Standing Committee on Oversight of Government Operations and Public Accounts Hearing on the 2021-22 Public Accounts of Nunavut Iqaluit, Nunavut September 21, 2023

Members Present:

Janet Pitsiulaaq Brewster George Hickes, Chair Joelie Kaernerk Mary Killiktee Adam Lightstone Solomon Malliki Karen Nutarak Daniel Qavvik Joseph Inagayuk Quqqiaq Alexander Sammurtok, Co-Chair Joe Savikataaq Craig Simailak

Staff Members:

Alex Baldwin Stephen Innuksuk

Interpreters:

Eva Ayalik Andrew Dialla Attima Hadlari Millie Hikok Jacopoosie Peter Abraham Tagalik Blandina Tulugarjuk

Witnesses:

Jeff Chown, Deputy Minister of Finance James Elliott, Environmental Liabilities Project Manager Michele LeBlanc-Havard, Director Environmental Protection Caroline Jean, Director Sophie Miller, Assistant Auditor General Susan Nichols, Comptroller General Michael Robichaud, Principal Dan Young, Assistant Deputy Minister Fiscal

۲-۱-۲-۵۰ ורבררבאיין דרררבאיין דרררבאיין דרררבאיין דררבאיין דררבאיין דררבאיין דררבאיין דררבאיין דררבאיין דררבא

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۹۷_۵۹۸ مهر۲۹۹

Management	ᡏᡄᢗᠵᡆ _ᡨ ᠣᡄ
>>Committee commenced at 8:58	»>8:58Г Ы∩L≁Ր⊴™⊃<
Chairman (Mr. Hickes): Good morning, everyone. Welcome back to the Standing Committee on Oversight of Government Operations and Public Accounts.	Δν/«ϷϹ· » (ΗΔ ^ϧ)(ϽϞϷႶͿϚ): ϷʹϲʹϷϭϚ ϹϹʹϟ ϷႶϲϿͿϚ. Ⴑ《ϹϷϭϚ ϭϷϲʹϞϹϺʹϔϾϫϾ ϷϫϷϞʹϾϫϿ;ͺͺϹϫϫϫ ϫͼϫϫϫ ϷʹͼϷϲϧͼϧ ϷͼϷϷϲͼ ϷʹͼϷϫϧ
This morning we will be covering the televised hearing on the Public Accounts of Nunavut for 2021-22. I'll just get right into	ᢗᡃ᠋᠋᠋ᡶ᠋᠋᠋᠋ᡃ᠅ᡒ᠘᠅ᢙᢂ᠋ᢄ᠆᠘ᠫ᠘᠌᠌᠌᠌᠘ᢄ᠂᠘᠅ᡔ᠘ᢋ ᠘᠙᠘ᡃᡃᡥᠣ᠊ᠴ᠂ᡆ᠋᠕᠅᠔ᡣ᠋᠋ᠴ᠋᠊᠕ᢉᢦ᠋ᡌᠵᠺ᠋ᡗᠳ᠅᠘
my opening comments and then we will proceed with the opening comments from the Office of the Auditor General and then	Ϸ<ᡄᡃᢦᡌ᠊᠌ᠫᢪ᠋᠋᠅ᡁᡊᡗᠫ᠋᠘ᡧᡃ᠘ᠸᠾᠧ᠌᠋᠋ᠵ᠋ᢐᡌ᠋ᡃᡗ ᠔ᡣ᠘ᢣᡪᡄ᠋ᠴᡗ᠂ᡏᢂᡄ᠈ᡃᠯᡣ᠋᠋᠅ᡣᢗ᠂ᡁ᠙᠘ᡃᢦᡗ᠂ᡏᢂ᠆᠅ᡟᡣ᠅ᡣ ᠙ᠴ᠌᠌ᢂ᠋᠆ᡥᠣᢄ᠊ᠴ
following that, officials from the Government of Nunavut, and then we will continue on with questions from the Committee.	▷ שר מב שר של
Good morning. I am pleased to begin by welcoming everyone to this meeting of the Legislative Assembly's Standing Committee on Oversight of Government Operations and Public Accounts.	7° - $^{\circ}$ < T° CLP $^{\circ}$ ULP $^{\circ}$ Dibili, 2° U/PC. bNL2PibNbb PibPN+L-2PC det Lip2 Δ° 2 $^{\circ}$ Dibent Dibent-L-2PC det Lip2 Δ° 2 $^{\circ}$ Dibent Dibent-Lip2 Δ° 2 $^{\circ}$ Dibent Dibent-Lip2 Δ° 2 $^{\circ}$ Dibent Dibent-Lip2 Δ° 2 $^{\circ}$ Dibent Dibent-Lip2 Δ° Dibent Dibent-Lip2 Δ° Dibent Dibent-Lip2 Δ° Dibent Dibent-Lip2 Δ° Dibent Dibent Dibent-Lip2 Δ° Dibent
We have convened today to begin the Standing Committee's televised hearing on the 2021-22 Public Accounts of Nunavut.	Γ ۲
On behalf of the Standing Committee, I am pleased to formally welcome the Office of	σΓΦΔς, dና γLΔς, 6bLσ ⁶ 2σίJ.
the Auditor General of Canada to Iqaluit. I understand that for at least one of you, it's your first visit here, so welcome.	ͽϷͻͰͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺͺ ͽϲϿͼ ϹϲͺႱͽ Ⴑ≪ϹϽͽϷϭͼϫ ͼʹͻϭϪϲϟϹͱϹ ϹͱϹͽϟϹϞͽϟϷϭϭͽϽͼ ϷϲϹϹͺͺϼϲϿͼ
I am also pleased to introduce my Standing Committee colleagues:	ዸ፟ዾዾኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ ር፟፟፟፟፟ ር፟፟፟፟፟፝ዾኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ ፟ ዾ ዾ ዾ ዾ
• Mr. Alexander Sammurtok, Co-Chair of the Standing Committee and Member for	
 Rankin Inlet North-Chesterfield Inlet; Janet Brewster, Member for Iqaluit- Sinaa; 	ϤϤϤϤϤϷ϶ͼϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤϤ
Joelie Kaernerk, Member for Amittuq;Mary Killiktee, Member for Uqqummiut;	Δ/LΓϞͽႱσϷ ϷͽϷϒϷϞϪϭͽϷϿϹ·ϿϭϹ LϲႱϲϷͽϫͱͿͼͺͺϫʹϷͶͽϧ 74 ϷϫϷϞϲͺϭͼ;Ϳͼ LϲႱͽ ΔLΔJΛϷ·Γ·LϚ, Ϲͽϭϭ ϷϫϷϞϲϷͺͽϟϟͼ

• Adam Arreak Lightstone, Member for	ברטר⊳י&גוׂשׂכ⊳יגעלדי כבֿס חׂלי∧ת 1
Iqaluit-Manirajak;	ל¢ס⊲ס.
• Solomon Malliki, Member for Aivilik;	⊴L⊃ L⊂L⊂Þĩ&ʰ Þʻ⊇ˤ 15 P̃°J♂℃/⊲∿LJˤ
I'm assuming that he will be here shortly.	₽₩₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
• Karen Nutarak, Member for Tununiq;	ౕౕం౨ద⊂∿రరా∿్ ౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖ
• Daniel Qavvik, Member for Hudson Bay;	σᇺϷ<᠉᠊᠋ᢣ ϷϷϤ ^ϧ ʹϞʹ·ͿϹʹͽϽϹ ϤʹϚͿ
• Joseph Quqqiaq, Member for Netsilik;	ᡪᡃᢛ᠋᠋ᡏᢗᢂᡃᢐᡄ᠋᠋᠂ᠳ᠋ᡎᡥ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
• Joe Savikataaq, Member for Arviat	
South; and	⊲⋗ݐና៸ϟϚ ᲮLՐᢣᠬ᠋᠋᠋Ҍᡗ᠘ᢗ᠂ᡬᡆ᠌᠌Ϸᢣ᠘ᢩᠺ᠂᠌᠌Ϸᠳᡃᢆᢐᠲᡨ ᢗ᠋᠋ᡶᡃᡆᡆ ᢗᡆ᠋ᡣᠺᠡ᠕ᡅ᠉ᡷ᠘ᠸᠾᠧᢂ᠋ᢐ
• Craig Simailak for Baker Lake.	LL'04 CONFRONDER LEGERING 6/L24C5/10/5 U&L25 ADC'7/10-D5
As my colleagues are aware, section 46 of	
the federal <i>Nunavut Act</i> prescribes the role of	
the Auditor General of Canada in relation to	
Nunavut's territorial accounts. The	
legislation provides that:	⊲⊳∟⁰∩Ѐ⁰ Ҍ∟ቦӄ൨⊲ӹ҃ѷ>⁰ ӭҎӶӭ२<҅҃ѽ҄ѻ҄ӷ
	ᡏ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
"The auditor of Nunavut shall audit the	ᡤᡭᡃᢦᡄ᠊᠋᠋ᡈᡄ°ᠣ᠋᠋ᡃ᠋᠋ᡋᡰ᠘ᢄ᠖ᡣ᠘ᢣᡪᡄ᠋᠋ᡗ᠂᠋᠋᠙᠋ᡗ᠋᠄ᡔᢕᡃ
accounts and financial transactions of	᠕ᡃ᠘ᡣ᠌᠌ᢂᢣᡆ᠈ᡩᡆ᠋᠌ᢂᢣᡄ᠋᠕ᡷᠯᡆ᠉
Nunavut in each fiscal year in accordance	᠙᠋ᠴ᠋᠌ᠵᢞᢛ᠋᠌᠑ᡔ᠒ᡃ᠋ᢣ᠋᠋ᠳᡄᠴ ᠙ᠴᢂᢞᢛ᠋ᢕ᠋ᢄ᠆ᢋ
with generally accepted auditing standards	
and report to the Assembly on the result of	ᡧ᠋᠘᠋ᠴ᠂ᡏ᠋ᠫᢛᢗ᠌᠌᠌ᠵᠳᡧ᠋᠉ᠫᢦᢛ᠋ᢣ᠋᠉ᡃᢆᡇᢞ᠋᠋ᠴᡣ᠋᠉᠘ᡄᠾ᠋ᡃᡪᠳ
that audit."	᠆᠕᠋᠋᠅ᡣᢛᢗᢂᡱᠴᡗ᠋᠄ᠺ᠋ᡝᡆ᠋ᡣ᠋ᢉᡃᢣᢂ᠋ᢉ᠅᠋᠕᠋᠄ᡆᢕ᠋
It also provides that the Auditor Constal	
It also provides that the Auditor General "shall call attention to any other matter	
falling within the scope of the audit made	
under subsection (1) that, in the opinion of	᠈᠀ᠣᡄ᠋ᡪᡏᡃᠴ᠋᠋᠋᠕ᠰ᠈ᡷᡆ᠋ᡣᢄᡧᡃᡕᠴ
the auditor, should be brought to the attention	ᡬ᠋ᢛ᠋᠙ᡄᢕᢣ᠘ᢣᡆ᠋᠋᠈᠂ᠳᠥᢕ᠋ᢄᡇ᠋᠋ᡔᡔ᠋ᠬᡔ᠋ᡷᡳ᠋ᡘᡆ᠋᠈ᡁ
of the Assembly."	ᡧ᠋ᡃ᠋᠘᠋᠋᠋᠋᠅ᠳᡆ᠋ᢆ᠙ᠴ᠋᠌᠌ᡔ᠆ᡣᢣᡃᡆᡃ᠋ᠴ᠕᠋ᡅᢣᡃ᠆ᡔ᠋᠕᠋᠋
<i>y</i>	᠈ᢞ᠆᠆ᡔ᠈ᡃᢣ᠋᠋᠅ᡣᡄᢂᢣ᠋ᠴ᠋᠋ᢦ᠆ᡬᡆᢂ᠆ᡩᡆᢂ᠋᠆᠆᠂
Section 74 of the territorial Financial	
Administration Act provides that and again I	
will quote:	ᡣ᠋ᡬᡑᡆᡄ᠂ᡄ᠆ᠳ᠋᠋ᢐᢑ᠋ᡣ᠆ᠴ᠋᠋᠕᠋᠕᠋᠖ᠳ᠘ᠵ ᠙ᠴᡆ᠘᠉᠆ᢕ᠆᠘᠆ᡁ᠅᠘᠉᠆ᡆ᠘᠉᠆ᢕ
	ישםייטאנאו יאר בייטסיי בטפעיינ יו נ כינוייאראיססייחסיי
"The Public Accounts for the fiscal year must	
be laid before the Legislative Assembly on or	
before December 31 following the end of the	
fiscal year or, if the Legislative Assembly is	
not then in session, not later than 15 days	∆ຕ∖∿ບ⊃⊲∿ሩባ ⊲୍⊂⊗∿ቦ 2008–∟
after the commencement of the next session	Pappi C P C P C P C P C P C P C P C P C P C
of the Legislative Assembly."	దీ౨౯ౖౖౖౖౖ౫ౖౖ౺ౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖ
Committee Members the 2021 22 Torritorial	ᠳᡅᢂ᠋ᡬᢤᡟᡗ᠅᠋ᢩ᠘ᡄᠾ᠆ᡔ᠉᠋᠘ᡄᠾ᠆ᢂ᠋ᢆ᠆
Committee Members, the 2021-22 Territorial	ᢂ᠋᠆᠆᠃᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆

Public Accounts were tabled in the House on	
November 8, 2022. I anticipate that the next	
set of accounts will be tabled during the	⊳ۥەغ∩خے ₀٦٤∿∿،٩٤⊃٩٩.
upcoming fall sitting of the Legislative	
Assembly.	
The Management Responsibility for	σ- σ
Financial Reporting statement contained in	
the most recently tabled Public Accounts of	
Nunavut indicates that and again I will quote:	ᡄ᠋᠊ᡄ᠆ᠫᠲ᠋ᠣᢑᢂ᠋ᢄ᠈᠋᠆᠘᠈ᡬ᠋᠘᠆ᡬ᠋᠘᠆᠘
	مےم⊿∿۲۵۹∿∿ے۲. כ۲۹۹ فر⊸۵۵۲
"The Legislative Assembly, through its	ᠴᡄ᠀ᠴ᠋᠋ᢗ᠋᠋᠋᠋ᡗ᠋᠕ᡬᡄᡅᢣᠴ᠋᠋᠋᠋᠋᠅ᡁ᠅᠋ᢕ᠅ᢕ᠅ᢕ᠅
Standing Committee on Oversight of	గర్'(Bell) ్రీ(Shack)–రో నారిసా>్.
Government Operations and Public	
Accounts, is responsible to review the tabled	
Public Accounts and make recommendations	᠔᠋ᡄᢩ᠂ᠳ᠋᠋ᠵᢣᠮ᠈᠂ᡩᡄᢗᢂ᠋ᡶᢑᠫᢈᢂ᠋ᢉᠬᡐᢪᡃᡉ᠋ᢡ.
where appropriate, to improve financial	\mathcal{D}^{u} uhang and a construction of the set of the s
management, financial reporting practices	LጋΔʔՈነኣℾഛ.
and the systems of internal control.	
Management is responsible to review these	
recommendations and take action where	᠕ᢑᠡ᠙ᢣᢗ᠋᠋᠄᠈᠂ᡏᢣᢩᡄ᠋ᠮ᠈᠂᠀ᡷᠧ᠋᠁ᡬ
appropriate."	·ϧϘ;ϧϤͻϧϧϯϿϲͺϷͶͳϧϤ;
appropriate the second s	٥٠٤٥٩ ك٥٠
Committee Members, today's televised	
hearing provides an opportunity for Members	۹⊂™b∿۲ 2021-2022−J. ▷ʿ→۲ CĹċʻb∩L
of the Standing Committee to examine a	₽ዾና° ፟៶°, ⊲ዾ⊂ና៸ዾዾጘኈ ዾLቦ፟፟፟፟ነኈጋፚ
number of important themes and topics,	ᢗᡃ᠋᠘ᢞᢦ᠘ᢣ᠋᠋᠈ᢣ᠋ᡔ᠋ᡔ᠋ᡏᢄ
including:	
including.	
• Budgetary and financial management	
sustainability and flexibility;	
• Transparency in financial reporting;	
• The process by which the government	
introduces bills to authorize the write-off	L
of assets and debts;	
• Risks and uncertainties, including	᠆ᡏᢛᡃᡆ᠋ᡣ᠋ᠮ᠖ᡃᢛᢆᢣ᠋ᡣᡅ᠂᠘ᡄ ᡬ᠊᠆ᡔ᠋ᡰ᠆᠆ᡔ᠘᠆᠆᠆᠆᠆
"liabilities related to contaminated sites	Paphonal Pap
and the use of estimates to determine	
potential remediation costs";	
• The activities of the Government of	
Nunavut's Contaminated Sites Working	
Group;	
• Future changes in accounting standards	
that have been issued by the Public	
Sector Accounting Board of Canada; and	
• The status of Comptrollership Branch	₫フჼჼ⊂₽ჼ₫ᢣ₽₹₫ჼ.

priorities and initiatives that are	<u>४,४,४,४,४,४,४,४,४,४,४,४,४,४,४,४,४,४,४,</u>
contained in the Department of Finance's	2011-2011年1日1日1日1日1日1日1日1日1日1日1日1日1日1日1日1日1日1日
current business plan.	2022-F Cbda actibas ipriparities 0 2021
current business plan.	
Members officials from the Conomment of	CL ⁶ da ^{e6} U ^c δDD2 ^c Ω ^c Cl ⁶ σ D56 ⁵ 5Δ ^c
Members, officials from the Government of	
Nunavut have been invited to appear at this	
televised hearing, which will provide an	
opportunity for the Standing Committee to	ᢆᠻᡆ᠋᠌ᢂᢣᡄ᠋᠕᠈ᢣ᠘ᢂ᠘ᡧᢂᢄ
examine the extent to which the government	
has been taking action on issues identified by	
the Auditor General.	L
	ጋ°∿ሁልቦל⁰ዉና/⊲⁵σ⊲ናና/▷⁰ 2021-2022-⅃ና
Information published by the Office of the	
Auditor General indicates that its 2024 report	
to the Legislative Assembly will concern the	「⊂⊲°Ċ」 Ĺシ> 31, 2022-JC. つらちゃ>ち やっトケムC
topic of "Nunavut Public Housing."	
Recognizing that the office's 2008 report on	
the Nunavut Housing Corporation was tabled	᠌ᡄᡄᢂ᠋ᡩᡪᠵ᠋ᡗ᠈ᡄ᠋ᢦᢑ᠘᠆᠕᠕᠕᠘᠘᠘᠘
in the Legislative Assembly on May 22,	
2008, I anticipate that this televised hearing	
will also provide an opportunity for Members	
to discuss the focus of the upcoming audit	
work.	⊲ዖንትናውናርን≏፞፞血ና፦ ዾፇኇቍ፟∖∩°σ. 2021-22
I would like to conclude by addressing some	
housekeeping matters.	
I ask all Members and witnesses to ensure	᠔ᡣᢣ᠋ᢂᡪᡄᢅᠴᢄ᠈ᠳ᠘᠉᠆ᠴ᠘᠖᠆ᠴ
that their cellphones and other electronic	⊲⊳∟⊄∿Ր⁰⊄⁰.
devices do not disrupt these proceedings.	ᢄ᠘ᡃ᠔ᡆ᠈᠋᠈ᡤ᠘᠕ᡷᡆ᠘ᡔ᠙ᠺ᠋
de vices de not distupt diese proceedings.	545-54 P-202912 542562745 2 10 2 10 2 10 2 10 10 10 10 10 10 10 10 10 10 10 10 10
In order to assist our interpreters and	0 2~0 6 94LD 072.20725 CL009 AidAicCC, CL0d9 AidAirAc
technical staff, I ask that all Members and	Λ'0Π C-C CL'04 Λ'0Π'Δ- ▷ჼ፦ረ4└ൎc~レ৻ť-ͻ Λˤdᡤና ΔረL<Ϸሲჼbσჼ፦ረL&Jና
witnesses go through the Chair before	Δ ^L Γj ⁵ ² C Σσ ^b b ² σ ³ d ² σ ^b d ²
speaking.	Δዛሬየት መድም የምም ከ 1 ዓ ዓ ምም Δዛሬ የቀሰር የሚያ የምም ከ 1 ዓ ዓ ምም ከ 1 ዓ ዓ ምም በ 1 ዓ ምም በ
speaking.	Δ0-L ~01 C (L+00 1 0 °. L+ 51, 2022-J* ΠΡΟJ. C°Q 4dσ Λ ³ ζΠΡΥLς ⁶ L ⁶ , ΔL ⁶
Members of the Standing Committee have	୕ୗୖ୲ଽ୕୰୕୰୕ଐ୕୰୵୕ଽୖ୲୲ଽଽ୲୷ୖ୲ୢଽ ୰⊳୳ୖ୲ଽ୰ୠୠୠ୶ୖ୶୵୰୰ଡ଼୕ୖ୶୲ୖ୶୷ୠୠୠୠ
been provided with a number of documents	۲٫۵۱۱۱٬۵۰۱ ۲۵٬۵۹٬۵۵٬۵۹٬۵۵٬۵۰۱٬۵۰۱ ۵۴Lン ۵۵٬۶٬۹۵۰٬۹۰۰٬۹۰۰ ۵۲۵۶۵۶۶۶
for their ease of reference during this	4℃-> 4ν℃-۶۰ 14™< 1 °<1 ° 4 υ/1 ν>σ° d<>λ,56 Δ/σ°56 4°56 4°56 Λ°d0Γ_σ°.
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televised hearing. For the benefit of our	
witnesses and interpreters, I ask Members to	᠔ᠫᡃᠣ᠋ᠵᡃ᠋᠆᠘᠆᠋᠈᠆ᡱ᠋᠂ᡄᢇ᠋ᠫ᠆᠆᠘᠆᠆
be precise when quoting from or making	
reference to specific documents.	
This hearing is being televised live across	
Nunavut on community cable stations and	
	\$4.1–F⊂⊲Ď∿U⊀ơŀ ヘˤd∩ʿ⊆ˤĊFơŀ. CLŀd⊲

the direct-to-home satellite services of both the Bell and Shaw networks. It is also being live-streamed on the Legislative Assembly's website. Transcripts of the televised hearing will be posted on the Legislative Assembly's website at a later date.

I now invite the Office of the Auditor General to make its opening statement. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Ullaakkut/good morning to everyone. Mr. Chairman, thank you for this first-ever invitation to appear before the Committee to discuss our audit of the Government of Nunavut's consolidated financial statements for the '21-22 fiscal year. Joining me today is Caroline Jean, the director responsible for the audit. We look forward to supporting the Committee's review of the results of the government's financial transactions.

The '21-22 Public Accounts of Nunavut, which include the government's consolidated financial statements, were tabled in the Legislative Assembly on November 8, 2022. Our independent auditor's report is in Section II of the Public Accounts on pages 19 to 22.

The government carries out its accounting and financial reporting responsibilities through its Office of the Comptroller General in the Department of Finance. The Deputy Minister of Finance and the comptroller general will answer questions about the preparation of the financial statements. We will focus on our audit.

As the Government of Nunavut's auditor, we examine the government's consolidated financial statements and express an opinion on them. We also report on the government's compliance with specified authorities. Our audit supports the Legislative Assembly's ለ፣dሰና ሏዛሬቴ ፈጋኈርዾታፈኈጋሲታኇኈጋሲታዎና ሀዴዞያኖ ናያታ፟፟ዹኈርዾጋሏያኇ፟ ፈኈቦኈርዾዾዾ፝ኈዮኇጜሁσෑ. ርĽያፈ ഛርና LcႱϲዾናልዛና Lcናጋቦና LcႱcፈንታ/Lcኈጋና.

ჼႦჾჾჃႱ ჂჄჾႶႱႱჅჾ ႱႶႱჄႽჂ ႱჅႱჾ ፈჂჾ<՟ႠჃႫჃႠჼႱႠ ႼჾႦჄჾჂჇႶႦႫჃႠჾჂႫ 2022-2023୮ ჃႽႺႠႦႶჃჼႦჾ<ჂႶჾ ჃႼႠჄႦჇჂႭჾႭჃႠႽ ႱႠႱႶႱႽჂჾႦႽ ႱႠႶჃႠႽ ჃႼႦႽჄႽႶႦ ለჼჃႶႽ ჃჂჾႠႦႱႦႦჇႶႦ

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C∆L∆°σ∿ບഛ Ċካd< ናởናლካሪ ለናੇਰታጭ∩ሆ ጋσለታሊላናႦጭCГ∿ሙ ▷∿ሀር▷ንት⊆▷ጭጋጭ ላዛ∟ ⊲ካd∆σናႦናσ⊲™ጋσ 2022-2023

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oversight of the government, promotes	
transparency, and encourages good financial	
management.	
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Let me start by stating that we issued an	ᢀ᠊᠋ᠫ᠘ᠳ᠋ᡃᡠ᠋᠂ᠳ᠘ᢞ᠘ᡱᡆ᠋ᡃᠣ᠉
unqualified, or "clean," audit opinion on the	᠔᠋᠋᠋ᡋᢣ᠋᠋᠋᠋᠋᠉᠆᠋᠕᠆᠋᠋᠕ᡩ᠋᠕ᡩ᠋᠕᠆ᡁ᠘᠘᠘᠆ᡁ
government's consolidated financial	31୮ ለናਰትኈበብና ሏተርናናልርኈ.
statements for the '21-22 fiscal year. This is	
the 12th consecutive year that the	⊂∆∟∆⊔۲ ה∩ר≻קבי ⊲≁יריے ו≪ביּשי
government has received a clean opinion. A	户᠋ᡄᢂ᠋ᢣ᠈ᡴᡄ᠘᠈ᢘ᠋ᡠᢑ᠋ᡎᢛᡆᢑᢂ᠋ᡔᢑ
clean opinion means that in all material	ᠻᡃ᠋ᡃᠣ᠙ᡃ᠋ᢛᡝ᠘ᢣᠣᡃ᠋᠈ᢣ᠌᠌᠌᠌᠘ᢣᢣ᠒ᠳ᠈᠋ᢄ᠋ᡃᢑ᠋᠘ᡩᡆ᠋ᡅ᠍᠍᠍᠍᠆ᡬ
respects, the information in the financial	᠔ᡣ᠘᠆᠙᠘᠆᠔ᡩ᠕ᡩᠴ᠀᠋᠕ᡩ᠘᠆᠘ᡧ᠘ᠴ᠘᠙᠘ᡃᠣ
statements was presented fairly and in	᠕᠆᠋ᠬ᠋ᢞ᠕᠃ᢉ᠕᠋᠆᠉᠋᠕᠆᠕᠆᠕᠆᠕
accordance with Canadian public sector	᠘᠋᠋᠋ᡃᢛ᠋᠋ᠣᡄ᠘ᢣ᠋᠋ᢛ᠋ᢕ᠃᠋ᡄ᠉᠋ᢑ᠖ᢑᢄ᠅᠋ᡔ᠋᠋᠄ᢣ᠋ᢙᡄ᠘ᠵ
accounting standards and the government's	᠕ᠳᠴ᠖᠘᠇᠘᠆᠅ᢕ᠅᠋ᢕ᠘᠈ᡆ᠘᠆᠕᠂ᢣ᠋᠘ᡔᡐᠫᢦᠴ
transactions that we examined complied with	∆₅ba_yċc.
specified authorities. In other words, you can	
rely on the information contained in the '21-	ᢄ᠘᠘ᡘ᠊ᡃᢆᠣ᠆᠈᠆᠕᠂᠕᠆ᡐ᠘᠆ᡧ᠖
22 financial statements.	ᠴ᠙ᡃᠡᠯᢦ᠋᠋᠄ᠳ᠕᠂ᠴ᠋᠋ᢖ. ᢗ᠘᠘᠘ᠫᡃ᠋᠘ᡗ᠂᠘ᠳᠴᡟ᠘ᢩ᠂ᡥᡗᡗᠫ
22 Infancial statements.	ᢀᠴ᠃᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
The 221 22 concellidated financial statements	ᢗᡃ᠋᠘ᠴᢉᡰ᠈ᢂ᠅ᡩ᠅ᡩ᠅᠘᠋ᢄ
The '21-22 consolidated financial statements	᠘ᡃ᠋ᡰᠵᢛᠫᢛ᠋᠆ᢕᡑᡄᢄᢛᠴᡄᢂ᠉᠆ᢓ
show that the government had net financial $f(f) = f(f) + f(f) +$	᠋᠄ᡃ᠋᠔ᢂᢣ᠋ᡩᠳᡗᡭ᠊ᠣ.
assets of \$548 million as at March 31, 2022.	
In other words, its financial assets were	ᡣ᠖᠆ᡁ᠙᠘᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
enough to cover its liabilities with \$548	ᢀ᠋ᠫ᠘᠋᠋᠋᠋᠋ᠴᡦ᠇᠋ᠴ᠆᠋᠋ᡬ᠘᠋᠋᠋᠋ᢑ᠘ᢣ᠋ᢛ᠋ᢕ
million left over.	᠘ᡃ᠋ᠴ᠋ᡃᢐᢛᡅᢗᠵ᠋᠋᠆᠆᠂ᠺᡆᡧᢗᠵ᠋ᡣ᠋᠄᠆᠆᠆᠆
	ᡃ᠋᠋ᡋ᠋ᡣ᠘ᢣᡪᡄ᠋ᠴᡄ᠂᠋᠋ᡩ᠋᠋ᡗᡏ᠄᠋᠋ᢓᡆᢩ᠖ᢕ᠋ᡳ᠋ᢙ᠋᠅᠋ᢕᡘᢛ᠋ᢕ
The government makes estimates and	᠕᠋᠋᠉ᡃ᠋ᠣ᠘ᢣ᠋᠋ᢛ᠋ᢕ᠋ᠴ᠖᠕ᢞᢩᡆ᠋᠂ᠳᡐᡗ᠘ᢗ᠆ᡐᡃ᠘
assumptions that affect the amounts reported	᠘ᠳᠴ᠙ᠺᢣᠴᢉᡰ᠋᠈ᢙᠴᡃᢈᢗᢦᠵ᠘ᢡᡊᡗᠵ᠋᠋᠋ᡬᢄᠴ
in the financial statements. The areas in	
which measurement uncertainty is the	᠙᠋ᠴ᠋᠌᠈ᢣᡄ᠋᠕ᢣᢦᡏ ᡏᠦᡃᢗᡃ᠋ᡃᠾᢗ᠋᠋᠋᠋᠉ᠳᡄ᠋᠆᠘ᢣ᠋ᠺ
greatest are disclosed in the notes to the	᠙᠋ᠴ᠘᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕
financial statements. These areas are	᠕᠆᠋ᡣ᠋ᢞ᠕᠆ᡣ᠘᠕᠆ᡁ᠕᠆ᡁ᠕᠆ᡁ
inherently imprecise. As a result, it is	ᡃᡬᠯ᠋ᡃᢛ᠋᠋ᢪ᠈᠆ᡆᢛᢣᡄᢂ᠋᠘᠘ᡩᡆ᠌ᢂᢣᡄᢂᠼᢛ
possible that an amount appearing in these	᠄ᡃᡰ᠆ᡆ᠋᠋ᡏᡃ᠂᠕᠋᠋᠋ᡬ᠋ᡃᢐ᠋᠋᠋᠃ᢕᢄᡨᡶ᠋
financial statements could significantly	᠄᠋᠋᠋ᠻᡏ᠋᠄ᡏᡄᢂ᠋᠋᠆᠆᠘᠙᠘ᡃᢦᡗ᠂ᢆ᠋ᢤᡆᢂ᠋ᢣᡝᡆᡣ᠋ᡥᡗ᠆ᠳ
change in the future.	᠆᠆᠘ᠴ᠆᠆᠋ᢉᢛ᠋᠙ᡔᢑᠫᠦ
	ᢄ᠋᠄᠋ᡃ᠋ᡋᡔ᠘᠋ᠴᡆᡧ᠋ᡏᢣᢁ᠋ᢑ᠋᠘᠆᠃᠘᠆᠉᠘᠆᠉᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
We wish to draw the Committee's attention	2022-2023 ኣኈዖ<<ር.
to two issues that we have identified through	ĹϽ∆ჼჾϟ⋡┽ႶჼႦ. ⊲∧ჼჾdႶჼჂჼႦႫჼჄ
our '21-22 governmental and territorial	᠙ᠵᢞᡃ᠋ᢁᡄᡗᠡᡏ᠋ᡃᢛ᠋ᠫ᠋᠅ᡶ. ᡅ᠋᠋d᠋᠋ᡃᠮ᠋ᡃᢛ, ᠋᠄dᡃᢞᡅ᠋ᡏᡃᡃ.
audits and that were part of our presentation	
deck provided to the Committee in advance	ዾዾ፞፞፞፞፞፞፞፞፞፞፞ዾዾዸኈ (ጋ፟፟፟፟፟፟፟፟፟፟፟፟ጏዾ): ፞፞፞፞፞፞፞፞፞፞፞፞፟፟፟፟፟፟፟፟፟
of today's meeting. While these were not	
significant enough to affect our audit opinion	ᢣᢄᅆ (ϽϞᢣ∩J ^ϲ): ˤdদᅆᡆᡤᢀ ᠘ᢀᢞ᠙ᢂᢗᡕ. ᢦᡃ᠘
on the government's consolidated financial	ᠡ᠀᠋᠋᠋᠋᠋᠈᠆ᢧᢣ᠘ᢄ᠆ᠴ᠋᠋᠈ᢣ᠋᠘ᢄ᠆ᡆ᠋᠘᠘
	᠈ᡃ᠋ᡆᡄᡝᡃ᠋᠂ᡃᡉ᠘᠋᠋ᡃᡆᢣ᠋ᠵ᠘᠋᠋᠋ᡰᡄ᠋᠘᠂ᠺ᠋᠉᠂᠆ᠬ᠉ᡬ

statements, we do believe that they merit the Committee's attention in conducting its oversight of governmental operations. These issues involve the spare parts and lubricants inventories at the Qulliq Energy Corporation and the write-offs of tangible capital assets.

For the spare parts and lubricants inventories, we once again issued a qualified opinion in our independent auditor's report on the Qulliq Energy Corporation's financial statements for the year ended March 31, 2022. This is a long-standing issue that stems from inadequate inventory management practices and significant control deficiencies within the corporation's year-end inventory procedures. These issues increase the risk that these inventories are being mismanaged and are not accurately reflected in the financial statements.

For the write-offs of tangible capital assets, we want to inform the Committee that as a result of requirements set out in the Financial Administration Act of Nunavut, management could not write off \$4.1 million of its tangible capital assets. The assets in question were deemed to have no future service potential to the government, but they could not be written off until management was authorized to do so by new legislation passed by the Legislative Assembly. As management had not received the necessary authorization when the financial statements were tabled, the assets were not removed from the consolidated financial statement position, and as a result, both the assets and the annual surplus were overstated.

In addition, we wish to inform the Committee that the government is adopting a new accounting standard in '22-23 that will require it to record a liability in relation to any legal obligation that will result in future costs when the assets are retired. The new standard is complex and involves the use of ኦቴኦፖኦσኆኈበኁጋቦና ዸ፞፞፞፞ዾኦኑ፞፞፝ዸሰና. ዸ፞፞ዾኦታርሊኦቴና ፖኒዮ σថኁ, ዸ፞ዾኦታርሊኑ, ር፞σኦና ጋዮቦርዻ Γσኁርኦና. ጋዮቦርላር Δኔ៩ኈበኈሁ ላዛጔ ላዊበሮሊኦቴሮ Γፖላና ᡄ<ᡄំኈ, ላዊበሮሊσና፝፝፝፝፝ ላዛ፟ጔ ኦΔΓፖ ላርፋና.

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ΡαΡΥΝΟΡΠΑΤΟ ΑΥΤΟΡΟΥΝΟΥ Δυτηρογοίος Αντορογοίος Αυτορογοίος Δυτηρογοίος Γαργοίος Αγγοιος Αστηρογοίος Αγγοιος Αστηρογοίος Αγγοιος Δοτηρογοίος Αγγοιος Δοτηρογοίος Αγγοιος Δοτηρογοίος Δοδιστηρογοίος Δοδιοδιδ estimates and assumptions. We anticipate that the new standard will affect the consolidated financial statements because the government has tangible capital assets that are subject to this standard, such as buildings, equipment, and vehicles. For example, the government may have to remediate buildings with asbestos. The costs of such future legal obligations are known as an asset retirement obligation.

We wish to make the Committee aware of two issues relating to the adoption of the new accounting standard.

Firstly, our '22-23 independent auditor's report on the financial statements of the Nunavut Development Corporation includes a qualification relating to a scope limitation linked to asset retirement obligations. In other words, the corporation's '22-23 consolidated financial statements do not contain complete and accurate information about any potential future asset retirement obligations.

Secondly, the Qulliq Energy Corporation has not yet provided our office with the information we need to audit its asset retirement obligations. The corporation has informed us that it expects to provide the information we have requested at the end of September 2023. I must say that as of today, we're looking forward to that information, but we're not holding our breath. As a result, the corporation missed its statutory reporting deadline for the '22-23 financial statements.

These circumstances are currently preventing us from assessing the impact on our '22-23 audit opinion for the government's liabilities. The delays in getting this information means that we will issue our audit opinion on the government's consolidated financial statements later than usual, and this situation will affect our ability to support the ϽνϲϤ, ϧϽ^ͽ³₂⁴

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decision-making processes, such as determining the government's budget and main estimates.	ᡧ᠋᠋᠋᠋᠋᠘᠊᠋᠘᠋᠘᠘ᢣᢄᢞ᠅᠋᠑᠋ᡗ᠅᠋᠘᠅᠘᠘ ᠈ᠳᡠ᠅ᡥ᠋ᢁᠴ᠘᠆᠋᠄ᢣᢄ᠂᠖᠘᠘ᠫᡔ᠅ ᠋᠂ᠳ᠘᠆᠅᠘᠅᠘᠅᠅ᡬ᠋᠌ᡬ᠙᠘᠌᠈ᢣ᠋᠄᠈ᡔᢑ᠋ᡠ᠅ᡥ᠋ᠺ᠌᠕᠋᠘
Finally, in recent years, our office has noticed that certain government departments and territorial corporations have experienced high levels of employee turnover and vacancies in key positions, which further increased during the pandemic. As a result, the high level of vacancies inherently increases the risk of fraud or error as it can	Ϥϟ;ϷͽϟͰϭϧͺϧϲͺͺϲϲϧϙͺͺͻͺͺͺ Λ;ϤͺϿ; Α, Α, Α
lead to deficiencies within the internal control environment and have an impact on the successful delivery of programs. We believe this is an important root cause underlying many observations we also reported in our recent performance audits. Governmental representatives have indicated that challenges in securing staff housing can have a significant impact on the ability to	
attract potential candidates. We encourage the Committee to study this situation and ask the government about its recruitment strategy to ensure that it effectively supports the recruitment of qualified candidates and is able to fill vacant positions in a timely manner.	ዸ፟ዹዾኯፘጚኯኯኇ ለኯኯጚኯዸ ፟ዾዾኯጚጚኯ ፟ ዾዀዾ ዾዀ ዾዀ
I would like to thank the Deputy Minister of Finance, the comptroller general, their staff, and the staff of the departments and territorial corporations who were involved in preparing the government's financial	Δαί ισαί ΓΔιά ΣΑΡΕΛΊΤΟ ΡσιδρλασαίοΓο ΔΟς Εσυ Εσυορί, Οιά αριο Εδιος Αρίσι το Γίλο Αρίσι το Γίλο Αρίσι το Γίλο Αρίσι το Γίλο Αλά το Γίλο Αλα το Γίλο Γιδι Γιδι Το Γίλο Γιδι Το Γίλο Γιδι Το Γίλο Γιδι Το Γίλο Γιδι Το Γίλο Γιδι Το Γίλο Γιδι Γιδι Το Γίλο Γιδι Γιδι Γιδι Το Γιδι Γιδι Το Γίλο Γιδι Γιδι Γιδι Γιδι Γιδι Γιδι Γιδι Γιδι
statements. We appreciate their effort and	᠕᠋᠈᠊᠋ᡶ᠆᠈ᢣ᠘᠋᠆᠉᠆᠖᠆᠉᠆᠖᠆᠉᠆᠖᠆᠉᠆᠖᠆᠉᠆᠃

Once again, thank you for this opportunity to help support the Committee in its oversight of the government's finances. We look forward to meeting with you again in the

collaboration.

government in meeting its December 31

be receiving timely information for their

and other informed readers of the

statutory deadline. Therefore, the Committee

government's financial statements might not

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coming months to discuss our audit of the	ᡏᠴ᠈ᡩᡆᢂᡷ
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government's consolidated financial	⊲JPĹ'ʊ⊲⁰᠈ጔᡗ.
statements for the '22-23 fiscal year once it is	
released.	ᡖ᠋ᡣᢩᢨ᠋ᡶᢨ᠋ᡥᡗᡗᠫᡗ᠘᠋ᡄ᠋᠋᠋᠖᠋ᡔᢑᢄᡔᢑ᠋᠖ᡔᢑ
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Mr. Chairman, this concludes my opening	ᢦ᠈ᢣ᠋᠋ᠫ᠘ᡃᡆ᠋᠋ᡊ᠅᠘ᡥ ᠋᠋ᢗ᠘ᡃᡆᠴ᠋᠅᠋᠘ ᠖ᡣ᠋᠋᠋᠋᠋ᡥᠥᠵᢣ᠋ᡗ
remarks. We would be pleased to answer any	᠌ᡔᠳᡃ᠋ᡖᢆᢞᠾ᠆ᡆᢛ.᠋᠋᠘ᡃ᠋᠘ᡕᡠ᠘ᡄ᠋ᢩ᠆ᡘ
	bNL296 UbCD4_C Cd5D4LJav
questions the Committee might have.	
Nakurmiik. Thank you.	
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Chairman: Thank you, Ms. Miller. Mr.	᠘᠋᠋᠋᠆ᡣ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Chown.	᠔ᡄ᠆᠌ᢄ᠊᠋᠋ᡔᡥ᠋ᡄᢂᢣᢄ᠕ᠣᢩᢁᡷ᠐ᢐᢁ᠅ᡁ᠖᠘ᠴ᠙ᡆᢂᢞ
	ᠵ᠋ᡣ᠋᠋᠋ᢛᡄ᠋ᠴᢄᡔ᠋
Mr. Chown: Thank you Mr. Chairman I	
Mr. Chown: Thank you, Mr. Chairman. I	᠈᠋᠘᠋᠕, ᠘᠋ᠴ᠆᠋᠋᠋ᡃ᠋ᡋᢄ᠋᠋᠋᠉ᡔ᠅᠋ᢂ᠋ᢄ᠂᠋᠉
just want to apologize in advance; my	<u>ف</u> ۵۶۶۱۶ ۲۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹۵۶ ۹
opening comments are rather lengthy, but I	مراجع کې د کو د کې ۲۰۱۳ کې ۲۰۱۳ مړلکم د کو د کې ۲۰۱۳ کې ۲۰۱۳ کې
hope you find them informative.	
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Good morning and thank you for inviting us	᠘ᠴ᠆᠋᠄ᡃᠣ᠌ᢄ᠅ᡔ᠉᠋᠋ᠫᢣ᠌᠌᠘᠘ᢋ᠘ᡁ᠘᠉ᡩ᠘ᢙ᠋
here before the Committee for the first-ever	᠕᠆᠋ᡅ᠋ᢞ᠕᠆᠋ᠺ᠊᠕᠆᠋ᠺ᠆ᠺ᠆ᠺ᠆ᠺ᠆ᠺ᠆ᠺ
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televised review of the Public Accounts of	⊲₽ጋ∹ჼጋ?∩ჼ∖ ∧2, ႱペLጋჼbჼď
the Government of Nunavut. With me today	᠕᠆᠋ᡅᢞᢐ᠅ᡥᡄ᠋᠕᠆᠆᠕ᡩ᠆᠘᠖᠆ᡔ
from the Department of Finance is Susan	
Nichols, Comptroller General, and Dan	
Young, Assistant Deputy Minister, Fiscal	
Management. Also, from the Department of	Ċŀd< d PPL'o d
Environment, we have Michele LeBlanc-	᠙᠋ᠴ᠋᠌ᠺᢣ᠋᠉ᢓ᠒᠕ᡠᡃ᠋ᠴ. ᡁ᠙᠘ᡃᡆ᠋ᡗ᠘ᡄᡊᢂ᠈ᢣ᠘ᢁ
	ᡧ᠋᠋ᡣ᠋᠋ᢄᡣ᠘᠆ᡁ᠘᠆ᢧ᠉᠅᠘᠆ᠴ
Havard, Director Environmental Protection,	᠘ᡄ᠆ᢂᡃᢣ᠌ᢂ᠋᠊᠋᠆ᡏ᠅᠋᠔᠖ᡩᢑ᠘ᡄ᠘ᡷᢢ᠋ᠫᢓᡤ
and James Elliott, Environmental Liabilities	᠕ᢃ,᠊᠘᠋᠋᠋᠆᠋᠋᠋᠋ᡃ᠋ᡋᢞ᠋ᡃᠣ᠊᠋᠋᠋ᠴᢄ᠋᠉᠂ᡬ᠘᠋ᢣ᠋᠉ᠫ᠒᠕᠋᠋᠋᠋᠋ᡘᡆ᠋᠋
Project Manager. We look forward to	᠋᠆᠕᠈ᡔᡤᢆᢨ᠈ᡏᡄ᠋᠌ᡔᢑ᠔᠋᠕᠉ᡔᡄ᠉ᡬ᠖᠉᠘ᠴ
discussing with you the 2021-22 Public	ᡧ᠈᠋ᡝᢨᢦ᠋ᢕᢗᠫᡄᢂ᠋ᡏᡆᢩ᠘᠘᠆ᡄ᠋ᢛᢣ᠘᠋᠆ᡔᢕ
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As this is the first televised review of the	
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Public Accounts, and for the benefit of those	ዸ፟፞፞ዾዾኯኯፙኯ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
watching, I would like to begin by providing	⊲୮⊲ʰdˤ \$268.8 ୮୯୕⊲σʰ. ⊲୮⊲ʰdˤ \$3.34
an overview of this highly technical	᠕ᠸ᠊ᢦ᠋ᠲ᠆ᢣ᠋ᢧᡝ᠋᠋᠋ᡔᡣ᠋᠌᠌᠈᠋ᠪ᠋᠋᠋᠉᠋᠘᠋᠋᠋᠆ᡷᢧᡝ᠋᠋᠋ᠴᡣ᠋᠉
document.	
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The Public Accounts is the primary	
accountability and transparency reporting	C ⁶⁶ b ^e ·j ⁶ ⊃∆ ^c \$322.5 Γ⊂⊲ ^e − ³ ∪∠⊳ ⁶⁶ ⊃ ^c . \$1.12
mechanism on the financial operations of the	᠕᠆᠆᠋ᡃ᠆᠋᠋᠆᠆᠋᠋᠆᠆᠋᠃᠆᠘᠘ᡱᠳ᠋᠋᠋᠋᠋ᠴᢪᡆ᠅ᡥ᠋ᡗ᠙᠘ᢂ᠆
Government of Nunavut. The Public	᠘ᡄᡃ᠋ᡃ᠋ᡋ᠊᠋ᠳᡄᢂ᠋᠅ᠫᡗ᠄᠋\$224 ᠋ᡏᡄ᠊᠋᠋᠆᠋ᠳᢩᢑ᠋᠋\$1.84
Accounts present the financial position and	గ⊂⊲ి−ి⊍∟⊳ౕల,ు∩ి. ∆౬ిరి భాలు,ం∿ \$547.7
results of operations of the consolidated	Гс ⊲ °σ ^ь .
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departments as well agencies, corporations,	C°&& 47.CD4F457
organizations, and funds which are controlled	⊲۲ הסשר ⊽ר⊃כייאי
by the government.	ᡏ᠋ᠴᢛᠫᢦ᠋᠋᠋ᡃ᠋ᢑᡄᢄᡩᡆ᠋ᠺᡃ

The Public Accounts presents historical information related to events that have already happened. For this Standing Committee appearance, we are looking at the activities from April 1, 2021 through to March 31, 2022. This fiscal year occurred during the height of the COVID-19 pandemic and as a result, you will see numerous areas in the government's financial results that were impacted by the pandemic. Specifically, Committee Members may note that certain revenues were higher during the year as a result of federal COVID support. Further, several departments required supplementary budget appropriations to deal with the direct impacts of COVID-19, while other departments saw significant lapses in their budgets due the impact on both government and private sector operations.

The Public Accounts is broken down into three main sections:

- Section I: Financial Statement Discussion and Analysis
- Section II: Consolidated Financial Statements, and
- Section III: Non-Consolidated Financial Statements

I will explain these three sections in further detail.

Section I: Financial Statement Discussion and Analysis

Section I: Financial Statement Discussion and Analysis is intended to provide an overview of the government's financial position, changes in its financial position, and its performance. In developing this section of the Public Accounts, the

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Department of Finance looked for guidance within professional standards and literature as well as through a review of what is presented in other jurisdictions.

The Financial Statement Discussion and Analysis section provides insight into revenue and expenditure variances as well as other concepts such as risks and uncertainties and indicators of financial condition such as "sustainability" and "flexibility," areas which the Committee noted as being of particular interest. The purpose of these topics is to provide additional information that may be helpful to decision-makers and stakeholders within and external to the government.

Section II: Consolidated Financial Statements

The second section of the Public Accounts is the consolidated financial statements. This section is audited by the Office of the Auditor General of Canada and for which an audit opinion is given. In this section, Committee Members will find the Management Responsibility Letter, the Independent Auditor's Report, and the various statements, notes, and schedules that make up the consolidated financial statements. I will touch on a few of the more significant components.

The Independent Auditor's Report is provided by the Auditor General of Canada and includes the auditor's opinion with respect to the correctness and fairness of the financial statements and provides an opinion regarding compliance with various legislative authorities. I am pleased to advise you that for the fiscal year ended March 31, 2022, the Government of Nunavut received a clean audit opinion.

The Statement of Financial Position provides a snapshot in time of the government's

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assets, liabilities, and accumulated surplus and/or deficit at March 31 of the fiscal year. Currently, the government is in an accumulated surplus position, which means that the value of all the government's financial and non-financial assets is higher than the value of all its debts. Essentially, this number is one representation of the overall worth or value of the government in financial terms. It is important, however, to understand that this "accumulated surplus" does not represent the amount of money available for reinvestment in programs, services, and infrastructure. The reason for this is that the government's assets are represented by a combination of both financial assets, such as cash or accounts receivable, and non-financial assets, the most significant of which is tangible capital assets. Tangible capital assets are the schools, health centres, power plants, and other infrastructure used by the government to provide services to the public. The value of these assets is part of the accumulated surplus and cannot be accessed without selling these facilities.

The Statement of Operations and Accumulated Surplus provides a picture of the overall results of operations that occurred during the fiscal year. The statement presents the budget and actual results for revenues, expenditures, and the resulting surplus or deficit for the year.

Expenses in the consolidated statement of operations are categorized by major program areas. While these program areas closely resemble government departments, they are not an exact match. This is because public agencies have also been consolidated into these major program areas. For example, the Finance program area includes the Qulliq Energy Corporation, and the Education program area includes Nunavut Arctic College. Committee Members may note ב∆∽ב°.

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significant differences between the budget and actual results in the consolidated statement of operations and the accumulated surplus. Some differences are related to actual revenues or expenditures being different than originally planned, whereas other differences have to do with how related party transactions are accounted for when preparing the consolidated financial statements.

The Notes and Schedules to the Consolidated Financial Statements provide additional detail to supplement the higher-level information presented in the financial statements. Often the notes offer details into changes to financial accounting standards or how certain types of assets or liabilities are recorded in the statement. The Standing Committee expressed an interest in two areas which have been noted in the 2021-22 Public Accounts: accounting for contaminated sites and future accounting standard changes with respect to asset retirement obligations. I would like to take the opportunity to briefly clarify the Department of Finance's role with respect to these two matters.

Regarding contaminated sites, the Department of Finance's role is to ensure that the Public Accounts accurately present the government's accounting policies and financial information with respect to contaminated sites. Finance works with all relevant departments and agencies to ensure that appropriate information is gathered and reported, consistent with public sector accounting standards, regarding the liability or possible liabilities for the remediation of contaminated sites. The Department of Finance is not responsible for the ongoing management of contaminated sites.

Regarding asset retirement obligations, the Department of Finance is responsible for coordinating the implementation of the new

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Δ•/«>ር• (ጋኣኦበJ^c): ^ናdታ°ዉ广^b. bበLኦ^cCኦ⁶ ኦ^cbኦ/ኣኣጋΔ°ዉሮ⁶ር⁶ኪ«? Cd[°]°[°]°ዉL. Γ^v accounting standard. This process involves educating departments and public agencies on the requirements of the new standard and then working with them on plans and approach to ensure they are able to gather the necessary information to allow for appropriate reporting under the new standard. As this is a new and complex standard, governments and auditors across the country have found it challenging to find the right balance of information gathering and reporting to satisfy the standard.

Section III: Non-Consolidated Financial Statements

The third section of the Public Accounts is the Non-Consolidated Financial Statements. Although this section is not audited, it is still examined by the Office of the Auditor General because it is included in the consolidated financial statements.

The non-consolidated financial statements present the financial position and results of operations for the core government departments. These statements provide an accountability document for government operations and spending that were approved through the budget appropriations in the main estimates and capital estimates.

The non-consolidated financial statements include several statements, notes, and schedules that provide similar information as those in the consolidated financial statements and so I will not elaborate further on those documents. I would, however, like to make note of some of the schedules provided in this section that may be of particular interest to the Committee.

Schedule A provides a more detailed breakdown of the revenues received from core government operations. This includes revenues from the Government of Canada as ᠄᠙᠋᠆᠋᠋᠋᠋᠂ᡃᠥ

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well as those from taxation and other areas,	<u></u> ᠋᠙᠋ᠴ᠋ᢄᢣᡄ᠋᠋᠋ᡘ᠈ᡩᢙ᠋ᢁᡸ᠖᠖᠋᠖᠋᠘᠋᠘᠋᠘
such as revolving funds.	مــا٢ـــكـــ٢٩مـ٢٢ ٢ ٢.٩٢م-٢د_ذـ2١ــم
Schedule B provides an overview of all expenditures, including those funded from appropriations, third party agreements, and revolving funds. The information in Schedule B is broken down into more detail through Schedules B.1, B.2, and B.3. Schedule B.1 provides the best source of information for how departments performed compared to their budgeted appropriations for the year on both operations and capital spending. Schedule B.2 provides a comparison by	
department of original budget to actual expenditures under third-party agreements. Members will note there are often significant variances between original budget and actual expenditures in this area. These variances occur because the government only includes known funding agreements in its budget at the start of the year. It is a regular occurrence for additional funding agreements to be entered into during the year which result in additional spending.	Γ) (ϽϞληυς): ͽϭϧͼͺϳͽ, ΔͽγͼϷϳͼ, ϫͻϷη 9- Ϟυσ, ϹϷϭϤ ϫϿϫΔϲϷͽϹϿͼ LϽΔρηϚηͼσ. ϹϹͼͺ ͽϷϷλμϷϷϞΓϷ ϒϲϹϭͼ ΛγμϞΓͼ ͼϷϷμμͼϭϥϫͼͼ ͼϷͼμαμα το το το το το το το το το το το
Schedule B.3 provides more detail on the spending under the various revolving funds.	C°ੴઌ ଏଂĠਗ਼ਖ਼୮, ᡣ᠔ᡔᠨ᠅᠆ᠸ᠉ᢣ᠘᠅ᡣᠺᠫ᠉ ᢗ᠘ᡨᡅ, ᢗ᠘ᠳᡅ᠂᠆᠋᠂᠖᠔ᢣ᠘᠒᠋ᡗᢣᡲᡆ᠂᠘ᡆ᠂ᡆᡟ᠈ᢣᡅ᠍᠍ᡏᢑ᠋᠋ᡶ᠅ᡁᡄ ᠕᠔ᢣᠡ᠅᠆ᡏᠳ᠋᠋ᠴ᠋᠂᠋᠕᠈ᢄ᠅ᡘᡆ᠋᠋ᠮᡆ᠋᠅ᡁᠴᡄ
Overview of financial results for 2021-22	⊲ٮڵ ڶٶ ⊳ۥڡ؞ڂڔڔ؞ڡ؞
Now that I have provided an overview of the various components of the Public Accounts, I would like to provide some brief financial highlights for the year under review by this Committee. The 2022 Consolidated Public Accounts include \$2.82 billion in revenues and \$2.55 billion in expenses, which resulted in an operating surplus of \$268.8 million. This surplus, when combined with past surpluses, resulted in an accumulated surplus of \$3.34 billion.	

Spending by government departments on capital infrastructure through appropriations, disbursements to territorial corporations, and third party funding was \$322.5 million. The government maintained a healthy cash position of \$1.12 billion. Overall, financial assets increased by \$224 million to \$1.84 billion, while net financial assets increased by \$145 million to \$547.7 million.

Long-term debt remained steady at \$196.6 million and consists mostly of various loans and credit facilities for the Qulliq Energy Corporation and the Nunavut Housing Corporation. Government borrowing as defined in the *Nunavut Borrowing Limits Regulations* was \$421.6 million at year-end, leaving \$328.4 million of borrowing capacity still available from the \$750 million authorized limit.

Write-Off of Asset and Debts

Before I conclude my opening comments, I would like to touch on one other matter identified by the Committee as an area of interest. Back in July and October 2022, the Standing Committee on Legislation exchanged correspondence with both the Department of Finance and the Office of the Auditor General regarding matters arising from the consideration of Bill 3, the proposed *Write-Off of Assets and Debts Act, 2020-21.* At the time, concerns were raised by the Committee regarding the timing for the signoff of the Public Accounts in relation to the timing of the introduction of the Act to approve the write-offs.

The Department of Finance has explored this matter further to assess what the best approach should be going forward. In doing so, the department considered the need for balance between timely financial reporting, public accountability, and legislative authority. **\>**^{\\$} (Ͻ[\]\[\])</sup>
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ϲΔ⁴*γ*^j⁴ (ϽϞϷΛͿϤ): ⁵d۶⁴αΓ⁶, Δ⁶ν«ϷϹ⁶⁸. ⁵d۶⁴αΓ⁶, ΡϷ⁵ζή⁶. 2016 Ϲ⁶dϤ Ϸ⁵bϷ/₄Δ⁵⁶⁶σ⁶ LJΔΡή⁶, CL⁴α Λ⁵dή⁶ α⁵⁶CϷ⁴ζ⁴⁶⁶σ⁶⁶σ⁶ CL⁴γ⁴⁶⁶σ⁶⁶⁶⁶⁶ CL⁴α Δ/L⁵⁶α⁶⁵⁶ ζ⁴L ⁵dδ⁴α⁶⁵⁵⁸. Γ⁵C 5⁶ Ρ⁵J⁵ζ⁴ΛΓ⁵ CL⁴α Δ⁵b⁵⁶σ⁴L b⁶⁶⁶⁶σ⁵Γ bL⁶⁵b⁶⁶⁷⁶, C⁶d⁴ Γσ⁵CϷ⁴ ⁵⁶⁶⁷⁶⁶⁶⁷⁶⁷⁶⁷⁶.

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Another observation in our consideration of this matter is how to effectively balance the need for legislative decision-making versus operational decision-making on certain issues while still ensuring public accountability is maintained. The decision to record a writeoff in the government's financial statements is largely an accounting decision guided by an analysis of public sector accounting standards in relation to events that have already occurred. A good example of this is when a public housing unit burns down or when year-end inventories of fuel require adjustment to reflect actual inventory on hand. Approving or rejecting an Act in the Legislative Assembly will not change the fact that the housing unit or fuel no longer exist. In these examples, it is important that the government publicly report on these events so it can be held accountable by the public and Members of the Legislative Assembly. However, the decision on whether to record these write-offs in the Public Accounts is arguably a matter of accounting policy rather than a legislative decision. In fact, to not accurately record these events in compliance with public sector accounting standards would be a violation of the Nunavut Act and the Financial Administration Act.

