Standing Committee on Oversight of	ወድናበጭሥምናገሩ ሀዲዮማሪ ላውድርዮዮምና
Government Operations and Public	የወቅታጭጋንበቦምናምሩጋ ይበደትናድና
Accounts Hearing on the 2022-2023	ይበደምዮና ለነላበዮርጋዮና 2022-2023 ወወዎና
Public Accounts of Nunavut	የወቅታራሲነላበዮና
Iqaluit, Nunavut	Δናኔጋፊና, ወወዎና
September 19, 2024	ረበለሲ 19, 2024
Members Present: George Hickes, Chair Bobby Anavilok Janet Brewster Joelie Kaernerk Mary Killiktee Adam Lightstone Solomon Malliki Karen Nutarak Joanna Quassa Joseph Inagayuk Quqqiaq Alexander Sammurtok, Co-Chair Joe Savikataaq Craig Simailak	Lc-bc-b**Λ'        ><>>>         <
Staff Members:	<b>Δ<sup>ͼϧ</sup>ϷϥϪ;ϧͼͺϥ</b>
Alex Baldwin	ϥʹϹ <sub>ϝϒ</sub> ͺͺ<;ϽϘͼ
Stephen Innuksuk	ϞϢϭͼͺͺϘͽͼʹϻ
Interpreters:	<b>Ͻʹͱʹͱ·</b>
Agnes Allen	<sup>ʹ</sup> ἀ·σ <sup>៶</sup> ʹͺἀϹ <sup>ͼ</sup>
Eva Ayalik	Δ& ϤϧϹ <sup>ϧ</sup>
Andrew Dialla	<sup>ʹ</sup> ἀ·Ͻͺͻ ΠϤϹ
Mary Nashook	ΓϤϹ ͺͺϲ <sup>;ϧ</sup>
Abraham Tagalik	ϤΔ>ϲͺΗϤ <sup>ϳ</sup> ϹʹʹϚϲ <sup>ϧ</sup>
Blandina Tulugarjuk	<ϲͺͼʹϳϳͺͺϽͺͻϳϧʹ;ϧ
<ul> <li>Witnesses:</li> <li>Fera Awada, Principal, Office of the Auditor General of Canada</li> <li>Ernest Douglas, President of the Qulliq Energy Corporation</li> <li>James Elliott, Environmental Liabilities Project Manager</li> <li>Nathaniel Hutchinson, Director of the Petroleum Products Division</li> <li>Michele LeBlanc-Havard, Director of Environmental Protection</li> </ul>	<ul> <li><b>ላለጭ/ጭርኦ</b> </li> <li><b>ላና</b> ላቃላር, የኦኦኒ ምቦኒሲ, የኦኦኒ ምቦኒላና ላና ሬ የል የ ኮ ኮር Γ     </li> <li>ኦታና ርካርጎ, ላ የ ተምክም የባር ምስር የ ተምክም የሰው የ ተምክም የሰው የ ተምክም የ</li></ul>

Sophie Miller, Assistant Auditor General of	୵୕୕୕ୡ୕ୗ୵୕୕୵ୢଽ୶ୖ୲ଽ୶ଽ୰ଽଢ଼୲ଽ୰୰୷ଽ୶ୠଽଽ୶୷ଽ୶
Canada	
Ibrahim Suleiman, Comptroller General	ᡬᠣ᠋ᢄ᠂ᢣ᠈, ᡏᠦᡃᢗᢂ᠋᠈᠋᠋ᠬᠧᢦ᠋ ᠙᠋ᡅᢂᢣᡄᡅᠦ᠋᠋᠋᠄
Daniel Young, Deputy Minister of Finance	
	>>b∩L≻ና≟° ∧Ր⊲™⊃° 14:59Г
>>Committee commenced at 14:59	
	<b>Δ▷/≪ϷϹና</b> ▷ (ዘΔ▷)(ጋኣኦበJና): ናਰኦ°ഫՐኮ. bበLσኈ ለቦ⊲ናਰ⊂ኈbና. ለቦ⊲∟ኦጭቦσናበ°σ, Γነ ናਰ⊲ኣ
Chairman (Mr. Hickes): Thank you. I would	
like to call the Committee meeting to order.	
Before we begin, I would like to ask Ms.	>>_>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Quassa to lead us in prayer, please.	
>> Dravar	
>>Prayer	<b>△▹ᠠ≪⊳⊂፣</b> ▹ (ϽϞᢣ∩Jˤ): ჼݸᢣᠲᡅᡏᢣ, ᠮᡃ ჼݸ⊲ᢣ. ▷ᡝᠴᡏ
Chairman: Thank you, Ms. Quassa. Today we	ᠵᢎᡩ<>ᠨ᠋᠋ᡕ᠋᠊ᡖ᠐᠘ᡷᡪᡄᡄ᠂ᡆᢩᢄᡙᢛᢣᢛᢆ᠐ᡔᡲᡕ᠋᠐ᡧᡕ
are here with the Standing Committee on	ᡏᢄ᠆ᡆ᠘ᡩ᠘ᡁ᠖ᡀᢘ᠘ᡁ᠖ᡁ᠖ᡩᡄᢂᡔᡄ᠋᠕ᡷᢕᢑ
Oversight of Government Operations and	<sup>ና</sup> የΓናንታ⊳σ∿Ր°σና 2022-23 し≪L⁵dና
Public Accounts' televised hearing on the	ዸ፟ዾዾኯ፞፝፝፝፝፝፝ኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
2022-23 Public Accounts of Nunavut. I'll start	
off with the opening comments and then I'll	
invite our partners to provide theirs.	
	▷՟ጔናበ⊲ぺŀdና. ናdል⊲ሥጋኈሁ ∧ቦ⊲ჼჼႦჇჼႭናL
Good day. 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.	⊳-ےך 6ח₀פר ∧רפיס⊲רקיחט 6חנאקבי
	ᢗᡄ᠋᠋᠋ᡬᢣᡃᠠ᠋ᡠᡃᠴᢉᡰ᠂᠋ᡈᡄᠲ᠋ᡦᡃ᠋᠉᠋ᢉ᠖ᡆᡄᢞᢑᠾᡄᠺ᠆ᠴᡞ
We have convened today to begin the Standing	2022-23 L@L°UC
Committee's televised hearing on the 2022-23	ᢆ᠋ᡏᡄᢂ᠋ᢣᡄ᠋᠋᠋᠋ᡊ᠈ᡩ᠋᠋᠋ᡣᢄ᠆᠆᠆᠆
Public Accounts of Nunavut.	
On babalf of the Standing Committee, Lam	
On behalf of the Standing Committee, I am pleased to formally welcome the Office of the	
Auditor General of Canada to Iqaluit. I am also	ᢗᡃ᠋᠋᠋᠋ᡶ᠋ᢞᢦ᠘ᡃ᠋ᢞᢛᡗ᠋᠉ᠳ᠘᠖᠘᠋᠖᠘᠆᠋ᠴ ᠂᠔ᢐᡏ᠘᠆᠘ᢞᢑ᠘ᡩᢕ᠖᠖ᡆᠴᡆ᠘᠋᠋᠋᠅᠘᠕ᡩᡳᢗ᠖᠘᠘ᢣᡪ᠅ᢧᠥ
pleased to introduce my Standing Committee	0007-1700-00 @D00000001000000000000000000000000000
colleagues:	
	<ul> <li></li></ul>
• Mr. Alex Sammurtok, Co-Chair of the	
Standing Committee and Member for	ᡖ᠋᠋᠋ᠳᡊᢛᡄᡃᠦᢄ᠆ᢂ᠋ᡆᢩ᠉ᡶᠴᡄ᠋ᡝᡪᡃ᠋᠋᠆ᠴ;
Rankin Inlet North-Chesterfield Inlet;	<ul> <li><a <="" p=""> </a></li> <li><a <="" p=""> </a></li></ul>
<ul> <li>Bobby Anavilok, Member for Kugluktuk;</li> </ul>	<ul> <li>μας βρή), L-υ-ΡιθΠΡκιβ Διβ-Δς-μάις;</li> </ul>
<ul> <li>Joelie Kaernerk, Member for Amittuq;</li> </ul>	• 4AC 564556, LCUCP56AP456 4F5512;
• Mary Killiktee, Member for Uqqummiut;	
	$\Delta^{\text{sb}} \Delta^{-} L \sigma^{-} L \sigma^$
	<ul> <li>أحك لح٩, لحلحه ٩٥٨ ٩٤</li> </ul>

<ul> <li>Adam Arreak Lightstone, Member for Iqaluit-Manirajak;</li> <li>Solomon Malliki, Member for Aivilik;</li> <li>Karen Nutarak, Member for Tununiq;</li> <li>Joanna Quassa, Member for Aggu;</li> <li>Joseph Quqqiaq, Member for Netsilik;</li> <li>Joe Savikataaq, Member for Arviat South; and</li> <li>Craig Simailak, Member for Baker Lake.</li> <li>Ms. Brewster has asked me to pass on her regrets. She is not able to Oh, speak of the My apologies. Ms. Brewster, welcome to the Chamber.</li> <li>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:</li> </ul>	<ul> <li>ΡϤϚ<sup>Φ</sup> ΔϹϚ<sup>Φ</sup>, LϲυϲϷ<sup>Φ</sup>ηϷϞ<sup>Φ</sup> ϽΔσ<sup>4</sup>J<sup>C</sup>;</li> <li>ϞϤΔ <sup>4</sup> 44, LcυϲϷ<sup>Φ</sup>ηϷϞ<sup>Φ</sup> 4<sup>4</sup>JJ<sup>C</sup>;</li> <li>Ϟ<sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup> <sup>4</sup></li></ul>
<ul> <li>"The auditor of Nunavut shall audit the accounts and financial transactions of Nunavut in each fiscal year in accordance with generally accepted auditing standards and report to the Assembly on the result of that audit."</li> <li>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 the auditor, should be brought to the attention of the Assembly."</li> <li>Members, section 74 of the territorial <i>Financial Administration Act</i> provides that:</li> <li>"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 after the commencement of the next session of the Legislative Assembly."</li> </ul>	Λ <sup>1</sup> λ <sub>α</sub> Δ <sup>1</sup> δ <sup>1</sup> δ <sup>1</sup> θ <sup>1</sup> θ <sup>1</sup> C <sup>1</sup> <sup>1</sup> <sup>1</sup> <sup>1</sup> C <sup>1</sup> C <sup>1</sup> C <sup>1</sup> C <sup>1</sup> C <sup>1</sup> C <sup>1</sup>

The 2021-22 territorial public accounts were tabled in the House on November 8, 2022. The Standing Committee's televised hearing on the public accounts was held on September 21, 2023. The Standing Committee subsequently presented its report to the House at its sitting of March 5, 2024. The Government of Nunavut's response to the Standing Committee's report was recently provided to Members and will be formally tabled during the Legislative Assembly's upcoming fall sitting. The 2022-23 territorial public accounts were tabled in the House on May 30 of this year, five months after the statutory deadline.

Members, today's televised hearing provides an opportunity for Members of the Standing Committee to examine a number of themes and topics, including:

- The government's response to the Standing Committee's report on the review of the 2021-22 public accounts;
- The reasons for the late tabling of the 2022-23 public accounts;
- The government's audit of the Petroleum Products Revolving Fund;
- Budgetary and financial management sustainability and flexibility;
- Transparency in financial reporting;
- Risks and uncertainties, including "liabilities related to contaminated sites and the use of estimates to determine potential remediation costs";
- The activities of the Government of Nunavut's Contaminated Sites Working Group;
- Changes in accounting standards that have been issued by the Public Sector Accounting Board of Canada; and
- The status of comptrollership branch priorities and initiatives that are contained in the Department of Finance's current business plan.

ΥΠΛΩ 21, 2023-Γ. ԵΠL>ϚἐϷ ΡϞͿσϞυͿͼ
ϽσͼϿΠͽϧϞͼ ϷσͼϧϲϤΓσͼΓσͼ ԵΠLͼϞϤ&με
Δενασιδιώ Γ΄ ΔΓς 5, 2024Γ. Δαφε
υαμάτιση Γ΄ Γ΄ 5, 2024Γ. Δαφε
υαμάτιση Γ΄ ΔΓς 5, 2024Γ. Δαφε
υαμάτιση Γ΄ ΔΓς 5, 2024Γ. Δαφε
υαμάτιση Γ΄ Δενασιά Γ΄ Το Γ

▷՟౨ℾ ᢗᡄ᠋ᡬᡃ᠋ᢣᢣᡉᡃ ᠌ᡈᡄ<sup>ᡅ</sup>ᠦ᠋ᡃᢐᡃ᠋᠉ᡣᠺᡊᠥᢂᢣᡃ ᠺ᠋᠋ᢌᡃ᠋ᢐ᠉ᡣᡣ᠘᠂᠖ᡣ᠘ᢣ᠌᠉᠋᠄ᢐ᠐᠘ᢣᠬ᠅᠋ᢧᠧ᠌ ᠋᠄᠋ᡋ᠌᠌᠉ᢣᡗᢨᡆᠦ᠋ᠻᠮ᠄᠋᠋᠊᠋ᠺ᠋᠘᠆ᡩ᠖᠅ᡷᡤ᠅ᠬᡗᡔᠥ ᠈᠋᠋᠋ᢧᡔ᠋ᡃ᠋ᢣ᠖ᢂᢣ᠋ᠵᡄ᠋, ᠔ᡆ᠅᠋᠘᠋᠘᠖ᡃᡃᢧ᠌᠌ᠵᢧᡃ

- ለኦረባ▷ኆ ▷<\_>ჼי/Lላσና Lᠸしᠸ▷ናል└」ና
   ኣኈዖኈኯኇናL<sup>\*</sup>ὑር 2022-2023-Γ ႱペL<sup>b</sup>dና
   ሶሏ▷ኦሮჀ<sup>1</sup>ኣብГσ<sup>\*</sup>ቦ<sup>\*</sup>σ<sup>c</sup>;

- <sup>5</sup> Խ១Δ
   <sup>6</sup> Խ១Δ
   <sup>6</sup> Ψ
   <sup>6</sup> Ψ
   <sup>6</sup> Ψ
   <sup>6</sup> Ψ
   <sup>6</sup> Φ
   <sup>6</sup> Φ

ᡧ᠋᠋ᠬᡶ᠋᠋᠋᠋᠋ᠬ᠋᠋ᠦᢄ᠆ᡆ᠋ᢩᡔᡄᢄ᠆᠙᠘ᢞᠾᡡ᠄᠋ᢐ᠘᠉ᡃᡆᢣ᠌ᠵ᠘ᢟ ᠋᠋ ᠋ᡄ᠋ᡬᢣᡃ᠋ᡃᡏ ᡈᡄᡨᠦᠮ᠋᠋᠋ᢄ᠋ᡢ᠋ᠺ᠋᠋᠋ᠴ 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 examine the extent to which the government has been taking action on issues identified by the Auditor General and the Committee itself.

Information published by the Office of the Auditor General indicates that its next report to the Legislative Assembly will be a follow-up report on the issue of child and family services. As Members will recall, the Auditor General's 2023 Report to the Legislative Assembly on this issue was tabled on May 30 of last year. The Standing Committee's televised hearing on the report was held from September 19 to 20, 2023. The Standing Committee subsequently presented its report to the House at its sitting of November 1, 2023.

It is also anticipated that a report on the Nunavut Housing Corporation's public housing program will be provided to the Legislative Assembly in 2025.

I would like to conclude by addressing some housekeeping matters. I ask all Members and witnesses to ensure that their cellphones and other electronic devices do not disrupt these proceedings. In order to assist our interpreters and technical staff, I ask that all Members and witnesses go through the Chair before speaking. I also ask that all Members and witnesses refrain from the use of acronyms during these proceedings.

Members of the Standing Committee have been provided with a number of documents for their ease of reference during this televised hearing. For the benefit of our witnesses and interpreters, I ask Members to be precise when quoting from or making reference to specific documents. ۸۵٬۵٬۵۵۵۵۵۵ ٬۵۵۶۲۹٬۵۰ ۵۵۷۲۹٬۵۰ ۵۵۵۵٬۵۰۲۹٬۹۲۲۹٬۹۲۲۹٬۹۲ ۵۵۵٬۰۰۰ ۵۸۲۹٬۵٬۹۲۹٬۹۲۹٬۹۲۹ ۵۰۵۰۰۰ ۵۸۲۹٬۵٬۹۹۹ ۵۰۰۰۰ ۵۸۲۹۹۵٬۵۰

σͺͺϷՐϞϷϤϚͽϹϷͽϷϭͼϭͿϭϷϞϭϲ ΛϞϨͶͽϷϿϭͼ ϿͼϿͼΓ ΔͼϿϲͺϒͼϟϭϻͼ ϭϤϿͺϔͺϒͼͽͺϿϲͺϿͼϫͼ ϒϲͺϲϫͼϧϧͼϲͺϔͼϧͼϲϲ;Ϸϲ; 2025-Γ.

Loashy the or Asharles
 booked by the solution of the solution of

ϷႭ ൎႭႭჼႫჼႦჼჼႶናႶႫჼჼ ႠႭႻඁჂჼႻ ႠႻჂϷႺϷႶჁႾႽ ႭႭႴႠႾႠ ႭႭႠჼ ႦჍჼჼჍႱჾ ႠႭႻჂჼႦႦႶჼႶႱႽ ႯჼႱჂ ႻჼႶჼናႠ ჼႦჼႱჼႺჼჼႶႠϷჍႾႵႻႽ ႠႺႻჂႠႻႺ ႠႱჼჼჼႫ This hearing is being televised live across Nunavut on community cable stations and the direct-to-home satellite services of both the Bell and Shaw networks. It is also being livestreamed on the Legislative Assembly's website. Transcripts of the televised hearing will be posted on the Legislative Assembly's website at a later date.

Under Rule 91(5) of the *Rules of the Legislative Assembly of Nunavut*, the government is required to table a formal written response to reports of Standing Committees within 120 days of their presentation, and I anticipate that we will be presenting our report on this televised hearing at the upcoming fall sitting of the House.

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

**Ms. Miller**: *Ullukkut*. Good afternoon. Mr. Chairman, thank you for inviting us to appear before the Committee to discuss our audit of the Government of Nunavut's consolidated financial statements for the 2022-23 fiscal year. Joining me today is Fera Awada, a principal responsible for financial audits. We look forward to supporting the Committee's review of the results of the government's financial transactions.

The consolidated financial statements in the Nunavut Public Accounts are a key government accountability document to help Members of the Legislative Assembly understand the outcome of the government's financial transactions. As the Government of Nunavut's auditor, our primary responsibility is to audit the consolidated financial statements and express an opinion on them. We also report on the government's compliance with specified authorities. &<"d\*σ </p>
&
&
L
C
d\*
b

</p

 <t

ĹᅆႭႠ᠂ᢐ᠘ᡃᡆᡄᡃᢛᠵᡃᢐᢗᡃ᠋᠘᠋ᢞᢣ᠘ᢞᡃᢦᠡᢂᡔᢀ ᠆᠋ᡄ᠆᠋ᢤ᠋ᡭ᠅᠘ᡠᢩᅆ᠅ᢑ᠑᠋᠋ᡗ᠘᠋᠋᠅ᢣᡘ᠕᠅ᡥᢁᡦ ᢂ᠋ᢑᠣᠽᡏᡆᠧᢛ᠑ᡥᡗ᠋᠋᠋ᠶ᠋ᠮ᠂᠋᠋᠋᠋᠘ᠴ

accountability for how public funds are spent	ᢣ᠋᠋᠉ᢞᡃᢂ᠋ᠴ
and how government finances are reported. Our	ᢆ᠋᠋ᡰᡄ᠌ᢂᡔᡄ᠋ᡗᡊ᠕᠋᠋᠆᠆᠙᠘᠆᠆᠆᠆᠆
work supports the Legislative Assembly's	
oversight of the government, promotes	Ⴑ <b>᠙</b> Ľᡃݸ ᠕᠆ᡅ᠋᠋ᡏ᠖ᡃᡃᢑ <sup>ᡝᡄ</sup> ᠙ᠴ᠌᠌᠌᠈ᢣᡄ᠋᠋᠕᠆
transparency, and supports good financial	<u>ᠹ᠋᠊ᡆ</u> ᢂᢣᡄ᠋᠋ᠬ᠋᠊ᠴ᠋᠋ᠳ᠈᠋ᠣ᠈ᡠᡄᢂ᠋᠂᠋ᠴ᠋
management.	
munugement.	᠙᠋ᢩᡄᢂᢣᡄ᠋᠋᠕ᢣᡃᡆ <sup>ᡅ</sup> ᠦ. ᡏᠦᡃᢗᢂ᠋᠂᠋᠋᠋᠋ᡔ᠆᠋
The government carries out its accounting and	᠙᠋ᢩᡄᢂᢣᡄ᠋᠋᠕ᢣᡃᡆᠲᠴ᠋ᡭ᠙ᡆᢂᢣᡄ᠋᠕ᡷᡃ᠘ᡅᡃᠴ
financial reporting responsibilities through its	₽▷⁵Ხˤᢗˤᠳ刘ᢛᠵᡕ᠋ᢩᡆ᠕ᢛᡆ᠋ᡣᢛᢣ᠋ᢍᢛ
	᠕᠙ᡤᡃᡃ᠋ᢞ᠖᠋ᢂᢞᡄ᠋᠕᠋᠆᠋᠕᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Office of the Comptroller General in the	ዾኇ፟፟፟፟፟፟ዾኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
Department of Finance. The Deputy Minister of	ᢗᡃ᠋᠋᠋᠋᠋ᡶ᠋᠄᠋ᡃᢦ᠘ᢣ᠋᠋᠋᠋᠋ᢆᢣᢄ᠂ᡔ
Finance and the comptroller general will	
answer questions about the preparation of the	ᢗᡃ᠋᠋᠋᠋᠘ᢞᡟ᠈᠘ᡩᢐ᠕᠖᠖᠘᠉ᡩ᠘ᢋᢄ᠋᠘᠅᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
financial statements. We will focus on our	
audit.	ႱペĽゥď ൎ₽ႭϷᢣᡄᡅ᠋᠌ᡧ᠈ᠳ᠈ᡴᠬᡄ ᡏᡃ᠋ᢆᢣᠴ᠋ᡗ᠈᠋᠊᠌ᡋᢦᡃᢆᡠᠥᠺ
	₽σ₽₽C
The result of our audit work is contained in our	₫ჼჼ₽Ր┫ჼჼႠϷィႾჼჼႧჂႠჼ, ϷჼぺჂჼႫႠ "ᢣჂႾႱჃႾႵႠჼ,"
independent auditor's report in the public	ᢗᡃ᠋᠋᠋᠋ᡶ᠋᠆᠋᠄᠆᠘᠙᠘᠖᠕᠘᠘᠘᠘᠘᠘᠘
accounts. In our report, we issued an	₽∩ኈኯጜኯ፟፟፟ዾዾኯዸዾፙዀኇ፟፟፟፟፟፟፟፟፟፟፟ዾዾኯዸዾዀዀ፟ዀኇዾ
unmodified or "clean" audit opinion on the	᠙᠋ᠴ᠋᠌᠌᠌ᠵᡄ᠋᠆ᡆᢩᢛ᠂ᡧ᠋ᡃᡬ᠋᠋ᡃᡗᢄ᠋ᢕᢑᡆ᠊᠑ᠻᢐ᠋᠉ᡔᢛ ᠙ᠴ᠋᠌᠌᠉ᢣ
government's consolidated financial statements	᠈᠋ᡔ᠋ᢛ᠋ᡃᠣ᠆ᡎᢄᡔ᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
for the '22-23 fiscal year. This means that the	᠙ᡰ᠋᠕ᠫ᠕ᠳᡆᡗ᠕ᡩᡄᢕᢣ᠙᠂᠕ᠫᢛᢕᢣᡐ᠋ᡃ᠕ᢞ᠂᠕᠘
financial statements were prepared in	ᢗ᠋ᡣ᠋᠋᠋ᡝ᠋ᡋᢓᢪ᠋ᢩᡆ᠄ᢞᢩᡔᡣ᠋ᡗ᠊᠋᠋᠋᠋ᠫ᠋᠋᠋᠋ᡪᡥᢗᢂᠬ᠋ᡗᢇᡟᢕ᠋᠋᠋ᡔᡛ
accordance with generally accepted accounting	₽イ⊲σ, Ե∩L≻ናċˤኄϷ≻L∿LC, Ⴑ≪L⁵ď
principles for the public sector and that you can	PUSCOSIC LCUNUS PODEC CC, USE U
rely on the information provided.	
	P <sup>3</sup> U<2CD <d<sup>3D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>C<sup>3</sup>N<sup>3</sup>C<sup>3</sup>D<sup>3</sup>C<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D<sup>3</sup>D</d<sup>
However, as the Committee is aware, the	
government missed the statutory financial	
reporting deadline. This delay was because the	
financial statements of the Petroleum Products	
Revolving Fund were completed too late to	کσ <sup>6</sup> , <sup>1</sup> <sup>2</sup>
meet the December 31 statutory reporting	<u>۵. ۵. ۲ ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. ۵. </u>
deadline for the government's financial	L-U-D'6 T LA 30, 2024-F. U<
statements. The '22-23 Public Accounts of	$P^{U} \ll D^{1} LC D^{1} D^{1} \otimes D^{2} \Delta d^{-1} \otimes U^{1} \otimes D^{1} \otimes D^{1$
Nunavut were tabled in the Legislative	5°P607L~°D16 4°P64°7L7F° A7L7P276
runavat were tabled in the Legislative	

public accounts is an important step in ensuring | LCUCDSAD< QDC/SDZ+LCBUC,

The Committee's review of the territory's

Assembly on May 30, 2024. Because the

with specified authorities.

government missed the reporting deadline, we

have issued a modified opinion on compliance

We wish to draw the Committee's attention to

two issues. The first was raised previously and

involves inadequate inventory management

᠘ᠸ᠊ᡗ᠋᠋ᢉᢦ᠋ᡃᠦ᠋᠋ᠮ᠘᠂ᡅᠴᠣ᠘᠋᠋᠋᠅ᢗ᠌᠌᠌ᡔ᠋᠘ᡃᠥᡃ ᠕ᢞ᠋᠋᠊᠋ᡄ᠋ᠮᠦ᠋᠋ᡃ᠖᠋ᡃ᠈ᡔᠥ

ԵΠL>ϚέϚ ϷϞϡϟϞϭͿϨϘϚ 2-ϼϚ. ϟϘʹϹʹϷ 、ͽϷϹϷϲϷͽϟͰϟͽ ϭͰLͻ άϞͰ΅ϚϽσϷ άϞΔσ϶϶ ϤϷϲͼϚϫͼϭ ϭϞϤͻ ϤϷϲͼϚϚϚϘϭͼϚϷ ΔϲϷϞʹϒϐϭϷ ϭϞLͻ ϷͽϟͽϹϒϽϭϷ ͼ϶ϲͼ ϷϞͽϤϽϲϲϷϭͼ ϭϤ>άϞͽႱσ. ϹͰͽϭϤ ϭΓυϟϹϷ;Ϛ ΛϞϥϹϒͻͻ ΛϹͼϧϲϤϭͼϷϭϧυ

 $\square Paris C' L'iC. \land C A P' Abto Abto A' DAP'$ 

practices and significant control deficiencies for spare parts and lubricants at the Qulliq Energy Corporation. These shortcomings matter because the lack of complete information on these inventories prevented us from concluding on whether they were accurately recorded and valued. The second issue involves the Petroleum Products Division, which required action by the government and the legislature to resolve issues with authorized limits for its two funds.

