Standing Committee on Oversight of Government Operations and Public Accounts Hearing on the 2022-2023 Public Accounts of Nunavut Iqaluit, Nunavut September 20, 2024

Members Present:

George Hickes, Chair

Bobby Anavilok

Joelie Kaernerk

Mary Killiktee

Adam Lightstone

Solomon Malliki

Karen Nutarak

Joanna Quassa

Joseph Inagayuk Quqqiaq

Alexander Sammurtok, Co-Chair

Joe Savikataaq

Craig Simailak

Staff Members:

Alex Baldwin

Stephen Innuksuk

Interpreters:

Agnes Allen

Eva Ayalik

Andrew Dialla

Mary Nashook

Abraham Tagalik

Blandina Tulugarjuk

Witnesses:

Fera Awada, Principal, Office of the Auditor

General of Canada

Ernest Douglas, President of the Qulliq Energy

Corporation

James Elliott, Environmental Liabilities Project

Manager

Nathaniel Hutchinson, Director of the

Petroleum Products Division

Michele LeBlanc-Havard, Director of

Environmental Protection

Stephen Mansell, Deputy Minister of Justice

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Sophie Miller, Assistant Auditor General of Canada

Ibrahim Suleiman, Comptroller General Daniel Young, Deputy Minister of Finance

>>Committee commenced at 8:59

Chairman (Mr. Hickes): Good morning, everyone. I would like to call our committee to order Standing Committee on Public Accounts televised hearing of the 2022-23 Public Accounts in Nunavut. Before we get started I would like to ask Mr. Anavilok to lead us in prayer, please.

>>Prayer.

Chairman: Before I go back to Mr. Anavilok for questioning Ms. LeBlanc-Havard had some comments she would like to clarify from yesterday's proceedings. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and good morning. Thank you for the opportunity to provide a few clarifying comments from yesterday. We specifically wanted to discuss the question that pertained to climate change not being new, and we completely recognize that climate exchange not a new concept or a new experience, especially here in Nunavut. However our Contaminated Sites and Liabilities Program and the interaction with the Auditor General and our response is new, about a year and a half, almost two years now, and so we've been working very hard to improve that.

Climate change was also brought up by the member to highlight how we incorporate Inuit traditional knowledge in the program. And I provided an answer that was linked primarily to our contaminated sites and working group however Inuit traditional knowledge is incorporated when we go into the communities, into the municipalities to do site assessments. Part of those assessments is survey work, and

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that survey work is interviews with community members about sites within their municipal boundaries that are of question and how those sites may have been used in the past and how those sites will be used in the future. So that is one component of our program that incorporates Inuit traditional knowledge, and it may provide you with a little more context.

I also reached out to the director of Climate Change Secretariat to ask specifically about the risk and resiliency frame work that was brought up yesterday, and if you don't mind, I would like to read his response so that I can give and you more fulsome response to where that program is. He says that they are finishing the report for the end of this fiscal with guides for all departments on how to best action the opportunities identified through the assessment. So that work is nearing completion. I just wanted to provide that information to the members here today. Thank you, Mr. Chair.

Chairman: Thank you for that. I'll open the floor for questioning. Mr. Anavilok.

Mr. Anavilok (interpretation): (No interpretation) I would like to talk about the Inuktut dialect. The first question I would like to ask is, some Inuit, they don't know how to use computers and many Inuit don't have internet. Like how are they going to be notified of things coming out from government? And also the Auditor General in Ottawa, if they want to add Inuit Qaujimajatuqangit, then how can they do that if they can't use computers or the internet? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. The Department of Finance isn't involved directly with the language rules and protocols for the government, but I can say we do actively translate all our publications into all our official

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languages. We're also working closely with CGS through the capital plan to continue to roll out plans to push out fibre into the communities and provide that internet access. It is a long and slow process but hopefully we will get out there and provide internet access. Thank you, Mr. Speaker.

Chairman: Thank you. Mr. Anavilok.

Mr. Anavilok: Thank you, Chair. The reason I ask that is some people still don't have cell phones or access to internet, and when I'm in a place or a community, I guess it would be the government or even department, how would they go in the community and, you know, a person see the information. Thank you, chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. Again, that's not something that Department of Finance isn't actively engaged in, but I know the government is trying to get more information out. The government liaison officers in each community are likely the best contact if each individual in a community wants to access government programs or information. Thank you, Mr. Chair.

Chairman: Thank you Mr. Young. Mr. Anavilok.

Mr. Anavilok (interpretation): I just to go to contaminated sites. This involves the exploration camps also, I take it, around the communities and in Kugluktuk there's quite a few exploration camps and mine sites right now and there's some old ones from previous years. I'm just wondering if that contaminated sites also includes mine sites and exploration camps, previous and past.

Chairman: Mr. Elliott.

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Saying that, if these sites are unknown and not currently on the list in the Devolution Agreement that we were talking about yesterday, they can be identified to the Devolution Secretariat so that they can potentially be added to that list and be Department of Health with before they are transferred to the Government of Nunavut. The Devolution Secretariat has talked a bit about how they want to go about identifying those sites but we don't know the details yet. Reaching out to them to say that you are aware of sites that you think they should be aware of is probably a very good first step with that. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Anavilok.

Mr. Anavilok: Thank you for that. Thank you, Chair. The reason why I ask that, I'm glad it's going to be part of the issue with the federal government through devolution. The reason why I ask that is I've been to myself and I've seen some sites that are pretty -- lots of metal, lots of contaminants and anyway I just want to ask. I don't know if this was asked already yesterday or some of my colleagues asked.

The Government of Nunavut's contaminated sites policy indicates on page 3 that the Contaminated Sites Liabilities Working Group consists of representatives from the Departments of Community and Government Services, Economic Development and

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Transportation Environment, Finance, Health, Justice, the Nunavut Housing Corporation and the Qulliq Energy Corporation. As of today who are the members of the working group?

Chairman: Thank you that question as asked yesterday. I believe the only vacancy is from Nunavut Housing Corporation. Mr. Anavilok, do you have another question?

Mr. Anavilok: This might also have been asked. It's on page 30. During the Legislative Assembly sitting June 1, 2023, MLAs were informed..

"Responsibilities for contamination as well as associated financial liability at each site is determined on a case-by-case basis. Responsibility for contamination for 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 Northwest Territories, and other parties as required to ensure the necessary resources are secured for appropriate risk management issues at each contaminated site."

As of today what is the Government of Canada's position regarding this issue? (Inuktitut spoken).

Chairman: Thank you, Mr. Anavilok. That question was also asked and they are still ironing out some of the details. The representative from the government yesterday wasn't able to speak to the Government of Canada's position as they're still working through some of the things. Mr. Anavilok, taima.

Mr. Anavilok: Yeah.

Chairman: Member from Baker Lake. Thank you.

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Mr. Simailak (interpretation): Thank you, Mr. Chairman. Good morning and all my colleagues. And the witnesses, thank you for being able to come here. And the officials from Ottawa, welcome.

(interpretation ends) first I would first like to start off with the Office of the Auditor General. It's regarding the work around inventory with the Qulliq Energy Corporation that has been ongoing I believe, the ongoing issues that have been identified.