The Department of Finance notes that the Government of the Northwest Territories has made amendments to its *Financial*

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Administration Act to better reflect the administrative nature of these decisions. Authority to approve write-offs for the Government of the Northwest Territories has been given to the Financial Management Board, with the ability to delegate to certain public officers for write-offs of a lower amount. Accountability is maintained through the requirement to publicly report these write-offs annually in the Public Accounts. The Department of Finance is considering pursuing similar amendments to Nunavut's *Financial Administration Act*.

Closing Remarks

At this time, I would like to acknowledge the work of our financial reporting team, as well as the work of the corporate services finance teams from the various government departments and public agencies that contributed to the timely completion and tabling of the 2021-22 Public Accounts.

I thank the Standing Committee for indulging my rather lengthy opening comments and I hope that I have adequately addressed the various issues identified by the Standing Committee. This concludes my opening comments. Thank you.

Chairman: Thank you, Mr. Chown. I would like to apologize to the Committee and witnesses here. In my haste and excitement in getting going this morning, I had neglected our first agenda item and that's the opening prayer. I'm going to take a step back to Item 1 on our agenda and ask Mr. Simailak to lead us in prayer so we can proceed. Thank you.

>>Prayer

Chairman: Thank you, Mr. Simailak. Now that the opening comments have been completed, I would like to invite Committee Members to have any general comments to Cdካ.

Cd^v (ጋኣኦበJና): ĊŀdϤ Ϸၬ՟ჼჃብጦኪዶჼď ჼႦഛჼ ለჼdበቦීσჼ ወĊ ΔჼႦഛჾ ჃႱ ႦჼቦჼჇႫჼ ኣჼ₽CϷペーႯჃムና. ĊŀdϤ ϤϷ·ċናłႯჼჃ ለϷσჼჼኣϷʹ<ር ĊŀdϤ ϤϷϲʹዮረϤჼንΔና ፈፖჼቦීσჼ ወዉሮჼσ. ĊŀdϤ CႱႱჼჇႱႵჾჇႦჼႶႱď ĊŀdϤ ሲኣΔσďჼჂΔና ፈኮሰł 2024-Γ. ΔŀłペϷĊჼ.

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the opening comments. Mr. Lightstone.	Δ⊳/≪ÞϹ· Ϸ: Γ ^៶ Ϲ ∖⊳°.
Mr. Lightstone : Thank you, Mr. Chairman. Good morning, colleagues, government officials, as well as those viewing the proceedings today. I would like to thank Deputy Minister Jeff Chown as well as Comptroller General Susan Nichols, as well as the OAG and environment staff for appearing before the Committee today.	\> \> \> (Ͻϳ\> (Ͻϳ\) (Ͻϳ\> (Ͻϳ\) (Ͻϳ\> (Ͻϳ\)
In addition, I would expressly like to thank Deputy Minister Chown for his leadership. Your experience as director of expenditure management as well as former comptroller	ጋናናላላናሎbጔላኈጋህና, ለኦሲላጋσኈኣኦሮኈ፝፝፝፝፝ጏσ ሰ፞ዸ፞፞፞፝፝፝፝፝፝፝ ሰ፟ዸ፟፟፟ ኦσቴት፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝
general has proven invaluable and have, no doubt, made you the most capable and strong Deputy Minister of Finance in Nunavut's	Δ•/≪ϷϹ· Ϸ(ϽϞϷ∩Ϳና): ·dᢣ°ႭϹϷ, ϹʹϹ ∖Ϸ°. Ϲʹ σdʹ.
history.	σở (ϽϞϟႶͿና): ᠂ݸᢣ᠌ᢁᡄᢪ, ᠘ᡃᡟ᠙᠌Ϸᢗ᠅. ᢗᢅ᠆ᡆ ᠕ᢣᡅᡕᠯ᠋ᠫᡃ᠋᠘᠊᠋ᠴᡆ᠌᠌᠌ᢟ᠋᠋᠋᠋᠋᠋ᢗᡄ᠋ᡶᢦᡄ᠋᠘᠆᠋ᢕ᠋᠋᠉ᡥ ᡏ᠋ᠫᢣᢂ᠆ᠴᠦ᠊ᠾ᠙᠋᠋᠋ᡛ᠋ᢀᡩ᠋ᠴ᠄᠙᠋᠋᠋ᡗᡷᢣᢂ᠊᠋ᡨᡅᡊᠴ
In addition, the significant contributions of our Comptroller General, Susan Nichols, was also aided by her experience gained during her career with the Department of Finance, working in financial operations, all the way up to director of financial reporting and	Λ'dΠ' b°
controls, which is the office responsible for producing these Public Accounts.	᠋᠋᠄ᡃ᠋ᡃᡋ᠋᠌᠊ᢄᢣᢣ᠘ᡄ᠊ᢣᠯ᠋ᡗ᠄᠂ᡠᠣ᠋ᡏ᠂᠖᠘᠋ᡬ᠆ᠺ᠋ᢄᢋ ᡬ᠋᠋ᢛ᠙᠆<᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆ ᠕᠊ᡅ᠘᠆᠘᠆ᡬ
As was noted, today marks a significant occasion as it is the first time in Nunavut's history that a Public Accounts Committee will actually be reviewing the Government of Nunavut's Public Accounts.	ΛΦΛΟΛΈΥΕΥΟ ΛΡΥΡΥΛΑΟΥΔΟ. ΥΡΥ ΕΝΑΙ α_αΔ ⁶ ν7 ⁶ bc-Ρ ⁶ ⁵ ΟJ ⁶ α ² CΦ ⁴ Λ ⁵ dΛ ⁶ Λ4Δ ⁶ 4 ⁴ L ₂ LCLΔ ⁶ α ² CΦ ⁴ α ³ ΩΛ ⁶ b ⁵ σσ ⁴ L ⁴ b ⁶ LCΓα ⁵ b ⁶ Dσ ⁶ ΠΩΩ ⁶ ⁶ 2σ ⁷ , LCΓα ⁵ b ⁶ D ⁶ Λ ² ΔΓ ⁶ , Λ ⁵ dΩ ² C ² C ² α ² CΦ ⁴ ΔLΔ ⁶ ⁴ α ⁴ b ⁵ F ⁵ L ⁶ b ⁶ Λ ⁵ dΩ.
In all Legislative Assemblies and Parliaments across the British Commonwealth, the Public	Δν/«ϷϹ· »: Γ ʹϹ ϲΔ ^ϲ γʹϳ .
Accounts Committee is one of the most significant and active committees. The Public Accounts Committee is an essential component of the Westminster system of Parliament oversight. In general, public accounts committees are responsible for examining financial statements, also known as public accounts, examining whether government has spent funds as appropriated	 CΔ^cγ^jδ^c ()^j^j ()^j ()^j<

by the legislature and examines whether government has spent funds with due regard to economy and efficiency and whether government programs remain effective.

Today marks a significant moment for me personally, as during my time working with the Department of Finance, I've lost count of the number of budget documents that I helped through main estimates, capital estimates, and supplementary appropriations. I'd also like to thank our Comptroller General, Susan Nichols, for allowing me the opportunity to contribute to the consolidation of two of the Government of Nunavut's two sets of public accounts.

Today, I get the opportunity, alongside my fellow colleagues, as we ensure the financial transparency of our government by reviewing the public accounts, and ensuring the expenditures align with the budgets set out through our appropriations.

In addition, I would like to commend the Department of Finance for its efforts to increase the transparency of the Government of Nunavut in recent years. In 2021, the Department of Finance produced the firstever consolidated budget, which makes the actual expenditures presented in the public accounts comparable to the budgets passed by this Assembly.

Further, in 2018-19, the public accounts of the Government of Nunavut included its first management and discussion and analysis section. The financial statement discussion analyses are included with financial statements to provide additional information related to its financial position and changes in its financial position, as well as its performance. Most recently, December 2022, the Department of Finance released its firstever public fiscal mid-year update, but there is always room for improvement. **Δ•/<>Δ•/(ጋኣֹΔ•/(ጋኣ̇<</td>Δ•/(ጋኣ̇<</td>Δ•/()Δ•/</t**

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I look forward to the discussions that we'll be having today and look forward to repeating this exercise in the coming years. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Lightstone. Are there any other Committee Members who have any general comments to the opening comments? Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you. Good morning and thank you, Mr. Chairman. I would like to ask a question to the Office of the Auditor General. Actually, I want to speak to the report submitted by the Office of the Auditor General where it speaks to the mandates and in this report specifically the introductory comments prior to the review where it led to a question revolving around the Qulliq Energy Corporation. It pertains to the risk assessment concerns or perhaps a dangerous work environment, or that there is a safety hazard or a potential hazard.

It is listed on page 3 actually, in paragraph 9 where it speaks to the issue, opining that this isn't operating smoothly which was noted by the auditors, but it doesn't elaborate what happened exactly and whether there was a management response as the report does not speak to that.

I would like to know if our government's Department of Finance has provided a

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response to the financial expenditures, and it	᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
seems a partial answer was provided,	ᢀ᠌ᢄ᠆᠈ᢣᡗ᠆ᡩ᠘᠆᠖᠘᠆ᡩ᠘᠘᠘᠘
nonetheless, as it relates to the energy rates	ᡏ᠋ᢄᡩ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
and corporation expenditure reports or	∠4℃, مد منزا۲ ۲۲۶
statements do not show any meaningful	
improvements.	⊲₄۲⊃ ⊳₀۲∀⊃۰ ⊳₀۲⊲⊃₅σ⊳Ųҁ ⊲₀ċ∩CFc
improvements.	٩٢٬٢٤، ٥٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩٤، ٩
This was the noted observance, that this is	Ĺˤᡷᢩ᠂ᠳᢦ᠂Ċ᠈᠔ᡏ᠅᠘ᡬ᠕ᡬ᠕ᡬ
poorly managed perhaps, and this leads to	٢ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵ ۵
my next question. Has a response been	٩٦₽°ݠݛݗ¹ᠴ∩Jº Ėݠ⊳ᢣº.
• •	<u>ᡩᡆ</u> ᢂᢣᡄᢂ᠋᠘᠆ᡆ᠌᠉᠆ᡆ᠉᠆᠕᠘
submitted replying to these findings from the	᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆ ᡣ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
department, as it lists here in paragraph 9?	
Decident the language and it shows a	ᡬᡃᠣᡆ᠋᠋᠙ᡆ᠋᠋ᠵᡃᢛ᠋᠋᠋ᠫ᠋ᡣᡗ᠙ᡃᢗᠺᡥᠦ ᠋᠘ᢞᠬ᠋᠋ᠵ
Based on the language used, it shows a	᠕᠆᠋ᠺ᠖᠋ᡩ᠋ᡷ᠘ᢟ᠕᠅᠘᠉᠅ᢆᠫᡔ᠒ᠺ᠋ᠮ
concern listed and I wonder if this concern	
has been addressed and resolved to date? Has	
a proper response been provided? I would	
like to see a report stating that these concerns	<u>فم</u> ٥٢
were reviewed, resolved and responded to at	2%dCD&-cdc%\D/LcfFLC CLbdd
our next review.	
I would like to hear that in the next report,	
and further, when looking at the financial	
expenditures, along with the public accounts	
and prior to the reviews, the previous reports	07 ET * 272 PC *.
and prior to the reviews, the previous reports	
and prior to the reviews, the previous reports should be responded to prior to being tabled.	ών αι · Δυγ «νου». Δνη «νου» (οίλρησι): idγ°αιτ. Γις αδηγό°.
and prior to the reviews, the previous reports should be responded to prior to being tabled. When they are tabled for review, we have to	Δ•イ≪ÞϹ· • (ጋኣትበJና): ኀሪታ°உ୮፟ ^ኈ . ୮ ^៶ ር ሬሪዋጋ°.
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thematic areas that we've covered, so if Members could at least acknowledge what section or thematic area they are in when they are asking a question, it would give me the ability to follow along a little bit easier, and as well as for witnesses.

I'm not saying we have to stay on the same theme and go theme by theme. I will allow the flexibility at this time. I may reign it in later, but at this time we can kind of go anywhere as this is the first time this is happening. I want to see how it plays out, but I would request that Members acknowledge what thematic area they are in, if they have that information in front them as they are asking a question.

To Member Killiktee's question, Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In paragraph 9, we highlighted in our opening statement the fact that we have a qualified opinion on the independent auditor's report of Qulliq Energy Corporation's financial statements for the year of March 31, 2022, and its relation to these spare parts and lubricant inventories specifically.

Currently, the audit is being conducted, as everyone can appreciate. Last year, our office issued what we call a 'management letter' identifying the observations, weaknesses, and recommendations that we had provided to Qulliq Energy. This year, the situation hasn't improved. We have provided our information, what needed to change, and we did highlight the risks associated with the deficiencies that we've noted.

At this time, while we cannot necessarily comment on the nature of where we are right now, the likelihood is that the scenario risks to be the same as last year, in terms of from an audit opinion perspective. ᠕᠋᠋ᠳ᠋᠊᠋ᡏ᠊ᡦ᠌᠆᠘ᢣᢩ᠉᠂ᡩ᠋ᢣ᠆ᡆ᠋ᡬ ᠘ᡃ᠈ᢞ᠙᠋ᠵᢗ᠉

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Chairman: Thank you, Ms. Miller. Maybe just acknowledge the Chair after you've completed your comments and then the people running the microphones will know when to switch back to me.

Just before I go back to Ms. Killiktee, I think it would be important and maybe, assuming Ms. Killiktee's next question would be to get some information from the Department of Finance, I realize, Qulliq Energy Corporation is arms-length, but to get finances' comments on the inventory control issue Qulliq Energy Corporation. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. This is a longstanding issue at QEC, and the corporation is aware and has been working towards trying to improve the inventory management. They have faced various challenges over the years on that, but the corporation has, for the current year, implemented the auditor's recommendations with the communities of Iqaluit and Rankin. The inventory account for these two communities is scheduled to occur in October of this year and if these changes are sufficient, the recommendations will be implemented in the remaining communities for QEC. Thank you.

Chairman: Thank you, Mr. Chown. Ms. Killiktee.

Ms. Killiktee (interpretation): I understood.

Chairman: Okay. (interpretation) Are you finished? (interpretation ends) Okay. Thank you. I don't have another name on my list. Mr. Lightstone, and then Mr. Simailak.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to continue on with questions to the Office of the Auditor General

regarding QEC's qualified opinion related to inventory management. As the

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Mr. Chown: Thank you, Mr. Chairman. Some of the variances related to timing issues versus when the inventory was received or used versus when it was $\Delta << \buildrel \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	Chairman.	Δ•/ペÞር ••: Γ ^៶ ር ሬሬና/ጋ°.
Mr. Chown: Thank you, Mr. Chairman. Some of the variances related to timing issues versus when the inventory was received or used versus when it was $\Delta < < \buildreft of $\Delta < \bu$		
Mr. Chown: Thank you, Mr. Chairman. Some of the variances related to timing issues versus when the inventory was received or used versus when it was $\Delta < < \buildreft of $\Delta < \bu$	Chairman: Thank you. Mr. Chown.	፞ዾፚኁ፞ጏ፞፞ (ጋ፟፟፟፝፞ኯ፞፟ኯጏዸ): ፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፟፟፟፟
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recorded, and challenges around inventory and transit being recorded before it's received in a community; I know one issue that has been a longstanding issue is some of the inventory items, the way they're stored made it difficult for the Auditor General's office to access them. Some inventory items would be buried in snow when it came time to do the inventory accounts, some of their stuff is stored outside and so, rectifying something like that involves having some place to put those inventory items that are stored outside. So it can take time to address some of those issues.

Another matter that we noted with QEC is the level of detail to which some of their inventory to was kept at, so things like nuts and bolts, which are really not that material were being tracked in their inventory. They actually have plans to expense those items on a go forward basis when purchased, rather than trying to track them as inventory. They're just not material enough to do that. Those are some of the issues.

Like I said, QEC is working to make things better on the inventory front. We're hoping that this year's audit will result in improvements, and hopefully in the next year or two we will see that qualification removed. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister. My understanding from your response is the main issues are the planning and the delivery, as well as the recording of inventories, and accessibility of the inventory, as you indicated that at the time of the accounts, some inventories were still actually buried in snow.

Then you mentioned the nuts and the bolts

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that are kept in stock. Yes, I don't see that as	Γ [·] C γLΔc [·] .
being a material concern to the Office of the	
Auditor General and I hope that QEC doesn't	ዸዾዾኈ (ጋ፟ኁዾ∩Jና): ፟፟፟፟፟፟፟፟፟፟፟፟፟ ነታ°፞፞፟፟ ዾ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
intend on counting all those nuts and bolts. I	⊳ౕ౬ఄౢ౸ౖ౫. ⊲∨ఴ౸⊍నఴఴౕాం
guess the second part of my question was: is	ርዛL፨ኯLጚ፨ኯ⊳፨∩⊳< በበናነልኈሁ≏ጔና. ነፅ፦⊂ካፅና
there any sort of estimate or timeline that	\wedge ילחרישרי שינש \wedge רסרשט בטשיאילח σ ,
QEC has in mind for expanding the	L▷∧∿ጋႱኈ 4, ൎ≙∖⊳∩ლ 14.
inventory management and control beyond	
the two current communities? Thank you,	
Mr. Chairman.	
	ᡣᡣ᠋ᡥᡃ᠋ᡖᠣ᠋ᡃ᠋ᢄ᠊ᠿᡃᢣᢆᠲᢣᢉᢨ᠋᠅ᡣ᠋ᡃ᠘ᢉ᠂᠋᠋᠋᠋᠙ᢣ᠋᠋᠋ᡏ᠖᠕ᢣᡟᢉᠬ᠋᠋ᠮ᠖ᡃᢛᢩᡔᠬᡃ
Chairman: Thank you. Mr. Chown. Ms.	ᢗďᡃᢣᢆ᠋ᡪᢣᡗᢨᡐᠶᡄᡣ᠋ᡄ ᢗ᠘ᡃ᠔ᡆ᠌᠌?᠂ᢅdᢣᢩᢁᡏᡃ᠋᠖᠘ᡃᢣ᠙᠋ᠵᢗᡃ᠋᠉.
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Ms. Nichols: I think QEC's plan is to first	_ /·!····
see how the new inventory controls work in	רש (כלהאחטר): יושאיםריי באארפאכיי. אם גכי
Iqaluit and in Rankin, and if those are	₽₽№ჾ⊲₠Ძ Ċᡃィ⅃ѷႱ ⊲∧ႪⅆႱ⅃ና
sufficient, they will then implement those	
same controls into the other communities. I	Δ∙ł≪ϷϹ· • (ጋኣ̀ት∩Jና): ኀdኑ°໑广⁵. LC⊦ ኑ°.
believe the Auditor General is scheduled then	
to do accounts in those other communities in	፟ኇ (ጋ፟፟፟ት∩Jና): የd۶°ዺ广፟፟፟፟ ∆የረ≪⊳ርጭ.
August 2024. Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Lightstone.	もACPするやとくも ALLも タウくてやししてくやつか. オウンティッシュー こうさい マック・コンテ
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Mr. Lightstone: Thank you, Mr. Chairman.	
Thank you, Ms. Nichols. Moving on to my	∆•⁄≪⊳⊂ ⊷ (ϽϞͻ∩Ϳና): ·ϭͿϧͼϼͺϳϧ. Γ៶Ϲ ϞϹϪϲͺͽ.
next line of questioning, in the Auditor	
General's opening comments, they had	
General's opening comments, they had indicated that the new accounting standards	ረሀጃር የ (ጋኳንሀን): የዓትወር ውር የምሳሌ የስታ የ ለ አስት የመሰረ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
indicated that the new accounting standards	᠕ᡅ᠋ᢣᡏᢓᢣ᠋ᡝ᠋ᠴᡄ᠂᠋ᡥ᠋ᡃ᠙ᡃᡆ᠋᠊᠋ᡏ᠅᠋᠋ᡔᢑ᠋
indicated that the new accounting standards that are coming into force with regard to	∧ౖ৴⊲२৴ౕ౨ౕ ౫ి⊎్రోరెడి౫ిం? ८∆ర్౧⊲ెఎౖు౨నిం. నిరెదెరిరిద్దారెడిలిన౬ర్ఓ్.
indicated that the new accounting standards that are coming into force with regard to asset retirement obligations and the	ᡣᡅᢣᡆᢓᢣᡝᠴᡄ ᢪ᠋ᡃᠡᡧ᠋ᡝᠳᡏ᠅ᠫ᠋᠉? ᢗ᠘ᡃ᠋ᢑᡗᠬᡆ᠌᠌᠌᠌ᠫᠴᠴᡏ᠋᠅᠂ᡏᡆᡔᢂᡃᢐ᠋᠌ ᠘, ᡤ᠊ᡅ᠊᠊᠆ᡄᢈ᠋ᠺ᠋ᠬᠬ᠋᠋᠅᠋ᢧᡔ᠖ᢑ᠂ᡩᡄ᠆᠈ᡆᢗᠺ᠉᠘ᡃᡆᡆ
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 indicated that the new accounting standards that are coming into force with regard to asset retirement obligations and the associated liabilities is posing a challenge with development of the current year Public Accounts and the impact it's going to have on the timeliness of the presentation of the Public Accounts and whether or not the Department of Finance will meet the statutory obligation to table the Public Accounts by December 31st. Before going on to the question, I would like to highlight the tremendous work that Ms. Nichols has done with financial reporting. I 	Λω/ Αμ/ Λω/ Αβ/ CΔb<
 indicated that the new accounting standards that are coming into force with regard to asset retirement obligations and the associated liabilities is posing a challenge with development of the current year Public Accounts and the impact it's going to have on the timeliness of the presentation of the Public Accounts and whether or not the Department of Finance will meet the statutory obligation to table the Public Accounts by December 31st. Before going on to the question, I would like to highlight the tremendous work that Ms. 	Λα/4?/5 Δ Ρ Ψ Ψ Φ σ 4 Φ Σ Φ ? CΔ Δ Γ Α 2 Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ

that it was working on multiple Public	∆•ץ≪⊳⊂י• (כוֹלא∩טי: יּטֹלא°פרֹיּ. ד׳ ד
Accounts in one given year. I would also like	
to highlight that the Department of Finance	ר. (כלגארטלי): ילאיפריי ביאלעארטיי): ילאיפריי ביאלעארטיי
and the minister have been able to complete	₽▷∩℉ਗ਼ਫ਼ਗ਼ਫ਼੶੶
and table the Public Accounts, meeting the	
statutory deadline for numerous years in a	Δ•/«Þር ••: LĊ ^Ĺ ʹϧ _° .
row.	
	፟፟፟፟፟፟፟ (ጋ፟፟፟ነትበሆ):
With that being said, it's unfortunate to hear	ᢣᢨ᠊᠘ᡄ᠋᠋᠋᠈ᡶᠣ᠋ᡃ ᠌ᢄᡔ᠋ᢆᡃ᠖᠖᠘ᢄ᠘᠈᠘
that the new accounting standard with the	è५ᅆᢗ₽ィLᢞ᠂ᡏ₽⊂ᢗ₽σ°°₽₫®₫®₽°L°
asset retirement obligations may cause a	ᢗ᠘᠘᠋᠋ᡘᠫᡏᡃ᠘ᡄ᠋᠋ᡨᡤ᠂᠘ᡃᢐᡆ᠋ᡝ᠙ᡃ᠆᠆ᡔᢑ᠖᠋ᡔᡟ᠋᠘ᡷ᠘ᢗ
	⊲ጋኈርዾσ∿Ր՟ᆚ. ⊲⊳ᢣᡃݸ ᠘ᡃ᠔⊲
delay and may threaten the government's	ά\Δ ⁵ 6°C ⁵ LC Λ ⁵ dΠ ⁵ °σ ⁶ ΡαΡ ⁵ σ ⁶ αΡ ⁵
obligation to meet the statutory deadline. I	۲۰۰۱ میلاد کال
think there were two agencies that were	
highlighted in the OAG's opening comments,	
both the Qulliq Energy Corporation and, I	$^{\circ}$ $^{\circ}$ CL° $\Lambda \subset \Lambda \subset \Lambda \to D \times L^{\circ} L$
think it was, the Nunavut Development	
Corporation who are having trouble going	
through the process to determine the liability	ΔϷϟ≪ϷϹ^{;ϧ}։ Γ ^៶ Ϲ ϟͰΔ⊂ ^ϧ .
for that asset retirement obligation.	
	/LΔ_ь (ጋኣኦበJና): ^ና
I was wondering if the Department of	
Finance would be able to expand and	
elaborate on the process they went through to	
determine the departmental asset retirement	Δ•/«Þር ••: Lር ^լ ^ϳ ~.
obligations and also the challenges that these	
two agencies face in doing the same exercise.	ϳ϶ (ϽϞϟႶͿͼ): ʹͼͿϟͼϫϹϳͼ Ϫͼϟ≪ϷϹͼͼ.
Thank you, Mr. Chairman.	
Chairman: Thank you, Mr. Lightstone. Mr.	
Chown.	
Mr. Chown: Thank you, Mr. Chairman. I'll	ΔC ¹ ⁻ 7 ⁻ 7 ⁻ 7 ⁻ 7 ⁻¹ 7 ⁻¹ 7 ⁻¹ 7 ⁻¹ 7
make a couple very brief comments and then	ל-נ_) על זיי סי עשר טאר איר יבעטי ניטע פֿעַראָרַתַילוֹי רוּיֹקַשָּיּטּלָסיּ עוּנַש זעסיי
the Chair would pass it over to Ms. Nichols.	4 th PCD7L7A4612 ^t U [*] C ² .
the chair would pass it over to wis. Ivenois.	
It is true that we're having issues with the	⊲୳∟⊃ ᢗ∆∟∆⊂Ⴑ·ር ⊲ኈႱ๙ኈᲮ⊳∩ኈՐ℉ഛ
implementation of the standard, and we do	۲-۲-۲ CDLDC 0-2 (000000000000000000000000000000000
expect that we will not have the Public	
-	
Accounts tabled as early as we have the past	ል የ ረ የ ኦ ር የ ነ ር ነ ር ነ ር ነ ር ነ ር ነ ር ነ ር ነ ር ነ ር ነ
few years. The past few years, we have	
actually tabled earlier. Our statutory deadline	ረרעכף (ጋኣኦበJና): ፣ਰኑ॰ႭჁ ወኑሃ≪ርጭ. ር∆ჾd⊲
is December 31 and we have been able to	
table late in the fall session, which would be	Δ\\Δ\\$\C\\$\\\\\\\\\\\\\\\\\\\\\\\\\\
early November. We do not expect we will	
meet that early November date, but we do	
	ᠵ᠋ᠴᢩ᠈᠋᠆ᡎ᠖᠘᠘᠘᠘᠆᠕᠘᠘᠘᠘᠘᠘

hope to still meet the December 31 deadline.	
A lot of work still to do, but we do hope to	ᢂ᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
still meet that December 31 deadline.	ᢂ᠋᠘ᢣᠵᡃᡲᡊ᠂᠘ᡃᡆᡆ᠂᠆ᢗᠵ᠋᠈ᡤ᠋ᡝ᠋ᡣᢗᢂ᠋ᡃ᠖᠋ᡬ
	ᢦ᠋ᡥᡣ᠋ᠣ᠋᠋ᢆᢞᢄ᠆ᠴᢕᡰ᠋ᢃ᠋᠋᠋᠋ᠴ᠘ᢣ᠘ᡃ
For more details on the issues and	ﻓـُـْ، 🖓 ﺧَـْ
challenges, I could pass that on to Ms.	35, ⊳ל⊲ 40 ∆רט∆י. 30 ∆רט∆י כיים
Nichols, please.	᠈᠀᠂᠆᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠘᠆᠕᠆᠘
- · · · · · · · · · · · · · · · · · · ·	⁵৮০এএেল∿িলে 3, 30 এনিদিলেদিএল ০েশুব⊲
Chairman: Thank you, Mr. Chown. Ms.	᠌ᡈᢣ᠋᠋᠉᠊ᡔᡗ᠌᠌ᡰᡏ᠂ᡏ᠘᠂ᡏ᠕᠕᠅ᢏ᠆᠉ᡔ᠉᠂ᠮᠴ᠉
Nichols.	᠋᠄ᡃ᠋᠋᠋ᡋ᠘ᢣ᠘᠋ᠺᡩᢃ᠐᠘᠘᠘ᢂ᠘᠆᠕ᢤ᠘᠉᠘᠅᠘᠉
	ᡏ᠋᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
Ms. Nichols: Thank you, Mr. Chairman. This	ᠻ᠌᠌᠌ᠵ᠋ᠴ᠆ᠺᡱᠴᡄᠺ
is a very complex standard. It requires	ᡆ᠋ᠴᡆ᠘ᡃᢦᡝᡗ᠋ᡎᢣ᠘ᡕᢕᢩᢙ᠋ᢛᢕ᠆ᠴ᠋᠋᠋᠘ᢕ᠋ᢩ᠆ᡆ᠂᠋ᢐ᠋ᠴ᠋᠉
substantial effort to review territorial	CPNP ^{&} L ^{&} U ^C Þ4Δ۶ ^{&} U.
legislation, federal legislation, an analysis of	
significant tangible capital assets portfolio,	۵۰۲۰۹ جدی ۲۰۱۵ جدی ۲۰۱۵ کولین
contract and leasing agreements. It also	᠌ᡈᢣ᠋᠘ᡃᢣᠯᢞᡥ᠋᠊ᠳ᠋ᡃ᠕ᢂ᠋ᡃᢞ᠋ᡥᡥᡆ᠋᠋ᡗᡃ ᢗ᠘᠘᠘᠊᠋ᠵᢄ᠂ᡬᡃ᠌᠌ᡆ
requires substantial effort to develop	ᢂ᠋ᢄ᠂᠖᠘ᢞᡆᠵ᠋ᠴᠴ᠋ᠴᠥ᠙ᢣᡐᠥ᠊᠋ᡏ᠈᠂ᠣᡆᡃᡃ
estimates and for the cost of the remediation	⊳₅₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
and the estimated liability. Each of these	فه۵۴ه۰۳۰ مخ۵۲. ۲۵۳۵ ۲۵۰ مه۵۲۰ ۵۰
territorial corporations as well as the	ᢗĹ᠋᠋ᢧ ᢗᠣ᠋ᡃᢣ᠌ᢂ᠋ᢩᢨ᠈ᢉ᠊<ᢗ ᢗ᠘᠘
Government of Nunavut is responsible for	᠕ᠵ᠋ᡥ᠕᠆ᡁ᠕᠘ᡩ᠕ᢕᡲ᠖ᢣᡄ᠋
the implementation of the standard	ᡏᢄ᠆᠘ᢘᡆ᠘ᡩ᠕᠕᠆ᢘᡆᢗᡄ
independently.	
independentry.	᠈᠆᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
We became aware of the NDC's issues in	ᢄ᠘ᡃ᠋᠋ᡋᠣ᠋ᢨᠰᡗᡄᢤᢤ᠄᠂ᠺᢛ᠋᠔ᠿ᠋ᠮᢣ᠋ᢙ᠋ᡭ᠖ᢛᢥᢕᢛᡆᢗ᠊ᠴᡆ᠌᠌ᢁᡄᢁᡃ
June and we're working with them to rectify	
the situation. In terms of the approach of the	
standard, again, the first step was to identify	4 ርናት የትርጉ አርስት የአርስት የስት የስት የስት የስት የስት የስት የስት የስት የስት የ
which assets were in scope, we had to	ᠻ᠇ᡄ᠋᠋᠋ᡶ᠋᠋ᡗ᠋᠋᠋ᠺᡆ᠋᠋ᠳ᠕ᡄᡅᢝᢩᡅᡃᢛ᠋᠋᠋ᡔ᠋᠄
identify which territorial legislation was	
applicable, and then based on the criteria of	
the standard, work through all of the assets to	
identify which ones were in scope. Thank	
you, Mr. Chairman.	ᡬᡰ᠉᠋᠋ᡗᡊ᠘᠘ᡁᡩᡄᢑ᠅᠆᠆ᡔ᠋ᡷ᠖ᢛ᠙᠘ᡷᡁ᠋ᢆᡆᢄ᠄ ᠘ᢧᢄᡔᢧ
Chairman, Thank you Mr. Lightstone	$\Delta^{b}\mathcal{A}^{\otimes b}C^{sb}$.
Chairman: Thank you. Mr. Lightstone.	Δ•/«Ϸር ·• (ጋኣትበJና): ኀሪታ°உ广். Γነ Γ
My Lightstone, Thealt you Mr. Chairman	
Mr. Lightstone : Thank you, Mr. Chairman.	୮ ୦ (ጋኣትበJና): የሪታ°உ广ঁ ⁶ , Δ ⁶ ረペϷር ^ና ⁶ .
Thank you for that response. With regard to the assets retirement obligations for the two	1 - (JAANUS): '07-αΝ', ΔΥΚΚΡΕ''. άλΔξιδηδέμες Colores αλιθεριώθεις
territorial corporations, the NDC, I'm	
assuming that they don't have much on their books for assets, so we can assume it's a	$\Lambda C^{b} \subset \Lambda^{b} \cup \Lambda^{c} \cup \Lambda^$
subsidiary of the development corporation,	۹۴۲ ، اکمیه ۲۶۲۲۲۰۲۰
and the QEC, I'm assuming, has the potential	

for significant liability with regard to the retirement of their assets. I guess my next question for those two entities: on the potential for a significant liability associated, do these two entities have sufficient budgets to meet the potential accruals associated with the retirement asset liabilities? Thank you, Mr. Chairman.	«ኣኦቦ°ቦ°σ°ቦ° በበናሲ⊲ናሪ/ሲሀናበJ. ናሪ/ Δν/«ϷϹና». Δν/«ϷϹና»: Γ'C /LΔΔν. /LΔΔν (ϽϞϷΛͿϚ): CΔLͲ Ϥʹϫ«ϗ/ ናሪϗϤ/ͲϫϷ(ϽϞϷΛͿϚ): CΔLͲ Ϥʹϫ«ϗ/ κανματομάνον μουσιάνου μουσιάνται μουσιάνται μουσιάνται μουσιάνται μουσιάν μουσιάν μουσιάν μουσιάν μουσιάν μουσιάν μουσιάν μουσιάν μουσιάν μουσιάνται μουσιάν μουσια μουσιάν μουσιάν μουσια μουσιάν μουσιάν μουσια μουσια μουσιάν μουσια μουσια μουσια μουσιάν μουσιάν μουσια μο μουσια μο μουσια μο μουσια μο μο μουσιάν μο μο μο μο μουσια μο μουσια μο
Chairman: Thank you. Mr. Chown.	△▹ᠠ≪⊳⊂৽ ▷ (ϽϞᢣ∩Jˤ): ˤdᢣᠲᡆᡤᡝ. ᠮ᠋ᡝ ᠮ᠋᠋ᠴ.
Mr. Chown : Thank you, Mr. Chairman. With respect to these territorial corporations, unlike government departments, they don't require an appropriation, so there are no appropriation issues. The value of these	Γ_> (ϽϞϷϽͿϚ): ·ϭͿϧͼϫϹϷ, ΔϷϒϘϷϹ·Ϸ. Ϸϟϭϲ ͼͺϚͽϹϷ·ϭͿϧϾͺͻϽϷͺϭϨϤͽϹϷϟϹϒ ͺͺϹϽϪͼϫϚϧʹͽϽͼ Ϸϟϳͺͺϫͺϳ, ϷϟϭϫϹͼϧ. ·ϭͿϧͼϫϹϷ. ΔϷϟϘϷϹ·Ϸ : ΓʹϹ ϟͺͿϪϲͺϷ.
accruals will, likely for the QEC, be significant, but it is an accounting entry. From a financial perspective, yes, they will be an expenditure and liability that has to be booked on the books, but there's not actually an immediate cash outlay related to those until they have to be remediated, so no immediate direct impact on their borrowing or cashflow. Thank you, Mr. Chairman.	ΥLΔͺͺϷ (ϽϞϞΛͿϚ): ʹϭͿϞʹϿͺϹϷ, ΔϷϒϘϷϹʹϷ. ϷʹϐʹϷϐϷႱLΔϲʹϷ ϹΔL ΛʹϭͿΛϲ·ĹϘϚ ϷΓϭʹϚϭϤͽϤ ͶϷ; ^ϳ ʹ·ͺ·ͿϲϹ ϭʹϚϯʹͶϷʹʹͻͶϷʹϭΡϽ;ʹͶϷʹʹͻͶϷ. ͽ<ΡϹΔϚ ϭʹ·L ʹϐϹϹϷϧʹϞͿϭΡͻϪϚ ͽ<ΡϹʹϭ;ϲʹϲ. ϷΓϭʹϚϞϭʹϚϲʹ·ʹϞ·Ϳ·ͰϹϲ, ϭʹϲͺϭʹϐϲϒ ϹΔL ϣ·ͰLʹϞͺϲϷʹͼϟͰΔϧʹϷʹϘϲ ϹϭͿϧͺͼͺʹϐϲϹʹ·ϔͼϭϞϒϷͼ ϫϧϪϧʹͼϿϲͰϹͶ·ʹͻϹ, ʹϐϷϟϞͺͺϭʹͼϟϹͶ·ʹͻϲ.
Chairman: Thank you. Mr. Lightstone. Mr. Lightstone: Thank you, Mr. Chairman. I	ϷΓ⋖ᡃᡃᢣᠯ᠋ᠬᠮᡃᡃᠦᠴᡆ᠋ᡃ᠋ᢛᡊᡄ᠋ᠴ᠙᠄ᡃᢐ᠌Ϸᢣ᠘ᢣ᠌ᢦ᠋ᠺᡝᡱ᠋ ᠌ᡄ᠋ᡃ᠋᠄᠌ᢑᢗ᠌ᠦ᠋᠋ᢍ᠋᠂ᢆᡊ᠆ᡆ᠅᠘ᡃᢣᡄ᠌᠌ᢄ᠅ᢣ᠘᠈ᡷᢦ᠙ᠫᢣ ᠌ ᢄᡃ᠋᠋ᡶᡃᡪᡄ᠌᠌ᢂ᠆ᡘᡷᢤ᠙ᠫ᠘
would like to move on to my next line of questioning. As I indicated in my opening remarks, the Department of Finance recently began including the financial statement discussion and analysis section in the Public Accounts. I was very happy to see this when the department began this exercise. The first year that the Public Accounts included the FSDA, or the financial statement discussion analysis, section is March 31, 2019, it was quite substantial. There was a tremendous	Δν/ ΦC (ΟΊ, ΑΠΟ): 'd۶° ΔΓ΄, Γ΄C /LΔΔ. Δος σίος δο ΔΙ ^Δ ίο δίο δίο δο ΔΙ ^Δ ίο δίο διο διο διο διο ΔΙ ^Δ ίο διο διο διο διο διο διο διο διο διο Δ΄ Δ
amount of information in there, which was very useful to readers and other users of this information, and in 2019 the discussion and analysis section included 15 sections which accounted for about 30 pages.	ቴዮႱ ፈዛሬ ሥሬና ፙሳትዖቦናጋህ ሲላሏሩናኒዮႱንፖ ጳሊሊህሬቶъႱ. ፈዛሬ ፈፖዮዮሙ ጅጋናቴኈበርጅሥታህሬዮኒር ፈፖዮዮና ሲናኈርጅኖና, ለናዕሰና በበናኈርጅጋቦኑ ሲናኈርጅኖና. ርΔĹኈዄΔ Քጅህልጅኮ ጋየፖሲኈፖσኈኣጅሁታኈጋኈ. ደርዛ ፟ኇ.
	ϧ ͼ (ϽϳϞϸϽͿϲ): ᠈ϭͿϧͼϫϹϳͽ, Ϫͽϒ≪ϷϹ;ͽ.

However, in the most recent Public Accounts, the discussion and analysis section has been drastically reduced. It now consists of four sections and 12 pages. My next question will be for the Department of Finance and I would like to ask why 11 sections of the discussion analysis was removed from the other Public Accounts. Thank you, Mr. Chairman.	مــعـمـلام المعالم مع المالية المعلم المعلم المعلم المعلم المعالم المعالم المعالم المعالم المعالم المعالم المعا المعالم المعالم المعالم المعالم المعالم المعالم المعالم المعالم الم م المعالم المعالم م المعالم مع
Chairman: Thank you. Mr. Chown.	לב∆ו רוויפשקר־סיטסי מיקס.
Ms. Nichols : Thank you, Mr. Chairman. The initial draft was quite lengthy and it was basically an experiment for us. We weren't sure what information people would be interested in. As you can imagine, maintaining and producing documents and information of that size annually can be quite challenging. We did also look to other	 ἁ\Δ&\LC Δ\P\P\alpha<\\P\D\C Δ\P\P\alpha<\\P\D\C Δ\P\P\alpha<\\P\D\C Δ\P\P\alpha<\\P\D\C Δ\P\P\D\C Δ\P\C Δ\P\C (D\\P\C 1000000000000000000000000000000000000
jurisdictions to see what kind of information they were presenting. In the second year, we reduced it to be a more concise document. Thank you, Mr. Chairman.	CLD(LA)(14,17,0) CLP(17,10) CLD(LA)(14,17,0) CLP(17,10) CLD(LA)(14,17,0) CLP(17,10) CA(4,40,40) CA(4,10) CA(4,10) CA(4,10)
Chairman: Thank you. Mr. Lightstone.	
Mr. Lightstone : Thank you, Mr. Chairman. Thank you. I understand the desire to be concise. As I indicated, the more information is provided and made public, the better. The purpose of the discussion analysis portion highlighting some of the outcomes and	ቻ (ጋኣትበJና): ናdታ°ዺቮኑ, Δኑፖ የኦሮኑ. ናd፦ሮቀና 4ጋላሁ∿ሁና በበናናbናርሊላ፦ና ለናdበΓσ⊧ σϷልላንህሪΔኒLር. ርΔLሮ σϷልላንህናbናርኈbር ላርኈՐ<ጔናጋቡ ናb՟ጔሲσ, ርΔbσ σϷልላንህበ՟ጔቦና ሲኣናነኣንፖራ.
performance throughout the years is very good to see. I would like to encourage the Department of Finance to return to the original format or at least expand upon the current format to provide additional information.	Δ/Ĺ.៎Ո ⁶ υσ ⁶ ⁶ bP>L ⁴ ⁶ U ϤϷ ⁶ ₂ ⁶⁶ ΠCP ₂ D ⁶⁶ D ⁶ 2P ⁶ D ⁶ bP/Lς ⁶ C ⁶ P ⁶ . CΔ ⁶ d4 4 ⁶⁶ d ⁶ d ⁶⁷ C ⁷ ΠΠς ⁶⁶ CP ⁶ b ⁶⁷ C ⁴ ⁶ P ⁶ α.ͻα. ⁵ ³ ¹ ¹ ¹ ² Π ⁶ ⁶ 2 ⁶ 2 ⁶ D ⁶⁷ d ⁶ d ⁵ 2 ⁶ C ⁶ C ⁶ d4> ² ¹ ¹ ² ⁶ D ⁶ 2 ⁵ ΠΠς ⁶⁶ CP ⁶ Π4 ⁶⁶ /LU ₂ 4 ⁶ L ⁶ U ⁶ α.ͻΓ ² ¹ ¹ ¹ ¹ ² ¹ ^{2¹²¹²¹²¹^{2¹²¹^{2¹²¹^{2¹²¹^{2¹¹^{2¹^{2¹^{2¹^{2¹^{1¹^{2¹¹^{1^{2¹¹^{1¹^{1¹^{2¹¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹^{1¹}}}

I would like to move on to my next line of questioning and it's in regard to the financial assets held by the Government of Nunavut. In the Deputy Minister's opening comments, it stated that there is a significant surplus leading to a significant increase in the cash

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 $\wedge \neg \land \forall \forall \forall \cup \forall 2$

and cash equivalents held by the Government	∆•ץ<⊳⊂י• (כוֹקארטי): יטא≏פרׂי. דיכ אבלי.
of Nunavut. I'm trying to find that figure. Sorry; I can't find the figure in your opening comments, but if I recall correctly, the current cash balance of the Government of Nunavut is in excess of \$1.2 billion and increased by nearly a quarter of a billion dollars this year.	ϟͺΔͺͺϷ (ϽͺͻϷͺϽͺͼ, ϭϧϫͺϷ, ϭϫ, ϫϫ ϤϽϲͺϧϲͺϤͺͺ, ϫϫ, ϫϫ, ϫϫ, ϫ ϫϿͼͺϫϫ, ϫϫ, ϫ ϫϿͼ ¹ ¹ ¹ ¹ ¹ ¹ ¹ ¹
One question that I have asked in the past is: what are the working capital requirements of the Government of Nunavut? Is it necessary for the government to hold that much cash and cash equivalents? Based on cashflow requirements or historical requirements and future projections, what is the best or most, I guess, optimal amount of cash that the Government of Nunavut should be utilizing? Thank you, Mr. Chairman. Chairman : Thank you. Mr. Chown.	Δν/ «>C [•] : LĊ ^L Ϸ. ; • (ϽϞληJ ^c): ^s dν ^e αΓ ^b , Δν/«>C ⁵ . α_P ^c C ² ^e α ^b P ^e αL, L ^C DΔ ^e α ^s Γ ⁴ ^s α _C ⁴ ^b 4D ^c ^s dν ^c d ^s ^c L ^t \σ ^s L ^t U ^t ν ^b Λ ^s dησ ^b ⁵ bP ^t ^s b ⁵ ^c . 4D ^c ^s d ^t C ⁴ S ^c Δ ^{c^b} P ^c 4 ^b P ^t ^c b ⁵ ^c . 4D ^c ^s d ^t d ⁵ ^c Δ ^{c^b} P ^c 4 ^b P ^t ^c b ⁵ ^c . 4D ^c ^s d ^t d ⁵ ^c D ^c 4 ^b P ^t ^c b ⁵ ^c . 4D ^{c^s} d ⁵ ^b D ^c ⁴ ^b P ^t ^c b ⁵ ^c . 4D ^{c^s} d ⁵ ^b D ^c ⁴ ^c D ^t d ⁵ ^c ⁵ ^b D ⁵ ^s 5 ^b D ⁴ ^s D ^c . P ^t d ⁵ ^c ⁴ ^c D ⁴ d ⁵ ^c ⁵ ^b D ⁵ ^b 5 ^b D ⁴ d ⁵ ^c D ^c . P ^t d ⁵ ^b ⁴ ^c D ⁴ d ⁵ ^b L ⁵ ^b D ⁵ ^b 5 ^b D ⁴ d ⁵ ^b .
Mr. Chown : Thank you, Mr. Chairman. As far as an exact number as to the optimal amount of cash that we should have on hand, I think that's a hard number to give a specific number to. It would change in any given year, depending on the government's operating budget, particularly on its capital budget and how much cash might be flowing out for capital. Throughout the year, that number changes, particularly at time of fuel resupply, so it does flux throughout the year and many factors impact what the optimal amount is.	Δ•/ «> C () \) () \) : 'd > a Γ · . Γ · C / L Δ - b . / L Δ - b () \) : 'd > a Γ · , Δ + / « > C · L - a _ a Δ ^{(h} / / L ^{(h} - C) a - c · 4 · 4) - c · d +
I can say that in the last couple of years we have recognized, as that cash balance has grown, that there are hopefully opportunities to put those funds to use, either earning income for us or, of course, being used by the government for their priorities. We have been working with our Expenditure Management Division on a treasury strategy and cash management strategy, so on both, trying to	Δ ^κ γ «ϷϹ ^ϵ ^κ . Δ ^κ ^κ θ μ ^κ ^κ . Δ ^κ ^κ θ μ ^κ ^κ . Δ ^κ ^κ θ μ ^κ ^κ . Δ ^κ

find that optimal balance in any given year	ڝڗ؇ۥ؇ٙ [ۣ] ڹ٩٥ۮڮۥڟڐ؊ڹ؉ڮ؋
and finding ways to invest. You won't notice	
it as much in these statements, but when you	△▷┤⋞⋗⊂৽ : Г` Г∟.
see upcoming statements, you will see more	
funds moved out to portfolio investments so	᠆᠘᠄᠕ᢣᠲ᠋᠋᠘᠅ᢣ᠆ᡆ᠋᠋ᡏᡃ᠂᠘᠋᠋ᢣᢞᢁ᠋ᡬᡃ᠂
that they are earning higher interest rates.	ᢀᡄ᠋᠋᠄ᡣ᠈᠂᠆ᡘ᠆᠕᠆ᠴ᠐ᠺᡪ᠘ᡁᡄ᠘ᢣᡗᠣ᠉ᡔ᠈ᠺ
	⊲⊳∟₠∩∩⊲∿₧℃∩₺∆₺℃
The cash balance is dropping as funds move	ᢄ᠋᠄᠔᠆᠕᠆ᡁᢄ᠆᠙᠕᠆᠕᠆ᠺ
into portfolio investments and the	לة ٩٩م، ٢٥٨ ك. ٩٥ح، ١٩٢ خ. ٢٥٦
government, of course, has also announced in	ᡏ᠋ᢛ᠋᠙᠘ᡩᢑ᠋᠕ᢋ᠘ᠴ᠋᠘ᡔᢄ᠕ᡔ᠋
their platform that they intend to go into	᠙᠈᠆᠕᠆ᡁ᠘ᠮ᠘ᡁ᠘᠃᠕᠘᠃᠕᠘᠃᠕᠘ᡩ
deficits during the term of this government	ᢄ᠋ᡃᢐ᠋ᢂ᠆ᢣ᠋᠈᠘ᡦ᠀᠋᠄᠕ᢓᠲ᠋᠋ᠴ᠋ᢛ᠘ᡷ᠖᠘ᡶᠴ
and use up some of that surplus to meet some	∆ [⊾] ୵≪⊳Ċ ^{₅⊾} .
of the critical infrastructure needs like long-	
term care, for example. Thank you, Mr.	Δ•/ペÞርˤၑ : ℾ ^ւ ር ረLΔᡄ ^ϧ .
Chairman.	
Chairman.	ዸLΔᡄ Ϸ (ጋ፟፟፟፝ኣኦበJና): ^ና d۶°ዺ广፟ [፟] ፟፟፟፟፟, Δ ዾ፞፞፞፞፞፞፞፞፞
Chairman: Thank you. Mr. Lightstone.	᠘ᡔᡕ᠋᠋᠊᠕ᡣᡗ᠘ᡩ᠋ᡆ᠋᠄ᠴ᠋᠘ᢂᡷ᠋ᢙᢣᡊᠴ᠋ᢧᢂᢁᡩ᠅ᡬ᠄ᠴ᠋᠋᠋᠕
Chan man. Thank you. Wit. Eightstone.	᠆᠘ᢣ᠋᠕᠆ᢞᢂ᠆᠘ᢣᡄ᠋ᠺ᠆᠘ᢣᡄ
Mr. Lightstone: Thenk you Mr. Chairman	ᡣ᠋ᡣᠺᡃ᠋᠉᠊ᢗᠵ᠋᠅᠆᠘᠘ᡩᡆᢂ᠋ᢣ᠘ᢣᢓ᠋ᡣᡏᠣᢂ᠋᠆᠆᠂
Mr. Lightstone : Thank you, Mr. Chairman.	ᡧ᠘ᡃᢗᢂ᠋᠖᠂ᡏ᠘᠆ᡩ᠔ᢣᡄ᠋᠕᠘᠆ᡩ᠘᠘
Thank you for that response. I would like to	᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
pose my next question to the Office of the	᠈ᡃᠣ᠋᠕ᢀᡣᢣᡪ ᡄ᠘ᢞᡆ, ᠘ᡃᢣ᠋ᡘ᠊᠅᠋᠋ᡔᢁ᠋᠋᠅᠋᠘ᢄ᠋᠋᠋᠋ᠵ᠋ᠺ
Auditor General. If they would be able to	⊲°∜∿لح`ے ∆'ے⊂ل۲ فـٰ∠∆'ےC.
provide an opinion on the cash and cash	
equivalents held by the Government of	ᠴᡥᡄ᠌᠌ᢂ᠆᠅ᠴ᠆ᠺ᠘ᡃᢆᡅᡄᡃ᠋᠕᠋᠋ᠣᡄ᠂ᠻ᠈ᡃᢣᡃᡆ᠍᠕᠆ᠴᠲᠥ
Nunavut, and I did find the amount in the	᠘᠋᠋᠋᠋Ĺ᠋᠋᠄ᡃᠣ᠘ᢄᡩᠣ᠆ᡱ᠋ᠴ᠘᠒᠆᠕᠄᠋᠘᠘᠘᠘᠘
opening comments of \$1.1 billion in cash.	¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬¬
Does the Office of the Auditor General feel	ݥᢣ᠌᠘᠋ᠳᢧᢆᢣᡪᢣ᠋᠆ᠵ᠆ᢞ᠋᠆᠘᠕᠘᠕᠘
like that is a healthy bank balance for a	ᡬ᠋ᠯ᠋᠋᠄᠋᠋᠋᠋᠋ᢞᡄ᠘ᡓ᠋᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
government of this size? Thank you, Mr.	C∆Lb⊂Þ ^{sb} .
Chairman.	
	Δ•/«Þርˤ• (ጋኣኑበጋና): ናਰኑግፈቮኑ, ୮ ^៶ ር ረLΔሬኑ.
Chairman: Thank you. Ms. Miller.	ᡗᡃ᠋ᡃ᠋ᡃᡄ᠆᠋᠋᠋᠋᠋᠋ᠴ᠘᠉ᢉᠣ᠋᠋ᡝᠣ ᠋᠋᠋᠆ᠧ᠘ᢣ᠋ᡘ᠋᠋ᡰᢄ᠆ᡗᡆ᠋᠋᠋
	ᠴ᠋᠋ᡥᡃ᠋ᠣ᠋᠋ᢄ᠆ᡆ᠋ᡩᠣ᠋᠋ᠺ᠆ᡆᡗᢘ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ
Ms. Miller: Thank you, Mr. Chairman. The	
assessment of the amount of cash and cash	᠉᠆᠉₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
equivalent is not part of the scope of the	
work that we do for the audit opinion on the	Δ•/ペϷርና• (ጋኣሮበሆ): የሪታ°ዉቮ•, bበLኦና
financial statement. However, as for the	ᠫ᠋᠋᠋᠋᠋᠋ᢞ᠋ᠣ᠆᠋᠋᠋ᠮᡗᡃᢣ. ᢪ᠋ᡃ᠍᠆ᡄ᠋᠋᠋᠋᠋᠋᠋᠋᠘᠆᠋᠋᠋ᢆᠰ᠘
Committee's consideration, it would be to	⊴∧ <u>∿</u> ∽⊲ኈጋገ, ୲≪Ľч ∩୮ነํ∂∿Ր°Ժ ^₅
see what types of projects are planned for the	ᢄ᠋ᡃ᠋ᢐᢄ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
future to be able to assess the amount and	
also the types of activities and expenses it	ᡏ᠋᠂᠋ᡏᠴᢀᡣᡄᠴ᠕, ᡁ᠙᠘ᡃᢦᡗ ᡣ᠋ᠮ᠂ᡠᡗᠬ᠅ᡗᡗ ᡄᠴ᠕ᠵ ᡄ᠋
plans in the following year. Thank you, Mr.	ݵݛݺݤݚݵݸݕݬݤݵݳݣݫݤݵݥݣݤݿݾݥݛݥݤݥݤݥ
Chairman.	ᢆ᠋᠋᠋᠋᠙ᠴᢄ᠈ᡔᡄᡅ᠈ᡃᠯᡣᠳ᠈᠌᠌᠌᠌᠐᠌᠌᠌᠋᠋ᢓ᠋᠋᠋᠋
	ᢗᡃ᠋᠋᠘ᢞᢦ᠘ᢣ᠋᠋ᢛᢣ᠋᠌ᡔᢛᡬ᠋᠋,᠂᠋ᡃ᠋ᢄᡔ᠘᠅᠋᠋᠋ᢐ᠆ᠸᢛᡬᡃᢆ᠍᠍᠍ᢣ᠋
	۲∠۲۵۲٬۵۳٬۵۲٬۹۲٬۹۲٬۹۲٬۹۲٬۲۵۰٬۲۰

Chairman: Thank you, Ms. Miller. Mr.	
Lightstone.	ᡏ᠋ᠴ ᠋ᡝ᠋ᢣᡄ᠋ᡣ᠋᠋᠋ᢣ᠋᠄᠂dᡃᢞ᠌ᡅᡤᡃ᠖᠘ᡃᠠ᠙ᠵ᠋ᡬ᠅
	ΛϧͲϧϧϯͳ; Υ϶ͷ; Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγκικο Αγγιο Αγγιο Αγ Αγγιο Αγγιο Αγγιο Αγ
Mr. Lightstone: Thank you, Mr. Chairman.	ር፡Lኈነ/L๙ነ/ኦσሲኑΓσ╸ഛዴጶና /ᡄናጋኣናል፡୮ና
Thank you for that response. My next	2022-23 ᠙ᠴ᠌᠌ᠺᢣᡄ᠋ᠬ᠈ᢣᠿᢩ᠂ᡏᡲ᠋᠋᠋᠆ᢤᡅᠴ᠋ᡗ᠄᠂᠋᠔ᢞ᠌᠋᠋ᡆ᠋ᡗᡃ
question will be for the Department of	∆ ׳ץ≪⊳Ċᢑ.
Finance. One of the Financial Administration	
Manual directives is on the need for the	᠘᠈ᠨᡧᡐᡄ᠋ᡣ᠈ ᠄᠂᠔ᢣᢁ᠋ᡏᡃ᠈᠂᠙ᡃ᠍᠆᠆᠃
government to produce cashflow projections	${f A}{f A}{f C}$ ${f A}{f C}$ ${f A}{f C}$
in order to determine the cash requirements	
for the remaining fiscal year. I would like to	ኣልᲮር፞ኈ (ጋኣርብሪና): ^ና
ask how adequately the Department of	ᢄᡣ᠋᠋᠄᠕᠋᠄᠖᠆ᡄ᠉ᠫᠰ᠋᠖᠂ᢅ᠔᠆ᠸ᠋᠉
Finance monitors the cashflow needs of	ᢆᢂ᠆᠘᠋᠋᠉ᡃᡆᢕᡄ᠋᠋᠕᠆ᡱ᠆ᠴ᠋ᡗ᠘᠋᠉ᡩ᠘᠄᠉ᠳᠳ᠘
departments and the Government of Nunavut	ᡆ᠋ᠴᡆ᠘᠋᠋᠋ᡃ᠋ᠫ᠘ᡧ᠋᠌᠌ᢂᡔᠳ᠋ᠺ᠋᠋᠋ᠺ᠘ᡃ᠋᠋᠋᠋ᢄ᠘᠋ᢤᢄ᠘ᢤᢄ
as a whole. Thank you, Mr. Chairman.	ᡰ᠙᠘ᡃᡃᡆ᠋᠋ᠴᡱᠣᡄ᠊ᡆᡄᡐᡱ᠋ᢩ᠉᠙ᡏ᠋᠉᠙ᠺᢣ᠋᠔ᢞᡆ᠅᠋ᠫ᠋ᢤ᠋ᡫ.
Chairman: Thank you. Mr. Chown.	ଏଂଗି ଅୁୁୁୁ ଅନ୍ମାର୍କ୍ ଅନ୍ମାର୍କ୍ ଅନ୍ମ ଅନ୍ମ ଅନ୍ମ ଅନ୍ମ ଅନ୍ମ ଅନ୍ମ ଅନ୍ମ ଅନ୍
ý	᠋ᡷ᠋ᡃ᠋ᡦᢑ᠋ᢗᢛ᠋ᢤᡄᢂᡩᡄ᠕ᡷᡄ᠕ᡩ᠋ᡬ᠘᠘᠘ᡩ᠖ᡐᡅ
Mr. Chown: Thank you, Mr. Chairman. The	۹ ^ـ L فـ <i>ـ</i> ΔֵרקΔ ^ـ LCj [٬] ۹۶۶
initial monitoring or estimating of cashflow	୰ଡ଼୰ୠ୵୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷
needs comes during the annual budget load	በ₽ᡄ₽∿ቦ⁵Ხ⊐◀ჼ৽Ⴖჼ <i>Ⴢ</i> ቦჼ ൎឩᢣჼ॰Ⴀ₽ኦ┽ႶჀቦ° ഛ ๚> ഈ ᲜᲔᲜᲔᲜ ᲜᲜᲓᲡ Ნ
process. When departments do get their	⊲ᡟᢣᡤ [ᢩ] ᠬᠧ᠊᠋᠋ᢛ᠋ᠺᡃᡗᠬ᠖ᡃᡄ᠋ᢗ᠋᠋᠋᠋᠅ᡶᢗ.
budgets approved for the year, part of the	
information they provide to Finance is their	لالحەלם בגעוליישני 1:5 או אַבאלע ליגאיי מיגאייער איידעריישני 1-ך מיגט גיאיין געריישני געריישני געריישני
estimates of their cashflow needs over the	
year. The accuracy of those cashflows varies	۵۲ [:] ۸۲۹مان ^ی ۲۷، ۲ ^ـ ۲۵۵ ۹۲ م [:] ۲۵۵م فر/۵۶، ۸۲۹مانی ۲۹۹۰ مانه.
across departments, but it's a starting point	£,™LP'0LP< 0 '07=€1°.</td
for us.	∠ຩ୵⋞⊳⊂ ∿ (ϽϞ⊂∩Jና): ˤdদᅆឩ广ঁʰ.
	ΑΥ ΥΡΟΝ (Ο ΛΟ ΠΟΥ). ΟΡ ΟΠΥ. Ραθλαλαδιο μοαδιο Οδιόιο Κολογο.
One thing, as I mentioned previously, that	
we're working on to try to better improve	ነ>° (ጋኣርበJና): የሪታ°ዺቮ° Δነረペዾር፞ዀ. ረርረ୮°
that is in addition to those cashflows on the	
initial budget, which can change throughout	▷ 0 51 (0, C 2 12 (10110) 0 11(0 1 02) ▷ 6 (0, C 2 12) ▷ 7 (0, C 2 12) ▷ 6 (0, C 2 12) ▷ 7 (0, C 2 12)
the year, Finance, as part of the cash	
management strategy, has been trying to look	فـ/۵۵۵۷۷۵ ظ ^ر ۲۰۱۲ م. ظرور الم
at cashflow trends and trying to identify	31- ⁵ υέ ⁶ Ομ ⁶ Δ/σ ⁶ δ ⁶ 6 ⁵ Ομ ⁶ , C ⁶ α
better ways to monitor and predict the	ΛϧϥϽͽϧϲϲͽϽͽ CιΓͽϞΓ⊀ͽϞϷϤʹ;
cashflow needs. Thank you, Mr. Chairman.	٥٩ ٥٩ ٥ ٩
Chairman: Thank you. Mr. Lightstone.	ϔϥϷϧϲͷϧϥϢϲϳϳϿͲͼ
	ለናਰ∩ው የዋናንዮ⊲ና⊳ራ ዾና 31-୮.
Mr. Lightstone: Thank you, Mr. Chairman. I	د∆⁴ڡٮڡۮؗ؇ڬۦٛڮڛؙڹ؇ۻڂڡۮڔ؞ؘڡ
would like to move on to my next line of	᠋ᡃ᠋ᡃ᠋ᢑᡄ᠋᠕᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
questioning. In my opening comments, I	۲۵۰۹ مد فرم، ۲۵۹۷ من المالي الم
mentioned the need to evaluate the	∆ ^୳ ୵୧⊳Ċ ^୲
Government of Nunavut's fiscal transparency	
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compared to international standards. The reason that I bring this up is that looking at the public accounts committee in the Northwest Territories, they had conducted an evaluation of the Government of the Northwest Territories fiscal transparency and compared it with international standards, specifically the International Monetary Fund's Fiscal Transparency Code, which is labelled the international standard for disclosure of information about public finances. The NWT's public accounts committee evaluation determined that the GNWT met the highest advanced standard and transparency in 5 of the 12 dimensions of those international standards.

