clerk of the Privy Council Office, and Associate Secretary to the Cabinet
- Shannon Salter, Deputy Minister to the Premier and Secretary to Cabinet, Government of British Columbia
- Paul Johnson, City Manager, City of Toronto

The conversation focused on resilience, public service modernization, and opportunities for governments to lead through uncertainty and transformation.

Program Themes & Sessions

Housing and Social Systems

Sponsored by Deloitte, Homelessness and Housing Stability – Opportunities and Challenges Ahead brought together experts to discuss the growing complexity of homelessness and housing affordability in Canada. Speakers included Oliver Hilbery, Chief Executive of Making Every Adult Matter, and Michael Braithwaite, CEO of Blue Door, moderated by Deanna Veltri of Deloitte Canada.

Government Transitions and Public Service Adaptability

Navigating Government Transitions: Insights for Public Servants explored how public servants can effectively navigate periods of political and organizational transitions. The panel featured Jan Forster, Deputy Minister of Advanced Education and Training, Government of Manitoba; David Zussman, Adjunct Professor at the University of Victoria; and Peter Wallace, former Deputy Minister, and City Manager, moderated by former Deputy Minister Catrina Tapley.

Election Integrity and Artificial Intelligence

In the fireside chat Election Mania in Canada: AI's Challenges and Opportunities in the Electoral Process, Ginny Badanes, General Manager and Democracy Forward at Microsoft, discussed the implications of AI-driven misinformation, election integrity, and civic engagement ahead of major Canadian elections. The conversation was moderated by David Fulford, CEO of IPAC.

Performance-Based Social Services

Building Performance-Based Social Services Systems examined how governments and service providers can collaborate to create measurable outcomes and improve service delivery for Canadians. Moderated by Karen Myers, President and CEO of Blueprint, the discussion featured Denise Campbell, Executive Director at the City of Toronto; Paul Thompson, Deputy Minister of Employment and Social Development Canada; and Tania Bennett, CEO of WCG Services.

Mental Health and Municipal Service Delivery

The breakout session of Impacts of Mental Health on Municipal Service Delivery explored how mental health challenges affect municipalities, frontline workers, and communities. Speakers included Cathie O'Toole, Chief Administrative Officer of Halifax Regional Municipality; Mary W. Rowe, President and CEO of the Canadian Urban Institute; and Paul Mochrie, moderated by Zac Spicer, Associate Professor at York University's School of Public Policy and Administration.

Digital Transformation and Technology

NextGen Digital in Government highlighted emerging digital transformation initiatives across the public sector. Speakers included Hayden Lansdell, Associate Deputy Minister and Government Chief Information Officer, Ministry of Citizen Services; and Victoria Horne, Executive Director of the Registry of Motor Vehicles Modernization Program for the Province of Nova Scotia. The session was moderated by Lisa Carroll, Partner at Deloitte Canada.

Closing Remarks

The Summit concluded with closing reflections emphasizing the importance of innovation, integrity, adaptability, and forward-thinking leadership within Canada's public service. Throughout the day, participants were encouraged to consider how leaders at all levels can foster resilient organizations and deliver meaningful impact for Canadians.

Impact

Participants praised the Summit's engaging discussions, high-caliber speakers, and practical insights into the evolving nature of leadership in the public sector. The interactive and inclusive virtual format fostered meaningful dialogue and cross-sector learning opportunities.

The 2025 Leadership Summit reinforced IPAC's role as a national convener of forward-thinking public service dialogue and leadership development.



Acknowledgements

The 2025 Leadership Summit was made possible through the support of Deloitte, Microsoft, Blueprint, IPAC staff, speakers, moderators, and partners whose contributions helped deliver a successful and impactful event.



On behalf of the IPAC Board of Directors, I present the following report, which serves as an overview of IPAC's financial performance over the past fiscal year, its financial status at the 2025 year-end, and the financial outlook of the organization for the coming year. Audited financial statements for IPAC's 2025 fiscal year, along with the unqualified auditor's report, are included.