To the Office of the Auditor General, the first question the Government of Nunavut's responsibilities to the standing committee's response on the 2021-2022 Public Accounts indicates that the Qulliq Energy Corporation, "will continue to have a qualified opinion on its 2022-2023 financial statements related to the spare parts and lubricants inventory. This is a longstanding issue that the Department of Finance will continue to work with the Qulliq Energy Corporation to resolve the qualification. The Qulliq Energy Corporation is working with engineering consultants to establish better evaluations relating to its assets to revise its asset retirement publications."

To what extent has the Office of the Auditor General been consulted as part of this work? Thank you, Mr. Chair.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Chair, and thank you for the question. So in terms of the question from the member, there was two parts to this question that we would like to address. In terms of the qualified opinion with respect to the spare parts and lubricants inventory, that aspect we've provided with management with our recommendations to address the inventory deficiencies and they have developed a plan to address them. We will follow up on the

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We would also like to inform the Legislative Assembly that earlier this year, in the month of May, we had the opportunity to meet with the new president and CEO to explain a bit what we have observed throughout our previous audits and in addition took the opportunity and time as part of this current year's audit to focus on the areas that would need to be addressed to be able to remove the qualified opinion in the future.

We are happy to see that there is commitment from the new management, from the president and CEO in our discussions and we understand that they're working towards a plan and there is progress. In fact, I believe there is currently an internal audit underway to focus on this area to potentially identify other causes, and with that, we look forward to the future and seeing the progress for this work.

I can also mention on this specific area that as part of the 2023-24 audit of Qulliq Energy Corporation that the modification is also there, given the circumstances of the deficiencies when we did the inventory counts during the year.

As part of the second portion of the question, Mr. Chair, we also have done the evaluation of QEC's asset retirement obligation. This was the year that there was a new standard that was implemented for QEC and as part of formulating our opinion we were satisfied with that work. However, given that there were significant delays in obtaining the information, we did provide a modified opinion, given the circumstances that QEC was unable to meet its statutory deadline because they encountered difficulties in implementing the standard.

Also in terms of the work that we did, we did see that QEC had hired engineers as part of the

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work for asset retirement obligations. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Miller. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Thank you for the response. To the Government of Nunavut or Qulliq Energy Corporation whichever will respond, the Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that the Qulliq Energy Corporation "will continue to have a qualified opinion on its 2022-2023 financial statements related to the spare parts and lubricants inventory. This is a long-standing issue that the Department of Finance will continue to work with the Qulliq Energy Corporation to resolve the qualification. The Qulliq Energy Corporation is working with engineering consultants to establish better evaluations relating to its assets to revise its asset retirement obligations."

Sounds very familiar, eh? I said that a minute go. My question is: As of today what is the status of this work? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. Thank you for the question. This year we've undergone a lot of different things to help with this situation. First and foremost, we established a very good relationship with the Office of the Auditor General. One of the things that we're most excited about is that there are many vacancies that we have in the organizations that are continually being filled so there's key vacancies including, as mentioned by Ms. Miller, the internal auditor. After nine competitions that vacancy has been filled and the focus is on the qualification that's on our public record.

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Also, we're close to filling two key vacancies in the financial department, including controller and CFO which you can imagine is a big hole in leadership in this area. So these things are under way.

We've changed some procedures also in 2023-2024 to include more counts and that was one of the recommendations from the Office of the Auditor General to include a second count. So we're making -- sorry, more counts for 2022-2023. So there are more counts that are being done in the communities to ensure that we're working towards removing this qualification. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Thank you for the response. To Qulliq Energy Corporation, a follow-up question. Does the corporation agree with the findings of the Office of the Auditor General about the deficiencies and what not? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. Yes, we reviewed the report. We responded with the management letter. The recommendations are all very, very good recommendations. A lot of them will take human capital and capital dollars to correct completely, but there are some items that we can certainly within our purview be able to work on in this fiscal year.

Unfortunately, as Ms. Miller had said, the qualification will still remain in the next fiscal audit and potentially even the next one after that just based on the timing but we're dedicated, committed in working towards removing the modification -- qualification, sorry. Thank you, Chair.

Chairman: Thank you. Mr. Simailak.

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Chairman: Thank you. Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. All of these things that need to be corrected, at least the big ticket items are already planned for, so we need to train our folks in how to do proper inventory counts. We potentially need to reshift or refocus our staff to be able to have the folks responsible for inventory count. And also, after our cyberattack that occurred in 2023, we're a bit crippled in terms of our inventory management system. So we're in the works right now to complete a new -- implement a new inventory management system and all those dollars are already in the works. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. To the Office of the Auditor General, staying on the subject of Qulliq Energy Corporation, you mentioned there are inventory deficiencies in the way they're doing the counts. How many deficiencies have you identified? Is it like say there's a list of a hundred items they need to check off; how many of those items are you not happy with? And have you notified Qulliq

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Energy Corporation about exactly what you're not happy with? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Awada.

Ms. Awada: Thank you. In terms of our findings, we have issued a management letter to QEC's management to let them know what the deficiencies are. There are three categories of areas where we've identified deficiencies. One is with respect to inventory counts and count procedures. We've identified five observations in that area and also we've identified deficiencies with regards to inventory movement, so receipts and usage of inventory as we talked about in last year's hearing about the inventories and transit and usage forms. So we've issued two observations in that area.

Then the last category is with regards to inventory evaluations to assess whether inventories that exist are obsolete or not. We've issued two observations in that area.

So mention has been provided with these observations and has responded to each one of them with a response as to how they will deal with them and we will be working with management during the coming years to assess progress for each one of these observations to see at what point we would get to a situation where we would be comfortable to be able to say we are comfortable with existence and completeness and evaluation of the inventories on Qulliq's financial statements. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Thank you for the response and just remember we have interpreters so slow down a bit.

Ms. Awada: Sorry. My apologies.

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Chairman: Thank you. Ms. Awada.

Ms. Awada: Sorry, so with regard to these observations, obviously some are more important than others, so we will be working with the president and the management at QEC to identify which ones are more important and we will be assessing on a year-to-year basis, depending on which ones have been addressed whether we will be in a position to remove the qualification. As the president also mentioned, they have an internal audit that's currently underway for inventory, so there may be other things that are uncovered through this internal audit that didn't come to our attention during the financial statement audit. So we would have to assess the findings of the internal audit, the responses, and then determine how that would impact our findings and recommendations going forward.

So I can't say with certainty when or how this will be taken off the opinion, but we will be working with management to assess on a yearly basis what the status is. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. I believe the Office of the Auditor General also mentioned some issues with spare parts and

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lubricants in transit. That means the materials will be coming up on ocean vessels, most likely. Have you notified or advised Qulliq Energy Corporation as to how they can help deal with that issue with your concerns regarding items in transit so that that won't be an issue for the Office of the Auditor General in the coming years? So that one item won't be an issue?

I do know personally that's been a longstanding issue. The Office of the Auditor General hasn't been happy with the items in transit because the Office of the Auditor General cannot physically see the item when they are doing inventory counts. So have you advised Qulliq Energy Corporation as to how they can deal with that so that that won't be an issue for the Office of the Auditor General? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Awada.

Ms. Awada: Thank you, Mr. Chairman. Thank you for the question. The issue regarding inventory in transit is that in the corporation's financial system the items in transit are not identified in transit but they show up on the list for the inventory counts so when inventory counts are being conducted, they're on a list but they're not on the site. So it's difficult to ascertain whether they are inventory that are in transit or they are inventory that are there and should be on the list.