Looking at the different criteria where the Government of the Northwest Territories sits in their fiscal transparency metrics, I'm assuming that we would be very close to where the GNWT sits, but I would like to ask the Department of Finance if they feel that the level of fiscal transparency is adequate and how the Government of Nunavut would compare to these international standards for disclosure of information about public finances. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I would like to hope that we compare favourably. I haven't done a comparison, so I can't say that definitively, but as a government, we certainly do our best to be as transparent as possible.

One of the challenges that we do face is as a very small government, we also have a very small team of people to produce the financial results for the government, and even within those small teams, it's very difficult to recruit into positions. Our comptroller general, who was previously the director of financial reporting and controls, has been working ۵۵٬۷۱۲٬ ۲۰ ۲۵.

୮୦ (ጋ^ֈ,-- በJ^c): ላⁱሀΔ. ር<u>Δ</u>L^cበላ^s ኦσⁱዕ_ጉ^{*}υ. ^sሪታ^e Δⁱ/«ኦር^s.

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\&bĊ^(*) (ϽϞϲ-ΠJ^{(*}): ¹dϞ²αΓ[†]. CΔL~ Ϸ≪²Ω⁵ ϽΡ/α¹⁴ν²⁴⁴ν⁴⁴⁴⁴</sub>. Γ¹⁵ /LΔc¹⁶ ¹⁶⁴⁶⁴⁴</sub>. Γ¹⁵ /LΔc¹⁴ ¹⁶⁴⁴</sub>. Δ¹⁴¹⁴⁴⁴⁴⁴⁴</sub>. Γ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴⁴</sub>. Γ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴</sub>. Δ¹⁴⁴⁴</sub>. Δ¹⁴⁴</sub>. Δ¹⁴</sub>. Δ¹⁴</sub>. Δ¹⁴</sub>. Δ¹⁴. Δ¹⁴</sub>. Δ¹⁴</sub>. Δ¹⁴</sub>. Δ¹⁴. Δ¹. Δ¹.

Γ'Ͻ ᡃᢣᢨᡫᡆ ᠙ᢣ᠋ᢉᡣᡏ᠋ᡃᢐᡃᢗ᠅ᡃᢆᡶ᠋ᠴᡏ᠅ ᡏ᠕ᡣ᠋ᡃᢨᠣ᠌᠌᠌ᡔᡶᡃ᠋ᢤᡃᡶ᠘ᡃᢅᢪᠳᠥ᠕ᡔᡄᡅ᠈ᡃᢐᡰ᠅᠋ᠾ, ᠕ᡃᡆ᠋ᡣᠳ᠉᠕᠋᠖ᡅᠴᡆ᠆ᡝᠦᠮ᠘ᡝᡠ᠉ᢂᡔ᠅ᡆ᠆᠅ ᠔ᡃ᠋᠋᠋ᡶ᠅ᡆᡣᡄ᠋ᠬᢣᡟᡆ᠋ᡠ᠅᠋ᡶ᠅᠋᠋ᠫᡃᢐᠺᠦ, ᢗᡃ᠋᠋᠋ᡶ᠅ᠨ᠘᠊ᡧ᠅ᡗᠥᡗ ᠘ᠡ᠋ᡶᠴᡗᡃᢣ᠔᠘᠊᠋᠋᠋᠋ᠵᡩ᠖ᢄᡃᠴᠦ.

ᠰ᠋᠘᠊᠋᠋᠆ᢐᡆ᠋᠂᠔᠋᠆᠅᠂᠘᠋᠋ᢆ᠉᠊ᡆᢕᠧ᠅᠘᠆᠉᠂ ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆

△°ノ≪▷⊂[°] (Ͻϳ⊂∩J^c): [°]d۶°_⊂Γ[°]. Γ[°]Ͻ [°]>.

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U≪L⁵d°ഛ ⊲∧∿๖°σ๖Δ°ឩ⁵೨∿Ⴑ, ⁵๖∿Ⴑ ἑኣՃ·⊆·ϹʹቴႽႠႽႦႽ Ĺናł 31-Γ ឩ೨ឩΔႪłLՐ⊲⁵₺╧ႪϽσჼ ▷°≪೨°ႫႽ ĹናłʔናΔၬLႽ ⊲ˤҁ໋ĴłLϞ⅃Ⴝ ἑኣՃቭኄ┨ልჇ, Ϥၬ ՈႶናႪႠϷϲႠϷ°ឩႪϽσჼ ₽Ⴘσ⊲Ϳና? ናďታ°ឩ广ჼ.

Δ•/«ϷϹ·• (ጋኣትበJና): פספעיירחסף פייף ריט אאַטליי. פפעארתאיטר טפעיטר diligently to find a new director of financial reporting and controls for several years now and it's very difficult to recruit into those positions.

We certainly do our best to produce as transparent of information as we can, but also, with our limited workforce, we have to balance providing more information with providing timely information. It's always a struggle to find that right balance, but we certainly strive over time to continue to be more transparent and are open to considering suggestions from the Committee. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. I definitely think that our own Public Accounts Committee should replicate the exercise that the public accounts committee in the Northwest Territories had utilized so that we can determine where the Government of Nunavut sits and allow us as a Public Accounts Committee to make better recommendations to enhance the transparency of the reporting of government spending.

Returning to the Deputy Minister's response, in recognition of this small financial reporting team producing the Public Accounts and the challenges in recruiting those hard-to-fill positions, my next question for the Department of Finance is: with the new ERP system, how much of an impact will that have on the financial reporting, or the year-end process to produce the Public Accounts? Will there be a module on financial reporting and will it expedite the process? Those are my questions. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown, in your

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listening audience, mention what ERP stands	۶۵۲°م۲ ^ь .
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Mr. Chown: Thank you, Mr. Chairman. I	ᢣᢂ (ϽϞᢣႶJˤ): ᠮ᠋᠔ᢞ᠋ᡅ᠋ᡤᡃ ᠘ᡃᢣ᠙ᠵᡬᡃ᠋᠉. ᡬᡃᠳᡆ
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system will reduce workload and thus make	∆•/≪⊳ር∙• (ጋኳ̀ዶ∩Jና): ኀd⊁°உ广். ୮ኁጋ ኣልbĊኈ.
our small teams more effective. Right now,	· · · ·
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information and spreadsheets, we have	ᡆ᠋᠋ᠴᡆ᠘᠋᠋᠋᠋᠋ᢛᡝᢣᠯ᠋ᡃᢛ,᠘ᡄ᠋ᢩ᠅ᡣ᠋ᡗ᠄᠋᠋᠋᠋᠋᠋᠋᠋᠋ᡏ᠄᠋᠋᠋᠋᠋ᡗᢣᢂ᠋᠖ᡃᠧ᠋
different sets of spreadsheets for each and we	᠂᠋ᡃ᠋ᡋ᠋ᢄᢣ᠋ᡩ᠅᠘ᢗ, ᡤᡃ᠋᠔ᡏ ᠴᡆᢟᡃ ᠋᠋᠐᠆᠘ᡃ᠘ᡩ
have to repopulate that information every	᠔ᡣᢗᢂ᠘ᠺ, ᢂ᠋᠋ᢛᡝᡏᠫᠴ᠋ᡃ᠖ᡃᢛ᠋᠋ᠬᠻᢣᠣ᠋᠋ᠬᢛ᠂ᢆᡈ᠋᠋ᢂᢣ᠅ᢩ᠕ᡏᡏ᠋ᠴᢩᡝ
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system, reducing quite significantly the amount of duplication of effort and	᠘ᢑᠡ᠙ᠺᢄ᠅ (Ͻᡬᢣ᠒᠋ᡗ): ᠂ᢅᡃ᠔ᢣᢩᢁ᠆ᠮᢩ᠂᠋᠋᠋ᠮ᠂᠋᠘
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for the public to use the Public Accounts. For	
example, Ontario provides searchable web-	୮ ୦ (ጋኣትበJና): የሪታ°உ广, Δዮረ≪Ϸርና%. ፊ, \$250
based tables of spending items broken down	Γσ4° Ραργιός. Ον σει , Δη τροστάς, 3230 Γσ4° Ραργιός. Διζιό, ΡαργΔς Θόσα
by program and it even includes this	
information in excel format. The	⁴ ⊆ ²
Government of Quebec displays web-based	᠆᠃᠃᠉᠂᠃᠉᠅᠂᠃᠅᠅᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃
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page in the traditional Public Accounts	Δ•/«Ϸር ና• (ጋኣኦበJና): ናਰታ°உ广•. Γነጋ ኣልbርና•.
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I do recognize that the Procurement Division	
of Community Government Services does an	Δ Δ Δ Δ_ Δ_
excellent job in compiling all of the relevant	فم٥٢٩ ٩٩ ٢٠ ٢٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩ ٩٩
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activity report. However, I do note that the	
procurement activity report does not capture	∆•ץ≪⊳כי• (כוֹקא∩טי): יוּלשיּיםרֹיּ. רי ר_ט.
all expenditures, and therefore, the total does	
not equal the actual expenditures presented in	ᡏ᠋ᠴ ᠋ᠫ᠋᠋ᢥᢣ᠋ᡣ᠋᠋᠋ᢣ᠋ᢄ᠄ᡃᡆᡃᢞ᠋᠋ᡆ᠋ᡗᡃᢛ,᠘ᡃᢦᢣ᠙ᠵᢗ᠅᠋᠉.᠘᠋,
the Public Accounts, and lastly, I would like	᠌ᡄᡃ᠘ᢉᡃᠵ᠌ᡐ᠋ᡗ᠕᠆᠋ᡣ᠕᠆᠕ᢣ᠋᠈᠘᠖᠙᠙᠘᠘᠘
to note that Nova Scotia wins the public	᠘ᢣ᠘᠆᠋ᢂ᠋᠆ᢞᡆ᠋ᢁᢕᢟ᠂ᡬᡃᢐ᠔ᡏ᠂᠋ᠴᠴ᠘᠋᠋᠋᠉ᢞ᠘ᢣ᠋ᢞᠶᢈ
sector transparency trophy in Canada as a	᠋᠂ᡃ᠋ᡃ᠔᠋᠆ᢣ᠂ᠳᡄᢄ᠉ᢗ᠅᠘᠆᠆ᡔᢣ᠋.᠂ᡃᠯᢞ᠋ᡄ᠋᠋ᡗᡃ
volume three, their Public Accounts, lists all	∆º୵≪⊳Ċˤ⊍.
of the expenditures made by the government,	
by department, and by vendor.	∆•ץ≪⊳⊂י• (כוֹקא∩ט ^כ): יּלא≏פרׂי•. ליב
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I would like to encourage the Department of	<u>ἀ</u> ᡃ᠘ᡃᡃᡪ᠋ᡗ᠋ᢩ᠈᠋ᡶᢗ᠊ᢗᢂ᠋ᡃᢛ, ᡬᡃᠣᠡ᠋ᡏ ᠙᠋ᠴᢂᢣ᠋᠋ᡔᡄ᠄᠋᠘ᢣᢂᡔᠮᠺ
Finance to keep Nova Scotia's volume 2 of	ቴ⊳ኦኣኈ∩୮ና. ୮ነጋ ኣ⊳°.
volume 3 of Public Accounts in mind while	
designing the requirements of our new	५₽ ° (ϽϞϷ∩Jና): ჼd৮°ႭႠჼ, ∆ჼჄ≪ϷϹჼჼ.
enterprise resource planning system. I would	ᢄᡔᠣᡃᡠᢆ᠋᠕᠆ᡬᢑᡆᢋ᠙ᡆᢂᢣᡘ᠋ᡭ᠕ᡁᢕ
like to ask for my last question: with the new	ᡣ᠋᠋ᢉᢄᢞᠬ᠋᠘ᢏ᠋᠈ᡩᡆᢂᡷ᠖᠋᠕᠄᠔ᢣ᠋ᡃᡉ᠋᠅ᢕ᠋᠅
ERP system, how easy would it be for our	ᡬ᠊᠋᠊ᡆ᠘ᡃᡏ᠋᠋᠋ᠨᡗ᠕᠋᠋ᠬᠲ᠘ᠺ᠂ᠴᡠᡶᠯᢋᡡ
own Public Accounts to include something	᠄ᡃ᠋ᡋᢄ᠆᠅᠐ᡩᠴᢗ᠅᠘᠆ᢞᢣ᠖᠄ᡃᠥᢄ
similar to Nova Scotia's volume 3, listing all	ᢗᡃ᠋᠘᠄ᢦᢣ᠘ᢣᢛᢣ᠋᠘᠂ᡁ᠘ᢁᠴ᠋᠋ᡬ᠘᠖ᡷ᠋᠘ᢄ᠂᠘᠘᠖᠉᠑᠘ᠺ
expenditures by department and by vendor?	ႱペႾჼႧ ለႠႢჃჀჄჼჽჼჾႱ
Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Chown.	
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Mr. Chown: Thank you, Mr. Chairman. I'd have to take a close look at the materials produced in Nova Scotia to understand what's being produced and how we would compile that information on our own. I would expect with our current systems, it would be rather difficult, but we can certainly look at it and keep that in mind as we develop the new ERP. Certainly, we do expect reporting out of the new ERP to be much more robust than it is under the current system, but we can certainly look at that, Mr. Chairman, Thank you.

Chairman: Thank you. The next name I have on our list: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Good morning, all. I've got a few questions for the Office of the Auditor General regarding the Qulliq Energy Corporation. If I can first start off on her opening remarks; page 4, paragraph 14, "The corporation has informed us that it expects to provide the information we have requested at the end of September 2023." The lady mentioned she's not holding her breath, so if she can elaborate on why she's not going to hold her breath to see that by the end of this month. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. I'm going to let my colleague, Madam Jean, respond to that question.

Chairman: Thank you. Madam Jean.

Ms. Jean: Thank you, Mr. Chairman. Based on our latest conversation with the QEC management, the goal is still to provide us the information at then end of September 2023, but they explained to us that it might slip from early to mid-October. So that's why Δ/LーϷーͺϷ΅ϽΔና ϤʹϚϳͿΔና Ϲ·ϤϤ Λ^LLͺϷϭͺϧϧͼ ϷͻϷϧͽͻʹϺʹ·Γͼϭͼ Ϲͼ៸Ͱ ͼͺͻͼϪͼϒͰϞϪና Ϸ៸Ϥͻʹ Γͼʹϧϼϛ, ϹϹͼϫ ͼϷϷϞϛͼϹϷϲͼϚϛ ϪϧϞϚϧͽϽͽ ϹϹͼ ϧϹͿʹϷϭͺϧϗϷϷϞϛϭͼϭϽͽϲϷϞͼϲͻͽ.

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we've expressed that there might be concerns with the September 2023 deadline. Thank	Δ•거ペÞር፣• (ጋኣኦበJና): 'dኦ°ዺ广፞•. Γ' Γ
you, Mr. Chairman. Chairman : Thank you. Mr. Simailak.	୮ ୦ (ጋኣትበJና): የਰታ°ฉ广 ΔዮረዊϷር%. 2022-2023 ፈናሩј∿Ⴑσ ዸ፞፞ዹϷታኈጛ፞ሱ ਰ⊲<ኊ፞ጜኄጚኯሮ በΓϷ៹໑ ႱዊႾჾჅຉʹͻ LጋΔ2በናႶ°σ CL୭d⊲ ለዛኪዾጚልና
Mr. Simailak : Thank you, Mr. Chairman. It might be two weeks late, which is not that	ᠳᠴᡆ᠘᠋᠋ᠮᡃᢦ᠘ᢣ᠋᠀ᡄ᠘᠆᠆ᡝ᠆ᢩᠣᡄ.᠂ᢅdᡃᢣᢩ᠖ᡏᡃ
very far away? It kind of sounded like it would be a lot longer, so a bit of more	Δ•/ペÞር ጭ (ጋኣኦበJና): የਰአቄዉቮካ. Γነር ኣልbርጐ.
clarification at times would be nice. I know you threw that in, maybe at the last second but, it can also make the Qulliq Energy Corporation look bad as well. It's just a little suggestion there. Thank you.	ϒ δϷϹʹ· Ϸ (ϽϞϟႶͿϲ): ʹϭͿϧͼͺϹϷͺΔͼϒϘϷϹ·ͽ. ʹϭͿϧͼͺϹϷͺΔͼϒϘϷϹ·ͼ. ႱϘͺͰͼͿͼʹ϶ϲ·ϲͺͺϹͼͿϥ ϷͶͺͰϟϛͺϲͺͺϹʹϛͺͺϚϷͼͺϷϭͺͼϸϨͼͺͼͼϚͺϷϘʹϚϺͼʹϼͼ ΔϗͺϿϲͺͺϼ;;ϥϭͼϭͺͺͶϹϲϧϿͼͺϪͼϹϭͼͺϤͼ;ϥϲϳ ϷϭͼϧϹϭͼͺͺϒͼϷͶϲ;ϷϲϲͼϧϽϤͼͺϪͼͶϲϭͼ ϥ;ϛ;ͿϲϹϳͼϗϒϷͶϹͼϭͼͺϒͼϷ;Ϸ;ʹϧϽϧ.
I want to move on. Still with the Qulliq Energy Corporation and to the Office of the Auditor General, on page 16 of the presentation I have that we were given here, it states "spare part and lubricant inventories held by the corporation are not being managed properly. Furthermore, inventory count procedures been performed to validate the existence, completeness, or accuracy at	CL° ۵ Π Ϸ Ϟ Δ Ϛ ۵ ۲ ペ ۲ Ϛ ۵ ۵ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲
year-end are inadequate. These issues increase the risk that these inventories are not	Δካ/≪Þርጭ : ୮ነር ∖⊳⁰.
being accurately reflected within the financial statements". Can you please clarify what that means? Is it because you did not see the materials that are on the inventory sheet or what does that paragraph mean? Thank you, Mr. Chairman.	 \P^Φ (ϽϞϷΛJ^C): ⁵d>⁵^Φ Δ^b/²Φ^b ΛΓ⁵dΛΓ⁵^Φ Ρ⁴ <i>Φ</i>Δ>⁵⁶^Φ <i>Φ</i>Δ>⁵⁶^Φ <i>Φ</i>Δ>⁵⁶^Φ <i>Φ</i>Δ>⁵⁶^Φ <i>Φ</i>Δ <i>Φ</i>Δ
Chairman: Thank you. Ms. Miller.	CLbdd dd<ሲኣ°ህժΔና dኦኦ▷°∿ቦ⊲ናሎጋΔና
Ms. Miller : Thank you, Mr. Chairman. I'll let again, Ms. Jean, respond to that question, Mr. Chairman.	ዾ፟፟፟፝፝፞፝ዾ፝፝፝፝ኯ፟፟ኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
Chairman: Thank you. Madam Jean.	┝
Ms. Jean : Thank you, Mr. Chairman. Overall, Mr. Chown explained some of the deficiencies that were found at Qulliq. I think that it's a combination of how the inventory	۲ 1 1

was managed, how we were able to observe	᠈ᡔ᠋ᢛ᠋ᡠ᠋᠉ᡄ᠙᠘ᡆ᠂᠙᠘ᡷᠴᠧ᠋᠂ᡁ
accounts, because we have some limitations,	ርΔካፈውሁ d<<፟、ነውረው, ነዋል መንግ የ
and also around the usage. Just to bring some	
context, the inventory counts are done in the	Δ•/ペÞርኈ (ጋኣ̀ትበሀ፡):
summer while the year-end is on March 31.	
So we need to ensure that from the count to	ኣልbር፟^ናゅ (ጋኣትበJ ^ϲ):
the end of the year, any movement is	Ⴢ₽Ⴤ⊳ĽぺႱ Ċŀd⊲ ĽჂ∆∿Ⴑናł⊲ናႻſ」 CĽŀd⊲
appropriate as well.	᠘ᡃ᠋᠋᠘᠋ᡄᢉᢣ᠌ᢂ᠊ᢖᠣ᠊᠋᠋᠘᠙᠘ᡃᢦ᠋ᡗ᠂ᡬᡆ᠌᠌ᠵᡃᢛ᠋᠋ᠫᡣ᠋᠗᠋᠋᠋᠋᠋᠕᠋᠋᠋᠋ᡔ᠅᠋ᡗ᠋
	᠌᠂ᡃ᠋᠋ᡰ᠋ᢄᢣ᠋ᢣ᠖ᢄ᠆ᠴᡗᠻ᠂᠂᠋ᡏᢣ᠋ᠳ᠘ᡃᡟ᠙᠋ᢂᢄ᠁
Overall, all these deficiencies led us to not be	
able to provide an opinion on that specific	Δካ/ペÞርና ⁰: Γ ^៶ ር ∖⊳°.
accounting balance in our financial	
statement. Thank you, Mr. Chairman.	ኄዾኇ (ጋኳ፞ት∩Jና): ኀd۶°ႭႠჼ ∆የイペレር%.
•	᠔ᠳ᠋ᡃᢆᡖᢛ᠆ᡄᢕᠲᠴᡄᢄ᠋ᡃᢑ᠖᠋ᡗᢑ᠖᠆ᡁ᠘᠖᠆᠘᠘
Chairman: Thank you. Mr. Simailak.	ᡆᡄᡃ᠋᠉ᡃ᠋ᡋ᠅ᡗᡄ᠋ᠴᡄᡩ᠉ᡃᢗ᠋᠘ᠳᡆᡅ᠙ᡃᢗᠵ᠋
5	⊲⊳∟σ∿٦٩ـڤۥڶ؇ ف٦٩٩ مڂ٦٩٩٢
Mr. Simailak: Thank you, Mr. Chairman.	
Can you please explain what it would take to	<u>ϷϥϷϧͽϽͻͶϲϯͼͺ</u> ϷϥϷϷϙϙϧϲϲͼ
satisfy the Office of the Auditor General?	
Thank you, Mr. Chairman.	᠘ᡃ᠋᠋ᡏ᠋᠋ᢧ᠋ᢆᡷᠾᠣ᠋᠋ᢞ᠋ᢙᢦ᠘᠋ᠴᡷᢛᢄ᠄ᡃᡆᡰᢞ᠋ᢁ᠋ᡗᢪ᠘ᡃᡟᡘ᠙ᢂᢗᠮᡃ
	Δ•/«Þር •• (ጋኣትበJና): የժታ°ፈቮካ. Γነር ኣልbርጭ.
Chairman: Thank you. Madam Jean.	
·	ኣልᲮርં ኈ (ጋኣትበሀና): ^ና dታ°Ⴍ广° Δዮረペኦርና₀.
Ms. Jean: Thank you, Mr. Chairman. We	$\Delta O \subset O $
have provided some recommendations to	
management and they are looking into it.	
One of them is related to less significant	$L = U = \Delta \otimes (V = V = U = U = U = U = U = U = U = U = $
inventory, like the bolts and nuts. We have	LCP47%~PC56_4 P740 47%AL4665%FL6
recommended to establish a capitalization	
threshold so that the smaller items are no	
longer part of inventory and we don't need to	Ċ°屯⊂ ▷ˤᲮ▷ፖʰ뇌ϽϤϚ. ᠘ᡃ᠘᠋᠋ᠮᢆᡃᡠ
look at them as part of the inventory count.	ᢄᡣ᠋᠋᠋᠄᠕᠋ᠴ᠋᠕᠋᠄᠘ᠴ᠕᠋᠋ᠮ᠘᠃᠋᠕᠋
	△ʰᠠ᠙▷ᢗᢑ.
We also have provided other	
recommendations on account procedures as	Δ•/ペϷር ጭ (ጋኣትበሀ፡):
well as the reconciliation of their GL should	ᢗ᠘᠋᠘᠋ᡩ᠋ᠴᡄ᠋ᡅ᠋᠋᠋ᠳᡗᠮ᠋᠖ᢗᡃ᠋᠋᠋᠘᠋᠋᠋᠅ᡔ᠘ᡩᡔ᠋᠕ᡩᠴ
be done. There are other recommendations	ᡧᡃ᠋ᡬ᠋ᢆ᠍᠍ᢆᢖᡆᡐᡃ᠋ᠫ᠋᠋ᡗ᠆᠘᠘᠘ᡣ᠋᠋᠋᠘᠂᠋ᢩᡔᡗ᠕᠋ᡨ
provided and management said that they	ᡏ᠋ᡃᠧ᠋᠋ᢣ᠋᠋᠋ᢐ᠋ᡖᡄᢁᢄ
would look into it as part of their response.	Ճ୳୕୕୷୵୶୶୶ୄ୵୵୵୷୶୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷
Thank you, Mr. Chairman.	᠘ᡄᢉᡏ᠋ᠫᢨ᠈ᢉᡃᡆᠴᡏᢩᠴᡣᡃ᠋᠈᠘ᡄᠾᡔᢂ᠋ᠳ᠒᠘ᡩᡆ᠘ᡩ
	ᡃ᠋ᡋᡣ᠘ᢣᡪᡄᡄ᠂ᢩ᠕᠋᠉ᡷ᠋ᢅᡣ᠖ᡃᢪ᠆ᡆ᠋᠋᠋᠉ᠫ᠋᠋᠆ᡔᢑ
Chairman: Thank you. Mr. Simailak.	᠋ᢩᡄ᠆᠋᠋᠋᠋᠋ᢛ᠋᠔ᡩ᠋᠋᠋᠍᠋᠘᠆᠘ᢣ᠘᠋᠋᠋᠋ᢣ᠋᠋᠋᠋᠉ᡩᢕᢓᡄ
	Γ'C հ&bĊ [®] .
Mr. Simailak: Thank you, Mr. Chairman.	·····
I'm a bit familiar with the inventory process	⊴౧ౕౕౢౢౢౢౢౢ౧ౖౢౣౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢౢ
at Qulliq Energy Corporation. I was actually	
	>רִי: (כוֹלארוטר): יּוּלא⁰ברֹיּ ∆ארפרכיּי. איבֿיּוּר,

involved in that process for numerous years. Some of the requests from the representative from your office caught me off guard a few times. I'll use one example; we were here in Iqaluit and we were over at the line shop, where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with pointed out exactly like that: "these are 30 ft to be a state of the the state of the tase of
from your office caught me off guard a few times. I'll use one example; we were here in Iqaluit and we were over at the line shop, where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with
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times. I'll use one example; we were here in Iqaluit and we were over at the line shop, where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $C \downarrow C^{\flat} / L^{\varsigma} \sigma < S^{\flat} \cap D^{\varsigma} < \langle -C \wedge ^{\flat} \cup ^{\circ} D^{\varsigma} \rangle$ $= \Delta ^{\varsigma} \wedge ^{\circ} \cup ^{\circ} D^{\varsigma} = \Delta ^{\circ} \wedge ^{\circ} \cup ^{\circ} \cup ^{\circ} D^{\varsigma} = \Delta ^{\circ} \wedge ^{\circ} \cup $
Iqaluit and we were over at the line shop, where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $\Box = \Box $
where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $\Box = 10^{-1} - 10$
had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $\begin{array}{l} \Box_{k} = \sum_{i=1}^{k} \left(\sum_{i=1}^{k} \left($
poles on nice steel H-beams, segregated by size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $\Box = \Delta C + \Delta $
size; 30 ft, 35 ft, 40 ft. When we were going to go count them, the lineman I was with $P \rightarrow \square \triangleleft \square \square$
to go count them, the lineman I was with $CL^{b}dd \rightarrow^{2}c - 2c \Delta^{c} - 5c + 2c +$
to go count them, the michail I was with
nonnead out exective that there are sufficient to $Cruci, Cruci, Cruci,$
pointed out exactly like that: "these are 30 ft, those are 35, those are 40 ft." We first went
those are 55, those are 40 ft. We first went
to the 30 ft, of course, because is it was on the and there. Us showed the tag follows 2.20 $C^{L_{5b}}/L_{5\sigma} = \sqrt{5b} \Delta c^{L_{5}} = \sqrt{5b} \delta c^{5b} + \sqrt{5b} \delta $
the end there. He showed the tag, class 5.50
It power poles, and we counted them. Then
she asked now can you be sure they re
30ft?" The lineman and I looked at each
other, we weren't sure how to answer that. בי אין אין אין אין אין אין אין אין אין אי
The tag was right there. That kind of instance
has me concerned that it might be leading to
not being satisfied with Qulliq Energy $\Delta r L \rightarrow \Omega \sim C$
Corporation and their inventory management マローン マローン マローン マローン マローン マローン マローン マローン
that you guys were typing about. That's more しぐしゅつ やっちゅう CLbd
of a comment. مد کونریک کی می کود کر
ά ΚΡΛς. Ρίδιοροι Ανλαιλικά και τη ανλαιλική τη ανλαιλική τη ανλαιλική τη ανλαιλική τη ανλαιλική τη ανλαιλική τη
Ms. Nichols mentioned your office will most URLED JEED CEARDON
likely be witnessing an inventory count in فرس موري المرامة ولاحي المرامة ولاحي المرامة ولاحي المرامة ولاحي المرامة مرامة مرامة ممالمرامة المرامة م مرامة مرامة محمة ممامة ممامة مرامة ممامة مرامة ممامة مرامة مرامة مرامة مرامة مرامة مرامة مرامة مرامة مرامة ممرامة مرامة محمة مرامة مرامة
August of 2024. If materials are not on site, dpcchodeondeone. duble ibcybote
would that still dissatisfy your office, saying CLbdd していっていっていっている いっちしっちしっちしょう CLbdd しょうちょう いっちょう いっちょう いっちょう いっちょう いっちょう いっちょう しょうしょう しょうしょう いっちょう しょうしょう しょう
the inventory is not being [managed]
properly? I'll explain a bit more as to why LFマイレンムのないし ムレマクレビッ, 山ムはいつトレ
they won't be onsite. Dいちのついとしていたいので、しいしていたいで、しいしていたいで、
᠆ᡝᢪᡆ᠋᠉ᠫᡝ᠖᠉Ͻᠳ᠘᠋ᠮᡏᡃ᠂᠋᠋᠋ᡔᡗᡩᡄ᠖ᡬ᠆
We don't have any high ways to Nunavut, as Cdton CAousL dodlog
you know. Qulliq Energy Corporation שיט אראיריבים אראירייט אראיע איז
explains every year they are on the ship and ィア・ロッシットシット マンマレット・マンマレット・マンマレット
they are on their way here to Nunavut to the 4, אראשיין אפר אין אראשיין אין אין אין אין אין אין אין אין אין
site. Qulliq Energy Corporation can do בכישטירשיטי איר בריאלי בריארי
everything else possible except having the addressed by the second secon
material on site and your office may still not C° 23260, △⊂C° パイハトショク
be satisfied. That's my concern. If Qulliq באלייטראיי פראאסטער איז אין concern. If Qulliq
Energy Corporation does everything in your
recommendations, aside from your office
actually seeing the material on-site, will that Construction of Construction
satisfy your office, or no? Thank you, Mr. L°a L⊂ ^b CÞ⊅n⊲ ⁵ b ^{5b} <∽∆ ^c ∧ ^c →∩ ^c . ⁵ d≯ ^a a,
Δ ⁶ γ «ÞĊ ⁶⁶ .

Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. When we conduct inventory procedures, there is physical review that has to be conducted to see that they're there. Our audit opinion is to ensure that the information and the financial statements in material respects are accurate. Therefore, if we are unable to see inventory when we are to opine on it, we can't provide an opinion if its significant, for the financial statements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. So that means your office will never ever be happy with the inventory count. Is that correct? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. It depends what inventories are being chosen and selected for our review. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. As I mentioned earlier, all of our materials come in by ocean vessels, by ships, and these are bulky, expensive items; power poles, transformers, wires and cables, and they're on the ship. Are you saying your office will never ever be satisfied with inventory count because you won't see the material when you're onsite if they're on the ship, or because they're on the ship? I'm just trying to get clarification. Does that mean your office will never be satisfied with inventory management of Qulliq Energy Corporation going based on this? Thank you, Mr. **∆⊳ረ≪⊳ርኁ⊳**: ୮∖ር ∖⊳°.

ΥΡ^Φ (ϽϞϞΛͿϚ): ϞͿϒͽϲϳͼ, ΔͼϒϘϷϹʹͼ. Ⴑ≪ͺͰͼϳϞͶͺͿ ΔϟͺϷϿͶ·ϲϷϹͺΓϷ ΛϷϟϷϧϲϥϲ΅ͼͼ Λ·ϐͼʹͲͼϧϿͿͼ Ⴑ≪ͺͰͼϲ ϷͻϷϧϲͺϼ·ϞϟϲϧϲͺϤ·ϐͼϹͼʹϷͼͼ ϳͼϷϼϲϛͼϲ ϲϲ;ϟϥϽΔͼϛͼ;ϟͼ Ⴑ≪ͺͰϲͺϹͺϹϷϭͼ ϹΔͺLΔͼϞͺϧͺϤʹϐϧϟϣͱͺϹͺϲ;Ͽͼϛͽ;Ͽ;ͼͺϒͼ

△▷Კ≪▷ᢗᠬ (Ͻݩᡪ᠈∩J٩): ᠬᠯᢞ᠌ᡅᡏᡟ. ᠮᢣ >ᡬᢣϽ.

ΔϧϞ≪ϷϹʹͽ, ϤϒͽϞϢϧϷϲϹͽϞͳΓ ϹͲ;ϤϷϷϚϷͽϽͽ ϒϿϤͽϽͽ, ΓͳͽϤ ͻϧϞϿͳͺϿͺϷͺϳͼͺϿͼͺϷϥͿϹͺϹͼϥϥͺϹͼϥϭ ϷͶͳϞϥϚϲͻͺ;ͺͼϥϞͼͲϲ, ΫϧϫϾϲ

∆⊳≀≪⊳ር∿: ୮५୦ ५⊳°.

\P (ጋኣትበJና): 'dን°ዺ广⁶, Δ⁶/ «ኦኦ bበLኦላሬና ላለ⁶⁶dበኦና ሥሀጋ⁶⁶በ⁵⁶⁶⁵ ርሬ⁶ ሀሬሬ⁶ በΓ'dበ⁶ዮ⁶σ⁶. ሥ⁴dσ⁶ዮ⁶σ⁶ ላለ⁶⁶/²አ⁶, ላበ⁶ዮ⁶σ⁶ ⁶⁶⁶⁶⁶⁶⁶. Δ⁶/ «ኦ²⁶).

ƥץ<⊳⊂י• (כוֹקר)טי: יטלי≏טרֹי. די⊂ ⊲⊂⊲י.

Chairman.	Δ⊳ץ≪⊳⊂∘ (ϽϞϡϡϽͿϚ): ·ϭͿϧͼϭͺϹϧ, Ϲ;Ϲ ⊲ϹϤͼ. Ϲ _ϯ
	>ליל.
Chairman : Thank you. Mr. Simailak. Maybe	
it might help if I phrase it this way: Madam	ፘኁ፞፞ና) (ጋኣትበJና): ናਰኑ° ଘ广ʰ, ΔዮፖペϷርናኈ.
Jean mentioned that there is going to be an	ጋኣ°∿Րር∆°ዉናL የዉ
audit on inventory; the lubricants and such,	᠊᠋ᡬᡃᠣᠣ᠋ᡏ᠉᠋᠆ᡄ᠋ᡘᢣᡃ᠋ᡆᠲ᠋᠅᠋᠘᠅ᢆᡁᡕ᠋᠘᠋᠋᠆᠆
in August, and yet it was still mentioned that	᠘ᡨᠴ᠋᠋ᡃᢞ᠘ᢞᡗᡃ᠋᠋᠘᠋᠅᠘᠘᠂ᡬᡃᠣᡆ᠋᠋᠘᠘᠘᠘᠘
the timing of that count, versus the year-end,	᠕ᡃ᠋ᢣᡃ᠋ᢣ᠋᠘᠋ᡗᢦ᠋᠋᠆ᢞ᠋ᡗ᠋᠂ᠺ᠘ᡃ᠋᠔ᢡᠳ
poses a challenge for both the corporation	᠘᠋᠋᠋᠋᠋ᢛ᠋᠘᠋᠋ᡃᠮ᠖ᢛ᠋᠋ᠫ᠋᠋᠄᠖᠘ᡔᢑ᠘ᡁᡄᠴᠺᡕ᠂᠙᠋᠘ᡔᢧᢄ
and for the Office of the Auditor	
General of meeting that March 31 inventory	∆•/≪⊳ርና • (ጋኳት∩ሆ): ናሪታ≏ፈ广ካ. ୮୯୦ ⊲⊂⊲ና.
count. Maybe if a little bit more detail could	
be provided on when and why the audit is	বলব (ጋኣትበሆ):
done in August of next year in that	٥ـــــــــــــــــــــــــــــــــــــ
circumstance, and if there are other dates that	ᢄ᠋᠋ᡃᢄ᠆ᡩ᠘᠖᠉ᡔ᠖ᢘ᠆᠘ᡔᡆ᠋
· · · · · · · · · · · · · · · · · · ·	ᡏᢄ᠆ᡩᢣᠯᢕᢩᡠ᠋᠋᠅᠋᠘᠆ᡏᢁ᠂᠖ᢂ᠋᠘ᡩᢕᢂ
are done for different inventory products or	∩JГ⊲ˤL∿Ūˤ∩J ⊲ၬ∟⊃ ๔ʿ⊂⊲ʰ
materials. Maybe that might help clarify	᠋᠄ᡃ᠋ᡰ᠋᠔ᡔ᠋ᢣ᠋᠋᠋᠋᠋᠋ᢞᡄᡄ᠋ᠴᢄ᠋᠆᠋
some of [where] the discussion is going.	ᠠ᠌᠋᠋ᡔᢑ᠋᠆᠕᠈ᢣᠿ᠋ᡗᢑ᠋ᡃᢐ᠑᠋ᡔᠥᡃ
Madam Jean.	᠕᠆ᡄ᠋᠕ᢞ᠘᠋ᠳ᠘ᢁᠴ᠋ᠴ᠅ᡠᢆ᠋
	ᡅᡃᡄ᠋ᡏᡄ᠕ᡄᡅ᠋ᡧᢪ᠋ᠣᢛ᠋᠘᠆᠘ᢑᡆ ᠐᠋᠋ᠮ᠈ᡆ᠐ᢢᡅ
Ms. Jean: Thank you, Mr. Chairman. Just to	᠊᠋᠋᠕ᢞᡥ᠆ᡱ᠋᠊ᡠᡄ᠋᠋ᢣ᠋᠋᠄᠋᠉᠋ᡗᢛ᠋ᡗ᠖᠋᠂ᠳᢣ᠖᠋ᡬ
provide clarification when I said it was in	∆ʰץ<₽Ċˤʰ.
August, it was based on our experience in the	
past where we would opine; the accounts	ΔﻪᲙ≪ϷϹናゅ (ϽϞϟႶͿϲ): ·ϭͿϟ៓ϥϹϷ, Ϲ៶ >ϟϞϽͿϚ
would be between July and September. This	᠈᠋᠂ᢧ᠆ᡆᢄᠺᢩ᠂ᡬᡃᠣᠳᡐ᠋᠋᠋᠋᠃ᡔᡄ᠋ᢣ᠈᠔᠋ᡠ᠅᠋᠋᠘᠉
year, we will be attending in October 2023 as	۵۷۹۲۵ ه. ۵۹%ک۹۲۲ کرد ۲۹ ۵۲ ک
an observer to see what improvements have	<u> </u>
been done at Qulliq Energy for the plant in	
Iqaluit and in Rankin, in the hopes that next	ፚ⊲ϲ-⊲ < (ጋ፟፟፟፟፟ነት∩Jና): ^ና
year we can go back to look at more	ᡥ᠋ᡶ᠋᠋᠋᠋ᠵ᠋ᢛ᠋᠋ᠵᢑ ᢂ᠆ᢗ᠂ᠯ᠘᠂᠂dᢣ᠋ᠳᡆᡤᢆᡃ,᠘ᡃᡟᡘᢁᠵᡬ᠅
communities. Last year, we did look at eight	
communities between July and September.	∆ﻩץ⋞⊳сና₀ (ϽϞϡ∩Ͻϲ): ·ݸᢣᢩᡆᡤᢑ
	ݠـ⊃ݠ∆٩∩⊲ᡪᢐ⊳ﻩ. ୮٬ >ἐ̇̀יϽ.
The counts are done in the summer, given	
that obviously, as you know, in March we	ፘኁ፞ሩን (ጋ፟፟፟፝ነትበሆ): 'd৮°ዺ广፟ ^ኈ , Δ ዮረ የኦርኈ. ለንጐሥL ረ
don't have access to the yards where all the	ᠴ᠋ᢩᠣᡄ᠘᠋᠋ᡗᢦ᠋᠘᠋᠋ᢣ᠘ᢄ᠈᠋ᡷ᠋᠋᠆᠘᠂᠖᠖᠋ᢧ᠘ᢄ᠘᠘᠘
inventory is kept outside. That's why the	᠋᠋ᢪ᠋ᡝᡆ᠌᠌᠋ᠵᡔᡞᢣᡃᢦᡝ᠊᠊᠋ᠴᡆᢟ᠋᠋᠋᠋᠋᠘᠆ᡁ
counts are done in the summer, prior to the	᠈ᡃᠣᢂ᠂ᠳᢕᡆ᠈᠕ᡩᢂᠫ᠉᠂᠖ᡆ᠘᠘᠉ᡩᢂᠫᡑ᠘ᢋ᠉ᢤᢂ᠕ᡷ
year-end. Thank you, Mr. Chairman.	ব՟ ᡄ^ᢦଈব ᡏ. ርL⁰ᡅ ᠘ᡄ᠋᠋ᡃ᠋᠋ᡋᡃᢛ>ᠬ ᡏ᠌᠌ᢂᠵᡄᡗ᠋᠋᠋᠋ᠳ᠋ᠮᢪ
	ᠴᡆ᠌᠌ᢟ᠋᠄ ୰ᡧ᠋᠋ᢣᡱᡳᡗᡄᢄᡟ᠋ᡔᠳ᠘ᢣᡲ᠋ᢉᡄᢌ
Chairman: Thank you. Just if I may, Mr.	Ͻᡪᢛᢗ᠌᠌ᠵᢣ᠋ᡃᡊ᠊᠂ᢗᡃ᠋᠋᠋᠘ᢞᢛ᠘ᡩᢛᢕ᠈ᡆᢗ᠋
Simailak; Madam Jean, if you could also	ᡏᡄ᠋ᢞᠺ᠋᠋᠋᠋᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ
maybe elaborate a little bit on the accounting	ႱペĽኈႱር ᢣ᠌᠌ᡔᢛ᠋᠋∩ᢛᢣ᠘ᢣᠣ᠋ᢛ᠘ᠣᠣᢛ᠂ᢩᡘ᠋ᡃ᠋ᡪ᠋ᡝᢕ᠋Ĺᠺ
practices of when inventory is entered into	ᡆ᠋᠋᠋᠆᠅ᡥᡗ᠋ᠬᢂ᠋᠌᠌᠘᠊᠋ᠴ᠋ᠴᢁᢞ᠋᠋᠋᠋᠘᠙᠘᠋᠋᠋᠋ᡶᢕ
the system. Speaking to shipping seasons as	ᡥᡆ᠋ᠫ᠘ᡨᡆᡗᠴᡄ᠂ᢆᡠᡆᢂᢣᡁᡆᢕ᠕ᡁ
an example, if the materials are purchased in	╡ ^ᢑ ᠈ᢛᢗ⊳ィ᠘ᡃ᠋ᠴᢩ᠌⊲᠋᠋ᡗ᠋ᢩᢥᡠᢗ᠘ᠸ᠊ᡃ᠋ᠫ᠋ᡝ᠋᠋᠋ᢐᡃᢛᢩᠵᠦ
r ,	PS3260-σʰ." ᡎ᠋ᢑᠺᠡᢦ᠋ᠬ᠋᠉ᠫᡣ᠋᠈᠕ᡔ᠋ᠬ᠕ᡔᠢ
	•

April and it comes up in a boat in August,
how the accounting methodology within that
would maybe alleviate some of Mr. $b \cap L^{\varsigma} b \cap S^{\varsigma}$
 $12 \cdot \sigma^{\flat} \subset L$
 $\Delta^{\flat} \gamma \ll \flat \subset^{\varsigma}$
Simailak's concerns on the actual inventory
count, while materials are in transit. Madam
Jean. $\Delta^{\flat} \gamma \ll \flat \subset^{\varsigma}$

Ms. Jean: Thank you, Mr. Chairman. Qulliq's policy is to record its inventory when the asset is purchased. So in the case when most of the assets are purchased in the south, it would be when they take position at the time. In a way, I understand the concerns that, yes, they are not shipped. I think our concern at this point is around the documentation of those items in transit that we cannot have assurance that all those items are necessarily owned or well-recorded within the corporation at this time. We have worked with management to provide recommendations on how to address this. They have made some improvements, so they are working on it.

We're speculating. I cannot provide an answer of how the accounting and in our opinion is going to be in the future, but I think if some of our recommendations are implemented, we are hoping we can take the qualification in the future. Thank you, Mr. Chairman.

Chairman: Thank you for that. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Going based on the recommendations you've given to the Qulliq Energy Corporation, did you identify, for example; if there are 20 recommendations, if 10 of those are met then your office will be happy, because you were saying "if some of those recommendations are met." If 10 out of 20 are met, will that satisfy your office? Thank you, Mr. Chairman. bበLჼbበჼbჼነረዲ ርዛሬት/አምትውበነውም ርጭዎታ 12-ም ርL°ዉ ኦናዕኦተሲናጋህ? ናዕኦ°ዉቮካ, ፊኮረペኦርናካ.

ƥץ<⊳⊂י• (כוֹקארטי): יּלא≏פרׂי. ר׳ סלי׳.

σd⁴ (ϽͺͻϡϿΩ³): ³dν⁶α^μ, Δνναρζ⁵. ^βαρνσαν⁴ bΠ⁵b²C⁵ν² Δ³c⁴C⁴C⁵ ^δbρν⁵b²η⁵ν²ν⁴C⁴σ⁵ Δασ⁵ C¹L⁵v²V⁵⁶Π⁵. Δ³c⁴ ^ΔαΠ²α²⁶ δ²δ²⁶ Δσ²δ² ^Δα²⁶⁶ Δ³⁶⁶ Δ³⁶⁶ ^ΔC⁵b³L³δ⁵ Δ³⁶⁶⁶ ³dν⁶α¹⁵, Δνναρζ⁵.

Δ•/<>< (Ͻ^ϳ,) (Ͻ^ϳ,), ⁽ ³/₂), ⁽ ³/₂), ⁽ ³/₂), ⁽

⁵bPትJLϞ⁵U, P⁵⊃FJ⁶, ⁵bDΔC⁵UC⁵⁶b CL⁶Q ΛϲሊϤ⁵⁶ Ϥ¹L⊃ Ϥϟ³Ϸ⁵LLΔΡϘ⁶ ϤΓϟσ⁵P⁶ DQΔ⁶? ⁵bPALUċJLϞ⁶U ΛϘ⁶ϹϤσሊረL⁵Uσ⁶ \J¹L\⁵⁶CPσ⁶P²D⁶ Δ⁶C³D⁶Δ⁶D⁶ ΠΠϚ⁵⁶CP/LJ⁶σ⁵⁵D⁶. ⁵d⁵⁶Δ⁶, Δ⁶/αP⁶.

Δν/«ϷϹ·» (ጋኣኦበJና): ነሪአግርኮ. Γ'ር Δασα Ϸ««ጏ፦፞፞፞፞፦ Γ' <<<፦-Ηά>ς, ь</

Chairman: Thank you. Madam Jean.	دי∩دי∩∿∿∆د دי∩د⊲⊃۲⊳∩۲
5	᠖᠘᠋ᢣ᠋ᠵᢣᡆᡄ᠋᠋ᠫᢛᡆ᠋ᢛᠫ᠘ᡧ᠋᠀᠖᠘ᢋ᠋ᠴ᠘᠋᠆ᡆᠴᠥ
Ms. Jean: Thank you, Mr. Chairman. I	
cannot speculate. It all depends on which of	ႱペLၿdc ィーĊσ°∿ൎႱႪϽσჼ ᠖ϷϷͰϷϹናℾჼ
those recommendations, because we're	በዮጋኄ∟⊃ኈ ⊲ၬ∟⊃ ዻ፞ኈዮィ՟ጋበ ኄና∖⊳ፇሇ
looking at material balances, so it would be if	שמיח&ידי קינש אברי באי פיישי פ שמיח&ידי קינש אברי קליאכירססיטסי
some of the recommendations that impact	
-	
some significant balances have been	
remediated. In this case, and we can work	50000000000000000000000000000000000000
with management, we could most likely lift	
the qualification, but it all depends which	
recommendations are implemented. Thank	ጋ°∿ሀል∿Ր°ഛና.
you, Mr. Chairman.	
Chairman: Thank you. Mr. Simailak.	ᡏ᠕ᡣ᠋᠉ᡃᡆᡝ᠉ᡃ᠋ᡋᢣᡗᡫᡐᡠᢗ᠘᠉ᡃᡆ ᡆ᠋ᡏᡃ᠋ᢐ᠋ᢣ᠋᠋᠋ᢄ᠘ᡔ᠘᠋᠈ᡶᡄ,᠕ᢩᠴᡏ᠉ᠫ᠋᠋᠋ᠮ
Mr. Simailak: Thank you, Mr. Chairman.	^ᡪ ݸᢀ᠙ᢞᠣ᠋᠋᠅᠋ᡶᠣ᠋᠋᠋ᡃᢐ᠋᠘ᡄ᠋ᡃ᠕᠋᠅ᢄ᠘ᢏ
You have not clarified as to which	₽▷ᢣᡃᡃ᠋ᡃᡣᡄ᠘᠋ᠴᡏᡃᢛ<ᡪ᠂ᡏᡘ᠉ᠳᠿᡬ᠃ᡆ᠋ᢣᢁᡄᠮᡃ,
recommendations you would need to see met	∆ [⊾] イペÞĊ ^{ſĸ} .
to satisfy your office. You were just giving a	
list of recommendations and we haven't	△৬ᠠ≪⊳⊂৽৽ (ϽϞ᠈ᠺ᠒ᢣ᠈: ᠂ݸᢣᢩᢁᡏᡃ. ᠘᠆᠋᠋᠋し᠆ᠺ᠖
clarified which recommendations you would	ᢀ᠕᠋᠋ᡃᢛ᠔᠋ᡗᡃᢂ᠆ᡩ᠕ᡄ᠋᠕ᡔ᠕᠋᠋᠕᠆ᠳ᠘
love to see to satisfy your office, because if	᠘ᡄ᠋᠋ᡥᡥ᠋᠆ᠴᡄ᠘ᡩ᠕᠆ᠴᡆ᠘ᡩ.᠂ᡃ᠋᠋ᡋ᠋᠌ᢄᢣ᠘ᢞᡃ᠋ᡶ
you're just going to keep saying "some	ᡝ᠀᠂᠆ᡣ᠆᠙᠆᠙᠆᠙᠘ᢐ᠋ᡃ᠘᠊᠆᠘ᡔ᠋᠋᠆᠆᠘ᡔ᠋᠋
	ርΔL〜 Δ୯୬୮ና ΔረLቦኑϷ୭ና ႱペLጋናႦჾჅഛ
recommendations," this is going to keep	6LቦᢣϷ՟᠋᠋ᠴᡣᡃ, ᠘ᡄᢩ᠋᠈᠃ ᠺ᠋ᠮ᠂᠋᠋dCϷᢣ᠋᠋ᡗ ᠖᠘ᡗᢣϷᡝ᠋᠋ᠴᡣᡃ,
going on for years, and years, and years. We	᠘ᡄ᠋᠋᠈ᡥ ᠌ᠴᡆᢟᡃᠮ ᠋᠋ᡖ᠘ᢉᢣ᠌ᢂᡃ᠘ᢗ. ᠘᠆᠋᠋᠋᠆᠆᠘᠆᠉᠋
do not want to see that. I would love to see	᠄᠋᠋᠋᠋ᠻᠮ᠄ᡔ᠋ᠿ᠋᠋᠋ᢄ᠆ᠴ᠋᠋
some clear, direct, direction from your office,	ᠴᡆ᠘ᡃᡆ᠋ᠴᡆ᠘ᡃ᠋ᢛᢗ᠌᠌ᡔ᠋᠘᠘ᢞ ᠋᠋᠘᠘ᢣᠵ᠋᠘ᠼᢁᠼ
instead of just saying "some	ᠴᡆ᠋᠌ᢁ᠊᠘᠊᠙᠘ᡃᡃᡆ᠋᠋ᢞᡥᠴᡄ.᠂᠋᠋᠋᠊ᡧᢣ᠈ᢑᢣ᠘᠊ᢞᡃ᠋ᢐ᠅ᢆᠥ
recommendations." Thank you, Mr.	
Chairman.	
	᠘ᡧ᠆᠆ᡧ (Ͻᡃᡪᢆᢣᡣ᠋᠋᠋᠋᠋᠋᠋᠋᠋᠋ᡗ᠄᠂ᢅᡁᢣ᠋ᠲ᠋᠋ᠴᠮᡃᢆᢛ,᠘ᡃᡟ᠙᠋ᢂ᠋ᡬ᠅
Chairman: Thank you. I didn't really catch a	<i>᠆</i> ᡄ ᠺ᠋᠘ᡃᢆᠯᡆ᠘᠋ᡃᢑ᠋ᢣᢟᡃᡕ, ᠆ᡄ ᠕᠆᠋ᠬ᠋᠕᠆᠋ᠺᢌ
question in there, Mr. Simailak.	ŰႭ. ᠋᠂ďᢣ᠋°ႭЃᡃᡃ, ᠘ᡃ᠈ᠡ᠙ϷĊ᠋᠋᠋ᡝᡃᡃ
Mr. Simailak: Thank you, Mr. Chairman.	Δ▷/≪▷ር∿ (ጋኣ̀ᲑᲘᲙና): ናሪታ⁰ႭՐႦ. ୮ኁ >ጵንጋ.
Sorry, it was right at the beginning. You	
didn't clarify to Qulliq Energy Corporation	ፘኁ፞ሩ (ጋኣትበሀና): ናਰኑ° ወኑ° ወኑ⁄ ወኑ⁄ ወኑ⁄ ወኑ⁄
as to which recommendations you really	Ͻᢣ᠋᠋᠋᠋᠋᠋᠋᠃᠋᠘᠆᠘᠆ᠴ᠋᠃᠋᠘᠘ᢑᡆᡏ᠋᠉᠋᠆᠆᠆᠆
want to see to satisfy your office; you	᠋᠂ᡃ᠋ᡃ᠋ᡰ᠋ᢄᢣᡪᢛᢗᢄ᠄ᠪᡄᢗ᠄᠋ᠣᢑᢕᡄ᠋᠕᠋᠋᠆᠋
haven't given any clear direction? Thank	ᠫ᠋᠋᠋᠋ᡥᡄ᠋᠉᠆᠙᠘ᠴ᠙ᡔ᠋᠋
you, Mr. Chairman.	᠘ᠴ᠆᠋ᡝ᠋᠔ᠵ᠋ᡗᢣ᠋ᡶᢗ᠘᠋᠋᠖᠘᠋᠋᠋ᢛ᠔᠋᠋ᡏ᠋᠅᠘᠘᠉᠋᠘
	ᡃ᠋ᡃ᠋ᡖ᠋᠉ᡣ᠋ᡣᠬᠺ᠋ᠵ᠋ᡃᢛᡃ᠘᠅᠋᠔᠘ᡏ
Chairman: Thank you. Thank you, Ms.	٨ے٩٤٦٢ ۵. ٩٤٦٢ مالات المحالي الم
Miller.	᠂᠆᠆᠂
	᠔ᡥᠣ᠋᠋᠈ᠧᡄᠦᡗᠯ᠅ᠫ᠅ᡐᡧ᠋ᠴ᠅ᡩᡄ᠋᠋ᡔᡗ
	ᡄ᠘ᡃᡆᠯ᠋ᡃᠣ᠘᠋ᠴᡄ᠋ᡆ᠋ᡱᢞᡞᡄ᠈᠆ᠳᢑ᠋ᢂ᠆ᠬᢑ᠘ᠼᢑ᠙ᡃ

Mr. Miller: Thank you, Mr. Chairman. When we issue a management letter to an observation that we have when it comes time to significant control deficiency, we usually are pretty direct in what we are expecting to see in terms of improvements. Should management put in the improvements and they are able to address our concerns, I do see hope in the future that we should be able to remove the qualification. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Just a little closing comment from myself regarding the reclassification of some of the spare parts to being expensed. I'm glad that's moving forward. That's been talked about for a number of years now. I'm assuming it's thanks to your recommendation. Deputy Minister Chown mentioned it as well in his opening comments.