We are pleased to report one of IPAC's strongest financial years in more than two decades. This result is important to IPAC's long-term sustainability, particularly given the significant financial challenges we faced not long ago. Two consecutive outstanding years have contributed to building our Sustainability Fund, strengthening our ability to manage through future difficult periods. The year 2025 ended with a surplus of \$200k. A key strategic shift in 2024 to strong partnerships and innovative, relevant training programs at minimal cost to the public service participants has improved stability and visibility for IPAC.

We continued to deliver virtual programs and training to include participants from all levels of government across Canada. Our training programs included Design Skill for Public Innovation with the Danish Design Centre, Integrity First: Values and Ethics for a Modern Public Service with Schulich School of Business, Navigating AI: A Practical Guide for Public Servants with Microsoft, and Human and Social Services Learning Academy with Deloitte. Additionally, we delivered several webinars with our partners on important, top-of-mind topics.

Over 2024 and 2025, IPAC expanded our network and strengthened our connections through highly attended programs. IPAC trained thousands of public servants over the year, expanding our reach and increasing our corporate visibility. We engaged members as well as corporate partners, and as a result, our Annual Conference was very well attended both virtually and in-person and was successful in drawing both attendees and sponsors. IPAC also maintained the Institutional Partnerships during the year, which was a positive outcome given expectations that partnerships would decline in a year of government spending cuts. IPAC was again challenged by the continued slowdown of International Development work. Available resources to appropriately respond to international opportunities are also an issue.

In 2025, IPAC continued to hold the line and delay replacing staff who left over the last few years, keeping payroll and related costs at a minimum.

2026 starts with cautious optimism, and the year has progressed on budget so far. While the outlook remains positive, we cannot continue in the long term at this pace with the current reduced staffing levels. We did not budget for increased staffing in 2026; however, we will consider this when preparing our 2027 budget. IPAC will continue to need your ongoing support to thrive as a financially sustainable, relevant organization, supporting and promoting the Canadian public service.

I would like to take this opportunity to thank our Finance and Risk Assessment Committee and the Audit Committee for their support and commitment. The membership of each committee includes:

Finance and Risk Assessment Committee:

Darinka Pejic (Chair)
Ron Hallman
Sean Elliott
Cathie O'Toole
Sundeep Cheema
Marcy Madamomba
Paul T. LaFleche

Audit Committee:

Darinka Pejic (Chair)
Ron Hallman
Cathie O'Toole
Paul T. LaFleche
Amar Singh
Sundeep Cheema
Marcy Madamombe

I would also like to thank the management and staff of IPAC, for their leadership, commitment, and prudent management of resources.



– *Darinka Pejic*
Treasurer

Financial Statements

The Institute of Public Administration of
Canada

December 31, 2025

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Independent Auditor's Report

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To the Members of
The Institute of Public Administration of Canada

Opinion

We have audited the financial statements of The Institute of Public Administration of Canada (the "Organization"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Doane Grant Thornton LLP

Toronto, Canada
June 22, 2026

Chartered Professional Accountants
Licensed Public Accountants

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Financial Position
As at December 31, 2025

Assets			
		<u>2025</u>	<u>2024</u>
Current Assets			
Cash	\$	988,758	\$ 252,085
Accounts receivable		165,408	430,450
Prepaid expenses and other current assets		33,641	23,984
		<u>1,187,807</u>	<u>706,519</u>
Non-Current Assets			
Property and equipment (Note 3)		25,867	22,926
	\$	<u>1,213,674</u>	<u>\$ 729,445</u>
Liabilities and Fund Balances			
Current Liabilities			
Accounts payable and accrued liabilities	\$	226,220	\$ 188,949
Deferred revenue (Note 4)		611,779	365,706
		<u>837,999</u>	<u>554,655</u>
Fund Balances (Note 2(a))			
Sustainability Fund (Unrestricted)		349,808	151,864
Investment in property and equipment		25,867	22,926
		<u>375,675</u>	<u>174,790</u>
	\$	<u>1,213,674</u>	<u>\$ 729,445</u>