We have discussed with management, and I think that's part of their new inventory management system to be able to identify inventory in transit, so when the counts are being conducted, it's easy to segregate the two types of inventory to determine whether adjustments need to be made or not. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

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Chairman: Thank you. I believe Mr. Douglas also stated that they are expecting a qualification on their audit this year. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Moving along to a totally different department. Let's go back to discussions about contaminated sites. Quite a bit of discussion has happened already about that and I've got some questions that popped up from some of the responses that were given.

Regarding the contaminated site database, does the government already have a list of priority sites that need to be cleaned up? There are some sites that are close to potable drinking water or may be close to a food source for some of our animals and whatnot. Does the Government of Nunavut have a priority listing? Thank you, Mr. Chairman.

Chairman: Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. Right now the Government of Nunavut is using the federal government's national contaminated site score to prioritize our sites. That scoring system breaks the sites down into several categories from high, medium, low risk and insufficient infection. Right now we are broadly using that as our way of prioritizing our sites as specified in our contaminated sites policy. However, if there are other pieces of information that come to light that make a site a higher priority as identified by somebody in the community or some other reason, such as a site being a risk to drinking water, that can change the priority of

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sites that we would look at. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. So the department is using rules that were made not in Nunavut, southern standards? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. That is correct. At this time we are using a system that was developed to look at the entire country, north and south. It is our intention to eventually replace that system with one that is more suited for Nunavut, but we've been trying to complete a couple of other steps before we get to that, such as the responsibility matrix. Thank you, Mr. Chair.

Chairman: If I may, Mr. Simailak, Mr. Elliott, if you could just elaborate a little bit on what some of the significant changes to the current standards being used. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. At this time I don't think we can really speak to that. We haven't started that work in detail yet. We're broadly aware of some of the issues that might go into it, but we need to actually spend some time to get into that to see what that will look like. Thank you, Mr. Chair.

Chairman: Thank you for that. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. With devolution being signed and in the works now, which is now less than three years away with the handover, how quickly are you going to be able to work on what you just mentioned? Thank you, Mr. Chairman.

Chairman: And I think if I may add to Mr. Simailak's, how much of a priority is this going

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Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. That particular question, it doesn't really pertain to devolution. I understand where the question is coming from, but overall the program needs to be more specific to Nunavut, you're absolutely correct. And these national guidance levels have been established for all of Canada, both north and south, but we are seeing that the specificity that needs to occur in Nunavut is special. So the development of those site-specific or northern Nunavut-specific numbers will take a little bit of time to develop, but these are things that are done regularly in that type of field. So we've become aware of it.

Again, this program is really in its infancy, so a year and a half to two years, and we have made huge advances. So we're confident that we can have those specific numbers developed for Nunavut. I can't give you a timeline, but we're very well aware of it and we're starting the work to have those numbers developed. Thank you, Mr. Chair. Thank you for the question.

Chairman: Thank you. And I believe Mr. Elliott wanted to supplement the response. Go ahead.

Mr. Elliott: Yes, thank you, Mr. Chair. In relation to the sites that are on the devolution list, those are subject to the remediation standards agreed to in the Devolution Agreement and those are related to the national scoring system as well, as well as the Canadian Council of Ministers of Environment standards and the Abandoned Military Sites Remediation Protocol that had previously been developed as well. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

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Mr. Simailak: Thank you, Mr. Chairman, and thank you for the responses. With regard to the contaminated sites within Nunavut, will you be publicizing, to the general public that is, which sites you have been identified and which sites the take priority in remediating? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. As we discussed last year in this meeting, there was discussion about making our database public. That is in our plan. It's still several years out but we are working towards that. In terms of the sites that we will be remediating, those are listed I guess broadly in the Public Accounts as well as the ones that we have accrued. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. With the remediation of contaminated sites that's going to be worked on, how is the cleanup being planned? It's easy to say it should be cleaned up, but actual work and the followthrough needs to be worked on. There are historical sites right in my community of Baker Lake on the Qulliq Energy Corporation power plant site and Ministry of Transport old land that's very close to the old power plant sites, and they actually have drilled around it to see just how much of a contamination there is, and it's quite significant. It's right in the middle of my community, now prime land for development, and we can't develop on it because of these historical sites.

So to the Government of Nunavut, how is the cleanup going to be planned of these contaminated sites, because I believe you guys go based off ** 99 9:39:56 ** and if the federal government will not give the money to get this

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 cleaned up, then what are we going to do here? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott. Sorry, whose going to be responding? Mr. Suleiman, go ahead.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. When it comes for prioritization we go by the national score, but when it comes to requesting funding at this point the government is still determining how to move forward. It's either departments will have to come forward and ask for that set of monies to remediate, or the GN will have to set aside monies with one department to remediate all the sites. Thank you.

Chairman: Thank you. Just speaking of the specific location that Mr. Simailak is talking about, it is right in the middle of town and I know it has been a topic for a number of years. There was some work done. There was some piping that oxygenates the soil to help mitigate. There was some land farm being utilized for a little while, from what I understood as a pilot, and from my recollection that has stopped. So I found it kind of interesting at the time. I'm sorry to jump over you, Mr. Simailak, but I found to weird that it kind of started to be remediated and then it kind of stopped. I'm wondering if there's anyone on the government's side that can maybe elaborate a little bit more on how these processes get started, how they get to completion. I found it weird in this situation that it seemed to have started and then it kind of fell off the rails. So if someone could put their hand up on how to best respond to it I would appreciate it. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you for the question. Although this is a specific site pertaining to QEC with respect to remedial efforts that you're talking about, they are called "passive extraction" so putting in aeration tubes

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and a little bit of land farming so although I don't know the details of this specific site, but we can definitely get more information for you and it is a QEC site from what I'm aware of, those types of processes tend to be, you see a lot of activity at the beginning but because they are passive in nature they may require someone coming back periodically to monitor.

So I don't know what the status of that is, but it may appear that nothing is happening, but in effect there is a natural passive process that's occurring that needs to be monitored to see whether levels are going down or not. We can work with QEC to try to find out a little more information on at that but I don't have the specifics right now on that particular site. Thank you, Mr. Chair.

Chairman: Thank you. I believe Mr. Hutchinson wanted to pipe in as well. Go ahead, please.

Mr. Hutchinson: Thank you, Mr. Chair. I'll just maybe supplement the answer with some of the work I'm aware of in Baker Lake. That old historical site with QEC, QEC had plans of building a land farm in the community. There have been many efforts over the last couple of years to try and find a suitable location. PPD has recently put forward a new location to the hamlet and I understand that's going before hamlet council and there is a commitment from PPD to QEC to build that land farm site. And the reason being that QEC provided all the liner material to PPD to build our temporary land farm south of our fuel storage facility 2001 to remediate the gasoline spill there.

We have since, this year, decommissioned one of those land farms and we are actively working to restore that site, but we still have the commitment to build a new land farm. All the materials are in place to do so. We're just waiting on the site. And we're actively working on that. Thank you, Mr. Chair.