The reason why I'm really glad that's happening; I literally sat there for an hour and half in Igloolik; the lineman counting two 5-gallon buckets of a crib bolts that are about an inch and half long. Luckily, we were in a garage. I sat there having coffee while he counted, but I'm glad things are moving forward. That's all for me for now, Mr. Chairman. Thank you.

Chairman: Thank you. Mr. Simailak. Before I go to my next name, Mr. Savikataaq, we will take a 15-minute break. Thank you.

>>Committee recessed at 10:40 and resumed at 10:56

Chairman: Thank you. I would like to welcome Committee Members back. Just before I go to my next name, we were on the topic of Crown agencies when we were talking about the Qulliq Energy Corporation ᠋᠂ᡃ᠋ᡃᡋᠵᢣ᠘ᠴᠣ᠂ᡃᡃᡉ᠋ᠫ᠋ᡴ᠋ᠺ᠈᠆ᠴ᠋ᠬ᠊᠍ᠬᡆ᠋᠋᠋᠋᠆ᢤ᠖ ᠋᠂ᡃ᠋ᠣ᠘᠆᠋᠋᠋᠋᠂᠋᠋᠋᠋ᡰᢣ᠋᠋᠋᠋᠂᠋᠘ᢣ᠈᠊ᡆᠮᡃ,᠘ᡃᠡᠯ᠙ᢂ᠋᠅.

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and I just want to get Ms. Miller, when we're looking at Crown agencies, the Committee has noted that Arctic College hasn't tabled their annual report or their finance since 2021. Can the Office of the Auditor General clarify when they last reviewed Nunavut Arctic College's financial statements? Ms. Miller.	>ኦንጋ (ጋኣትበJና): የdታ°உቮኑ, ፊኑረዊኦርናኑ. የdታ°உቮኑ ርኅረΓ∿ሁ ዖኦሁልና. ኦጋሲላዉናምዮቦኖም የኦኦኣሪናጋσ, የኦኦኣሪየኦርዮሎፖሪ የኦወበቦ ራንም ሪንግር መኪታኦምዮቦበያና ልጋዮጋና ማናላበጋናጋ, ርL°ዉናኦል የኦኦኣሲታኦየኦሪዮኦኦዮናዮናዮሩ? የdታ°ዉቮኑ, ፊኑረዊኦርናኑ.
Ms. Miller : Thank you, Mr. Chairman. Our office has completed, actually as of	Δ•/《ÞϹ· Ϸ(ϽϞϟႶʹϞͿϲ): ·dϧͼͺϲϹϷͺͺϹͻ ͺͺ<ϳͺͼϧ᠆Ηϥͽϲ
yesterday, the audit of Nunavut Arctic College for the '22-23 fiscal year. Thank you, Mr. Chairman.	ᡄ<ᡄᢁ᠆ᡰᡰ᠊᠋╡᠌ᢟ᠋᠄ (ϽϤϡϿͿ;᠄᠂dᢣᢩᠣᡄᡏᡃ, ᠘ᡃᢦᠯ᠙᠋Ϸᢗ᠅ ᠘ᢆ. ᢗ᠘ᡃᢦᡆᢂ᠋᠈᠋ᠳ᠔᠘᠘ᢤ᠉ᢗᠺ᠋᠄᠂ᠯᠫ᠖᠘᠘ᢨᠴ ᢀᠫ᠋᠉᠊ᢗᢂ᠖ᢗ᠋᠋᠉᠆ᡘ᠘᠅ᡩᡄ᠅᠋ᠫ᠉᠂ᡆᡶ᠘᠅ᡩᡄ᠂ᠳ᠋ᡕᠯᠺᡅ
Chairman : Thank you for that. The next name I have on my list: Mr. Savikataaq.	؇ٮٞڮ٦؎ڂڠ؞؋ڎ ٩<ﻩ८٩،७८९٤، ﺍﺭﻩ ﺷﺪ୬₽Ლ੶᠌ᠴᠦ ᡬᡃᡆᠴ᠋᠅ᡁ ᠘ᠴᡨᠴᠺ ᠈ᡃ᠋ᡋᢣᢣ᠘᠄᠋᠋᠋ᢣᠵᡄᠮᢣᢟᡕ᠕ᡔᢛ᠑᠌ᡬᡆᡄ᠋ᠴ᠂᠋ᢐᡅ᠋ᢣ᠋ᡪᢅᢈᢗ
Mr. Savikataaq : Thank you, Mr. Chairman. I would just like to revisit the Qulliq Energy Corporation just to get an understanding or explanation, and I'm not sure if this would be	ΔϲՐᢣϷʹͽϹͶ·ϤͺͿͺͺϤϞͺϿͺʹͽϷϷͰͰʹϿϹ ʹͽϷϞϪʹϿϭͺϷϿϨϿ;ʹͽϽϭͼͺϽϷϟϫϟʹͽϲϹʹͽϽͿͼ ϽϷϟϭͺϤϚ·ϹͺʹͽϿͶϹͺϷϿϲͺϤͼͺʹͰͺͽͺϳϧͺ Ϫͼϟ≪ϷϹʹͽͺ
directed at the Auditor General or to the government. There's talk about the year-end,	Δ•ታ≪⊳ር∿ (ጋኣ̀ት∩Jና): 'd⊁°൨广். ୮ኁ >ວ່ኁጋ.
March 31, which I understand, that's straightforward, and then there's talk about when they do the inventory in the summer, if it's purchased, even if it's not there, whatever the inventory is, then there's the discrepancy.	>ት'ጋ (ጋኣትበJና): የዛታ°ዺ广 የኦሀልና. ኦየኦፖሊካዮ ምን° ሲና ለርጉ የድርጉ የኦሀልና. ኦየኦፖሲካዮ ምን° ሲና ለርጉ የድርጉ የምንዮ የድርጉ የምንዮ የድርጉ የምንዮ የድርጉ የምንዮ የምንዮ የምንዮ የምንዮ የምንዮ የምንዮ የምንዮ የምንዮ
Can it be explained to me why they would count something that is purchased after the fiscal year has ended? March 31 is the end of	Δ•/ኆϷϹ· ͽ (ጋኣ፟ትበJ ^ϲ): ^ና d৮°உ广 ^ϧ . Γኣ ᡄ ^{<} ᡄံ° ^ϧ –Η⊲ʹϷ ^ϲ .
the fiscal year and if they purchase something on April 1, why is it counted when it's a different fiscal year? Thank you.	ϲʹἐ᠉᠆ΗάϘ· (ϽϞϟႶͿና): ʹϭͿϧͽͺϹϳϷͺͺϒϲͺϷϚ ϤϟʹϟϚʹϲʹϤϭʹϞυͺΔϟͺϳϿͶϾϲͺͺϲϹϘϚͺΛͺͻϤʹ϶Ϳ ϷϷϷʹͽϹʹͽϽΓ. ϹϭϟϹͿϛʹϹ, ͺͺϛʹϐ·ϭʹͼϧϧϷϲʹͽϽͽ ϤϷʹϚʹϲϭϟʹʹ϶ͺϹϭϥͺͺϤͽϲͺϷϚͺͼͺϷͼϧϳϭϭϧϥͺϥͱϹ϶
Chairman : I think I'll start off with Finance first. Mr. Chown.	ᢗ᠋᠋᠋ᡰ᠋ᡃᢀᡃᡆ᠋᠆᠋᠕ᠴᡦ᠖ᡄ᠋᠋ᠬ᠆ᡄᡅ᠅᠊ᠴᡆ᠋᠋᠋᠋᠋ᡆ᠋ᠮ᠆ᠴ ᠌ ᡝ᠈ᠫ᠋ᡣᡗᠴ᠋᠋ᢖ᠋᠋᠄ᢣᡃᠶ᠋ᠴ᠄᠖ᡃᠦᡗ᠋᠅ᢗ᠋᠋᠋᠋ᡗᡱᡆ᠂ᡟᡃᠶ᠘᠈ᢣᢉᡃ᠋᠉ ᠘ᡄᡃ᠋᠋ᠴ᠄ᡬᢣ᠋᠋᠋᠋᠉ᢗᢂᢡᡄ᠋ᠺᢞᡆ᠋᠋᠋᠋ᢄ᠘᠋ᡛ᠔ᡏ᠋᠋ᠴ
Mr. Chown : Thank you, Mr. Chairman. I believe I'm correct here. The Auditor General's office can correct me if I'm wrong, but when they're counting the inventory in August, they're counting in August for the year ended the upcoming March, so they're	᠌ᢅᡊᡓᢂᡤᡄ᠋ᡪ᠋᠋᠋ᢐ᠙ᢛᢆᢩᡔᡣ᠋᠉᠋ᢆᢣ᠋ᠶ᠘ᢞᢆᠥᡪᠴᢆᡆᢆᢓᡣ᠉ ᠈ᡃᡗᢪᠳᡄ᠋ᡬᡄ᠆᠋᠋ᡷᡃᡑᢄᡃᠧᠧ᠅ᢩᡔᠳ᠂ᡧ᠑᠘᠋᠋᠋ᢍ᠋ᡃᡋᢪ᠊ᡅᢩ᠄᠋᠋ᡏ᠊᠍ᡃ᠅ ᠈᠋ᢪ᠈᠘ᢣᠦ᠌᠍᠍ᢦ᠆ᡎᡘᡊᡊ᠆᠋ᠴᢩᢄ᠘ᡃ᠔᠍᠍᠊ᡆᡄ᠋᠋ᡶ ᡩ᠋᠋᠋᠋᠋᠋᠋᠋ᡏ᠄᠌ᡒᡅ᠋ᡝᢑᡄ᠋᠅ᠧᢁ᠂ᠺ
year ended the upcoming March, so they're	᠌ ᡷᡃ᠋᠋ᡣᡝ᠖ᡃᠦ᠋᠋᠋ᡃᠣ᠘ᢩ᠂ᡆ᠋᠋ᠴᡆ᠘ᡃᡃᡆᢗ᠋ᠬᢞᡆᡅᡳᢞ᠋᠋ᡆ᠋᠄᠋᠋ᠮᢣ᠌᠌ᢟ

counting in advance of year-end. One of the challenges that creates from an audit perspective is saying, "Here's the inventory in August," and then there's going to be a reported amount on the books at March 31, and so how do you...? You have to look at all the accounting procedures and inventory control procedures between August and March to satisfy yourself that that March number is accurate, even though you're working with an inventory count that happens several months earlier. Thank you, Mr. Chairman.

Chairman: Ms. Miller, do you have anything to add?

Ms. Miller: Thank you, Mr. Chairman. No, that's a correct description. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you. Then it's clear to me now, like Mr. Simailak said, that there might always be a discrepancy just for the timing of when the inventory is taken and when the inventory is counted. Mr. Chown is doing a good job of answering, but I would like to ask as he's got two officials to deal with the asset retirement obligations, I would think, because they're from Environment and there's no one here from the Qulliq Energy Corporation. It's an issue that was brought up by the Auditor General's report. I'm just curious as to why there are no officials here from the Qulliq Energy Corporation. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It was suggested to us in advance of the hearing that it would be a good idea to have environment officials here with us. Apologies, we hadn't thought about bringing

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the Qulliq Energy Corporation with us, but	
that is why we haven't brought any officials	୳⊳ ୣ୶ (ϽϞଁ୬∩Jና): 'd۶°ឩ广້ [™] , ∆ ^ϧ ୵≪ϷϹʹ ^ͼ . ϹၬͰϽͰ
here. Thank you, Mr. Chairman.	এএএফ/৯৮৫৭%>∿৬, ৬৮৯৮৮৬৫ ৮৫८⊳<
	ႱペႾჾႻႱႠ ჁჅႤႵჂ ჄჾჄჾႠჾႮႠჁႹႠჾ
Chairman: Mr. Savikataaq.	ᢗ᠘᠋᠋᠋᠆ᠳ᠕᠋᠋᠋ᢣ᠘ᢞᡄ᠋ᢙᡷᢕ᠋
-	CLۨڡٝڡ؞ڷ ػڋۥٛڶڂڡۥٚ ؈ۄ؈ؚ
Mr. Savikataaq: Thank you, Mr. Chairman.	ᡖ᠋᠘᠘ᢣ᠋ᡔ᠘ᡧ᠋ᢧᢄ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
This is the question for the Auditor General.	
Mr. Simailak, alluded to this to a lot, but it	ᡏ᠋ᡬᠨᡄ᠋᠕ᡄᡅᡧ᠋᠆᠉ᠫᡆᢑ᠘ᠸᢛᠫᢁ᠙ᢕᢑᡆ
seems like there will be always be an issue.	۹ ^ـ ـــــ ۵ ^ۥ ۵۵م۵۶٬۵۰ ۹۲٬۹۲ ۹۲٬۹۲
Now that I understand better why there's a	᠕ᢣ᠈ᡷᢛ<᠆ᡄ᠊ᢦᠾ᠋ᠴᢩᡏᢛ᠋᠋ᡣᡄᢧᡄ᠖᠋ᡖ᠒᠘ᢣᡪᡄᡆᢆᠴᢩ᠂ᠳ
•	ᡩᢛ᠋᠋ᢪ᠋ᡰᡪᡄᢛᠫᡄ᠊ᠴᡐᡗᢙᡲᡄ᠊ᢦ᠋᠆ᠴᢕ᠋᠆ᠴᢗ᠋᠋᠋ᡗᢑᡆᢑᡃᠾ
discrepancy between what inventory is at	ትምምምምምምምምምምምምምምምምምምምምምምምምምምምምምምምምምምም
hand and what's not at hand. I understand	᠆᠆᠂᠆᠆᠆᠆᠆᠆᠆᠆᠆᠂᠂᠂᠆᠆᠂᠂᠆᠆᠂᠂
that, but I go back to the government side	baCP' UCL'' U''' U''' U'''' U'''''''''''''''
there; when do they actually do their	
inventory from March 31, is it in March, or is	Δ•/ペÞር ጭ (ጋኣትበሀና): ናਰአቄፈቮካ.
it throughout [the year] with an inventory	C () () () () () () () () () () () () ()
system where as material is used, it's	
recorded and automatically deducted? Thank	⁵ 655224 τ <u>2</u> 77 <u>5</u> 222 τ <u>2</u> 77 <u>5</u> 22, ⁵ 655254
you.	ᢄ᠘ᢉᢣ᠌᠌ᠵᢦ᠂᠋ᠮ᠆᠋᠋᠋᠃᠘᠖᠂ᠴ᠌᠘᠘᠘᠘᠘᠘᠘᠘ ᡖ᠋᠘ᢕᢣ᠋ᠵ᠕ᢩᠬᢑ᠋᠄᠋᠋᠋ᡗ᠅᠋ᡗ᠉᠂ᠴᡆᢁᡕ᠘᠖᠘ᢛᡆᢁ᠘
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Chairman: Thank you. If I can just get a	
clarification, Mr. Savikataaq; are you asking	፞፞፞ዾዾ (ጋ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟ጏኯ፟
the Department of Finance for government	ነሥ (ጋ ነሥበሪን). የወን ወገ ዓ, Δየ ረሥር። የbፍ\Dሃbidናውጭ
inventory controls, or the Qulliq Energy	ΔΡ <br ΔΡ
Corporation controls? Mr. Savikataaq.	<pre>CdrafeCity.c 0.* CA & DE. 4-LD</pre> CdrafeCity.c 0.* CA & DE. 4-LD
1 1	Col 4.0 - C * JI + 0 * OLL 0 * 0 < L 0 * - C ∧∠L 5 ^h C, 4 √
Mr. Savikataaq: Thank you, Mr. Chairman.	ĊŸ૮Γ∿U
I'll clarify. When does the Qulliq Energy	
Corporation do their count for inventory? Is	Δ৬/ペÞር ጭ (ጋኣትበJ ^ር): ^ና dታ°ዉ广 ^ϧ . Γ ^៶
it throughout the year, or come March they	Δ-7 < μC (3 (3 (4) 10-3), 10-7 (2) (3 (4) 1 (5))
say "okay, we are going to do our count this	
month and it has to be done before March 31	
so that we know what our inventory is at?"	
Thank you.	
Thank you.	$P^{b}d^{b}\Delta^{c} \Delta^{L}T\sigma \Delta^{b}P^{L}\dot{V}\dot{U}C C\Delta^{b}dd d^{2}\dot{P}^{b}dLd^{c},$
Chairman Thachan Ma Charry	
Chairman: Thank you. Mr. Chown.	
	ᡏ᠋ᠫᡥᢗ᠌᠌᠌ᡔᢑ᠘ᢗ᠘ᢩ᠂᠋᠋ᠥᡄ᠅ᢛᡕ᠋᠋᠈᠘ᢕᢣ᠋ᢄ᠆ᡷ᠋ᢩ᠆ᡘ᠋
Mr. Chown: Thank you, Mr. Chairman. To	
my understanding, the inventory counts	ᡖᡆᢗᢂ᠋᠙᠘ᡃᡆ᠋ᢥᡤ᠆ᠴ᠂ᡆᠴᡆ᠘ᡃᢛᡟᡆᢣᡃᢐᡃᢗ᠅ᠫᡁ
occur currently in that summer period along	۹م ^ز ′۲۲∿ل مـ۲۶٬۵۵۲∿ن∿. ⊲۲⊥ے Ldo∿ل
with the Auditor General's office observing	᠆᠘᠆᠋ᡬ᠊ᢦ᠋᠆᠋ᢑᡃ᠋ᠥ᠘ᢞᢩᡄ᠋᠋᠋ᡥᢗ᠋᠋ᡥᢕ᠋ᢪᠣᡃ
some of those inventory counts. Then from	ᠴ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
those inventory counts, they simply use their	ᡏ᠋ᠫᡥᢗᢂ᠋ᡃᡗᡄᢄ᠘᠋ᢆ᠅᠘᠘᠘ᢩᢣᡆᠣ᠋᠋᠋ᡷ᠋ᠬ
accounting system from there to year-end on	ᢄ᠋ᡃᡋᠵᡟᡃ᠋ᡖ᠋ᠮᢑᢄ᠆᠅ᡔᢕᡰ
anything coming in or out of inventory to	᠈ᡃᡆ᠋ᡏᡃᡃ,᠘ᡃᡟ᠙᠋᠙ᡄ᠋ᡝᡃᡃ

come up with the year-end balances, but the counts are happening currently during that summer period. Thank you, Mr. Chairman.

Chairman: Thank you. If I may Mr. Savikataaq; maybe a direct clarification to Ms. Miller or Ms. Jean. The way I understand it: the inventory controls, the numbers, the confidence that the Office of the Auditor General has in those inventory controls, would allow the removal of that condition of the audit. So, to me, if I'm understanding it correctly, its just there's not enough confidence in the inventory controls at Qulliq Energy Corporation to have reliance on those numbers which would remove that condition of the audit. Can you just confirm that, Ms. Miller?

Ms. Miller: Thank you, Mr. Chairman. In terms of the recommendations we provided, which includes the control deficiencies you're refraining to, once those have been improved, yes, that would assist us in removing the qualification we have on our auditor's report. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Mr. Chown has indicated that the Qulliq Energy Corporation, and I understand that he doesn't speak for them, he's not from there, but he stated that they do their inventory in the summer. Can Mr. Chown explain why earlier he said that sometimes the stuff that they need to count are buried in the snow if their inventory count is done in the summer. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The ability to count at year-end at March 31 is inhibited by inventory being buried in snow and that was an observation many years ago,

Δ⁶/Q⁶/C⁶ ()¹/₂⁶/₂/₂⁶/₂⁶/₂/2

>dd >፡bc-Ĺ፡ơdና፡ዖ፡ ،/?፡٠/L<፡ هم۵፡ dጋdい Lºヘ፡>ጋႱ፡፡ 9-۲. dヘ፡፡d∩ቦ፡bơ፡ơd:حات כَّم PンJơdJ፡. CΔidd ،/?፡٠/L<፡ Lºヘ፡>ጋႱ፡፡ 9-۲, ン\>Lidianic Cibidd فدەت نەឆ፡ CLia ٨۶፡ơ٠٠٢೧ቦ፡Lುiu.

Δ•/<>Δ•/(ጋኣ̇̀̀̀̀̀̀̀̀)ነነነייי

Δ•/ペÞር፣• (ጋኣትበJና): ፣ሪአቄሲዮ. ୮[·]ር >ጵ[·]ጋ ኦቴኦፈርናሮ ርኈር ላለሲቴዮ ሪዲና።

Δυ/«Ρር^ω (ϽϞλημε): ^ωστ^ω. Γ^νΟ ΥΡ^α.

I think in the early days, of the challenges with the inventory counts and that is why inventory counts have to happen earlier in the year because of that challenge with March 31. Thank you, Mr. Chairman.	ϞϷ (ϽϞϷႶͿͼ): ʹͼͿϧͼϼϹͼ, ΔͼϒͼϷϹʹͼ. ϒϲϹϿͼʹͻͿͻͻϭͼ ϷͼϞϧ ϭϷϷͰϹ·ϲͺϲϲʹϚʹϻ϶ϲ, Λ;ͼϫϷͶϲͺͺϹʹ϶ϹͺϭͶͺͼϫͺϳͻϞϒϷͼϧΔ ϧͼͿϲϲͺϷͼϲ ʹϧϷϷͿϲϭͼϧϷͼ·ϲϪ;ϲͺϾͼϥϭϫϧͺϧͼϹϽͽϷϭͼ
Chairman: Thank you. Mr. Savikataaq.	
Mr. Savikataaq : Thank you. I'll move on. This is to the Auditor General. Information	בפשי טפנ״טבי. יטאיפרדי, ביא פרליי. ביי גערייי גערייייייייייייייייייייייייייי
provided by the Office of the Auditor General indicates that it does not audit certain transactions which are included in the Government of Nunavut's consolidated	Δϧϟ≪ϷϹ·ͽ (ϽϞϞΛͿϚ): ·ϭͿϧͽϥϳ·. ͺͺͺϷͺϫͺͺϒͼϼͼ·ϧϧ ϷʹϧϷϟͺϧΔͼͺͻͰͺͿϧϥͺͺϤΛͼϧϥͼͺϫϲϭϥͼϲ ϷΛͼϷϲ;ϿϹ 1:30 ϷͶͼϭϥͼϥͿϲͺͺͼͿϧͼϥϳϧ
financial statements, including the Petroleum Products Revolving Fund, the liquor	᠉᠆᠉᠊ᢑ᠖᠘ᢨᢩᡆ᠄᠉᠊ᡔᡗ᠄᠋᠋᠋᠋᠄᠄ᡘᢄᠮ᠂᠘᠘ᢞᡗ᠊ᡏᢦ᠉ᠫᡗ᠋ᢃ᠄᠌᠌ᢄ
revolving fund, and district education authorities. The Government of Nunavut engages external auditors for these transactions, and just I'm just curious: why does the Office of the Auditor General not audit these transactions? Thank you.	Δν/≪ϷϹ·ͽ (ϽϞϞႶͿϚ): ·ͼͿϧͼϫϹϳͼ. Ͻͼϧϧϥϧϫ ϧϹͳ;ϫ ͼͲϷ;ϫϿͻ ϿϿϽϐϿϫϧϫ Ͽ; ϷͼϷϫͼ Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ; Ͽ Ͽ Ͽ Ͽ
Chairman: Thank you. Ms. Miller.	Ϸ·≟·ჼ ⊲∧ჼჾϭႶቦϧϷϲϷʹͽϽͿϚ ϷΔͿϟϟͰͱϹ, ΓʹϹ ʹϧϷ _៓
Ms. Miller : Thank you, Mr. Chairman. The financial statements of the Government of Nunavut, for us, is called the group audit. There are multiple components that are	ኣ⊳ ॰ (ጋኣኦበJና): ኀdኑ°ዺቮካ, ΔካረペϷርናካ. Ϸሬጭ ፈለኈdበናሁኈጋናሁኈbሥLና ርΔካሪፈ ረጉኈረLሩ _ወፈልና ለኦፈበቦና_ጋቦና.
consolidated for us when we do our audit. When I speak to components, there are departments; there are territorial corporations included in those components. When we conduct our audit, we focus on the ones that are significant. What we mean by significance, it's whether they are individually significant in terms of monetary amounts, or they involve significant audit risk associated with them.	CΔ ⁶ dd [\] [®] [\] Po ^s σ ⁶ ΛJ/ [®] ⁻ -dσ ^s J ^c Ͻ ^c [*] ⁶ ⁺ , CΔ ⁶ da [*] ¹ ⁻ ¹ Þ ^s bÞ ¹ ⁻ ¹ ba ² V ² L ⁶ d [*] ⁻ ¹ ΛJΓ ^{4[*]⁻} ¹ ⁻ ¹ dΔ ⁶ a ¹ d [*] ¹ ⁻ ¹ ⁻ ¹ a ² ⁵ ⁻ ¹ dΔ ⁶ a ¹ d [*] ¹ ⁻ ¹ ⁻ ¹ ba CΔ ¹ / ¹ L ⁶ ² ⁵ ² / ² ⁶ ¹ ΛJΓ ^{4[*]²} , ^{1³} ba CΔ ¹ / ¹ Lσ ² ⁵ ² / ² ⁶ ¹ CΔ ¹ d ⁴ JΛ ⁵ δ ⁵ ¹ C ² ⁵ ² / ² ¹ L ¹ L ² CΔ ¹ d ⁴ JΛ ⁵ δ ⁵ ¹ C ² ² ² ² ² ² ² ² ² ² ΛJ ² ¹ L ⁶ ¹ ⁻ ¹ C ²
Currently, we are the auditors of the significant components of the government departments; Qulliq Energy, and also the Nunavut Housing Corporation. The audit of the Petroleum Products Revolving Fund is audited by PricewaterhouseCoopers. We are	 ۵.۵۵۵%۲۰۲۵% ۵۵۵ ۵۰%۵۰%۲۰۵۶% ۵.۵۵%۲۰۶۵% ۵۰۵% ۵۰۵% ۵۰۵% ۵۰۵% ۵.۵%۲۰۶۵% ۵۰۵% ۵۰۵% ۵۰۵% ۵.۵%۲۰۶۵% ۵۰۵% ۵۰% ۵۰% ۵۰% ۵.۵%۲۰۶۵% ۵۰%۶۰% ۵۰۵% ۵.۵%۲۰۶۵% ۵۰%۶۰% ۵۰۵% ۵.۵% ۵۰%۶۰% ۵۰۵% ۵.5% ۵۰%۶۰% ۵۰۵% ۵.5% ۵۰% ۵۰% ۵۰% ۵.5% ۵۰% <l< td=""></l<>

not external auditors of this revolving fund,	ᡏ᠋ᠵᡄᢗ᠌᠌ᠵᠣᡏ᠋᠋᠋ᡗ᠋᠆ᢤ᠋᠅᠋ᡗᡄ.᠂dᡃᢞ᠋᠌ᡅᡏᡃᡃ,᠘ᡃᡟ᠙᠋ᡐ᠋᠋ᡬᡃ᠋᠉
however, to be able to provide an audit	
opinion on the government's financial	△▷୵⋞⋗⊂৽ ৽(ϽϞ᠈ᠺ᠒ᡃ᠋ᡕ᠄᠂dᢣᢩᡆᡤᡃ.
statements, we issue instructions to the	ᠳ᠋ᡣ ^ᢛ ᡃ᠋ᡖ᠌ᢄ᠆᠘᠆᠕᠃᠋ᢓ᠆᠋᠆᠆᠃
external auditor of PPD, if that's okay, Mr.	^ĸ ₽⊂ ^ĸ ь∩.
Chairman. We provide instructions and	
review the work that they've conducted at the	᠄᠙᠆᠋᠋᠃ ᠕᠄᠂᠔ᡃᢣᢩᢁ᠋ᡤᢛ,᠘ᡃᢣ᠙ᡐ᠋᠋ᡬ᠅ᢄᢣ᠘᠆
end of our audit so that we're comfortable	ᡣᢟᡄ᠋᠆᠋ᠮᡃ᠋,᠂ᡆ᠋᠋᠕᠋᠋᠋᠋ᡃᢐ᠔᠋ᢕ᠋ᡗᡷ᠋ᠴᢩ᠈ᡃ᠋ᡫ᠂᠘ᢩ᠈ᡃᡆ
with the level of effort that's been done, so	ዾ ^៲ L℠ⅆՈ൳ᇿ᠈ᢣⅆႶJႽ ᠠᢩᡆ᠈ᡃdĊႽ ᢗᢀᡷᠣ
that we are in turn are able to issue our audit	ᢗᡃ᠋᠘ᠫᡃᢛᠡᡐᡅ᠆ᠬᡐᡟᠣᢕ᠋᠆ᠴ᠂ᡬᠯᢛ᠋᠋᠙ᡣᡐ᠋ᠺᢦ᠋ᢐᡃᠥ᠅ᡥ
opinion on this revolving fund. Thank you,	᠘ᠠ᠋Ĺ᠊᠋ᠴ᠌᠌ᢩᡄ᠋᠂ᠳ᠋᠋᠂᠘᠃᠔ᡏ᠂᠆᠘᠂᠆᠘
Mr. Chairman.	ᡔ᠋᠂ᡄ᠋᠌ᠵᡄᢄᡔ᠋᠋᠉᠆᠆᠘ᠵᡭ᠘ᡔ᠙ᢂᡔ
	ᢀᡣ᠋᠋᠉᠆᠕ᢛ᠕ᡩ᠕ᡩᠴᢉᠻ᠋,᠄᠋᠑ᠻᢞᠺ᠋᠕ᢓᢘ᠋ᠴᢄᢞ᠋
Chairman: Thank you. Mr. Savikataaq.	᠂ᡃᠣᠴ᠊ᡄ᠋᠋ᠬ᠈᠘ᡛ᠔ᡏ᠕᠐ᡩᡃ᠋ᢑ᠖᠋ᢗ᠅᠋ᢆ᠘ᢗ᠂ᠴᡆᠧᠲᠴ ᠂
•	∧ᢣᡅ⊲⊃∩ᠭᡃ᠋᠋᠋ᡶ᠅ᢆᡶᢗ᠊᠙ᢞ᠊ᠴ᠂ᡏ᠕ᡝᢄᠺᢣ᠘ᡃ᠋᠖ᡃᢈ᠋ᡗ᠋᠅᠖᠄
Mr. Savikataaq: Thank you, Mr. Chairman.	ᢄ᠋ᡃ᠔ᡔᢞ᠖᠆ᠳ᠘ᢩ᠂ᡆ᠋᠄᠕ᢋ
That Petroleum Products Revolving Fund, I	ᡏ᠕ᢛᡆ᠋ᢞᡃᡪ᠋ᠳ᠋ᢄᢂᡣ᠘ᠳᢋᡆᢋ᠋ᠧᠴ᠘ᡁᡆ. ᠘ᡟ᠙᠙ᢄᡬᢛ,
believe, annually spends \$250 million and it	٬q۶٫ ۲۵٬
is audited by external audit, but isn't that a	
significant amount, \$250 million? Thank	
you.	مــ∠مـم⊃∆⁴مـ ْــا, ل≪ل⊎طْـه ٩٨٦ۿ؟
•	
Chairman: Thank you. Ms. Miller.	'የር-'•በ (ጋኣጓብJ ^ເ): ἀ.
-	
	ALLANCE (TILLA IC), SALAS TH ISC LNG
Ms. Miller: Thank you, Mr. Chairman. Yes,	∆שיל¢⊳⊂יש (כוֹלארטלי): יּפאי≏פרׂיש. דיכ א⊳יי.
Ms. Miller : Thank you, Mr. Chairman. Yes, \$250 million is a significant amount. Perhaps	
Ms. Miller : Thank you, Mr. Chairman. Yes, \$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is	ኁ⊳ ॰ (ጋኣት∩Jና): ^ና ፅታ°ዹ广 ^ኈ , Δ ዮ/ペϷርʹኈ. ር∆Lጋኈ
\$250 million is a significant amount. Perhaps	·ͿϷ ͼ (ϽϞϟႶͿͼ): ·ͼͿϧͼϼϹϷ, ΔϷϒ≪ϷϹʹϷ. ϹΔϹϽʹϷ ·ϭͰʹϹϷϭϷ·ͼʹͼʹϷϿϭϲ Ϲ«ͽϧ·ϷϷϞϷϷϽϹ
\$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is	ኣ⊳ ॰ (ጋኣትበJ፡): ፣dታ°உ广், ΔኮፖペϷርጐ. ርΔLጋኈ ፣d՟ლካቶ፟፝፝፝፝፝፝፦፝፞፞ፚኯ፝፟፝ ፣bϷትLσ⊲ኈ፞፞፞፝፝፝፝፝፝፝፝፝፞፝፝፦ አ፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፞ዾኯ፟ጜዀኇኯ
\$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is discretion as to who can be the external	·ͿϷ ͼ (ϽϞϟႶͿͼ): ·ͼͿϧͼϼϹϷ, ΔϷϒ≪ϷϹʹϷ. ϹΔϹϽʹϷ ·ϭͰʹϹϷϐ·ͼʹͼʹϧʹϷϽϭϲ Ϲ«ͽϧ·ϷϷϞϷϷϽϹ
\$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is discretion as to who can be the external auditor of the revolving fund. In this case, PwC has been selected as the external	ኣ⊳ ॰ (ጋኣትበJና): ^ና dታ°ዺቮ ^ኈ , Δ ሃላየኦር፞ ^ሙ . ርΔLጋ ^ጭ ^ና dና፫፦d°፞፞፞፞፞፞፞፝፝፝፝ ና ^ኈ ፟፟፟፟ ና፟፟፟፟ bኦትLσዻ ^ኈ ኦኄ
\$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is discretion as to who can be the external auditor of the revolving fund. In this case,	ኣ⊳ ॰ (ጋኣትበJና): ^ና dታ°உ广ঁ ^ኈ , Δ ዮፖ≪Ϸርʹ ^ኈ . ርΔLጋ ^ኈ ^ና d [֊] ፫፦d °Ժ [֊] Ⴑ ^ኈ ጋσ ^ϲ ር [«] ୭ ∿レϷ [;] ት՞፦bϷJL. ^ና bϷትLσ⊲ ^ኈ > [°] Ⴑ ረምσ ^ኊ \በ [°] σ ^ኈ ሲር [°] σ ^ኈ ርናክ ^ኈ b [°] σ ^ኈ < ^ና . CL ^b d4 ለታናσ?ሰ ^ና CL ^b dσ [°] Ⴑ ረ <u>ս</u> ^b dĊσ ^ኈ
\$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is discretion as to who can be the external auditor of the revolving fund. In this case, PwC has been selected as the external	ኣኦ (ጋኣትበJና): ፣dሃ°Ⴍ广ჼ, Δჼሃሚኦር՞ჼ. ርΔLጋჼ ჼdჼႠჼd°ႦჼႱჼኦጋσና ርኛ≫ჼႱኦንቶჼቴኦሀL. ჼbኦትLσ፟፝፝፝፝፝ ՟ቴዶ՞σჼჼርჼႦჼႦჼσჼჼሩና. CLჼdd ለሃ፣σንሰና CLჼdσჼႱ ፖሏჼdĊσჼ ഛជឹያ ፈንታჼትሪσላჼስ՟ጔቦና, Ldd ኦΓላናէላჼď
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PricewaterhouseCoopers. We are able to issue our audit opinion with the information they've provided to us as part of the external audit they conduct on PPD. Thank you, Mr. Chairman.

Chairman: Thank you. If you wouldn't mind, Mr. Savikataaq, I would like to direct that same question to the Department of Finance to see if they're satisfied with the accounting contractor in this matter as well. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Yes, just to elaborate, the revolving fund is not technically a legal entity, so as a fund itself, there is no legislated requirement for it to be audited as a stand-alone entity.

In the earlier years of our audits, that was audited by the Auditor General, but just as a sub-component of all the transactions of the government, so when they were doing their auditing and testing, they would select their audit samples and they may or may not hit a transaction associated with that fund.

It was audited by them, but not as a set of its own financial statements, just as part of the government's entity. It was actually decided several years ago that we felt it was significant enough that it would be beneficial to have a set of financial statements for that fund, and also recognize that it would help audit by the Auditor General's Office by providing additional evidence that they could rely on as part of the audit. As far as our satisfaction with the audit, we have no issues with the audit that has been provided by the auditors, and we're satisfied with their work. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Information provided by the Office of the

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Auditor General indicates that it does audit annual expenditures under certain federal funding agreements, including the Investing in Canada Infrastructure Program and the Building Canada Fund. Do these audits include an examination of the extent to which the territory government returned unspent funding to the federal government under these agreements, if any funds are returned? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Our office, in terms of the financial audit of the Government of Nunavut's financial statements, we review amounts received from third parties; as an example, the Government of Canada being one of the large ones. We'll look at the receivables, the amounts to be owed to the Government of Nunavut from the Government of Canada, and we also look at the amounts payable to the Government of Canada, but always in the context of the financial statements. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you. I'll jump ahead here to another topic. This is to, thought it might be for both, but to the Office of the Auditor General. The Office of the Auditor General audits the financial statement for a number of Government of Nunavut public agencies and territorial corporations, including the Nunavut Arctic College, Nunavut business corporation, Nunavut Development Corporation, Nunavut Housing Corporation, and the Qulliq Energy Corporation. Does your office currently have any significant concerns regarding the most recent financial statement of these entities? I know they just spoke about they recently got the Arctic College one, but in general, are there any concerns? Thank you.

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Chairman: Thank you. Ms. Miller.	⊲∧™d∩l, (⊃Ÿ≯∩j⊂™⊃™)
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Ms. Miller: Thank you, Mr. Chairman. For	
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Chairman: Thank you. Mr. Savikataaq.	
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Committee of the government, Mr. Chown is	᠕᠋ᢡᡄ᠆᠋᠋᠋᠊ᡧ᠋᠋ᢣ᠋ᡃᢑ᠋ᡆ᠋᠆᠋᠋᠋᠋᠋ᡆ᠋᠋
going to explain to us [that] Nunavut	୰୷୷୶୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷୷
Housing Corporation is its own entity and	۵۹/۲۵ ۵۹/۲۵ ۵۹/۱۵ م ۵۹/۲۵ م. ۵۱%۲۵ م.
they do their own annual report and all their	
financial information is in your annual	ᢄᢞ᠋ᠺ᠋᠆ᠴᡄ᠄᠂ᡆᡰᢞ᠋᠌ᡆ᠋ᡏᡃ᠋,᠘ᡃᡟ᠋᠙ᡐᢗᡬᡃ᠋᠋᠋᠅
report, but as a Committee here, we don't get	
other agencies or corporations that have	Δ•/ペÞርጭ (ጋኣ፞ትበJና): ኀdታ°உ广҆፟፟፟፟፟፟ . ୮ኣ ኁዖርኈበ.
• ·	
carryover funds, except for the Qulliq Energy	᠈ᡥᡄ᠋᠋᠋᠃ᢀ ᠋᠄᠂ᡃᡆᢣ᠋ᠲ᠋ᡄᡤᡃ᠖᠕ᡃ᠈ᢞ᠙ᠵᢗᡬᡃᡅ᠂᠂ᡃᡆᢣᢁᡤ᠆ᠴ᠅᠆᠋
Corporation as they have their own funds and	᠌ ᠌ᡔ᠋᠋₽ᡝ᠋᠋ᡄ᠋᠋᠋᠋ᢛᢣ᠋ᡗᡊᠠ᠋᠋ᠺᡪᢑᢆᢣ᠋
they generate their own funds. We fund the	Δ ^L L ^s b Γ ^s C Δ ^{b^s} ^s ⁹ 4 ^s , C ^e ² 4Λd ³ 4 LΓ4 ^a ^s
Nunavut Housing Corporation both capital,	
and operations and maintenance, and yet we	,
don't see any financial statements within the	ᠴᡆᡄᡨᠣ᠊᠋ᠫᡃᡝᠺᢦ᠋ᡣᡄᢂ᠋᠅ᢣ᠘ᡧ᠈ᡔᢑ᠘᠆᠂
	$\Delta b \prec b \prec L \perp L \leftarrow \Box \cap d \lor d$
government's financial system, other than	ᠫᡃᠠ᠋ᡃᢉᢑ᠋ᢄ᠆ᡔ᠉᠋᠆᠘ᢣ᠋ᡔ᠉᠋᠂᠘᠆ᢧ᠉᠋
from the Nunavut Housing Corporation on	᠈ᡃᠣᠴ᠋ᡃ᠈᠆ᡏᢛ᠙᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
the kind of funds that are carried over year	ᢣ᠋ᠴᡃ᠘᠋᠋᠋᠋ᡃᢄᡔ᠔ᢖ᠘ᠼ᠂ᡓᡆᡔ᠋᠘ᢄ᠋᠕ᠴ᠕ᡆ
after year. If we can just get an explanation	⊲۲ שפר⊳< אכנט. ניאריָה
as to enlighten us on why or how this works.	◄ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢ ٢
Thank you.	
Thank you.	
	Δ°7<>C° (ϽϞλησ): ⁶ στ ⁶ . Γ'C Δασα ⁶
Chairman: Thank you. Mr. Chown.	ኄዾፚᅆ∿ቦᡄᡤᡗ᠙ Γᡃᢗ ∆⊲ᠸ⊲٩
	· · · · · · · · · · · · · · · · · · ·
Mr. Chown: Thank you, Mr. Chairman.	᠘ᡧ᠆᠆ᡏ (Ͻᡃᡪᢣ᠋ᠺᠡ᠋᠋᠋ᢣ᠋): ᠋᠂ᡃ᠋dᡃᢞ᠌᠌ᢁ᠆ᡕᢆᡃ᠕ᢞᡘᢁᢣᡬ᠄ᢆᢣ᠘᠋᠉
Government departments receive	᠈ᡔᢛᢣ᠘ᢣ᠋ᡃᢛᢗ᠋ᡃ᠋ᢐᢛᠵ᠋᠋᠋᠂᠋᠙᠋᠋᠋ᡏ᠄᠌᠌ᢓᡆ᠄᠋ᡃᡉ᠋ᢓ
appropriations and under the <i>Financial</i>	√₽∿√L ^ւ L∿ڶ∿ ⊲ၬ∟ ڡ⊂⊲ ۲۶⁺⊂⊳∟σ
Administration Act when the bills for those	ᢣᠴᡃ᠘ᢣ᠋᠋᠋᠅ᢗᠵ᠋ᠣᡆ᠋ᡃᡆ᠋᠋᠅᠘᠋᠋᠋᠅᠋ᡗᠻ᠋
appropriations specifically indicate that they	ᡥᢧᡃᡄ᠋ᡔᠥ᠘ᢑ᠉ᠫ᠉᠂᠘᠖᠘᠉᠘᠕᠘᠘
	٥٠٤ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٤ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠ ٥٠٠
lapse at the end of the year. Then, of course,	•
as members are familiar, when it comes to	
capital we do require carryovers in order for	᠋᠋᠘᠂᠖ᢂᢣ᠘ᢛ᠋᠈ᡣᡗᠫ᠋᠈᠊ᠾ᠘᠂ᡆᡄᡄ᠋᠋ᠺ᠆᠈ᠴ᠘ᠮᢀ᠋᠋᠘ᢓ
capital projects to come and continue on. So	ᠴᡆ᠋᠋ᢟ᠋᠋᠋ᡰ᠙᠘ᡃᡠ ᡣ᠋᠋᠋᠋᠋᠋᠋᠋᠋᠋᠘᠋᠋᠋᠉ᡩ᠘ᡁ᠘
1 J J	᠈ᡃᡆᡄᡏᡃ᠂᠘ᡃᢣ᠙ᡐ᠋ᡬ᠅

we do our supplementary appropriations for those carryovers.

The territorial corporations are treated a little bit different. We do give, with the exception of the QEC, regular appropriations to the territorial corporations for their operations. However, while we appropriate those on the government side, we give those out to the corporations in the form of contributions. While you see in our main estimates, just for ease of understanding, what's being given out, we present in those documents the amount going to those corporations. They go in the form of contributions rather than as an appropriation. The appropriation is to the government, and we give a 100 percent of that out to the territorial corporations.

Under their legislation, they are allowed to retain any surpluses they earn, so legislativewise, there is no requirement for them to come back and seek carry-over approvals. For details on what monies they have or haven't spent from those received, it would require a review of the financial statements of those individual corporations. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I understand about the requirements and the Act that they're not obligated to, but for transparency's sake, would it not be advisable to include it as part of the government's overall... I don't know; when they do their audits. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. From a presentation perspective, we consolidate everybody into one set of financial statements, so in our financial statements the results of their operations **Δ•/ペÞርጭ** (ጋኣትበJና): የታ°ୁרֿי, ר׳ የר־הּח. ר׳כ בברלס׳.

-Δ^cγ^j^o (Ͻⁱ,²)²; ⁱd³²^a, Δ^bγ²^b, Δ^by²^b, Δ^b, Δ^by^b, Δ^b, Δ^b,

ሃጅሮ™ሩঁጦ ላጋሮናላታሮ₽ደላ∿ሁ ∆∿ጋሮሲኦናላው Եበደኑና≟ናበ°ው ጋσታጋσ ላናናነ ሶሏይታ™ ሏሃ™<ናሮላኖ ሶሏይታ™ጋዖሽናጋ ላዛደጋ ወር₽°∿ጦናጋጦ ወርገና ወናበ™ር₽ኞናሮላኖ ሶሏይታና. ር°ዉ ϷናႦ₽ታጋ∆°ዉ™.

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\> (ϽϞϞΛͿϚ): 'dϞ° ໑΄Γ', Δν/ «ϷϹʹ·. Δινον Δινον Διαφορία.
Δινον Διαφορία.
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Δινον Διαφορία.

would be buried in that consolidated number.	ᠴ᠋᠋᠋᠋᠋᠋ᡥᡃ᠋ᢧ᠋᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
To be able to see what they did or didn't	<tr ⊲ኮ/₽ჼჄረႱ ℃ ⊲ኮ/₽ჼჄረႱ ℃
spend, you'd have to look at their budget	ᡣ᠙᠌ᢄ᠘ᡥᡆᡔᡃᡃᢑ᠙᠂᠋ᡏ᠘ᠴ᠋ᢗ᠘ᡃᢐᡆ᠋᠋᠋ᡪ᠅᠙ᢗᠵᡃ᠋ᠴᡣᡃ,
versus their expenditures, which should be	
outlined in their statements. There wouldn't	ᡃ᠋ᡃ᠋ᡰ᠋ᢄᡔ᠘ᡩᠣ᠉᠋ᢕᠺ᠋᠋᠋᠋᠋ᡢ᠋᠋᠋
really be a spot within our consolidated	ᡪ᠋᠋᠉᠊᠋ᡠ᠆ᠴᡣ᠋᠉ ᢗ᠋᠋᠘ᡃ᠋ᡠ [ᢩ] ᠊ᠦᡃ, ᢗ᠋᠋᠋᠘᠋᠋᠋ᡥᡆ ᠋᠋᠋᠋ᡔ᠋ᡗᢘ
statement that would show them as a stand-	
alone entity. I'm not sure if that helps, Mr.	᠘᠋᠋᠋᠉ᡃᠣ᠘ᢣᢛ᠋ᡣ᠙ᡃ᠋ᡪ᠂ᡔᢛ,᠈᠋᠉᠅᠘ᠴᡄ᠋ᠬᢣᢛᡆ
Chairman.	᠕ᢣᡃ᠋᠋ᡆ᠉ᠫᢛᢣᢂᡃ᠖ᡃᠧ᠅ᢣ᠋ᢅ᠘ᡷᡩ,᠕᠋ᠴ᠕᠋᠉ᠫᡏ
Chanman.	᠙᠋ᠴᢂᠴ᠆᠕᠆ᡁ᠉ᡩ᠖᠘᠖᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
Chairman: Mr. Savikataaq.	᠙᠋ᠴ᠋᠈ᢣᡄ᠋ᡔ᠅᠋ᠫ᠋᠋᠉᠂ᠴ᠉ᡃᡉ᠋᠋᠅᠘ᡄᢂ᠋ᡗ
Chan man. 1911. Savikataaq.	Űᡆ᠌ᡝᡄᡅ᠋᠉ᡃ᠋ᠴ᠖ᡧᡃᢄ᠂ᠳ
Mr. Savikataaq: Thank you. Yup. I have	൧ ^ൟ ഻൭ൟഀഀഀഀഀഀഀഀഀഀഀഀഀഀഀഀഀഀ
understanding of it, and I understand why it's done, and I understand Mr. Chown's	ᡧᡃᠠ᠌ᢪᡆ᠋᠉ᡃ᠋ᢣ᠘ᢞ᠋᠉ᡬᡃᡆᠴ᠋᠊ᡶ、ᡧ᠋᠘ᠴ᠋ᢗ᠘᠘ᡐᠦ᠋ᡃᡅᠥ
·	᠕᠊᠋᠊ᡧᡆ᠋ᢁ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
explanation. For ease of reference for the	ᡥ᠋ᡃᠡᠣ᠋᠋ᠺ᠆ᠳ᠅ᡁᡔᢣ᠖ᠴ᠅᠋᠆ᡩᠴ᠋᠅ᠺᡊ᠋᠉
regular members, it would be convenient if it	
was there, but I also understand that it's not a	ዾ∩ኈርኈጋຼຼຼຼດ ዸ፞ዾዾኯዾና. ፞፞፞፞፞፞፞፞፞፞ ፞፞፞ፚኯ፟፟፟፟፟፟
legal requirement; the Act would have to be	
changed in order to do that. That's all I have	△ﻩ୵≪ﻩ⊂ናゅ (ϽϞֿᲑ∩ᲙႽ): ናݸヶ៰ႭႠႦ. ႠѵႠ ႠႭႽჄჂჿ.
for now. I might come back. Thank you, Mr.	
Chairman.	ዾፚና/ኃ ॰ (ጋኣኦበJና): ናਰአ°ዺቮኑ, Δኑፖペኦርናኈ.
	᠈ᡃ᠋ᠯᢣ᠋ᠳᡄᡏᡃ, ᡏᠦᡃᢗᢂ᠋ᡬ᠋᠋᠋ᡔ᠋ᡨᢕᠧ᠋᠋᠋ᡶ᠘ᢂ᠋ᢄ᠂᠖ᡃ᠖ᢂ᠋ᠮ᠖᠋ᠮᠣ᠋᠋
Chairman: Thank you. Mr. Savikataaq.	▷ ^ኈ ረ⊲ጋርሲጅሮም. Lርሁር▷ኈበ ୮ ^៶ ር ኣልᲮር፞ኈ
With the upcoming audit on housing, I'm	▷᠋᠋ᡝ᠋ᢑ᠋ᡃ᠋ᡰ᠘ᡩ᠘ᡐᢩ᠘ᡨ᠋ᠴ᠋᠉᠂ᡬ᠘ᡔ᠋ᢣ᠋ᠮ᠖᠋᠉᠘
sure we'll be able to get down into the weeds	᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
on this next year. That being said, just to	᠕᠋᠋ᡃᢑ᠋ᡃ᠋ᠵᢧ᠋ᠴ
follow up on Mr. Savikataaq's line of	ᢄ᠋᠋᠉᠆ᡣ᠘᠆ᡁ᠖᠆ᡁ᠖᠆ᡁ᠖᠘᠘᠘᠘
questioning, with Nunavut Housing	᠈ᢞ᠆᠆᠋᠋᠅᠆᠂ᢣᢑ᠘ᡔᢑ᠘ᠴᡄᢄ᠉᠆ᡔ
Corporation, although not legally obligated	2015-୮. 2015-℃⊂⊳ኈ∩°௳ᅴ, ኄዾኈ ዸ፞፞ዹ⊳ታ∆ና
to, the Regular Members or this Committee	᠘ᡔ᠋ᡃᢛ᠋ᡔᡄ᠋᠘ᡩᡆ᠋ᠵᢣᢛ᠑ᡔᡣ᠋ᠵᢅ᠅ᢕ᠋᠋᠘᠂᠋᠉ᡔ᠘᠂
could request that type of information from	᠈ᡃ᠋ᢣᢞ᠋᠋ᠴ᠋ᡏᡃ᠂᠘ᡃᢣᡘ᠙ᢂ᠋ᡬ᠄
the Nunavut Housing Corporation on an	
annual basis. So that's something to consider,	Δ৬/ペϷϹ· ͽ (ϽϞͻϽͿϲ): Δ·ͽϷϷͿϞϥϽϽϲ
Mr. Savikataaq. I'll go on to the next name	$b > b < c$, $\Gamma' < b^{\circ}$.
on my list: Ms. Brewster.	
	ᢣ᠌ᢂ (Ͻᡃᡪᢆᢣᢕ᠋᠋᠋᠋᠋᠋᠋᠋᠋᠘ᡃ᠄᠔ᡃᢞ᠋ᢁᡏᡃ, ᠘ᡃᢣ᠙ᡐ᠋ᢄ᠋᠅
Ms. Brewster: Thank you, Mr. Chairman.	᠘ᡔ᠋ᡃᢛ᠋ᠵ᠂ᠳ᠘ᢀᡄᠵ᠋ᢕᡐ᠅ᢅᡔ᠈ᡔᠧ᠕ᡷᡆ᠊ᠴ
Good morning, everyone. Welcome to all the	ᡣ᠋ᡣᡪ᠋᠋᠋᠅ᡄ᠋ᢣᠵ᠅ᢂ᠋᠋᠋᠉᠆ᡁ᠘᠉᠆ᡁ
officials present.	᠙᠋ᠴ᠋᠌᠌ᠵᡄ᠋᠈ᡪᠯᡗ᠋ᠬ°ᠣᡃ, ᢗ᠘᠘᠘ᡃ᠋᠘᠋᠋ᡗ᠘᠋᠘᠋
1	<u></u> ᠙᠋᠋᠋ᢩ᠘ᢂᡩ᠖᠖᠋ᢧᢄᢧ᠘᠘᠘᠘᠘᠘᠘᠘
I want to talk about the activities of	ᡏᡄᠵᢗᠵᠯ᠋ᠴᢛ. ᢗᡃ᠋᠋᠘᠄᠋ᢛᠠ᠘ᢣᢛᠡᢂ᠋ᢑᢛᢗᠵ᠘ᢣᡄ᠋ᡆᠸᢛᡃᡉ
Contaminated Sites Liabilities Working	ᢣ᠋ᡃᢛ᠋᠋᠋₽ᢗᢂ᠋ᡃᢑᡄ᠘ᢛᢌᢕ᠋᠋ᡰᠣᠴ᠋᠋ᢙᢛ᠋ᢩᡔᡣᡰ᠂᠋᠕᠋᠋᠋ᡪᡬ᠋᠋᠋ᠴᢕᢄ
Group to start off with. To the Office of the	ᢂ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Auditor General to begin: information	᠕᠆᠋ᠬ᠈ᡩ᠐ᡥ᠐ᢞᠴ᠕᠆ᡆ᠆ᢂ᠆᠖᠆᠖᠖᠉ᢕ᠉ᢕ᠉
published on page 10 of the most recently	ዸ፞ዾዾኯኇ፟፟ ይኯ፝ዾኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
providence on page 10 of the most recently	ᡄ᠋᠋᠂ᡏᠦ᠋᠋᠋᠃᠕ᠵᡄᡅ᠋᠋᠋᠋ᡭ᠋᠋᠋᠕ᡩ᠘ᢄ᠘

tabled Public Accounts indicates that one of	᠘᠋ᢂ᠂᠕᠅ᡣᢛᢕᢣ᠘᠋᠋᠘ᢞᡆᡄᢂ᠅ᡥ᠘᠘
the most significant risks and uncertainties to	᠋᠂ᡃ᠋ᡃ᠋ᡋ᠋ᡔᢣ᠋᠋᠋᠋᠋᠋᠋᠋ᡃᢁ᠘ᢣ᠋ᠴ᠖᠘᠘ᡩ᠖᠘᠘᠘᠘
which the Government of Nunavut is	∆ [⊾] ୵≪⊳Ċ ^{₅ь} .
exposed, are "liabilities related to	
contaminated sites and the use of estimates to	Δ•୵≪ϷϹ·• (ጋኣ፞ኯበሆ): 'ሪዞ°ዺ广፞፟፟፟፟፟፟ . ୮ ^៶ Ϲ ∟∆ና៸Ͻ፞°.
determine potential remediation costs."	
-	፝ፚኁ፞፟ኯ፞ጏ፞ ኇ (ጋ፟፟፟፟፟፟፟፟፟፟ትበJና): ፟፟፝፞፞፞፞፞፞፞፞፞፝፝፝
The government estimates that it could cost	ᢂ᠆᠕᠆᠕᠆᠕᠆᠙᠆᠕᠆᠙᠘᠆᠙᠘᠆᠙
tens of millions of dollars to remediate the	᠌ᢦ᠋᠋ᡃ᠋ᡬ᠋ᡃ᠋ᢣ᠘ᡄ᠈ᡔᢑ᠋ᢆᡓᢄ᠆ᢣᢛ᠙᠘᠕᠋ᢆ᠆᠆
contaminated sites. Just from your office's	ᢗᡥᡃ᠋ᠣᡃᡆᠴᠧ᠋᠕᠊᠋᠀ᡩ᠘ᠫᡨ᠕ᠴᠧ᠋᠕ᠳᡗ
perspective; what concerns do you have	᠕᠄ᡃᡆᢣ᠄ᢣᡏᢁ᠂᠘᠘᠊᠋ᡔ, ᢗᡃ᠋᠋᠋᠘ᢞ᠋᠉᠘ᢞ᠉᠘
regarding the manner in which the	ᡆ᠋᠋ᠴᡆ᠘᠋᠋᠋᠋ᢛᢣᡄᢂ᠋ᡃᡗᡄ᠉᠋᠘᠖᠋᠆᠘᠂ᠳ᠘
government is accounting for these	ᢗᡃ᠋᠋᠋᠋᠘ᢞᢛᠡ᠌ᢄᢞ᠕᠋ᢄ᠆᠘᠂᠖᠋ᢄ᠆᠘᠂᠖᠘
liabilities? Thank you, Mr. Chairman.	ᡥᡃ᠋ᡃᠣᡄ᠋ᠬᢞᠣ ᢂ᠋᠅᠆ᡣᢣᢂ᠋ᠴᡄ᠋ᠬᢣᡑ᠋ᡆ᠂ᠺᠫᡐᠥ᠋ᡃᢐ᠉ᢕᠥ
	ᡣ᠋᠋ᡗ᠋᠄ᡋ᠆᠙᠘ᢣᡩ᠅ᡩ᠅ᡣ᠋ᡗᠵᡟ᠋ᠮ᠈᠘ᠴᡐᠥ᠘᠙᠘ᡃᠣ
Chairman: Thank you. Ms. Miller.	ᠴᡆ᠌ᢞ᠋᠊ᡏ. ᢂᡃ᠋ᡋᢪ᠋᠋ᡆ᠋᠋ᡃᠳ᠋ᡃᡠ᠆ᠸ, ᡬᡃ᠊ᡆ᠋᠋᠋ᠵᡆᠺ᠋᠕ᡧᢧ᠌ᢁ᠋ᡃ
Chairman. Thank you. Mb. Miner.	ᡥᡆ᠋᠋ᠫ᠌ᢨᠣ᠋ᡗᠴ᠖ᠹ᠇᠘ᢛᡆᢕᠧ᠋᠋ᠧ᠊ᠥ᠋ᠴᡄᢄ
Ms. Miller: Thank you, Mr. Chairman. In	ᢣ᠋᠉ᡠ᠙ᢩ᠉ᡊᠫ᠋ᡗ᠂ᡬᡆ᠌᠌᠌᠌ᢣᡄ᠋᠋᠋ᠧᠳᠴ᠋᠋᠋ᡦ᠋ᢕᠺ᠋᠋᠋ᠬᢓ
terms of our concerns regarding the manner	ᠫᢣ᠌᠌ᠵ᠘ᠫ᠋᠋᠘ᢡᡔ᠋᠅᠋᠘ᢗᡃ᠋᠋᠘ᢞᢦ᠘ᢣ᠖᠘ᡷ
in which the government is accounting for	ᢗ᠘᠘᠘ᡃᡄ᠋᠋ᡬ᠋ᡃᢛᠵᡃᡕ,᠈ᡔ᠋᠋᠋᠉ᡩᡏᠫᠴᡄ᠋ᠬᢣᡃᡆ᠋ᠮᢄ᠋᠋᠉ᡃᢐᡰᠴ᠋᠉ᡃᡉ
these liabilities, at an audit level for the	ዾ፟ ^ֈ L ^ւ Ϸd∩ϲჀᢣჂ ^ֈ LC Ϸჲር୮ ርჼϷϷdഛႱ
government's financial statements, we're	ᢣ᠋ᢛ᠋ᡠ᠙᠋᠋ᢕ᠋ᡗ᠄ᢥᡆ᠌᠌᠌ᠵᢣ᠘᠋᠋ᡗ᠂ᡆ᠋ᠴᡆ᠘᠋᠋᠋ᢛ᠋᠋᠋ᠫᢛ᠘ᡃᠯᢍᡃ
satisfied with the estimates and the amounts	᠈ᡃᡆᢣ᠋ᠳ᠋᠋᠋ᠴ᠆ᡎ᠋᠕᠈ᢣ᠙ᠵ᠋ᡬ᠅
that were recorded in the financial	
statements. They are big numbers, as you've	Δ•/≪Þር ᠬ (ጋኣ̀᠈∩ሆ): የሪታ⁰ႭՐ҆•. Γ՝ ୮ _− ン.
mentioned.	
mentioneu.	ᡏ᠋᠋ᠴ ᠄᠋ᠫ᠋᠋᠋ᢣ᠋ᡝ᠘᠋ᢗ᠄᠄᠂dᢣ᠋ᠳ᠋᠋᠘ᡛ᠈᠘᠋ᢦᢣ᠙ᢂ᠋ᡬ᠖
One of the areas that we have been	⊲∧™d∩Ր๖∿Ⴑσ.
encouraging the government is to make sure	বংት<এবক ১৯৭বএলে১৯৫, ১৯৫৮৯০৬
	᠘᠋᠍᠍ᡠᡄ᠋ᡰ᠋᠋ᠺᢞᡊ᠋ᡗ᠘ᡱᠴ᠘ᡩᠴ᠖᠆ᡐᢕ᠖ᢛ᠋᠘
that their database is kept up to date in term	᠙᠋ᠴ᠋᠌᠌ᢂ᠆᠃᠂᠖ᢂ᠆᠆᠃᠖᠘᠆᠉᠂᠘᠆
the contaminated sites, in terms of the	᠕ᢗ᠋᠋᠋ᡃ᠖ᡃᢨ᠋᠙ᡄ᠘ᢞ᠋ᢆᡶ᠖ᠴ᠋ᠵᢣ᠋᠄ᡷ᠋
liabilities, and also the number of sites that	ΔLΔΓϤʹϧϚϟͽ·ϤͽͺͶͺΔμΓͼϧ ϷϽΓϧϲϲ
they have currently. Thank you, Mr.	ϪͱϹͼϸͺϪϷϥͻͶϲ;ϫ
Chairman.	᠄ᡃ᠋ᡰᢄ᠆ᡩ᠆ᡆ᠉᠊ᠴ᠈᠆ᡧ᠘᠉᠆ᡁ᠉ᡩᡆ᠋᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉᠆ᡁ᠉
	ᠻᠵ᠋ᢉᠯᡄ᠋᠋ᡪᡄᠯ᠄᠔ᡃᢞ᠋᠋ᢁ᠋ᡗᡃ᠉᠘ᡃᢞ᠙ᠵᢗ᠋᠋᠉
Chairman: Thank you. Ms. Brewster.	
	Δ•/«ϷϹ· • (ጋኣትበJና): ·ϭϟ·ႭϮϧ. Γ ʹϹ ϲΔϚϟϽͼ.
Ms. Brewster : Thank you, very much for	
that. I just want to apologize, Mr. Chairman.	
I'm going to use a little bit of an acronym,	ϳϥϧͼͺϳͺͼͺϗͺϗͺϫͺϗͺϫͺ
but it comes from the Department of	
Environment's contaminated sites policy and	
I couldn't find the definition. I think it might	
be 'policy statement,' however I'm not	⊳∿∿ح⊳√∘ک⊂
positive.	
	୦୮୬୬୫୬୫୬୫୬୫୬୫୬୫୬୫୬୫୬୬୫୬୬୫୬୬୬୬୬୬୬୬୬୬୬୬୬୬