Approved on behalf of the Board of Directors

Director

Director

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Operations
For the year ended December 31, 2025

	2025 <u>Budget</u> (Unaudited - Note 8)	2025 <u>Actual</u>	2024 <u>Actual</u>
Revenue			
Annual conference	\$ 375,000	\$ 522,999	\$ 488,631
Membership fees	340,000	435,841	386,358
Research projects	230,000	353,549	336,545
Other conferences and workshops	280,000	220,615	249,942
Other income	120,000	98,100	106,852
Subscription and sales	35,350	44,413	42,994
Other international funding	90,000	39,271	30,642
	<u>1,470,350</u>	<u>1,714,788</u>	<u>1,641,964</u>
Expenses			
Operating expenses			
Annual conference	260,000	315,410	371,127
Research projects	68,000	70,451	107,302
Other conferences and workshops	47,500	19,996	15,421
Publications	19,000	16,723	16,826
Regional groups and membership services	18,000	9,407	10,086
Honours and awards	9,000	5,503	4,812
Other international projects	24,000	756	1,159
	<u>445,500</u>	<u>438,246</u>	<u>526,733</u>
Administration expenses			
Salaries, wages and benefits	803,070	846,949	771,733
Other administrative expenses	187,250	193,624	213,287
Amortization of property and equipment	20,000	19,081	24,258
Rent, caretaking and utilities	13,200	15,919	22,371
Board committee	1,000	84	41
	<u>1,024,520</u>	<u>1,075,657</u>	<u>1,031,690</u>
	<u>1,470,020</u>	<u>1,513,903</u>	<u>1,558,423</u>
Excess of revenue over expenses	<u>\$ 330</u>	<u>\$ 200,885</u>	<u>\$ 83,541</u>

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA

Statement of Changes in Fund Balances

For the year ended December 31, 2025

	Sustainability Fund (Unrestricted)			Investment in property and equipment			Total	
	2025 Budget (Unaudited Note 8)	2025 Actual	2024 Actual	2025 Budget (Unaudited Note 8)	2025 Actual	2024 Actual	2025 Actual	2024 Actual
Fund balances, beginning of year	\$ 151,864	\$ 151,864	\$ 54,679	\$ 22,926	\$ 22,926	\$ 36,570	\$ 174,790	\$ 91,249
Excess of revenue over expenses	330	200,885	83,541	-	-	-	200,885	83,541
Amortization	20,000	19,081	24,258	(20,000)	(19,081)	(24,258)	-	-
Purchase of property and equipment	(20,000)	(22,022)	(10,614)	20,000	22,022	10,614	-	-
Fund balances, end of year	\$ 152,194	\$ 349,808	\$ 151,864	\$ 22,926	\$ 25,867	\$ 22,926	\$ 175,120	\$ 174,790

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Statement of Cash Flows
For the year ended December 31, 2025

	2025	2024
	<u>Total</u>	<u>Total</u>
Operating activities		
Excess of revenue over expenses	\$ 200,885	\$ 83,541
Amortization of property and equipment	<u>19,081</u>	<u>24,258</u>
	219,966	107,799
Changes in non-cash working capital items		
Accounts receivable	265,042	(262,869)
Prepaid expenses and other current assets	(9,657)	28,162
Accounts payable and accrued liabilities	37,271	30,863
Deferred revenue and contributions	<u>246,073</u>	<u>50,275</u>
	<u>758,695</u>	<u>(45,769)</u>
Financing activities		
Repayment of loan payable	<u>-</u>	<u>(40,000)</u>
Investing activities		
Purchase of property and equipment	<u>(22,022)</u>	<u>(10,614)</u>
Net increase (decrease) in cash	736,673	(96,383)
Cash, beginning of year	<u>252,085</u>	<u>348,468</u>
Cash, end of year	<u>\$ 988,758</u>	<u>\$ 252,085</u>