On another matter, in '22-23, the government implemented a new accounting standard for asset retirement obligations, or AROs. AROs are legal obligations for physical assets that will cost money to deal with when they stop being used. For example, the government could incur costs in the future to clean up buildings that contain asbestos.

We noted issues relating to AROs. The new standard is complex, and the government and some territorial corporations had difficulty implementing it. As a result, both the Qulliq Energy Corporation and the Nunavut Housing Corporation missed their statutory financial reporting deadlines. This in turn delayed the government's consolidation process. We would also like to remind the Committee about the issue relating to AROs in the financial statements of the Nunavut Development Corporation that we brought to your attention in last year's hearing. In our '22-23 independent auditor's report on the corporation's financial statements, we noted that the corporation had not done the required analysis to identify future AROs.

Finally, as we highlighted to the Committee last year, we continue to notice that certain government departments and territorial corporations have experienced high levels of employee turnover and vacancies in key positions. The high level of vacancies inherently increases the risk of errors in

ᡃ᠋᠖ᢂ᠋ᢣᡄᢂ᠋᠋᠃᠘᠘᠘᠘ᡩ᠕᠈ᢣᢉᢕᡄ᠉ᠴ᠖ <u>᠙</u>ᠴᢄ᠈᠆᠃᠉᠂᠆᠃᠉᠂᠆᠃  $\Delta \mathcal{L}^{\circ}$ し≪Lʰdˤ Ხ∩ኈሥኈ<ና⊂⊲ፇኈቦ°ፚና. ∆™۵∆∩۹۲۷۶۵۷۵۵۵ ۵۵۷۵ ۵۵۷۹ ۵۲۷۵ ۵۲۷۵ ۵۲۷۵ ۵۲۹ ۵۲۹ ۵۲۹ ۵۲۹ ۵۲  $\land \$ 23-Γ Δέμάνος CLUVLLUVLUV ▷<sup>1</sup>/2 2<sup>1</sup>/2  $a_a \Delta^{sb} \ell^{\gamma} \ell \cap^{b} d^{cb} \ell^{p} \sigma^{b} d^{cb} \Gamma$  AROs- $\sigma^{b}$ .

financial reporting because it can lead to	ᢗ᠘᠌᠌ᡔᢥ᠘᠂ᢩ᠘ᠰᠺᠴᢉᡃ᠘᠙᠘ᡟᡆ
deficiencies in the internal control environment.	
We again encourage the Committee to study	᠈ᡃᢆᡆᡰᡨᡆᡬ᠌᠊ᢄ᠘ᢣᡪ᠆ᡏᠦᡃᢗᢂ᠋᠂᠋ᢆ᠋ᡔᠧᡇ᠂ᢆᡠ᠋᠌᠌᠉᠆᠅
this situation and ask the government about its	᠙᠋ᠴ᠋᠌᠌ᠵᡄ᠋ᡊᢣᡃ᠘᠋᠋᠋᠋᠆ᢣ᠂᠘᠋᠋᠋᠋᠋᠉ᠳᠣᡆ᠘ᢣ᠋ᡃᢛ᠋ᠬ᠅ᡣ᠋ᠺ
recruitment strategy.	᠘᠋᠋᠋᠋᠋᠋᠖ᢣᢑ᠒᠅ᡥᠴ᠘᠉ᡃ᠋ᢐᡆ᠘ᢣ᠋᠋᠖ᡧᢧ᠋ᠴ
	᠔ᡏᢣᡎᡄᢄ᠆ᡁ᠖᠆ᢧ᠖᠘᠆ᡁ᠖᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
I would like to thank the Deputy Minister of	ႱペĽᡃᢦᡆ᠋᠊᠊᠋ᢆᡠ᠋ᡄᢂᢣ᠋ᡗ᠊ᢂᡔᢑ᠖᠋ᢆᢐ᠆ᡁ᠋ᢆ᠆᠆
Finance, the comptroller general, their staff,	ለዉረዻ <sup>;</sup> σኈՐና ⊲ၬL bϽኦኦኄbበሶ°σኈՐና.
and the staff of the departments and territorial	
corporations who were involved in preparing	ᲮᲘLᲘºᲘネ, C୭ºᲡ ᠘ᢣ᠋᠆ᡦ᠈ ᠺᡗᢦᢓᡣᠳᠳ
	ዾኄዾዾጘኯ፟ኇ፟፝ኇ፟፟ ዾ፟ዀዾኯኯ፟ዀ
the government's financial statements. We	
appreciate their effort and collaboration.	
	(3 \ 10 0 0 0 3 )
Mr. Chairman, this concludes my opening	
remarks. We would be pleased to answer any	<b>Δ▫ィ≪⊳⊂ぃ</b> (ϽϞϞ∩Jና): ˤdϧ°ႭϮϧ, Γኁ ୮೨ ⊲ၬ∟୬
questions the Committee may have. Nakurmiik.	,
Thank you, Mr. Chairman.	᠘᠙᠘ᡃᢦᡏ᠊᠘ᠫ᠘᠋᠋᠋᠋᠋᠈ᢣᢣᠺᠬ᠅ᡥ᠋᠋᠊ᠳ᠊ᢂ᠋ᡃ᠋ᠮᡃᡠᢣᡄ᠋᠋ᠧᢁ᠅ᢆᡃᠾ᠋ ᠘᠂᠈
	ל <sup>∞</sup> .
Chairman: Thank you, Ms. Miller. I'll allow	
the government to proceed with their opening	لا المعالية معالية معالية معالية معالية المعالية معالية المعالية المعالية معالية المعالية المعالية معالية معالية معالية المعالية المعالية معالية معالية معالية المعالية معالية معالية معالية معالية معالية المعالية معالية م
comments. Mr. Young.	، ۵۵، ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰ ۵۰
	ለ≫՟⊂ჼჼ<ና∩⊲ჼΓ 'የΓჼን∩՟ጔቦና 2022-2023 Ⴑ≪Ľჼď
Mr. Young: Good afternoon and thank you for	ᢆ᠌᠙᠋ᠴᢄᢣᡄ᠋᠋᠋᠕ᡷᡗ᠋᠅ᡗᡄ᠈᠆ᡁ᠘᠉ᡩ᠘᠉᠘᠘᠉
inviting us to appear before the Committee for	
the review of the 2022-23 Public Accounts of	ᢄ᠘᠋᠋᠋᠋᠋᠋᠋᠋᠋ᢆᡦ᠖᠋᠋᠋᠋᠋᠋᠋᠋᠋ᢑ᠆᠆᠘ᡷ᠖᠋᠋᠋
	ϷͻϷϧϲʹͲϧϝͳϒͼʹϫͺͳϘͼ
the Government of Nunavut.	ଏଝମ୮୯୬୯ <sup>କ</sup> ୯, ୮୵ଏ <sup>ୁ</sup> ୮୵୯ <sup>ୁ</sup> ଜ୍ୟୁ
	ᡏ᠆᠕ᢣ᠘ᢣ᠈᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
With me today from the Department of Finance	ᢣ᠘ᡏᢣ᠘᠋ᡏᡄᡏ, ᡏ᠙ᡣᡄᡅ᠋᠋ᠴ᠋ᠮ᠆ᡏᢄ᠆᠋᠋᠋
is our Comptroller General, Ibrahim Suleiman;	⊲⊳∟°∩ᢣ. ⊲ၬ∟> ⊳ᠳך ᢗ°᠙ᡠ᠖ᡣᡗᢣᢁᡃ, ᡆᢗᠣᠵ
from the Department of Environment, we have	ᡰᠯ᠋ᡐᠻᢞ᠋ᢣᢛ, ᡏ᠋᠌ᢂᡄ᠋ᡄᠯᢣᢂ᠋᠖ᢛ᠘᠘᠘
Michele LeBlanc-Havard, Director of	
Environmental Protection, and James Elliott,	
Environmental Liabilities Project Manager.	ᢄ᠋᠋᠄᠋ᡃ᠋᠔ᡔᢞ᠋᠖᠆ᡁ᠆ᡁ᠆ᡁ
Also appearing with us today is Nathaniel	<u>ᠹᡆ</u> ᢂᡃᡏᡆᢕ᠋᠈ᡩᠣᠵ᠈ᢄ᠈᠋᠋ᠳᢄ᠘ᢞᡉ᠄᠋ᡃᡉᠴ᠘ᡃ᠘ᠺ
Hutchinson, the Director of the Petroleum	٩ كاهرهاك لك لم ٢ ٩ ٢ ٢ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩ ٩
Products Division, and the Qulliq Energy	հ <sup>ւ</sup> βε∪հ <sub>6</sub> σ⊂⊳ <sub>6</sub> μFFC 2022-2023 Γ&Γ <sub>β</sub> α
Corporation's President, Ernest Douglas.	
,	
Before discussing the public accounts, I would	
like to address their delayed tabling. The	
Department of Finance was unable to table the	
-	
2022-23 Public Accounts by the December 31	
deadline due to a delay in the completion of the	
Petroleum Products Division's annual audit.	
The Petroleum Products Division's audit was	
negatively affected by staff vacancies in	
	∧ଈ୳୷ᢣϷᢣᠦ, ᢗLᡨᡅᠴ᠂ᢣᡃᢛ᠙ᡣᡄᡃᢛ<ᡃᢩᠵᠥ

corporate services positions which are critical to the audit process. As a result, the external auditor was unable to complete the audit within the initial timelines, ultimately leading to the Department of Finance being unable to complete its consolidation of the public accounts by December 31.

This delay was highlighted in the independent auditor's report provided by the Auditor General of Canada. The Government of Nunavut received a clean audit opinion in respect to the consolidated financial statements but received a qualified opinion relating to compliance with the *Nunavut Act* and the *Financial Administration Act*.

I am pleased to report that the Petroleum Products Division's audit was completed in late February 2024, and subsequently, the Government of Nunavut's Public Accounts were tabled in May 2024. I would like to thank Members of the Legislative Assembly for their patience and understanding as we worked to complete the public accounts in spring 2024.

I would also like to mention that the 2022-23 Public Accounts are the first iteration to feature the new public accounting standard, PS 3280, related to asset retirement obligations. This new accounting standard requires us to recognize the costs associated with meeting the legal obligation to remove contaminates, such as lead and asbestos, from Government of Nunavut buildings upon their permanent removal from service. The standard also requires that these removal costs be expensed over the life of the asset rather than at its disposal or demolition. For 2022-23, the Government of Nunavut recognized an estimated \$173 million in asset retirement obligations.

With that, I would now like to share some notable highlights from the 2022-23 Public Accounts that I think may be of interest to ᠙ᢆ᠌ᡅᢄᢣᡄ᠋᠕ᢣᠿᢄ᠘ᡷᡄ᠉᠋᠘᠂ᡁ ᠔ᡣᢗ᠌᠌᠌ᡔ᠘ᢣ᠋ᡔ᠋᠉᠂ᢪᡆᠫ᠌᠋᠘᠆ᡆᠴ ᠙᠋᠘ᡔ᠋ᢣ᠖᠋᠋᠖ᡘᡗᢣᢂ᠆ᡷ᠋᠕᠋᠋᠆ᡷ᠋᠋᠘᠋ᠺᢞᠥ᠋᠅᠘ᡏ

CL° Δ Ρ<sup>3</sup>UQ Δ<sup>46</sup>CDσ<sup>4</sup>U Δ...ΔΔ<sup>46</sup>CD Δ<sup>56</sup> Δ<sup>2</sup> b<sup>3</sup> C<sup>1</sup>L<sup>46</sup>γL<sup>46</sup>γD<sup>46</sup> C<sup>1</sup>L<sup>46</sup>γL<sup>46</sup>γD<sup>56</sup>DJ<sup>2</sup> b<sub>2</sub>CΓ <sup>46</sup>PCD<sup>4</sup>Γ<sup>2</sup>. ΔΔ<sup>96</sup> UQL<sup>6</sup> ΔΩCD Δ<sup>56</sup><sup>2</sup> <sup>4</sup>. C<sup>1</sup>L<sup>46</sup>γL<sup>46</sup>γD<sup>5</sup>σ<sup>5</sup>J<sup>2</sup> Δ<sup>2</sup>L<sup>7</sup>D<sup>4</sup>Γ<sup>6</sup> Δ<sup>3</sup>C<sup>1</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>C<sup>1</sup>D<sup>4</sup>

▷ኄ₽೭Ր୭∿Ს℃▷ኈ 2022-2023-୮ Ⴑ≪Ⴞჾ๔ ᢣ᠋᠋᠋᠉᠋᠋᠆᠘ᢣ᠆ᡅ᠅ᢣᡗ᠉᠋᠃᠘᠅ᢣ᠘᠉᠘᠘᠉᠘᠁ 3280, ФЭФС- ЛІДС ФЭСС- 3280, ФЭФС- $40^{6}C^{6}A^{6}$  $\Delta \Delta \Delta \Delta \Phi = \Delta \Delta \Phi + \Delta$ ᠘ᡃ᠋ᠴᡝᢣᡏ᠋ᡝᡆᢉᡥᡗᢪᠣᡄ᠈ᠱᡃ᠋᠉ᢕᡄ᠋᠉ᠳ ለትናበናነσሲትΓσና. Lcኮርኦቦላናኮምጋጭ ᠕ᢣᡅ᠋᠋᠊᠋ᡏᡷᢛ ᢗᡃ᠇ᡆ᠋᠋᠘᠋᠉ᡩ᠘᠘᠉ᡩ᠘ ᠕᠋ᡃᡆᡣᢂ᠋᠆ᡩ᠖᠘ᢕᢟ᠋ᠿ᠋᠅ᠴᠣ ረና⊧∩ኈ⊂▷ዀՐ՟ጔσጔ፞፞ኇ፞ና. 2022-2023–ጔና, ጔዺፇና し≪∟⁰ď Cd∟⊳ኈ>ና \$173 ୮⊂⊲⁰-<೨∿σ ∧ᆟሰ∩Ⴐ ᡏ᠋ᠫᡥᢗᢂᢞᡠ᠋᠉ᠫᠣ᠋᠉᠕ᡄᡅ᠌᠕ᢣᡄᢄ

CL°Q ለነረበቦጎጋህ, ጋጎነግቦናበረLዎካህ ኦነትናዉናበላጭጋም ዉጋዉፊሞርዮ/Lረም 2022-2023-Γ ሀዲኮሪና ሶዉዮንሮሲነረበግሞም Δ/LቦንዮጋΔ°Qሲላናቴምጋም 6በLንናጎጋና ላጊ ወዲዎΓዮጋና.

Members of the Committee and Nunavummiut	2022-23-F, ወፈዎና ሀ≪L៦ďና ቮሏÞታውና ለናd∩∿ቦና
	کم22 23 1, DC2 0<20 FCD2D / 0111 ک۵%/פֹרֵכִ⊳%>ና \$195.1 ר⊂פ
in general.	שריק ל כבר איז אוז און אין אין אין אין אין אין אין אין אין אי
O	이 12 1 - \$2.03 /( 40 · 41 40 · 20 7 20 7 20 7 20 7 20 7 20 7 20 7 2
<b>Overview of Financial Results for 2022-23</b>	
	b∩∽ᢏ∩ᅂ \$527.6 ୮⊂⊲°.
In 2022-23 the Government of Nunavut's	ዾ_ይና በ«Lьdና ሶ»ር~ዮና \$2.93
financial assets increased by \$195.1 million to a	
total of \$2.03 billion. Net financial assets also	
increased by \$152.3 million to a total of \$527.6	
million.	⊲⊳్⊰∩౨్ ⊲Г⊲ిలిందాిల∩ి \$167.3 Г⊂⊲రాి.
	টে'd⊲ ⊲୮⊲°d \$167.3 ୮⊂⊲°, ৮∩५২୮৭
Government of Nunavut revenue was \$2.93	-υσ <1 <-υ \$107.5 < τ < , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0 <- , 0
billion and Government of Nunavut expenses	2 30 11 0 11400, ΔΕΔΕ 30E CP 22 \$3.55 Λ⊂ΦΦ 4FΦ65DP. CL1Fb59A%
were valued at \$2.77 billion, which led to an	bncb&:
operating surplus of \$167.3 million.	いたてく ( 472(* 41 40) 77(* \$2.7 人一4-~~~ べんはつらくすく 415 475(1)の
	Papysharddana dolara a an
This \$167.3 million surplus, when combined	
with surpluses from previous years, resulted in	
an accumulated surplus of \$3.35 billion. Much	
of the accumulated surplus is made up of \$2.7	2022-23-Γ, ዸ፞፞ዹዾታኈፘ፞ኊታዾኁሩናፘ፞ዹዾኈጋና \$94.6
billion of tangible capital assets used by the	てつ <sup>6</sup> - <sup>6</sup> ででしゃっていたっていたっていたい。 「てつ <sup>6</sup> - <sup>6</sup> ででしゃっていたい」の。 ダムレン
Government of Nunavut for the delivery of	4D%D%D%d 4.2%-F ▷D%YP4%D%
goods and services to Nunavummiut.	4 <sup>5</sup> σσ. ( <sup>6</sup> α کם <sup>6</sup> /۲۹۲
	۲۹٬۰۰۵ - ۲۵٬۰۰۵ - ۲۹٬۰۰۹ ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰۰۹ - ۲۹٬۰
In 2022-23 actual revenue was \$94.6 million	الأص الم
higher than budgeted and represented a 4.2	4.5%-˰,⊃σ.
percent increase from the previous year. This	
increase was slightly lower than the five-year	ᠴᡆ᠌᠌᠌ᢞ᠋᠘᠙᠘ᡃ᠋ᡃᡏ᠋᠂ᡆ᠋᠃ᡏᠦ᠋᠉᠂ᡬᡆ᠌᠌᠌ᠵ᠅ᡬ᠋ᡬ
average in revenue growth, however, which is	⊳∞√ </td
4.5 percent.	Γ         Δ°
	᠔᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
The Government of Nunavut's own source	ᡏ᠙ᠫᡅᡏ᠋᠋᠅ᠫᠣ᠋᠄ᡔ᠖ᡊ᠕᠅ᠴ᠅ᠴ᠅ᠴ᠖᠋᠆᠆᠈ᡔ᠘ᡧᠴ᠈
revenues increased by 15.1 percent, or \$70.7	᠈᠆᠘᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕᠆᠕
million, compared to the previous year. These	᠌᠊᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
increases were driven primarily by increased	
petroleum sales, increases in investment	
income and other income.	
	ᢄ᠋ᢞᡄ᠋᠕ᠳ᠘᠘ᢁ᠋ᠳ᠕ᢄ᠆ᡁ᠘᠘ᢁ᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
Chairman: Sorry, Mr. Young. I'm just going	<sup>ና</sup> dሃ°ዹ广፞ <sup>ኈ</sup> . bጚłቦና.
to interrupt you for one moment; if you could	<b>፟፟፟፟፟፟፟፟፟፦</b> (ጋኣ፞ትበJ <sup>ዸ</sup> )։ ርΔbσ <sup>ϲ</sup> ርΔ <sup></sup> ፞፞፞
please slow your speech down a little bit.	ᢀ᠋᠙᠆᠋᠋᠉ᢣ᠘᠋᠋᠘᠋ᠺ᠕ᡔᡄᢂ᠋᠉ᡔᢄᢃ᠄ᠮ᠆᠆ᡗᡃ᠋,ᢂᢞᡇ᠋ᡱ᠋᠅ᡠᢈ
Thank you. Please proceed.	\$213.9–୮ϲ⊲ਗ਼, ଏୱਂଟਰ ୯୯-୬୦ \$35.6–୮୯ଏଟ
	᠈ᡃ᠋ᡆᡗᠬ᠋᠂᠊᠋᠋ᠣ᠋ᢛᢣᢄ᠅᠋ᢆᠹᡄᢂ᠋᠋᠆ᡷᡆᢂ᠋᠆᠋ᢧ᠋
Mr. Young: Over the same time frame,	ᡬ <sup>ᢛ</sup> ᡆ᠈ᠳ᠋ᠾᢛ᠋᠋ᡔ᠘᠀ᡷᢛ᠂᠋᠕᠅ᡣᢣ᠋᠆ᡅ᠂᠕᠅ᡣ᠋᠃᠆ᢕ᠌᠕᠉ᡔᠣ
expenses grew by 8.4 percent, or \$213.9	᠆ᡧᡃ᠋ᡬᡶᠴᡄ᠂᠋ᢗ᠘᠘᠘ᢣ᠋ᢞᠣ᠋᠋ᡷ᠘ᠴ
million, compared to last year and were \$35.6	ለዖኈ<ጐር ላ ምጉ የድ የድር የትና, 4.7%-Г.

million higher than budgeted. This represents a sizeable increase over the five-year average growth in expenses, which is 4.7 percent.

The majority of increased expenses came from four departments, including:

- Community and Government Services, which had \$89.9 million in increased expenses due to increased resourcing of the municipality funding program and increased operating costs;
- 2. Health, which had \$41.9 million in increased expenses, resulting from an increased population requiring medical services and inflationary pressures which drove up the price of commodities and equipment;
- Finance, which had \$28.7 million in increased expenses primarily to interest costs, the implementation of the Enterprise Resource Planning software costs and liquor product costs; and
- Nunavut Housing Corporation, which had \$16.1 million in increased expenses due mainly to high energy prices.

These increased Government of Nunavut expenses were somewhat offset by decreased spending by the departments of Economic Development and Transportation and Education.