The government's Contaminated Sites Policy	᠘ᡃ᠘ᡃᠫᠴᠣ᠊᠋᠆ᡧ᠘ᡥ᠋᠔᠆᠘ᠴ᠋ᠴ᠕ᢣᡗᡃ᠋᠖ᢗᠮ᠋᠈ᡥᠥ
indicates on page 4 that "The GN prepares its	ᡆᡄᡃ᠋ᡩ᠌ᢪᡆ᠋ᠺᠠᡐᢑᢥᡃᡀ᠋᠘ᢗ᠘ᢆᢧᠧ᠂ᠣᡆ᠌᠉ᡃᡗ
financial statements in accordance with	ᢄᢛ᠘ᠴᠧ᠘ᢣᡆ᠂ᡇᡄ᠈ᡩᢑ᠋᠙ᠵᡄᠧ᠘᠆ᡔᡄᢂᠴᡄ
Generally Accepted Accounting Principles	Jeron Alera Ale
for Governments as recommended by the	
Public Sector Accounting Board of Canada.	ᢗLᠲᡆᢗᠺ᠋᠖᠕ᢅ᠘ᠴᠲᡆ᠌᠌ᢓᠲᡆᡊ᠋ᡝᠴᠦ.
PS 3260 provides guidance on the	
recognition and measurement of liabilities for	
contaminated sites." I would like to ask the	674 ⁶ CP7Lt2 ⁶ . 4/へtL2 ⁶ 6 CL2L5P54 ⁶ 2
Government of Nunavut if there are any	^ነ የ አር የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
specific concerns with the current standard?	
Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Chown.	Δ•/《Þር ጭ (ጋኣት∩Jና): የਰ⊁°α广⁵. Γ [、] Γ
	Г᠋ (ϽϞϡϽͿϤ): ᠮ᠔ᢞᡆᡤ᠖᠘ᡟᠠ᠙ᠵᢗ᠅.
Mr. Chown: Thank you, Mr. Chairman. We,	৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽৽
as a government, don't have any specific	⊴≫°°∪D'≻⊃⊲UĖr/LJ°QʻT°LS ⊲∧%d∩D⊀S
concerns with the standard as set by the	
public sector accounting standards. We think	
the standard that they've set is reasonable for	ᢄᡣᠮ᠖ᡣᡎ᠋᠖ᡩᠳ᠖᠖᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
us to work with as a government and	₽₽⊂₽°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°
consistent with how all governments are	
required to treat contaminated sites. Thank	Δ•/ペÞር •• (ጋኣትበሆ): የሪታቄፈቮካ. Γ [\] ር ረልዋጋት.
you, Mr. Chairman.	
	ዾፚናረጋ፞ኈ (ጋኣኦበሀና): ^ና ሪታ°ዉቮ° Δ°ረペኦር%.
Chairman: Thank you. Ms. Brewster.	・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・ロー・
	م۸ ^ی ه کار در ۲_۲ در ۲
Ms. Brewster: Thank you, Mr. Chairman	᠕ᡥᡃᡆᡅ᠆᠆᠂᠆᠆᠆᠆᠆᠆᠆᠆᠂᠂᠆᠆
and thank you for that response. The	$\Delta^{\text{cb}} \Delta \Delta^{\text{cb}} \Lambda^{\text{cb}} \Lambda^$
Government of Nunavut's Contaminated	
Sites Policy also indicates on page 3 the	ᢄ᠋ᡃ᠋᠋᠋᠋ᡰᡔ᠋᠈᠘᠄᠘᠂᠘᠂᠘᠂᠘᠂᠘᠂᠘
Contaminated Sites Liabilities Working	> ని లి
Group consists of "d representatives from the	C ⁶ d⊲ ∧ ⁵ d∩ ⁶ ⊲ ⁶ /2 ⁵ ⊂ ⁶)∂ [−] ⊲∆C ⁶ ⊂Þ≪
Departments of Community and Government	
Services, Economic Development and	
Transportation, Finance, Health, Justice, the	
Nunavut Housing Corporation, and the	Δ•/ペレር፣ • (ጋኳትበJና): ፣ሪታቄፈቮኑ. Γ'ር ⊲<<
Qulliq Energy Corporation."	
Zund Energy corporation.	ዻ፞፝፟፝፞፞
Mr. Chairman, I had asked some questions of	
the then Minister of the day in May of this	Δ ⁶ baΔ ⁵ ⁶ Ω ⁶ β ² d ² θ
year, and I did get some responses. However,	
I would like to know as of today, who are the	Δ•/«Þር •• (ጋኣትበJና): የሪታቄሲዮ. Γነር ረልናታን .
members of this working group? Thank you,	
	ሬΔና/ኃ • (ጋኣትበJና): ናਰዎቄፈቮካ Δካረፍኦርጭ. ር«ペ
Mr. Chairman.	\dot{C}° $\Delta \dot{L}^{\circ}$ \dot{C}° \dot{C}° \dot{C}° \dot{C}° \dot{C}° \dot{C}°

Chairman: Thank you. Mr. Chown.	᠘᠋᠋᠋᠋ᡃᢐ᠋᠋᠋ᢣᡄᠴ᠋᠋᠓᠋ᠺ᠋᠋᠋᠋᠋᠋᠋᠃᠘ᢞᠣ᠉
	በበና ^ւ ⊮∠է< 12, ∟⁰∧し∿Ⴑ 5 ዸ፞፞∝⊳ኑ፧d∩∿Րር
Mr. Chown: Thank you, Mr. Chairman. The	ႱペႾჼႧ ႠႾჼჃჃ ჃႼႠჼኣჀᢣϷჂႭჼႭႢჃჼႦჼჼჂჼ
working group in question still has	᠂ᡝ᠌ᢪᡆ᠋᠋᠋᠋᠋᠋᠋ᠳᢑ᠋
representatives from each of the departments	
mentioned here. If you're referring to the	21 ᠡᡝᡗ᠋ᡆ᠋᠉ᠫ᠋᠖ᢂᡔ᠋᠉ᠫ᠂ᠴᡆ᠌᠀᠂᠘᠙᠘ᡃᠣᡗ
exact individuals, I don't have the names	ᡃ᠋᠋ᡖ᠘᠋᠋ᡗᡗᢀ᠋ᡄ᠅᠋ᡗ᠋᠅᠘᠂ᡘᡱ᠖ᡱ᠋ᠴ᠖᠋
with me. I don't know if Environment does	bГᠠᡆᢂ᠂᠋ᠴᡆ᠋᠋᠋ᡃᡋ᠋᠋᠋᠈ᠳᢪᠣ.
or not. Thank you, Mr. Chairman.	ᢂ᠋᠙᠆᠋᠋᠋ᢉᡃ᠋᠋᠋᠋᠋ᠮ᠖᠖ᢂᠫ᠘ᢩ᠂ᡆ᠋ᡅ᠕᠋᠋᠋᠋᠖ᠮᢄ᠂ᠺ ᠘᠙᠘ᡃ᠋ᢂᡨ᠘᠖᠆<<<ᢗᢀᡣᢕ᠅ᡣᢗ᠋᠋ᠺ᠋᠕᠋ᡎᢄ᠅ᢕᡗ
Chairman: Thank you. Mr. Elliott.	ር▷d⊲ 94 ዾዺፚና \$72 ୮୯⊲°ଫኑ \$173 ୮୯⊲°፝」ና. ୷ନଽୢ୰୷ୢ୵ଽୢ୰ୢ୰ୢ୵ୢ୰ୢୢ୵ୢ୰ୢୢ୵ ୵
Mr. Elliott: Thank you, Mr. Chairman. The	ᢄ᠋᠋ᡃᢑ᠘᠆᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
members on the working group: from	ᠴ᠋ᢩᠣ᠋ᠺ᠋ᡣᡏ᠂᠌ᢂ᠋᠘ᢄᡷᡄ᠋᠉᠆᠙᠘᠉᠆᠆᠆᠆
Environment, it is myself; from Economic	ᠴᢩᡄ᠋ᠺᠡᡏᢩ᠘᠙᠘ᡃᡆ᠋ᢥᡳᡄ᠋᠘ᢣ᠘ᢣ᠋ᢣᢛᢣᢂ᠋ᡬᢋ
Development and Transportation, it is	ᡬᡎᡆ᠕᠈ᡆᢕ᠈ᠣ᠂᠕᠃᠆᠅᠕ᡩ᠘᠅᠕᠅᠕᠅᠕᠅
Matthew Bowler; from Community and	
Government Services, it is William Patch;	
from Qulliq Energy Corporation, it is	ᢄᡃᡕᢋ᠋᠊ᠴ
Michael Frind; from Finance, it is Susan	בסביר∕⊲ך.
Nichols. Currently, there are two vacancies,	
one from Justice and one from Nunavut	
Housing Corporation. Thank you, Mr.	᠘ᡝ᠘᠌ᡆᢣ᠌᠌ᡔᠬᡃ᠂᠕᠋ᠴ᠋᠋ᡏ᠋᠋᠅᠋᠖᠋ᡅᢗᢂ᠋ᢣᡃᠥ ᠘᠙ᡏ᠋᠋ᡥ᠙᠋᠋ᢤᡶ᠋ᡁ᠘᠋᠋ᡩ᠋᠋ᡗ᠆᠖᠆ᢑ᠘ᠴᢕ
Chairman.	
Chairman: Thank you, Mr. Elliot. Ms.	
Brewster.	Δ•/«Þር •• (ጋኣትበሀና): ናਰኦ°ዹ广፞፟፟፟፟፟፟ . ୮ኣ
	Δ··· () () () () () () () () () () () () ()
Ms. Brewster: Thank you, Mr. Chairman. I	
didn't hear who the Member from Health is.	ᡄ᠋᠂ᡄ᠋᠈᠆ᡰᡰᡆ᠋ᡧ᠋᠄ᡅ (Ͻϳᢣᡅ᠋᠋᠋᠋᠕ᠶ᠄᠂ᡆᡰᢞᡆ᠋᠋ᠮᡃ᠂᠘ᢣᠡ᠙ᢂᢗ᠉.
If you could let me know whether or not	
that's a vacancy as well, and just describe a	⁵ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
little bit about the roles and responsibilities	
that those members actually hold, the	CL644 JY4474 J%4C <ccp~d~< td=""></ccp~d~<>
positions that they hold within the GN. I'd	∠ , , , , ,
appreciate that, thank you.	ለየdበσ₽ ጋምďምር▷≪ናጋσጔ ጋኣና₽ኣσ₽.
	ᡬᠯ᠋᠋᠋᠋ᡥ᠋᠋᠋₽᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Chairman: Thank you, Mr. Elliot.	ᡩᢛᡠ᠋ᢟ᠆᠆᠆ᡆᡄᡃᡰᢆᢖᢗ᠋ᠴ᠆ᢗ᠘ᡃᡆᡆ᠘ᡏᡆᢛᢆᡃᠻ᠋᠕ᡃᡆ
-	᠂ᡃ᠋ᡰ᠔᠆ᡩ᠕᠉᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘᠆ᡁ᠘
Mr. Elliott: Thank you, Mr. Chairman. The	᠘᠆᠋᠈᠊ᢤᡏᢣ᠋ᠣᢛ,᠄᠙ᡄ᠆᠋ᢪᠣ᠋ᡗ᠂ᡬᢛ᠋᠋᠋᠙᠈ᡃᡷᢩ᠆ᠬᢈ᠋ᠫ᠅᠋᠙ᢣ᠋᠍ᡐᠥ
roles and responsibilities of those members	٩٩٩٩٥٩٩٩ معادية معادية معادية
are to discuss issues about contaminated sites	
as they relate to their management, so	ᡩᡃᢛ᠋᠋᠙ᠵ᠘ᡃᠺᠡᢩᢂᢩ᠆ᢩᢘᢕᠴ ^ᢏ
assessing which ones we are responsible for	
and looking at prioritizing which ones need	
to be further investigated, as well as any	ϤϽΔ°ᡆϷႶና៸Ϟ°ឩϲϚϧʹͰͽὑ·ϹͺϹͰϽͿͽυ. ʹϭϧͼϥϳͽ Δͽϟ≪ϷϹ;ͽ

	ᡣ᠋ᡣᠺ᠋᠋᠋᠋᠋ᠬᢣᠴ᠘᠄ᢣ᠘ᠺ᠂᠋᠘᠆᠘᠘
Chairman: Thank you. Ms. Brewster.	᠘ᢞᡆ᠋ᢥᡥᢩᢩᠣᡄ᠆ᡏᢩᡊᠫᡏᡃ᠈ᡔᠦ᠋ᡷ
Mr. Chairman.	Ϫჼჼϸʹჼ·ϽΔϐϷϳϟϹϷႶʹ·ͺͻϹϹͺ·
if there are new sites or changes. Thank you,	\$50-F⊂⊲° ė́oÞ≻∆°, 73-℃⊰∆°
Environment to assess the current listing and	
are in regular contact with the Department of	రాగ∆ర⊄ు∩ి≟ిరా.</td
Auditor General. Throughout the year, we	Δ^{sb} DA&bdPCD $^{\text{sb}}$ CA,
discuss the contaminated sites with the	⊲∿Ր⁵Ხ∩Ր∿Ր℉♂₽ፈ∆ҁ ႠႠႼঀ⊲
Department of Finance meets annually to	ᢣ᠋᠋᠋ᢛ᠋᠋᠋₽ᡣᢄ᠕᠕᠆ᡁ᠘᠅ᡁ᠘᠉ᡩ᠘ᢂ᠉᠘
Ms. Nichols: Thank you, Mr. Chairman. The	᠘᠋᠋᠄᠌᠊ᢣ᠘ᢒ᠊ᡩ᠘ᢕᢣᡆᢑ᠋ᢕᢕᠵᡃᠥᢄ
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Chairman: Thank you. Ms. Nichols.	Since inc
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discuss this issue? Thank you, Mr. Chairman.	Ċŀd< Ŕaphuli
Auditor General over the past 12 months to	°ΡΓ'?Π'56'°Δ4', C'04' Δ'66'°ΔΔ&6'7CD4Δ4
the department met with the Office of the	ሪር ዉ ለሚጠወሚንኛ ዕበርዳር ህጻፊና ወይናፖላካ 6Lቦአ/Lኈሁናርዾኈ. ርኈd⊲ 6በLኦናሬኈቦና ዸ፞፞፞ዾዾታኇኈ
with PS3260." On how many occasions has	ᢗL°Ⴍ ᠕᠈ᡃᡕᡣ᠋᠋ᠮᡃᢐ᠉᠋ᠫ᠋᠋᠋᠋᠉᠊᠖ᡣ᠋᠘ᢣᡪ᠋᠋᠋ᡄ᠋᠋ᡷ᠋᠋ᡶᠯᡘ᠋ᡗ᠂ᢧᡆᠺᠯ᠍ᡏᠮ
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sites inventory annually to ensure the GN's	
OAG and reviewing the GN's contaminated	᠆ᡧᢉᡃᡊ᠆ᢉᢦ᠋ᡃᢛᡝ᠘ᢣ᠋ᡃᢛ.᠈᠆ᡨᠴᡤ᠂ᠴ᠋ᠬᡄ᠂ᠴᡆᢟ᠂᠋᠋᠘᠙᠘ᡃᡃᡆᢪᠥ ᠕᠋᠋᠋ᡑᢑᢐᠴ᠕᠕ᠺ᠘᠖᠕ᠴᢘ
response to requests for information from the	「C-4°F [®] \$158 「C-4°J ^e 、 4°r+4つ°F [®]
(OAG). This involves coordinating the GN's	
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the GN's primary point of contact with the	ĽΎ 31, 2022ህኆ℃⊃ ር⁰d4 ዹጓዮቦዮ \$158 ୮୯4°⅃ና በጮLሊሮኈረበሶ. ርኖ≪ ⊳ዖ⊳ሶ ĽየጋጋΔ°ൎ៤.
on page 5 that "The Department of Finance is	Ĺᡩ 31, 2022℃J⊂℃L∽⊃ ᡬ᠖ᠯᡏ ᠌ᡈᢣ⊳ᡤ᠂ \$158
The Contaminated Sites Policy also indicates	<۲٬۲۵٬۵۲٬۹۲ °.
Ms. Brewster: Thank you, Mr. Chairman.	୮େ⊲°⅃ና Ubrev \$100 ୮୯⊲°୮୭ ∇୯୦⊲∞୦∞ ⊲‹Հግጋ∇°⊄։୮୬
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Ms. Brewster.	LY 31, 2021 UC1LC CUDA 504 504 - Δσ ⁶ Γ
Chairman: Thank you for that clarification.	⁵ 6イトレチ ⁵ 5 ⁶ 0 ⁶ \$18 Γータσ ⁶ Γ ⁶ 、コΔ ⁶ α ⁵⁰ .
Chairman.	
representative is Wanda Joy. Thank you, Mr.	
Mr. Elliott: Thank you, Mr. Chairman. That	Ճ℠Ե℠⊃Ճ&ષḋ₽∩ℙℷ⅃ԺՃՔ⅃℀՟ℶ ՆペĽષՃ℉ℶ.
well. Mr. Elliott.	ᢀ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
working group, or if that position is vacant as	⊲لت CL،۹⊲ ⊂, ک،۹۲
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confirm to Ms. Brewster whether the	᠌ᡏᡄ᠋᠋᠋ᠺ᠋᠋᠋᠋ᢐᢛ᠘᠆᠘ᡩ᠖ᡊ᠕᠋᠋ᠴ᠋᠘᠂ᡬ᠆ᠴ᠋᠘
Chairman: Thank you. Just if you could	ᠹ᠋ᡆ᠌ᢂ᠋ᢞᡆ᠋ᡣ᠅ᡥ᠋ᢦ᠊ᢛ. ᢗ᠋᠋᠘ᡃ᠔ᡏ᠂ᢩ
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Mr. Chairman.	ᡄᢩ᠆ᡄ᠋᠅᠊᠋᠋᠋₽ᢄᡩ᠕᠖ᠺ᠂᠕ᡩ᠘ᡔ᠋᠋ᠬᢄ᠘ᡔ᠋᠋᠘
and other issues as they arise. Thank you,	፞ዾፚናጘጛ፞ ፞ (ጋ፟፟፟ነትበJና):
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Ms. Brewster: Thank you, Mr. Chairman. I'm happy to know that there are regular meetings and that this important work is being done. During the Legislative Assembly's sitting on June 1, following my questions on May 30, Members of the Legislative Assembly were informed that the Government of Nunavut's Contaminated Sites Liabilities Working Group has been undertaking work to conduct a desktop risk assessment of the sites that have been identified as potential responsibilities of the Government of Nunavut.

I would like to know, as of today, what is the status of this work and are there significant changes to the number of sites? I would like to have a little bit of knowledge about the progress about remediation of any sites that are now off the list. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott. Ms. LeBlanc-Havard, go ahead.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. The desktop risk assessment is an attempt by the Department of Environment to understand the risk to both the environment and human health. These are the primary criteria that would place a site at higher risk for consideration for either further investigation to get a better handle on the dollar figure associated with the remediation, and also improve and update our database on those contaminated sites.

We did have a third-party consultant come in and develop a database that also interjected elements of climate change into those risk assessments. As you can imagine, that's very important in the sensitive arctic environment. Those particular risk assessments then help inform both the dollar figure estimates and improve our data base. ᢗ᠘ᡃᠣᠯᢦ ᢗᡃ᠋᠘ᡃ᠋᠋ᢞ᠋ᡔᢉᡰ᠈᠘᠋᠋᠋ᡃᢐ᠋ᠥ᠘ᢣ᠋᠅ᡣ᠋ᡏ᠂᠋ᠴ᠋᠉ᡃ᠋ᡖ᠅᠋ᡉᡘᡃᠥ᠆᠅, ᡬ᠋ᢪᠣ᠋᠋᠋᠂ᡠᠴᡲ᠋᠂ᡆᡘᡃᡡᢦ᠋᠋᠂ᡔ᠅ᡁ᠘᠅ᠸ᠘᠋᠅ᡔᢕ᠋᠉᠘ᢣ᠋ᢣ᠘ᠺ

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ሬΔና/ጋ፞ᅆ (ጋኣኦበJና): ^ናሪታ[®]ዉቮ[®], Δ[®]ፖペϷርና[®]. ላለ[®]ሪበሀ, ርL[®]ሪላ I also believe you asked the question about what sites then would have come off the inventory. In terms of that, specifically it's more of a ranking, not a removal. I hope that helps to answer your question. Thank you, Mr. Chairman.

Chairman: Thank you. I believe the Member also asked on the responsibilities of some of those sites. I know the previous was polluter pays, so some are deemed to be federal responsibilities, some are corporate responsibility, some are territorial responsibility. I think the Member was looking at it as, with this desktop assessment of the sites identified as potential responsibilities of the Government of Nunavut, have there been any changes or significant shifts, in that? Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. At this time, we're still doing that work, so that work is ongoing right now. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. I would like a like a little bit more information about that risk assessment and the ranking, and what the metrics are of those assessments. Is it a table where there is most risk, high risk, especially for human health and the health of wildlife, obviously, because we know that there are contaminated sites that are in the path of migration of animals that we hunt and consume? If you could talk to us a little bit about what that risk assessment looks like in terms of prioritizing sites. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. That risk assessment takes in a number of factors

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Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. How is the Contaminated Sites Liabilities Working Group informed by people who actually use the land and animals around those sites? Thank you, Mr. Chairman.

Chairman: Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. That's an excellent question. In terms of assessment, there is number of different stages. We call them phase 1, phase 2, phase 3 and then a human health ecological risk assessment. In the phase 1 and phase 2, we're gathering not only information from the physical environment, but we're also going to sites, talking to local people, interviewing, gathering information about cultural use, and that factors into the risk assessments.

The other part to that, just to add to what Mr. Elliott had said, is that there are national parameters for contaminants in soil, air, and water. Those results from the samples that we collect are compared to those, as well as compared to the movement of contaminants in an arctic environment as well. We try to **ϲ<ἐͺᅆ᠆ΗϤጵͼ** (ϽϞϷႶͿͼ): ·ϭͿϧͼͺϮͼ, ΔͼϒϘϷϹʹͼ. ϼϥϿͼ ϒϿϭϭϭ, ϹϹͼϭͿ ϼϥϿͼ Ⴑ≪Ϲͼϭͼ ͶͿϹϭϲʹͼϹʹͼϲ, Ϲͼϭϭ Ⴑ≪Ϲͼϭͼ ϐϹϹϧϷ;ϞϹͼϐϿϽϛ. ϷϿϲϭϥͼʹͼͼͼϚ Δͽʹϼͼ ϭ≪ϹϽ·ϳ϶ͼͼ Ϲͼϭϭ ϞϿϹͼϧϽϫͼϧϽͼ ϹͼϲϹʹϧͺ

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γLΔͺ_⁶ (ϽϞϡΛͿϚ): ͼϭϭϫͺϔ, ΔϧϥϭϷϹʹͼ. ϤΛͺϞϟΛΓϧϚ ϹϹͼͺ, ͼϷϷϟϹϧϤϲ ͼϷϹϽϤͼΓ. ϿͼϷϲϷϟϪϚ, ϿͼϲϷ ΔϿϤϭ, ͼϷΛϤϭ ͼϷϹϭͻϤϚ, ϹͼϭϤ ϞͼʹϐΛϭ ϤϞͼϹͽϚ, ϹͼϭϤ ϷͼϟϤϿϚϷͼϲϫϭϤΛϷϚ Ͽͼ ϤͼϒϞϷϲͼ ϷͼϟϤϿͱϹͼ ϭϐϭϷͼϷϲͼϟϹͱϲ.

CL°교 'd&</P%ና, Fፚ`ጋJና Þኁbʔ°ዉċናL. Ċŀd< ኁbPትLጚኈኁኒና Ċŀd< ዾዉኁd∩ቦ፡Lኦጚŀ. </P>

ኦቴኦፖሶምቴኦሞር ሀዲጋናክቄሞው በሀረዲር ባው አግጥናፑ, ርጉፅብ አጋድዮርጋላና ወይላና, በኦሲ ሪሴ 100-Lልሮው ኦግሞሚኒው የኦሮንሞ የምንም አጋትርምርኦአባሮ. ርጉፅብ የኦሮንብናኮና ላለምሥፍርኦሮኦማልና.

۵۵۶ לפנוילירי ליאס אפירסססילי לים אےינויאלייכאסייט גרבטן? כנים איניט ארניירייולייכקסי פרסס אפנאיט. יטאייםלי, אילפאליי.

∆ﻩץ<⊳<ﻧּﻩ (੭ݩ,२∩ט[ַ]): יּלָאּעִדֹּ. ד׳ ב<ב°.

_<ċº-H<<ċ' (ጋኣኦበሪ፡): ^ናሪታ°ዉቮʰ, Δዮ/«ኦርጐ.

get a holistic picture of use and physical	ư௳ ᲘᲘናჼ℃≫ና, ᠘᠆<ィ°ഛ ▷∩₽∩ചJ?
results to enter in to the risk assessment data	ראי₀ף-כח.
and analysis. Thank you, Mr. Chairman.	
	Δ•/ペÞር ጭ: Γጎጋ ረLΔር. ^ь .
Chairman: Thank you. Ms. Brewster.	
	ϟĹΔᡄᢩゅ (ϽϞϟႶͿና): ˤdૃᢣᠲᢩᡅᡏᡃᢛ, ᠘ᡃᢦᠯ᠙ϷĊᡝᡃᢛ.
Ms. Brewster: Thank you, Mr. Chairman.	، L<∧∿کل 21; ⊳σ•b°b, د L<
Thank you for that response. Are these risk	ᢗᡃ᠋᠋᠋᠋᠘ᢞ᠋᠋᠉᠘ᢣᢛᢕᢂ᠋ᡔ᠋
assessments informed by current research on	▷<ለዖሥጋሀ ርL°ዉ ለዛL∿₽ላ∿, ▷ኦት∿ት₽ላልና
the impacts on human health as well as	᠆᠕ᢞᢩ᠉ᡥ᠆᠆ᢑ᠆ᡩ᠖᠘ᡔᢣ᠋᠉ᢄᡔ᠋ᢣ᠅᠋ᢄ᠘ᡩ᠘᠖᠘᠖᠘
animals related to contaminants, whether	᠆᠋᠋ᡧ᠋ᢉ᠊ᡧᡃ᠋ᢆᢑ᠋᠆ᡄ᠈᠆ᡔᢑ᠋ᡠ᠋᠋᠋ᢆᢛᢣ᠘ᢣ᠘ᠺ᠄᠘ᢣᠴ᠙ᡃ᠋ᡪ᠋ᠳ᠅᠋ᢗ᠘ᡨᡅ
they be by consumption or otherwise? Thank	᠕᠋᠋᠄᠌᠊᠋ᠳ᠘ᢣ᠋᠄ᢛᢕ᠋ᠴ
you, Mr. Chairman.	ᢗ᠘ᡃᠣᠣ᠋ᡏ᠘᠋᠋᠆ᠴᢗ᠘᠋᠋᠉ᡃᠥ᠘ᢣᢛ᠋ᢕᠳ.
Chairman: Thank you. Ms. LeBlanc-	
Havard.	౫ఄ౼ఄ౿౫౯ౕఀఀ౸ౚఀఀఀఀఀఀౣఀఀఀఀ౸ఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀఀ
	$CL^{\circ}a$ $dd\sigma \Delta^{\circ}ba \Delta^{\circ}b\dot{c} \Delta^{\circ} \Delta^{\circ}b^{\circ}\dot{c}$
Ms. LeBlanc-Havard: Thank you, Mr.	$\Delta^{\text{sb}} \Delta^{\text{sb}} \Delta^{s$
Chairman. Yes. The answer to your question	
is 'yes.' The pathways your describing are	ጋኣዖLᢞᲡ, ᡃᡃ᠋ᡃᲮ᠋ᠴ᠋ᡃᢛ ᠴᡆ᠌᠌ᢟ ᠋᠋ᡰ᠙᠋Lᡃᡃᡆᡗ, ᡃ᠋ᡃ᠋ᡃᲮᠴ᠋ᡃᢛ ᢗLᠲᡆ
how people come in contact with either the	Λ Λ C <
contaminant itself or through a vector, like an	
animal, that they may harvest. There are	
other types of information we can gather	
through other networks that take samples of	Δ•/ペレር •• (ጋኣትበሆ): ^ና ሪታ°ፈቮካ. Γካጋ አው°, Űዉ
fish and plants to factor into those	᠄᠋᠋ᡏᠮ᠈ᡒ᠘ᡃ᠘ᢗᢈᢈᢄ᠖᠘ᡃᠴᡄ᠋ᠧ᠋᠋ᠧᠧ᠋᠋᠋᠋ᠴᡦ᠋᠋ᠮ᠖᠘᠋᠋᠋᠅᠘᠃᠘
assessments as well. It's well-acknowledged	Г`⊃ ५₽°.
in the field that there are many inputs into	
those assessments before a risk can be	୳⊳ ॰ (ጋኣ̀ት∩Jና): ናਰኑ°உ广ʰ, ∆ኑፖ≪⊳ርંኈ. ርLʰd⊲
associated with it. Thank you, Mr. Chairman.	᠘ᡃ᠋ᡃᡃ᠋ᠣ᠋᠘ᡃᡃ᠉᠋ᢕᡕ᠘ᡃ᠋ᠴ᠋᠋ᡃᡆᡣ᠋᠋᠅ᢗ᠘ᢩ᠂ᡆ᠕ᠣ
	ᡏᡲᡅ᠋᠋᠋᠉ᢣᡐᡃᡄ᠋᠊ᢦ᠋ᡪ᠋᠌᠌ᠵ᠋᠉ᠫ᠉᠕ᡔ᠋᠉᠆᠆᠆᠆᠆᠆᠆
Chairman: Thank you. Ms. Brewster.	ႱペLÞ᠋᠋ᠴᢗ. ርLᠲᡆ ᠌᠋ᡖ᠋᠘ᢉᡃᠵ᠌᠋Ϸᢣᡅ᠋᠍ᡏᡃᢐ᠋ᡃᡃ᠋ᢒ᠋᠉
	U≪L⊃Ć℃J⊃C ∆⊃∆ĊĴ⊃C. Ċŀd⊲
Ms. Brewster : Thank you for that response.	᠘ᡃ᠋ᠴᡄ᠋᠋ᠬᢣ᠋᠄ᢣᠯᢦᡃᠣᡝ᠂᠋ᠺ᠋ᡃ᠘᠋᠋᠋᠉ᡃᠣ᠘ᢣ᠋᠉᠑ᡄ᠋ᠬᢣᡃᡆᡃ, ᡧ᠋᠘
Can we hear a little bit more about the	፻፬⊳ኑ⊂∿ኯ፝፞፞፞፝፝፝፝፝፝፝ዸዾኯዀዀዀዀዀ
impacts of climate change on these sites and	Δ⊂Ρ<Δ° Ċ'/L Δ⊐<σ.
why that's such an important risk factor?	
Thank you, Mr. Chairman.	ᠴᡆᢟ᠂ᢃ᠐᠐᠐᠈ᠮᡃ᠋᠔ᡔᡗᡔ᠘ᢗᡃᡆ᠘᠋᠋᠘ᢣ᠋ᡝᠣ᠋᠅᠋᠘
	۵لے۹۵. کم کے۹۵. ک
Chairman: Thank you. Ms. LeBlanc-	᠘᠋᠋᠋ᢛ᠋᠔᠆ᡆᢩᢂ᠋᠅ᡣᠺᠫᢛ᠋ᢗ᠋᠋᠘ᡎᡆ
Havard.	᠘ᡃ᠋ᠴ᠋᠋ᡃ᠋ᡖ᠋᠋᠄ᠳ᠘ᡩ᠋᠘ᡩ᠘ᡩ᠘ᡩ᠘᠖᠘ᡃ᠘᠖᠘
	᠘ᡃ᠋᠋ᠴ᠋ᡃᡠᡅ᠊ᡏᡃ᠖᠆ᡧᠮ᠘ᢗ᠘᠋ᡬᡘ᠘ᡦ᠘᠋᠋ᠮ᠘
Ms. LeBlanc-Havard: Thank you, Mr.	
Chairman. As we all know, climate change is	
a concern, especially in a fragile arctic	3000, JUDE ALL ALL CLE A ALL STORE
environment. As we've witnessed, more	$\Delta^{\flat} \supseteq P^{c} \nabla^{c} \Gamma^{b}, \Delta^{sb} \Box \Delta^{b} D^{c} \supseteq \Lambda^{b} \langle \Omega \Gamma \Box \Gamma C \Gamma^{c} \rangle$
	ˤdদᠲᡅᡤᡝᡃᢛ, ᠘ᡃᡟᠡ᠙ᠵ᠋ᡬ᠄ᡃᠣ

rainfall changes in melt, changes in even wind, and direction of wind can create factors that affect the land and affect the animals. For example, an area that's more coastal may see more erosion associated, like the removal of soil through wave action that may expose contaminants or that may 'weather' the contaminant or 'degrade' it. Longer periods of sunlight or lessening periods of sunlight can affect the breakdown of contaminants in the environment. Those types of things factor into the type of degradation or transport of the contaminants in the natural environments.

Modeling helps us to determine whether or not a particular site could be at more risk than another site, as well as the types of construction we use here in the arctic, and whether or not people would be or could be exposed to those contaminants. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for those responses. I think it was really important to kind of lay the groundwork for helping to understand how important this issue is and how important this work is.

I'll go back to the Office of the Auditor General. As I said earlier, during the Legislative Assembly's sitting on June 01 of this year, Members of the Legislative Assembly were informed that responsibility for contamination, as well as associated financial liability at each site is determined on a case-by-case basis. The responsibility for contamination of a given site may be shared amongst two or more parties, and the Government of Nunavut will pursue further discussions with the Government of Canada, the Government of the Northwest Territories and other parties as required to ensure the necessary resources are secured for **Δν/«ϷϹ·**^w (ϽϞϷηυϲ): ·ϭͰϷͺϲϮϷ. ϤΛͺͺΓϤϷϧϭϤʹϞʹ·ͻʹϷͺ, ϤϹ^ϫͺΓʹ<ͺͻ·ϽϹ ϧϐϽϚ·ϭϷ ΛυλϤυϞϷϞϭϷ ·ϧϷϷͿϤλϤͽͼ<ͽϧϲ ϚͼϷͼϲϷϟͿϲϭͽ Δϲͺͼϲ ʹϐͰϫͺͼϲϷʹϧϲϲͼϲ

Γσ'CD< Ͻ⁶Γς⁻⁶L³ Δ⁶⁶baΔ⁵⁶⁰Π²d⁶σ⁶Γ⁶ ⁵bD⁷⁶b⁶C⁶C⁶⁶⁶, 4¹L²⁶C⁶⁶ ⁶aD⁵c⁴⁵⁶C⁶D⁶⁶ D⁵⁷C⁵⁶⁶</sub> ⁶C⁴C⁵⁵⁶⁶⁶⁷C⁵⁶⁷C⁵⁶⁶⁷C⁵⁷C⁵⁶⁷C⁵⁷C⁵⁷C⁵⁶⁷C⁵⁷C⁵⁷C⁵⁷C⁵⁶⁷C⁵C⁵⁷C⁵C⁵⁷C⁵C⁵C⁵⁷C⁵⁷C⁵C⁵⁷C⁵C⁵C⁵⁷C⁵C⁵C⁵C⁵C⁵C⁵C⁵C⁵C⁵

▷ˤbʷᠠ᠘ᡃ᠘ᢗ Ⴑ≪᠘ᡃݸ ᠘ᡩᠴᠧᠬᢣ᠌᠄ᢣᡧ᠋ᡃᠥᡃᡶᡃ᠖ ᡧᡃᡕᡃᠦᡄ᠋ᠴᡃ ᢪᠧ᠍ᡰᡧᠽ᠋ᠴ᠋᠖ᡩ᠘ᠬᡘ᠖ᠮᢑ᠖ᢗ᠋᠋᠋᠋᠋ᢛᢣ᠘ᡃ᠘ ᠘᠋᠉ᡃᠣ᠋᠘ᠫ᠄᠋ᡅ᠕᠂ᠬᡨᠴ᠖᠊᠋ᠳ᠌᠌ᠦ᠕᠔ᡃᡪ᠋᠋᠖ᡪ᠘ᡧᠫ ᠖ᡣᢩ᠈ᡁᢄ᠉᠊᠋ᢕᡄ ᠖᠘ᢩ᠂᠖ᡔᢣᡪ᠋᠋᠉ᢗᠵ᠘᠊᠋ᡶᡝ᠉᠌᠄᠂ᡁ᠋ᢣᡄ᠋ᡬ᠂᠘ᡃᢣ᠙ᠵᢗ᠅.

Δ•거ペÞር••: ୮^៶ ୮...

୮୦ (ጋኣትበሀና): ነፈታ°፬广, ፊካረዊኦርጐ. L<ለሁኈሁσ 33-ኈሁσ•, C«ዊσ ዸ፞፞፬ኦታ፦ነረሰና

appropriate risk management measures at	ዾኇ፟፟፟፟፟፟ፘ፟፟፟፝ጞ፟ኯ፟ኯዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀ
each contaminated site.	᠘᠋᠋ᠴ᠌᠌᠌ᢦ᠋ᡠᡃᡗ᠋ᡗ ᡣ᠋ᠺ᠋ᡗᢛᡟ᠘ᢣᠥ᠕ᡄᡅᠥ᠋ᠽ᠇᠘ᡃᢣ᠌᠌᠉ᠻ
	᠌ᠫᠻᢞᡃ᠋᠖ᡨᡔ᠋᠋᠋ᡔ᠋ᡬ᠘᠋᠋᠋ᡗ᠆᠈᠆᠘᠆ᡩ᠘᠋
Has your office undertaken any audit work to	ᡪჼ᠈₽ჼჼCÞ൞bͻ⊲ჼĹĊ. Ċ∆Ĺჼ Ċ°ペ
bring this issue to the attention of federal	▷ᡃ᠋᠔᠋᠋ᢄᢣᠽ᠕ᢞ᠋᠋ᠧᢁ᠋ᢄ᠖᠙᠘ᡃᢦᡗ᠄ᡬ᠘᠋᠉ᡔᡄ᠘ᢞᠧ᠓᠋᠆ᠺ
parliamentarians? Thank you, Mr. Chairman.	
	᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Chairman: Thank you. Ms. Miller.	ᠳ᠔ᡔ᠘ᢞᡥᡗᠫ᠋᠋᠕᠊ᠳᡔᢄᡀ
	᠕᠆᠋ᡅᠺ᠕ᡏ᠋᠕᠆᠃᠘᠆ᡁᢄ᠄ᡁᢄᢣᢣ᠖᠋᠕᠆᠆᠆᠆
Ms. Miller: Thank you, Mr. Chairman. Not	᠘ᡄᢉᡃᢣᢂ᠋ᡄᡝ᠋᠋ᡶ᠅᠋ᡶᢛ᠂᠋ᡃᡋᢂ᠋ᢣ᠋ᢣ᠖ᢕᠲᠴᡄ
specifically, to respond to the Member's	∆؇ڶڬۥ؇ڮ؈ڔ؞ۥٵڮۄڂ؞ ۥ؆ٵڮۄڮڔ؞
question, but our office has done	
performance audit work in the past in the	Δ∘៸≪⊳ርኈ (ጋኣ̀冾∩ሪ): ኀሪኑ°ዺ广҆∘, Γኁ ୮ጔ. Γъ́С
area of federal contaminated sites. As was	śġ₽⊲‰.
mentioned earlier, understanding with greater	
clarity who is responsible is really key in this	ჼݸ₽⊲ჼ ჼ (ϽϞϡ∩Ⴎ [;]): ჼݸᢣᢩᡆᡏᡃ, ᠘ᡃᡟ᠙᠌᠌Ϸᢗᡝᡃ. ᠴᡆᢩᡷᡃ
question. From that perspective, when we're	ႱペĽᡃᡃď∿ᡥᠣᡃ ᢂ᠋ᢑ᠕ᡏᡃ᠉ᠫᡃᢛᠠ᠘᠊ᠯᠴᡗ. ᢗ᠘᠋᠋᠋᠘ᡃ᠋ᢣ᠘᠍ᡨᡆ
having the discussion with the government in	ᡏ᠕ᡣ᠋᠕᠘ᢣᡪ᠋ ᢗᡃ᠋᠋᠋᠘ᢞ᠋᠋᠉᠘ᢣᢛ᠘ᡔᢘ᠋᠕᠃᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
terms of ensuring that their database is up to	⊳ئے7ے כ∆L יוירי ∆ئی∆י ש⊳&⊲ئاרلירבי
0	/ϲ σϷል⊲ᡃᡃᡪ᠋ᡃ᠋ݸ᠒ᠠ? ᠋᠂ᡃݸᢣᢩ°᠌ᡅ᠋ᡏᢆᡃ
date, that question comes very much up to	
mind for us, to make sure that once	Δ•/ペÞርና •: Γ [、] ር ኣÞ°.
responsibility has been identified, the	
database also includes that information as	ኣ▷ᅆ (ጋኣኦበJና): ናሪኦ°ዹ广҆ ^ኈ , Δዾረペ⊳ር፞ና _፝ .
well.	$Cm L\sigma < $ / የሥራ, ላሥኦጭ/ L°ቦናጋኈ በበናኈ/Lላሙ
	ᢆ᠙ᡅ᠌᠌᠌ᢂ᠆᠉ᡩ᠋ᠺᡃᡘ᠘᠋ᢞᡗᡊᠫ᠋᠉᠂᠘ᡩ᠋ᠴᡄ᠋᠋᠋᠋᠘ᡷᡕᠯᡐᡃᠥ
Chairman: Thank you. Ms. Brewster.	ᢐ᠔᠌ᢣ᠘ᢣ᠈᠊ᡉ᠂᠙᠋᠋᠋ᡏ᠈ᡒ᠘ᡃ᠘ᢗ᠂ᡬ᠉᠙ᡴᡐ᠘ᢣ᠘ᢣ᠘
	ᡬᡃ᠈ᡝ᠋ᡏ᠋᠋᠈᠊᠋᠘᠆ᠴᡄ᠋᠕᠆᠕᠆᠕᠆ᢣ᠘᠋
Ms. Brewster: Thank you, Mr. Chairman. I	Ľ°ᡆ᠌᠌₽᠋ᠴ᠋᠋᠋ᡃ᠋ᢐ᠘᠂ᡏ᠋ᠫ᠘ᡱᡆᢂ᠊ᠳᠵ᠘ᠴ᠋ᡣ᠍᠉᠂ᠳ᠌᠌ᢂ᠕᠋ᢤᠶᠳ
think that was worth repeating. I would just	᠘᠆ᠴᠣ᠊ᡃ᠂᠂dᢣ᠋ᠳ᠋᠋᠋ᡆᡤᡃᡃ,᠘ᡃᢣ᠙᠋᠌ᠵ᠋ᢗ᠋᠋᠋ᡝ᠋ᢆᢣ
like to ask the same question to the	
Government of Nunavut's representatives,	Δ▷/≪▷ርና⁰ : Γ [\] ር ናḋ₽⊲ና₀.
and that is: as of today, what is the	
Government of Canada's position related to	፟፟፟፟፟፟ቔዾጚኈ (ጋ፟፟፟፝፝ኯ፟ኯ፝፝፝፝፝፝ጏኯ፟፟፝፝፝፝፝
this issue. Thank you, Mr. Chairman.	ᢗᡃ᠋᠋᠋᠘ᢞ᠋ᢦ᠘᠊᠋ᢣᢛᡗᢂ᠖᠋᠋᠉ᢕᢄ᠂ᠺᡄ᠋᠋ᡭ᠖ᠴᡐ᠐
	᠌ᡔ᠋₽ᢞ᠋ᡃ᠋ᢨᠣ᠌ᡔ᠋᠋᠋᠋ᡣ᠋᠋ᢣ᠘᠋ᡬᢄᡱᡆ᠄ᡃᠣ᠋᠋᠋ᡪᢣ᠌᠌ᢂ᠖
Chairman: Thank you. Mr. Chown.	∆₽⊲ኈ୵ଈ୳୵ଌ୕ଡ଼୵୵ୖ⊳ୄ୲ୠୄଢ଼୵L୳LC 2024-୮j୕ଢ଼
	᠈ᡔᢦᡃᢆᡠᡄᢦᡅ᠋ᡄ᠋ᡃᢛᢗ᠋ᢩᡥᢨᠴᡄ᠘ᡄ᠋᠋᠆ᡄᢄ᠂᠋ᢐ᠋ᡃ᠘
Mr. Chown: Thank you, Mr. Chairman. I	ᢄ᠋ᡃ᠋᠔ᡔ᠋᠈ᠳ᠘ᡩ᠋᠋᠅ᡁᢗ᠂ᠴᡆᢟ᠋᠋ᠮ᠘ᡩᠴᠧ᠋᠋᠋ᠧ᠋᠋ᠴ᠋᠋᠋ᠳ᠋ᠶᠮ
would say, and Environment can correct me	⊳ۥ₽⊳۲،₽%۲۲۲۲۶، ۹۵۵۵۲۵ ۲۵۵۲۲۲۲۲۲۲۲
if I'm wrong, but to my knowledge, I think	ᢗᡃ᠋᠋᠋᠋᠋᠋᠘ᢞᢛᢣ᠋ᢂᡷᠳ᠘᠂᠖ᡃᢐᢓ᠆᠋ᠴ᠋ᢛᡠ᠙᠄᠕ᢣ᠆ᡆᢆᡏ
the contact between us and the federal	
government on determining responsibility	Δካ/ペϷርና ν: Γ' Γ
has been relatively limited. There was a lot of	
work done when this new standard came out,	᠆᠘᠂᠋ᠫ᠋᠋᠋᠋᠆᠘᠆᠘᠆᠘᠆᠘᠆᠘᠆᠘᠆᠘᠆᠘
in creating the initial database, in capturing	ᡏ᠕ᢛ᠋ᡃᡆ᠋ᡣᡣᡪᡄ᠋᠅ᡄᠧ᠆᠂᠘ᢩ᠂ᡆ᠋᠌᠌ᡔ᠙ᢣ᠋᠈᠘ᢣᢋ᠋ᠧ᠂᠋ᢐᠴ᠒ᡥ
as much information as we could, and trying	᠂ᡃ᠋ᡃ᠔ᢄ᠕ᡩᢕ᠕ᢓ᠉᠋ᠣᢄᡔ᠋
· · · · · · · · · · · · · · · · · · ·	ᡬ᠋᠋᠉᠋᠋᠙ᢣᡄᠴ᠘ᢞᡆ᠋᠉᠋᠘ᡩ᠂᠒᠋ᢣᢞᡆ᠋ᡏᡃ,᠘ᡃᢣ᠙᠋ᠵᡬᡃ᠉

to assess who we believed to be responsible.

There were a couple years there where work in this area slowed down due to turnover of staff, and Environment over the last couple of years has done a great job of reviving the working group and updating the database and getting information. I think the next big step is to start engaging with the parties that we believe are responsible for these different sites, but at this time I would say direct engagement with Canada has been relatively limited. Thank you, Mr. Chairman.

Chairman: Thank you. Sorry, I would just like to get a clarification. Ms. Miller mentioned the federal database has a column where when no one is defined, who is responsible. Does the Government of Nunavut have that same column in their database on contaminated sites, and do they match with the federal Government of Canada, if that is there? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Within our database I believe we do identify who we believe to be responsible. As far as comparing our database to the federal government's for the sites that overlap, I am going to say Environment should answer that question. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. That's part of the work that can be a little complicated, as I'm sure you can appreciate. When we're trying to determine who owns these sites, and they're all legacy sites, there are a number of steps we go through to determine whether or not the Government of Nunavut owns those sites so that we have a clear understanding of ownership. Sometimes there is overlap, because of usage in the past. **∆⊳ץ⋞⊳с∘**ь: Г\С ₅ġр⊲₅ь.

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ነፅቦ⊲ጭ (ጋኳት∩ሆን: ነፅታ°ዉቮʰ, ΔʰፖペϷርጐ. ሀペĽʰϐ°ഛና ⊲ለኈፖኰኇኁኌኈႱ. We reach out, if it's in this case federal counterparts, to try to clarify who owns the site. Then, we go through a process of discussion and providing supporting documents that show the use and ownership of the site, and hopefully, clarity and responsibility. Sometimes those conversations and discussions take a bit of time, but they are on-going. Thank you, Mr. Chairman.

Chairman: I do hope the Office of the Auditor General takes opportunities to help urge our federal counterparts and legislators to proceed on this file. Some of these contaminated sites, as Ms. LeBlanc-Havard mentioned, they're legacy sites. They've been on the books for decades. Ms. Brewster.

Ms. Brewster: I know that when I started my career at what was Inuit Tapirisat of Canada at the time, which was a long time ago, that these contaminated sites were a huge issue; part of a portfolio that I carried way back then.

I am going to read out what the contaminated sites policy says on page 9. We've already started to respond to my next question. The Contaminated Sites Policy indicates on page 9, and I want to say this to inform any listeners how complicated this issue is, so the policy states that it "will be effective from the date of signature and will terminate upon the devolving of administration and control of Public Lands and rights in respect of Waters in Nunavut to the Commissioner of Nunavut.