See accompanying notes to the financial statements.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA

Notes to the Financial Statements

Year ended December 31, 2025

1. Purpose of the organization

The Institute of Public Administration of Canada (the "Institute") is a private, not-for-profit organization, which enables public servants from all spheres of government, university and college, teachers, staff, students and others interested in public administration to exchange ideas on trends, practices and innovations in public administration. Its scope covers governance from the global to the local level. Regional groups across the country provide local networks and forums.

The Institute was federally incorporated without share capital on December 15, 1947 as a not-for-profit organization and has continued under the Canada Not-for-Profit Corporations Act.

2. Summary of significant accounting policies

These financial statements are in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO). The accounts of the Institute are maintained using the accrual basis of accounting.

ASNPO requires entities to select policies appropriate for their circumstances from policies provided in these standards. The significant accounting policies selected by the Institute and applied in these financial statements are summarized below.

(a) Nature of funds

Sustainability Fund

The Sustainability Fund is unrestricted and accounts for current operations and programs.

Investment in property and equipment Fund

The Investment in property and equipment Fund accounts for the equipment of the Institute.

(b) Revenue recognition

The Institute follows the deferral method of accounting for contributions. Funds received for contributions are deferred and recognized in revenue at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

Contributed services

The Institute's activities are supported by the help of volunteers. Donated services are not recognized in these statements due the difficulty in determining fair value.

Membership fees

The term of individual membership and institutional partnership fees is on a rolling annual basis. Any individual membership fees and institutional partnership fees received for the subsequent year are deferred to the following fiscal year.

Subscription and sales

Revenue is recognized when products are delivered to customers. Revenue is stated net of discounts and returns.

Conference and workshop fees

The conference registration fees are recognized as revenue in the period in which the conference or workshop takes place.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2025

2. Summary of significant accounting policies (continued)

Special project funds

Funds received for special projects are included in income at the time the related expenses are incurred. These funds are not segregated from general funds except at the specific request of the donor.

(c) Property and equipment

Property and equipment are stated at cost and consist of computer equipment. Amortization is charged to operations on a straight-line basis over three years.

(d) Foreign currency translation

The monetary assets and liabilities are translated at the rate of exchange in effect at year-end. Revenue and expenses are translated at the rates in effect at their transaction dates. The resulting gains and losses are included in other administration expenses in the statement of operations.

(e) Financial instruments

The Institute considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

The Institute's financial instruments comprise cash, accounts receivable, and accounts payable.

Initial measurement

The Institute's financial assets and liabilities are measured at fair value, less related financing fees and transaction costs. In the case of financial assets or liabilities that will be subsequently measured at amortized cost, fair value is adjusted for financing fees and transaction costs.

Financial assets and liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Institute does not have any financial assets or liabilities in related party transactions which are initially measured at fair value.

Subsequent measurement

At each reporting date, the Institute measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets) except for cash, which is measured at fair value.

Financial assets and liabilities recognized in related party transactions are subsequently measured based on how the Institute initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Institute has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Impairment

With respect to financial assets measured at amortized cost, the Institute assesses whether there are any indications of impairment. If an indication of impairment exists, an impairment loss is recognized in operations. The reversal of a previously recognized impairment loss is recognized in operations in the year the reversal occurs.