Across the Government of Nunavut, spending on goods and services was \$1.4 billion and compensation and benefits cost were \$832 million, for a combined \$2.27 billion, equalling 82.1 percent of all Government of Nunavut expenses in 2022-23. In the same year, the Government of Nunavut also spent \$162.8 million on capital infrastructure improvements and additions. ᢂ᠋ᠴ᠋᠋ᡏ ᢄ᠆ᡁ᠆᠙᠕᠅ᠳ᠉᠋᠄ᢣ᠘᠘᠋᠕᠆ᡁ᠘᠋ ᠕ᡄ᠋᠕ᡷᡆᢩ᠉ᡶ᠋᠉ᡔᡗ᠉ᢂ᠊ᡆ᠘ᡄ᠋ᡗᢣᢄᡃ᠋ᠴᢕᡰ᠄

- 1.  $\Box \Box \Box \Box^{+} \sigma \cup \mathbb{C} L^{b} d^{b} \sigma^{c} \supset \Lambda^{b} (\Pi^{c} D^{b} D^{c} D^{c} D^{b} D^{c} D^{c}$
- 2. ൎdిరావోర్ సిగ్రాంగా సిరిగ్, \$41.9 గ్రారా వర్రాంచింగి సిగిని రాజింగి సిగిని రాజింగి ద్దాలు సిగ్రాంగ్ పిగ్రాంగి సిగ్రాంగ్ సిగిని సిగ్రాంగ్ పిగ్రాంగ్ సిగిని సిగిని సిగ్రాంగ్ సిగిని సి

ርኮላ ኦഛሥሪባሪንርኦና ഛୁ୭ና ሁዊሥሪኮር ጵፈኦታኮንንበጐቦና ኦഛዮቴኮሩናርንርኦሬኦኮን ለኆናርላናርሲኦነሪና ልጐቦናናነናበርሲኦነሪን ላዛ ልሮዮፊናኮንርሲኦነሪና

 ۵۵%
 ۵٤%

 ۵۵%
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۸
 ۵%

 ۹%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

 ۵%
 ۵%

## ታ≫**σ**ϷኣΓ ϹϷናጋႱϷኣኈႱ**ഛና,** ≪ርና**ዉ**Ⴊጋና ⊲ዛL ዉጋዉႪጋና

ᠴᡆ᠌᠌᠌᠌᠌ᠵ᠄᠘᠙᠘ᡃᠣᡝ᠂᠋᠋᠋᠋᠙ᡘᡄᡃ᠋ᢣ᠋᠅ᡣ᠅᠋ᠺ᠅᠋ᡘ᠅᠋ᡘ ᢞᡃ᠋ᡬ᠋᠋ᠴ᠋ᠿ᠋᠋᠋᠅ᡤᠴ᠋᠕ᡃᠴ. ᠘᠙᠘ᡃᡉᡝ᠂ᡏ᠋᠌᠉᠅᠋᠋᠌᠌᠌ᢧ᠅᠋ᡔ᠅᠘᠅

## Future Outlook, Risks and Uncertainties

The Government of Nunavut's debt levels are relatively low and stable. Government borrowing was at \$404.3 million at year-end, leaving \$347.7 million of borrowing capacity available under the \$750 million authorized limit. Both of these indicators are expected to have a positive impact on the Government of Nunavut's financials. Despite this, the Government of Nunavut will face some challenges.

The Government of Nunavut remains highly reliant on funding from the Government of Canada, with approximately 81.6 percent of its 2023 revenue coming from the federal government. This percentage is down from the previous year, however, in which Government of Canada funding accounted for 83.3 percent of the Government of Nunavut's revenue. Most Canadian jurisdictions generate their revenue primarily through taxation. In Nunavut, however, personal, corporate and other taxes accounted for only 27.8 percent, or \$150.4 million, of total consolidated ownsource revenue in 2023.

In 2023 personal income tax revenue was down by 32.6 percent, or \$13.5 million, from 2022. A higher-than-average unemployment rate will continue to remain a barrier to increasing personal income tax revenue in the territory.

Like many jurisdictions across Canada, the Government of Nunavut continues to face challenges with rising costs that results in spending more year over year on programs and services on a per capita basis. While Nunavut's population has grown on average by 1.1 percent per year, per capita revenue and expenses have increased by an average of 3.4 percent and 3.6 percent respectively over a five-year period.  $\Delta \Delta P^{c}$  U<br/>
D<br/>
D<b

ຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼຼ ለኦ/ቦላኈቦናብኖሩርፈዮዮୁୁ /୬ናርኦበታሲፈርዮም; የረላσ, 2022-2023–୮, Finally, our capital assets are getting older, increasing the need for repair, maintenance and replacement costs in the future.

The Government of Nunavut continues to make infrastructure improvements a priority; however, in 2022-23, \$162.8 million was spent on capital assets, which is lower than the \$208 million spent on average over the last five years. In addition to this, infrastructure investments have become considerably more expensive since the pandemic, meaning the Government of Nunavut is seeing less impact from each dollar spent.

The Government of Nunavut continues to take action to plan for, mitigate, and manage the potential impacts of these challenges, including through efforts to grow the tax base, provide support to residents and businesses, and invest in capital assets.

## **Closing Remarks**

I would like to acknowledge the work of our financial reporting team, as well as the work of the corporate services finance teams from across the government who contributed to the development of the 2022-23 Public Accounts.

I welcome any questions from Members of the Committee. Thank you.

**Chairman**: Thank you, Mr. Young. Do any Committee Members have comments to the opening comments? Mr. Lightstone.

**Mr. Lightstone**: Thank you, Mr. Chairman. Good afternoon, colleagues, officials, and those joining our hearing virtually. Representatives from the OAG, Office of the Auditor General, *tunngasugit*. Welcome, everybody, to our second review of the public accounts.

Before I begin, I would like to congratulate our new Deputy Minister of Finance and our new

 هموجه لولال Cdq
 Cdp

 هموجه لوله
 حموجه كري

 مموجه لوله
 محموجه كري

 مموجه لوله
 محموجه كري

 مريه
 محموجه كري
 <

## ᠕᠊᠋᠋᠆᠆ᡘ᠆᠋᠃᠘᠆ᠬ᠁ᠺ

**Δ•/≪Þርጭ** (ጋኳ̀ኦበJና): የਰੋ⊁ੇੇੇੇ ברָי, רַי אַיּ. טחנאַ נכאַיּלטחרקכֿייּכ∿ר°בַיּ ⊲∧ייּלחיִאַכייּכיּטיּש ⊳יּש⊳איגבייֿדיר רַיַכ ב∆רַלָי.

Ϸ۸ቦჼჼႦჇႱႸႦ ႠႻჂႠႦ< ჂჼႶႠჼႱ ഛႠჼჼ ϷႭϷႸႠႢჂჼႻႽ ႯႱႽႠႦჼ ႠႱႱჼჄႱႵჼჄႦႶჼႻ ϭჼႺჼჽႱ ႶჼႻႯჼჄናႠႠႣႦႱႱႠ ΔჼჼႦႭჂჼჼႶჂჂჼႶჾჂჼႦႻ ႭჂჼჾႻႶჁჼჼႶႯჼႦႦႦ ለႠႢႣႢႮჼႭႣႯჼჼႠჄ comptroller general on their recent appointments. For the record, I would like to state that I have had full confidence in your previous roles and I wish you both luck as you oversee the government's coffers and assist the cabinet with fulfilling their fiduciary responsibilities.

I would like to remind the public and Members of the importance of this exercise. The Public Accounts is a key government accountability document that can help understand the results of the government's financial transactions and supports us as Members of the Legislative Assembly contribute to the oversight of the government as well as promotes transparency and encourages good financial management.

The fiscal year that ended March 31, 2023 which we will be reviewing, the Government of Nunavut had revenues of \$2.9 billion, with expenses in excess of \$2.7 billion, leaving a surplus of \$167 million, or roughly 5 percent. As was noted, this was the very first year that the Government of Nunavut had complied with the new accounting standards with regard to asset retirement obligation, which saw an additional \$173 million in expenses and liabilities added to the books. I would like to note that this year's \$160 million surplus was much lower than last year's 267 million, but if it was not for the asset retirement obligation, the surplus would be a new record as well.

As everyone knows, being in deficit is bad, but given the time value of money most people don't know that having significant surpluses can be equally as bad. Continuous surpluses have left to the Government of Nunavut in a strong financial position and are an indicator of root problems. I believe that the Government of Nunavut's surpluses are mainly contributed to two major factors, one being delays in capital projects, and two, unspent O&M program funding. I encourage our new Deputy Minister of Finance and our new Comptroller General to ΡΩΡΥΤΛ«δ» «Κάμ»υ Ley 31 ውህሪኦ» 2023-Γ, «ΡΓ«Ρ» ህሥຍ«ΠΊΔ૯». ውሏ»ና ሀዲኮ ΡΩΡΥσ« Δγ»Π«Π«Γσ» \$2.9-δςσ° σ» ΡΩΡΥσ« «μ ΡΩΡΥ» Σ?Π«υ» 2.7-δςσ° ΡΩΡΥ Ρ»υζάσσ». \$167-Γςσ°σ» ΡΩΡΥσ« «Γσυσμίσσα δυ»ΣΠ« Ρ«σόσ 5%-<υμΓ».

ϤϤϤΟϷͽ, \$173-ΓϲϤ°σϷ ϷἀϷϷσͼ ΛϹʹϧϲʹϿσ ϷἀϷϷͽϿϷΠΓσʹσϷ ΔϲϲϷΛΓϤʹϧϷνͰϞσϷ ϷἀϷϷϲͺϞϤϚϷʹϼͼ. Ϲ϶ϥ \$160-ΓϲϤͼ ϷἀϷϷͼ ϤΓϤϷͼϳσϤͽϿͽ ϤʹϚϭσͼ ΓϷσͽϞʹϲͺϲϷϤϛ \$266-ΓϲϤ΅ϞϤϤϹ ϷἀϷϷͼ ϹΔϤϲ ϹΔϷϭϤ ΛϽʹϧΔͼ ϤϽͽϲϷͿϐϭͼʹͿϛ ;ͼϲϿͼϧ ϤʹʹϧϳϧϲϷϧϧͼ;.

▷<ለንሥሪ ወዲያና ሀዲኒሳር ላГላሪሆና የርምሪኒንዮና ልርሮኦበናዮርምሪኒነር ሬናንግው ላርኦፖም ኦሚዲላምርኦኖናጋበና ላየጋናምጋና ለሮሲኖልና ላጊ 2, ላጊ ሶፈኦታልና

keep these matters in mind as you lead the	⊲⊃∿⊂>∿ᡤ⁰൶<<⊃∩٩ ⊲⊳ഺൄ∩৸∆٩
financial management of the Government of	₫™₽⊳LJ∩'nհ∆ና.
Nunavut leading forward.	
	ᡭᡆ᠋᠌ᠺᢣᡄᡅᢣᡃᡆᡄ ᠘ᠼ᠈ᠸᡎᢄᠴᢕᡧ
I would now like to continue to highlight some	ᡬᡃᢆᢀ᠋᠋ᠣ᠅᠋᠘᠘᠘᠘ᢣ᠋᠈ᡚ᠘᠕ᡷ᠖᠋᠕᠘
of the topics that I would like to continue that	᠙᠋ᢩᡄᢂᡷ᠈ᡥᠣᡄ᠋ᠺᢕᠣ᠋᠋᠋᠋ᠴ᠘᠘᠘᠘᠘
we discussed last year, such as the enhanced	₽₽₽₽Г.
disclosure of contingent liabilities,	
enhancement of in-year reporting, enhanced	ᢣ᠋᠋᠋᠋᠋᠋᠅ᢆ᠋᠋᠋᠋᠋
reporting on tangible capital assets that are at or	ᡏᡃᠭᡠᠥ, ᢣᡃᡃ᠋ᢪᡠᡅᡏᡃᢛ᠋ᠬᠻ᠋᠋᠋ᠬᠳ᠋᠋᠋᠋᠋ᢛ᠋ᢣᢄᡃᡉᡃᢗᡝ᠋᠋᠋᠋ᡔ᠋ᡅ
beyond their estimated useful life, and cash	ଏନ୯ <sub>୳</sub> ୵ୢୄ୷ୢୄୄ୶୷ୡୄ୵ଽ୵୵ୄୄ
management, treasury strategy, and working	᠔᠋᠊ᡄ᠈ᡩᢕ᠋᠕᠋ᠳᢛᢣᢂ᠄᠖ᡃᢗ᠋ᠧ᠋ᠴᡣ᠉᠂᠕᠉᠑ᠺᡃᢣᢂᢣᡆᠺ
capital requirements.	ᡣ᠋Jᢣᡃᡃᢣᢂᢣᡆ᠋᠋ᡏ᠈ᡩᡆᡣᢂᢣ᠋ᢋᡄ,᠕᠋ᡃᡆᡣᡄᡅᢂᢣᠳ.
	$\Gamma^{+}$
In addition I would like to touch upon some	
additional areas, such as the timeliness of	4Pンイ <sup>®</sup> ンアハ <sup>い</sup> トσ <sup>ら</sup> 」 bL <sup>c</sup> ハダ <sup>6</sup> で <sup>®</sup>
tabling of the Public Accounts and the year-end	۵،۵۵۲،۵۵۲ میرور ۲۰۰۵ مرسمه ۲۹۵۰ ۱۳۹۹ میرور ۲۰۰۵ مرسمه ۲۹۵۰ میروند از ۲۰
process; sustainability reporting, such as	
environmental, social and corporate	ሻት የምምር በማስከት የምምር የሚያ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
governance, capital carryovers and capital	ለግብ ነው የወደንር በረናበት ዓትር ለሮሲላህው የስትም. ላዛሬ ናር እሱ, አት/ቅ ቢዮ ሲጭጋምና
capacity.	
Some anomalies that I have noticed that I	
would like to dig into today are the reduction in	
staff housing revenues, which is the first I've	$\Delta^{\text{cb}}b\Delta\Delta^{\text{cb}}\cap^{\text{c}}\Gamma^{\text{c}}\sigma^{\text{c}},$
ever seen; reduction in grants and contribution	᠘᠋᠋᠋᠋᠋᠋ᢑ᠘ᡃ᠋᠋ᢑ᠋᠘᠋ᠮ᠖᠘᠋᠋ᡗᢑ᠘᠋᠋ᡗᢑ᠘᠋᠋
spending; reduction in personal income tax	ᢗᡆᡝ᠘ᡃᡨ᠋᠊᠋ᠳ᠋ᢗᠺ᠅᠈᠋ᠺ᠖ᡔᡘ᠖ᡔ᠘ᡃ᠋ᠮᡁ᠘, ᡬᡃᡆᡆ
revenues; and the asset retirement obligations	᠘᠋᠋᠋᠉ᡃᠣ᠘ᢣᢑᡃ᠋ᡤᡄ᠂ᡩᡄᡗᢣᡄ᠋᠋ᠺ
when assets are surplused.	٢٩ܡ•◊ܝ٩ܟܝܪ◊، ⊲੫ܠﻩܟ٩ﻩ, ∆٢٩̈́٩>٢
	ᡏ᠋ᡥᡄ᠋ᢉᢦ᠋᠋᠋᠋ᢛᡝ᠘ᡃᠴ᠒᠋᠋᠃᠘᠉ᡃ᠋ᠥ᠘ᢣ᠉ᡤ
I would just also like to say thank you to all of	Ċŀᢣ᠋᠘ᢣ᠌᠌ᡔᡣᡏ᠊᠋᠋᠋᠆ᡘ᠆ᢞ᠙᠘ᡩᢄ᠘᠘᠘᠘᠘᠘
the departments, corporate services, the	᠕᠂ᡃ᠋ᠯᢕ᠂᠕ᠫᢛᢗᢂᡱ᠋ᠴ᠖᠂ᠳᠴᢁ
managers, the finance teams as well as all of	٥٤٢٢٩٥/ ٥٤/ bLrb
the program managers that assist the finance	
teams in completing the year-end process.	᠂ᡃ᠋᠋ᡰᢣ᠋ᡃᠣ᠕᠆ᡎ᠋᠕᠆ᡎ᠕᠆᠘ᡩᠴ᠘᠋ᡬ᠋ᢆ᠘ᢄ᠋ᢥᠥ᠘ᡷᠥ᠘ᡐᡃᡗ
That's very lengthy and time consuming and I	
just want thank everybody for all the hard work	
that was put into the Public Accounts. Thank	
you, Chair.	
Chairman: Thank you, Mr. Lightstone. Any	᠙᠋ᡄ᠌᠌᠌ᢂᢣᡄ᠋᠋᠋ᡊ᠈ᡩ᠘ᡊᢄ᠉ᡃ᠋ᡉ᠘ᡩᠴᠺᡗ᠄᠂᠋᠔ᡃᢞ᠌ᢩᡆᡏᡃ ᠘ᡃᢧ᠙ᢂ᠋ᠧ᠅
other comments to the opening comments?	
Seeing none, I'll open the floor to questions.	<b>∆•ץ≪⊳⊂י•</b> (כ <i>י</i> לארטי: ילאיםרֹי, דיכ ב∆ילכי.
I'll give committee members a moment to go to	
their information. Please acknowledge the chair	$Cd^{*}r^{\circ}cL$ Lee $A\Lambda^{\circ}d\Lambda^{\circ}\Delta^{\circ}C\Delta^{\circ}cJ$ . $b\Lambda L^{2}c$

when you're ready to begin. Nobody wants to	ᢗᡆ᠋ᡗᢦ᠋ᡃᢌ᠋᠋᠄ᢣ᠘ᡩᠴᡗᡄ᠋᠕ᢣᡘᡧ᠋ᢄ
lead the foray? Mr. Lightstone.	᠕ᡣ᠋ᠫᢛᡅᡄᢄ᠂ᠴᢣ᠂᠋᠕᠕᠆᠉᠊ᢩᡠ᠖ᢧ᠐ᠺᢄ᠆᠆ᡬ᠊ᢛ
	Г'С ∟ΔϤϽ°.
<b>Mr. Lightstone</b> : Thank you, Mr. Chair. I guess I would like to start off with a very open	<b>ሬሬናታን</b> (ጋኣኦበሪና): ናሪታ°ፈ广ካ, Δካረペኦርጐ.
question. As sort of an exercise of reviewing	ᢗᡃᢆᡰᡆᢩᢟᠾ᠋ᠺ᠋ᢉᢦ᠋᠌᠌᠌᠘᠋᠋᠘᠘᠋᠕᠆ᡣᠮ᠖ᢂᠺ
Public Accounts I would like to ask the	ᡏᡃ᠋ᢣᠴᡄ᠋᠊᠋ᠫᡃᡄ᠋᠋ᡏᡆ ᡬᡃᡆ᠋ᢂᡷᡄᡅ᠈ᡃᠯᡣ᠋᠋᠕᠋ᠳᠳ
Government of Nunavut to respond on any	∧ܒ⌒⊲⁵ﻙ್ʰ∩ܪܢϹ. ܪ̇̀יֶּלֵׁם וּפִרֵשֶׁם ׁ ₽⊳לּביּרֵיָּוֹכ
progress that has been made on	
recommendations from last year's review.	
Thank you, Mr. Chair.	<sup>،</sup> d۶۹۹۲, ۵۴۲۹۹۲
Chairman: Thank you. Mr. Young.	<b>Δ•/«Þር</b> ኈ (ጋኣትበሀና): 'dታ°ฉ广፟፟፟፟፟፟ . ୮ነር <i>ኑ</i> %.
<b>Mr. Young</b> : Thank you for the question. Sorry for the delay. So we had responded to the report from last year. I believe we've answered all the questions. If there is anything in there unsatisfactory, I will be happy to elaborate further. We've also been successful in implementing all of the new standards that come about this year, specifically the one mentioned in the opening comments. And we are on track to table on time for this current fiscal year. Thank you, Mr. Chair.	<ul> <li><b>&gt;</b> (ϽϞϷ∩ͿϚ): ͽʹϭͿϫͽϥϮͽ, ΔͽϒϘϷϹʹͽ. ͽʹϭͿϫͽϥϮͽ, ϤΛΛυδϚ. LΓϤϥϫ ΡϷϷϷΛΓ<sup>៳</sup>Γ° αL. ΡϷϒLϞϿϚ ϤʹͼʹσϞʹͽͻ Ϸσ·ϐϼϚʹϹ·ϭͿϤ Δϳ϶ʹϥϫʹΓϚ ΡϷϟΔͼϥͺͽ·ϭϲϷϚ·ϚϽϚ. ά·LΓ<sup>៳</sup>ΓϷϭϞϒϷͽ αͺͻϥΔʹͽϟϷϐ·ϭʹϨ·ͽͺͼʹϷϽϞυ ϤΛʹͼϭͿϒϷϷ ϭϞϧϲϲϷͼʹϭϲϿϲͼϿʹϞυ ϤΛʹͼϭͿϘϷϐ·ϭͼϷϽͽͽ ϤʹͰͺϳϚϹϷʹͽ ϤϽϲʹͼ·ϹϒϐϤ ϤʹϷϳϚͼͽϹϷϒͰͺϤϲϲϧͼϲϫϲϤ; ϹͿϷϭϤ ϲϿΔϨϽΓΓ; Δομασίδλομ Γ΄ Δυμα Α΄ Α΄ Α΄ Α΄ Α΄ Α΄ Α΄ Α΄ Α΄ Α΄</li></ul>
Chairman: Thank you. Mr. Lightstone.	<b>Δ•/ペÞϹˤ•</b> (ϽኣትበJ <sup>ϲ</sup> ): <sup>ና</sup> dታ°ฉ广 <sup>ͱ</sup> . Γ <sup></sup> ʹϹ ϲΔϚ/Ͻ°.
<b>Mr. Lightstone</b> : Thank you, Chair. Thank you for your response. So one of the issues that I raised one of the concerns that I raised last year was the need to expand upon the Government of Nunavut's contingent liabilities in the notes to the financial statements and last year I had indicated that, well, basically I'll start off by describing what a contingent liability is in this definition, and that is a contingent liability is basically when an individual takes the Government of Nunavut to court, the government must then I guess account for the potential liability in the event the case is lost.	<b>ΔΔ<sup>¢</sup>γ<sup>j</sup>ο</b> (ϽϞληυ <sup>¢</sup> ): <sup>5</sup> d <sup>j</sup> <sup>6</sup> <sup>2</sup> α <sup>†</sup> <sup>6</sup> , Δ <sup>b</sup> <sup>7</sup> <sup>4</sup> α <sup>†</sup> <sup>6</sup> , Pbba <sup>¢</sup> . Δ <sup>6</sup> <sup>6</sup> <sup>4</sup> <sup>6</sup> <sup>4</sup>
So the reason why I brought this up is because the contingent liabilities have risen significant, exponentially over the last few years, from I	Ċ⁵d⊲.

last year it was under the advice of the Department of Justice not to enhance disclosure or information under this section.	ᢣᡃ᠋ᡥᠹᡃᡗᠬ᠌ᡃᡉ᠋ᠳ᠔ᢣᡆᢉᡰ᠂ᡏ᠑ᠸ᠋᠋ᡃᡆᢣᠵᠥᢄ᠂ᠴᡆ᠌᠌ᢁ ᡁ᠙᠘ᡃᡆᡃ᠋ᡥᡤ᠂ᡪᡔᡃ᠋᠋᠋᠋ᡗ᠋ᡔ᠋᠈᠅᠋ᢗ᠋᠋ᠵ᠘᠄ᢅᡆ᠋᠆ᡔᡄ
I understand the rationale for the Department of Justice's recommendation not to provide further information, to protect the Government of Nunavut, but aside from giving all the information identifying each case and each value, would the government consider providing the breakdown of cases per category? I believe there's five or seven different	٩٢٩٥٦, ك\ك،حذ ك٦٦٢٩ هـعد٥٤ هـعد٥٤ ك، ك ك، ك ك، ك ك، ك ك، ك، ك ك،
categories of litigation. Would the government consider providing just figures of a number of	<b>Δ•/ペÞር</b> ጭ (ጋ <sup>່</sup> ኣትበJና): ୮ <sup>៶</sup> ር <i>๖</i> %.
contingencies by category? Thank you, Chair. Chairman: Thank you. Mr. Young.	<b>৮</b> (ጋኣትበJና): ናਰታ॰፬፫፦, Δዮፖ≪Ϸርና፦. ናਰታ°፬፫፦ርϷኈ ⊲ለኪႱልና. ϷႶ৽b°σኪ⊲ናbናታናናር ና₽Γናን፬፦ጋበJና በበናኈፖዚኖ ደሮሁሮኪትማና
<b>Mr. Young</b> : Thank you, Mr. Chair, and thank you for the question. We will have to go back and look at the list. We will work with the Department of Justice and see if there's any way we can provide more information without giving away too much sensitive information.	Λ       Λ
Part of the issue, just so all the listeners are aware, is that a lot of the contingent liabilities that we record have to do with whether or not we think we're in a strong position and how much we might have to pay out if we were to lose those challenges. The obvious problem with giving that information out is that it shows our position publicly to someone who might be	ϤᡃĹᠴᢩ᠄ᢗᢂ᠋᠉᠄᠂᠌ᠺᢂᢂ᠋ᢆ᠆ᡘ᠆ᢄ ᡔᠣᢂ᠋᠅᠆ᡘᢄ ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆ ᠘᠃ᠳᠳ᠘᠘ᡩ ᠘᠃ᠳᠳ᠘᠘᠙ᡩ ᠘᠃ᠳᠳ᠘᠙᠂ᠳ᠘᠅᠘᠅᠘᠅᠘ ᠘᠃ᠳᠳ᠘᠘᠙ᡩ ᠘᠅᠘᠅᠘᠅᠘᠅᠘᠅᠘᠅᠘ ᠘᠂ᠳ᠘᠅᠘᠅᠘᠅᠘᠅᠘ ᠘ ᠘᠂ᠳ᠕᠂᠘᠅᠘᠅᠘᠅᠘
challenging us in court.	<ና쇼•C>γL┽< የረবσ ርኮdϤ bLΓኑ>ዾ⊃ነት የኒሀσና∩ዮσ CΔL°α ጳኁየ፦γL┽ና. ናፅኑዮឩቮኑ,
With respect to the number or the total value of the contingent liability growing, I can confirm	୵୶୵≪⊳C୕ <sup>ଽь</sup> .
that that is not necessarily reflective of the volume of challenges. There are some large	<b>Δ•/≪ϷϹ·</b> Ϸ(ϽϞϷ∩ͿϚ): ·ϭͿϧ·ϿϹϳϷ. ΓʹϹ ϲϪϚϟʹϽ·.

think 15 million to 130 million dollars, and in

the government's response to the committee

ones in there that are really skewing the total

it will return to levels that we've seen in the

past. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

pot, and once those are dealt with I suspect that

ለኦረበቦታኈቦና ጋየረናበላኈጋኈሀ L⊂Ⴑ⊂Ⴠጐያና

∧⊂∿%∿د קףקע ארייעלי אריי

**Mr. Lightstone**: Thank you, Chair. Thank you, Deputy Minister. I would like to move on to my next topic. Last year I had asked questions with regard to the bank balance and working capital requirements for the Government of Nunavut, and the Deputy Minister had indicated that the Department of Finance was working on a treasury strategy. I think that is a very effective means every ensuring financial responsibility in ensuring that we have the right amount in the bank, not too much, not too little.