Six months prior to the date of transfer, a review of this policy will be initiated with the explicit goal of amending it to address the changes concomitant with the transfer of responsibilities to the Commissioner, and the management of Impacted Sites as described ᡩᠣ᠋ᡆᡃᢛᢗ᠘ᠸ᠆ᠧ᠋᠋᠕ᢣᡆ᠋᠄᠋᠙ᢂ᠅ᠺ᠋ᡣ᠋ᡏᡨᡶ᠋᠄᠘ᡄᢩ᠅ᡥ᠋ᢩ᠌ ᡏ᠋᠆᠋ᡗᡆᡃᡄ᠆ᠬᡶᠯᠴ᠋᠄ᢂ᠆᠖᠆᠙ᡷ᠋ᢤ᠋ᠬ᠅ᡩᡄ ᠘᠋᠊᠋᠘ᢋ᠋᠄᠘ᡩ᠋ᢂ᠆᠖᠖᠅᠘᠅᠘᠅᠘᠅᠘᠅᠘ ᠘ᡩ᠘᠘ᠣᡏᠦᢂ᠈᠋ᠮ᠋᠅ᢅ᠘᠋᠋᠄ᠺ᠖᠅᠘᠅᠘᠂᠘

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Devolution Agreement."	
Devolution Agreement.	
I would just like to know: as of today, what	ዾ•/ペÞር ጭ (ጋኣ፟ትበJና): ኀሪታቄፈቮቃ. ୮୯୦ σሪናኑ.
is the status of devolution negotiations?	
Thank you, Mr. Chairman.	σժ'' (ጋኣትበJና): ነሪታ°ዺ广፞ Δየረኛኦርኈ. ለርጊል»
	∩۲⊳⊀∆ٹے ہو¢ٹے ط⊲>∿۲₀∿۲۹ مـ۲۰
Chairman: Thank you. Mr. Chown.	᠌ ᡏᡄᡃᢣ᠋ᡅᢣᢂ᠆ᠴᢦ᠋᠋᠆᠕ᡩ᠋ᢕ᠋ᢉᢦ᠋᠋᠋᠋ᡃᢑ᠖ᡃᠧ᠁᠘
	ᢦᡃᡗᡃ᠋᠉ᠫᠦ᠊᠊᠋᠋ᡬᡆ᠋᠌᠌ᠵᢣᡄ᠋᠋᠋ᠵᢣ᠋ᠣᡄ᠄ᡃᢐ᠋᠌᠌ᡔᢄ
Mr. Chown: Thank you, Mr. Chairman. That	٨ </td
•	᠊᠋᠋ᡏᡄᡃ᠋ᢣ᠋᠋᠋ᡔ᠋ᢛ᠂᠋᠋᠋᠋᠋ᡘᡄ᠋᠋ᡗᡬ᠘᠋᠋᠘᠋᠋
is a Department of Executive and	
Intergovernmental Affairs file, but from my	ᡏ᠋᠘ᡕᠧᠵᢛ᠂ᠴᡆᡕ᠋ᢕᡄ᠈᠋᠋ᠴᢄ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
discussions with the department and from our	
department's involvement, I understand that	
those discussions have progressed quite	Δεςτητιώς τος στο στο στο τος τος τος Δεςαδ∿υ δαCΓ αιζεσδια ζιγλαγιασταλίας
significantly. Hopefully, we will be seeing	
things move on the devolution file in the very	
near future. Thank you, Mr. Chairman.	
-	ᡣᡣ᠋᠋ᠬᠬ᠋᠋ᠬ᠋᠋᠋ᢐ᠆ᡏ᠘ᡩ᠋ᡆ᠋ᢩ᠘ᡩ᠋ᡅᢓᠺ
Chairman: Thank you. I'll allow Ms.	
Brewster a quick follow-up question.	᠈᠂ᠳ᠘᠖᠂ᠳ᠘᠆᠕᠆ᡔ᠉ᡩᠵ᠋
biewster a quiek fonow ap question.	$\forall P \leftarrow P $
Ms. Brewster: Thank you, Mr. Chairman.	∆ʰᠠ᠙ÞĊᡪᡅ.
Under devolution, will the Government of	
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Nunavut have sole responsibility for the	
funding of remediation of contaminated	ჼḋ₽⊲ჼჼ (ϽϞϟႶͿና): ჼďϧჼႭႠჼ, ΔჼჄ≪ϷϹ ^ჼ ჼ.
sites? Thank you, Mr. Chairman.	⊲∧∿⊎°ح`ے <i>`</i> ⊎. ک`ےΓ_`⊂ כ∆L `b۲∩<,⇒⊂™b۲
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Chairman: Thank you Mr Chown	
Chairman: Thank you. Mr. Chown.	⊲ٮLے ٩ºd⊃∆°۲۹ے۲ کے۲۵ ک
Chan man. Thank you. Mr. Chown.	؇ڬٮ ٣ۥ٩ᢖᡅ᠅ᠵ᠅᠕ᠵᠴᡅ᠅᠘᠉ᢖᡆ ᢀᡊ᠅ᢣᠫ᠋᠈᠖ᡊᢣ᠅ᡤ᠈᠕᠈ᠳ᠘᠅᠅ᠵ᠘᠉ᠫ
Mr. Chown: Thank you, Mr. Chairman. It's	
	ᢀᡇᡄᡃᡃᡪᠫ᠋ᡃ᠋ᢐ᠋᠋ᡅᢣ᠋ᢞᠶᡄ᠕᠄ᡆ᠋᠋ᡣ᠋ᠴ᠋᠋ᡄ ᡬᡃᡟᢣ᠘ᢣᢓ᠋ᠬᡠ᠋᠋᠅ᡶ᠉ᠫ᠋
Mr. Chown: Thank you, Mr. Chairman. It's	ᢀ᠋᠙᠆ᡃᢣᠫ᠋᠋ᡃᢐᡅᢣ᠋᠅ᡥ᠋᠄᠕᠄ᡆᡣ᠋ᠴ᠋᠋᠄᠅᠘ᢣ᠌᠌ᡔᢙ᠅᠋ᡶ᠅᠋ᠫ ᠆᠋᠘᠊᠋᠋ᡭᡆᢄ᠈ᡷᢣᡃ᠋᠋ᡝᠴ᠋᠋᠄᠅᠘ᢣᡔᠺᡅ᠋ᠮ᠊᠋᠋ᠴ᠋ᡩ᠅᠋ᡁ᠉᠋ᡗ᠄
Mr. Chown : Thank you, Mr. Chairman. It's getting a little bit outside my area of	᠊᠌ᡏ᠋᠙ᡄᡃᡃᡪᠫ᠋᠋᠄ᡃᠥᢣ᠋ᡷ᠙᠋ᡄ᠕᠄᠊ᡆᢕ᠋ᠴ᠋ᢩᡩ᠘ᢣ᠌᠌᠌ᡔᠺ᠅᠖᠆᠅᠘᠅ᠫ ᠆᠋᠘᠂ᡏᡆ᠌᠋᠌ᢂ᠆ᡷᢑ᠋ᢤᠴ᠖᠂ᡬᢛᠯᢣ᠘ᢣ᠌᠌᠌᠌ᠺ᠋ᡰ᠋ᡶᠳ᠋᠅᠋ᡦᢄ᠄ ᠃᠋᠋᠋᠋᠊᠋ᡰ
Mr. Chown : Thank you, Mr. Chairman. It's getting a little bit outside my area of expertise when it comes to the details of devolution, but I think that would probably	ᢀ᠋᠙᠆ᡃᢣᠫ᠋᠋ᡃᢐᡅᢣ᠋᠅ᡥ᠋᠄᠕᠄ᡆᡣ᠋ᠴ᠋᠋᠄᠅᠘ᢣ᠌᠌ᡔᢙ᠅᠋ᡶ᠅᠋ᠫ ᠆᠋᠘᠊᠋᠋ᡭᡆᢄ᠈ᡷᢣᡃ᠋᠋ᡝᠴ᠋᠋᠄᠅᠘ᢣᡔᠺᡅ᠋ᠮ᠊᠋᠋ᠴ᠋ᡩ᠅᠋ᡁ᠉᠋ᡗ᠄
Mr. Chown : Thank you, Mr. Chairman. It's getting a little bit outside my area of expertise when it comes to the details of devolution, but I think that would probably be a question better asked to the Department	ϤΡϹʹϞϽჼხႭᢣ [ᢩ] ᡳ᠙᠊᠕ᡃ᠋ᠯᠣᡗ᠊᠖ᡬᢦᠯᢣ᠘ᢣ᠌᠌᠌᠌ᠺᢙᢩ᠅᠖᠖ ᡧ᠋᠘᠂ᡠ᠋ᢩ᠘ᢄ᠈ᢣᢣ᠋ᢤᠴᢩ᠖᠂ᡬ᠇ᠯᢣ᠘ᢣ᠌᠌᠌᠌ᠺ᠋ᡰ᠋ᢆᡏ᠊ᡦ᠂ᡠ᠅᠋᠑᠙ ᠈ᠯᢣᢞᢩᡆ᠋᠋ᡏᡃ ᠘ᡃ᠈ᠨᡧᠵᡄ᠄ᡃ ᠄
Mr. Chown : Thank you, Mr. Chairman. It's getting a little bit outside my area of expertise when it comes to the details of devolution, but I think that would probably be a question better asked to the Department of Executive and Intergovernmental Affairs.	۹۹۳٬۶۵۵۵۵۶۵۵۵۶ ۹۴۵ ۹۵۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶۶ ۱۹۶۰۵۶ ۱۹۶۰۵۶ ۱۹۶۰۵۶ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰۵ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰ ۱۹۶۰
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line of questioning on the next Member. We	⊲⊳∟ና∩JC⊳σ⊲ኈጋጔና ⊳ኑና°σ⊲ል°ጔና. ር∆ነ/Lσ
will break for lunch now and we will return	ᡏ᠋᠙᠆᠋᠋᠋᠋ᡃᡪ᠋ᠮ᠖᠋᠋᠋᠉᠋᠋
at 1:30. Thank you.	ᡏ᠋ᡄᢄ᠘᠈᠋ᠳᡆ᠆᠂ᠺᢄᡔ᠋ᢣ᠘᠄ᢣ᠘᠄᠋
	⊲₽ᠸ⁵⊵₽∠ᠸ⁵₺ंҫ? ୮ᢣ ჾᲫᠲᢣ.
>>Committee recessed at 11:47 and	
resumed at 13:28	σď'' (ጋኣትበሆ): 'dን°ዺ广፞ ΔኦፖペϷርኈ. ር፞ၑdዻ
	Λ /L°° $^{\circ}$ Co $^{\circ}$ Ci LCaDUJ $^{\circ}$.
Chairman: Thank you. I would like to	᠂ᡃ᠋ᡃᠣ᠘ᡃ᠋ᢣ᠋᠅ᡣᢩ᠆<< ᠘᠆᠋᠘᠆ᠺ᠉ᡣ᠕᠋᠘ᢂ
welcome everyone back to the Standing	▷ᢦᡣ᠋ᠬᢦ᠌ᢪ᠋ᡰᢨᠣ᠋᠋᠋᠋ᢛ ᠌ᡔᠳᡥᡄ᠋᠋᠉ᡄ᠉ᢗᢦ᠋ᡕ.᠕ᡝ᠘ᢣᡃ᠋ᡃᡖ᠋᠋᠍ᢧᡃ᠔ᡰᢦ,
Committee on Government Oversight and	ለ√᠘ᢣᡏᠣᡃ᠋ᢐ⊳᠔ᡏᢦ. ᡏᡘᡄ᠋ᡃᢣ᠘ᢩ᠂᠆ᠺ᠋᠘ᡃᢐ᠔ᡏ
Public Accounts, dealing today with Public	$P_{P_{a}}^{a}$ שאין אירי כערער ארי אירי כערער ארי אירי אירי אירי אירי אירי אירי א
Accounts. I understand that Mr. Young has a	᠈ᡃᡆᡄᡏᡃ,᠘ᡃᢞᠡ᠙ᠵᢗ᠅᠋
comment to supplement a response that was	
posed late this morning. Mr. Young.	
Mr. Young: Thank you, Mr. Chairman. This	
morning we were asked a question about	ዾዹፇ፞፞፞፝፝፞፝ [」] ፞ጘኯዾዀ ፟፟፟፝፟፟፝፟ .
what happens with contaminated sites at the	ታኈ (ጋኣኦበሀና): ^ና dታ°ዺ广 ^ኈ , Δ ዮረ የኦር ^{ናኈ} .
time of devolution.	ア・ (ノンド 10-): 107 区 3, Δ-7 ベアビ 1. 人令
	Chipabaasii a a fi
I spent the lunch break to connect with our	
Devolution Secretariat and get an answer to	
bring back. What they told me is, generally,	٨٤dn ⁶ n ⁶ σ ² ك ۵ ⁶ b ⁶ DAδ ⁶ d ²
the Government of Canada is responsible for	ብዛት የ 2 2 3 2 3 2 2 3 2 3 2 3 2 3 3 2 3
all impacted sites created prior to the transfer	
date on Crown lands and the GN will be	Ϥᡃ᠋᠋᠋᠘᠊᠋ᡄ᠘ᢞᠣ᠋᠋᠘ᢄ᠖ᡆ᠋᠘᠋ᡏᡄ᠋᠋᠋
responsible for all impacted sites that are	ᠵ᠋᠋᠋᠋ᢐ᠋ᢄᡩᡷ᠋ᠴᢄ᠆ᢞᡷᡆ᠘᠆᠋᠋᠘ᠮ᠋ᠳᡐ᠋ᠣᡃᠣ
created after the transfer date, including sites	᠘᠋᠋᠋᠋᠋᠋ᢑ᠋ᢄ᠆ᠴ᠂ᡬ᠋᠋᠋᠋᠋᠄᠋ᢑ᠋᠋᠋
that have a responsible operator, such as a	⊲୳᠘ᢩᡕᢗᢂ᠖᠘᠘ᠺᡗ᠋ᢣᡗ
prospecting camp, at the time of the transfer	ᢗ᠘᠘᠘᠋ᠫ᠋᠅ᡥᠣ᠋ᠳ᠋ᡪᢛᢗ᠌ᠵ᠘᠋ᡃ᠘ᢗ᠕ᢛ᠋ᡃᢐ᠖᠋᠕ᡔᢑᡆ
date. Those that are contaminated ahead of	᠍ᡬᠯᢛ᠋᠋᠋ᡏᡄᢄᡩ᠋᠋᠋ᠴᡄ᠄᠂ᠯᢣ᠆ᡅ᠋ᡏᡃ᠋᠉᠂᠘᠋ᢣᡘᢁᢣᡬ
the transfer date, the Government of Canada	
will retain all federally contaminated sites	Δ•/ペÞር ና• (ጋኣትበሆ): ናਰት॰ႭӶ҅ ^ኈ .
and those will not transfer over to the	∧ልˤbʰ∩ʰbʰᠳᠺ᠗ᡅ LΓ⊲ᡅ, Γᢣᢗ᠂dP⊲∿.
Government of Nunavut until they are	ᡏ᠘ᡄᢛᢣ᠘ᡕ ᢗ᠘ᡃᢂᠴ᠋᠕ᡩᢕᢂ᠅᠆᠕᠅ᠺ
cleaned up to a reasonable standard.	ᢂ᠋᠊ᠣ᠋᠋᠋᠋᠋᠆᠆᠆᠆᠂ ᠆᠂
	᠌᠂ᡃ᠋᠋ᡋᡃ᠋ᢣᠣ᠌᠈᠆ᡎ᠆᠉᠂᠖᠋ᢄ᠋ᢄ᠆᠙᠘᠆᠉᠂
Following the transfer date, the GN may	
identify sites on public lands that were not	ϧ , (ϽϳϞρημο): ϳϥϧͼϫϳϷ, Δεγφρζιε, Δ΄,
previously identified which have been	
contaminated and would have otherwise been	
the responsibility of the Government of	
Canada, and then those would then become	᠄᠋ᡏ᠋᠋ᠫᠬ᠋᠋᠋᠃ᡗᢄ᠖᠘᠋ᠮ᠘᠖᠘ᢄ ᠈ᡃᡆᢣᢁ᠋᠋᠋᠆ᠮ
the responsibility of Canada as well. There is	· U7 (LT) ~.
an arbitration mechanism in place in case	ዾዾጞዼዾርኈ (ጋኁ፞ንጋገን: ፣ዓትኇ፞፞፞፞፞፞፞፞፞፞፞፞፞፞ዾኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
there is a disagreement about who owns	

	• . • • •
those lands.	ናፅዮ⊲ጭ (ጋኣትበJና): ናਰታ≏ፈ广ゥ, ∆የイ≪⊳ርጭ. የፈጉጋኈሁ ወዉ≫ና ሁ≪Ľየዋ≏ወና. ርኮਰ⊲
Then the final chapter of the devolution	٥٩٢٢ • ٢ ٢ ٢ ٠ ٢ ٠ ٢ ٠ ٠ ٠ ٠ ٠ ٠ ٠ ٠ ٠ ٠ ٠
agreement also speaks to a report that the	
• • •	
Government of Canada will have to put	
together ten years after the transfer date,	ፈ ⁶ ወረጃን የበተየኖር ጋበ ፋ ⁶ σላኄና _ଦ ዮናጋር ሊትሬዮም. ΔኈbaΔአኈሰና
outlining the management and transfer of all	1010 LT 2010 200 200 200 200 200 200 200 200 20
those contaminated sites. Thank you, Mr.	
Chairman.	
Chairman: Thank you, Mr. Young. I hope	「どうしょう」、「「「「」」」、「「」」、「「」」、「「」」、「」、「」、「」、「」、「」、
you had some time in there to grab some	
lunch over the lunch hour at some point. The	
next name I have on my list: Ms. Killiktee.	
Ms. Killiktee (interpretation): Thank you,	Δ•/ペÞር ጭ (ጋኣ፞ትበJና): ናਰት॰ዹ广፞፟፟፟፟፟፟፟ . ୮ነ σਰ፞፟፞፞፞፞፞
Mr. Chairman. First of all, I would like to ask	
a question regarding the Qulliq Energy	ᡃ᠋᠊ᠣ᠋᠔᠋᠋᠊ᡃ (Ͻᡃᡳᡝᢣ᠋ᠺ᠋᠋᠋ᢣᡗ᠋᠕ᡃ᠈ᡩ᠋ᢣᢁ᠋ᡏᡃ, ᠘ᡃᢣ᠙᠌᠌ᢂᡬ
Corporation and their assets and inventories.	ᡩ [ᢩ] ᠳᡐ᠋᠕᠆᠋᠋ᡏ᠋᠋᠉᠆᠖᠋ᡃᢑ᠘᠋ᠺᡄᢂ᠋᠃᠘
I believe that there's room for improvement	᠊᠋ᡐᡄ᠋᠋᠋ᢛᡃ᠘ᢞᢑᢕ᠋᠋ᠮ᠖᠆ᡩ᠕ᡩ᠋᠘᠆ᡁ᠘
in that section.	⊲୳L⊃ C∆⊍d⊲ ₽୵⊲ϭ L⊂Ⴑѷ∩ና
	᠘᠆᠋ᢄ᠉ᡃ᠋ᠣᢂ᠆᠁᠆᠃᠆᠃᠆᠃
As indicated earlier through the questioning	'bPଧ୍ୟଂଟ୍ୟଙ୍କC୭ና. Ldଏ 'b୍ଧୁୋଦେନମାନ,
and answer period, I would like further	᠄᠙᠊᠋ᠳᡄ᠘᠆ᠴ᠂ᠹᡆᢂᢣ᠉᠑ᡔᡣᡄ᠂ᢗ᠋᠋᠆ᡎᡆ᠉᠂
-	ᢄ᠋᠈᠂ᡁ᠘᠂᠈᠘᠆ᡆ᠋᠋ᡬ᠊
information on how hard it is to bring the materials to the communities and what the	
	Δ•/≪Þር ጭ (ጋኣ̀ት∩Jና): ናਰ⊁°⊆广ь. Γ⁺С ናਰ₽⊲Ⴊ.
challenges are. I have some questions, but I	
would like to get some clarification first of	ናሳዮ⊲ና ፦ (ጋኻት∩ሆ): ናሳታ°ዺ广ኮ ∆ኮፖ≪ኮርናኮ. ዾዺፇና
all. Thank you, Mr. Chairman.	ႱペĽゥď᠊ᠴᢩᠬ ᡤ᠆ᡆ᠊᠋ᠫᡩᡃ᠋ᡢ᠆᠋ᠳᡆ᠋᠉᠆ᢗᢋ᠉ᢕᠴ
Chairman Canna instance fine is that to	ለ⊏ሲል⊲ር <ናჲ▷∩ኈዮና ▷ናቴኈፖLኈLር
Chairman : Sorry, just to confirm, is that to	<u></u> ሶ፞፞ዾዾኯ፞፝፝፟፝፝ኯኯኯ፟፟፟፟፟፟፟፟፟፟፟፟
the government?	᠄ᡩ᠋ᡏ᠋᠄ᢄᠴᡐᠦ
	ᢗᡃ᠋᠋᠋᠋ᡶ᠋᠋᠄ᡃᠣ᠋᠋᠋᠘᠆ᢄᡃᢐ᠘᠆ᢄ᠈᠋᠋
Ms. Killiktee: Yes.	
	ک-⊐L٦ Ub,⊃٦ CL°⊂ ،۵L,ح,∞
Chairman: Thank you. Mr. Chown.	ᡠᠴ᠘᠆᠋᠋᠈᠆᠘ᡔ᠉᠆᠘ᠴ᠙ᢣᡡ᠉᠕ᠴ
	᠘ᠡ᠘ᡃ᠋᠋ᢣ᠋᠄᠋ᢣᢄ᠋᠆᠘ᡃᢑ᠘᠋ᡃᡔᢄ᠋᠋ᠴ᠋᠄᠘ᡃᠴ
Mr. Chown: Thank you, Mr. Chairman. I'm	
wishing I brought officials from Qulliq	∆•/≪Þርኈ (ጋኣ̀ት∩ሆ): ኀሪዞ°உՐ҆•. ୮ኁ σሪኁ.
Energy Corporation with us today. Note, for	
future appearances.	ᠣ᠋ᠣᡃ᠋ᠲ᠈ᢕ᠋᠘ᡷ᠋᠘ᡁᢄ᠂ᠳ᠔ᢞᢁ᠋ᡏ᠉᠘᠉ᢣ᠙ᠵᢗ᠉. ᢕ᠔ᠳᡆ
	ᢗ᠘ᡃ᠋ᡥᠠ᠘ᢞᢛᠡᡄ᠂ᢉᢩᢁ᠘᠊᠈ᠿᡆ
I guess as far as the challenges faced by	᠕᠆᠋ᡣ᠕᠆ᠬ᠕᠆ᢞ᠙ᡬ᠆᠙ᡃ᠕ᡧ᠘ᢣ᠋᠉᠂
Qulliq Energy Corporation with regard to	୰ _₽ ₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
getting	᠔᠋᠋ᡆ᠉ᢉᢛᢗ᠌᠌ᠺᢞ᠋ᠴᠦ᠊ᢗ᠘᠋ᡃᡘᡃ᠘᠋᠋ᡘᢛᡃᡉ᠋᠘ᡷ᠋᠉᠋ᡶ
materials to the communities, I guess come	᠄᠋᠋᠋᠋᠋ᠻᡏ᠄᠌᠌᠌ᡓ᠋᠋᠄ᠣ᠘ᡷᡐᢉ᠂᠋᠋ᠺ᠅᠋ᢧᡄ᠘ᡷ᠋᠅ᡗ᠋᠂᠋᠕᠅ᡔ᠋ᡗ
	ᢩ᠆᠘᠋ᠴ᠘ᡄᡃᡃ᠋ᡖᢛᠴᢄᠴᡆᡧᢛᢅᠫᠧ᠋᠒᠊᠖ᡩ᠋ᡏ

Corporation has adequate processes to ensure their tracking and recording inventory in- and-out in such a way that those year-end balances are accurate. Thank you, Mr.	ርLჼdላ ጋየረሃዎና ሏኌ፟፝፝፝፝፝፝፞ጏኇ፞፞፝፞፝፝፝፝፝፝፞፝ ፚኯ፟ኇኯ፝፝ ዾኇ፟፟፟፟፟፟ፘ፟፟፟ፚ፟ኇዾ፝ኇዾፚር୮ ርዛሬ፝፝፝፝ኯ፟ዸጚዀኯዾ በበናናል፟፝፞፞፞፝፝፝፝፝፝፝፝፞ፚኯ፟ኇዀ፟፝፝፝፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟ዀዀኯ፟ዀዀ ናፅኇ፟፟፟፟፟፟ኇዾ፞ዀ፟፟፟፟ዄ፝ኯ፟ጞ፝፝፝፝፝፝፝፝፝ዾኯ፝ዀ ጜኯ፟ዀዄኯ፟ጞዾዾዀ
Chairman.	Δ•거≪ϷϹ· •• (ጋኣኦበJና): ናਰኦ॰ഫ广•. ୮ኑር ናਰዋና•.
Chairman : Thank you for that. Ms. Killiktee.	ናፅዮ⊲ጭ (ጋኣኑ∩ሆና): ናፅታ°ฉ广⁵ Δ⁵ፖ≪ϷርႪ. Ե๙ፖጋ∿ሁ, ወα≫ና ሁ≪L⁵ጋ∆°ወႪ. ԲαϷ⊁୯Ⴠን⁵ď
Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Indeed, nonetheless, our fiscal year ends on March 31 and not very companies adhere to this government fiscal year end of March 31 (interpretation ends) but (interpretation) I believe the majority of government agencies have March 31 year end.	L ^e Λ Γ Λ 4 Λ σ 4 ^s C ^s P ^c < (1 Δ P) ^s P ^c S ^t B ^s V L ^q : γ ^s ⊂ P ^s P ^s L ^q : Δ ^s C ^s V L ^q : Δ ^s C ^s P ^s D ^s P ^s O ^s P ^s D ^s P ^s D ^s D ^s C ^s V L ^q : Δ ^s P ^s C ^s V C ^s V C ^s D ^s C ^s V
Now, in looking at the office of the Auditor General, and the requirement to have auditors at the local communities when they arrive in our communities run into issues, either due to their unavailability of space or the lack of office space to store the files they are auditing. What exactly is the reason? Perhaps if I say it this way	Δ⁶/«ϷϹ· ⁶ (ϽϞϷηͿ·): ·ϭͿϞͽͺϹ. Γ΄ σϭ·. σϭ· (ϽϞϷηͿͼ): ·ϭͿϧͽϥϾ Δν/«ϷϹͼ. ϹϹͽ ·ϷΓ·Ͽͼ΅ϭͼ ΛϞά.ͼϞϹϲͼͻ ϤͰϲͻ ϹΔͼϭϭ υ«Ϲͼ Λϲϲ«ϐ΅Ͼ ϭϽσ ϷʹϧϲͺͼϧηϾͼ; ΛϞϥ Ϸʹϧϲͼϧ Δ

Auditor General. The timing of bringing those inventories in isn't going to change, so I think what needs to happen in order to get a clean audit opinion

up earlier, the materials come in on sealift;

inventory accounts and recognizing whether

the inventories are on-hand or not. Those are

some of the observations by the Office of the

which only comes in in the summertime, which creates some of the challenges around

the

is to get better inventory management controls in place between that receipt of inventory over the summer months and the March 31 date to satisfy the Auditor General's office that the Qulliq Energy

*ᡝ*ᡄĊᠣᢩᢨᡃ᠋᠋ᢆᢑᡃᠫᠣ᠋᠋᠋ᠮ᠈ᡘᢛ᠋ᡃᠥᡆ᠘ᡃᢛᡅᢗ ᡬᡃᢐᡆ

₽Ძ┥ ◁⊂⋗ィー゙ป๛Ⴖ՟_∩Ր. ՙᲮՙィႻ C^{L} ᠕ᡃᢞᢙ᠋ᢂᠵ

Δ•/≪Ϸር·• (ጋኣ̀冷∩Jሩ): ነሪታ≗ፈՐ፟፟፟፟፟፟፟፟፟ . Γነ σሪኁ.

σσιν (Ͻήλησι): ·ϥϞͼϭͺϳͼ ϭͼϞϭϷϹͼͼ. ϲϭͼϥϭ ᢗᡃ᠋᠘ᢞᢦ᠘ᢣ᠋᠋ᢛ᠘ᡔᢐ᠖᠘ᡔᢐ᠖᠘ فـ/٥٩ ٩٠٢ أوم ٧٠٢ في ٢٠ فراحه ٢٠ فراحه

(interpretation ends) It is really puzzling me the way, like when the inventory arrives by the barge to the community, and then people from the auditors have to be in the community or the staff in the community to be part of it to do checklists, or I don't.... (interpretation ends) It is really puzzling me the way, like when the inventory arrives by the barge to the community, and then people from the auditors have to be in the community or the staff in the community to be part of it to do checklists, or I don't....

Maybe that's the reason? Why is that? Can you give us more details on that, the real reason why its needed? Is it because of the warehouse, the lack of lot, the lack of what? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Perhaps the Auditor General's office could elaborate better than I from the experience being at the inventory counts, but I believe inventory items, such as power poles and some of their large transformers, and whatnot, are stored outside rather than inside, so that's what would create difficulty in doing inventory counts on those items in the winter months, and whether it would actually be practical or financially feasible to have warehouses for all of that stuff to be inside, I suspect probably would be cost prohibitive. Thank you, Mr. Chairman.

Chairman: Ms. Jean, if you'd like to supplement the response.

Ms. Jean: Thank you, Mr. Chairman. The government's response is accurate. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Killiktee.

∆⊳ץ<⊳⊂יי (כוֹקארטי): ילד≏ברֹיש. די⊂ ילףליש.

sdp4% (ϽϞληυς): 'dታ°α广' Δν/«ϷϹʹ[®]. Ϸα P³U⁻ ϲ[®] (³) Δυ, Δα, Δα, ² (²) Δν/«Φ P³U⁻ c[®] (³) Δυ, Δα, ²) Δυ, Δα, ² P³U⁻ (³) Δυ, Δα, ²) Δυ, Δα, ² P³U⁻ (³) Δ² P³U⁻ (³) Δ² CL³U⁻ (³) Δ³ C³U⁻ (³) Δ³

Δ▷/<<>Δ▷/(Ͻϳ<</td>Δ▷/(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Ͻϳ<</td>Δ□(Δ)Δ□(Δ

Δ⁶/«ϷC⁶⁶ (ϽϞϷΠͿ⁶): ⁶dΨ⁶α⁻⁶. ⁶δ²C⁶⁶σ⁶σ⁻OP²b⁶σ²C⁴⁶U 4⁶P²O⁶ CΔ⁶d4 ⁶b⁶P²⁶⁶b⁶C⁴⁶, ⁶b²d⁶⁶O⁴σ⁶ ⁵⁶P²⁵b₂ ⁶⁶C⁴⁶L²C⁶C⁶D⁴⁶C⁷C⁷ σd⁻⁴.

σd⁻' (ጋኣት∩Jና): ^ናdታ°[°]Γ[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°] Δ⁶ν[°]

Δ•/<>C⁵⁶ (ጋኳትበሆ): ⁵ሪት ሲኮ. Γ⁵C ካልሪር⁵⁶.

	· · · · · · · · · · · · · · · · · · ·
Ms. Killiktee (interpretation): Thank you,	ჂϚჼჼႶႠϷϲϷჼჄႾჼႾჼ ႠჼჄႦႶႫჼ ႠႾჼჃჅႦ
Mr. Chairman. Actually, it makes me smirk	᠘᠋᠋ᢧ᠋ᠯᢙ᠆ᡅ᠕ᡱᠣ᠋ᡏᡄᢄ᠖᠋ᡃᢐ᠑ᠺ᠘ᡟᡆ᠘᠘ᡃᠴ᠋ᠺ᠕ᡩᡳᠺ
albeit there seems to be sound reasoning	bჲር୮ Ċŀיׂ⊂∿ሥሇ ◁ィኈՐ՟᠋ᢩᠴ. ℾᡃᢗ ᢣҎჼb∆
within your response regarding the	ᡆᠴᡆ᠘᠋᠋᠋᠋ᢛᡝᢞᢦ᠋ᡅᢛ᠆᠋᠋ᡝᡃᠥ
inadmissibility of documents kept in a	᠕᠋᠋ᠴᡏ᠋᠆᠘ᢑᡆᡐ᠘᠋ᠮ᠔᠆ᢞ᠋ᡗᢀ᠘᠅ᡁ᠘᠉ᠴ᠘
warehouse, and perhaps not even in	᠈ᡃ᠋ᢣᢞ᠋᠋ᡄ᠋ᡏᡃ᠂᠘ᡃᢣ᠋᠙᠋ᠵᢄ᠋᠋᠋ᡃ
(interpretation	
ends) a container (interpretation) or	Δ•/ペÞር ጭ (ጋኣትበJና): ኀሪታ॰ፈ广ካ. Γኑር ኣ▷°.
something disallowed, perhaps proximity to	
batteries	↘▷ᅆ (ጋ፟፟፟፟፟፟፟፟፟፟፟፞\ዾኯ፞ጏዸ): ፟፟፟፟፟፟፟፟፟ ፟፟፟፟
or lights required to be a specific distance,	Ű교 ዻ፟ ^ኈ ጮፖLσፇ ^c Lඌዾጏ ር∆ゥd⊲
and I am just suspecting that to be the case.	ᠣᢂ᠋ᢄ᠘ᡐᡲ᠆᠆᠕ᡧ᠂᠕ᡍᠻᢤ᠉ᢕᢄᠴᢕ᠋᠉
and I am just suspecting that to be the case.	᠘ᡃᠴᡄᡅᢣᡝᡶᢦᢩ᠂ ᡠᡅ᠋᠋ᠵᡃ᠉᠑ᡔ᠒ᡴᡄᢂ᠉ᠸ᠋ᠺ᠅ᢕᡄ᠘ᢧᡆᡆ
	▷∩ናታჼንር. ჾႦჼჇႶՐታ⊳๙ ⊲₽₽≟ჼჼႠ⊳ჼჂႶჼ
However, (interpretation ends) it's so doable	∧_⊲≦⊃Բ CLbd⊲ Δ⁵_Δ⊆ ϤϜ·Ͻͽ<<⊂⊲σ∿Γς,
(interpretation ends) much like seeing the	
repairability of a machine, perhaps in looking	Δ ¹ ⁶
at this scenario, our retail outlets or stores	ለታሊላ፣bናታ፣፡ጋበና ላዛሬጋ ፣bነታጋ፣L°ኒና ርΔ°ዉ Δካጋ
receive shipping containers these days for	σΡδ ⁶ CP ^C . ኘታ ⁶ αΓ ^b Δ ⁶ γ«ΡC ⁶ .
shipping up their boats like 26 footers	
(interpretation ends) like propane	Δ•/«ϷϹ· • (ጋኣትበJና): ^ና ሪታ°ዹ广፞ ^ኈ . Γ [、] ር ኣልხር፞ ^ና ^ኈ .
(interpretation) that is shipped up, materials	
such as	ነልьርં ኈ (ጋኣትበJና): ^ና ժታ°ዺቮ° Δ°ፖペኦርኈ. ርΔ°ժ⊲
batteries shipped up by sealift, marine	
batteries, ATV use, vehicular use and for use	
of	⁵ 6 ³ / ሥራ ለ የ አንድር የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
our hamlets and such. Batteries can	ᠳϷ᠗᠋᠋᠋᠋᠋ᢛᢗ᠋᠋᠋᠋᠋ᢑ᠘ᡃᢞ᠙ᢂ᠋ᢗᠮ
contaminate our land, along with other	
materials	ዾ∘/≪⊳ር∘ (ጋኣ̀ኯ∩ሆ): 'd⊁°உ广். ୮⁺୦ ኣ⊳°.
shipped up.	
sinpped up.	
In looking at the equipment shipped up, such	᠅ᢣᢈ᠋ᠬᡄ᠋ᡭ᠆᠙ᡩᢀ᠋᠅ᡣᡄ᠋ᢆᢣᠴᠣᡃ
	ჼݸݫݱݙݤႫჼݤჼႦݤჄჼႦჽႽႠ \$400,000,Г
as snowmobiles, four wheelers and others is	\$500,000⅃ⅆ∿ՐᅆႫ℺⅁℁⊳๙ฯ.
an example I am using because I want to	\$200,000℃ ^م ن ^ي باب ² د∆₀۹⊲ جابکه∪UU
know, is it due to being lazy? Lack of	ᡏ᠋᠈ᢛᢗ᠌᠌ᢂ᠋ᢣᢛ᠋᠋ᡔᡄ᠄᠂dᢣᢩᡆ᠋ᡤ᠋᠊᠘ᢣᡗ᠊᠙᠋᠌ᢈᢗ᠅
qualified	
staff? No maintenance expenses or funding	∆•/≪⊳ርኈ (ጋኣ̀≻∩Jና): ኀd≻°உ୮்°. ୮ኁር ኣልbር፞ኈ.
for keeping them in the sea cans? It seems	• • • • • • • • • • • • • • • • • • •
that your department could create multiple	ኣልьር፞ኈ (ጋኣኦበJና): ፣ሪታ°ዺ广ካ ΔካፖペϷርኈ. ርΔካሪ⊲
positions specific to inspecting as I think it	ĊŀŸ₽∩∩Jº ∆bᅻЍº ᢗ∆ŀd_ڡ∿レ \$100
would be properly managed.	୮᠆᠆᠆᠋ᠫᡪᡃᢞ᠋ᡃ᠋ᠡ᠍ᠫ᠋ᡃᢛ᠆᠋᠋ᡬ᠋᠆ᡷ᠋᠋
It seems such an easy fix in my eyes,	᠈᠈᠘ᡃᡄ᠋᠋᠋᠄ᡃ᠈᠋᠘
especially for the expensive large ticket items	
brought in, as multiple models are brought	Ճ୭୵≪ϷϹናͽ (ϽϞϡϽϽϲ)։ Ճ℠ԵϷ⅃⅃⅃ ∧∿Ⴑϟσͽ
into our communities. Isn't there any type of	∆لےکہخد ک₀م \$300,000 کوجکہ۲۲۲ آو
plan or strategy to deal with (interpretation	\$500,000ి గి ఈ దా కి ఎంగి.
pran or strategy to dear with (interpretation	\$200∿ᡥᡠᢪᡆᢣᡃ᠋ᢛᠫᡃᢣᠫ᠆ᠴᠦ. ᠘᠋᠋᠋ᢛᡃ᠋᠘ᢑ᠘ᢣᢛ᠋ᡤ

ends) containers with added roofs	«Υμαία τη
(interpretation) but open to the elements, as	ᢀ᠙᠆᠉᠈ᡩ᠕᠉᠆᠙᠕᠉ᠫ᠉ᢕᢣ᠆ᡆ᠋᠕ᡧᡗ
that is the practice today.	ᡖ᠐᠘ᡃᡪᢣᡆᡃᢛ᠋᠋ᡤ᠋ᠴᢗ᠌ᢄ᠋᠋᠄ᡃ᠋ᡉᢂᡔᡅᡄ᠌᠌᠌ᢄ᠉ᡷ᠘ᡁᡆ᠂ᠲ᠘ᠴ
1	∆▫┙┥┝ᡆᠵᡃᢑĊᡝᢞ᠋ᠵ᠅ᡠᡆᠵ᠈ᢑᡆᡧ᠉ᠸ
Also with the snow buildup, it appears the	ᢀ᠋ᡔ᠉ᠫᢀᢪᡅ᠋᠋ᡗ᠘᠋ᡰ᠘᠋ᢣ᠉᠘᠋ᡰᠵ᠉᠘ᢧ
retail outlets are unmotivated to deal with	ᢣ᠋᠋᠋ᡃᢛ᠙ᡃᡗ᠋ᡰ᠋ᡃᢑᡄᢄ᠂᠕ᡄᢩ᠉᠊ᡅ᠋᠋᠕ᢛᢈ᠋ᠵ᠉ᢓ
that,	ᡷ᠋᠋75ᠫ᠋᠋ᠺᡃᢣ᠋ᢐ᠋ᠫ᠋᠅ᢆ᠋ᢆᡆᢪᡄ᠋᠋᠋᠋ᡥᡄᢄᡔᠳᡄ᠘᠋ᡗ
and to me personally, I feel that it is due to	
laziness or the lack of a corporate strategy.	CĹσ \$200,000 ▷∿ሁĊ፞፞፞፞፞፞፞፞ፘ፞፞፞፞፞፞፞፦ፘ፞፞፞፞፞፞፞≺<<⊂. Γ'ና ኣ▷⁰.
Perhaps, it is because they are not accruing	
enough revenue or even because the	ኣ▷ᅆ (ጋኣ፞ኯበሆ): ፣ሪታ°ዺ广፞ ^ኈ Δ ፟ኯረኞኦርኈ.
company	᠘ᢣ᠘ᡃ᠋᠋ᢣ᠋᠋᠋᠋ᢐᢣ᠋ᢄ᠂ᠳ᠘᠊ᠴ᠆ᠺ᠘ᡄ᠘ᡔᢑ
doesn't hire temporary workers to prepare	ᡏ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
the space before the sealift.	ᢗ᠘ᡃ᠔ᡏ᠘᠅ᢆᢣᢄᡬ᠂ᠺ᠕᠅᠕᠅᠕᠅ᠺ᠘᠉᠘᠅᠘᠅᠘
the space before the seant.	٬۹۲۵ ،مدغ، م،خرعه دېکې ،م
In my ignorance, it seems such an easy	ᡏᡃᡄᡳ᠌ᡏᢛᢗᠵ᠋ᡆᡷᡃᢛᢩᡔᠬᡃ᠈᠋ᠻᡟᡐᠦ᠊᠑ᠻᢣ᠌᠌ᢄ᠘ᡄᡃᠵ᠋᠋
matter to get the space prepared beforehand	᠘ᡃᠴᡄ᠋᠋ᠬᢣ᠋᠈ᢣᠯᢦᡃᠣ᠘᠈ᡃᡆ᠋ᡏ᠋᠘᠂᠘᠂᠘
in my view, and this is not even a query but a	᠄᠙ᡏᠻ᠌ᡓ᠋᠆ᠫ᠉᠂ᡃᠣᠴ᠋᠋᠅ᠫᢓ᠋ᡣᢉᡃᢣᢂ᠋᠆ᠴ᠂ᡃᠳᠴ᠖ᢞᠣ᠋᠋ᠬᡃᠴ
commentary however, I just want to vent my	Ċŀᢣᡃᢣᢂ᠋ᡤ᠂ᢗ᠘ᡃ᠔ᡰᡏ᠂ᡛᡄ᠋ᠰᢉᢦ᠋᠋᠋᠅᠋ᠸᢄᡃᠣ᠋
frustrations. I feel these bodies are similar	᠈ᡃ᠋ᠯᢣᢩ᠊ᡆ᠋᠋ᡏᡃ᠂᠘ᢣᠡ᠙ᢂᢗ᠉
enough to the stores like our hamlets,	
housing	Δ•/≪ϷϹ· • (ጋኣ̀ት∩J፡): ናਰት°௳广ŀ. Γኣ σਰ⁻ኣ.
associations and such that can collaborate to	
prepare spaces.	σď'' (ጋኣትበJና): ^ና dታ°ዉ广ঁ Δዮ/ペレርጭ.
prepare spaces.	᠂᠂᠂᠂᠂᠂
Many items are inundated with snow, and	
this causes problems, and in looking at this	ᡤ᠆ᡆ᠂᠋ᠳ᠌ᢂ᠋᠖᠆ᡩ᠈ᢣ᠘ᠴᢣ᠋᠋᠅᠘ᡆᢣ᠋᠅ᠫ᠅᠂᠋᠘᠘
from the outside, seems to be such an easy	
management fix that can assist in providing	
more return on their investments, so I am just	
venting here.	
venting here.	
I would like to move on or ask a question	
about contaminated sites. When there is a	
transfer to the government, when you're	^ና dሦ [ຼ] ዉቮ ^ኈ Δ ^ϧ ϟ≪ϷϹ ^{;ϧ} .
going to be managing those lands, are you	Δ•/《Þር •• (ጋኣትበJና): 'dদ°ዺΓ፟፟፟፟፟፟፦. Γ [、] ር ኣልbር፞ጭ.
prepared to deal or manage with the	
contaminated sites once those lands are	\&\Ċ^ſ♥ (Ͻ ^ϳ ϡϟႶͿና): ˤdϟᅆႭ广ჼ Δŀϟ᠙ϷϹჼჼ. Ϥၬ_ͻ
transferred to	C° <or> C° C^< C^</or>
the Nunavut government?	ρσρασιας αραφοριάς αραγαζα το αραα
the runavat government:	
My question is if there is a delay once those	ϽϚႱϽΔ°ႭϲϷჼLC, ⊲Ρ°Γ° ϟʹናኖ°ʹΓʹ<ና ነႦם ^Ⴊ
lands are transferred to the government and	
if there is a delay in the remediation portion	۵ [%] ۵۵۵۶ [%] ⁶ ٬۰۰۵۶ ۵۶۵ [%] ۵۶ [%] ۵۶ [%] ۵۶ [%]
so (interpretation ends) the government is	$\Delta^{b} \mathcal{C}^{b}$
ready for it to takeover on this.	
	Δ•/ペレርና • (ጋኣትበJና): ናਰንድፈ广•. ୮ኑር ኣ▷°.

(interpretation) Thank you, Mr. Chairman.	
	ᢣ᠌᠈ (Ͻᡃᡪᢆᢣ᠋ᠺ᠋᠋᠋᠋᠋᠋᠋᠋ᡗ᠅᠘ᡃᢞᢁᡗᡠ᠘᠋᠉ᢣ᠙ᠵᢗ᠉. ᡬᡃᠲᡅ ᠙ᡃᡆᢈ,
Chairman: Thank you. Mr. Chown.	ᢗ᠘ᡃᢦᡆ᠙ᢂ᠋ᡃ᠘ᡩ᠋ᢩᡆᡗᠴᡩ᠋᠑ᡩ᠋᠅ᡁ᠋᠋᠋᠆᠅ᠵ
	ᡬ᠋᠇ᠯᢣ᠘ᢞᡠ᠋᠋ᠬ᠋ᡷᢛᠫ᠋᠄᠘ᡄᡊ᠋ᢄ᠊ᠴᡥ᠋ᢗ᠘ᡃᡆᡆ
Mr. Chaum, Thank you Mr. Chairman	U≪L°d°
Mr. Chown : Thank you, Mr. Chairman.	
With respect to the contaminated sites, that	Δ•/«ϷϹ· • (ጋኳትበJ፡): ·dታ°Ⴍ广ჼ. ୮ኑር ኣϷ°.
may come over to the government upon	
devolution, as Mr. Young noted, those sites	
will not transfer to us until the contamination	
is remediated. So I think with Canada being	᠆ᡣ᠋ᠴᠴ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
responsible for the remediation of those sites,	Ċᢑᠯᡃᠵ᠌᠋᠋ᠵ᠋᠋ᡏ᠈᠘᠋ᡃᡰ᠘᠄ᡌᠴ᠋᠘ᠮᢄ᠂᠘᠋᠘ᢞᢛᢕᢄ᠂᠋ᢩ᠕᠋ᠮ᠘
it's really just a matter of taking ownership	Δ^{c} and the the the set of t
of those sites after the contamination has	ᢃ᠐᠐᠐᠂ᡃ᠋ᡖᠴ᠖᠘᠋᠘ᡩᡠ᠘᠋᠖᠆᠖᠘᠖᠘
been cleaned up. For the Government of	᠘ᡃ᠋ᠴ᠋᠋᠋᠋ᡃᡖᢛ᠋ᡣᢗᠵ᠋ᡅᡏᡏ᠑ᡱ᠋ᡠᠭ᠋ᢣ᠉ᠫ᠋᠄᠂᠋᠋᠋ᡦᢑ᠘ᠺ
Nunavut, it should be relatively straight	∖σˤᡧᡃᢗ᠌᠌⊳ᠠ᠘᠙ ᡏᡬᠣ CLϽL▷′ ዾ፞፞ዾፇ' 3000?
forward on receipt of those. I would expect	^ና d৮°Ⴍ广° Δ°イペϷርና ^ϧ .
there will be a process between Canada and	
-	Δ•/ペÞርና• (ጋኣትበJና): ናਰኑድፈቮ•. ୮ኑር ኣ▷°.
Nunavut to verify if that those lands have	
been cleaned-up and then at point, we'd	ᢣᢂ (Ͻᡃᡪᢆᢣ᠋ᠺ᠋᠋᠋᠋᠋᠋᠋᠋᠘ᡃ᠈ᢣ᠋ᡘ᠖᠘ᢑ᠘ᢑ᠘᠘᠘᠘
agree to sign on to the lands. Thank you, Mr.	᠘ᡃᢣᡘᢀ᠋ᠵᡄ᠋᠉᠆ᠺ᠘ᢩᢨᡳᢕ᠖᠕᠋ᡃᡕ᠋᠋᠋ᡬ᠘
Chairman.	ڵڞۥٝ؇ۮؖڮ؇ۮػ؋ڡڮ؇؆؞؞؋ڂڔڂڎڔؽٳڐؠڹ
	Δ℠ϧϷϹͼϫϧϲϽϫͶ ϤͼϥϽϹϳϲ. ϤͼϥϽϹϳϲ ϷϧϷϲ
Chairman: Thank you. Ms. Killiktee.	C'CLD 4°C'C_J46'C+UCUU
Ms. Killiktee (interpretation): Thank you,	Γ-9°σ>°d'>>> >PΦ>>, \$200 Γ-9°σ>°d'>>> >P>> C'-L' 4'P°>>
Mr. Chairman. I also thank the witness for	
clarifying that to make it understandable. I	Δ [™] ሪኮጓሪ የደረ Δ ሪኮደን ዓጋላዓ. Δ [™] ԵዾL۶ [™] σጋላ [™] ዖ⊳≫ኄႱ. የժ۶°ዺቮ Δዮ/«Ϸር [™] .
now wish to ask this other question, perhaps	
to Mr. Ellsworth, and the other staff member	Δ•/«>ር• (ጋኣትበJና): ናਰታ°உ广். ୮ኑር ኣልbርና።.
whose name I completely forgot, I apologize	
for forgetting your name.	
for forgetting your name.	
This is appoint to this area, where on	᠘᠋᠋᠋᠅ᡥ᠋ᢩᠣ᠘᠂ᡏᡝ᠆ᠴᡐ᠋᠋ᡰ᠅ᡄᢂ᠅ᡗᠣᢑ
This is specific to this area, where an	₽ۥᢅᡃᡶ᠆᠋ᡪᡏ᠌᠌᠈ᠮ᠖ᡅ᠘ᠫ᠘ᢩ᠂ᡆ᠘ᢩᠺᢄᢣ᠖᠋ᡃᢐᢂ᠆ᠴᢗ
application has been sent by the communities	ᢄᡔᠣᡃᢆᡠᡕ᠋ᠫᡃᡃ᠋ᡉ᠆ᡆᡗ᠅
with an accompanying support letter	
requesting assistance from our government	∆⊳୵≪⊳⊂∿ (ጋኻ≻∩Jና): ⊲ናና፞Jናb∆ ۲ຯ⊱⊂∿<∿ບ♂ຩ
through the formal application process, and	ᢣᠣ᠋᠋᠋ᠻᡧ᠘ᡃᡆᢄ᠆᠘ᢣ᠋᠋᠋᠋
how many have applied for this? How many	ᠫᡟ᠋ᡃᠺ᠋᠋ᠵᡄᢂᡱᠣᠽ᠕᠋ᡃᢐᢣ᠋ᡃ᠋᠘ᢏᢄᢣᡐᠥ᠋᠊᠑ᡩ᠋ᠾ᠋ᡃᢐᢣᡲᢛ
are waiting for a decision, and thirdly, what	ᡝᢗ᠘᠌᠌ᢂ᠆ᢞᠾᢣ᠋᠋ᡔᢣ.᠘᠋᠉ᡃ᠋ᠣᢂ᠋ᢄ᠘᠘᠘᠆᠉ᡠ᠅ᡣ᠋ᡗᠫ᠋᠅᠐
is the timeframe for the interim period	᠆᠆᠆᠕ᡱ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
between the request and contaminated site	Კ [՟] ^ֈ የՐՉՔ℄ՙℾኦ ՍՙCኦ ^ֈ , Γ [\] Ͻ ኣኦ ⁶ , CLՙℾ ^ϧ ኦ «Հ
cleanup work here in Nunavut?	∆د۲⊲₽L&⊳ ưᡅ? ۲٬Ͻ ᡪ⊳°.
1	
Are they located within the community along	५₽ ⁰ (ጋኣ̀ት∩J ^ເ): የሪታ⁰Ⴍ广ჼ, ∆ኑረ≪⊳ር፞፞፞፞፞ . Ճ፞, ୷⊂⊀ኈ.
with other contaminated sites outside of these	CLo \$50 FC4°F°6d++° Cdb+7&P° C'6d
communities? I am now asking this question	۹۵۵٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬۹۵۲٬
communities: 1 and now asking this question	

to determine that. Thank you, Mr. Chairman.	∆™రిం⊥≻™౧౨ౖౖింౖ ద్⊃రాం.
 Chairman: Thank you. Mr. Elliot, are you okay? Mr. Elliot. Mr. Elliot: Thank you, Mr. Chairman. So far, when we have contaminated sites, we evaluate them based on the risks that they pose to human health and environmental health to prioritize which ones that we will remediate. If there is no immediate risk, we will not prioritize it for remediation. Using the risk assessments that we've 	٩٠٤-٢ ٩٠
discussed before lunch is how we determine what will be remediated. At this time, I'm	Δ•/ペレር ኈ (ጋኣትበJና): የሪታ°ዺቮካ. Γነጋ ኣልbርናካ.
 what will be remediated. At this time, I in not aware of any requests from communities to have certain sites remediated that are the responsibility of the Government of Nunavut. Thank you, Mr. Chairman. Chairman: Thank you. Ms. Killiktee. Mr. Lightstone. 	\&bĊ^(*) (ϽϞϷϹͿϤ): [;] ϭͿϷ [°] ϫϹΓ [*] , Δ νϒϘϷϹ ^(*) . Ϲ [°] ϫ Γ [·] Ͻ [·] ϞϷ [°] Ϥ ⁻ Δ [⊥] L ^(*) ΡϷΓϤϽσ [*] ¹ νϷ ⁻ υζ [*] . ϹΔL ⁱ ΔϷϟΔ ^c ^Δ α ^{-*} ¹ ⁶ ⁻ Cd [*] ¹ U ⁻ ΔL ⁱ Δυ ³ Δ ² ^Δ α ^{-*} ¹ ² ⁻ Δ ^{-*} ¹ ² ² ² Ե ¹ Δ ¹ ¹ ²
Mr. Lightstone : Thank you, Mr. Chairman. I would like to begin with following-up on some of the questions asked by my colleagues. Mr. Savikataaq made a good point about the carryovers of the Nunavut	᠙ᠡ᠍᠊᠌ᡆᠳᢗᠫ᠋᠉᠂ᡧ᠉ᡃᡆᡤᡄ᠋ᢆ᠋ᢆ᠆ᡄ᠙ᡏ᠉? ᠮᡃᠫ᠋᠋ᢣ᠋ᢂᡷ,᠂ᡃᠥᠴ᠉ ᡏ᠉ᡃᡆᡤᡄ᠋᠆ᠰᡆ᠆᠆᠆ᠺᡐᢩ᠘ᢗ᠂᠌ᡅ᠋ᠫ᠆ᠺ᠉ᡩᠧᢄᢧ᠖᠆ᠬ᠉ ᠘᠋᠋᠋᠘᠄᠕ᠫ᠋᠖ᢂᡔ᠋᠋ᠳᡐᠧᠺ᠉ᢕᢣᡄᢂ᠂ᠳ᠅ᡬ᠅ ᠈ᠳᢞᡆ᠋ᡤ᠈
Housing Corporation, and this is an issue that I've been raising for a number of years as	∆•/≪Þር∿ (ጋኣ፞≻∩Jና): ናd≻°உ广். ୮ነጋ ኣ⊳°.
I've been faising for a number of years as I've been watching the cash and portfolio of investments steadily grow, as reported in the housing corporation's annual report. The Chair had made a good comment that our committees can request information to be provided to us without a statutory obligation requiring it.	 \> (ϽϞϷΛͿϚ): ¹σθναΓ⁶, Δνγανζ⁶. Ρνυγμαφίς, ά¹⁰νργαφίςνα¹⁰ > ¹υ Δ¹⁰να¹⁰ > ¹σθνα¹⁰ > ¹υ Δ¹⁰να¹⁰ > ¹σθνα¹⁰ ¹σφ¹⁰ > ¹σθνα¹⁰ > ¹σθνα¹⁰ ¹σθνα¹⁰ > ¹σθνα¹⁰ ¹σθνα¹⁰
So first, I would like to put forward recommendation that the NHC provide the Public Accounts Committee with annual break-downs of all Vote 2 and Vote 4 revenue expenditures and subsequent	
carryovers at year-end. That's just a comment.	ᡏ᠋ᠫᢛᢗᠵ᠋ᢅᢧᢛᡄᡄ᠋ᡪᢛᠵ᠋ᡱᢑᡠ᠋᠊ᡆᠯᡐᡆᡄ ᡩᢛ᠋᠋᠙ᠵ᠘ᢣᡃᢐ᠋᠋᠆ᡏᢣᢛ᠂᠋ᡏᢣᢛ᠋ᢁᡏᡃ᠋᠈᠘ᡃᢣ᠙᠋ᠵᡬᢛ

I would also like to move on to another topic that was discussed and that's the Petroleum Products Division. In response to one of the members questions, Deputy Minister Chown had stated that it was just a few years ago that the government decided to prepare PPD financial statements. I was wondering if the deputy minister would be able to further elaborate about the timelines involved around when PPD started producing financial statements. Thank you, Mr. Chairman.

Chairman: Thank you, and if I just may add to that, I think it goes right in line without the current status of the financial management capacity of PPD, I think would be interesting to know as well in addition to your questions, Mr. Lightstone. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. My memory is not accurate enough to give you a definitive answer, but I feel like they first produced statements, perhaps, in 2015-16 or somewhere very close to that. It was an internal decision to produce statements and an annual report to provide more accurate and public information. I know there were a few years where, due to capacity, they stalled a bit on those. I do know that they have since worked quite hard to get their statements up to date again and get those tabled. I think they're almost up to date now with audited statements and tabling both, so that's great to hear.

Capacity-wise, the PPD has absolutely had some challenges, particularly within their finance division, over the last couple of years. They had their long-time comptroller leave not long ago and had other turnovers internally, including the director position for the PPD. It has been a challenge for them and as a result, it has made it difficult for them to keep up as diligently as they have in the past, not only on their reporting but just their day**Δ•/≪Þርኈ** (ጋኣ̀≻∩Jና): የਰታ°Ⴍ广Ⴆ. ⊳የႦና∕⊲Ⴊ<, ୮୬ σਰ⁵᠈?

ჾჃーי (כוֹקארטל): ⊳יּוּטיאכאייטייי. יטאי פעריי.

᠈᠈᠘ᡃᡄ᠋᠋᠋᠆᠋ᢑᠫ᠋᠋ᠮ

\&bĆ^(*) (Ͻ¹, Δ ¹/₂): 'd¹/₂ α¹/₂, Δ¹/₂

 ϽΡ/JL² υ^{*}
 Δ²(Λ² σ, ¹)

 Δ¹/₂
 Δ¹/₂

 Δ¹/₂
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 Δ¹/₂
 Δ¹/₂

ΥΡ^Φ (ϽϞϷΛͿϚ): ⁶dゲ^ΦαΓ^Φ, Δ^Φ/«ϷĊ^Φ^Φ. Γ^V σd^Φ^V ΡϷ⁵dσd^Φ/⁴J. Δα≫^c U«L^bd^c CΔĹΛΓ d^ΦdΛσ^Φ ΛC⁶b_d^Φd^Φ/⁴ULC d^Cc²/L⁴⁵dΛ^Δ⁴ Δας^Φσ^Φ⁶⁴^V</sub>Δ¹LC Hd^Lc^Φσ⁶, CΔbσ^Φσ^Φ⁴V¹Δ¹LC Hd^Lc^Φσ⁶, CΔbσ^Φσ^Φ⁴V¹Δ¹C Hd^Lc^Φσ⁶, CΔbσ^Φσ^Φ⁴V¹Δ¹C Hd^Lc^Φσ⁶, CΔbσ^Δσ^Φ CΔLΔ²Oσ^Φ Λ⁶b^Cc^C¹L⁴UC d⁴⁶dΛ⁶ Λ²-Δ²C. ⁷d²⁴α</sub>L⁶, Δ¹/«PC⁶⁶.

Δ•/≪Þርጭ (ጋኣ̀ኦ∩Jና): ጘሪታ°உ广҆^ኈ. ୮՝ σሪና ⊲ሰĴኈ.

ΔCና⁶⁶: ⁵db⁶ac^{Fb}, Δ⁶ν
Δ⁶

△ﻩ୵≪ﻩ⊂ናﻩ (ϽϞ᠈∩טҁ): ᡕᠠ᠔ᢣᢩᢁᡄᡏᢀ. ᠘ᡘᢀ᠌ᡅ

to-day accounting for the Petroleum Products	এ৬৬৬৮৮৬৯৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬৬
Revolving Fund. Thank you, Mr. Chairman.	רי⊃ ג⊳°_ר?
Chairman: Thank you. Mr. Lightstone.	୳⊳ ⁰ (ጋኳ̀ት∩Jና): ˤdᡃᢣ⁰Ⴍ广ᡝ᠖, ᠘⁰ᠠ᠙ϷĊᠮ᠖. ር∆L
	₽҆๔₯₧ぽぽ₯₯₵₣₱₳₼₡₼₽₽₽₽
Mr. Lightstone: Thank you, Mr. Chairman.	᠌ ᡏᡄ᠋᠋᠋᠋ᡊᢣ᠌᠌ᠵᢞ, ᠻᠡ᠋᠋᠋ᡏᠣ ᢗᡆᡃᡶ᠋᠘ᢣ᠋᠋ᡝ᠋᠋᠋ᡔ᠋᠋᠋ᢐ᠆᠋
Thank you, Deputy Minister Chown.	⊲⁺ݭº L<ヘィᡪćႪჂ∿Ⴑ 57, CL๒d⊲
Remaining on the topic of the PPD, as MLA	ᡆ᠆᠋ᢛᡆᢛᢗᠵ᠘ᢛᡅᡄᠫᢛ᠊ᢩᡈᢣᠵ᠋ᡤᡕ᠂ᢩ᠆᠘
Savikataaq had mentioned, that the revolving	ᡏ᠙ᡄ᠋᠋ᢛᡃ᠋ᠺᢣᢂᢣ᠙,᠘ᡄ᠋᠋ᡃ᠂ᡏᡬᡠ᠋᠋᠋᠖᠘᠙ᠺ
fund sits at, I believe, \$250 million and has a	▷∩℠ℂ℠ϽϚ Ք̀ᡆĎᢣ᠘ᠺ
substantial stabilization rider associated with	
it. Given the amount of funds that go through	שמשי כיע איזאלי, איזאיילשיש ליאדארסי, כיע געא גע
the Petroleum Products Division, I'm quite	ᡥᡆᡕ, ᢗ᠋᠋᠘ᠮᡏᡆᠴ᠘ᡏᢦᠴᡃ᠋ᡗ᠊᠔᠋ᡣ᠋᠋᠉᠖ᡣ᠉ᢄ᠉ᢣ᠘ᡕ
surprised that the first financial statements	୕୶୳୰ଢ଼ୖ୵ଢ଼୵L୳LC, ୕୕୕୕୳୳ଡ଼ଢ଼୕ୖ୕୕୕୕ୢ୰ୢୖ୶୷୰୷
that were produced by this section was in	ᢦᡟᢣᡤᡃ᠋ᡥᡣᢈᠫ᠋᠋ᡗ ᡣ᠋ᡏᢂᢣᠣᡃ, ᠠᡃᡝᠴ ᢣᡄᡗ᠋ᢣ᠋ᢞ᠋᠕ᢂ᠋᠊<<,
2015. Prior to 2015, how were the revenues	۵ᡄᡨᠣᢦ᠋ᡃ᠋᠉ᠫᡄᡅᢣᢆᠻ, ᢗ᠘ᡃᢐᡰᡆ᠋᠋᠌ᢓᢣᡃᢄ᠈ᠻᠡᡧᠦ ᢗᢞ᠙ᠣ
and expenditures accounted for with any	᠕ᡔ᠘᠌᠋᠆᠋᠋᠅ᡣᢗ᠋᠌᠌ᡃ᠋ᢣ᠖᠂᠋᠋᠋᠋ᢁᢞ᠅᠋ᡬ᠆ᡘ᠖᠋ᠮ
certain accuracy? Thank you, Mr. Chairman.	ᢃ᠋᠋ᢖ᠋᠋ᢗ᠘᠆᠐ᢣᢪ᠋᠈ᡣᢕᡈ᠋᠕᠋᠘ᢞᠣ᠋᠋ᢛ᠆ᠺ᠘᠆᠘᠆᠘ᢞ᠋᠉ᡣ
	[;] d۶°ڡᡤᡃᡃ, Δᡃᢣ᠙ᠵĊ ^ᡕ ᡃ
Chairman: Test your memory banks, Mr.	
Chown.	Δ•/<>ርኈ (ጋኣትበሆ): 'dታ°ዉቮ°.
	ር∟⊎d⊲ ጋኣናናኣና. ୮ነ 교ርናኈ.
Mr. Chown: Thank you, Mr. Chairman. The	
revenues and expenditures of the PPD are	
recorded through the revolving fund in our	
financial system, so there's a separate fund	ᠴ᠋᠋ᢛᡃ᠋ᡖᠫ᠘ᢩ᠂ᡆᠧ᠊᠋᠋᠋᠋᠉᠆ᡧᢣ᠅᠘᠂᠂dᢣᢩ᠂ᡆ᠋ᡏᡃ,᠘ᡃᢣ᠙᠋᠌᠌ᠵᢗ᠅
that tracks those expenditures. While a set of	Δ•/ペϷርና • (ጋኣትበJና): ናሪታ°உ广ঁ•.
audited statements was not produced on an	Δ
annual basis, the PPD could run reports	
internal to our system to determine where	ሬΔና/ጋ ቄ (ጋኣኦበJና): ናਰታ°ዉቮኑ, Δዮ/ペϷርናኑ.
they were within revolving fund limits and	
produced their own internal reports annually.	Darpy aloc to a cost of a second and the second and
They just weren't previously validated in a	₽°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°
formal audited set of statements. Thank you,	لهد من کرد کرد ان ان کرد انها کرد
Mr. Chairman.	
Chairman: Thank you. Mr. Lightstone.	ΓC4° Q<<Γ_4°/σΡ° σιΡ970Γ«℃Γς
,	d⊲>à.\bd ∆dLL®d∩ZD∩S.
Mr. Lightstone: Thank you, Mr. Chairman.	
With regard to the Petroleum Products	ርኖ≪
Revolving Fund, the annual report is not	᠕᠕᠋᠋᠋᠆᠆ᡩ᠕ᡊ᠘ᡩ᠋᠕ᡩ᠋᠕᠘᠘᠘᠘
statutory required to be tabled and made	∆dၬL℠d∩୵⊳ⅈና ር∆bơ ⊲୕ୠ୮. ୯୭d⊲
public and the <i>Petroleum Products Act</i> also,	ᢀᡥ᠋᠋ᠫ᠘ᡅ᠋᠍ᡧᡊᡧᠫᡄᡅᡷᡃ᠂ᢀ᠋᠋᠋ᡃᢐ᠋ᠳᢗᢈᠫ᠆ᠴᢉᡃ,ᢀᡃ᠋᠘ᠴ
as the Auditor General's office had indicated,	۵ ^۲ ۰٬۰۹۵ کوریک کوریک کوریک کوریک
is able to choose its own auditor. That's an	
issue that I have raised in the past that the	᠌ᠫ᠋᠋ᡗᢣ᠋᠘ᢞ᠋ᠴ᠈᠋᠂᠋᠋᠋ᢣ᠄ᢣ᠙ᡘ᠊ᠴᡆ᠌᠌᠌ᡔᡄ᠙᠘ᢞᡆᡐᠬᡄ᠋ᢣ, ᡬᡃᢐᡆ
1	᠘ᡆᡃ᠋᠘᠋᠋᠋ᡃᠣ᠋᠕ᡔᢄᡣ᠖ᠴ᠅᠕᠅ᡥᡄ᠆ᢦᡗᢦ᠋ᠺᡣᡄᢄ᠋᠅ᠵ

Petroleum Products Division has a related entity or an actual agency within the Government of Nunavut itself and is, as far as I can tell, the only public utility in Canada that does not publicly disclose its financial statements. I just wanted to seek some input from the Office of the Auditor General if it is actually the case that the PPD is the only public utility in Canada that does not publicly disclose their financial statements. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Thank you for the question. I believe, based on my recollection of something equivalent to the PPD, I would say that most of them have

financial statements publicly available. I'm not aware of any that don't at this point, but I would probably need to, perhaps for the Committee's benefit, do a bit more research and we would be happy to come back to the Committee if we can find anything. Thank you, Mr. Chairman.