(f) Measurement uncertainty

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment. Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to excess of revenue over expenses as appropriate in the year they become known.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2025

3. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2025</u>	<u>Net 2024</u>
Computer equipment	<u>\$ 482,777</u>	<u>\$ 456,910</u>	<u>\$ 25,867</u>	<u>\$ 22,926</u>

4. Deferred revenue and contributions

	<u>2024</u>	<u>Received</u>	<u>Recognized</u>	<u>2025</u>
Membership fees	\$ 240,150	\$ 480,140	\$ (435,920)	\$ 284,370
Grant	-	250,000	-	250,000
Sponsorship	45,000	45,000	(60,000)	30,000
Other training	12,947	86,451	(78,898)	20,500
Salary funding	15,000	60,000	(60,000)	15,000
Study teams	11,909	-	-	11,909
Annual conference	-	132,639	(132,639)	-
Other conferences	40,700	-	(40,700)	-
CPA funding	-	32,623	(32,623)	-
	<u>\$ 365,706</u>	<u>\$ 1,086,853</u>	<u>\$ (840,780)</u>	<u>\$ 611,779</u>

5. Pension plan

Since 1985, all employees are members of the Institute's money purchase pension plan and the Institute does not have any liability regarding this service other than the annual contributions to the pension plan. During the year \$11,517 (2024 - \$12,529) in contributions were made to the pension plan and the expense was included in salaries, wages and benefits.

6. Multi-year contractual obligations

Expert Deployment Mechanism for Trade and Development (EDM) Project

On October 31, 2018, the Institute has entered into an agreement with Global Affairs Canada ("GAC" legally incorporated as Department of Foreign Affairs, Trade and Development (DFATD)) and Cowater International Inc., to act as the minor partner in a seven year project funded by GAC. Total value of agreement is \$16,525,000. Based on a partnership agreement with Cowater International Inc., the Institute will recover all direct costs incurred and will receive 10% of all other margins earned on the project. EDM will offer technical assistance to support the negotiation and implementation of free trade agreements (FTAs) and foreign investment protection agreements (FIPAs) between Canada and its developing and emerging market trading partners eligible to receive official development assistance (ODA). The EDM Project was originally scheduled to end on March 31, 2025, however, due to unspent funds, GAC approved a one-year no-cost extension, extending the project into Year 8.

Canadian Trade and Investment Facility for Development (CTIF) Project

On March 31, 2018, the Institute has entered into an agreement with DFATD and Cowater International Inc., to act as the minor partner in a seven year project funded by DFATD. Total value of agreement is \$11,627,000. Based on a partnership agreement with Cowater International Inc., the Institute will recover all direct costs incurred and will receive 10% of all other margins earned on the project. CTIF's main goal is to support trade and investment policy reforms that promote inclusive and sustainable growth in developing countries in the Asia-Pacific region. CTIF provides technical expertise and targeted interventions for trade and investment policy reform initiatives. The CTIF Project was originally scheduled to end on March 31, 2025, however, due to unspent funds, GAC approved a one-year no-cost extension, extending the project into Year 8.

THE INSTITUTE OF PUBLIC ADMINISTRATION OF CANADA
Notes to the Financial Statements
Year ended December 31, 2025

7. Operation of the regional groups

The financial statements of the Institute do not include any assets, liabilities, revenue or expenses of any regional group of the Institute.

8. Budget figures

The budget figures shown in these financial statements are presented for comparative purposes with no audit opinion expressed. The amounts are approved by the Board of Directors.

9. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Institute's main credit risks relate to its accounts receivable.

The Institute reduces its exposure to credit risk by performing credit valuations on a regular basis and creating an allowance for doubtful accounts when applicable. At December 31, 2025, the allowance for doubtful accounts is \$1,050 (2024 - \$3,315).

Liquidity risk

Liquidity risk is the risk that the Institute will encounter difficulty in meeting the obligations associated with its financial liabilities. The Institute is exposed to this risk mainly in respect of its accounts payable.

The Institute reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay trade creditors.

10. Operating line of credit and irrevocable letters of credit

The Institute has a line of credit of \$30,000 from a Canadian chartered bank bearing interest at the bank's prime interest rate plus 1.0% per annum. As of December 31, 2025, the outstanding balance for the operating line of credit was \$Nil (2024 - \$Nil).