Would the Deputy Minister be able to provide an update to the committee on any progress made in that area? Thank you, Chair.

Chairman: Thank you. Mr. Young.

**Mr. Young**: Thank you, Mr. Chair, and thank you again for the question. Yes, the previous Deputy Minister did answer that question to say that we are working on a treasury strategy. I can confirm today that we did not have the strategy fully completed. We don't have it completed now, but we were in the last year able to have a policy approved. The first step was to create the policy that sets the parameters and the strategy is our next step, which we are actively working on now, which works within those parameters in the policy.

We are, however, looking pretty closely at our bank balance on a regular basis to make sure even in the absence that ever strategy that we do have the cash available to meet our needs. You may notice in the financial statements that our cash balance was lower than it had been in previous years. That is not because we don't have money, that is because we were taking advantage of very high interest rates coming out of the pandemic and we had a lot looked away in investments that were quite lucrative.

᠙᠋ᢆᡆᢂ᠋ᡷᡤᢄᠫ᠘᠋ᡗ᠉᠋᠆᠖ᠴᠬᠥ᠅ᡣ᠋ᡗ᠅᠘᠋᠋ᡗ᠕᠅᠋ᢕᠺ ᠋ᠫ᠋ᢣ᠋᠋᠉ᡣᡗᠬᢞ᠊ᡅ᠋᠋᠋ᡗᡶ᠅ᡝᢗ᠄᠖ᠴ᠉᠅᠅ᡆ ᠕᠅᠅᠆᠆᠉ᢗ᠌ᢂᢣ᠋᠘᠅᠘᠅᠉᠋᠑ᢣ᠌᠌᠌᠌ᠺ᠋᠋ᠶ᠋ᠮ᠖᠋᠋᠋᠋ᢄ᠋ ᠘᠈ᢞ᠙ᡐᡄ᠋ᡬ᠉

**Δ৬/ペϷϹ<sup>ናь</sup>** (Ͻ<sup>ϳ</sup>ϡϷႶͿϲ): Γ<sup>៶</sup>Ϲ ϧ<sub>°</sub>.

**%** (ϽϞϷΛͿϚ): ʹϭͿϧ·ϫϹϳϷ, ΔϷϒϘϷϹʹϷ. ʹϭͿϧ·ϫϤϷ ϤΛΛυδϚ. Δ. Γσ·ϹϷϚ ϽͽϚϲϫϲϷʹϷϟͿϫͽυ ΡϷϲϷʹͽϟͿϫͼ ϹϷϭϭ·υ ϚʹϫϷΛσϚ ϷϚϿͽ·υΔϷϷΛσϚ ͺϳ·ϫϫͺϫϫͼʹϲʹϤ·LC ϹLϽͿͽυ. ΡϒϤσ, ϷϚϿͽ·υΔϷϷΛϚ ϚʹϫϷͶϚ ΔʹͽϧϫΔϧͽϲϹϷϒͿͺ<sup>∞</sup>ϲͰϹ ϭʹϚϭ.

**Δ•/<>C<sup>•</sup>** (Ͻ<sup>ϳ</sup>λΑϽͿ<sup>•</sup>): Γ<sup></sup><sup>·</sup>C ϲΔ<sup>·</sup>ζλ<sup>•</sup>.

**\_Δ<sup>4</sup>/ጏ፟<sup>\$</sup>** (ጋኣኦበJ<sup>\$</sup>): <sup>5</sup>dታ<sup>\$</sup>ዾቮ<sup>\$</sup>, Δ<sup>\$</sup>/«ϷĊ<sup>\$</sup><sup>\$</sup>. <sup>5</sup>dታ<sup>\$</sup> ጋ<sup>\$</sup>/ር<sup>\$</sup>UC Γσ<sup>\$</sup>CϷ<sup>5</sup>. ⊲⊂⊲αΔ<sup>\$</sup> ϽኣናL Ċ<sup>\$</sup>/Γ<sup>\$</sup>U. ⊲Λ<sup>\$</sup><sup>6</sup>d<sup>\$</sup> Δ<sup>4</sup><sup>5</sup><sup>5</sup></sub>U ⊲/⊲Δ<sup>\$</sup>. ⊲<sup>5</sup> Ϸ<sup>5</sup>bϷ/<sup>5</sup>bcϷ<sup>\$</sup><sup>\$</sup>/L<sup>1</sup>LC Λ<sup>5</sup>dϺ<sup>\$</sup> ΛϽ<sup>5</sup>b<sup>\*</sup>U<sup>\$</sup><sup>\$</sup><<sup>\$</sup><sup>5</sup></sub>α<sup>4</sup><sup>\$</sup> ኣ<sup>\$</sup><sup>\$</sup><sup>6</sup><sup>1</sup></sub>Ω<sup>5</sup><sup>5</sup>C<sub>1</sub>α<sup>5</sup><sup>5</sup>LC Ͻኣυ<sup>\$</sup><sup>5</sup><sup>5</sup>. Č<sup>5</sup>d<sup>4</sup> income was higher. That other income is mostly made up of investment income that we made as a result of investing that extra cash, so we have been very closely monitoring it and we forecast our needs based on priorities we know are coming. And if there are cash needs coming we will certainly keep more available. But we hope to have that strategy completed in the next year. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Lightstone.

**Mr. Lightstone**: Thank you, Chair. Thank you, Deputy Minister. I'm glad to hear that. I would like to move on to the next topic, and that is last year there was some discussion about our aging infrastructure and the need to enhance disclosure of fully amortized assets. Would the Deputy Minister be able to provide an update on progress made in that area? Thank you, Chair.

Chairman: Thank you. Mr. Young.

**Mr. Young**: Thank you, Mr. Chair. Our comptroller Mr. Suleiman next to me is actively engaged in that. I would like to pass that to him, if you wouldn't mind.

Chairman: Thank you. Mr. Suleiman.

**Mr. Suleiman**: In our disclosures for tangible capital assets we follow the PSAS requirements. We outline the amortization, work in progress that has gone into it, as well as any additions. And we follow the standards when it comes to disclosures. Working with the OAG we ensure that all the public information that's required to be disclosed is disclosed and shared in those Public Accounts. Thank you, Chair.

Chairman: Thank you. Mr. Lightstone.

᠋ᢩ᠆᠅ᡏᠦ<sup>᠊᠋</sup>᠉ᡃᡠ᠋᠋᠋ᡄᢣ᠋᠌ᢂ᠋᠅᠆᠆᠆᠅ᢣ᠋᠅᠆᠆᠅᠆᠆ ᠕᠋᠄᠔ᡣ᠅ᡣᢗ. ᡤ᠈᠋᠔ᡏ᠂᠕᠅᠆᠆᠉ᢣ᠘᠅᠘᠅᠅ᠺ᠈ᡆᢩᡅᢂᡣ᠙ᡩ. ᠈ᡃ᠔ᢞ᠌ᡆᡤ᠈, ᠘᠈ᢣ᠙ᢂᡬ᠅.

**Δ৬/ペϷϹ**ናኈ (ጋኣኦበሀና): ୮<sup>៶</sup>ር ۶<sup></sup>.

**ታ**ኈ (ጋኣትበJና): 'dታ°ዺ广፟፟፟፟, Δካፖዊኦር፟<sup>፡</sup>ኑ. ዸ፟ዹዾኯ፞፞፝፝፝፝ ዾኯኯ፟፟ ይ፟፝፝፝፝፝፝ዾ ይ፟፟፝፝፝፟፝፝፝፟፟ አይ፟፝፝፝፝፝፝፝፝፝ዾኯ፝ዀ፟፟፟ የይ፟፟፝፝፝፝፝ፚዾጜ፞ዀ፝ዀ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟ዀ፟፟ የይ፟፟፝፝፝፝ፚዾጜ፞ዀ፝ዀ፞፟፟፟፟፟፟፟፟፟፟ልና. 'dታ°ዺ广፟፟፟, ፚኯ፞፞፞፞ጞ፝፞፞፞፞፞፝ዾዾ፟፟፝፞፟፟፟፟፟፟፟፟፟፟

**Δυγ<Ρς.** (כίλρησε): Γ'ς γς μα.

**ΔϷϟ≪ϷϹ**ჼϷ (ϽϞϡϡϽͿͻ): Γ·Ϲ ϲΔϚϟϽ<sup></sup>.

**ϲΔ·ϟʹϳ·** (ϽϞϷႶͿϚ): ʹͼͿϧ·ϿϹϳ·, Δνϟ≪ϷϹʹ·. ʹͼͿϧ·ͽϲϳ·, ΡϷႱልϚ. ʹͼͿϧ·Ͽϲϳ·, Γ·Ϲ ϟϲͺϳ·. ϭʹ·Γ·ϧͶ·ͽϿʹ·Ⴑ ϭ·ϲϷͶΓϚϹʹͽϹʹϭϷ ϼႭϿϚ Ⴑ≪ͺͰͼϐϫʹϹ ϭʹϞͿͱͺϹϯϚͼ ϹͺͰͼͿϭϫͺϧͺϭϒͻϲ Ϛ;ͼͿϹ; ϛͼϧϲ

ϽϞʹϚ<sup>1</sup>Ϸ<sup>6</sup>σΡL<sup>-</sup> <sup>2</sup><sup>1</sup> <sup>μ</sup>αΡ<sup>2</sup> <sup>μ</sup>α<sup>2</sup> <sup>Δ</sup><sup>1</sup><sup>1</sup><sup>2</sup> <sup>Δ</sup><sup>1</sup><sup>2</sup> <sup>Δ<sup>1</sup><sup>2</sup> <sup>Δ</sup><sup>1</sup><sup>2</sup> <sup>Δ<sup>1</sup><sup>2</sup> <sup>Δ</sup><sup>1</sup><sup>2</sup> <sup>Δ<sup>1</sup><sup>2</sup> <sup>Δ<sup>1</sup><sup>2</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>

the GN is meeting the minimum requirements under the Public Sector Accounting Standards when it comes to capital assets and disclosure of them, but the concern was more along the lines of our aging infrastructure and needing to provide more information how much of our needs is beyond its estimated useful life. That was the intent of requesting enhanced disclosure with tangible capital assets. I would just like to put forward a request again that the Department of Finance works with departments and territorial corporations to highlight that fact.

I've seen the workbooks with the tangible capital asset workbooks. Every building, every asset has its own line and date of construction, renovation and asset value. Its all there, and what I'm quite concerned about is the amount of assets on NHC's books that have a net zero book value, which really means that they are in desperate need of replacement.

I'm highlighting the benefit from our end and the public's end every seeing this type of information enhancing the tangible capital assets with net zero book value, so I would ask if the department would consider this request. Thank you, Chair.

Chairman: Thank you. Mr. Young.

**Mr. Young**: Thank you, Mr. Chair. I have two parts, two answers to this, a two-part answer to this. I would first of all point you to page 13 of the Public Accounts. There's a table that shows the total net book value of tangible capital assets and it's not super segregated. You mentioned NHC versus others. We don't have that level of detail in here, but our territorial corporations manage their own and Community and Government Services manages the TCAs, the tangible assets for the core government. We can work with them to see if there's a better, a more fulsome we can take to sharing that information. **Δ•거ペÞርˤ•** (Ͻ<sup>ϳ</sup>ϡϷ⋂ϑῦ): Γ·Ϲ ϧ<sub>°</sub>.

ታ• (ጋኣኦበJና): የdታ° ዾቮ, ፊዮ/ ペレርጭ. Lናትሮጭ የህጋና የህንዮ ወላጭ ጋ° ሀርት ፖዮ ሀ. L° ለሁጭ 13-Jና ርዮ d4 የወድታጭ ጋን በልና ምና በበናጭ ፖዚና. bበዮ ጋቦና ርፊዮ d4 የዮንና ርድርሲላና የና L° ሀር. ላዛ L ኦና የም b b ሀልና ወደ ይዛር ልካ ጋር ሲንና ላም dና d4> ሲ ነም ሀርሶ d4 ኮና b b ፖሲና የ b b b አ ልካ ጋር ሲንና ላም dና.

 $\Delta^{L} \supset \neg \land \wedge^{2} \forall 4^{1} d^{1} d^{2} \land \wedge^{\infty} \cup 4^{L} \cup d^{2} \land \wedge^{2} \vee^{2} \cup d^{2} \land \wedge^{2} \vee^{2} \cup d^{2} \wedge^{2} \vee^{2} \cup d^{2} \vee^{2} \vee^{2$ 

**Δ•/<>C<sup>•</sup>** (Ͻ<sup>ϳ</sup>, Ϸ∩J<sup>e</sup>): Γ<sup></sup>, C ⊂Δ<sup>c</sup>/Ͻ<sup>e</sup>.

 ٩٤٤
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ
 Δ</td

I don't know if it will make it into the actual Public Accounts, but there may be another forum that we can share that information with you. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

**Mr. Lightstone**: Thank you, Chair. Thank you for the response. I would like to move on to my next topic and that's the timeliness of tabling the Public Accounts. There has been a lot of discussion about the enterprise resource planning project that's being led by the Department of Finance, the ERP project, and I was wondering what the Department of Finance has planned in -- I would like to ask how the Department of Finance envisions this new ERP system enhancing the year-end reporting process and when we can see these benefits kick in. Thank you, Chair.

Chairman: Mr. Young.

**Mr. Young**: Thank you, Mr. Chair, and thank you again for the question. We envision this helping us with the year end in many ways. But to sum it up, we essentially will have more information readily available. The new program replaces our current financial software, which we've been using for 25 years, and I believe NWT used it even before that so it's quite old. The reports that come out of that are hard to use. They are not easy to manipulate. The new software should be a lot more user friendly. We should be able to get a lot more information without manipulating it again manually, after we pull it out. Even things like leave and attendance will now be electronically available in an instant, exactly what's available today rather than lengthy reconciliations happening after year-end to tally up and send in to the comptroller general's office.

We envision this happening, it will probably be two year ends before it's really fully used for **Δ•/ペÞር**ጭ (ጋኣ፞ትበJና): ୮ኑር ታ<sup>ኈ</sup>.

 > ٥-৬
 > ٥ ◊

**Δ<sup>6</sup>γ<br/>«>C<sup>66</sup>** (Ͻ<sup>ϳ</sup>, Ϸ∩J<sup>c</sup>): Γ<sup>1</sup>C <br/>
Δ<sup>6</sup>γ<sup>2</sup><sup>6</sup>.

**\_Δ<sup>c</sup>γ<sup>j</sup>°** (ϽϞϡΛϽ<sup>c</sup>): <sup>s</sup>dϞ<sup>a</sup>c<sup>i</sup><sup>b</sup>, Δ<sup>k</sup>γ«Ϸ<sup>c<sup>i</sup></sup><sup>b</sup>, <sup>s</sup>dϞ<sup>a</sup>c<sup>i</sup><sup>b</sup><sup>j</sup><sup>b</sup> PÞbb<sup>c</sup>, Δ<sup>a</sup>ν<sup>c<sup>c</sup></sup><sup>c</sup><sup>b</sup>d<sup>d</sup> C<sup>k</sup>P<sup>a<sup>c</sup></sup> Λ<sup>k</sup>b<sup>j</sup><sup>b</sup><sup>c<sup>j</sup><sup>b</sup>, Δ<sup>k</sup>c<sup>c<sup>c</sup></sup><sup>c<sup>k</sup></sup> Δ<sup>k</sup>c<sup>k</sup><sup>s</sup>b<sup>k<sup>k</sup></sup><sup>b</sup><sup>c<sup>j</sup><sup>b</sup>, Δ<sup>k</sup>c<sup>c<sup>c</sup></sup><sup>s</sup></sub> CL<sup>b</sup>d<sup>d</sup>, d<sup>c</sup>d<sup>a</sup>Δ<sup>c<sup>c</sup><sup>c<sup>k</sup></sup></sub> d<sup>c<sup>c</sup></sup><sup>c<sup>k</sup><sup>b</sup></sub>, Δ<sup>k</sup>c<sup>c<sup>k</sup></sup><sup>c<sup>k</sup><sup>b</sup></sub></sub> d<sup>c</sup>d<sup>a</sup>Δ<sup>j</sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub><sup>b</sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub> d<sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub><sup>c<sup>k</sup><sup>b</sup></sub></sub> d<sup>c<sup>k</sup><sup>d</sup></sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub><sup>b<sup>k</sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub></sub> d<sup>c<sup>k</sup><sup>d</sup></sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub><sup>c<sup>k</sup><sup>d</sup></sup></sub> d<sup>c<sup>k</sup><sup>d</sup></sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub></sub> d<sup>c<sup>k</sup><sup>d</sup></sup><sup>d<sup>k<sup>k</sup><sup>c<sup>k</sup><sup>c<sup>k</sup></sup></sub><sup>c<sup>k</sup><sup>d</sup></sup></sub></sub> d<sup>c<sup>k</sup><sup>d</sup><sup>k<sup>k<sup>k</sup><sup>c<sup>k</sup><sup>d</sup></sup></sub></sub> d<sup>c<sup>k</sup><sup>d</sup><sup>k<sup>k<sup>k<sup>k<sup>k</sup><sup>d</sup></sup></sub></sub></sub></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup></sup>

CLbdd LOAPA& Δυασ ϷʹϧϷϟͼϧͼϷυδ CLbdd ΛΡͽ<ʹϲαμLCJͽ ϷαϷϟϭ ϟͽ ͽϞʹ<ʹϲϥ·ͻͶ·ͻ \$100 Γϲϥ ϷαϷϟ ϷαϷϟϐϗΓ CΔLͼα ϤΡϽ;ͽϽΡͶϧϷʹϿΛ Λίδηίζα ζαγϷσαςυαͽΛ΄οΓ

the public accounts, but we are certainly	ᠻᡃ᠋᠊᠋ᡃ᠙ᡅ᠋᠋᠆᠋᠋᠋ᡃ᠖᠘᠘ᡱᡆ᠘᠋᠂᠋ᡄ᠉᠋ᡰ
moving in the right direction. Thank you, Mr.	ለ <sup><math>*ረበቦታ®ሀ.</math></sup>
Chair.	
	ᡬᡃᢐᡆ᠋᠌ᡐᡗᠵ᠋ᡃᢛ᠋᠋ᡔᢓᡣ᠋᠋ᢣ᠀ᡄ᠘ᢣᡆᡆᢂᠴ᠋ᡆ᠆ᢤᡃᡅᡤ᠆ᠴᡥ
Chairman Mr. Lishteter	
Chairman: Mr. Lightstone.	
	CLጋℾ∿Ს ᠘ィĹᲞՈՙᲮ℅<ˤ ϤᡃLي ﻣﻮຯˤ レ≪Lʰdˤ
Mr. Lightstone: Thank you, Chair. Again I	᠈ᠳᠴ᠔᠆ᡣᡩ᠆ᠴ᠘᠉᠆᠆ᡩ᠆᠕᠆ᡩ᠘᠆ᡩ᠘᠆ᡩ᠘᠆ᡩ᠘
appreciate the response. The year-end process	ᠴᢗ᠌᠌ᢂ᠆ᠬᠫᠣ᠋ᡗᠴ᠘᠆ᡆ᠘᠊ᠴ᠘᠕᠉᠆ᢕᢌ᠘᠘᠘
	᠈ᡃdᢣ᠋ᡨ᠌ᡅᡏᡃᡃ,᠘ᡃᢦᠡ᠙ᠵᢗ᠋᠋᠄᠋ᡃ
the GN currently utilizes is very lengthy, a	ол <u>с</u> , <u>, </u> , <u>,</u> , , <u>,</u> , ,
three month process with several deadlines	
from expense vouchers to journal vouchers. I'm	<b>Δ▷/≪▷ርኈ</b> (ጋኣ̀ት∩Jና): ୮୯୦ ຯ∿.
glad to see that this will reduce the manual	
workload for finance staff across the GN, and I	ᢣ᠋᠈᠂ᢕ᠋᠋ᡬᢣ᠘᠋᠋ᡗ᠅᠄ᡏᢣᢩᢁᠴ᠋ᡏᡃ᠋᠈᠂᠘᠕ᢣ᠙ᡐᢗ᠅᠂᠕ᡃ᠘᠊ᠴ
	᠈ᡃᠯᢣ᠋ᠳᡄᡅ ᢗᢅ᠆ᡆ᠂ᡏᡘᢛ᠋᠔ᡣᡗ᠋ᠾᡐᠣ.᠘᠋, ᢗ᠘ᠳᡆ
hope that will be able to roll out financial	∆√ڶڬ∩٢٦٤. ◄٢٦٢ ٩٤٦ ٩٦٢٤٢٢
reporting within the estimated two-year time	
frame.	
I would like to move on to my next question, or	ᡏ᠋᠋ᠫ᠋᠋᠋᠋᠋᠋᠋᠋᠋᠋᠋
topic, and that is capital carryovers. So the	᠘, ᢗ᠋᠘ᡃ᠔ᡏ᠋᠔᠂ᡬᡆ᠌᠌ᠵᢣ᠋᠄᠘᠋᠋᠈ᡣ᠋ᠬᡪ᠋ᠺ᠅ᡣᡬᠺ
Government of Nunavut has been increasing	⊲⊃י⊂⊲نل∿ٺد⊂ ⊲نخا< ∠⊃⊲ح
the capital budget year over year for a number	<sup>5</sup> δο τ 2 ο 2 τ 10 Δ σ το 5 δο δ 2 σ τ το τ το τ το τ το τ το τ το τ τ το τ
of years now, which is good. We need the	
investment in infrastructure. However, as the	<్గోలు దెంటింగింటి చెంటింటింగింటింగింటింటింటింటింటింటింటింటింటింటింటింటింటి
Deputy Minister indicated in his opening	
	ᢀᡩᡬ᠘ᢣᡆ᠋ᢁ᠘ᠺᠫᢇᢁᢕᡗ᠉ᢁ᠘ᢣᡆᢣ᠉
comments, the costs continue to grow, the time	ᡩᡃᢛ᠋᠋ᡗᢦ᠘᠇᠘᠇᠘ᠴᢄ᠆ᡧ᠋ᠴ᠅᠋ᢄ᠆ᠺ᠋ᡧᡧᢙᢐᠿᢄ᠕᠉ᢕ᠉᠊ᠣ
value of money diminishes over time. So when	᠘᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
\$100 million is sitting in the bank due to	Ⴑ≪L๒dϖ՟᠋ᠴ᠋᠕ᢣ᠋ᠺᡣ᠋᠋᠋᠋ᢛᡤᡝᡕ᠂ᢩᠺᢞ᠋ᡥᡄᠴ Ⴑ≪L๒dᡄ
delayed capital projects, we're actually losing	$\Lambda \subset \Lambda^{\otimes} \Lambda^{\otimes} \Gamma^{\circ} \Delta^{\otimes} \Delta \Delta^{\circ} D^{\circ} D^{\circ} D^{\circ} \Delta^{\circ} D^{\circ} \partial^{\circ} \partial^{\circ} D^{\circ} \partial^{\circ} D^{\circ} \partial^{\circ} \partial^{\circ$
money.	
money.	ᢗ᠋᠋᠋᠋ᢩ᠘ᢞ᠋ᢩ᠘ᡩᠣ᠋ᢩ᠆᠋ᡘ᠘ᡁ
	ᢀ᠋᠅ᡣᢛᢗᢂ᠋ᡪᡘ᠘ᠳᢧᢂᡩᠴᢕᡰᠴᢂ᠋ᠮ᠕᠅᠘
So with our record breaking capital budgets	<b>ଐୄ୰୲୷</b> ୶୷୶ୠ୳୵
came the record breaking capital carryovers.	
Has the Department of Finance recognized this	⊲ၬL⊃ ⅊ℴℷℽℽ℈℈ℎ℄ℂℾℯঀ⊲
as an issue, and how has the Government of	
Nunavut come together to try and overcome	
	<sup>ና</sup> ሪሃ°ዹ广 <sup>ኈ</sup> , Δ <sup>ϧ</sup> ィペϷϹ <sup>;ϧ</sup> .
this issue? Thank you, Chair.	
	<b>Δ•/≪⊳ር</b> ኈ (ጋኣ̀ት∩Jና): ⊲∩๋, ьללרי ୮ <sup>៶</sup> ር ۶∿.
Chairman: Mr. Young.	
	<b>ታኈ</b> (ጋኣት∩Jˤ): ኀጛ፟፟፟፟፟፟ ጛ፟፟፟፟፟፟ · ጛ፟፟፟፟፟ · ጛ፟፟፟ · ጛ፟፟ · ጛ፟፟ · ጛ፟ · ጛ፟ · ጛ፟ · ጛ፟ · ጛ · ጛ · ጛ · ጛ · ጛ · ጛ · ጛ · ጛ
Mr. Young: Thank you, Mr. Chair, and thank	
	PYdσ Pabyodas Pabyodas PYdσ(CDsb)
you for the question. We absolutely recognize	
this is an issue. It's an issue in very real terms	۵۹۹۹۲ کی مورد کر ۱۹۹۹ کی ۱۹۹۹ کی ۱۹۹۹ کی ۱۹۹۹
but it's also an issue for us for budgeting and	b°Dqrc-47L4c CL°a
forecasting. We know that the amount that we	᠋᠄᠋᠋᠋᠋ᡏ᠋᠄ᡝᢄᠴ᠋ᢄᡔᡗᢂᢓᢞ᠋᠋᠋ᠴ᠋
have approved in here in the House for the	ᠺ᠘᠘ᡐ᠋ᡔᡄ᠊᠋᠋ᡔᡞ᠋᠂᠘ᢑᡆᢦᢂᢂᢂ
capital plan is not what's going to be spent this	ႱペĽᡃ᠋ᡃ᠋ᢐᡘᢦ᠋ᡃᢑᡅᠫᡷ᠋
capital plan is not what's going to be spell this	· · · · · · · · · · · · · · · · · · ·

year. It will be spent eventually, but cash flow is a tricky, is a difficult part when we don't know how much we'll be spending each year.