Chairman: Thank you for that. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. While you are conducting a cross-jurisdictional review of similar entities to the Petroleum Products Division, would you also be able to determine who regulates those bodies and specifically, the price setting?

It's my understanding that those types of utilities have a regulatory board to approve the price setting that is fair to the organization as well as the public who they serve, a balancing act that they have to maintain, whereas here in Nunavut, the petroleum product retail prices are set by cabinet, which is a political decision, which Δd^μL^wdΠ/Ϸᡤ^c, Δd^μL^wdΠ/Ϸή^c Δ^wD_LΔ^wb^cC_LD^wΠ^c ^wD_LΠ^c
Δ^wd^cC^c ^dΠ^cσ⁴^w< ^c^bd^d <sup>d^s</sub>d^cL^u
Δ^wd^uL^wdΠ/ϷΠϷ≪^cC^c Δ/L^c⁻D^c? ^sd^k^eα^{t^b}, Δ^v/«Ϸ^c^w.</sup>

△°√<>< ()^j,>∩J^c): ^cd>^c ⊂ ^j. Γ^v) ^v>.

\>^Φ (ϽϞϷ∩ͿϚ): ⁶dϞ^aαΓ^b, Δ^bλ <
 Δ_→C^{*}Γ^c Λ₇L^a^{*}Γ_α^bP^c ¹^b^aς, ⁵b^c^c
 Δρ^cb^cb^cC^b^{*}Lσ^{*}Γ^c, ΔP^cD_α<sup>d^cσ^dS^b2P^c⁻_→.
 ΔP^cD_α<sup>d^cσ^cL^c</sub>, Δ^cD^bC^bσ^{b^c}²⁻_→.
 ΔP^cD_α<sup>d^cσ^cL^c</sub>, Δ^cD^bC^bσ^{b^c}²⁻_→.
 ΔP^cD_α<sup>d^cσ^cL^c</sub>, Δ^cD^bC^bσ^{b^c}²⁻_→.
 Δ^c^aσ^dD^cD^cC^b^c²⁻_→.
 Δ^c^aσ^dD^cD^cC^{b^c}²⁻_→.
 Δ^{c^aσ^d}D^cD^cC^{b^c}²⁻_→.
</sup></sup></sup></sup>

ϲΔ·ϟʹϳ· (ϽϞϞΛͿϚ): ʹͼͿϧ·ͺΔϧϟ≪ϷϹʹ·. ʹͼͿϧ·ϫϹʹͻͺϹϭ·ϹϷϚͺϽͽʹϹͺ·ϧͺΔϧϟ≪ϷϹʹ·. ϽϭϟϲʹϭϭϤϚϐϚ. ϷʹϫϷϧϲͺϫϧͼϚ, ϹϲϹϭϲ·ͼϫͺϒͼϥϧϤ ΛϲͺͺϤʹϷϧͺϤ;ϷϭͼϧͼϲϲϹϲ ʹϙϭͿϲ.

Δ▷ィ≪▷ርናၑ (ϽϞϡͰ∩Ϳϲ): ·ϭͿϧͼႭϹϻ. ϹϧϽ ϯϘͼ.

\>(ϽϞϷ∩υ^c): 'dᢣ^eႭ^t^b, Δ^b/
^k^b^a
^b^a
^b

ƥץ<⊳⊂∿: ריֹ⊃ כ∆יליׂ≏.

ϲΔናγጏ፞ (ጋ፟፟፟ነትበJ^ϲ): ^ናሪታ[®] Δ^ϧγ«ϷϹʹ⁶.

is also a concern. I don't think that price	ᡏ᠕ᢛᡃᡆ᠋᠋ᡣ᠋᠄ᡏ᠆ᢞ᠋᠊᠘᠊ᢗᢞ᠋ᢟ᠋᠍ᡃ᠋ᢗ᠋᠋᠅᠘ᡓᡄ᠋᠂ᢅ᠋᠘ᠵ
setting should be a political decision; it	᠕᠋᠋᠅ᡣ᠋᠋᠋᠋᠋ᡤᡪ᠋ᡩ᠘᠋᠋᠅᠆᠆᠆᠘᠋
should all be neutral and out of the hands of	᠊᠋ᡏ᠋᠙ᡄ᠋᠋᠋᠉ᠫᠺ᠋᠋᠋ᠺᠴᢑ᠋᠉᠋
the politicians.	ᢆ᠋᠋ᡰᡄ᠋ᡔᢣ᠋ᡃ᠋᠖ᡩ᠋᠕᠆᠘᠆ᡁ᠋
1	ᡬᡃᢆᢐᡆ᠋᠋᠙ᡆ᠋ᠵᢣ᠘᠋᠋᠋᠂᠋᠘ᢄᡩᢕ᠖᠆ᡐᢘᢕ᠘ᢞᠧᡀᢁᢑ
I would like to ask if the Auditor General's	᠘ᡄᢂ᠋᠋᠖ᠮᡄ᠋ᠺ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
office would also be able to incorporate that	ᡏ᠕ᢛ᠋᠔ᡣᠻ᠋ᡃ᠋ᢑᡄ᠋ᢉᢛᢣ᠘᠆ᠺᢛ᠋᠋ᡆ᠉᠋ᢄᢄᡔ᠖᠋ᡘ
into their cross-jurisdictional review. Thank	ᠴᡆᢟ᠊᠋᠋᠋ᡰ᠙᠋᠘᠆᠘᠆ᢣ᠋ᠺᢂ᠋ᡃᠴ᠋
you, Mr. Chairman.	⊴∿Ր℠⊂⊳Ს୷⊲๛ൎร∿Ს୮Ს \$100 ୮๛⊲୰ਗ਼ਗ਼₽୮
	ᡧ᠋᠋ᠬᢞ᠋᠕ᠳ᠘ᡎᢂ᠘ᢣ᠖᠐ᡄᢛ
Chairman: Thank you. Ms. Miller.	ᡏ᠋ᠫ᠆ᠴᢦ᠋᠋ᡋᡃᡄᠣ᠋᠋᠋᠋ᠴ᠖᠘
Ms. Miller: Thank you, Mr. Chairman. I'm	ᡏ᠕ᢛᡆ᠋᠋ᡣ᠋ᠮᢧᢛᠵ᠋᠆ᡔ᠋ᢆᡷ᠋᠆᠘ᡆ᠕᠆᠋᠆᠆ᡘ᠆᠕᠆᠆
going to have to look into that specifically	᠘᠋᠋᠆᠘ᢛ᠋ᡏᢕᡄᢂ᠘ᡁ᠆᠖᠆᠖᠘᠕᠘᠉ᡁ
because you are kind of going a bit beyond	᠈ᡴᡄ᠕ᡠᠫᡄ᠊᠋ᢙᡃ᠋ᢣ᠙ᠺ᠋ᠴ᠂᠘ᡷᡀᡷᡄ
	᠄᠌ᡠᡃᡃᠣᠲ᠊ᡆ᠊ᡆ᠋᠕᠆ᠺᠵ᠘ᠺᡐ᠕ᡩ᠕
the initial question in terms of publicly available financial statements in other	᠕᠆ᡄᡅ᠋᠕᠆᠘᠘ᡭ᠊
jurisdictions. I do know that normally there is	᠆᠘᠊᠋ᢗ᠘᠘᠆ᢂ᠋᠈᠋᠂ᢑᢄ᠉ᢕᡄ᠋᠉
a regulator in terms of setting prices, but I'll have to come back withreviewing and	⊲∧∿⊎∩∪ ⊲∆<<, ⊲₽⊃√∩₋∽
discussing internally before responding to	ᡆᡄᢂ᠋ ^{ᡄᡃ} ᡪᡃᡃᡄ᠋ᢂ᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
this question. Thank you.	᠕᠆᠋ᡅ᠋᠕᠆᠘᠋ᢥ᠖᠘ᢘᡆᡆ᠘᠋᠆᠘᠆ᡁ᠘
tills question. Thank you.	᠕᠋᠋᠋᠉᠆᠕᠆᠖᠆᠙᠆᠕᠆᠖᠆᠙᠆᠕᠆᠖᠆᠖᠆᠖᠆᠖
Chairman: Thank you. Mr. Lightstone.	∆ºY≪ÞĊˤʰ.
	Δ•/«Þር •• (ጋኣትበJና): ፣d৮°உ广ঁኑ. Γኑጋ ኣ▷°.
Mr. Lightstone: Thank you, Mr. Chairman.	
Thank you for the response. I understand.	୳ዾ (ጋ፟፟፟፟፟ትନ)ታን: ^ና ዓንድርጉ, ልዮረ የኦርጐ.
Now, I would like to continue along the line	΄Γ () Υ () () () () () () () () () () () () ()
of questioning regarding contaminated sites	ር
and this question will be to the environment	
staff. There has been much discussion about	۲۲۵ - ۲۵۵۵ - ۲۵۲۵ , ۵۵ - ۵۵ - ۲۵۵۵ ۲۵۵۰ - ۲۰۰۵ - ۲۰۰۵ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ - ۲۵۵۰ -
the contaminated sites inventory or the	
database. The first question I would like to	A, E, DO, C 01 DQC 0 1 2 0 € 0 0 A, C 01 DQ, C 01 DQC 0 1 2 0 € 0 0 A, C 01 DQ, C 01 DQC 0 1 2 0 € 0 0
ask is: is that inventory of contaminated sites	
publicly available and on the Government of	
Nunavut's website? Thank you, Mr.	۹۶۵۵۹۳۵۵۵ ۵۵ ۵۵ ۵۵ ۵۵ ۵۵ ۵۵ ۵۵ ۵۰ ۹۶۵۵۹۳۵۵۹ ۵۰ ۵۰ ۵۰ ۵۰
Chairman.	۲، ۲۵ ۲ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰۰۵ ۲۰۰۵
	Λ ^μ Lινρσ [*] υ 4ρερωα ⁽ σ [*] υω ^c νακικάς, CL [°] α
Chairman: Thank you. Mr. Elliott.	וערובינים או שבירים אירובינבע, כב ע וערושי איר הבינים, כב ע
	فمكه من المعالية معالية معالية معالية المعالية معالية م
Mr. Elliott: Thank you, Mr. Chairman. At	
this time, the database is not publicly	
available and it's for internal use at this time.	Δ•/ペレር •• (ጋኣትበሆ): 'ሪታቄፈቮ•, Γነጋ ኣኦቄ. Γነጋ
Thank you, Mr. Chairman.	⊂∆Ϋ́⊃°.
•	·
Chairman: Thank you. Mr. Lightstone.	ϲΔና/ጋ ° (ጋኻኦበJና): ኀሪታ°ዾᡤ॰ Δዮ/«Ϸርና».
-	CPン کابک CLp9A کہ CPک کاب کہ CP

Mr. Lightstone : Thank you, Mr. Chairman. That's a bit of an issue of concern. This topic of contaminated sites has been coming up in the Legislative Assembly as long as I can remember.	Δ~Δ~868° \Q\FP< 'bPLL®dDO5F>B> \$500,000°_>4°FC. Ċbd Δ/LCPDΔ°Q®/L4Δ° 4PDσΛCP®C°FC 'bPLL®dfc 4D%CP<_0P. L°Q 4°/~σ®\PibJo4® 'bPLL®dDJσ~bσ ΛCΛ4 ¹ J4Δ ^c .
The current listing on Note 12 on page 35 of the Public Accounts, the note for the liability of contaminated sites indicates that there are 21 contaminated sites, which the Government of Nunavut is responsible for, and a further 73 additional sites on Commissioner's Land, which liabilities may exist but which has not been accounted for as a Government of Nunavut responsibility. The	⁵ δω ⁵ Λαγ ⁵ L ⁵ i ² CL ⁵ d ⁴ 4 ² Δ
estimated cost of these 94 sites is in the range of \$72 million to \$173 million.	᠄ᡏ᠋ᡣᡆᢗ᠊᠌ᢄᠻᢂ᠂᠋᠋᠋᠂᠋ᢄᡔᢣ᠋ᢣ᠂ᡦ᠋ᡔᢣ᠅᠋ᡔ᠋ᠺ᠅ᠳᡄᢂᡷ᠉ᡃ᠋ᠫᡤ ᠈᠆᠋ᠬᡷ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
The issue of contaminated sites is not just a topic that's isolated to Nunavut. This has also been a hot topic in the Legislative Assembly of the Northwest Territories. One thing that their public accounts committee had recommended to the Government of the	4ጋΔ° Δ Ϸ ϞΔ Ϛ ʹϧ Δ Δ Ϛ ⁶ L Ϛ L ⁶
Northwest Territories was for the GNWT to develop an online inventory, modelled on the	∆•ץ≪⊳⊂י• (כוֹגא∩טי: יוּלא°פרׂי. רי ר∟.
federal contaminated sites inventory and of which the Government of the Northwest Territories accepted and, again, created a dashboard for the public to see all of the	୮
relevant information on all contaminated sites within the territory.	∆•/≪Þ⊂ ᠬ• (ጋኣ̀ኦ∩Jና): የਰ⊁°உ广்•. ୮℃ ∟∆ና∕⊃°.
I would like to ask if our government would consider doing something similar and specifically, having an online inventory modelled off of the federal government's contaminated sites website or dashboard.	ϲΔ·ϟʹϽ· (ϽϤϞͶͿϭ): ·ϭͿϧ·ͼͺϹϷͺΔϷϟϘϷϹ·Ϸ. ϤϤ ϹϤͺϷϟϹͺϞͼϟϷʹϷϺϷϭ·ϼϲ. ϹϷϭϤͺͶͶϚ·ϭϷϟͼ ϼͼϿͼ ႱϘͺϹϷϭϞͲϲ ϷͼϷϟϪͼͺϭϽ·ϷϹʹϞͲͼ ϞͼϷϚϚʹ·ϲϭͿϧʹͲϲͼͺϭϭϧϿͼͱϟϹ;ͼͺϹ;ͻϷ Ϸ·ϷϷʹͽϹͼϷϿ;ϧͶϿͼͺͶϲϲͷϲͼ, ϲͷϲ
Thank you, Mr. Chairman.	∆•ץ≪⊳⊂י• (כוֹלא∩טי): יוּלא°פרׂ•. די ד∟.
Chairman: Ms. LeBlanc-Havard.	୮ ୦ (ጋኣኦበJና):
Ms. LeBlanc-Havard : Thank you, Mr. Chairman. Presently, we are investing in the database right now. There has been a lot of	^ና የΓናንኄካርኈር୭ሩ ሓ፟፟፝፦ বዛ ዾዺና፞፞፞፞፞፞፝ዻና ርL୭dዻ ነዋΓናንኄከበሶኄካርኈጋሁ. ዾዺዎሩ ႱペLካďኈቦሩ ርካdዻ ለዾィሩርኁσኁ፞፝ዾ ዸ፞ዹዾታσኯ ዾኇኯ፟ፘበዾጚዀ. ነdታ፝፞፞፞ዺኵ፟ ፊኯ፞፞፞፞፞፞፞፞፞፞፞፞፞ዾዾ፟፟፟

᠘°᠋ᢩᡄᡃᠡ᠔ᡧ᠋᠈ᠴᢣᢂᢞ᠉᠂ᠺ᠋ᠮ

turnover and a lot of change with respect to trying to be consistent in the assessments and ensuring that the information in our database is correct. In that process, we have seen some issues with the inventory and the database, so we have hired a third party to fix the issues and also to implement some fields and dropdown menus that are more compatible with the federal inventory. That's going to take a little bit of time, but we're not opposed to making that information public, It's just that at this moment, we're sort of trying to fix a bit of a broken house. Once we get it stabilized, then we will definitely have internal discussions about how best to provide some transparency in that regard. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Ms. LeBlanc-Havard, for that response. I would like to move on to my next line of questioning and it's regarding note 21(b) on page 43 of the Public Accounts, which is contingencies for litigation. This is another issue that I have been monitoring over the last few years. These contingent liabilities are in relation to claims in litigation where the Government of Nunavut estimates and discloses the total amount of claims and pending and threatened litigation cases outstanding against the government.

For years, March 31, 2018, March 31, 2019, and March 31, 2020, those litigation estimates were relatively constant at about \$18 million. However, a year later, March 31, 2021, the estimate for those contingent liabilities for litigation had increased to \$116 million. That is almost a \$100 million increase in one fiscal year and then again, on March 31, 2022, the estimate for litigation increased to \$158 million. In the span of two fiscal years, the contingent liabilities for litigation increased from \$18 million to \$158 **Δ°/<><**

ϲΔ·ϟʹϽ· (ϽϞϞΛͿϚ): ·ϭͿϒ·ϿϮʹϷ ΔϷϟϘϷϹʹϷ. ϷͻϷϧϲͺͺϷ·ϐ·ϼϚ ႱϘͺͰ·ϐ·ϭͺͺͺͰ·ʹϼͺͺʹϷͶϥϼϚ ϷϷϷϚ ·ϷͶϥϣϲϚ·Ϲ ϷϫϷϧ·ϷʹϽʹͶϚͺϤ·Ϛϳϭϭϥͺͺ·ϧϥͿ σͺͺϷϷϚϚͺϹϷϥϤͺ·ϷͶϥϭϲͺϷϭϷʹϸͽΓϷͺϹϥͼϧʹϷϚϚ? ·ϭͿϒ·ϣϹʹϷͺΔϷϟϘϷϹʹϷ.

△▷ィ⋞⊳ር∿ (ϽϞϡ∩Ϳϲ): ·ϭͿϧͼϥϳϷ. Γ៶Ϲ ϧϷͼ.

ኣዾ (ጋኣትበJና): ፣dታ°ዺቮ፞ Δየረኛኦር። σሊኦቴചላኈጋሪ ላናናσΓ ረዎ፦ሮኦፈሎጋሪ የረላσ ഛለሲΓ ኣኈዮዒታኈጋኈ ኦσቴ፞ኄኒ. ናdታኄሲቮ Δየረኛኦር።

Δ°/<></t

Δ•/«Þርኈ (ጋኣ፞ትበJና): ኀሪታ°உ广ъ. ୮୯ ኣ⊳°.

ΥΡ° (ϽϞϷΠͿϚ): ϭͿϒͽϫϳͼ ΔͼϒϘϷϹͼ. ϹͼͿϤ ϒϿͿͼ ϹϷϽϧϷϚϾ Ϸσͼϸͼσͼ ϹϥϞϹͼϷϲϚ϶ͺͻϥͼϽͿͼ Ϸϒϥϭ ΛΡͼʹϚϲϥϲϞϚͼϹ Ϲͼϫ ϷσͼϸͽϗϷϞͼϫͼϒϲϞϚͼϹ ϤϭͼϽͼϒϹϟϫͼ. ϹϹͼϫ ΛͼʹϲϽͼϫͻϤͼϽͿͼ ϹϹͼϫ ΛͼϧϞͼϷ ϹͼϘϭ ϥϛϳϳͼͼϼϲͻϞϷϽϗͼ Ϸϒϥϭ. ϭͿϧͼϫϳͼ ΔͼϒϘϷϹͼ.

ƥץ<⊳כי• (כלֹגר)טי: ישליםרֹי. דיכ ב∆ילכֿ.

million. That is an exponential growth in the amounts claimed against the government in litigation cases with uncertain outcomes.

This is an issue that the public accounts committee in Northwest Territories has also put much attention on. Their public accounts committee is concerned about the significant rapid growth in claims with indeterminable outcomes and the potential for liabilities to arise from these claims. As a result, the public accounts committee of the Northwest Territories supports enhanced public reporting on these claims in the public accounts and stated that several Canadian provinces and territories provide examples.

British Colombia reports a breakdown in contingent liabilities according to five broad categories, such as property access disputes and contract disputes. Ontario lists all claims against the Crown arising from legal action, either in progress or threatened, expected to exceed \$50 million, which amounted to 73 individual claims in one fiscal year.

Given the exponential increase in these claims against the Government of Nunavut, with very little description provided in the notes other than identifying five broad categories, and it states in the notes, "The nature of these claims include wrongful dismissal, breach of policy, personal injury, sexual abuse, negligence, wrongful arrest and assault."

I guess the first question would be for the Department of Finance. Given the exponential rise in these contingent liabilities and the fact that other jurisdictions are enhancing their descriptions in the notes regarding these contingent claims, is the Government of Nunavut satisfied with the current information provided and is the Government of Nunavut interested or will the Government of Nunavut keep up with best ᠙᠋ᠴ᠋᠌᠌᠌ᢣ᠘᠋᠄ᡆᡄ᠋᠋ᠴᡃᡖ᠉ᡴᠺ᠋ᠬᠣᡃᡠᢩᢩ᠈᠆ᡗ᠆ᠴᠥ ᠙ᠴ᠋᠌᠌ᢂᢣᡄᡄᡬᡃᡆ᠋ᢛ᠋ᢩ᠈ᡥᠴᠦᠴ᠄᠂᠋ᢃᡰᢞᡆᢩᡤ᠉᠘ᡃᡟ᠙ᢂ᠋ᢗ᠅.

Δ•/ペϷϹ·• (ጋኣትበJና): 'dታ°ዺΓ፟[•]. ͺμ°ዉ ຼ໑^ͼϧϧϧϲϷΛ·ϲͺͽσ⊲^ͼϷ>Ϳϲ 15 በናርΔና. ʹϧϷϷϞϷϲ ΔϲϹሲͺͻͿ.

᠉᠆᠉᠖᠖᠘°᠋ᢩᡆ᠄᠈᠈᠘᠂ᡗ

Δ•/ペϷር·• (ጋኣትበJና): bበLትናċና LጋΔ^ϧb°σና_ጋͿ, ለቦ⊲∟ϷናΓር. Ű፞ Γ⊲ϲ ʹየϲ·ͽ∩.

 ⁶b²→Δ²)²

 ⁶b²→Δ²)²

Δ•/ペÞር••: Γ[、] σd^{-、}.

practices and expand the disclosures in the Public Accounts related to these contingent	σਰ'' (ϽϞϡϡϽͿϚ): ˤϭϧͼϫϳ·ϧͺ Δϧϟ≪ϷϹʹͽ. ϤͱϹ
liabilities? Thank you, Mr. Chairman.	
nuomuos. maik you, mi. onanman.	
Chairman: Thank you. Mr. Chown.	
	Δካ/ペÞርናၑ : Γ՝ ናዖርናၑՈ.
Mr. Chown: Thank you, Mr. Chairman. It's	
a tricky balance between disclosure and not	᠋᠋᠋ᡃᠻᡄ᠋᠋᠅ ᠋᠋ᠬ᠋᠄᠂dᢣ᠋°᠌ᡅ᠋ᡤᢆᡃ,᠘ᡃ᠈ᡘ᠙᠌᠌ᢂ᠅ᡘ᠅᠘ᠴᢗᠺ᠅᠈᠘᠅ ᠫ᠋ᡬ᠋᠅᠋᠘ᡃᠮ᠅᠂᠕᠅ᠳ᠒ᡣᡃ᠋᠌᠌᠖ᡩᡔ᠌ᢄ᠘ᢣ᠋ᠺ᠘ᠸ᠆ᠴᠺ᠋᠘ᡶ᠔ᡏ
putting information out there that could be	Δ^{1}
harmful to the government when it comes to	
litigation. Obviously, we can't list individual claims and what were estimated as liabilities	
because that would give parties on the other	C∆L ⁵b⊳≁Lʿڪلٽ∆*&٩.
side an idea of what we think our risk	
exposure is.	ᢗ᠘᠋᠋᠋ᡄ᠂ᡃᡃᡉ᠋᠋ᡣᠷ᠘᠋᠋ᡦ᠆᠘᠋ᠴ᠆ᡬ᠘ᠴ
1	
While I appreciate that jurisdictions such as	᠘᠋᠋᠋ᡃᢑ᠋᠘ᢣᢛ᠋ᡣᠴᢩ᠄᠖᠋᠈ᡶᡄ᠊᠙ᡃ᠋ᡟ᠆᠋ᡄ᠋ᡃᢛᡬ᠋ ᠴᡬ᠌᠌᠌ᢄ᠋᠄᠋ᡊ᠘᠆ᡘᢛ᠘᠂᠖᠘ᢉᢣᢂᠴᠥ, ᡬᢩ᠂ᡆ
Ontario do into these categories breakdown a	$P_{2} = P_{2} = P_{2$
little bit further, they may have hundreds of	
thousands of litigations in there, whereas if I	ĊŸZTŸU ₽₽ŸZЛГУ°Ф" < Z CYZT°U ₽РŸZЛГУ°Ф" Z Z Z Z Z Z
started to break some of ours down and do	
four or five categories, I might have one or two litigations in a category. I guess the risk	C᠘᠘᠆ ᡬ᠆᠋ᡆ᠂ᡃ᠋ᢑᠺ᠋ᡣᠳ᠋᠈᠂ᠺ᠋᠋ᡪᡬ᠕ᠴ
is if we get too specific because of the	ርΔLΔლ∿ሁϷϧኈጋጋናϷϷϟLペ ϟልጋσ∿ሁ
limited number of claims we might have in a	᠋᠂ᡃ᠋ᡃᡖ᠘᠆᠋᠋᠋᠋᠋᠋᠆᠘ᡃ᠋᠘ᢞ᠋᠋ᡶ᠉᠋ᢆᡶ᠉᠂ᢣ᠋᠊᠆᠕᠅ᢣᢉ᠋᠋ᠬ᠆ᠴ᠋᠋ ᡏ᠋᠉᠂ᡁ᠘ᢑ᠘ᡩ᠖᠘ᢑᡆᢋ᠂ᡆ᠋᠌ᡔ᠘ᢛᠥ᠘ᡕ
category. We could still be disclosing	۲۸٬۵۵۱۱٬۵۵۹ کو کם کם کם ۸۶، ۲۰۵۷ ک ^ر در ۲۵۰۵ کو ۲۵۰ کو ۲۵۰
information we don't want to, to other parties	$\Delta \sigma^{2} \subset \Lambda^{2} \subset \Lambda^$
to the litigation just by virtue of the limited	۵۶۰۵م۵۶٬۵۵۲ ۲۵ ۵۲۵ ۵۲ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰
number of claims we have.	᠂ᡃᠣᠴ᠋ᡣ᠆᠈ᠳᢞ᠋᠕᠆ᠫᡆ᠆᠈ᠳ᠕ᢞᠣ᠂ᡣ᠒ᡄᠣ
	ᢄ᠘ᢣᠣ, ᢆ᠋᠋᠋ᡄ᠆᠖᠘ᢉᢣ᠌᠌᠌ᠵ᠘᠂᠋ᠳ᠘ᢕ
It's certainly something we could discuss with the Department of Justice as far as how	ᡝᢐ᠋ᠫ᠘ᢉᠠ᠘ᡃ᠋᠋᠋᠋᠘᠋ᡃᢛ᠈᠂ᢅᡋᡰᢞ᠋ᢁ᠆᠋ᡏᡃ,᠘ᡃᡟ᠙᠋ᠺᡬᡃ
much additional disclosure we could give	Δ•/ペϷርና • (ጋኣትበJና): 'd৮°ዺ广•. Γነር ኣው°.
without compromising our legal position.	
That's certainly a discussion item that we	፞፞፞፞ዾዾ (ጋ፟፟፟፟፟ት/ገጋር): ^ና ሪታ ^e ዉ广 ⁱ , Δ ⁶ /ペレር [·] ⁶ .
would be willing to have, but I do know one	
or two contracts that might be in dispute	᠋᠄ᡝ᠋᠋᠋ᡏ᠋᠄ᡔ᠘᠋᠅ᢆ᠘ᢗ᠂ᡐᠳ᠋᠋ᡐ᠋᠋᠋ᢙ᠋ᡏ᠕ᠸ᠆᠋᠕᠋ᡃᢑ᠘᠋
could have a significant impact on our	Δኈ፟፟፟፟፟፟፟፟፟፟ Δኯ፟፟፟፟፟፟ት አ፞ጚበቦ፟ዀ እነት አስምር የ አስምር የ
balance. While amounts may look like	$PPP^{t} = 5^{t} - 5^{t} P^{t} + 5^{t} P^{t}$
they're growing, it may not be that there is	PPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPP
tons of additional litigation; it could just be one or two large contracts that are impacting	בריסאר אין
our liabilities.	4° σ4°8 σ4°6°C°67L4σ° 4Λ°67°2σ
	⁵ ⁵ ⁵ ¹ ^{5¹⁵¹⁵¹⁵¹^{5¹⁵¹^{5¹⁵¹^{5¹ ^{5¹}}}}}}}}}}}}}}}}}}}}}}}}}}}}}</sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup>
It's certainly something that we would be	⊲᠋ᡃᡪ᠋᠋ᡪᢆᡃ᠋ᡄ᠘᠋ᢄ᠆ᢐ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
willing to look at and discuss with Justice,	
	△▷Კ≪▷ር∿ (ጋኣ̀ᲑᲘᲙና): ˤdদིལĖʰ. ⵎʰ ˤᢪᡄ᠉ᡅ.

but I would caution that there's only so far	
we can go just because of the limited number	'የርጭበ : 'd৮°Ⴍ广 ^ϧ , ΔϷイペϷϹʹჼ ^ϧ . ΔϲʹϷ, Ϲ°Ⴍ
of cases we may have at any one time. Thank	\neg
you, Mr. Chairman.	᠄᠙᠋᠋ᡏ᠄᠌᠌᠌᠌ᠵᢣ᠘᠋ᡧ᠋᠋᠖᠋᠂᠋᠋ᡦᢄ᠋ᢣ᠘᠋᠆᠋᠋ᡗ᠋᠋
	۵<۸۵٬۲۷ با کار ۲۵٬۵۷ کار ۲۵٬۹۷
Chairman: Thank you. Mr. Lightstone, I	᠘᠋ᠴ᠋᠋ᡃᡆᡣᠻᡥ᠋ᠴ᠋ᡗ᠂ᠳᡄ᠋ᠵᢄᠺ᠋᠋᠈᠋ᠮᡄᢄ
recognize that this line of questioning is over,	᠘᠆᠋᠋᠋᠆᠆᠘᠆᠕᠘ᡩ᠖ᢕᡧ᠘᠈ᡃᢈᢗᢂ᠋ᠴᡆ
	σ ⁺ ⊂⊃C⊃ ⁵ d≻ ² →σ. CL ⁵ d⊲
but did you have one follow-up question? Go	 Q Q
ahead.	
Mr. Lightstone: Thank you, Mr. Chairman.	᠘ᡩ᠋ᠴ᠋᠋᠋᠋ᠴ᠋ᢆᢛᡃ᠋ᢐ᠘ᠳ᠋᠋᠋᠋᠋᠖᠆ᢑ᠘ᢄ᠂ᠳ᠘ᢄ
For my follow-up question regarding the	ጋጘ፣୮ልዛ፫ታቄፈቴዮርናበෳ ዉዖσሊታኈቦና.
contingent liabilities for litigation, would you	
be able to provide some additional	Þα ΔĹʰ, Δ°α CΔ°α Cd⊀Γα [®] d̈̀ት [⊥] L ^c
information for the rationale of the \$140	ᡝ᠌᠀ᡧ᠋᠋᠉ᡔ᠘᠊ᢣ᠋᠋᠋ᡏ᠂ᡦ᠋ᡗ᠋ᢄ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
· ·	᠋᠄ᡃᠣᡄ᠋᠋ᠠ᠋᠋᠋ᡔ᠅ᡥᡆ᠘ᡔᢛᠿᢄᢧ᠋᠉ᠳᡄ
million increase in two fiscal years as well as	
the number of claims against the Government	
of Nunavut? Thank you, Mr. Chairman.	$\Delta^{\text{sb}}ba\Delta^{\text{sb}}Dd^{\text{sb}}$
Chairman: Thank you. Mr. Chown.	
	ϽϞͽϒͷϳϫͷϫϫϫϫϫϫϫϫϫϫϫϫϫϫϫϫ
Mr. Chown: Thank you, Mr. Chairman. With	᠕᠋᠋᠋᠉ᡃ᠋ᡄᠴ᠘ᠴ᠋ᡎ᠋᠘ᢞ᠋ᡁᢑ᠂᠋᠕᠉ᡃᡆᢕᢉᡉ᠋᠋᠘᠆ᠳᠧᠺ᠙ᡪ
regard to the number of claims, I don't have	∆୳ୖ୰⊳ୄଠ୍୶, ଽ୳୵୶ଢ଼୲୷
•	
that information here. I do know what the	Δ•/ペÞር፣• (ጋኣትበJና): ፣ሪታ°ፈ广•. ୮ [、] ር ኣኦ°.
reason for the large increase is, but I would	
prefer not to state that publicly. Thank you,	୳⊳ ॰ (ϽϞϟ∩Jና): ˤݸᢣᅆᡅᡤᡃ, ᠘ᡟᢞ᠙ᠵᢗᡝ᠋ᡃᡅ. Ĺᅆᡅ
Mr. Chairman.	Δ ⁵⁶ bqΔγ ⁵⁶ Λ ⁶ Ϥ ⁶ σϤ&⊂Ϥ ⁶⁵ Ͻ ⁵⁶ ΥϷΛ ⁶ Γ ⁶
Chairman: Noted. Thank you, Mr. Chown.	4940 00, 2 04 EC 0 C7 2 CP 4°女々&こくやつやけやA. AAS*となってくぺのの
Mr. Simailak.	
Wii. Simanak.	
My Simplety They's you My Chairman	᠄ᡃ᠋ᡰ᠋ᡣ᠉᠆᠋᠅ᡶ᠋ᡃ᠋₽ᢦ᠋᠋᠋᠋᠋ᠬ᠋᠉᠆᠅᠘ᡃ᠋᠌₽ᢦ᠋᠋᠃
Mr. Simailak: Thank you, Mr. Chairman.	$ extsf{A}^{L} = \Lambda^{L} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$
Going to the Government of Nunavut on the	
subject of contaminated sites. I'm wondering	Δ•/ペÞርˤၑ : ୮运 ˤዮᡄˤʰႶ.
if all known sites have now been identified as	
to who is responsible for the cleanup. When	ና₽~ና⁰∩ : ናd۶°⊆广⁰, ∆⁰イ≪⊳Ċና⁰. ⊲⊆_ ⊲イ⊲_⊂
will the cleanup be starting? Is it anytime	いていていていていていていていていていていていていていていていていていていて
soon? If someone can speak to that. Thank	
-	L L L L
you, Mr. Chairman.	
	᠕᠋᠋᠋᠆᠕ᡩ᠋ᠴ᠋᠋᠄ᡃᠣ᠋᠋᠖ᢂᢕᠺᢞ᠋ᢩᡅ᠊ᢛ᠑᠋ᡏ᠋᠈᠋᠋᠂᠋ᡦ᠄ᡃ᠋᠋ᡦᢂ᠘᠘ᢄ
Chairman: Thank you. Mr. Elliott.	· · · · · ·
	ርΔL ር፟፞፞፞፝፞ ር፟፟፟፟፝ ር፟፟፟
Mr. Elliott: Thank you, Mr. Chairman. In	᠘᠋᠋᠋᠋ᢛᡃ᠋ᠣ᠘ᢣ᠋᠋᠉᠑ᡄ᠋᠋᠋ᡊᢣᢦ᠋᠔᠋᠋᠋᠘᠋᠋᠋ᢉ
terms of all known sites being identified,	᠘᠋ᡝ᠋᠋᠋ᠴᡝ᠋᠋᠋ᡖ᠋ᢛ᠋ᢕ᠋ᢄᢞ᠊᠋᠋᠋ᠴ᠋᠋᠃᠋ᠴ᠖᠋᠉᠋᠘ᡩᢣ᠋᠋᠋ᠴ᠖᠆᠘
there are always sites that may still come up,	ᠣᠫ᠋ᢕ᠋ᠴ᠋᠘᠂ᠳᠣᡐᡃᡅᠴᢗ᠈ᡩᢐ᠋᠕᠅ᢂ᠋᠆ᡆᡄᡨ
but there has been a large effort in the past to	᠕᠈ᡩ᠋ᠺ᠋᠋ᠴ᠋᠅᠋ᢣ᠋᠋ᢁ᠘ᡃᢣᡃᡪ᠋ᢛ᠘᠋᠋᠋ᠵ᠋᠉᠋᠘ᡔ᠋
out more has been a large chort in the past to	LDA ^{\$} U< ^{\$5} . A ^{\$} _\$ ⁵ D ^{\$} a ^{\$} \sigma ^{\$6} NCD ^{\$5} Us ^{\$5}

identify as many sites that we're aware of. In	᠕᠋᠋ᢑᡃᠣ᠋ᠴ᠘ᡃᢛᡃᡄᢅ᠌ᡔ\sigma.
terms of identifying responsibility, there is	
still ongoing work on a couple of those sites,	
just in terms of the complex nature of some	$Prd\sigma \Delta \dot{L}^{5}b\Delta, \Delta^{5b}b\Delta \dot{L}^{5b}\dot{L}^{5b}$
of the past legal agreements and land	᠘᠋᠋᠋᠘᠋᠋᠋᠋᠋᠋᠋ᢄ᠘ᡩ᠘᠘᠕᠘᠘᠘᠘
transfers that are being sorted out.	ᠴᡆ᠋ᢉᡃᢞᡗᡥᠣ᠋᠊᠋ᢣ᠋ᡃ᠋ᡥ᠋᠙ᢗᢂᢣ᠋᠉᠂᠘᠋᠋᠋᠅᠋᠋᠋ᢣ᠋᠋᠋᠋᠋᠋᠋ᢣ᠋᠋᠋᠋᠋᠋
5	ଏଠ∩ଏଟ୍ Lଟ୍ଠିି ⊳°୧୬ ଏଠିଏଟି, ବଟଏମିଏ [™] .
In terms of when those sites get remediated,	C°≫ْᲡ C∆L∆ᲚํᲡ∩՟ـンJ. ൧൨൳ഀ൳
we decide to remediate a site by reviewing	᠕᠋᠋᠉ᡃᠣᡆ᠘ᡃᢆᠵᢛĊ᠌ᢪ᠊ᡆᠾᢞ᠋ᠴᢀ᠋᠋᠉ᡩ᠔ᢣᡕ᠋ᡃᡅᠴᡐ
the public sector accounting standards and	∧⊂₅ף₀∪ ⊽ج⊃،√₅₽₂⇔₩
when those standards have been met that we	᠕᠋ᡝ᠋᠋ᠴ᠋᠋ᡝᡋᢪ᠋᠋᠋ᡆ᠋᠋ᡝᠳ᠋ᢑ ᢗᢞ᠋᠙ᡃᡇᡃ᠋᠘ᡃ
need to remediate, that's when that will	
happen. Usually that involves identifying risk	Δ՟ـͻᢣᢛᢗ᠋᠄᠋ᢐᢞᡅ᠘᠋ᡗ᠂ᡠᠴ᠂᠋ᡃᠻ᠋₽ᢛᢗ᠋᠄ᢣᡐᡏ,
to human health and the environment as part	Ϫ·ʹͻϞͽϹͽϧϧϧϲϲͺ;ͽϧͽϲϷϥϲ
of that and that's one of the main triggers for	ᢣᢛ᠋᠋₽ᢗ᠌᠌ᠵᢞ᠌ᡅ᠅ᡗᡊᠫ᠋᠋᠉᠋᠘ᡩ᠋ᠴᢣᢛ᠋ᢗ᠋᠋᠋ᡃᢐ᠋ᡗ᠋᠋᠘ᢞᠴᢣᢛᢗ᠋᠋ᠮ᠋ᢧ᠙᠘ᢞ
remediation. Thank you, Mr. Chairman.	C°ᡧᠣ᠊ᠴᡆ᠋᠆ᠳᠣ᠊ᢂ᠋᠘᠋ᠮᠣ᠕ᢗᡝ᠋ᢧᢛᢕ᠋ᠴ᠋᠍ᢧ
Temediation. Thank you, with Charman.	᠕᠋᠋᠋᠉ᡃᠣ᠘ᡃᢆ᠋ᠶᢛ᠋᠋Ċᡪ᠘᠋᠋᠋ᢙᢩᢁᠴ᠋᠉ᠫᠣᡃ
Chairman: Thank you. Mr. Simailak.	
Charlinan. Thank you. Wit. Sintanak.	᠈ᠳ᠘᠄ᡐᠴᡐ᠖᠘ᢩ᠈ᠺᠺ᠘ᢣᢄᡩᡆᢂᠴᡆ᠋᠉᠋
Mr. Simailak: Thank you, Mr. Chairman.	Ϫϲ·Ϟ≁ႱჼჼϪϲʹͰϲϘͽϐϚϨͼϲͿͱϹͽϳϒ
Thank you, Mr. Elliott, for the response. If	ᢣ᠋ᡥ₽ᢗᢂᡃᢗ᠘᠆ᠸ᠘ᡩ᠋ᠴᢣ᠋᠋᠋᠅ᢗᡃ᠋᠋᠋ᢐᢞᡗᡃ᠘᠋ᡗ᠂ᡬ᠙᠋ᠥ.
you can also please further clarify that if it's	᠕ᡅᢣᡃᡏ᠋᠋ᡃ᠋ᢄᡃᠣ᠆ᠧᢄ᠂᠋᠋ᢄ᠆ᠴ᠋ᡈᠥᠺ
a known contaminated site that was pre-	᠘᠋ᡃ᠋ᡋ᠋ᠴ᠋ᠳᠣᡄ᠊᠌᠌᠌ᢁᡆᡄ᠊ᢂ᠂᠕ᡏ᠋᠕ᠴ᠋᠋᠆ᡘᢛᢗ᠋ᡃᢐ᠋ᡥ᠘ᡃ
Nunavut and it's a hazard, will the	560
Government of Nunavut do the remediation	
and when? Thank you, Mr. Chairman.	ᡤᠲ᠋ᢩᡄ᠕ᡃ᠖ᡄᠴᡆ᠅ᡥᡗᠫ᠅, ᢗ᠘᠘ ᠂
and when? Thank you, with Chairman.	ᡄ᠘ᢞᡆ᠌᠌ᢂ᠋᠅᠋᠕᠅ᢞ᠙ᢕᢞᢁ᠋ᡃ᠖ᡃᢗᢓᡃ᠋᠊᠋ᢁ᠋᠄᠘᠅ᢆᡝᢗ
Chairman: Thank you. Ms. LeBlanc-	
Havard.	᠘᠋᠋᠋᠋᠋᠋ᢑ᠘ᢣ᠋᠘ᢣᡐᢞ᠊ᢩ᠋᠋᠘᠅᠋᠘ᢣ᠋᠋᠋᠋᠖᠖᠋
Tlavalu.	◊ط٦٤-℃٩٤٩ك ◊◊◊
Ms. LeBlanc-Havard: Thank you, Mr.	Διζείο. «Τι Διοδο Διοδο Διοδο Διαστικά από τη Διαστική Διαστική Διαστική από τη
Chairman. Pre-Nunavut, those sites have	
been transferred to the Government of	᠋᠘᠆ᠴ᠋᠆᠋᠋᠋᠋᠆᠋᠋᠋ᢄ᠆ᠴ᠆᠋᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Nunavut and there is a responsible	
-	
department for that particular site, and then you said that it posed a hazard either to	
5 1	
human or environmental risk, then that	L୮⊲ዹዀ.
department is responsible for the	ר ט אוייטו ווידא. יטד⁻טוי.
remediation. We support their efforts in terms	Δካ/≪Þር ⁰፦: Γነር ∖⊳°.
of providing past assessments and ensuring	
that the remediation happens in a timely	ኣ⊳ ॰ (ጋኣ̀≻∩Jና): የሪታ°உ广҆ ^ኈ , ∆ьיረ≪⊳ር፞ኈ. ∆ċьሪና
manner, yet is there a mechanism presently to	
enforce that? I believe is what you're trying	ᡪ᠖᠒᠗᠆᠘ᡔᡄ᠉ᡔ᠋ᡉ᠖᠖ᡄ᠉ᢖ ᢣ᠋᠋᠋ᢛ᠋᠋᠋ᡗᢛ᠘ᡱ᠋ᠫᡃᠵᡄᡪ᠘᠘ᡏ᠋᠈᠘᠋᠋᠋᠋᠉ᡃᠥ᠘ᡷ᠋ᡃᡆᡣᡏ᠋᠋ᡔ᠋᠋᠇
to ask. At this moment, no, but typically,	Δ ^ϵ Ͽ ^ν Ϟ ^ϵ δ ^ϵ Ϸ ^ϵ Δ ^ϵ Ͻ ^γ ζ ^ϵ 4Δ0 ^ϵ Δ ^ϵ ^ϵ Ο <u>τ</u> Δ ^γ , 01 π 0 ^{-γ} .
responsible departments are aware and they	
take action. Thank you, Mr. Chairman.	Ραργαληθία ΟΔΙΔίανγικα

	ͺͺϧͽϼͽϟϟϹͽʹϧͻϽϳϲͺͺϟͽϼͽϧϞϩϲϹͽϟϹͽʹϧϲϽϳϲ
Chairman: Thank you for that and apologies	᠘᠋᠋᠋ᢛᡃᠣᡆ᠘ᡃᢆᠵ᠋ᠣᢂ᠋᠆ᠴ᠋᠋᠋ᡃᢣ᠋᠋᠖᠋ᢛᡣ᠘᠘᠘᠘᠘
on the delay in recognizing you. Mr.	ᢄ᠆᠆ᡣᢦᡃᢐᡃᢛᡣᡄᠴᢉ᠊᠘ᢣᡆᢙ᠂ᢣ᠋ᠺᡔᡗ᠆ᠴ
Simailak.	᠘᠋᠋᠋᠋ᢛᡃᠣᡆ᠘ᡃᢆᡷᡃ᠋᠋᠋ᡃ᠋ᡝᡃ᠋᠋᠋᠋ᡃ᠖ᡃ᠋ᢗᢉᡃ᠋᠉᠋᠋᠘ᠺ᠄᠋᠘᠖᠘ᡩ᠋᠘ᢞᡆ᠋᠂ᠳ

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. The reason why I was asking these questions first is it has been known for a very long time that in Baker Lake, there are huge plots of land right in the community, pretty much the middle of the community now in Baker Lake that we cannot develop with any infrastructure. There are huge plumes of hydrocarbons underneath the road, underneath the whole area. It's quite large, actually.

Studies were actually done with an engineering firm and the Qulliq Energy Corporation and the Government of Nunavut, through Community and Government Services, do have the report. It has also been known, because of permafrost melting, that hydrocarbons have been leeching into our freshwater Baker Lake, the actual lake itself, and it has been a concern for my community for a long time. Numerous people have been bringing it up publicly. I'm glad I got a bit of clarification so I can speak to the minister responsible because I believe the Oullia Energy Corporation is responsible for it now as most of it is on their land or the land that they have.

If I can move on as well. I think the door was opened a bit with talks of devolution. There are other contaminated sites, not even municipal boundaries. There's a lake called Perry Lake about a hundred miles west of Baker Lake that does need a cleanup. There were actually community consultations done in Baker Lake a few months ago. Is the Government of Nunavut going to be stepping in to help oversee and actually make sure this site is cleaned up as well?

᠋᠂ᡃ᠔᠋᠋ᠵᢣ᠖ᡃ᠕᠋ᢄ᠆ᡱᢣ᠘ᠻ᠋᠉᠂᠖᠌᠋ᠺᢣ᠘ᢄ᠘

 $\Delta \dot{c}^{\circ} \sigma^{\circ} d^{\circ} \vee \Gamma^{\circ} \Lambda^{\circ} \Gamma^{\circ} \Lambda^{\circ} \Lambda^{$ $4)\Delta^{\circ}a^{\circ}b^{\circ}b^{L}C$. Daces ᠕ᢣ᠌ᢂ᠆ᡆ᠋᠋᠉᠊ᡠᡬ᠘ᡃ᠘᠘ ᢣ᠋᠋ᢛ᠋₽ᡃᠵᢛ᠋᠒ᠺ᠋᠕᠅ᢧᢣᠲ᠋᠘᠆ᠴᢂᢛᠫ᠍᠍᠍᠘᠅ ᢀ᠋ᠬᢤᢗᢂ᠋ᡦᢛ᠘᠋ᠴᡄ᠆ᠣ Δ^{c} Δ^{c} Δ^{b} Δ^{b} $PP^{c} \cap d^{s} \cup d^{sb} D^{sb} D^{s} \cup d^{b} \cup d^{s} \cup d^{s}$

Δ•/<>C[•] (Ͻ^ϳλρησ): Γ[,] [•]ρσ[•]η,

'ዮር'⁰በ: ∆ċ⁰, Ć⁰௳ ጋ\%CD^ነ⊀በቦ⊀L'ᡄ∿bd⊂ σ∧ۥβ2∩∩⊲2L کا∿⊂⊳،۹ ک. ∆ دے۲™⊂ ۲۵% کے⊲™۵۹, ۲۹۵% کفل $\Delta^{\circ\circ}ba\Delta^{\circ}b' \Delta^{\circ}ba\Delta^{\circ}D\Delta^{\circ}aDbaA^{\circ}b'.$ ᠕ᢞ᠋᠋ᡆ᠋᠋᠋᠋ᢛᡃ᠋ᠵᡡ ᠕ᢗ᠋᠋ᡝ᠋᠔ᡐ᠘᠘ᡩᢣ᠋᠕ᠴ ▷C‰₽ˤ‍b℃ˆ™ϽΔˤ ዾዺ፫ˆኇ ዺΓϽΔ°ዺ. Ċ°ዺϽ‰ ᢄ᠋ᠬ᠋᠈᠘ᡩᠴᡗ ﻣ<<∆ᠵ᠋ᠲᡄ▷∿Րᠲᠣᢑ᠘ᠳ ⊲⊃∆°ڡ≥^₅ک′۵⊂⊳^₅۲°σ₅,

Ċ[\]/厂[\]\c ~[\]C[\] ൧൨൳ഀ൧ഀഀഀ൧ഀഀഀഺഀഀ൛൛൧ഀഀഀഺഀഀഀ൧ഀഀ ΔLIBCD Δbind Δbind ΔL P^{*} $U \subset C^{b} \cap J$ $P^{*} U \subset C^{b} \cap J$ ᠘ᡃ᠋ᠴ᠋᠋᠋ᡗᡃ᠋ᢣ᠋ᠮᠳ᠋᠉ᡬᡄ᠋ᡅ᠘ᢄ᠉ᢣ᠋ᠺ᠘ᡁ᠋᠘ C°୭ଏ ଏନ୭୯୦୬୦ ନ୍ୟୁସ୍

**Δ⁶/
(**)¹, 2¹); ¹¹/₂⁶, ¹/₂⁶, ¹/₂, ¹

ኣ▷° (ጋ፟ኣ>∩J^c): ^ናd۶°_©Γ^b, Δ°7%>Ć^s^b. $\Delta \subset \Delta \subset \nabla C$ ᠊ᡐᡲ᠋᠋᠋ᠰ᠋᠋᠃ᠳ᠘᠘ᡩ᠘᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕

It's a bit detailed all of a sudden that you	᠘ᠳᠴ᠋᠋᠘᠆ᠴ᠋᠈ᢣ᠋ᠶ᠋ᢧ᠋᠋᠆ᡘ᠖᠆᠘᠋᠂᠘᠋᠂᠘
may not have the information on hand, but I	᠕ᡃᠵ᠋᠕ᠫ᠋᠖ᡃᢗ᠋᠋᠋᠅ᠫ᠋᠅᠕ᡩᠴ᠋᠅ᠫ᠋᠅ᡣ᠋᠋᠆ᡘ᠘᠋᠋ᠴ᠘᠋᠆ᠴ
wanted to get that on the record about this	
site. Thank you, Mr. Chairman.	ᢣᢛ᠋᠋ᡗᢛᢣ᠋᠋ᡝᡃᢆᠧᡰᢣ᠋᠘᠋ᡄ᠋᠘ᡩ᠋ᠴᢣᡪᡃᢐ᠋ᢞᢉᡃ᠋ᢦ᠋᠘᠋᠋ᢁ᠋᠆ᠴᢉ
• · ·	᠕᠋᠕᠘ᡩᠴᢗ᠘ᡄ᠋᠋᠋ᡠ᠋᠘᠋᠋᠋᠉ᡷᠣ᠋᠘ᡩᢐᢕ᠋ᢍᢑ᠘᠋ᡗᢑ
Chairman: Ms. LeBlanc-Havard.	C°Ҿ ᠕ᡃᡔᡅ᠋᠋ᡏ᠋Ͻᢣᡃᢛᠡ᠔᠋᠌᠌᠌᠌᠘᠋᠋᠋ᠬ᠖ᡃ᠖ᡄ᠋ᡬ᠕᠋ᢣ᠋ᡘ᠆ᢞᡉ
	᠕᠋᠋᠋᠉ᡃᠣᠴ᠘ᡃᢆᠵ᠋᠋ᠣ᠋᠈᠄᠈᠈᠈᠈ᡩ᠘᠘᠘᠘᠘᠘᠘
Ms. LeBlanc-Havard: Thank you, Mr.	᠕᠋᠋᠘᠋ᡝᢂ᠋᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Chairman. Thank you for the question. With	᠕᠘ᠡᢂ᠋᠋᠈ᡃᠣᡄ᠆᠋ᠳᡄ᠆᠘ᢂᢂ
respect to Perry Lake, we will have to take	᠘᠋᠋᠋᠉ᡃᠣ᠘ᡃᡄ᠋ᠺ᠄᠙ᢞᡆ᠋ᡄᢘ
that back and we can follow back with you, if	∆ీ౺≪⊳⊂ౕౕ
that's okay. Thank you, Mr. Chairman.	
	∆ﻩץ<₽<ॱﻩ ()אָאָחטַי): מּיטַי⊂>ס⊲רירלי₀, רי⊂
Chairman: Thank you. Mr. Simailak.	∟େମ୍ଠି°.
	• · · · · · ·
Mr. Simailak: Thank you, Mr. Chairman.	ϲΔ·ϟʹϽ · (ϽϞϷ⋂Ϳ·): ·ϭͿϧ·ϼϹϳ·ϧ, ΔϷϟ≪ϷϹϳ·Ϸ.
Thank you for the commitment to get back to	ᢀᡣᡄ᠘ᡩᠴ᠋ᡃᠣ᠂᠕ᡣ᠘ᡥᢐ᠋᠔ᢣᠮ᠉
me.	
	ᠮᡃ᠋᠋ᢆᡪᠴ᠋ᡗ᠂᠋Ϥᢩ᠘᠘ᢣᡄᡃ᠋ᢗ᠋᠄ᡧᠧ᠋᠕᠆᠖᠕᠉ᢕ
If I can move on now, on page 21 of the audit	
report from the Office of the Auditor	Þ ^s b ^s bÞUL C∆L L ⁱ y 31, 2022-F, ⊃a.≫ ^c
General, the middle bullet there says, "We	لەلكى مەن لەلكىكە. 6/10-10-10-10-10-10-10-10-10-10-10-10-10-1
believe this is an important root cause that is	
part of many observations we have reported	\$421-୮፫- Ϥ ℉ው. \$328-୮፫- Ϥ ℉ሙ ⊲୮⊲୭ሪႪႦ๛ጋ∩୭
on in recent performance audits," and it goes	∆ [,] ∠ [,] ⁸ % ک ² .
on. Right after the next bullet, it says,	ᠫᠻᢣᡅ᠋᠋᠋᠋ᡃᢀ᠆᠘ᡩᢗᠫᢐ᠋ᡆ᠅ᠫᠫ᠘ᢄᡔᡗ᠘ᡔᡗ᠘
"management has indicated that challenges	۲۲۵۵٬۵۵۵٬۵۵۵٬۵۵٬۵۵۲٬۵۵۲٬۵۵۲٬۵۵۲ H∢iL⊂۵٬ ۵۵٬۵۹۶۹۵٬۵۰٬۹۵
with securing staff housing can significantly	Π<-LCΔ< Δ Γ Δ <t< td=""></t<>
affect its ability to attract potential	ΔΔ1 ۶Ρ ΌϹΡ-Ľ ·ῦϹ Δ⊄-Ϛ ῦ<Ľ ·ῦϹ ϤϽჼͻϽϤϨ°ϥͺ [;] ͽϹʹϒϹ Δ૮ϲ·Ϛʹϐʹ·Ⴑ <i>ϫ</i> Ϛ? ·ͼͿϧ°ϥͺϹͱ,
candidates," and so this is about capacity	$\Delta^{\mu}\mathcal{A} = \frac{1}{2} \Delta^{\mu}\mathcal{A} = \frac{1}{2} \Delta^{\mu$
issues.	
	Δ•/ペÞርˤၑ : ℾᡃር ኣ▷°.
A few days ago, we heard from the Deputy	
Minister of Executive and Intergovernmental	୳⊳ ୶ (ϽϞϟ∩Ϳና): ჼdϧ≏Ⴍ广ჼ, Δŀł≪ϷĊჼჼ. HợၬL⊂Δ ^ϲ
Affairs, Deputy Minister Jimi Onalik. If I	◄ ٢ • • • • • • • • • • • • • • • • • •
remember correctly, he said the Government	C°≪ᡠ᠋ᡃ᠋᠋᠋ᡃᡋᡄᢂ᠆ᡗ᠋ᡗ
of Nunavut is losing net 1.6 employees per	᠘᠋ᠴ᠋᠋᠋᠆ᡠ᠋᠋ᡃ᠋ᡠᢄᡔ᠋᠋᠋᠋᠈ᡩᡄ᠋ᡗ᠊
day. We know there's a long-standing issue	
with staff housing. I'm wondering if I can get	Δ•/ペÞር ••: Γ [、] ር ϲΔϤϽ·.
comments of some sort from the Government	
of Nunavut how these two departments are	ᡄ᠘᠋᠋᠂᠋ᡝ ᠫᡨ (Ͻᡃᡪᢆᢣᢕ᠋᠋᠋ᠨᡗ᠄᠄ᢅ᠆᠆᠔ᢞᢁ᠋᠋ᠮᡃ, ᠘ᡃᢦᢣ᠙ᠵ᠋ᡬ᠅. ᡧ᠋᠘
going to tackle this observation here with	᠘ᠳᡆᢓᠴᠯ᠊ᠺᢁᠴᠣᡐᡃ᠋ᠮ᠘᠋ᡃᠴᡄ᠋ᠬᠣ᠋᠋ᠮ᠋ᡃ
trying to get more capacity if we can't even	₽₽₽₺₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
get staff housing for these people. Thank	᠕ᢟ᠆᠋᠆ᡏᡣᢗᠵ᠋ᡗᡏᡏᡃᢐᡃ᠋ᢐ᠅᠋ᠾᢄ᠋ᡃᢐᢄ᠘᠘ᡔ
you, Mr. Chairman.	ᢗ᠘ᡃᠠ᠘᠂ᡏᠫᡃᢛᠯᡝ᠘ᡃ᠋᠋ᢐ᠋᠋᠆ᡅ᠘ᡩᠴᡄ᠋᠌᠌᠌ᡔ᠋ᢗᢄᡶᢤᡅ᠍᠍᠑ᡆᢩᠥ
	ႱペĽᡃݸ᠋ᡝ ᠘᠋᠋᠋᠋ᡃᡃ᠋ᡖ᠋᠘ᢞᢛ᠋ᠬ᠅ᡥᠴ᠋ᠴ
	⊲∿۲٬۹٬۲۵۵`ے.