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Chairman: Thank you. I do apologize Mr. Simailak, for jumping in on you, but I thought it would be relevant to your line of questioning. Go ahead please, Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. No worries. I appreciate all the help I can get with my community's needs. I'm going to try to put this all together, because there appears to be a bit of finger pointing coming from environment saying it's a Qulliq Energy Corporation site that there are multiple partners, departments working on this. As soon as I became a member of the Legislative Assembly I've been bringing up this issue. My predecessor has been bringing up this issue and there was some finger-point from ministers as well back then. Qulliq Energy Corporation said it's an Environment issue; Minister of Environment said it's a Qulliq Energy Corporation issue. And so it's going back and forth. Then Community and Government Services got roped into this with the latest contaminated site at the south of the fuel storage station and the member just said that they are trying to find a land to do this new land farming.

Again, I brought up this issue at our last sitting, spring sitting when the minister committed to actually working with the hamlet of Baker Lake, instead of fighting with the hamlet of Baker Lake because the hamlet of Baker Lake did identify the best location for a land farm to finally deal with all the majority of the issues with contaminated sites in Baker Lake, which is quite huge.

I just want to quickly put it out there that the finger-pointing has got to stop and actually work together and clean up these sites. Devolution is signed and you're going to be taking on these responsibilities in less than three years, and there we are within this small site relative to Nunavut that is taking a very long time. The finger-pointing has got to stop

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Chairman: Thank you, Mr. Simailak. Just before I go to Mr. Savikataaq, I would like to follow up with a couple of points that Mr. Simailak brought up with the president of the Qulliq Energy Corporation during a response. Mr. Douglas had mentioned that the cyberattack had crippled some aspects of the organization. I guess my first question is, will that impact further timelines every submissions for financial statements? Is there going to be anticipated impact or delay caused by that cyberattack on reporting? Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. Thank you for the question. No, I think we are in good shape now. All of the remediation from that has been pretty well done except for some small implementations for system that we have to bring back on line. Thank you.

Chairman: Just one final question. You had mentioned a couple key positions that were out to competition as well as the internal auditor that was just recently hired. Just for the record, where are those positions located? Are they headquarters in Iqaluit or headquarters in Baker Lake? Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. All three of those, so we are talking about four positions in total. The internal auditor is currently in Iqaluit. The other three positions, controller, CFO and project manager for inventory under the finance is in Baker Lake. Thank you, Mr. Chair.

Chairman: Thank you for that. Next name I have on my list, Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chair. I would like to start off with the Petroleum

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Products Division. The Petroleum Products Division exceeded the authorized limits on both the revolving funds and the stabilization funds and was in non-compliance with authorities pursuant to the *Revolving Funds Act*, which sets the limit of these funds as of 31 March 2023. My first question would be to the Auditor General's office. Is this the first time in their audit, performance audits that both of these revolving funds and stabilization funds have been non-compliant? Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Based on our assessment, it was the first time we had noticed this exceeding, of these funds going above their specified limit. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chair. And the Auditor General's office, is that their position is that is that a big deal? Does it not really matter or is it okay? Just if we can get an opinion on how serious both of these funds were over, how serious of an issue was it. Thank you. Was it.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair for the question. In terms of I would say broadly or conceptually, when we do assess that there's been non-compliance with a specific authority, there's different aspects that we consider in determining whether we're going to modify our opinion or not.

In this specific situation, there was action taken by the government and also by the Legislative Assembly to pass bills to increase the limits, I believe, for one of the funds, and that was done I believe during the course of the year of 2022-23. And then subsequently there was another **Δ•/ペ▷ርጭ** (Ͻ^ϳ\2∩J^c): የ<mark>d</mark>ታ°<mark>&</mark>Γ^b. Γ^tC H4^c/^b\^c.

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one of the funds that there was also legislation passed, I believe in May 2024.

So considering the fact that there was all key stakeholders that were informed of this non-compliance that the government was taking action about this situation, we felt that it wasn't necessary to modify our opinion. But of course if we see the situation recur in the future, our decision might be different. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Miller. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I'll go on to the government side and ask what was the reason for both of these stabilization funds and revolving funds being noncompliant. Thank you.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. As the Office of the Auditor General has mentioned, both of those things were discussed here in the Leg, but for the viewers watching today, the stabilization fund was exceeded because the cost of doing business and the price of fuel has significantly gone up over the past number of years and the previous limit just isn't sufficient for doing business in this climate anymore. So that was changed throughout the year, as Ms. Miller mentioned.

The stabilization fund was exceeded because cumulative deficits over the past number of years exceeded the \$20 million limit. That's a \$20 million deficit in total. We did make action to bring that back into compliance with a supplementary appropriation, as you might remember, in May 2024 and we continue to work with the Petroleum Products Division to make sure they stay within that limit going forward. Thank you, Mr. Chair.

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Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chair. Mr. Young stated why the stabilization fund was over, saying it was cumulative. When he was in the House, and Mr. Young should recall that part of the Bill there was actually delayed because there was issues with it and at the time the minister of Community and Government Services stated that there was capacity issues and that's why the stabilization fund was noncompliant. Can I get an explanation as to why that's not mentioned now? Thank you.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman, and thank you again for the question. I think for the details of how that happened my colleague Mr. Hutchinson will be better positioned to answer. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Hutchinson.

Mr. Hutchinson: Thank you, Mr. Chairman. Thank you for the question. The capacity issues at PPD were primarily related to the delay in our audit process. We were missing two key personnel in our finance team, both our comptroller and our financial analyst, both long-term employees from the division. They were absent from the fall of 2022 until the fall of 2023. That played a key role in the delay of our financial statements.

But fundamentally, the reason we exceeded the limits of the stabilization fund in 2022-23 followed a large loss of 11.9 million in that year, and that as Mr. Young had said, was primarily related to far higher fuel costs that year following the Russian invasion of Ukraine. Oil prices rose to over \$100 a barrel, which dramatically impacted our costs.

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Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Mr. Hutchinson just said the high oil costs was partly to blame, but just before that they had record low costs. There was even, I remember hearing on the news where one company had to sell it below zero, just to offload the oil costs. Would that not have had a bearing in the opposite direction? Thank you.

Chairman: Mr. Hutchinson.

Mr. Hutchinson: Thank you, Mr. Chairman, and thank you for the question. The member is correct. In 2020 PPD secured a large portion of its fuel during the lows for 2021 during COVID. In fact we secured about 100 million litres of diesel at historic loads for our division, and those savings did come through in 2021-2022. PPD had a small surplus that year, but in 2022-23, that's when oil prices rebounded significantly following the Russian invasion of Ukraine. As I mentioned they went over \$100 a barrel, they stayed there for quite a while impacting the costs. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. And if I recall correctly, Mr. Hutchinson did say there were two key personnel that were vacant for a period of time and that was partly why the stabilization fund went over. But I questioned the minister at the time I believe there was vacancy at almost 50 percent from Petroleum Products Division in their division in Rankin Inlet. Can Mr. Hutchinson just confirm that the vacancy rate was that low? Thank you.

Chairman: Thank you. Mr. Hutchinson.

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Mr. Hutchinson: Thank you, Mr. Chairman, and thank you for the question. Yes, I can confirm, and today it still remains very low. We have a total of 17 full-time permanent staff and 35 -- we have 14 casual positions and we are working on competitions to get more personnel with the division. We are making some progress but there's a lot of work to be done. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chair. And I believe for such a division as the Petroleum Products Division that's a hands-on operation. You have to have day-to-day information that is current and accurate in order to make your predictions. During that time frame when there was a high vacancy and the stabilization funds was exceeded, was anyone from the department working remotely out of the territories? Thank you.