We have worked very closely with the Department of Community and Government Services to improve cash flows so that the money is allocated to the correct years. However, we still see issues. Some of those issues are going to be unavoidable because we are forecasting multi-years on projects which require Sea Lift and a lot of other difficult logistics in the north. We have looked at a lot of parts of our process with Community and Government Services and with some of the other departments to try and smooth out the process. There's a fine balance between approving money too early so that the Sea Lift is achievable to approving too early and then the cost estimates are out the window because costs are changing so quickly.

Chairman: Please continue, Mr. Young.

**Mr. Young**: Sorry for the delay. One thing we had been doing, and I mentioned it in the response to a question you asked earlier is this delay allows more cash to be in the bank and we have been investing that, so that does offset the time cost of money that you mentioned. So that is one thing this we're doing.

But I also know that the Department of Community and Government Services has engaged a contractor to look at the whole process top to bottom, and we've been reaching out to our colleagues in some of the other territories who face the same northern challenges to understand what they're doing and we hope to make any small improvements we can to help with this process.

Chairman: Mr. Lightstone.

**Mr. Lightstone**: Thank you, Chair. Thank you, Deputy Minister. I appreciate your comments.

**Δ•거ペÞርײ** (כוֹקארטט: דיכ בבילים.

 CΔbdd 
 AP2+\*\*>PCh5

 Λ'
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 Δ
 C

 <

**Δϧϟ≪ϷϹ·ͽ** (ϽϳϞϷϽϽϲ)։ ϹͱϹ ʹϧ.

የተላਰ 2022-2023 Cd°ଦ୍ରୁ ୦୦ୁ ଦି୦ୁ ଦିଟ୍ୟୁଧ୍ୟ CΔºdd CLጋJ°U ସ୍ଦ୍ୱୁଧ୍ୟ ସ୦%୦୯ኒ୮୦ଏ୯୮୪୭୧. የd୨°ଦ୮ଁ, Δ୭୵୧Ϸርʹ%.

**Δ•/ペϷϹ·**• (Ͻ<sup>ϳ</sup>ϞϷႶͿϲ): Γ<sup></sup> ϲ ΔϲϟϽ<sup></sup>.

**ϲΔ<sup>ϵ</sup>γϽ<sup>ˆ</sup>** (ϽϞϞΛͿϚ): ʹͼͿϷͼͺϹϷ, ΔϷϒϘϷϹϚϷ. ϤͰͺͻ ʹͼͿϷͼͺϹϷ, ΓσʹϹϷϚ Ͻʹʹϒϲϲϥ. Ϸϥ ϤΛʹϷͼͿϹͶϷϐ·ϭϲϨϲϲͺϚͻͿ ϤͰͺͻ ϷͼͿͽʹϧ ͼͺͻͼͺΔʹϷϟͺͰϷϧϐͺϔϼϔͽϲͼϧϷϷϹϳʹͻϹ ϧϤͺϷͼ ϳͼͺϷϧ;ϷϽͻϹϐϭϫͺϔͼϫͺϳϽϲ.

Ċᡃᡃᢐᡆ ᢂ᠋ᡔᢪ᠋ᡠᡃᢛᡃ᠋ᡬ᠆᠋᠋᠋᠄᠘ᢗ᠂᠋ᡘᠻᢪᠳ᠋᠉᠅ᡬ᠃ᡬ᠅ᡧ᠍᠍᠉᠅ ᠙ᠴ᠌᠌᠈ᢣᡄᢂ᠋᠆᠅᠙᠆᠄᠙᠋᠋᠋ᡘ᠆ᡘ᠅᠙᠆ ᠈᠆᠃᠈᠆᠃᠅᠘᠆᠆᠅ᠺ᠆᠖᠆᠅ᡬ

I'm glad that this is on the radar and	
discussions are occurring with CGS and CGS is	ک <sup>ن</sup> کر ۲۵ کار ۲۵ کار کار ۲۵ کار ۲
working with the contractor to try and identify	
some of the issues here.	
some of the issues here.	
When it comes to conital expanditures in this	<b>Δ•/«Þር</b> ጭ (ጋኣትበሆ): Γ <sup>、</sup> ር <i>ኑ</i> °.
When it comes to capital expenditures in this $f = 102$ million in	
fiscal year, we have a total of \$192 million in	<b>ታ</b> ኈ (ጋኣትበJ፡): ፣
actual capital dollars spent. Is the Department	<b>β</b> () (2) (2) (2) (2) (2) (2) (2) (2) (2)
of Finance aware of what the total capital	
capacity is? Is this 197 million the most the GN	
has ever been able to spend in capital dollars?	
Just curious if this is an average amount. Thank	
you, Chair.	2023-ℾ, 160-ϖ ◁ጋᲚՐᅆԾ℉Ა₽⊂₽℉ጋና
	᠘᠋᠋᠋᠋᠋ᢑ᠋᠘ᢣᢛᡤ᠋ᡄ᠘ᡃ᠋ᠴ᠋᠅ᡥ᠋ᢩ᠆ᠳᡃ, ᡬᡃᠣᡆᢦ
Chairman: Thank you. Mr. Young.	⊲ሥ≻ኈርና_ጋ⊲ኈ∩՟ጋቦና ൎ≙ᢣᢩ⊳∩ኈቦና, 160
	ᡏᠫᢩ᠉ᡥᡄ᠋᠋ᡔᢑ᠋ᢣᢄ᠆᠕᠄ᡩᡆ᠋ᠳ᠘ᢄ
Mr. Young: Thank you, Mr. Chair, and thank	₽ΥΓϚ ΛϞϞΠˤڻᢏͻϭ ϹΔLΔၬL∿ὑϚ
you again for the question. I think I mentioned	ᡆ᠋ᠴᡆ᠘᠋᠋᠋ᢛᡃᠯᢞᢁ᠅ᡥᡗᠫ᠋ᡅ᠋ᡰ᠘᠘ᡌᢩᡆ
in the opening comments here that the amount	ᢄ᠋᠋᠈᠋ᢄᢣᡐᢄ᠘ᢞᡆᡄᢂ᠋᠉᠘᠘᠂᠙᠘᠘᠘᠘᠘᠘
we spent in capital in 2022-23 is slightly slower	
	<b>Δ∙ł≪Þር∿</b> (ጋኣ̀ት∩Jና): ˤdদ⁵൨Ր҆ʰ. Γᢣᢗ ᡄ᠘ᠻᠠᡃᠫᠲ.
than the average of the previous few years. It is	
growing from the time before that. I can say	<b>ϲΔϤʹͻ</b> ͺ (ϽϤϟͶͿͼ): ͼͿϟͼϱͺϹϷ, ΔϷϒ≪ϷϹʹͽ. ϤͰͺ_ͻ
that our capital plan is roughly \$200 million	᠈ᡃ᠋ᠯᢞᡆ᠋ᡏᡃ᠈ᡏ᠋᠋᠋ᠳᡃᢗᢂ᠋᠂᠋᠋ᡗ᠆ᡧ, ᢗ᠋᠘ᠫ᠋᠋᠋ᠰ᠋᠋
about five or six years ago, and now we are	<u> ଏ</u> ଂନଜ୍ୟମ୍ୟରେଟ.
pushing \$315 million or so in a year so because	
of that we are building more but we're also	᠘, ᠋᠋᠆᠆᠕᠋᠉᠆᠘᠖᠉᠆᠘᠅᠋᠕᠋᠉᠆᠘
carrying more forward. Knowing that a lot is	
carrying forward we have a little bit more room	ጋዖረፈረሥሬ የእኛ የፍረና Δኈba Δኑኈቨና Δჼጋ
to put a little more in the plan and still have that	
fiscal room, knowing it is what we spent. But	Cd <sup>a</sup> a <sup>2</sup> a <sup>3</sup> a <sup>3</sup> d <sup>1</sup> LC C <sup>6</sup> PCL <sup>6</sup> VPNσ <sup>6</sup> <sup>6</sup> b <sup>2</sup>
we are slightly lower in spending in 2022-23	
than we have been in the last few years. Thank	
you, Mr. Chair.	<b>Δ•/ペϷር</b> ጭ (ጋኣትበJና): ናਰታ°ዺ广፟፟፟፟፟ . ୮ኑር <i>ኑ</i> °.
you, wit: Chait:	
Chairman: Thank you. Mr. Lightstone.	₣∿ (ጋኣት∩Jና): ናሪታ°உ广ঁ∿, ∆ዮፖ≪⊳ርኁ∿. ⊲୳∟_>
Chan man. Thank you. WI. Eightstone.	70 (フィドルフ): 107 年19, ムイマレビー、 4-ビー 1949年16 CLee タヘジタロトです。 ム、
Mr. Lightstone, Thenk you, Chain Thenk you	
<b>Mr. Lightstone</b> : Thank you, Chair. Thank you,	
Deputy Minister. I would like to move on to my	ΔLΔᠺᠫᠣᡄ ᠌ᠫᠻᡒᠺᡣᠦᡏ᠖ᡛ᠖ᡄᡩᡄᡊ᠍᠍ᠿᢁᡥᠺᠫᡐ᠋ᡁ.
next question, topic. One of the anomalies that	<sup>ና</sup> ሪካት ሲካት አስት አስት አስት አስት አስት አስት አስት አስት አስት አስ
I've identified when reviewing the Public	·····
Accounts was the revenues generated from staff	<b>∆•ץ&lt;⊳⊂י•</b> (כ <i>י</i> לא∩טי): יטא∘בדׂי. ד׳כ ב∆ילכי.
housing, which actually saw a decrease, which	•
I believe is the first time I've ever seen a	<b>ϲΔናłϽ</b> ᅆ (ጋኣትበJና): ናਰአኖሏቮኑ, Δνł≪ϷĊና <sup></sup> ν.
reduction in staff housing revenue considering	᠈ᡃᡆᡰᡷ᠌᠌ᡆ᠋ᡏᡃ᠈, ᡏᠣᡃᢗᢂ᠋᠂᠋᠋᠋᠋᠕ᢞᡄ᠋ᡗᡝ᠋ᠴ
that our staff housing portfolio seems to	CΔLΔσυδς.
increase year over year.	

	ᢀᡝᡐ᠌ᠣᡄ᠈᠆᠘ᠰᠴ᠋᠋᠅᠘ᠰᢣᡃᠺᢛ᠋ᡬ᠒ᢣᢘᡞᡄᠴᡆᢟ
I would like to ask if the Department of	ႱペĽゥď∿ᡥ᠊ᢩᠣᡗ᠂ϤᡃĽ᠋ᠴ᠋᠋᠋ᠺ᠋᠋ᡣᠺ᠋᠋᠋ᢛᢗᢂ᠋ᡃᢑᢣᠵ᠋ᢄᡔᢛᠠ᠘᠊ᡕᢛ
Finance has identified that anomaly and	Ϸʹͽϲͺͺͺ
whether or not there's any rationale behind it.	ל≪נ⊳חי⊃רי ∆בר⊳י⊃רי ספלי ל≪ניטחירי.
Thank you, Chair.	

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, we have. The Nunavut Housing Corporation manages that portfolio, so we had to go to them and ask questions because we don't have a direct line of sight into the program. However, what they told us was on average in 2022-23 there was about 116 less units occupied throughout the year. That of course goes up and down throughout the year and you can't just take one step at a time. But they told us their occupancy was 116 units lower throughout the year than it has been in the previous year. I do not have a reason why. I can't explain the program but we committed to talking with them to come back with some rationale for you. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

**Mr. Lightstone**: Thank you, Chair. Thank you, Deputy Minister. I appreciate your commitment. It's very surprising to see the reduction in staff housing revenues, given our shortage in staff housing. When you're in discussions with Nunavut Housing Corporation would you be able to determine the average monthly vacancy for staff housing units? I mean, 167, that's a good figure for a snapshot, but it would be great if the committee could see the average monthly staff housing vacancy. Thank you, Chair.

Chairman: Thank you. Mr. Young.

**Mr. Young**: Thank you, Mr. Chair, and thank you again for the question. I can commit to talking to the corporation about it. I don't know what information they have so I can't commit CΔbdd Λ۶b\%ĊኪረL۶∩ ۸'೨ጦ ۸'dᡤ' በበና%C۶'bሪ۶'b'۶'b'6'C%ጋ ዾሏይና ሀዲLbd 4'Lڬ°ởና CΔbdd ۸'dᡤ HợLLbd ጋ°ჾ%dΠΓởና فا‰C۶'b'CC%<'Ⴀ በበ%bበJና? 'd۶°ฉ۲', Δbረዊ▷ć%.

**Δ<sup></sup><sup>6</sup>/«>C<sup>1</sup>** (Ͻ<sup>1</sup>, <sup>1</sup>)<sup>2</sup> ()<sup>1</sup> ()<sup>2</sup> ()<sup>2</sup>

ታ• (ጋኣት∩Jና): 'dታ°ฉ广', Δካረ⊗ርና'. ላካ⊥ 'dታ°ฉ广' ⊲∧™d∩ቦႱ°σ. ዾና∩σ⊲ዖናር σ▷ናዖበናႦናσ⊲ዖናር ⊲ረ⊲ዾ⁻ኌ°ኇና ጋ°σ™d∩ቦσ⊲ዖና∩ካሪና ናႦዾትኣሊ∟ኦናጔ∩ካሪና ዖረ⊲σ ኣካሪ∟ዾ፝ኾ°ዮኖና∩°σ ∧ታሊ⊲ናႦዀጋሇ. ናdታ°ฉ广, Δካረ⊗ዾር፞ዀ.

**Δ•/<></** 

 $c\Delta^{c}\gamma^{j}$  () $\dot{\gamma}$ ):  $id\gamma^{e}a\dot{\Gamma}^{b}$ ,  $\Delta^{b}\gamma^{e}\nabla^{c}$ .  $d^{L}$  $id\gamma^{e}a\dot{\Gamma}^{b}$   $\Gamma\sigma^{i}CD^{c}$  ) $\gamma^{c}\Gamma^{d}$ .  $C\Delta^{e}a$   $\Lambda^{i}d\Pi\Gamma^{b}D^{c}^{b}$  $\gamma^{L}L^{b}\gamma^{b}CD^{e}\sigma^{b}<c$  ) $\sigma^{c}\sigma^{b}dCD^{o}\sigma$  $H\dot{q}^{L}L^{b}d^{e}\sigma^{c}$  C $\Delta L$   $ib\sigma\Delta C^{b}UQ^{c}$  $\gamma^{L}L^{b}\gamma^{b}CD^{c}L^{c}$   $\Delta^{c}\gamma^{j}J^{c}G^{b}^{c}$   $D^{q}Q^{o}\sigma^{c}$  $H\dot{q}^{L}L^{b}d^{e}\sigma^{c}$ .  $\Delta^{L}\sigma^{c}\gamma^{d}Q^{c}^{c}^{c}^{c}^{c}$   $H\dot{q}^{L}L^{b}d^{c}$  $ibD\gamma^{e}\sigma^{b}<C^{o}$  \$300- $\Gamma$   $C^{q}$  ) $\sigma^{d}D^{c}$  C $\Delta L$  $d\rho_{C}^{b}\gamma^{o}\sigma^{c}^{c}$ .

**Δ<sup></sup><sup>6</sup>/«>C<sup>1</sup>** (Ͻ<sup>1</sup>, <sup>1</sup>)<sup>2</sup> ()<sup>1</sup> ()<sup>2</sup> ()<sup>2</sup>

**Δ•/≪⊳ር∙**• (ጋኣ̀≻∩Jና): ናਰንት≏ዾ፫፟፟፟፟ · ⊲∩ናਰ∩°σ, ୮ >>ነጋ.

to coming back to anything specific but I will	ᢀᡣ᠉ᠣ᠘᠅᠕᠉ᢣ᠘ᢞ᠖ᠴᡆ᠘ᡩ᠂ᢣ᠌᠉ᢞ᠘ᢞ᠕᠅ᠴᢉ
get whatever we can find. Thank you, Mr.	؇ <sup>ۥ</sup> ᡬᠣ ᡬᡃ᠔ᡏ ᡔᡃᡄ᠋ᠵᢄᡣᡗᡃᢠᢈᡄᠵᢄᡃᢞ
Chair.	
	ᠴ᠋ᠣᡅ᠘ᡃᢄ᠋᠊᠘᠊ᡣ᠉ᠫᠾ᠉ᢃ᠊᠋᠋᠊᠋᠋᠋᠆ᠵ᠂ᢣ᠋᠉ᡷ᠘ᢞ᠖ᡅ᠘ᢣᡪᡄᢅᡆᠴᢩ᠂ᠳ
Chairman: Mr. Lightstone.	ᢣ᠋᠋᠋᠋᠋ᢛ᠋ᡗᡄᢥᠣ᠐᠙᠘ᡃᢦᢨᠣ᠈᠕᠈ᠺᠬ᠉ᡤ
Mr. Lightstone: Thank you, Deputy Minister. I	
appreciate that. Now I would like to move on to	᠂᠋᠋᠂ᠳᡄ᠉᠆᠙᠂ᠺ᠉᠆ᠬ
another topic and assets the asset retirement	∆୳୵ଡ଼୕୳୵୵୳
obligation that the GN had recorded in the	
	∆∿ه⊳۲-⊃∿ل ⊲۲څح ۲٬ د<خ⊸ ۲۵هطح≁ل ۹۹۹
books last year. So as this as we're talking	۵۲۷¢۶۵CP۲L°ن۵۵ مےم۵۶۶۲۴°مرک <sup>۳</sup> ۳۲۲
about obligation is public sector impacts on	᠘ᡩ᠆ᠳ᠋᠘᠖᠘᠆᠘᠆᠆᠆᠆᠆᠆᠆᠆ ᠘ᠻ᠆ᠳ᠋᠘᠖᠘᠆᠘᠆᠆᠆᠆᠆᠆
public governments including municipalities,	
I'm curious what happens to that asset	
retirement obligation that the GN records on	
the books to an asset that is surplused and has	ጋዮ/በርኦፈĽኌኈሁ ኦኄጋ୮ ጮሇ ር«ଡơ
been given, handed over to a municipality.	
Thank you, Chair.	
Chairman: Thank you. Mr. Young.	<b>Δ•/ペϷር</b> ጭ (ጋኣኦበJና): ናਰአ°ዉቮካ. Γነር
	ΔΔ
Mr. Young: Thank you, Mr. Chair, and thank	
you for the question. Before any asset will	<b>Δ⊲ϲ-⊲</b> (ጋኣኑስጋና): ናሪታ°உ广°, Δ°/ペ>Ćና⁰. ር∆°ሪ 
transfer either a disposal or transfer to another	
entity we would do an environmental	
assessment and remediate before we make that	
transfer or disposal. Thank you for your	
question.	▷⁵ᡝᡏᠫᡄ᠋ᡄ᠕ᡩ᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘
question.	
Chairman: Mr. Lightstone.	
Chamman. Wit. Elgitistolie.	᠘ᡐ᠋᠋ᡗ᠋᠄ᠺ᠘᠆᠘᠆᠘᠆᠘᠆᠘
Mr. Lightstone: Thank you Thank you	
<b>Mr. Lightstone</b> : Thank you. Thank you,	
Deputy Minister. If the asset has been	
remediated and then transferred over to a	᠙ᡝᡐᠣ᠊᠘᠅ᡥ᠋ᠫ᠋᠅᠋ᢄ᠘ᡃᡆ᠋ᢩ᠆᠋ᡶ᠋᠂ᡆ
municipality that would mean that they would	٩ᢣᡃ᠈ <sup>ᢑ</sup> ᠵᢩ᠆ᡄ᠋᠆᠘᠘
not have to record their own asset retirement	
obligation since it has already been remediated?	
I want to confirm. I'm worried that the	
municipality is going to get this brand new	Δᠲᠴ᠋ᡃᡄ᠋ᠺᢣ᠋᠋᠆ᢁᢅᡊᠫ᠋᠋᠄᠂dᡃᢣᠲ᠋ᠴᠮᡃ᠋᠇,᠘ᡃᢣ᠙᠋᠋ᠵᡬᡃ᠋᠄
building and they are all excited about it, but	
then they find out they have to record a \$3	<b>∆•ץ≪⊳⊂∘•</b> (כלארטר): יּלש⁴פדׂי. ד׳ >לּיכ.
million dollar asset retirement obligation that	
puts them in a deficit. Thank you, Chair.	<b>ፘኁ፞ጘ፞ጏ</b> (ጋ፟፟፟፝፝፞ኯ፞፝፝፞ኯ፝ጏዸ): ፟፟፟፟፟፟፟፟፟፟፟፟ጛዸ፟ዀ፟
	᠌ᠫᠻᢞᡃ᠋᠖᠊᠋᠊᠋ᡔᡶ᠘ᠴ᠘ᡩ᠂᠋᠖᠋ᠺ᠘ᡃᠫ᠋ᠶ᠋᠖ᢞᡗᡄ᠂ᠫᡘ
Chairman: Mr. Young.	᠘᠆ᢣᢂ᠋᠋᠋ᡃ᠋ᢣᢂ᠈᠋ᡃᢑ᠖᠘ᢞᡠᡄ᠋ᠴᡆ᠂᠋ᡝᢓᢛᢕᢣ᠘ᢞ
-	$\wedge$ $+$ $+$ $ +$ $ +$ $ +$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$