Chairman: Thank you. It might be an opportunity for Mr. Chown to update us on the staff housing review that has been going on for a little more than two years now. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The issue of staff housing is a well known one and a long-standing one that has become more and more of a challenge over the years as our public service has grown. It's an issue that needs to be dealt with in a governmentwide approach. It's not just one department, but certainly the Nunavut Housing Corporation and the Department of Human Resources, and of course, Finance and Executive and Intergovernmental Affairs all have parts to play in that process.

We know that with Nunavut 3000, we are hopeful that that is going to help start addressing the housing stock in the territory and that goes beyond just staff housing; that goes to having available housing so people do not have to rely on staff housing. I would love to see a day where in Nunavut we didn't have to have staff housing and people would just find their own housing. Obviously, we're not there yet, but certainly that work is ongoing. We're hopeful that Nunavut 3000 will be a positive impact and will help us on the housing front as well when it comes to staffing and housing our employees. Thank you, Mr. Chairman.

Chairman: Thank you. Just to follow up on that, most of us do follow the tenders and procurement requests that have been put out, and there have been a number of them that have been cancelled, specifically for housing, but then the Deputy Minister was talking about capacity. There was recently a request for standing offer for assistance for the Public Accounts and internal accounts from the Department of Finance itself that just closed at the end of August. ϤϤͺϽ ϤϹϷϒͽ ΔΥΔΓϷϷϲϷͽϽͽ ϷͽϷϒʹͻσ, ΗϤϤϲϭ ΛͿͽϥϽͼϽϭͽ ϤϽͽϽϤϷϥͽͻϽϷ ϷἀϷϷσ ϤϷϲͿϽϧϧͽσϤͽϞυϹ \$10-ΓϤϲͼυϲͻͼσ Δ΄ͻͽϷͽϹϷΡϽϧϞσ. ϹΔϹϲ ϹʹϤ ϼϥϲ<ϷϷͽ ϼϥϲʹͻ ΛͽͿϷʹυϹ Ϥϲϳϲ, ΗϤϤϲΔͼ ϼϥϲϷʹ υϤϲϛͼͽϲ. ΓσʹϹͿϤϳͽ ϤͽϷͽϲͿϷͽϷϥϿͽϿϲϭͽϷϹ, ϤϽͽϽϤϷϲͽϭϤͽϷϹ ϷϥϷϷσ.

·UP70°.

Λ^LL_AΔ^JFσ^L^b Δ^C^{JP^k}S^CC^{L^aα,</sub> Δ^C^b²^kb^C^k²^b²^b²^b²^b²^b²^b^b^b^b^b^b^b^b^b¹^k²^b²^b²^b²^b^b¹^k²^b²^{b²^b²^b²^{b²}}}

∆⊳୵≪⊳ርኁ⊳: ୮៶⊂ ∖⊳°.

ƥץ<>⊂י• (כיֹקרטי): ישליםרֹי. די⊂ כ∆ילכי.

ϲΔና/ጋ° (ጋኣትበJና): ናਰታ° ជាት, Δν/«ኦሮ፦. «L ናਰታ° ជាት, Γσ`Cኦ ጋ°Γσ4. ናਰናሮት ፈናሩJርቪጭ/ኦቨና ኦσቴሪና ወር፟ጜምናቴሩና ወዉዎና ሀ«Lbdና ለነፈበቦና ጋቦና ናਰናሮታሪና የዖጋናዮቦኦግሮንም ፈጋኈበናበሬኦኈ/L°LC. «L」 ሮካፈል ኦወናምዮና

	\$2.3-୮⊂⊲°∿ഺ⊃∩₀.
When we look at how we're trying to provide	
solutions to some of these issues and we're putting out tenders, and I don't know if there were some successful bidders on the standing offer request that the Department of Finance put out, but the Nunavut Housing Corporation is not issuing out tenders on a lot	ዻዛሬጋ C [®] ዊ ሲ\▷በሮ 6, ነሪ ሮካሪ ላዖሮካነንቦ. \$18.8-Γሮላ° ምህነጋቦ ላዖሮካነንቦ. ላጋኈጋላኈርኦሮኦኈንሬሩ ወሏጶና ሀዴኮሪካዮኖሮ 0.15%-Γና ላናናህርሲና የዖንኁቦኦዖበናሁንጋቦ. ወፈሮና ለናሪታናላጎሁና ላጋኈጋላዖኄኈንና ወሏጶና ሀዴኮሪዮም.
of their construction. They're claiming that they have insufficient funds. We're not getting anywhere. I know that everyone's saying it's a priority, but we're not building houses or not near as many as we need. I'll just leave it as a comment.	⊲ዛሬ ዸ፟ዾዾኯኯኯ፟ዾዾና ፈናሩነብ ፚዸኯኯኯ ዾዾጅና ቦሬዮቄና \$1.1-୮୦ኆዮሙ ዸ፟ዾዾኯኯኯ \$1.8 ለናፅሰና ፈድጋፈኈዮና ፈዛጊጋ \$545-୮୦ኆ ለናፅበኈዮና.
We sit around this room and we listen to officials, and we ask questions and we try to get answers, and we take the government and officials at their word, as we should, but at the same time, there seems to be not as much	ĊŀdϤ ϷͻϷϞϚ ϤϽჼͱϹϷՈ՟ϿՐϚ ʹϐ·Ϲ·ͰͼϚϹΔͱϐϤ ϤϽʹϷϽϤʹϷϺϹϷϲϷʹϷͶ·ϿϹϚ ΛϷϟʹϲͺϲϷϲϷʹϷϽʹϷ. ϹϷϐϤ ϷͻϷ;ϷϧϪϚ ϤϽʹϷϹϷϧϐ·ϭ·ΡͼʹϲͺϘϚ? ϤϿʹϞͶϷϟϒͰϟϭ ΗϤ·Ͱϲϲϧͼ ϤϽͼͻϽϤʹϷͶϹϷϟͼϫϳϭϲͽϹͳϹ ϿϭͳϲϹ ϪϿϤϘ ϼϭͺ;ϐͶϧϹϲͺϒϭϷϟϧϭͺϲ;Ͽͺϲ;ͺͺ;ϐϟͼϫϹϳϷ.
progress as we would like to see and as Nunavummiut would like to see. I'll leave	Δ•٢<Ϸር· • (ጋኳትብJና): ^ና ሪታ≏ፈ广•. Γ [、] ር ኳ▷°.
that as a comment and I'll go on to the next name on my list. Mr. Quqqiaq.	ኣዾ ॰ (ጋኣኦበJና): ናdታ°ዺቮኑ, Δኑፖペኦርኈ. ፚ፞, ፖርጚኈ. ናਰናሮታና ዸ፟ፈኦታም ላጋኈጋላዖ°ዺኈበናሁናርኈርዎና ላዛሬጔ ናየጋናኈቦኦዖበኈቦና ላየዖና _ン በኑ. ዸ፞ዹኦታካልኈፐር
Mr. Quqqiaq: Thank you, Mr. Chairman. I'll be talking about housing some more. It's for the Office of the Auditor General. Information contained on pages 28 and 33 of the most recently tabled Public Accounts indicate that the Nunavut Housing	423 F3 FF QFF
Corporation has experienced significant delays in selling residential condominium units through the Staff Condominium Program. To what extent has the Office of the Auditor General examined this program? Thank you, Mr. Chairman.	۹ ^ـ ـلــَ ۵ــ ^ـ ^ـ ⁻ ۹۶ک۲ ^ـ ^ه ک۲۵ ^ه /م ^ـ ۵ک ^ـ ^ـ LdϤ < ^ـ ه۹ձ ^ـ ۵ ^ـ م ^ـ م ^ـ ۲۵ ^ـ ۲۰ ۹۹۹۰ک ^ـ ۲۰ _۲ ۰۱۰م. ۵ [.] ه۵م۵۶ ^۰ ۵ ^ه /۵ [.] ۵۵۶ ۲۱ ^ـ ۵۵ ۲۶۰م۲ ^ـ ه, ۵۰۲۹۵۵ ^۲ ۵۰
	∆•ץ≪⊳⊂י• (כוֹקארטי: יּטאײםרֹי. דיכ ב∆ירכי.
Chairman: Thank you. Ms. Miller.	ሬΔና/ኃ ॰ (ጋኣትበሆ): ^ና ሪታ°ዉ广ঁ ^ኑ , Δ ^ϧ /ペϷርʹჼ ^ϧ .
Ms. Miller : Thank you, Mr. Chairman. On page 33 of the Public Accounts, you can see Note 7 and the information that's contained in this note is our work that we do to ensure that the information in the note disclosure is accurate. For the purpose of the Public	$C\Delta^{+}J^{-}$ (J ζη 10°). 09 Cl^{+} , Δ ⁺ γ ζγζγζ. sdy a fit solution for the point of the p

this point. Whether our office has examined	ב⊂יd∩∿רי.
the program or not, I can't comment on that	
and we have not done this work, but our next	ᠴᡆᢂ᠋᠂ᠴᡆ᠋ᢣ᠋ᠴᢣᢄ᠋ᡃ᠋ᢑᢗ᠋᠋᠋᠄᠘ᢞᡆ᠋ᡣᡤ ᠋ᡔ᠋᠋᠋᠋ᢧᢣᠵ᠋᠐᠋ᠮᡃ,
performance audit is for housing and the	ᢗ᠘᠋᠋᠋ᡗᠮ᠋᠈᠂᠋᠋᠋᠋᠋᠋ᠫ᠉ᡷᡔᠣ᠈ᡃᢞ᠂᠋᠋᠋᠋᠋᠋ᡐᡄᡃ᠋ᢣ᠋᠋᠋᠋ᡃᢐᢛ᠋᠋Ċ᠅᠋ᡗ᠅᠋ᢩᡔᢕ᠋᠉
teams will assess whether this program will	ᡰᠯ᠋ᡏ᠋ᡃ᠘ᡄᡃᢦ᠋ᡏ᠂᠋᠋᠋᠋ᡏ᠙᠆᠋᠋᠋᠋ᡃᡪ᠖᠋᠋᠅ᡣᡄ᠋᠋ᠶ
be part or not within the scope of the work.	ᡬᡃᠳᠴ᠋ᡐ᠋᠋ᡰ᠂ᡩᡆᢂᡔ᠋ᢐ᠊᠕᠋ᡃᡬ᠋ᠴᡄ᠂᠋᠕ᢗᢂᢞᠬᠺ᠋ᠴᡄ
Thank you, Mr. Chairman.	ᠴᡆ᠋᠋᠋ᡔ᠋ᡰ᠂ᡆᢞ᠊ᡆᠺᡃᡄ᠘ᡃ᠋ᠴᡄ᠋᠋ᢄ᠋᠄᠕᠋᠋ᢂᢞᡆᠺᡃᢛ᠑᠋ᠥᡃ,
-	Hợr٢<٢ مايه مايه المربح الم
Chairman: Thank you, Ms. Miller. I hope it	ዾ፞፞፞፞፞ቍ፟፟፟፝፦ጋ፞፞፞፞፞፝ ዾኯጜኯዀዾዀ ዸፚኯ፞፞፞፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
is. Mr. Quqqiaq.	۹۰۲⊃ ۲۹۵ σ¬γרעיר פוריא איר די
	᠘ᡃ᠋ᠴᢩᢂ᠂ᠴ᠖᠆᠕᠋᠋ᠺᢄᡩ᠙ᢙᡗᠺᠺ᠅᠘᠅ᡔᠴ᠘
Mr. Quqqiaq: Thank you, Mr. Chairman.	᠈ᡃᡆᢣ᠋ᢆ᠆ᠳ᠘᠉ᡔ᠙ᡔᢗ᠅᠋
It's for the Government of Nunavut	
witnesses. To the same question I just asked	Δ⊳/ペÞርˤၑ : ୮୯୦ ∖⊳°.
to the Office of the Auditor General, as of	
today, how many units remain unsold? Thank	
you, Mr. Chairman.	
	ᡧ᠋᠋᠘᠈ᠴᡄ᠋ᡅᢣᡲᠯᡐᡰᢨᠴ᠋ᡗ᠋ᠺ᠋ᡣᠺᢑ᠘ᢐᢦᡬᢐ ᠳᡁᡶᠴᡬᠴ᠕ᢘ᠕ᢁᢣᡬᡈ
Chairman: Thank you. Mr. Chown.	᠂ᡃ᠋ᠯᢣᢩᢁ᠆ᡛᢆ᠋, ᠘ᡃᡟᠡ᠙ᢂ᠋ᡬᡃ᠋
	Δ•/«Þር •• (ጋኣትበJና): ^ና ሪታ°ዺ广፞ ^ኈ . ር፞ ^ኈ ሪ⊲
Mr. Chown: Thank you, Mr. Chairman. I	$\Delta \wedge \mathbb{C}^{(2)}$ (2) (Find): $\mathcal{O} \to \mathbb{C}^{(2)}$ $\Delta \wedge \mathbb{C}^{(2)}$ (2) (Find): $\mathcal{O} \to \mathbb{C}^{(2)}$ $\Delta \wedge \mathbb{C}^{(2)}$ (2) (Find): $\mathcal{O} \to \mathbb{C}^{(2)}$
believe that the number of units remains	
unchanged from that, as in these notes to the	
financial statements, but I do know that the	「105%「102」では、102」では、102」では、102。
housing corporation has been doing a review	
and overhaul of that program. It's my	ᡏᠳᡃᢗᢂ᠋᠋ᠫ᠋᠆ᢕᡏᢐ᠘ᡆ᠋ᠴᡆ᠘᠋᠋ᢛᡝᢞᡆ᠋᠉᠆
understanding that, without committing the	᠄᠙᠋᠋ᠫ᠋᠋᠋᠋᠋᠅ᢕᠵ᠋᠖᠘ᢣᡆ᠋ᠴ᠋ᡬ
housing corporation, they hope to be	ᡬᠯ᠋᠋᠋᠄᠈ᡩ᠙᠘ᠼ᠕ᡄ᠂᠕ᢣᡷᢛᢗᢂ᠋ᠴ᠋᠕᠋
advertising the remaining units in the not-	
too-distant future. Thank you, Mr. Chairman.	ϧϷ ͺ (ϽϞϟႶͿͼ): ͼͿϟͼϼϹϧ, Δͼϟ≪ϷϹ; _ͼ .
	ᢆ᠙ᡆ᠘ᡃᠵᡄ᠋ᡅᢣᡃᠣ᠋ᡗ᠘᠄ᡗᢓ᠘᠆᠋᠋᠋᠋᠈᠘᠆ᡐ᠋᠘᠆ᠺ᠈
Chairman: Thank you. Mr. Quqqiaq.	ᡏ᠋ᠫᡏ᠋ᠾᡄᢂ᠋᠆᠆᠆᠆᠘ᢗ᠙ᡆ᠋ᢂᢣᡄᢗᢂ᠋᠆᠆
	᠈ᠻ᠋᠋᠋ᠫᠬ᠋᠋᠅ᡣᢕᡄᢂᢞᠴᢩ᠈ᡩᡅ᠋ᠫ᠈ᡥᡄ᠋᠌ᢂᢣᢛ᠑ᡔᡣᡞ. ᢗ᠋᠋᠘ᡃ᠔ᡏ
Mr. Quqqiaq: Thank you, Mr. Chairman. I'll	᠕᠋ᡱᠲ᠋᠋ᢩ᠆᠅ᡥ᠋ᢄ᠄᠙᠋᠋᠋ᡗ᠄᠈᠋᠘᠂ᢞᢕ᠉᠆ᠬ᠉᠆ᠬ
move on to the Office of the Auditor General.	ᢗ᠘ᡃᡆ᠋ᡏ ᢗᡆᡃ᠊᠋ᡄᡄ᠋ᡊᡃᢩᡔᢉᡰᡃᡏ ᠴᡆ᠌᠌ᢟ ᡰᡧ᠘ᡃ᠌ᡥ
Information that is currently on your website	᠘ᠡ᠘ᡤ᠋ᠴᡣᡕ, ᡣ᠋ᠺᡪ᠋᠋ᡃᢄᢣ᠋ᡧ᠆᠆᠆᠘᠆᠘᠆ᠴ
indicates that your 2024 report to the	^ﻧ ፅᢣᢩᢩᡄᡏᡃᡃ, ᠘ᡃᢣ᠙᠋ᠵᢗ᠅
Legislative Assembly of Nunavut will be on	
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you describe the focus and scope of your	
audit? Thank you, Mr. Chairman.	
Chairman: Ms. Miller.	
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Ms. Miller: Thank you, Mr. Chairman. The	
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team has not yet begun the work in terms of	ᡬᡃᢆᡰᡆ᠂ᡠ᠆᠆ᡃᡆ᠂᠋ᠫᢣ᠌᠌᠌᠌᠘᠘᠘ᢣᠵᡧᡧᡆᡃ᠘ᡅ᠋ᡏ᠋᠅᠋
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determined at a later point in time. Thank	᠘᠋, ᠈᠋᠊ᠴ᠋᠋᠋᠋ᠮ᠂ᡏ᠕᠋᠋᠋᠋᠋ᠬᠳ᠕ᢛᡆᡣᢂᢞᡊ᠒᠙ᢞᠳ᠉᠋᠋᠘ᢣᢛᢕᡄᢣ᠋᠘
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Chairman: Thank you. Mr. Quqqiaq.	᠈ᡃᡆᢣᢩᢁ᠋᠋ᡰᠫ᠘᠊ᠫ᠙ ᢗᢩᢛᡇ᠆᠘᠆ᢕᡄ᠌᠉ᠿ
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Mr. Quqqiaq: Thank you, Mr. Chairman. I'll	፟፟፟፟ዸዾዾኯዀጋንበልፚ ^ኊ ቦና ርL୭d⊲ bበLァ┽በቦ፟፟ኁኈርቓና
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business plan identifies a number of priorities	⊴∧ [™] д∪ [™] נור <u>,</u> קע [™] קעיייייייייייייייייייייייייייייייייייי
for its Comptrollership Branch. To what does	⁶ d≻°⊆˰⊃°⊆≤'Y°b⊳U </td
the Office of the Auditor General provide	
advise and support to the branch in respect to	
achieving its priorities? Thank you, Mr.	
Chairman.	
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Chairman: Sorry. Ms. Miller, please.	2~1.2 0 1 1 1 1 1 2 2 3 7 0 2C. 2°V/3d&b Cbd CLL%/Lt%/D%A LJ%/A~~
Ms. Miller: Thank you, Mr. Chairman. I can	
confirm that we do not conduct any work in	
this area. It's out of scope in terms of the	「」 (25,2015): いようので、 25,2000 (25,2000): いようしょう (25,2000)
audit of the financial statements. Thank you,	
Mr. Chairman.	
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Chairman: Thank you. Mr. Quqqiaq.	
Chan man. Thank you. Mi. Quqqiuq.	
Mr. Quqqiaq: Thank you, Mr. Chairman. I'll	
move on to the Government of Nunavut	∧خ ^ر L°ڶ۹ مے میں اللہ دل≏م م⊃ ⁶ D' CLơ
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Comptrollership Branch priorities has been	ᢗᡃ᠋᠘᠄ᡃᢦ᠘ᡃ᠋ᠯᢛᠡᢂ᠖᠂ᠴᠶᡄ
to "Procure an Enterprise Resource Planning	
system." As of today, what is the status of the	ϽϞϷĽ·ϞϺσͽ βϟϤϭ ΛϟĽ·ʹͻϹ ϹΔĽ°Ⴍ
procurement process for this system? Thank	
you, Mr. Chairman.	᠕᠋᠋᠋᠉ᡤ᠋᠋᠋ᡅᡄ᠋ᡃ᠋ᡬᢑ᠘᠆ᡁ᠘᠆ᡁ
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Chairman: Thank you. Mr. Chown.	᠕᠋᠋᠋ᡋᢣ᠋ᢞ᠘᠆᠘᠆᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
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Mr. Chown: Thank you, Mr. Chairman. The	ᠴᡅ᠋ᢟ᠂᠋᠋Ⴑᡧ᠋᠘ᡃᡆ᠂᠋᠘ᡥ᠅ᡁ᠕᠅ᡣᡄᢄᢓ᠆ᢓᢃ᠂᠋ᡧᡬ᠋᠋᠍᠍᠕ᡆ
system has been procured and we are actively	
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that new system. We just went through our	Δ⊳៸≪ϷϹ· Ϸ(ϽϞϟ∩ͿϤ: ϤၬLͻ ·ϭͿϧͼϫϹϷ Γ· ៚
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of days ago to approve the '24-25 funding	ᠻᢂ᠋᠋ᢉᢑ᠘ᡩᠵ᠘᠆ᠴ᠂᠋᠕ᠬᢛᡆ᠋ᡣᡗᢣᢂᡔᠮᢁ
that will carry on to continue the work on	
that project. It's moving along on track and	9-୮ ⊳≟ષ્⊄ ⊳∩₅⊄∿>୰
we're very much looking forward to the	ᢤ᠋᠆ᠳᡐ᠈ᡏ᠘᠆ᢞ᠙ᠴ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
successful implementation. Thank you, Mr.	ᡖ>ᢛᢗᠵ᠋ᡃᢐᡄᡄᠵᢛᢅ᠋ᡔᡄ᠋᠊ᡖ᠋ᡣ᠋᠋᠘ᢣᢋᢕᡗᠳᡐᠺᡄ᠋
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Chairman: Thank you. Mr. Quqqiaq.	770HE91E *2* 10.02JN *11 _30
Mr. Quqqiaq : Thank you, Mr. Chairman. I'll continue with the Government of Nunavut witnesses. The Department of Health's response to one of the recommendations contained in the report of the Auditor General on COVID-19 vaccine distribution indicates that the department "will work with the other Government of Nunavut departments on the design of the human resource modules within the newly-procured Enterprise Resource Planning system. Module deployment is scheduled for fall 2024. The system will track the completion of orientation and training programs for health care staff, monitor whether the licences and certifications are up to date, and provide regular reports of overdue training and expired licences or certifications." To what extent is the Department of Health on this	
initiative? Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Chown.	
Mr. Chown : Thank you, Mr. Chairman. As part of the development and rollout of our Enterprise Resource Planning system, we are working with all departments on the various modules. We have regular working groups meeting to review the needs of departments and to review what the different modules will look like and how they will roll out. Health is an active member in that, along with the Department of Human Resources, particularly with regard to the human	

resource side of things, not just the payroll but as you mentioned, the tracking of employees and their training and development and their educational status. We are actively working with Health on that on a regular basis as the new system is developed. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue with the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Collaborate with all departments to develop a comprehensive Accounts Receivable collection strategy." As of today, what is the status of this work? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. Individual departments and agencies and territorial corporations are responsible for their own collection of their respective receivables. Over the next few months, the Department of Finance will be reaching out to all departments and initiating a renewed effort for government collections, an updated collection manual with detailed procedures on setting up collection files, negotiating repayment plans, and the appropriate use of SETA through the comptroller general's office, Canada Revenue Agency, and a collections agency will be provided. In addition, we will be providing every department with a list of their current receivables and speaking to them about a strategic approach to collecting their receivables. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.	
Mr. Quqqiaq: Thank you, Mr. Chairman. A	

follow-up question: as of today, approximately how much is currently owed to the Government of Nunavut by organizations and individuals in respect to outstanding receivables for such things as property taxes and payroll taxes? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As of today, the amount outstanding and owing to the Government of Nunavut is approximately \$128 million. Unfortunately I don't have the level of detail of the breakdown between taxation and other receivables, but I can commit to getting that information to the Member. Thank you, Mr. Chairman.

Chairman: Thank you. If I may just add to Mr. Quqqiaq's question and to the response, in the last Assembly, we passed unanimously Bill 55 to deal with property taxation with mining companies specifically. At that time there were some outstanding liabilities, I believe, from at least one mining company. Have all of those arrears been cleared up to this point? Ms. Nichols.

Ms. Nichols: Unfortunately I don't have that level of detail. If the Member will permit, I can get that detail and report back.

Oh, sorry; I do have that level of detail.

>>Laughter

For the mining receivables, they are still outstanding. Thank you, Mr. Chairman.

Chairman: Thank you. If I may, as we're talking about collections, what is being done to collect those owed monies on behalf of the Government of Nunavut? Mr. Young.

Mr. Young: Thank you, Mr. Chairman. There is a process set out in the *Property* Assessment and Taxation Act as far as what procedures we can take and where we can go with collection. There are a number of steps escalating from a simple interest rate at the beginning and a lot of reminder letters, all the way up to placing liens on property and seizing property in the very most serious cases that are delinquent. With respect to the one large account that you're speaking about, there are some legal issues currently for the courts, challenging some of those changes that we have made that you mentioned in Bill 55. That puts some of this on hold until we find out the results of that. Thank you, Mr. Chairman. **Chairman**: Thank you. If I may, again I'm sorry, Mr. Quqqiaq, so are there still arrears accumulating in addition to previous years owing and what is an approximate? I know you may not have the exact number, but what is an approximate balance of those arrears that are owing? Thank you. Mr. Young. Mr. Young: Thank you, Mr. Chairman. I don't have the level of detail of all property tax arrears outstanding. The account that you're speaking about, I believe it's in the range of about \$14 million and that does continue to accumulate. The government is of the stance that we are still in the right to collect these taxes and to assess these taxes and to apply a levy each and every year, including the interest that goes with that. Thank you, Mr. Chairman. Chairman: Thank you for that clarification, Mr. Young. Mr. Quqqiaq. Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the

Comptrollership Branch's priorities has been to work with the Department of Health to "develop an employee survey for employee medical travel to help improve effective delivery of the benefit and to reduce controllable expenses." As of today, what is the status of this work and also, what specific controllable expenses have been identified? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As part of the early work, we realized that the medical travel guidelines needed to be updated. We're currently in the process of updating those guidelines for input and deferring our survey until those guidelines are in place for a suitable period of time. The controllable costs that we are looking at would include things like airfare/accommodation expense. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Conduct an operational review of the Internal Audit Division and its functions." As of today, what is the status of the review and what specific changes to the division's structure and functions are being considered? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The review of the Internal Audit Division and its functions has been a little bit delayed. Just recently the chief internal auditor retired and while we did have a temporary replacement, that position is now vacant as well. One of

the things that we are looking at is that with the new Enterprise Resource Planning platform, their duties will change and we are looking at supplementing through the use of outside resources to build some capacity within the Internal Audit Division. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. Perhaps I can put these two questions together. How many audits have been conducted by the division over the past three fiscal years and to what extent are the findings of the internal audits shared with the Office of the Auditor General? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The number of audits, I don't know that I would have a specific number at this moment. In terms of findings, every year, we share all the audit reports with the Office of the Auditor General. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Update the Government of Nunavut's approach to grants and contributions, through a review of Financial Administration [Manual] Directive 801..." As of today, what is the status of this review and what specific changes to the Government of Nunavut's approach to grants and contributions are being considered? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. Finance has completed its internal review of this directive and has held preliminary discussions with each of the departments. Most of the changes are related to being more specific about what types of information should be in the contribution agreement, at what levels do we require an audit of financial information versus a statement of revenue and expense.

Traditionally, we have used a particular value, and at some point, is it feasible to continue at that level or should we increase the threshold for audited financial statements? Many departments also have concerns and questions and were seeking clarity on how we handle multi-year contribution agreements and in particular, in the return of the unspent funds and managing the contribution agreements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. This will be my last question and it's for the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities is to "Develop a program to support professional finance and accounting designations for new and existing employees across government." As of today, how many employees are taking part in this program? Thank you, Mr. Chairman. That's my last question.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As part of this initiative, we had looked at supporting employees through an accounting program. We have not moved forward on this particular initiative. We had to defer it as we are moving our attention to specific training

in the new Enterprise Resource Planning system, so I don't have a number of people. Thank you, Mr. Chairman.

Chairman: Thank you. Just before I go off to my next name, I would just like to get clarification on the request for standing offer agreements that did close, I had mentioned earlier. I'm just curious as to how many contracts came out of that or how successful that process went. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The RFP has closed and unfortunately, I have not had an opportunity yet to review. I plan to do that next week. Thank you, Mr. Chairman.

Chairman: Noted. Thank you, Ms. Nichols. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Thank you for recognizing me again. I just want to have a few questions and clarifications from some exchanges that have been going on.

Mr. Chown mentioned the condos here in Iqaluit from the Nunavut Housing Corporation for sale. One of the possible clients told me at one time that when it was offered to GN employees only, this person was going to get a receipt for taxable benefits and quite a huge amount because the price that was being asked for the condos was less than what either Canada Revenue Agency or some other organization deemed the value to be. Can Mr. Chown explain that to the Committee and to Nunavummiut or Iqalummiut mostly who are interested in the condo program? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Member is correct; under the current structure of the program, the condos are

being sold at less than what would be deemed market value. While it's still full cost recovery on the housing corporation's part, the deal that they had on those units was such that they're reselling them for less than current market value, especially with the escalating cost of units on the market. Under Canada Revenue Agency tax rules where you give a benefit to an employee of that nature, it is taxable and we would be required to issue a tax receipt for the difference between the purchase price and the fair market value. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. For the benefit of the viewing audience, what would that taxable benefit be, let's say, on a three-bedroom unit? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I don't have the exact numbers on that in front of me, but we're talking about condominiums here, so I think those are selling in the \$400,000 to \$500,000 range probably here in Iqaluit at the moment. I don't recall the exact selling price, but I think they were in the \$200,000 range maybe. The difference between those two could be the potential tax liability. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Just for clarity then, the taxable benefit that would be issued to a potential client could be as high as \$100 million. Thank you.

Chairman: If I recall, I think the threebedroom units were close to \$300,000 in the sale market. If you're looking at current values of five plus, you're looking at potentially a couple hundred thousand dollars in taxable benefit.

If I may supplement your question, Mr. Savikataaq, is there a way for staff to spread that out over a period of time? I brought it up in the House on making the staff downpayment assistance program that was previously offered and subsequently turned down. It was \$50,000 over a 10-year period of somebody claiming \$5,000 a year. It's only \$75 a paycheque, give or take. Have there been any calculations done on the larger amounts of \$200,000 plus potentially? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. We did have work done by...I'm going to stall here while she thinks about this.

>>Laughter

We did have work done by some tax experts to look at the tax implications of the program. I can't recall off the top of my head whether or not the tax was staggered over time because there was a forgiveness component to those; you have to stay in the units for so long in order to qualify.

I will pass it on to Ms. Nichols to see if she has any more detail on that work. I will say that, to my understanding, the housing corporation, as part of the review of the existing program, I think, is looking at whether there are ways to minimize those tax impacts, but I don't have the details on that at this time. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The impact itself is basically because of the Canada Revenue Agency rules. What happens is the individual will be taxed on the amount of the benefit and when they file

their tax return at year-end, that's when the government will figure out how much tax that they actually owe. They have the opportunity then to work with the Canada Revenue Agency in terms of a repayment plan or something, but in terms of the government, our obligation is only to tax that benefit at the time it's received and anything else is with the Canada Revenue Agency. Thank you.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Staying on the same subject there, if these condo units were open to the general public, because when they first started, it was just for GN employees, if it's open to the general public and the price of the condo is the same, how would you make it a taxable benefit if it's not a GN employee? Can that be explained to me? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. If the program was a program for the general public, then it would not be taxable to anyone, including employees. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you. It seems like a sensible plan to me, so you don't have to pay so much tax and help Iqalummiut, who are desperately in need of houses.

Staying on housing, Mr. Chown mentioned about Nunavut 3000 and how he would like to see it potentially so you don't need staff housing anymore. Can Mr. Chown tell me how much is budgeted under Nunavut 3000? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I do not have the annual budget appropriations documents with me at the moment, so I can't recall the individual annual amounts. I know the annual amount we committed over the next five years was quite a substantial increase to the budget for the housing corporation. I thought in the range of \$200 million over the next five years already approved. It is my recollection, but I'm working from memory here. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I don't remember any substantial amount like that coming to the Standing Committee and Committee of the Whole. Can Mr. Chown just explain that a bit more? Thank you.

Chairman: I think it was just the first year of the appropriation was requested and approved last year and the rest will have to be subsequently requested, but the goal is when they put their forward projections.... Again, I can't remember the exact amount either, but for some reason, \$50 million for this year's budget was approved, if I recall correct and I stand to be corrected as well. Mr. Chown, did that cover everything or do you need to supplement that? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Correct; I think it was around \$50 million. When you look at the substantiation sheets from the capital for the housing corporation, they've got ones for their different programs, they've got one for public housing, staff housing and whatnot and those categories for the '23-24 and again from the '24-25 appropriation years were increased, I thought it was by \$50 million in '23-24 from what it was the year before. I think, in the out years, we had \$20 million or \$30 million above what it was historically and I think it used to be around \$20 million flat across the board and I think we went up to 50, 40, 40, 40, or something like that. I think those incremental increases over the five years total an additional, I thought, \$200 million on top of what they were already getting for housing. It is my recollection, but I am working with a lot of numbers in this head, so I may be off a little bit. We could certainly get the information if the Member would like. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. This is for Mr. Chown again. This should be easier to explain and not so technical, I think. When we go on to financial statements, one of the things that always kind of puzzled me was there are certain assets that get depreciated. I understand that office buildings and heavy equipment, they all depreciate and that's all accounted for, but the one thing that they put on there is roads. Can Mr. Chown explain to me how the road depreciates and if they put gravel on it and grade it, does it appreciate for the next goaround of financial statements? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm trying to answer to this and I'll ask Ms. Nichols to correct me if I get it wrong.

In developing a road, there would be a certain amount of money put in place in order to create and develop that road. At the time that road was built, let's say you spent \$20 million on it, there would be an estimate of the useful life of that road before it would be either unusable or need significant rehabilitation, so that value would be advertised over the estimated life of the road. If there was to be just minor repairs on and off, patching, grading, and whatnot, it would just be expense that we would expect, but if there was to be a major overhaul at some future date that extended the useful life of that road, then I would expect that would, again, be capitalized and amortized over whatever the new remaining life of the road is. Thank you, Mr. Chairman.

Chairman: How do you do, Ms. Nichols?

Ms. Nichols: Quite well, thank you.

>>Laughter

Mr. Savikataaq: Thank you, Mr. Chairman. Just for my curiosity again, at home there, the main road is, I would say, 60 years old. Has it been completely depreciated and it's worth nothing now? I'm just kind of curious: how long is it calculated that a gravel road in most communities before they appreciate to zero and do they actually appreciate once they put gravel on it and grade it? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm going to ask Ms. Nichols about this one, but I don't think the Government of Nunavut likely has that many roads on our books because they're virtually all within the municipal boundaries, so they would be on the books of the municipalities.

Perhaps I can defer to Ms. Nichols as to whether we have a specific category for roads on our own financial statements and an average life. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. We do not currently have a specific category for

roads. There may be some roads factored into certain aspects under infrastructure, but I do not have the detailed listing of whether or not we have any of those roads under infrastructure. Thank you, Mr. Chairman.

Chairman: Thank you. (interpretation) Mr. Savikataaq, are you done? (interpretation ends) The next name I have on my list: Ms. Nutarak.

Ms. Nutarak (interpretation): Thank you, Mr. Chairman. My question is for the government. (interpretation ends) As of today, approximately how much is currently owed to the Government of Nunavut by organizations and individuals in respect to outstanding receivables for such things as property tax and payroll taxes? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Sorry; I was distracted by some technical challenges I was having here. Who is that question directed to? Mr. Chown. Thank you.

Mr. Chown: Thank you, Mr. Chairman. Within our Public Accounts, we do not have the receivables broken down at that level of detail, but we certainly do have it if Members were interested. I just happen to already be open to page 57 of the non-consolidated statements and Note 5 lists the receivables and it breaks them down by our Consolidated Revenue Fund, so that's the core government where our property taxes and income taxes and whatnot would be allocated and it also goes to our Petroleum Products Revolving Fund, public stores, and our liquor revolving funds.

We have it broken down by that level and then we also have a breakdown by the different entities, so by Arctic College, district education authorities, territorial corporations, and whatnot here as well, but within that, I don't have that level in the financial statements. I would need to get the detailed worksheets behind those to provide that, but we would be happy to provide it if the Member would like.

Chairman: Thank you. We will look forward to that information. Ms. Nutarak.

Ms. Nutarak (interpretation): Thank you, Mr. Chairman. I did have another question related to this, but I'll just stop here for now. Thank you, Mr. Chairman.

Chairman: Thank you. Next name I have on my list: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My questions are for the Department of Finance. In the 2021-22 Annual Report of the Qulliq Energy Corporation, it notes that revenues generated from sales of power to the Government of Nunavut was \$33 million. It also indicated that revenues of sales of power to the Nunavut Housing Corporation was also \$33 million and that equates to about 50 percent of the corporation's total sales for the year.

Looking forward, as you were completing the upcoming Public Accounts, '22-23, and as the power rates had increased substantially in that fiscal year through the URRC general rate application as well as the carbon tax implications, I believe, I'm curious to find out how much the Government of Nunavut's power sales to the QEC have increased in that year and as increases happen throughout that fiscal year, how much will they be increasing in future years with a full year's worth of higher power rates? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.	
Mr. Chown: Thank you, Mr. Chairman. I	

don't that level of detail in front of me as to how much our costs on the utilities will be going up, but I know that every time the prices go up, we generally have the most impacted departments and agencies like the housing corporation, EDT, and Community and Government Services. We would do estimates and come forward if necessary for supplementary funding, so it's certainly information we can gather for the Member. Thank you.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister, for that commitment. As the Department of Finance plays a fiduciary role alongside the Financial Management Board, I'm curious if the Department of Finance is working alongside Community and Government Services and the Qulliq Energy Corporation as they negotiate an agreement to allow GN departments and agencies to utilize the commercial or industrial purchase power program in an attempt to reduce this significant increase in the upcoming power rates that the GN is paying. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Department of Finance isn't directly involved in that on an ongoing basis. We would have been involved on the front end, providing central agency feedback when the policy was being developed, but the policy is out there and the Qulliq Energy Corporation is actively moving forward with it. We don't have a significant direct involvement in day to day. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone. Mr. Lightstone: Thank you, Mr. Chairman. My next question is along the same theme of increasing efficiencies and reducing expenditures to ensure long-term value for money. The Department of Finance is heavily involved in the capital estimate process, along with CGS and all departments.

One question that I have been asking repeatedly for the last six years is: as the Government of Nunavut comes to the Assembly seeking approval for \$100 million mega projects with significant energy consumption levels, I have been asking why these aren't incorporating alternative energy aspects to offset those substantial incremental O&M costs associated with these mega capital projects. The first question is: why has that not been done, and the second question, with the upcoming capital estimates, can we expect to see some of these major projects with substantial incremental O&M costs incorporate alternative energy into the scope? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's probably a question best answered by the heavy capital departments such as CGS and the housing corporation, but I do believe there's not always the economic benefit on some of these projects for those investments. Not to say that they shouldn't still be done, but I think the payback isn't necessarily always there, but it would be the question for Community and Government Services.

I do recall, I believe, I thought it was the Qulliq Energy Corporation that attempted a project that involved a component and I think, when the tendering process happened, my recollection was that it became unfeasible. In order to move their project forward, I think they had to amend the scope of their project and I believe it ended up having to remove that component due to the significant cost differential, but a good question, I think, for the Department of Community and Government Services as to whether that is actually an area that would be economically feasible for the government. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Chown. I anticipate hearing that question in a few weeks. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Looking at some of the major capital projects, such as the long-term care facilities, with estimated annual energy costs in excess of half a million dollars a year and those are estimates based off of the previous electricity rates, which are definitely much lower than the actual energy consumption of the projects, I don't see how investing in costsaving measures such as alternative energy into the scope and design wouldn't have its own cost benefit, but I'll move on.

My next round of questions is going to be regarding the mid-year fiscal report. I indicated in my opening comments or I praised the Department of Finance for publishing the first in-year fiscal report, providing the public with a glimpse of the government's performance at the mid-year point.

My first question will be for the Office of the Auditor General. The mid-year report indicated that during the time between the main estimates and the Public Accounts, there's not a lot of easily accessible or publicly available financial information to gauge the progress of the government spending. To address this issue, the Government of Nunavut has prepared this mid-year report to increase transparency and accessibility of financial information.

I would like to ask the Office of the Auditor

General: what specific observations and recommendations does the OAG have regarding the format and contents of this publication? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Our office does not conduct any audit work in relation to this publication. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My next question again will be for the Office of the Auditor General. From your office's perspective, how does the Government of Nunavut's current financial practices and publications compare to those of the other two territories that you audit? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In terms of financial practices, we do not necessarily audit the financial practices. We audit the financial statements of the other governments of Yukon and the Northwest Territories. However, from a benchmarking perspective, in comparison, I would recommend the Government of Nunavut to consider speaking with their counterparts to assess what could be done to improve the financial information that's available. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My next question will be for the Department of Finance. As we are about to reach the midyear point, the end of the second quarter, I would like to ask: when does the department expect to have the next mid-year fiscal

update published? Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Chown.	
Mr. Chown : Thank you, Mr. Chairman. We are hoping to be slightly earlier than last year, but we are still probably looking into November, I suspect, before this year's report. Thank you, Mr. Chairman.	
Chairman: Mr. Lightstone.	
Mr. Lightstone : Thank you, Mr. Chairman. Just a couple of more questions on this mid- term fiscal update document. As I indicated in my opening comments, one of the topics that I highlighted was increasing the frequency of in-year reporting. It is absolutely great to see this mid-year report. I was wondering if the government has any intention to expand this to possibly include another fiscal update at the end of the third quarter, just to give us at the Assembly and the public a snapshot of the halfway point in the year, the three-quarter point, plus the Public Accounts at the end of the year. Thank you, Mr. Chairman.	
Chairman: Thank you. Mr. Chown.	
Mr. Chown : Thank you, Mr. Chairman. I would say that our long-term goal is to essentially be able to provide one at the end of each of those quarters, but it is a matter of baby steps. We're still getting departments accustomed to providing us enough information to provide the one that we just got. I would like to see it expanded to an additional one at the end of the third quarter, but probably not this fiscal year. Thank you, Mr. Chairman.	
Chairman: Mr. Lightstone.	
Mr. Lightstone : Thank you, Mr. Chairman. Thank you, Deputy Minister. I appreciate the	

response. For my last question, the mid-year report is prepared on a cash basis. Revenues and expenditures are not directly comparable to the presentation in the main estimates or Public Accounts. Looking forward with the new Enterprise Resource management system, would it be possible to incorporate accruals on a quarterly basis so that these mid-year fiscal updates would be on the accrual basis as opposed to the cash basis and would thus be comparable to other documents? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I certainly expect that the Enterprise Resource Planning system would improve the odds of that happening. I do suspect that, given the current capacity I have seen across government, it may still be quite the challenge, at least in the near term, to get departments to the point where they're keeping enough track of their expenditures and incoming invoices and their major contracts to be able to produce those accruals for us on a timely basis to actually get a report out the door. Again, a long-term goal, but I suspect the capacity at the departmental level is probably not there in the immediate coming years. Thank you, Mr. Chairman.

Chairman: Thank you. With that, I will recognize the clock and we will take a 15-minute break. Thank you.

>>Committee recessed at 15:08 and resumed at 15:30

Chairman (Mr. Sammurtok): I call the Committee meeting back to order. The next name on my list is Ms. Mary Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I have several questions, but not too numerous as I want to receive further elaboration from our government representatives, specifically the (interpretation ends) Department of Finance (interpretation) and Mr. Quqqiaq queried you earlier today about the current setup, the review process along with funds your department manages, operates and controls.

How are you going to get further funding for operations? Has there been any consideration given to what you responded with earlier, as I heard it? I wonder how steep or deep is the requirement for an operational review. What is needed to get this started, and here my reasoning is...to say it in English (interpretation ends) to conduct an operational review of the internal audit division and its functions.

It indicates that as of today, the question that Mr. Quqqiaq asked was the status of the review of what specific changes to the division's structure and functions are being considered. With the response that you said, it just got me curious, and I thought I'd make a note and ask you about this.

You said that how a little bit delayed it was. Does that mean, the way you said it, is that a week, a month, a year, or more than a year? That is the first question I want to ask. (interpretation) Thank you, Mr. Chairman.

Chairman: Ms. Nichols.

Ms. Nichols: Thank you Mr. Chairman and I thank the Member for the question. It is delayed currently but we are looking at it early into the new year. Thank you, Mr. Chairman.

Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Another issue is this matter, applicable to this matter which I want to further query you on. It relates to employees or

staff who travel for medical purposes and who may require date changes for their travel itineraries.

I wonder if there is a more up-to-date report on the improvements to the medical travel system, as we are all aware of past problems, and you well know them personally I imagine. How comprehensive were the changes or improvements to be implemented within the policy used for staff medical travel?

When will this policy last updated after a review? Do you have any indications on whether this process will commence soon, as I thought I understood that to be your response earlier when you answered the previous question. Now, how many years has this policy remained unchanged? I want to know how long the interim period was from the last update of the policy to now. Thank you, Mr. Chairman.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm trying to draw [from] my memory now, but the last time that the Department of Finance did a major review of the Employee Medical Travel Policy, I think, was probably five or six years ago.

As Ms. Nichols mentioned earlier, part of our business plan priority in revisiting the medical travel for employees is revisiting our current policy and they have been looking at that. The work still to do includes the survey that Ms. Nichols mentioned; we hope to be doing, but it hasn't been issued yet. The last major review of that policy was, I think, was five or six years ago. Thank you, Mr. Chairman.

Chairman: Ms. Killiktee.	
Ms. Killiktee (interpretation): (15:36:44) Thank you, Mr. Chairman. It is indeed truthful, that it needs to be reviewed immediately, at least the need for a review is something we can agree to be needed. As leaders of our areas, rather, as representatives of our constituents we need to forward the concerns that are passed along to us, as their MLAs.	
They request assistance in this area, and they wanted it voiced publicly especially for people who are living on the edge of poverty as the high costs of rental payments is one of the factors that lead to food insecurity, as they need to pay the rent and they are unable to stay at a hotel.	
This is what I think would be something good to see, to have a cash advance prior to their travel, which I believe is called in English (interpretation ends) cash advance (interpretation) and I wonder if this has been considered in the past. This applies to our government employees currently, so when people have no discretionary funds, they are placed in a hotel that requires payments.	
Has this ever been considered? That will form my question on this issue, Mr. Chairman. Thank you.	
Chairman: Mr. Chown.	
Mr. Chown : Thank you, Mr. Chairman. Currently with the new employee medical travel, and I'm going to change my phrase: I was saying policy earlier, but its actually guidelines, for the employee medical travel; there is a provision in there for employees going on medical travel where they can request travel advances for a percentage of their travel expenses. Thank you, Mr. Chairman.	

Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. This was, actually let me turn to another subject which I want to query you on, relates to this matter. There are positions opened or made available by our government in our communities anywhere in Nunavut and these positions that are advertised do not include (interpretation ends) housing (interpretation) or an allocated unit is identified for the position.

Now, with this position that is advertised, does the department of Human Resources make that determination as to (interpretation ends) housing provided (interpretation) for that job. To use this example, if we look at the Department of Health and the local service provider position is opened, then the housing unit is included and would include a housing unit if the person is successful in attaining the position.

Now, that leads to confusion, so it should be clearly identified as I am unable to determine how to properly voice this concern, however, perhaps if I state it this way. If a position is opened in the community wherever in Nunavut in one of our communities, should identify if a housing unit is included perhaps using (interpretation ends) guidelines or policy (interpretation) which one I am unsure of.

When this is included, many people who would have applied for the position if (interpretation ends) housing provided (interpretation) and if this is included, the next obstacle becomes "no housing available" for example, in my home community of Qikiqtarjuaq as there is no available housing.

Even though there is a vacancy they want to

advertise, due to the lack of housing availability, the job is not advertised and if you look at the waiting lists a potential employee may be interested in applying for that. I wonder how this barrier can be more easily understood, and even with that limitation, I wonder if you as the managers have thought of not bothering to advertise a position due to the lack of housing locally?

If a person applied for the position for example, from the south, or Iqaluit or another community, this lack of housing becomes a barrier so the position is not advertised. This is causing the exacerbation of delayed positions that cannot be filled due to the lack of housing. Even with this problem, I wonder if positions can be advertised even without housing, so that is my question. It is disconcerting.

Let me rephrase that. If a position is known to be easily filled locally, the interim period between the hiring or advertisement sometimes leads to multiple years of vacancies, and positions advertised here are not advertised in the smaller communities due to the lack of housing. Perhaps there are qualified people who may be interested. This is a big barrier in my view. I am going far too long with this soliloquy and I apologize Mr. Chairman, that I am taking advantage of this opening. That is my question. Thank you.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's up to each individual department which positions they feel comfortable advertising, whether there is or isn't staff housing with them.

With Department of Finance, certainly there have been situations where we haven't advertised positions because we couldn't get staff housing. Those tend to be very technical positions, so if we're looking for professional accountants or economists, we sometimes will opt not to advertise if housing isn't available, but if we think there's potentially people in the community, then we will advertise.

Finances only in four different communities, so we have the benefit of those all being the larger communities, although we still struggle often to get staff housing assigned to our competitions just because of the demand for it in those big communities. I hope that answers the question. Thank you, Mr. Chairman.

Chairman: Ms. Killiktee, do you have a follow-up question?

Ms. Killiktee: Yes.

Chairman: Please, go ahead.

Ms. Killiktee (interpretation): Yes, thank you. I would really like this to be heard out there and I want to voice my opinion on this and be heard. Please advertise the positions even though there's no housing available, for any kind of job or position.

There are people who are able to do those jobs and people wait for the jobs to be advertised in our communities throughout Nunavut, and I would ask that this be tried, to completely advertise the position even without that, as there may be interest but if nobody is interested, then it will clearly show that the job requires that component, and you need to wait for the housing units to be built.

This is clearly the barrier and prior to housing becoming available, then the job remains vacant and no advertisements are made. I think by doing that, it can help because there's a lot of demand. We demand it, and we expect them to come out and this

can also advertise to the rest of the world I guess that we have a housing shortage and that will be my last question. Thank you.	
Chairman: Mr. Chown.	
Mr. Chown : Thank you, Mr. Chairman. We'll certainly recognize the Member's comments.	
I will say that for the Department of Finance, all of the technical positions that concern us in being difficult to fill without housing are in Iqaluit, so when it comes to our Cambridge Bay, Rankin, and Igloolik offices, we often post those positions, even if there isn't housing in hopes that we may get people.	
It's mostly here in Iqaluit where we really have the difficulty and we have tried on occasion, in case there are people in town, with often limited success, but certainly we understand the desire to have positions posted in communities. Thank you, Mr. Chairman.	
Chairman : The next person I've got on my list is Mr. Lightstone.	
Mr. Lightstone : Thank you, Mr. Chairman. I thought I'd ask all my questions. I just have one last area and it's concerning the borrowing capacity and the debt cap. As indicated, [as of] March 31, 2022, the Government of Nunavut had a total borrowing of \$421 million, leaving \$328 million of borrowing capacities still available.	
I just wanted to seek clarification on the extent which municipal borrowing is included in the Government of Nunavut's debt cap? Thank you, Mr. Chairman.	
Chairman: Mr. Chown.	

Mr. Chown: Thank you, Mr. Chairman. Municipal borrowing is not included within our debt cap. It is only the government and its entities that consolidate in; such as the territorial corporations. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Recently at the Nunavut housing forum, the issue of land development came up and the implications that has on building new public and staff housing and other categories; residential units. One idea that did come up was allowing municipalities to borrow funds in order to pay the tens and millions of dollars required to develop subdivisions.

However, under the *Cities, Towns and Villages Act*, municipalities must seek ministerial approval to utilize debt, and given the very serious housing crisis that we're in and the implications that has on our recruitment efforts, I was wondering if there have been any discussions between the Government of Nunavut departments to allow municipalities to utilize debt, to expedite the development of land? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The land development issue has absolutely been brought up as one of the barriers to the success of development and communities and particularly to this success of Nunavut 3000 and yes, the topic of municipal borrowing has come up as one potential solution. I don't have any specifics on plans to move forward on that, but it has been brought up.

The Member is correct; there is a ministerial

requirement for approval of any such borrowing, not unlike the Government of Nunavut, who is restricted to our \$750 million debt limit by Canada. There's also a territorial government oversight over municipalities to make sure they don't get into a situation that they might not be able to financially get out of, so that is why that requirement is there.

To your original question, yes, there has been discussion around possibly having municipal borrowing to deal with land development. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister. Looking at the Qulliq Energy Corporation's most recent annual report, Note 7, due to the Government of Nunavut, it indicates that the GN has provided the Qulliq Energy Corporation with an interest-free repayable contribution to fund its capital and O&M project expenses in the amount of \$2.3 million.

In addition, there's another line in Note 6, QEC's debt, at the last amount of \$18.8 million of QEC debt was borrowed from the Government of Nunavut at a very low rate, 0.15 percent per year. Under the *Cities, Towns and Villages Act*, it also allows for municipalities to borrow from the Government of Nunavut. As of the end of the fiscal year in the Public Accounts that we're reviewing, the government had \$1.1 billion in cash, \$1.8 billion in financial assets, and \$547 million in net financial assets.

I appreciate the intent of utilizing the cash on hand to reduce the debt cost of the Qulliq Energy Corporation. I think that was a very smart move, but I was wondering if there has been any consideration to further utilize this excess cash to distribute long-term loans to municipalities to expedite the development of the much-needed land. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Member is correct; we do have loans to the Qulliq Energy Corporation and we have those loans on a floating rate, so our agreement with them is an interest rate that is lower than what they would pay at the bank but slightly higher than what we can earn on our money. Over time it changes. The lower rate that you have mentioned there now would be much higher given interest rate changes in the last two years, but we do, do that.

To the question of whether we have considered lending to municipalities directly from the government, I have not been party to any active discussions on that, but it certainly is a possibility that the government could explore if they were interested, keeping in mind that also, they have some very ambitious targets that will involve some significant capital outlays for things like the long-term care facilities, which could impact those cash numbers over time, but as the Member noted, there is significant cash balance there, so there is some room to work with there. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to thank the Deputy Minister for his response. With the way that the *Cities*, *Towns and Villages Act* is written, municipalities must have a land development fund which operates on a break-even basis, but the issue is that many of these land development funds are inadequate to meet the cost of the expansion. For example, I think the Joamie Court subdivision was in the range of \$90 million, if I recall correctly, and the Plateau subdivision was, all three phases, significantly more than the cost of the Joamie Court subdivision.

As land development is funded on a breakeven basis, I would definitely encourage the Government of Nunavut to consider allowing municipalities in a good financial position to borrow these funds on, I wouldn't say a longterm basis, but considering that it only takes a couple of years to develop a subdivision, to offer these medium-term loans to municipalities with the intention of fully recouping the cost in just a few short years, allowing the NHC, municipalities, and the private sector to build the much-needed residential units and assist the GN in addressing the vacancy and staff housing situation. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I will be sure to make note of that suggestion to CGS and the Nunavut Housing Corporation. Thank you, Mr. Chairman.

Chairman: Thank you. Along the same line of questioning, I don't have any further names on my list until I hear otherwise. I just want to follow up with Mr. Lightstone's question. The topic of the cash balance has come up a couple of times today and Mr. Chown mentioned the shift in interest rates over the last couple of years. I was wondering if the Deputy Minister can elaborate on any planned changes to the Government of Nunavut's investment policy. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Department of Finance is working on two policies, one is a cash management, and one is an investment strategy. Those are both in the works now through our Expenditure

Management Division and we're trying to look at both of those and trying to expand our expertise in investing on behalf of the government. Those are in the works, but still at the draft stage. Thank you, Mr. Chairman.

Chairman: Thank you. I look forward to seeing some progress on that, as we all realize there are ways to temporarily use cash that's sitting there. Although interest rates were very low a couple of years ago and insignificant revenues were gained by investing, the tides have shifted a little bit, so I think it's something worthwhile exploring.

Right now I have no more names on my list. With that, I'm going to close the proceedings. Before I ask the Office of the Auditor General for some closing comments, I just want to thank the Committee Members and in some respect, I guess, maybe apologize to Mr. Chown. I didn't even foresee the amount of interest in the Qulliq Energy Corporation's management of their inventory.

I think we did get some really good questions asked and I do look forward to some of the responses. I'm sure officials from the Qulliq Energy Corporation are ardently listening and will be able to provide some feedback either directly to the Committee or through the Department of Finance.

I would like to thank the Members for the good lines of questioning. This is again the first time we've actually had Public Accounts in front of the Public Accounts Committee. I think it was a worthwhile endeavour and I think it opened up a lot of eyes into even just the comprehension or understanding of the documents with the Public Accounts, of the content of them.

I would like to really personally thank the officials from the Department of

Environment. I know there weren't a lot of questions directed your way, but your presence was definitely appreciated. I think it really clarified a lot of the questions that we had as a Committee behind the scenes to really understand not just the accounting of contaminated sites but the plans and ownership and who is going to be responsible going forward through devolution.

I would also like to again personally thank the interpreters for all their great work. They make my life so much easier, I can't even explain.

With that, I would just like to welcome the Office of the Auditor General to provide closing comments. Please go ahead.

Ms. Miller: Thank you, Mr. Chairman. In terms of closing remarks, I did want to offer a bit of clarity on one of the remarks I did during my opening statement in relation to the delay in receiving information on the asset retirement obligations; the information from the Qulliq Energy Corporation.

What I maybe wanted to clarify is that we have been asking for the information for more than a year and we have been wondering what we're going to be getting. From our experience with other areas, so this is a standard that not just applies to the territories but it actually applies to all the audit entities that are auditing under the public sector accounting standards, so the federal Government of Canada, all the three territories, we know what has been going on within the provinces, we know how difficult it is in auditing the standard and until we receive the information, not knowing what we're going to get worries us quite a bit in terms of the length for us to be able to do our work. That's what I wanted to clarify, Mr. Chairman.

On that, I do want to thank the Committee for this opportunity to, again, help support all of you in your oversight of the government finance. Again, we look very much forward to our coming back in a few months to discuss the audit of the government's consolidated financial statements for the '22- 23 fiscal year once it's released. Thank you, Mr. Chairman.	
Chairman : Again thank you to both Ms. Jean and yourself, Ms. Miller, for your very frank and forthright responses.	
With that, we will adjourn until tomorrow morning at 9 a.m., dealing with the Department of Health's vaccine rollout report from the Office of the Auditor General and I look forward to tomorrow morning's appearances. Thank you.	
>>Committee adjourned at 16:02	