Chairman: Thank you. Mr. Hutchinson.

Mr. Hutchinson: Going back to 2022-2023 fiscal year, I don't think I have that answer for the member today. I would have to look at the timelines to see if anyone was working remotely in that period. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Is anyone currently working remotely out of the territories in Petroleum Products Division? Thank you.

Chairman: Hugh. Mr. Hutchinson.

Mr. Hutchinson: Thank you, Mr. Chairman. No, currently there's nobody at Petroleum Products Division working remotely. Thank you, Mr. Chair.

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Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Mr. Hutchinson stated 14 of the 17 vacant positions are currently being filled by casual workers, and as we know, casual workers is a stop-gap measure to fill in the blanks which they have to be filled in. We have to have people working in these positions, whether it be Petroleum Products Division or any other department. Mr. Hutchinson stated that they are in the process of filling these positions. Can the committee get an update on okay, they out for competition? Are they screening? And are they doing interviews? Not on all 14, but in general what is happening? Can we get a picture so that the committee will have an idea of where Petroleum Products Division is currently at with its complement of staff. Thank you.

Chairman: Thank you. Mr. Hutchinson.

Mr. Hutchinson: Thank you, Mr. Chairman. Thank you for the question. We are currently in the interview phase for a manager of technical services for the division. Were working on some re-profiling of other positions within the division, and we do have four direct appointments going forward and we are working on some others as well. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. The Assembly fixed, or put the stabilization limit, I believe it was \$4.7 million sub bill to put the stabilization at 20 million because it was over by 24.7, but that is the upper limit. Currently is the stabilization fund within the authorized limits? Thank you.

Chairman: Thank you. Mr. Hutchinson.

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Mr. Hutchinson: Thank you, Mr. Chairman. Yes, currently the stabilization fund is within its authorized limit. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I'll go on to a different matter here. It has been talked a lot about contaminated sites and there is a list of I believe it was 130 that are outstanding with the Devolution Agreement. Of that, I don't know if the list is available here, but does the list include contaminated sites within the community? For example, my colleague was talking about the one in Baker Lake. Does that list include community contamination or are they all outside municipal boundaries? Thank you.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. The list of sites in the Devolution Agreement does not include sites that are within the municipalities on Commissioner's land or municipal land. The list of the sites that the Government of Nunavut has includes the list of sites within the communities, and those are already being considered under the Government of Nunavut's Contaminated Sites Policy and under the development of the responsibility matrix. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Earlier it was stated that some of these sites are quite old. I'll take for example in Arviat where the Qulliq Energy Corporation's, for lack of a better word, power house is located, it was built in I believe probably around 1970 and at the same time that's where the block field storage tank used to be. That site is on QEC's lands now.

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When the power plant is relocated, who will be responsible for the cleanup there? Because I know its contaminated. There's a very badly contaminated on that site. Who will be responsible for the cleanup cost that day? Thank you.

Chairman: Mr. Elliott, go ahead.

Mr. Elliott: Thank you, Mr. Chair. From our understanding, if the Qulliq Energy Corporation is the owner of that land and that site, they would be responsible for that cleanup. Part of the reason for developing the responsibility matrix is to deal with these old sites where ownership may be uncertainty or operation may be uncertain so that we can look at it in a structured way and come up with a way to assess all of these older sites. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chair. Just from what I heard then, there was no Qulliq Energy Corporation back in 1970. It didn't exist. There wasn't even Nunavut. From what I was just heard here, Qulliq Energy Corporation will be responsible for the cleanup and remediation of that site when they're leaving the site? Thank you.

Chairman: Thank you. Mr. Douglas.

Mr. Douglas: Thank you, Mr. Chair. Thank you for the question. It's my understanding that you can sell your assets but you can't sell your liabilities. So I understand that it's the Government of Canada in this case would be still liable for the cleanup of the site. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. That's good to hear, and I hope that's accurate,

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because if QEC was responsible and QEC has to pay for their operational cost and the power rates will go up for Nunavummiut whenever that day comes, so it's good and I'm glad to hear the Government of Canada would be responsible at that time when remediation, cleanup and remediation would have to be made. That's all I have for now. If I think of more then I may put my hand up again. Thank you.

Chairman: Thank you, Mr. Savikataaq. The next name I have on my list, Ms. Quassa.

Ms. Quassa: Thank you, Mr. Chair. My questions will be regarding comptroller branch priorities, and first to Government of Nunavut. The Department of Finance's current business plan indicates that one of the comptroller's branch's priorities have been to "prepare an enterprise resource planning system."

The Legislative Assembly has approved approximately 40.5 million in capital funding for the acquisition of the Fusion crowd platform. The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that the system has been procured. As of today, what is the status of the rollout of the platform? (Interpretation) Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. You're correct that we have procured the software that we're going to use. We are currently working through a lot of data-gathering and system integration testing. Basically we're at the point where we are testing to make sure how the new software works on the Government of Nunavut's databases and networks to make sure that things run seamlessly on the day we roll it out to all employees.

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To date, you mentioned we received an appropriation of about \$41 million. We expect to spend the bulk of that in this fiscal year because of the timing of when contractors are needed and when the resources are needed and the licensing fees. We have \$1 million appropriated for next year, assuming it's approved this this Legislative Assembly as the last part of that \$41 million, so we expect to carry about \$9 million forward.

The bulk of the work is happening in this fiscal and next fiscal year, but we are testing the system to make sure we get all the bugs and issues worked out ahead of time. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa: *Qujannamiik*. Thank you. To what extent will the new enterprise resource planning system support the timely preparation of the annual Public Accounts? (interpretation) Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman and thank you again for the question. I touched on it yesterday but I'm happy to expand on my answer.

The information contained in the new software, the new enterprise resource planning software, will be a lot more accessible and a lot more user-friendly and should make our access to the **Δ⁶/«>C⁶⁶** (Ͻ[΄]λ²Λ)¹: ⁶d⁶ Φ[†]⁶. Γ¹C ⁵⁶.

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information a lot quicker. It should aid in our preparation for the year end financial accounts.

One of the big improvements is we are bringing several databases into one, for example, leave and attendance right now, so the record of how much leave every employee can take is all housed in each individual department on spreadsheets. It relies on reconciliations in those departments, and to be sent into the Comptroller General. Under the new system, and this is just one example, our Comptroller General's office can pull that information with a few clicks across the whole government.

Another example is the tangible capital assets will automatically be calculated and it will reduce a number of journal entries, so the paper entries that our staff have to do to prepare the year end reports. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chair. (interpretation ends) It seems like every time there's a new program coming up it's always user friendly, but there's usually a lot of people that needs training on it, so I'm hoping that this part of training won't interrupt the work that the people have to do. But to what extent will the new enterprise resource planning system address issues related to timely audits of the Petroleum Products Division? (interpretation) Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman, and thank you for the question. The Petroleum Products Division is not part of the initial rollout plan for the first round of rollout plan. The plan is to bring everyone who is on the current core government systems into the new enterprise planning software and then to look for more and more to bring in. So the impacts on the Petroleum Products Division will be

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slightly delayed compared to the rest of the government, but the plan is to bring them into the core software. Once that's done, the same event as I mentioned a moment ago for the core government will be extended to the Petroleum Products Division.