<b>Mr. Young</b> : Thank you, Mr. Chair. Yes, that's correct. If it's already been remediated they will not have to record any obligation. Thank you.	᠌ᡔᠻᢞᡃᡃ᠋ᢨᠦ᠌᠌ᠵ᠋ᡫᡃ᠆ᠫᡃᢆᡃᡅ᠘ᠴ᠌᠘ᡩᠴ᠋ᠴ᠋ᡘ᠃᠕ᠫ᠅ᡄᠺ᠋᠋ᡶ᠘ ᢄᡶᡒ᠋ᡰ᠊ᠴ᠂ᡦᡃᠻᡣᠳ᠂᠋ᠿᡀᡒ᠋ᡃᡟᡐ᠅ᡔᡗ᠅ᡏᡶᠴ ᠌᠌᠌᠌᠌᠌᠘ᡩ᠘ᡩᠴ᠖᠘ᢞᠧᠴ᠂ᠳᠺ᠊ᢤ᠋ᡔᡗᡟᡆ ᠈ᡆᢧᡏᠤᢗᠤᡃᡄ᠋ᠬᡅᡊᡃᠴᢗᢄᡶᢞᠴ᠂ᠥ᠙ᡃᢑᡗᡥᡆ. ᠈ᠯᢞᡆᡏᡃ᠋ᡙ᠕ᢑᠡ᠙ᢂᢗ᠅.
<b>Chairman</b> : Thank you. Next name I have on my list, Ms. Brewster.	<b>Δ<sup></sup>ν/«ϷϹ·</b> <sup>ͱ</sup> (ϽʹϞϷϽͿϲ): <sup>;</sup> ϭͿϧͼ <sub>Φ</sub> ϹϳϷ. Ϲ, ϲ <sub>&lt;</sub> ϲ <sub>ͼ</sub> ͼ <sub>-</sub> Η⊲ͺͼ.
Ms. Brewster: Thank you, Mr. Chair. As you know I was supposed to be on a flight, but luckily I'm here today so I'll make good use of my time. I would just like to welcome everybody and	<b>८&lt;፡՟-፦-ዘላኆ፡</b> (ጋኣኦበJና): ርΔºdላ ᲮበLኦናċdኌΔና ላጋላႱഛና ላϷϲϹϷϞና ΔኌΔና ፕԵϷኦLኑጋፕԵ՞ቦና ጋ፝ <sup>๛</sup> ႱልቦኦϷናኌቦኑ. ኌ፩Ϫና ላጋጭርϷσ՞ቦና ላዛሬኌ ላኚነዉቶሮጭ σናጚበσჼ ላጋጮርϷናϲჀჼጋና ላዛሬኌ ኣንዛ୮ϷቶምዝLኑሊላኘႦჼჾኌበჼd ላዊበጅና.
acknowledge the work that has been done leading up to today's hearing and how much I appreciate that as well as, I don't know if people can see on TV, but we have some new wall hangings in here right now so I'm really happy to be back in chambers and see some nice changes.	۲۵۵۵ ۵۵ ۵۹ ۵۹ ۵۹ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰ ۲۰
Mr. Chair, I asked some questions about contaminated sites last year and I would just like to follow up on those questions. This is to the Government of Nunavut. The Government of Nunavut's contaminated sites policy indicates on page 3 the contaminated sites liabilities working group consists of representatives from the departments of Community and Government Services, Economic Development and Transportation,	ΔΔΔ <sup>4</sup> Δ <sup>4</sup> L Δ <sup>4</sup> <sup>1</sup>
Environment, Finance, Health, Justice the Nunavut Housing Corporation and the Qulliq	<b>Δ•거ペϷϹ·</b> •• (ጋኣት∩J <sup>ϲ</sup> ): ናਰት°ႭႠჼ. Ⴀ <sup></sup> ኣ >ጵኣጋ.
Energy Corporation. I recall last year the witness, Ms. LeBlanc- Havard was able to actually name the members of that working group and indicated at that time that there were two vacancies that and that there were not members from Justice and Nunavut Housing Corporation. I would just like	<ul> <li>&gt;&gt;&gt;&gt;</li> <li>&gt;&gt;&gt;</li> <li>&gt;&gt;&gt;</li> <li>&gt;&gt;&gt;</li> <li>&gt;&gt;&gt;</li> <li>&gt;&gt;</li> <li>&gt;</li> <li< td=""></li<></ul>
to get an update today, Mr. Chair, as to who the current members of that working group are. Thank you, Mr. Chair.	H<H<LLL <thl< th="">LLLLL</thl<>
	ርΔ°d4 Δ°7«ንርኦ៩ ወፈ୬° ႱペĽ°d~ጔ° LጋΔኈႱէኈ ለলኪልኈቦ°ጔና 4Ľጔ ዮႱኈጋΔኦኦσና፝፞፞፞፞፞ዾ.

**Chairman**: Thank you. I'm waiting to see some finger pointing. I believe Mr. Elliott will be responding to the question. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. In terms of representatives, there's myself from the Department of Environment; from CGS we have representatives from the Director of Planning and Lands, as well as as-needed from their Technical Services Division, and the Petroleum Products Division when they think their involvement is necessary; the Director of Transportation from Economic Development and Transportation; the territorial manager for environmental health from the Department of Health: Oullig Energy Corporation, I think there's a bit of staff turnover but they have somebody that will be representing them on the working group. I just think that representative is changing right now; we do have a representative from Justice as well as now; and the representative from the Nunavut Housing Corporation is still vacant at this time. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you, Mr. Chair. I'm curious about how Inuit Qaujimajatuqangit is brought into the discussion about contaminated sites through this working group. If I could hear a bit about that, because what we know is that the way that Inuit use the land and use animals and harvest is extremely important information when it comes to contaminated sites. Thank you Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard**: Thank you, Mr. Chair. The inception for the Contaminated Sites Working Group and the policy is based on IQ principles and you're correct in stating that the use of the land and the importance of harvesting and the animals is primary to protection of the environment.  ఏ° ఎెస్టర్ ఎారా దిలిని సార్ సిల్లి స్లోంట్ లేందిందా రిగిల్ సిందింది దిల్లి రిల్లి సిల్లి సిల్లా సిల్లి సిల్ల సిల్లి సిల్లి సిల్లి సిల్లి సిల్లి సిల్లి సిల్లి సిల్లి సిల్లి సి

**Δ▷/<<>Δ▷/()Δ□/()Δ□/(** 

**Δ•/ペÞርና•** (ጋኣ̀ኦ∩J<sup>ϲ</sup>): ናਰኦ°உ广•. ୮<sup>៶</sup> ⊂<ċ°፦ ዘ⊲ጵሩ.

**Δ•/<></** 

>ን፡፡> (ጋ፡ኣትበህና): ናਰታቄඛ፫፦, Δ৽거ペϷር፦. ርደቄඛ ናዕϷትደሞቦርና ϷΡϷምር፦ጋ୮ ለንኄጐጋውና ለሮሲፈጭ ርΔσኈ ቒጚኈዕϷሁቴ. ለሮሲቒሲለተያናው ርደቄඛ Φለሲነኛበዮና ጋናናውር፦ር ΔውΔና ΔርϷኛናውሮቦኒና When the Contaminated Sites Working Group is executing their duties and determining responsibility and also risk, we do it through the lens of ensuring that both the environment is considered high risk and the health of the people are considered high risk. So anything that could potentially impact the environment or human health is weighted more heavily. So that's one example of how we incorporation IQ principles, by focussing on the land and the people.

The consensus is really important in our work in the Contaminated Sites Working Group, ensuring that we come to decisions and solutions together.

As I mentioned before the risk assessments are done to ensure that we're identifying the dollar figures for remediation and where those risks fall into place is very important, and we look at pathways to wildlife and to human health. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you, Mr. Chair. I'm still not really clear on how Inuit are participating and consulted and informing the work of this working group, so if I could get a little bit more information about that I would appreciate it. Thank you, Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard**: Thank you, Mr. Chair. The membership on the working group is open to the Government of Nunavut departments and representation. At this time I don't believe there is any Inuit representation on the working group. That's not to say there's any restriction or opposition to having Inuit on the working group, it's just been the unfortunate situation that the representation from the departments has not been Inuit in nature. So this is **Δ•/ペϷϹ**ና• (ጋኣኦበJና): <sup>ና</sup>d৮° ፬. Γ<sup>ν</sup> σ<sup><</sup> ជ<sup>° ψ</sup>-Η⊲ ¢<sup>c</sup>.

**ƥץ≪⊳⊂י•** (כוֹקארטר): יּלא⁴מרֹיּ. ריֹ >רֹיס.

**>ትንጋ** (ጋኣትበJና): 'dታ°ዺ广', Δኑ/ペϷርʹჼ. 'dል⊲ዺ<sup>ና</sup>. 'bŀdj bበናbበናbናርናL∿ύ</ বናናj⊀Γ? 'dታ°ዺ广', Δኑ/ペϷርʹჼ.

**Δ⊳/≪⊳ር∿** (ጋኳֹት∩J<sup>c</sup>): ኀሪኑ°ႭႠႦ. רג⊂ ∆⊲⊂⊲<sup>c</sup>.

**Δ<~<**(ጋኣትበJና): <sup>ና</sup>ሪታ<sup>®</sup> Δ<sup>®</sup>ν «ኦሮ<sup>®</sup>. L<sup>ና</sup> - 4C እን<sup>®</sup> ር<sup>®</sup> bበና ሪ<sup>®</sup> ጋሪ. <sup>ና</sup>ሪታ<sup>®</sup> - 4 Δ<sup>®</sup>ν «ኦሮ<sup>®</sup>.

**Δ•/<></** 

**ΔϷϟ≪ϷϹ**ჼϷ (ϽϤϡϷϽͿϚ): ʹϭͿϷ·ϿϹϷ. ΓʹϹ ϧ<sub>ʹ</sub>.

something that we're it open to and we're aware that there's a gap, and we are continuing from the Department of Environment's perspective to work with our human resources to ensure that we're hiring Inuit.

For instance, right now in our department in Mr. Elliott's program he is the only person dealing with the liabilities for the Government of Nunavut, and we are leading that program but we have recently started to staff up, so that's really encouraging and we've been staffing up with Inuit. So we're training people to work with Mr. Elliott on contaminated sites so that they can help to represent the Department of Environment in that work. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you, Mr. Chair and thank you for that response. Years ago there used to be a group called Niqiit Avatittinni which was a working group that was made up of individuals and stakeholders from Inuit organizations to federal and territorial governments. I think one iteration of that working group name was might have been -- might have actually had the word "contaminants" in it, and I wonder if there's still a working group of people that are brought together to discuss the environment and food and animals related to the environment such as Niqiit Avatittinni. Thank you, Mr. Chair.

Chairman: Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard**: Thank you, Mr. Chair. I'm not entirely sure of the working group that you're mentioning. I think that the one that we are most familiar with is the Northern Contaminants Program. Is that the one you're referencing? And yes, we do work with them closely. You're right, they are concerned with long-range contaminations, so contaminations contamination coming from not Nunavut and how it impacts the wildlife, specifically country ፟ ዸ፞ዾዾኯፘኯዾፇ ዾ፞፞፟፟፟፟፟፟፟፟፟ዾዾኯ፟፟ ዾ፞፟፟፟፟፟፟፟፟፟ዾዾኯ፟ ዾ፟፟፟፟፟፟፟፟ዾዾኯ፟ ዾ፟፟፟፟፟፟ ዾ፟፟፟፟፟

**Δ•/≪Þር∿** (ጋኣ̀ት∩Jና): ናሪታ⁰ႭՐႦ. ርዛሬ∿ሥፈረ⊂∿ኦሪና, Γነ ୮ጔና.

**Δ•/<></** 

>ት'ጋ (ጋኣኦበJና): የሪታ°ዺቮ°, Δ°ረペኦርጐ. ርL°ዺ ለኦሊላየኦዮር Lcunur ላዛ ለራሲግዮጋር ርዮረLና Γ°ኣ ዾና ለኦሊላየኦዮጋኦግዮሬም? ኦኖペ ኌ° ሯና ላቦሁዮጋልና ልጭኦፈልኦዮስና የኦወልራኦዮጋና Δ°ረペኦርጐ? የሪታ°ሲዮ, Δ°ረペኦርጐ.

**Δ•/ኆϷϹ·**♥ (ጋኣኦ∩J<sup>ϲ</sup>): ⁵dᢣ°Ⴍ广ʰ. ୮ኣ ᠸ≺ᡄ᠋°৬−ዘ⊲ጵঁና.

**Δ•ץ<>כי•** (כוֹקאָרטַ: די אָליכ).

food. But we do have representation from the Department of Environment. Mr. Elliott is on that working group. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you. I don't know why the Northern Contaminants Program escaped my brain at that moment. I know they were really important funders for a project that I worked on.

The reason that I ask about that working group is because what I'm hearing is that there aren't necessarily Inuit involved through their work or otherwise on this Contaminated Sites Working Group, and there isn't a representative that seems to be there with specific knowledge about Inuit Qaujimajatuqangit and I think it's really important to have that representation, that voice, that knowledge on that working group, and so I wonder if there's any way, if there can be any thought put into expanding that working group to ensure that there is those knowledge, skills and very important abilities to give input into how the Government of Nunavut approaches contaminated sites with its partners. Thank you, Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard**: Thank you, Mr. Chair, and I would like to thank you for the suggestion and the recommendation. That's not something that's lost on the Department of Environment for sure. We'll definitely take that and work towards having better representation with respect to IQ and Inuit traditional knowledge. Thank you.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you. I appreciate that. Can we just get an indication of how often that working group met this year or this past year. Thank you, Mr. Chair. ႱペĽჼď baCΓ CĽ°a ΛϞイՈՐጔJ? ናďታ°a广ゥ, ΔϧイペϷϹናኈ.

**Δ•/<>C<sup>•</sup>** (ጋ<sup>່</sup>ኣ>በJ<sup>c</sup>): Γ<sup>·</sup>C *ખ*<sup>•</sup>.

4L ኦቴቴክበሶኁጋር ርካታ ዉናታታቴሎና ካጋ፡ሬናካሲፈሮችሮ ዉጋዉሏምርዖታሬድምግናጋም ርΔbσ Λርቴኔናσፋናርታም የዉካታ ወና በJΓላምበዖዉታናሬኄዕር ካጋ፡ሬምኣΔσኄሀወና. ለሮሲቴክበቦታዎና ሀዴሬኦጌር ርካታላ ለንፈበቦጋቦና. ናታንዉሮ, ልካረዊኦርጭ.

**Δ•/<></** 

**Δ<sup>6</sup>/«ϷC<sup>6</sup>** (Ͻ<sup>ϳ</sup>, Ϸ∩J<sup>c</sup>): Γ<sup>1</sup>C Δ⊲⊂⊲<sup>c</sup>.

<ul><li>Chairman: Thank you. Mr. Elliott.</li><li>Mr. Elliott: Thank you, Mr. Chair. That working group meets between every one to two months. Thank you, Mr. Chair.</li><li>Chairman: Ms. Brewster.</li></ul>	<ul> <li>Attribus Das Hereich</li> <li< th=""></li<></ul>
<b>Ms. Brewster</b> : Thank you, Mr. Chair, and thank you, Mr. Elliott. The Government of Nunavut's contaminated sites policy indicates on page 5 that the Department of Finance is the Government of Nunavut's primary point of contact with the Office of the Auditor General of Canada, and this involves coordinating the Government of Nunavut's response to requests for information from the Office of the Auditor General and reviewing the Government of	Δ•/«>C () \\ ) () \\ ): Γ' > > ). >>'>') () \\ ): 'd> \\ L', Δ'/«>C'. > \\ \ > \\
Nunavut's contaminated sites inventory annually to ensure the Government of Nunavut's Public Accounts are prepared in accordance with PS3260. I would just like to know on how many times	Δ <sup>5</sup> ΝΑΑΕ <u>Ε</u> Α <sup>1</sup> <u>Δ</u> Δ <sup>6</sup> b <u>α</u> Δy <sup>6</sup> h <sup>1</sup> dN <sup>9</sup> s <u>Δ</u> <sup>6</sup> P <sup>6</sup> A <sup>2</sup> b <sup>2</sup> C <sup>3</sup> D <sup>4</sup> L <sup>4</sup> U <sup>2</sup> Δ <u>α</u> Δ <sup>6</sup> <sup>6</sup> bPAL <sup>4</sup> D <sup>5</sup> b <sup>4</sup> P <sup>6</sup> Δ <u>c</u> P <sup>4</sup> P <sup>6</sup> C <sup>4</sup> C <sup>4</sup> D <sup>4</sup> <sup>6</sup> D <sup>4</sup> <sup>6</sup> bPCL <sup>6</sup> Δ <sup>6</sup> b <u>α</u> Δy <sup>6</sup> σ <sup>4</sup> P <sup>6</sup> σ <sup>6</sup> . <u>Δ</u> L <u>3</u> <sup>6</sup> bPALσP <sup>4</sup> <sup>6</sup> CΔb <sup>4</sup> U <sup>2</sup> <u>C</u> C <sup>5</sup> <u>Δ</u> <sup>4</sup> U <sub>2</sub> A <sup>6</sup> D <sup>6</sup> C <sup>4</sup> D <sup>4</sup> Λ <sup>4</sup> L <sub>0</sub> <u>Δ</u> <sup>4</sup> U <sub>2</sub> .
the department has met with the Office of the Auditor General over the past 12 months to discuss this issue. Thank you, Mr. Chair. <b>Chairman</b> : Thank you. Mr. Young.	۹٤٤         ۵٤٤٤         ۵٤٤٤         ۵٤٤         ۵٤٤
<b>Mr. Young</b> : Thank you, Mr. Chair and thank you for the question. To my knowledge we haven't had any meetings specifically on this topic but it does come up through other meetings. We've had some turnover over the last year but to our knowledge we met to talk about this two or three times. Thank you, Mr. Chair.	౨ంద్. ⊲/ఎం ప్రెంట్కంగించిందిందిందిందిందిందిందిందిందిందిందిందింది
<b>Chairman</b> : Ms. Brewster, would you like me to direct that question to the Office of the Auditor General staff? Ms. Miller.	Γʹ·ϚϷϒϷϒͺͰ·ͺͰͺϫͺϳͺͽͼͼϷϷϟͿͺͺͺϫͺͼͼϲϧϫͺ ·ϚϿ;ͳ;ϫ;ϫͺϫͺϫͺϫͺϫ ϫ;ϫϫͺϫϫϫϫϫϫϫϫ ϫ;ϫϫϫϫϫϫϫϫϫϫ
<b>Ms. Miller</b> : Thank you, Mr. Chair. Similar response to what the Deputy Minister has	<b>Δ•/ペϷር</b> ጭ (ጋኣኦበJና): Γ <sup>、</sup> ር <i>ખ</i> ੈ. LΓ⊲ሷ <sup>®</sup> , Γ <sup>、</sup> C Δ⊲ϲ-Ϥና, ⊲ሰ.

provided, the topic of contaminated sites is part of our questions in terms of determining the allotted effort in the consolidated financial statements for the Government of Nunavut and in terms of that information is provided. But in terms specifically to the member's question, not specifically. Thank you, Mr. Chair.

Chairman: Thank you for that. Ms. Brewster.

**Ms. Brewster**: Thank you. I guess you know I'll just throw a question out there, then. If it's a requirement and it's not happening, is it because it's not needed or is it because of human resource issues? Thank you, Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard**: Thank you for the question. I think it's important to make a distinction here. While we may not have specific formalized meetings and those occur less frequently with a large group, our department is in communication with the Department of Finance very regularly so a lot of work goes on behind the scenes before we call a formal meeting and a lot of back and forth questions between our department and the Department of Finance. So while those formalized meetings may not occur as often, the communication is very consistent. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

**Ms. Brewster**: Thank you for that. During the Legislative Assembly's sitting on June 1, 2023, MLAs were informed that responsibility for contamination as well as associated financial liability at each site is determined on a case-bycase basis. The responsibility for contamination of a given site may be shared amongst two or more parties. 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 ΔΔ<</td><</td>Δ<</td><</td>Δ<</td><</td>Δ<</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><</td><

Δ•/ «><br/>
Δ•/ «<br/>
Δ

CΔ<sup>6</sup>dd baCP< dPradibΔ<sup>e</sup>aci<sup>6</sup>C<sup>6</sup>C<sup>6</sup> dσJ<sup>6</sup>r/LCGJd<sup>6</sup>b<sup>c</sup> dP<sup>c</sup>c<sup>6</sup>CPσ<sup>6</sup>b. CΔLc hJ<sup>6</sup>Lh<sup>6</sup>CP<sup>6</sup><sup>6</sup>r/LC<sup>6</sup>b<sup>c</sup> da<sup>9</sup><sup>1</sup>J<sup>6</sup> At<sup>2</sup>aP<sup>6</sup> NJ7P7LCGJd<sup>6</sup>C<sup>6</sup>D<sup>6</sup> P<sup>6</sup>Jσ<sup>6</sup>bJ<sup>2</sup><sup>6</sup>aG7<sup>6</sup> id7<sup>e</sup>a<sup>†</sup>, Δ<sup>1</sup>7 «P<sup>6</sup><sup>6</sup>.