The other advantage is, when we are shortstaffed, for example, is we can pay bills with a lot less human resources and the new software will combine the procurement and payment of bills all in the one seamless process. So there's just a lot less work to do.

After the core government is on line we're going to look the Petroleum Products Division and also the territorial corporations. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa: *Qujannamiik*. Thank you. You've already answered part of the questions that I wanted to know, but the Department of Finance's current business plan indicates that one of the comptroller's branches priorities has been to "collaborate with all departments to develop a comprehensive accounts receivable collection strategy."

The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that "the accounts receivable working group was reestablished." During the 2022-2023 fiscal year. As of today what is the status of its work? (interpretation) Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. That group is ongoing. I don't have an update on the status of their day-to-day operations, but they are looking for ways to smooth the process and centralize accounts receivable into the Department of Finance.

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The Department of Finance has connections with various ways to collect revenues that other departments don't. For example, we have agreements with Canada Revenue Agency to collect from tax returns for delinquent, for outstanding debts. We also have tax collection agencies that we work with. So by bringing those debts into the Department of Finance rather than scattered amongst the departments, we are aiming to do a better job of collecting those debts that are outstanding. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chairman. (interpretation ends) The current business plan indicates that one of the controller's branch's priorities has been to work with the Department of Health to develop an employee survey for employee medical travel and to help improve effective delivery of the benefit and to reduce controllable expenses. The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that the work was deferred to 2023-2024 fiscal year. As of today what is the status of this work and what specific controllable expenses have been identified? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the question. You're right, this work was delayed. The Department of Finance has put in place a new policy for employee medical travel which was kind of the first step. We had put in our business plan previously that we aim to do a survey, but we I guess we developed this at the same time as the Department of Health who also plan to do a more fulsome survey so rather than two surveys and potentially having people not answer them

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both, the decision was made to defer to the bigger survey that the Department of Health was going to work on.

Our comptroller's office and some of his staff have been meeting with the Department of Health to try and get some of the controllable portions of the costs back into control, under control, but I don't have any measurable outputs that I can report on today. That work is ongoing, and in addition to the employee survey, once the medical travel survey comes out we'll probably have some more tangible actions to roll out. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa: Qujannamiik. Thank you. Maybe this is something that we can look forward to after the survey is done. Certainly would be nice to know what the outcome is. The Department of Finance's current business plan indicates that one of the Comptroller's Branch's priorities has been to develop a program to support professional finance and accounting designations for new and existing employees across government. The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that initial courses were redesigned and grouped into modules. As of today, how many employees are taking these courses, and how many of these employees are Nunavut Inuit? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the question. Generally with our employees specifically, these are one-off agreements between employees that we identified through their direct manager or directors who are interested in taking these programs and we support them through that process. We haven't developed a program per

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se, but we've made a number of changes to make that easier for employees. For example, it used to be very difficult for employees taking their accounting exams or standardized exams to find examination centre. We now offer those as part of our work under the comptrollership. This isn't just specific to Finance employees or even the Government of Nunavut employees, this is for the public.

Sorry for the delay. And as far as the gaps that we're facing in employment, we've made a few changes. I'm sure you're aware of the compensation and benefits review that was announced several months ago and coming into effect next week for pay raises for all employees. We've added a number of comptrollership positions to the official policy for remote work. We're not utilizing that right now. We don't have any employees working remotely, but it is another option for us to hopefully fill those important positions and meet our requirements. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Young. Just before I go back to Ms. Quassa, part of the question was how many employees have taken that programming and how many of those are Nunavut Inuit. Mr. Young.

Mr. Young: Thank you, Mr. Chairman, and thank you for clarifying or reminding me of part of the question. I don't think we have a tracking of that with us today. Some of our employees, especially outside of the Department of Finance, they have agreements directly with CPA associations that we may not know about them, but I can commit to getting the numbers of the staff that we know about who are going through the process. Thank you, Mr. Chair.

Chairman: Thank you Mr. Young. Ms. Quassa.

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Ms. Quassa (interpretation): Thank you, Mr. Chairman. (interpretation ends) I would like to turn to the Auditor General. The Department of Finance's current business plan indicates that one of the comptrollership branch's priorities has been to develop a program to support professional finance and accounting designations for new and existing employees across government. What are the minimum formal educational qualifications required for applicants to be considered for professional positions in the Office of the Auditor General of Canada? (interpretation) Thank you, Mr. Chairman.

Chairman: Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. If I speak to the different types of applicants and positions in our office, we have different types of professional positions, but specifically if we are speaking about those as part of to become Chartered Professional Accountants, to be considered a student in this position at our office, the candidate must have a full-time student enrollment within a bachelor's degree in accounting or the equivalent from an accredited university or, again, the equivalent.

However, there are also other positions in our office that provide services in our areas such as communications, our administrative support, finance, information technology, and in fact we recently on Wednesday went to Nunavut Arctic College to do a presentation for recruitment for students, and we have actually a poster that we just launched for Indigenous students across Canada. So these requirements will be based on the resumes we receive. Thank you, Mr. Chair.

Chairman: Thank you for that, Ms. Miller, and I also thank you for the invitation to participate in that presentation with the Nunavut Arctic College for Ms. Brewster and myself. So thanks again. Ms. Quassa.

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Ms. Quassa (interpretation): Thank you, Mr. Chairman. (interpretation ends). Thank you for your office is trying to recruit from Nunavummiut more so that now I would like to know how many Nunavut Inuit are currently employed by the Office of the Auditor General in Canada. (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. So the Office of the Auditor General is committed to having a diverse work force, including recruitment and retention of its employees who identify as Indigenous at all levels in our organization. We collect diversity and inclusion information from our employees through their own self-assessment questionnaire that once they get hired.

The self-identification questionnaire that we have right now allows staff to identify as Indigenous person, but of course the term "Indigenous" should be understood to mean of persons who are First Nations, Inuit, or Métis.

In terms of results of how many we have of employees who identify as Indigenous persons, we don't have specific number to share for Inuit, but as of March 31, 2024 we do have 10 employees who have identified as Indigenous persons, which represents 1.2 percent of our population at our office, and this is one of the reasons why we're trying to have other strategies for recruitment to diversify our workforce in our organization. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Miller. Just before I go to the next name on my list, I would just like to ask the Department of Finance a question just to follow up. When we're looking at collections, what are some of the most

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challenging factors in collections? Is it individuals, companies owing payroll taxes? Mining companies? What's the most difficult demographic to collect from? Mr. Young?

Mr. Young: Thank you, Mr. Chair, for the question. I would say my experience has been that any demographic can be difficult to collect from when they don't want to pay. Our largest single delinquent accounts are currently a mining company through property tax. We do publish that every year through the property tax arrears list, as you're aware. But each group of individuals presents a different challenge to collect from. A lot of times it's companies that did exist and no longer exist, and other times it is individuals who once lived here and now they've moved and we don't have a track on where they are. So thank you, Mr. Chair.

Chairman: Thank you for that. Just before we go back to Mr. Lightstone we'll take a 15-minute break. Thank you.