**Δ•/<>C·•** (ϽϞͻΛͿϚ): ·ϭͿϧͼϼϹͼ, ͼͺͻͼϪͼϧϒϧϗϲ. Γ· >ͻϞ.

**כיל<** (כילאר): כאב.

Δ•/«>C
Δ•/«>C
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
<

ansura the necessary recourses are secured for	ᢣᢩᠴᡃ᠘ᢣ᠋᠋᠋ <sup>ᢑ</sup> ᢗᢂ᠋ᠫᡘ᠘ᡗᡏ᠋ᠫᠮ᠖᠋᠋᠖᠘᠌᠈᠘
ensure the necessary resources are secured for	\_'L\™LP\\\ZI'A'0' °UL L∆°04 \_L\%CP⊀°Q%YJ4%bC.
appropriate risk management measures at each contaminated site.	
	ᢄᡔ᠋ᡗᢞᡩᡄ᠋ᢛᡣᢗᢂ᠘ᢞᢑ᠋᠖᠂᠋ᢐ᠋᠉ᡶ᠖᠖
And I would just like to know, as of today,	Acratic There is a both the second seco
what is the Government of Canada's position	م الم الم الم الم الم الم الم الم الم ال
-	
regarding this issue? Thank you, Mr. Chair.	· · · · · · · · · · · · · · · · · · ·
Chairman: Thank you. Mr. Young.	
Chairman. Thank you. Wr. Toung.	<b>Δυγ≪Ρርና</b> ν (ϽϞϟΛͿϲ): <sup>;</sup> ϭͿϟ°ϿͺϹϧ. Ϲ, ϘϤϤϲ.
<b>Mr. Young</b> : Thank you, Mr. Chair, and thank	
you for the question. I can't speak on behalf of	<b>Δ⊲~⊲</b> (ጋኣ̀ት∩Jˤ): ኀጛዾ፞፝ዾ广፞ <sup>™</sup> , Δኣረ≪⊳ር፞ዀ.
the Government of Canada, of course, but I can	ᡆ᠋᠋ᠴᢉᡃᢣᡃ᠋ᡖᡄ᠋ᠵ᠖᠋᠅ᡁ᠈ᠳᡅ᠕ᡄ᠋ᠬ᠕᠋᠆ᠬ᠕᠋᠋
say that through the devolution process there	«Ττορ» αιοιοίος οτη τη τ
was a lot of discussion about contaminated sites	Ს≪Lʰdʰᡩヘݨᡗᠭᡅᢗ᠊ᠴᡆ᠌᠌᠀᠊᠋᠋ᠫᢩ᠉ᡃ᠋ᡰ᠕ၿᡆ᠋ᠸ᠋ᠴ᠂ᡧ᠋᠘ᠴ
and who owns them to make sure that it's	ᠴᡆ᠋᠋ᢁ᠊᠘᠙᠘᠋᠋᠋᠋ᡶᡠᢩ᠁᠋᠋ᡝ᠋᠉᠋᠋᠋ᡔᡡ᠈ᡥ᠋᠋ᠾ᠉ᠫ᠘ᢣ᠋ᡃᢐ᠉ᠫ᠋ᡣ᠋᠄
cleaned up before devolution occurs in 2027.	
cleaned up before devolution occurs in 2027.	Ϲ∆ϷϭϤ ϹʹϞ៸Γͽϧ ϽϞϷͰϭ·ͽϞϷϞϪϲ
My understanding from the devolution working	᠌ᠫᠻᢣᡃᢣᡣ᠋ᡃᢣ᠋᠋᠋ᡃᡦ᠈᠋ᠴᢄᢣ᠘ᡄ᠕᠆᠕᠆᠕᠆᠉ᠳ᠘ᠴ
group is that they've got a pretty good	<u> べもてやれていしつみてしゃ ちょうしょう いっしょう しょうしょう しょう </u>
inventory of that. Of course they don't know	᠌᠋᠋ᡔ᠋᠋᠋₽ᡝᢣ᠘ᡃ᠘ᢩ᠂ᡆᢩᡊ᠊᠋᠋ᡥᡗᡆᡃ᠋᠙ᡄ᠂᠂ᢅdᢣ᠋ᠳ᠋᠋᠋ᡆᡏᡃ,᠘ᡃᡟᢣ᠙ᠵ᠋ᡬ᠅
about every site that might be contaminated,	
but the ones that we do know about have been	<b>∆•ל≪⊳⊂י•</b> (כלארטר): ילש⁴פדׂ•. די >ליכ).
allocated to the rightful owner because the	· · · · · · · · · · · · · · · · ·
Government of Nunavut uses a "polluter pays"	<b>כיֹל&lt;</b> (כוֹלִארטַג): יּלשי≏פרֹיּ, ∆יּאיפ⊳כֹיּי. יּלשי≏פרֹי,
policy and allocates ownership on the	CAL® PPUA~U. Δε/ <pc'® <="" pn'&55'jc="" td=""></pc'®>
responsibility in that way.	
responsionity in that way.	
There's also a process through delusion that	
states that if a contaminated site is found after	
devolution or that wasn't identified at the time	᠄ᡝ᠋ᡗᠮᡝ᠌ᡒ᠋᠋᠊᠋ᡔᡔ᠘᠋᠅ᢣ᠘᠆ᢄ᠘᠅᠘᠘᠋᠂᠋᠘ᢄ ᡬ᠋᠘ᡔ᠋ᢣ᠅᠋᠋᠋ᡔᢓ᠋᠕᠅ᡣᢩ᠂ᡄᠴᡆ᠘᠅ᢣ᠘ᡃ᠋᠘ᢗ᠂᠋᠋᠋᠋᠖᠅᠋ᢕᡃᡆ
the devolution agreement was signed, then	
there is a process to assign that to the rightful	
owner. So I can't speak on their stance, but I	
can say that our government has been working	᠆ᡧ᠘᠋᠆ᡩᢕ᠉᠂ᡋ᠋᠋ᠴ᠋᠋ᢕᡎ᠅᠘᠅᠘᠅᠘᠅ᠺ
closely with the Government of Canada on	
these sites. Thank you, Mr. Chair.	ביבע יוב על ייבט אינט בעבע יוב ער דער יער יונע יונע יונע יונע יונע יונע יונע יונע
	· 여수° 습广 <sup>1</sup> , Δ <sup>1</sup> / ペ ▷ Ć <sup>5</sup> <sup>6</sup> .
Chairman: Ms. Brewster.	
	<b>∆•୵≪⊳⊂</b> ⊷ (ϽϞϟ∩Jና): ·dᢞ᠌ᡅᡤᢆᡃ. ᠮᡃ ∆⊲⊂⊲ና.
Ms. Brewster: Thank you, Mr. Chair. That	
evolves perfectly into my next question, to	<b>ፚ⊲~⊲</b> • (ጋኻኯበሪ): ኀሪፇ≏ዹቮෳ, ∆ෳፖ≪⊳ር፞ኈ.
what extent the final Nunavut Lands and	ᢄ᠆ᠴ᠋ᡏ᠆᠘ᡟᡆᢀ᠂ᠴ᠋᠋᠘ᡩᠴᡘᠴ᠘᠋᠋᠉ᠴ᠘᠖ᡃᢧ᠘ᡧᡄ᠋
Resources Devolution Agreement has on	᠕ᢣ᠋᠋᠋ᡊ᠉᠆᠘ᠺᡄ᠆᠉ᡩᡄ᠕᠉᠆᠅᠘᠘ᡔ
what's the expected impact on the	᠋᠄ᡃ᠋ᡃᠣ᠋᠋ᡪ᠋ᠫᢣ᠘ᡃᠺ᠂ᡏᡆᢣ᠋°ᠳ᠋ᡄᠮᡃ,᠘᠋᠋ᡃᡘ᠙᠋᠌᠌ᢦᡄᡬᡃ᠋ᢆ᠉
contaminated sites policy which indicates on	
	<b>∆•ץ&lt;⊳⊂י•</b> (כוֹקארטי): יולא≏פרׂי•. רי >ליכ).

page 9 that the policy will be effective from the date of signature and will terminate upon the devolving of administration and control of public land 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 in the Nunavut Lands and Resources Devolution Agreement.

And as we know, as I said, that Lands and Resource Devolution Agreement was signed in January this year and one would expect that there could be some significant changes in that policy because of that signature. So I would just like an update on that, please. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott.

**Mr. Elliott**: Thank you, Mr. Chair. As the member is correct to point out, that policy will sunset prior to devolution, the transfer of lands, and it will be updated to account for those new scenarios.

At this time we're not certain what that will look like. Under the devolution agreement there is a separate working group that looks at the excluded and impacted sites and that deals specifically with the impacted or contaminated sites listed within the devolution agreement and as we move closer to the transfer there will be more dialogue between the Government of Nunavut's contaminated sites and liabilities working group, and the Excluded and Impacted Sites Working Group under the devolution agreement to make sure that the policy will account for those new sites and potentially new responsibilities as well. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

ነውጋበቦሮ ርΔL ሮካፈላ ነውናኣውንኦና Δጋላጵናጋሏና ላንትነው የድና በበናምርውፖLዴናጋምና ውሏታሁም 4-∿ሁም ወቂዎዛር ወቂ የዮም ወቂርውር የዮምታጋ በህረዴና ላምናገና ላъቦነውበሶህበር? ነላታ ቂሶ, Δነፖዴኮር%.

ႱペLጋჼႦჼႻჼഛ ┥₽ႠჼჼჄჼჼႠϷՐჃჼႦናჄჼჂႽ ኣჂჼĽነኣჼჼႠϷႠჼჼႦႠ. Ⴀ∆ჼႻჃႠ ჼႦናኣϷჄႠႽჂႭႽ ϷჼႦϷჅႦჅჄႱႵႭႽ ഛჂჂ ႭႦჂჼ ႱペĽჼႱჅ ኣჂჼĽኣჼჼႠϷՐჃႠჼႫჼ. ჼႻႸჼႭႠჼ, ΔነჄペϷႠჼჼ.

**Δ•/<><**(כוֹקארטי): יטלאםרא. די אליס.

>> ν ) (ϽʹϧΑΠͿϚ): 'dϧ° ໑ͺΓϷ, Δ΄γ

**Ms. Brewster**: Thank you, Mr. Chair. I'll just go back to that really important participation of Inuit that have knowledge of these contaminated sites and the ongoing impact on our daily lived lives when it comes to land use and harvesting. I'm still not convinced that though our public servants are committed to ensuring that Inuit Qaujimajatuqangit is part of their daily work lives, that knowledge that comes directly from hunters and harvesters and families is really important.

I just want to stress that we need to make sure that we figure out a way that is organized and committed to ensuring that those voices are heard and reflected in the development or redevelopment of any policy and especially one such as important as the contaminated sites policy.

I'll just move on to the number of sites that we know of. Part B of appendix 4 of the Nunavut Lands and Resources Devolution Agreement was approximately 150 sites quoted as requiring remediation, and I'm wondering what the estimated total cost is to remediate all of these sites and of course an idea of who se costs, who will bear those costs and when. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Elliott: Thank you, Mr. Chair.

**Chairman**: My apologies. Mr. Elliott, go ahead, please.

**Mr. Elliott**: Under the Devolution Agreement, the list of Part B sites are the responsibility of the Government of Canada, and they will be remediating those sites before they are transferred over to the Government of Nunavut. Upon remediation they will be transferred to another list under the Devolution Agreement. I believe it's Part C. And so we are unaware of the cost to remediation those sites, however the **Δ▷/<<>Δ▷/Δ▷/Δ▷/Δ□Δ□</tr** 

ΔΔΔ</td

Ρ΄ΔΡΥΓΛΎΚΟΦ' ΥΡΓΎΡΥΘΥ ϹΎΥΓΎΟ ΥΡΓΎΡΥΣΚΑ ΔϹσʹϿ ϽΡΛΉϷͼσΡΟΊΎσͼ ʹϔΡϾΡΥΣΚΦ ΊΡΡΥΓΔΊΨΥΣΟΓ ΔΕΊ ΔαΊΥΣΟΞΟ ΕΓΊΔΡΥ Ρσιόσσ<sup>6</sup>ΓΟ ΔείΥ<sup>6</sup>Ρσ. ΊσθεαΓ΄, ΔΎ «ΡϹ<sup>5</sup>.

**ƥץ≪⊳⊂י•** (כוֹקארטר): יּלאַ≏פרֹיּ. די >לִיכ).

or are we talking five years? You know, it's important to those impacted communities that these sites are cleaned up as quickly as possible, and I would just like to have an idea of whether or not there are timelines that are	
<b>Ms. Brewster</b> : Thank you for that, Mr. Chair, and for that response as well. I'm still not really clear on the timelines. Are we talking 99 years,	ン୳ <sup>®</sup> CPJLとับ่לסי. င් <sup>®</sup> ഫ ഫ <sup>ַ</sup> ୮ਗ਼ <sup>®</sup> /Ⴀჼਗ਼ჼ」ና ଏ <sup>®</sup> ՐჼᲮՈՐ҅ปՈ לס 2021–୮ ଏበলኦ <sup>®</sup> CPムኦ <sup>®</sup> /L <sup>i</sup> L <sup>c</sup> /୭ <sup>c</sup> Ⴀく <sup>®</sup> /PႶ <sup>®</sup> Ⴑ
<ul><li>when they would get transferred to the Government of Nunavut. Thank you, Mr. Chair.</li><li>Chairman: Thank you for that clarification. Ms. Brewster.</li></ul>	Γ (ΟΊΥΑΠΙΟ): 'θΥΑΟΓ΄, ΔΥΥΥΡΟ΄. 'θΥΑΟΓ΄. ΟΔΙ΄ ΦΛΛΊΙΟ. 'ΝΡΑΥΓΡΟ ΛΟΛΟΤΙΑΟ ΑΓΛΟΓΑΤΑΓΑΤΟ ΑΓΙΟΤΑΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΑΓΑ ΑΓΙΟΤΟ ΑΓΙΟΤΑ ΑΓΙΟ ΑΓΙΟΤΑ ΑΓΟΟΤΑ ΑΓΙΟΤΑ ΑΓΙΟΤ
And I believe they are also included on the excluded sites list as well, which is the previous appendix. And once they are remediated, even if after it's after the date of the transfer, that's mean them excluded at the set to be the set of th	<ul> <li>Δ<sup>μ</sup>Γσ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/σ<sup>™</sup>/</li></ul>
<b>Mr. Elliott</b> : Thank you, Mr. Chair. And there's a lot of sites on that list, and it's possible that they will not be and likely that they will not be remediated by the date of transfer. But I believe once the transfer date occurs, those sites remain the Government of Canada's until they are remediated.	<b>Δν/«ϷϹ·</b> ν (ϽϞϞΛͿϲ): ·ϭͿϧͼϫϹϷ. Γ· >Ϸ΄. >Ϸ΄) (ϽϞϞΛͿϚ): ·ϭͿϧͼϫϹϷ, Δν/«ϷϹʹͽ. Λ·ͰͺͺϷ;ͼ ϤΛͺͺͺͿϲϹ Ϲ·ͺͺͼϧϥͺϗͼϧϥϷͼϧ Ϥʹϲͺ«ϐʹͼͺϾͺͼͺϫϲϥϥϲϲ ϲϲϧͼϧ Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ.
I want to get a clarification, because I can't imagine all of these sites will be remediated before devolution occurs. There's got to be some type of a claim of ownership, or some obligation from the Government of Canada to continue to have obligation to remediation those sites, even after devolution has occurred. I would just like to get some clarification on that. Mr. Elliott.	Γ, (ϽͺͻͺϷͺϽͺ Α, Δ,
sites. Thank you, Mr. Chair. <b>Chairman</b> : Thank you. Ms. Brewster, if you allow me, when I look at the Contaminated Sites List, I see under Part B there's almost 150, and then Part C another 34.	Ϸσ•ϷϲϭΓσ·Ϸ ΔϿϲ·ϷϷϿΓϭ·Ϸ ϭϹʹ·ϒϷϽϚ 150- σ· ΔασϷ? ΠΛ·ϷϹϷϟͰϞσϷ ϟΡͼͱϟͰϭϚʹϷϹϷϞσϷ, ϷΔͿϞႱσϷ 4-ϞႱϭ·Ͻσ· αͰΓσ·ϷϟϹ·ϭσ·ʹͿϤ ϭʹ·ϒ·ϷΠϮͿΠ ΔϿϭϭ? ·ϭͰϷ αϔϷ, ΔϞϟ≪ϷϹʹϷ. ΔϷϟ≪ϷϹ·Ϸ (ϽϞϷΠͿϚ): ·ϭͰϷ αϔϷ. Γ΄ ΓϿ·.
intention is that the Government of Nunavut will not be taking on the cost to remediate those	<b>&gt;ቮיֹס</b> (ጋኣኑብሪኑ): የਰੋን ወርኮ, ፊካረ ወርጭ. የወን ወርኮ, ርልደል ርናርናልና. ጋየረ በባው ማጭሁና ርልግ

short in span - one to five years, five to ten years, and so on. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott.

**Mr. Elliott**: Thank you, Mr. Chair. I'm not certain of those timelines either. The excluded and impacted sites working group, which was created under the Devolution Agreement, which is made up of the Government of Canada, Nunavut Tunngavik Incorporated, and the Government of Nunavut, they have more information on that.

Although the Department of Environment does participate in it, we are not aware of these timelines yet. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you for that response, and thank you, Mr. Chair. Just going back to last year's discussions as well. We talked about the contaminated sites database, the Government of Nunavut's response to the Standing Committee's report of the review of the 2021-22 Public Accounts indicates that one, the activities of the contaminated sites liability working group during the 2023-24 fiscal year was to undertake a contaminated sites database update. I would just like to know as of today what's the status of this work. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott.

**Mr. Elliott**: Thank you, Mr. Chair. As of now, most of the back end updates have occurred. There's a couple kinks that we're still working out, and we're in the process of migrating the data over to the new format right now. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**ƥץ<⊳⊂י•** (כוֹק≻חטי): יּלא≏פרׂי•. די >ליכ.

>ት') (ϽϞϷႶͿϚ): ʹϭͿϧͼϫϹϷ, ΔϷϒϘϷϹʹϷ. ϤϹϤͼϪϚ. Ϲʹͼϥ ΛϲϲͺϤϷϧϷϟʹͼϭ ϪϲϲϲϷͶϞͺϹͼϿϷϧϷϟͼͽ Λʹϲϲͺ΅ϞͿϲͺϷʹ·ϼͼʹϞυσ. Ϫ, ϹϪϹϷ Λ&ϷϞʹϷϲʹϷϽϒ ͼϪϞϪϟͼͼͼϷϒϲϚϓ ϹϤϹͼϷϒϹϭϫ. ϤϽϲʹϷͶϚͶϹϷϘʹϲϤͶʹͻͿ Ϲʹͼϥ.

**Δ⊳/≪⊳ር∿** (ጋ<sup>ϳ</sup>∖≻∩J<sup>ϲ</sup>): <sup>ເ</sup>ປ≻°ႭЃ<sup>ϧ</sup>. Γ<sup>៶</sup>Ϲ ∆⊲⊂⊲<sup>ϲ</sup>.

**Δ•/<></** 

**Δ⊳/≪⊳ር∿** (ጋ<sup>ϳ</sup>,≻∩J<sup>c</sup>): <sup>ເ</sup>ປ≻°ႭЃ<sup>ь</sup>. Γ<sup>\</sup>C ∆⊲⊂⊲<sup>c</sup>.

**Δ<-<**()<br/>
()<br/>
·<br/>
·<br/>
·<br/>
Δ<-<br/>
·<br/>
·<br/

**Ms. Brewster**: Thank you, Mr. Chair. You know, the Government of Nunavut's responsibility to the Standing Committee's review again in 2021-22 Public Accounts indicated that there was no detailed timeline for making the contaminated sites database publicly accessible. To what extent do the contents of the database differ from the list of contaminated sites that are included in Part B of Appendix 4 of the Nunavut Lands and Resources Devolution Agreement? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott.

**Mr. Ellsworth**: Thank you, Mr. Chair. The contents of the database and the appendix of the Devolution Agreement do not overlap. The database is largely related to sites on Commissioner's lands, so within municipalities and a couple other ones outside that the government has some sort of responsibility to.

The sites listed within the Devolution Agreement are all related to federal Crown land outside of the municipal boundaries on lands that the government will be getting responsibility for.

The database contains contaminated sites on lands which the Government of Nunavut is already responsible for. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you, Mr. Chair. The reason this is important to me is that communities know where contaminated sites are, and don't necessarily differentiate between whose responsibility it is to take action on remediating those sites. And to my knowledge, there isn't a consolidated list of contaminated sites that communities can go to that is housed by the Government of Nunavut. Δα≫<sup>c</sup> U≪L<sup>b</sup>d<sup>\*</sup>PC L<sup>\*</sup>αD<sup>+</sup><sup>tob</sup> CΔ<sup>b</sup>dd Λ<sup>b</sup>αΔ<sup>p</sup><sup>c</sup> Π<sup>c</sup>Π<sup>b</sup><sup>s</sup> ΔαΔ<sup>c</sup> bL<sup>p</sup><sup>b</sup>Dσ<sup>d<sup>tob</sup></sup>D<sup>s</sup> C<sup>b</sup>dd bΓ<sup>s</sup>αD<sup>s</sup> Δα<sup>i</sup>dΠ<sup>\*</sup>Uσ Δα<sup>b<sup>c</sup></sup> U≪L<sup>b</sup>d<sup>\*</sup>PC Δα<sup>i</sup>d U≪L<sup>b</sup>d<sup>\*</sup>PC Δα<sup>i</sup>dΠ<sup>\*</sup>UC ΔΔ<sup>d</sup>σ<sup>c</sup>D<sup>c</sup></sub> C<sup>b</sup>dd <sup>s<sup>\*</sup></sup>Pσ<sup>i</sup>J<sup>s</sup> d<sup>i</sup><sup>b</sup>PCD<sup>i</sup>b<sup>i</sup><sup>b</sup>P<sup>c</sup>D<sup>c</sup></sub> P<sup>2</sup>dσ <sup>i</sup>PΓ<sup>i</sup><sup>2</sup>Pa<sup>b</sup>b<sup>c</sup>C Δα<sup>i</sup><sup>c</sup> U≪L<sup>\*</sup>PC ΔΔ<sup>d</sup>σ<sup>c</sup>Λ<sup>ib</sup>D<sup>b<sup>i</sup></sup> C<sup>b</sup>dd α\_2αΔ<sup>ib</sup>CD<sup>j</sup>Λ<sub>i</sub>CD<sup>ib</sup><sup>i</sup><sup>b</sup></sub>L<sup>d</sup>σ<sup>b</sup> Δ<sup>i</sup>Lb<sup>i</sup><sup>c</sup>D<sup>ib<sup>i</sup></sup> ΔαΔ<sup>c</sup> *d*<sup>2</sup><sup>i</sup><sup>b</sup><sup>i</sup>Lσ<sup>s<sup>ib</sup></sup>CD<sup>ib<sup>i</sup></sup> Δ<sup>i</sup>A<sup>i</sup><sup>c</sup>D<sup>ib</sup></sub>

**Δ▷/<<>Δ▷/Δ▷/Δ▷/Δ▷/Δ▷/</** 

**Δ•/≪ϷϹ·**Ϸ(ϽϞϷ⋂ͿϤ): ·ϭͿϷͽϫϹϷ. Ϲ<sup>៶</sup> ϲ·<ċͺͼϧ᠆ዘ⊲ጵͼ

ዸ∟▷< ዻዸን፟፝፝፝፝፞ኯ፟፝፝፝፝፝፝ኯ፟ጜ፝፝፝፝፝፝፝ ርLጋL< ଏଉମ୭ና ፟፞፞፞፞፞፞፞፝፝፝ጏኯ፟፟፝ ርኮላ የርኮና ልዸን፟ትምሩናር ላውኄሁ ላንሷውና ላଉበርቪናበላናበኈሙ. ር∆የሰላ ናየኦኦፒታሊላናየናናር የርኮ< ላንጊቢ And I think it's really important as a transparency issue as well as a really valuable tool for community members to come back to the Government of Nunavut and indicate any new or ignored sites that -- I suppose not new, not just necessarily new. So it would be great to see a consolidated list, and for that specific database to be published.

I'll just go back to the Auditor General, because I know it's really important that you're here with us. In April of 2024, the Office of the Auditor General Commissioner of the Environment and Sustainable Development provided a report to Parliament on the subject of contaminated sites in the North.

One of the findings of that report was that the total financial liability for federal contaminated sites is now over \$10 billion, while only 11 percent of the total number of federal sites are in the North over 60 percent of Canada's total estimated financial liability is for the remediation of sites in the North.

And I would like to ask the office of the Auditor General's witnesses to what extent has this report informed your offices' audit of the territorial Public Accounts, which contains information concerning the subject of liability for contaminated sites. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

**Ms. Miller**: Thank you, Mr. Chair. Thank you for the question. The Commissioner of the Environment's report is one that was tabled in April of 2024. In terms of the obtaining that type of information, our Public Accounts team up north for the territorial Public Accounts, but also at the federal level, which we deal with the Public Accounts of the Government of Canada provided that information for the Commissioner's report, and so therefore the information was provided to be able to give parliamentarians an overview of the level of **ዾዾጘ≪⊳כי**ש (כוֹקאָחטר): די >ליכ.

**Δ•/ኆϷϹ·**Ϸ(ጋኣኦበJና): ናਰኦቄሏ፫୭. ୮ኣ ፫ኆረ՟°י–ዘবኖና

 $-<\dot{c}^{+}$ -H $d<\dot{c}^{-}$  (D $\dot{h}$ ): 'db<sup>+</sup>a $\dot{h}$ , Δν/«Ρ $\dot{c}^{+}$ . 'db<sup>+</sup>a $\dot{h}$  ΔΛαυδς. C<sup>+</sup>a 'bPALσαb9' b $\dot{h}$ 'a<sup>+</sup>a<sup>+</sup>D<sup>-</sup>. Φν/b<sup>+</sup>c<sup>2</sup>D<sup>+</sup> Λ $\dot{c}^{-}$ c<sup>+</sup>νL $\dot{h}$ C. C<sup>+</sup>ddD <'a<sup>+</sup>C<sup>+</sup>C<sup>+</sup>D<sup>-</sup>. CLDJ<sup>+</sup>U Λσαb7'<sup>+</sup>. Prdσ L<sup>+</sup>a Λb $\dot{h}$ '<sup>+</sup>CP7L<sup>+</sup>C<sup>-</sup>D<sup>+</sup> νσ. 'db<sup>+</sup>a $\dot{h}$ , Δν/«ΡĊ<sup>+</sup>.

**ዾዾጘኆዾርኈ** (כיֹקרטט): די אָליכ).

 contamination that exists up north, recognizing that the number of sites may be low in number, but the level in terms of dollars and the amount of contamination exists up north is quite high, in terms of cleaning it up, so it's very high in dollars. So our Public Accounts teams have provided that information for their report. So in terms of new information, it's not new information for us. We're the ones that were able to provide the information for the Commissioner's report. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you for that. Just to be clear, did that report include all 150 sites that are listed on the Part B of Appendix 4 in the Devolution Agreement? Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

**Ms. Miller**: Thank you, Mr. Chair, for the question. I do not have access right now to that appendix, but what I can say is all the federal sites that are listed, in terms of the information that we have from the database from the Government of Canada's Public Accounts. Several of these sites will include sites up north, in each of the territories.

I would expect the sites that you've listed, maybe for the colleagues for the Government of Nunavut will be able to confirm those are the federal sites that have been identified as part of the 150, given I do not have access to that information in the appendix. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster**: Thank you. I suppose an important question is whether or not the Office of the Auditor General currently has any plans to provide a report to material parliamentarians and/or territorial legislators on the

₧Ძ८ᲮᲐᲡ ᲜᲝᲡᲮᲕᲚᲓ 2021-2022−୮ ᲮᲐᲦᲮᲐᲡᲜ ᲜᲫᲫ ᲐᲡᲫᲐᲜᲫᲚᲡᲜᲔᲠ ᲫᲙᲥᲣᲜ ᲐᲐᲦᲐᲡᲐᲜ

**ƥץ<>⊂י•** (כוֹק>חטי: יטלש≏פרׂי. די דבי.

**Δ•거<>>C·**י< (כילאר)טי: די אליכ.

> $\dot{\dot{\gamma}}$  ( $\dot{\gamma}$ ) ( $\dot{\gamma}$ ): 'd $\dot{\gamma}$ °°',  $\dot{\gamma}$ '<br/>  $d \leftarrow 4 \Delta \dot{\dot{\gamma}}^{\circ} \Delta \dot{\dot{\gamma}}^{\circ}$ )  $\dot{\gamma}$ <br/>  $\dot{\gamma}$ <br/> $\dot{\gamma}$ <br/>  $\dot{\gamma}$ <br/>  $\dot{\gamma}$ <br/>  $\dot{\gamma}$ <br/>  $\dot{\gamma}$ <br

**ƥץ≪⊳⊂י•** (כוֹקארטי: יּלא≏פרׂי. ד׳ דבי.

Γ\_ς (ϽϞϷΛͿϚ): ·ϭͿϧͼϫϳͼ, ϪϞϒϘϷϹʹͼ. ·ϭͿϧͼϫϳʹ ϤΛΛͺͿϐϚ. ·ϐϷϷͿϧͼϭϲ, 2018 Ϸσͼϐͼυ ϹͼͿϥ ·ϐϷϷϛͼϹϷϲͼͼ;ͺϫͺϹͺϫͼϧϲϫ ϹϤͺͼͼ;ϫϿͶϲ ϫϫϲϲϳϫϲ. ϤϤϫͼϽϲ ʹϐϷϷϫϫͼϒϿ ϲϳͼͿϫ ϲ

ᢄ᠈᠋᠋ᡦᢛ᠋᠔᠋ᠣ᠘ᡩ᠖᠘ᢛᡆᡆ᠂ᢄ᠈᠋ᠥ᠘ᠵᡄ ᠈᠋ᢄᡔᢣ᠅ᢄᡔᡆᢣᠵ᠅᠘ᡔ᠘ᢛᡗ᠅᠘ᡔ᠖᠘ᡔᢄ

implementation of the Devolution Agreement	$C^L$ $h$
in the future. Thank you, Mr. Chair.	ϷʹϧϷϽϟϷ;ϷϲϹϲϲ ϹϭϹͼϭͺͺϒ;ϥϟϷ;ʹϽϹʹ
•	ᢗ᠘ᡃᠣ᠋ᡰᢦ᠊ᡄᠺᢣ᠋ᠮ᠋᠊ᠧᡄᢄᢞ᠖᠘ᡩ᠖᠘᠘
Chairman: Thank you. Ms. Miller.	᠕᠋᠋᠋᠋ᡝ᠋ᢣᢣᢂᢞᡆ᠋ᠺᢣ᠋᠋ᠮ᠋᠋᠋ᠯ᠅᠖᠅᠘ᢂᡔᡟ᠖᠋᠉ᢕ
-	ᠻᠡ᠋᠋᠋ᡏᠣ. ᢦᡃᡃ᠋ᠫᡃ᠋ᢛᢗᢦᢣ᠘᠊᠋ᡃᡲᡃ᠋ᡖᢛᠵ᠋᠋᠋ᡏ᠂᠘᠋᠋ᡟᡆ᠋
Ms. Miller: Thank you, Mr. Chair, and thank	᠘ᢣ᠘ᢉ᠋᠋᠋ᡃ᠖ᢣᢈ᠋᠕ᡩ᠋ᡅᡄᠮᡃᢛ᠘᠋ᢣᢞ᠋ᢁ᠋ᡗᢞ
you for the question. At this point, in terms of	
when we conduct or determine a performance	<b>∆•ל≪⊳⊂∘•</b> (כלֹאר): די >לֹיכ).
audit, we will look at different topics of interest	
from various stakeholders, Parliamentarians'	<b>&gt;ፘ・፞፞</b>
interests in terms of subject matters. We will	ᢗᡃ᠋᠘ᢞᢦ᠘ᡃᠯᢛ᠈ᢙᢛ᠐ᡰᡆ᠋ᠺ᠘ᡁ᠋ᢆᡩ᠋᠕ᢕᢏ᠋
get at the government level other key	
stakeholders, and as part of our planning	
process we will be looking to that to determine	
the topics of most interest.	ϤͰϷϞϷϫϚϲϤϭͽϧ ϒ;ϿͿʹͶ;ϞͶႱ;Ͽϡ ϹͲͽϥ ͽϧϞϳϲͼ;ͳϧϳϲ ϧϭϷϞͽϽͻͶϔͼͺ ∇Ͽϥϫ
My understanding is that the devolution	ᡖ᠘ᢉᡃᠵ᠌ᢂᢣ᠋ᠻ᠄᠂ᠬᢣᢁᡄᠮᡃ᠋᠈,᠘᠋᠋ᡃᢣ᠙ᡐᢄ᠋ᠮᡃᢆ᠉
agreement was recently signed in January 2024	<b>Δ•/ペϷር</b> ጭ (ጋኣትበJና): ናਰታ°உ广ঁኑ. Г_วና.
and the implementation will be taking place in	
April of 2027. I presume, if the Legislative	<b>୮୦</b> ና (ϽϞϒႶͿና): ᠈ʹϭͿϧͼϾͺϳϧͺͺϘϧϒϭϷϹͺ;·ͺͺ
Assembly has interest in this topic, for our	
office to review this in terms of that, we will	
definitely consider that topic in our planning	 
process. Thank you, Mr. Chair.	<u></u> ዸዾዾኯ፞፝ዾዾኯ፟፟፟፟፟፟፟፟፟፟፟ዾዾፙፙዾኯኯኯኯኯኯኯኯኯ
	<sup>ﻧ</sup> d৮°ഫᡤʰ, ۵५४९ኦćᠬ.
Chairman: Thank you. Ms. Brewster.	
	<b>∆⊳୵≪⊳⊂</b> ⊷ (ጋኣ̀≻∩Jˤ): ˤd۶°உĖંʰ, Γˤ ⅃Ϛ̊°. Ϲંʰd⊲
Ms. Brewster: Thanks very much. I don't want	ᡏ᠋ᠫ᠄ᡃ᠋ᡖᡄ᠋ᡎᠴᡄ᠂ᠴᡄ᠕ᡆᡳᠡᡆᠫᡪᡃᢆᢛ᠘ᡷᢩᡷᢁᢑ
to add to your plate before it actually starts to	᠊᠋᠋ᡏᢞ᠋ᡗᡄᢄ᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
happen, but it's good to know that there will be	ϧͶͳͽϷϢͼϷϲϹͺͺϲͽϥϥͺϥ;ϧϧͺ
an opportunity to audit the implementation of	
that agreement once it starts.	⊲▷ᡄ᠈ᡃᢣᡃ<ᡩᡄᢀ᠋σᢀ᠋ᡃᢀᠫ᠋᠋ <sup>™</sup> . Γ᠈ >ᡬᡃ).
I'll just go back to the Government of Nunavut.	<b>&gt;፦/&gt;)</b> (ጋኣትበሀና): ናਰት ወኮዮ, ልካረወኮር ርልደግ
The Government of Nunavut's response to our	>r·J (J)71107): 07 01 , 27700. CAL 0 >66504966:076. PABEriju Dase
review on Public Accounts from 2021-22	L&Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_Fq_F
indicates that one of the activities that the	C° <p>J CLbd~b 7CP&lt; 400°C C &lt;</p>
Contaminated Sites Working Group during the	C°R 4D°CP7L4J6 7CP< 47566667000
2023-24 fiscal year was to develop a	
responsibility matrix, which is described as	
being a tool to provide a defensible way to	'రిరిసి లిలి లిలి లిలి లిలి లిలి లిలి లిల
accept or reject responsibility for liabilities.	
	ር᠘᠘᠆ Ⴑ᠙᠘ᡃᡠ᠂᠋᠕᠋ᠺᡳᢣ᠘ᢣᡃᡠ ᠌ᠴᡆᢟ᠂᠋᠋Ⴑ᠙᠘ᡃᡥᠦ
I'm just wondering if we can get an update	ᠵ᠋ᠣᢑ᠋ᡠᡃᡆᡄᠴᡄ᠂ᠣᡆ᠌᠀ᡄ᠋᠘᠆᠆᠘᠆ᡁ
today about the progress or status of that work.	ᡆ᠋ᠴᡆ᠘ᡃ᠋᠋ᢛᠯᢝᡄ᠋᠆᠋᠆᠋᠋᠋᠋᠆᠘᠋᠋᠋ᢆ᠆᠆᠆᠆
Thank you, Mr. Chair.	ᡏ᠋᠊ᢗ᠋᠋᠋᠋᠋ᠬᡄ᠋᠉᠋᠘ᡔ᠋ᡶᢄ᠋ᢆᢣ᠘᠉᠋᠘᠆ᡁ᠘
· ·	'

Chairman: Thank you. Mr. Elliott.

**Mr. Elliott**: Thank you, Mr. Chair. So the working group is currently -- its main focus is the development of the responsibility matrix, and we're anticipating having that ready by the end of the fiscal year. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster:** Thank you, Mr. Chair. I'm just curious about how that works in terms of a signed Devolution Agreement and the list of sites so far, you know, how do we sign a Devolution Agreement without coming to a finalized decision about something as important as that matrix related to contaminated sites. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott.

**Mr. Elliott:** Thank you, Mr. Chair. I think there's an important distinction that needs to be made between contaminated sites, or the transfer of land that will happen with devolution and the contaminated sites that are on that land, and the land that is already the responsibility of the Government of Nunavut and those contaminated sites. Right now the purview of the contaminated working group is specific to the ones that are already the Government of Nunavut's responsibility, which is on Commissioner's land within the municipal boundaries.

So this responsibility matrix is not considering the sites that were considered through devolution. That was done through their negotiation process, and we are specifically looking at sites within the municipal boundaries that were already previously identified as contaminated a number of years ago. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

- < ዾ <sup>6</sup> - H 4 < ( ) · ( ) ( ) · ( ) ( ) · ( ) ( ) · ( ) ( ) · ( ) ( )

 ۵, ۵
 ۵

 ۵, ۵
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

 ۲
 ۲

**Δν/<>Δν/<>>()**): 'd''PD'ddddPD'dddddPD'dddddPD'DddddA''bDdddA''bDdddA''bDCCdCL'bDDd'dCL'bDDd'd

৮ (ጋኣጉ∩Jና): 'd⊁°ฉ广', Δ°/ペ⊳ርና. ⊲ч∟⊃ 'd⊁°ฉ广' Ċ°ฉ ⊲∧∿d∩ቦႱ∿σ. Ċ°ฉ ⊲ペ∩¬¬ъ°d°σ~ύ™ጋ™ Ċ°ฉ⊳∩՟⊃J ฉ⊃ฉΔ≻Δኘъናር™ጋJና ዸ፟ฉ⊳۶™ጋ?ሰና ሥ⊂⊳ና ⊲ሥኑ™<ና⊂⊲σ∿ບഛ ⊲ጋናσ∿ቦ°σ. чч∟⊃ ⊲ጋΔ°ฉ?™∩С⊳ኘъናс™⊃ቦና ⊳ペና∩°ഛ. 'b'n/ናኄ℃Ն ጋዖሥ<с∆۶≫ና. 'd⊁°ฉ广', Δ°ሥ<₽Ċ.</p>

**Δ•/<><** 

**Ms. Brewster:** Thank you, Mr. Chair. I was looking back on the Hansard for our discussions last year because I do remember discussing the impact of climate change on contaminated sites and the potential exacerbation of the impacts on human health as well as wildlife and the environment, and I couldn't find that discussion just now. In my brain I was already on an airplane leaving town, so I didn't come fully prepared with that today, so I apologize.

However, I feel like the witnesses may recall those discussions last year and recall that I requested information about how these concerns are approached and monitored. I suppose what I would like to know today is in the last year since we last discussed this issue, have there been any concerns or sites that have changed status in terms of the liabilities due to the impact of climate change? Thank you, Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. I think we can all agree climate change is the lens through which we should be looking at almost everything we do here in Nunavut and other places in the world, so having climate change always at the forefront of everything that we do with respect to environmental protection is something we're trying to build in, but climate changes affects every environment. So every natural environment, we have to be aware that the climate impacts it. So that's just a given. So when we do site assessments in real time in the environment, we are aware that the climate has impacts on the contamination that is there, but also the natural environment. That's just something that we've started to build in, even in our assessments through third-party contractors to be aware of the potential climate change impacts. And sort of as an example,

ఆటపారా స్రోటిదరిరారాలో రద్దిరి శరిసిస్ స్రోటి లాలా లింది రద్ది సింగా రాలా లింది లింది లింది రాలా రింది రాలాలు లిందరా సింగా లాలా రింది రాగాలు రింది సింగాలు

Ⴑ≪Ⴞჾჼ ĊჾჃჃ ᢣᢆᠬᡥ᠊ᠳᡗ᠋ᠶ᠘ᢆ ᢣ᠋᠋᠄᠈ᡩ᠙᠊<ᡩᡄᡆᠫ᠌ᡅ᠌ᢁ᠄᠉ᠫ᠉᠙ᢣᡆᠣ᠋᠊᠋ᠴᢗ᠌᠉᠆ᡥ᠋᠋ᠫ᠉ ᠘ᠠ᠋᠋᠋᠋᠘᠆ᡩᠴ᠋᠕ᢞᠫ᠋ᠴ᠋᠋ᢁ᠆ᠺ᠆ᡊ᠋᠋ᠬᡘ᠘ᡩ᠘᠆ᡁ ᠵᡆ᠋᠔ᡔᢧ᠖᠊ᢛᡟᡏ

ϤͰͺͺͻ Ρ΄ͺΔϷϞϲϷϚͰϤʹϭ·Ϛͳ<sup>ϧ</sup>ͺϤϷϽΔσʹϷʹϭϭʹͼ Ϲ<sup>ͼ</sup>ͺϼͺͺϒͺϲϷʹͺϤ;ϞͽͼϚʹϲϤϭ΅ϧͺϤͰͺͺͻͺΔϼΔͼ ϤͼϭϤʹϷ΅ϾϽϭʹϾϲͺϤͻϿͽϾϷϭϤͽϧϽϾ ϹʹϐϿʹϧϐϪͺϤϤϭϨͺϫϷͺϷʹͽϹϲϲϚͺͺͺϤͰͺͻ ʹϤϞϐͺϹʹϳͼϧϽϾͺͶϪͼϷͽϽϹϷʹʹϧϤϹͼϟϐϥϛͺ

᠘ᢆ, ᠋ᡃ᠋᠖ᡃ᠋ᢕᢗ᠋᠋᠋ᡔ᠋ᡄ᠉᠘ᡨᡅ᠋᠆᠕ᠳᡆᠴ᠋᠋᠘᠖ᡣᡣᢗᢂ᠋ᠳᡘ᠋ᠮᡄ ᢗ᠋ᢞ᠙ᡠᢩᢟᡗᡊ᠋᠋ᡠᢣ᠋ᡏ᠌ᡅ᠋᠉ᢂ᠆ᠴ᠌᠋ᠴ᠋ᡗ᠄᠖ᡃᡗ᠋ᠴ᠋᠉ᡰ᠙ᡏ᠉᠄᠂ᡏᢣ᠋ᠳᡄ᠋᠅, ᠘ᡃᢣ᠙ᢂ᠋ᠧ᠅

**Δ<sup>6</sup>/«ϷC<sup>6</sup>** (ϽϞϷΠͿ<sup>6</sup>): Δ΄, ϤϽ<sup>6</sup>Πϥ<sup>6</sup><sup>6</sup>C<sup>6</sup> Ϥ<sup>4</sup>L<sub>2</sub> <sup>6</sup>dμ<sup>6</sup>αΓ<sup>6</sup>, ϽΓ<sup>6</sup> ϤΛ<sup>6</sup><sup>6</sup>dΠ<sup>6</sup>b<sup>6</sup>b<sup>6</sup>C<sup>6</sup><sup>6</sup>/LUΓ. ϤΠ<sup>6</sup>d<sup>6</sup>σ<sup>6</sup> Λ/LU<sub>2</sub>α<sup>6</sup>, <sup>5</sup><sup>6</sup>U<sup>4</sup><sup>6</sup><sup>6</sup><sup>6</sup><sup>4</sup>)<sup>5</sup><sup>6</sup> Δσ<sup>4</sup>ΛζLU<sup>6</sup>d<sup>6</sup>. Γ<sup>6</sup>C <sup>4</sup>αΔ<sup>4</sup><sup>6</sup> C<sup>6</sup>α ϤΛ<sup>6</sup><sup>6</sup>dΠ<sup>6</sup><sup>4</sup><sup>6</sup><sup>5</sup><sup>6</sup>σα<sup>6</sup>L<sup>6</sup> 9-Γ Ϸ<sup>-</sup>ċ<sup>6</sup>d<sup>6</sup> <sup>6</sup>b<sup>5</sup><sup>4</sup><sup>6</sup><sup>6</sup> ΛΓα<sup>6</sup>bσ<sup>6</sup>σα<sup>6</sup><sup>6</sup>>J<sup>6</sup>.

>>b∩L><ċ< ዾ<sup>™</sup>b<sup>™</sup>D<sup><</sup> 16:50Г

movement of contaminants in the environment and how changes in the climate could impact those. Thank you, Mr. Chair.

Chairman: Thank you Ms. Brewster.

**Ms. Brewster:** Thank you. I think I figured out a way to drill down a little bit on that. In the 2021-22 reports on the review of those Public Accounts indicated that the Department of Environment's Climate Change Secretariat was about to commence a third year of a GN-wide risk and resiliency assessment, and it is stated that this project is a direct result of recommendations made by the Auditor General and anticipates that the work would wrap up in that fiscal year.

I think maybe the witness just alluded to that work just now, and I would just like some clarification as of today what is the status of that work. Thank you, Mr. Chair.

Chairman: Thank you. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard:** Thank you for the question. Thank you, Mr. Chair. That work, to our knowledge, is still ongoing. We know that they've made significant headway in this risk and resiliency framework and we've been representing on that particular project, but it's not finalized, to our knowledge at this moment. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster:** Thank you, Mr. Chair. To the Office of the Auditor General: The 2022-23 Public Accounts indicates that one of the significant risks and uncertainties to which the Government of Nunavut is exposed is the unknown effect of climate change.

The Government of Nunavut's response to the Standing Committee's review from 2021-22 did state that it was about to commence the

third year of its GN-wide risk assessment based on the Auditor General's advice to do so, and I'm just wondering to what extent has the Office of the Auditor General been involved in or consulted on that work. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

**Ms. Miller:** Thank you, Mr. Chair, for the question. To my knowledge, our office has not been consulted on a GN-wide risk and resilience assessment. Of course if it is a measure that has been in implemented specifically to address one of our audit recommendations, this could be considered in any future follow-up work that we might do on this topic in the future. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster:** Thank you. I'm happy to hear that. Again to the Office of the Auditor General, in 2018 your office's report on climate change was tabled in the Legislative Assembly, and similar reports were considered in a number of other Canadian legislatures at that time, and I'm wondering does your office plan to undertake a follow-up report to this Legislative Assembly on the topic of climate change? Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

**Ms. Miller:** Thank you, Mr. Chair, and thank you for the question. To my knowledge, this 2018 report was a collaborative audit that was conducted with other provincial auditor generals, so the objective was to get focus from a Canadian-wide perspective.

In terms of determining whether a follow-up report, we would have to engage with those discussions with our counterparts if we would be undergoing a collaborative effort. Once again, as I mentioned earlier, the topics whether we choose an area for follow-up will consider any requests that we get from the legislative assemblies in terms of topics of interest that they would like us to do. And of course if the Legislative Assembly believes this is one of them, I would encourage you to be able to let us know.

Of course if there's any other stakeholders or other areas, it will be considered in our planning process for our future performance audit work. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster:** Thank you, Mr. Chair. I'm just wondering, to the Office of the Auditor General, to what extent have other governments that your office audits have been able to quantify the risks and uncertainties of climate change for the purposes of including a dollar value in their Public Accounts? Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

**Ms. Miller:** Thank you, Mr. Chair, and thank you for the question. So the quantification of the risk and uncertainties of climate change for the purposes of including a dollar value in the public accounts is not currently required by accounting standards. So I can confirm that there's no other territorial public accounts or at the federal level. That's not part of the accounting standards. Thank you, Mr. Chair.

**Chairman:** Thank you, Ms. Miller. Just speaking from experience, in the past couple weeks I was in a meeting with other public account chairs across the country, and this topic is a priority of a number of different jurisdictions, so hopefully there will be some momentum created from that. Ms. Brewster. **Ms. Brewster:** Thank you, Mr. Chair. I was actually about to say that, and just go back to the Government of Nunavut with the knowledge that, you know, we are the canaries in the coal mine when it comes to the impacts of climate change, and we are seeing those impacts and sharing them anecdotally as well as in research.

And so I would ask the Government of Nunavut witnesses to tell us about whether or not the Government of Nunavut has begun to quantify what the risk and what the costs may be. Thank you, Mr. Chair.

**Chairman:** Thank you. Sorry, I'm waiting for somebody to point a finger at which witness is going to respond. Ms. LeBlanc-Havard.

**Ms. LeBlanc-Havard:** Thank you, Mr. Chair. Thank you for the question. The Government of Nunavut has a climate change secretariat, and they're not here to speak for themselves. I know that the more we engage with the climate change secretariat, which we are doing more frequently now, the more informed the work that we do. But this is early days for us in some ways, bringing those connections together.

Looking at everything through a climate change lens is something that takes time to hone skills and become proficient at, and so we're learning a lot quickly. I know that's not a fulsome answer, but the awareness is definitely there on the Department of Environment's part that we have to be working hand in glove with the climate change secretariat, and also drawing on connections in other territories like ours and circumpolarly, so those connections are starting to be made and every time we make them and things are better in how we execute our work.

So this is our awareness, and we know that we can't operate without climate change in the foreground. Thank you, Mr. Chair.

**Chairman:** Thank you. I'm just about to put Mr. Young in the spot. I think Finance is on the lead in this when we talk about monetizing or putting a value on this type of work, I would like to hear what the Department of Finance official has to say about this. Mr. Young.

**Mr. Young:** Thank you, Mr. Chair, and thank you for the question. As my colleague from the Department of Environment pointed out, it is early days. We record liabilities in our public accounts, but we certainly rely on the expertise on those in the other departments, in this case Environment.

Until that information is available to us, we have not begun to put a dollar value on climate change. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

**Ms. Brewster:** Thank you, Mr. Chair. If we consider the knowledge that's out there, even just when it comes to assessing the impacts of climate change on human health, for example, there are projections that climate change could cost Canada's healthcare system billions of dollars and reduce economic activity by tens of billions of dollars by later in this century.

I'm hearing both the government witnesses that responded just now saying this is a new thing, and what I know as an Inuk is that, you know, this is not a new thing; the issue of climate change has been brought up and addressed by Inuit in the circumpolar regions for decades and decades since before the beginning of my own career.

And I know that there's a plethora of even public health research that has been conducted worldwide that measures the impact of climate change on human health, and that there has been some research done on, of course the impact of climate change on the health of Inuit.

And so it does concern me to hear that our	
government witnesses are saying it's a new	
issue. It is an emerging issue; however, it is not	
new. And I am very concerned that we aren't	
moving forward with a plan that creates	
contingencies for the economic impact of	
climate change, let alone the impact on human	
health and on our communities.	
I'll just leave it at that. I know I've taken up	
quite a bit of time, and I appreciate it, and I'll	
just say that I really do hope to get on an	
airplane to get to my brother's wedding, and so	
I won't be here. Please don't let me be here for	
the next couple of days. Thank you, Mr. Chair.	
Chairmon: Thank you Ma Provision You did	
<b>Chairman:</b> Thank you, Ms. Brewster. You did make valuable use of your wait before your	
flight, and I appreciate your contributions to the	
questions.	
questions.	
I do have another couple more names on my	
list, but I'm just going to recognize the clock. I	
know we have technically nine minutes left, but	
I wouldn't want to interfere with Mr.	
Anavilok's momentum in the line of	
questioning that he will have, so we're going to	
adjourn until 9 a.m. tomorrow morning.	
Thanks, everyone.	
>>Committee adjourned at 16:50	