>> Committee recessed at 10:27 and resumed at 10:52

Chairman: Thank you. Thanks, everyone. I hope everyone feels a little bit refreshed and ready to go again. I know I did say Mr. Lightstone was next in line but I'm going to switch up a little bit and we're going to go with Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman, and good morning, everybody. I'm going to ask about contaminated sites and I'll be asking the Government of Nunavut witnesses when it comes to the contaminated sites, like I'm talking about the land on site and I'm going to refer to the DEW Lines and this is not far from my constituent community, Shepherd Bay, and when it comes to the site, do they look at the marine site? Like for example do they clean up the marine area, the waters? This is a known fact that in Shepherd Bay they did dumping in

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the ocean. Will they be doing cleanup to the ocean too? That's my question. Thank you, Mr. Chairman.

Chairman: Mr. Elliott.

Mr. Elliott: In regard to DEW Line sites, those are sites that are a federal responsibility that we do not deal with at this time, so I can't speak to whether they look at the marine environment or not. But it is our understanding that the federal government will be remediating any sites that would be transferred to Nunavut after the devolution date of 2027. Thank you, Mr. Chair.

Chairman: Just before I go back to Mr. Quqqiaq, maybe if I can get Mr. Elliott, is the Government of Nunavut aware of any offshore contaminated sites? Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. At this time I'm not aware of any offshore contaminated sites. Doesn't mean we're not there, but we haven't seen them or looked at them yet. ^ Thank you ^ Thank, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. My next question is: Would it be possible if the Government of Nunavut or the federal government look at the marine site to contaminated sites? Thank you, Mr. Chairman.

Chairman: Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. I'm not certain I can provide a fulsome answer to that right now, given its relationship to the Devolution Agreement, and I would have to confer with them to see how they are dealing with matters like there. Thank you, Mr. Chair.

Chairman: Thank you. And just to follow up with that, would you be able to provide a written response to that question after you

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confer with devolution officials? I see you nodding your head, so I'll take that as affirmation, so thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I will be looking for that response and it would be great to have that information.

I'll move on to the financial statements discussion and analysis. This will be to the office. A mid year fiscal report for the 2023-2024 fiscal year, the report indicated that "during the time between the tabling of the main estimates and the Public Accounts there is not a lot of easily accessible or publicly available financial information to gauge the progress of the government's spending. To address this issue the Government of Nunavut has prepared this mid year report to increase transparency and accessibility of financial information."

The question is: What specific observations and recommendations does the Office of the Auditor General have regarding the format and contents of this publication? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair. Our office doesn't conduct any audit work in relation to this specific publication. The scope of the work is specific to the Government of Nunavut's Public Accounts. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll move on to the Government of Nunavut witnesses. In October of 2023, the Department of Finance published a mid year fiscal report for the 2023-2024 fiscal year. The report indicated that:

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The question is: When will the department public a mid year fiscal report for the 2024-2025 fiscal year? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman, and thank you for the question. We plan on publishing that in November of this year. It will cover everything up until, all operations up until the end of September of this year. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll be looking forward to that report. Not just myself; I'm pretty sure the public is looking forward to that report.

I'll move on to the Office of the Auditor General. The Government of Nunavut's mid year fiscal report for the 2023-2024 fiscal year indicates on page 2 that "third-party agreements have been an ongoing budgeting challenge for the Government of Nunavut, as we are often unaware of agreements at the beginning of the year or we have not finalized the agreements so we can not record them in our main estimates."

The question is, Mr. Chairman: Do the other territorial governments that your office audits also face this challenge? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

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Ms. Miller: Thank you, Mr. Chair, and thank you for the question. It's a good question. We have as part of our audit look at the Public Accounts and as I mentioned earlier, we don't do audit or do work on this publication. But whether there's other territorial governments that may be facing the same challenge I think that's a great question to ask government officials, as I presume in terms of practices and processes there might be than an opportunity to leverage their knowledge on this question specifically and if they engage with the other territorial governments to see what they do in these circumstances. We do not also audit the main estimates, just as a precision. Thank you, Mr. Chair.

Chairman: Thank you Ms. Miller. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman, and thank you, Ms. Miller. I'll move on to the Government of Nunavut witnesses.

The Government of Nunavut's mid year fiscal report for the 2023-2024 fiscal year indicates on page 2 that "third-party agreements have been an ongoing budgeting challenge for the Government of Nunavut, as we are often aware of agreements at the beginning of the year or have not finalized the agreement so we can not record them in our main estimates."

The question is, Mr. Chairman: What specific actions are being taken to address this challenge? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. Just for the clarity of everyone listening, I just want to explain what we meant by that sentence whether we wrote it. Third-party agreements and third-party funding is money we receive from other levels of

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government or organizations. Most of it is from the federal government. The reason we have a challenge in forecasting this is because a lot of it has to do with priorities that are outside the Government of Nunavut. They could be political priorities at the federal level, or pots of money that the federal government wants to give out that wasn't previously known to us, some which are known to us, and we expect to get. We don't have enough certainty to bring it into the Legislative Assembly and present it to you as a fact that we will receive this money so we can't include that either.

There are some larger agreements, like the Canada Health Transfer for example, that we know we will get every year that we do include, but all the other ones that we don't know with a hundred percent certainty how much they will be or that we will receive them, we can't record them in our main estimates because it could be misleading if we don't receive them. So that is a challenge.

We continue to try to work with departments to get an accurate understanding of everything that they know that is coming in the next year when we put these reports together, but that challenge will persist because a lot of it is outside the control of the Government of Nunavut and it really depends on political priorities elsewhere. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you Mr. Chairman. I'll move on to the Office of the Auditor General. The Government of Nunavut now publishes a document titled, "Consolidated Budget of the Government Report Entity", to an accompany the annual main estimates. The 2024-2025 edition of this document was published in May of this year.

The question is, Mr. Chairman: What specific observations and recommendations does the

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Office of the Auditor General have regarding the format and contents of this publication? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. Our office doesn't conduct any audit work in relation to this specific publication. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you Mr. Chairman I'll move on to the Government of Nunavut. The Government of Nunavut now publishes a document titled "Consolidated Budget of the Government Reporting Entity" to accompany the annual main estimates in the 2024-2025 edition of this document was published in April of this year. The document indicates on page 1 that "public sector accounting standards require the government reporting entity to consolidate its total budget on a line-by-line basis, using the same accounting principles and presentation as it uses to report its actual financial results. This document provides the consolidated budget for the Government of Nunavut reporting entity."

The question is, Mr. Chairman: What is the department's target audience for this publication? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. The target audience I would like to believe is every single person in Nunavut, but realistically I don't think everyone is reading our financial accounts. The reason we publish these is to provide more information to anyone who's interested on the government-owned entity as a whole. We will be coming in the winter to ask you to vote on the main estimates. It really includes the core of the government, not the territorial corporations.

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So we publish this consolidated document, which incorporates those territorial corporation for anyone who wants to see what the entirety of the government's budget looks like. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. These lines of questioning will be very good questions. I'm very interested, and I'll move on to the Office of the Auditor General.

Information published on page 10 of the most recently tabled Public Accounts indicates that one of the most significant "risk and uncertainties" to which the Government of Nunavut is exposed is the "impairment of and timely replacement of significant infrastructure, such as roads, airfields, power plants, water systems, and petroleum storage facilities."

The question is, Mr. Chairman: To what extent does your office request the adequacy of federal funding for the construction of new infrastructure in the territory? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. As part of the Public Accounts of the Government of Canada, when we're reviewing the numbers included in the financial statements, we will look to see the numbers to ensure that they are accurate and reliable in ensuring that when we're doing tests we determine the progress of new infrastructure that the amounts are valid.

However, when our office does this work, we do not assess whether there is adequate funding, whether it's from the federal government or from other parties for the construction of the new infrastructure in the territory. But I do understand the question, Mr.

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Chair. In the event this is a topic or area of interest for the Legislative Assembly, I think from a performance audit perspective this could be an area that our office could do work, but of course the Legislative Assembly would need to inform us if this is a key topic. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll move on to the Government of Nunavut witnesses. Information published on page 10 of the most recently tabled Public Accounts indicates that one of the most significant "risk and uncertainties" to which the Government of Nunavut is exposed is the "impairment of and timely replacement of significant from your such as roads, airfields, park lands, water systems and petroleum storage facilities." How does the government determine when a given piece of infrastructure is considered to be impaired? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman, and thank you to the member for the question. We work closely with the Department of Community and Government Services. They keep a listing of all of our assets and the condition of our assets. In addition to that, we rely on the departments themselves to come forward with business cases and explain why assets need to be replaced or modified or fixed. The Department of Finance doesn't keep a direct line of sight of all assets from a condition perspective, aside from the information we receive from those partners, but we do work closely to monitor with CGS -- sorry, with Community and Government Services the condition of the assets and what needs to be replaced. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

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Mr. Quqqiaq: Thank you, Mr. Chairman. This is a follow-up question. How many of the Government of Nunavut's tangible capital assets are currently considered to be impaired? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. While all our infrastructure is aging, we don't currently have any that we're aware of that are fully impaired and need to be written off. Those that do need to be written off are brought forward every year to this Assembly in a bill for write-off and are either disposed of or surplused through the appropriate manner. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. My next three lines of questioning will be for the Office of the Auditor General. Pages 11 and 13 of the most recently tabled Public Accounts include discussions of the concepts of financial sustainability, flexibility, and vulnerability. What are your office's observations on this section of the Public Accounts? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. So pages 11 to 13 of the most recently tabled Public Accounts are part of the government's financial statement discussion and analysis, or the term we call it FSDA. We do not audit the FSDA but rather we do look at it to ensure that there are no material differences or inconsistencies with the information in the financial statements or with information obtained through our audits. So we haven't identified any material inconsistencies in conducting our review in this regard. Thank you, Mr. Chair.

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Chairman: Thank you Ms. Miller. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. From the office's perspective how does the Government of Nunavut's current financial reporting practices and publications compared to those of the two other territories that you audit? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. So the scope of the work that we do is with respect to the financial reporting within the government's financial statements that are found in the Public Accounts. Any other financial reports are not necessarily part of our financial audit.

However, when we do compare with other territorial governments we do see some differences in terms of additional information that might be available to members. For example, one of the questions that was posed earlier was in relation to contingent liabilities. When we're reviewing, let's say, the ones for the Government of the Northwest Territories, there's a bit more information in terms of what we will find in the note disclosures. Maybe not a lot more information, but enough to satisfy the users or parliamentarians or the members of the Legislative Assembly to be able to appreciate the additional information in respect to that.

In terms of comparison this is the area often that we would encourage the government to compare with other territorial publications to see what additional information that they might have that could be of interest to members and the Legislative Assembly. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Miller. Mr. Quqqiaq.

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Mr. Quqqiaq: Thank you, Mr. Chairman. This will be my last question. In what specific ways does the Office of the Auditor General recommend the Government of Nunavut consider expanding or modifying its current financial reporting practices and publication? That's my last question, Mr. Chairman. Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair. Thank you for the question. So the scope of our work with respect to financial reporting are the financial statements that are found in the Public Accounts, and as I mentioned earlier, any other financial reports are not part of our financial audit. So the Government of Nunavut's financial statements, our report currently complies with public sector accounting standards in all material respects and we have not issued any recommendations to management -- or the government, I should say --with respect to financial statement reporting practices. However, there are areas that we would encourage the government from a best practices to keep an eye on certain things with respect to the developments and sustainability reporting. So the expert panel on sustainable finance encourages provincial and territorial governments to consider phasing in the task force on climate-related financial disclosure frameworks to guide the disclosure of their Crown corporations in alignment with federal efforts. Thank you, Mr. Chair.

Chairman: Thank you for that, Ms. Miller. The next name I have on my list, Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I would like to go back to the opening of our questioning and I would like to ask a question to Michelle LeBlanc-Havard. (no interpretation)

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Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and I do apologize. Yesterday when one of my colleagues was asking questions, she was the Iqaluit-Sinaa representative. I would like to go back to the response that was provided by Ms. LeBlanc-Havard to get some of the information on involving in the Inuit, and also utilizing Inuit Qaujimajatuqangit or Inuit traditional knowledge. I would like to refer to that same line of questioning because of the response that you provided.

If I understood correctly, you do not involve Inuit including Inuit Qaujimajatuqangit and you also indicated that you have a dialogue with individuals in different communities; and there is no involvement with the management. That's how I understood it. And with that I would like to ask you regarding the contaminated sites in the communities, do you involve traditional knowledge when you're holding meetings or hearings? Thank you, Mr. Chairman.

Chairman: Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you for the question. Just to clarify, I think this is what you're looking for, some clarification. With respect to the Contaminated Sights and Liabilities Program, presently we do not hold hearings in the communities for contaminated sites and liabilities. We do go in and perform assessments of a particular site on municipal lands, so if the site has been identified to our program and it's in our inventory and it requires assessment, we do go into the community to perform those assessments at a certain point. During those assessments in community, part of the assessment process is to interview people in the community that have

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knowledge of the sites, so community members who may have knowledge of their historical use or their intended future use. So we do communicate with the hamlet and council. So that's one way where we ask for input Inuit traditional knowledge or awareness of the history of the sites.

With respect to the Contaminated Sites and Liabilities Working Group, presently right now the membership of that working group is made up of Government of Nunavut departments that may be implicated in the ownership and responsibility of those sites so there is no utilization or incorporation of Inuit traditional knowledge in that working group at this present time. Thank you.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for your response. So it looks like there are things that need to be added to and with Inuit Qaujimajatuqangit. There are always plans to include Inuit in the planning process but then they end up not using the Inuit knowledge, and I am always looking for where we can add Inuit Qaujimajatuqangit and Inuit traditional knowledge. As was stated earlier, I have seen in government departments, with the Nunavut association of Municipality and other groups that need to be involved. Maybe this can be reviewed some more because it can be very useful to include the knowledge. However, with this matter, I want more information.

The hamlets, each hamlet has a municipal boundary. I became confused when with they were talking about municipal contaminated sites and municipal boundaries. Is it true what was a response earlier, things that are near the ocean in the marine areas in the communities that are within municipal boundaries, when there are contaminated sites that have been recognized, how do you work with the hamlets

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to keep each other informed? Where does the work start? Or do you come into the communities and investigate things that you have heard about and go and revisit old activity sites? Do you do that? Do you go to the communities on your own without being asked and look at these places? Thank you Mr. Chairman.

Chairman: Thank you. Mr. Elliott. Or Ms. Le-Blanc-Hayard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. Presently we look at sites that are on the Government of Nunavut's inventory, the sites that we are aware of. We welcome any information from communities about any sites that they may have concerns with respect to the municipal boundary. But presently we don't just go to the site and look for contaminated sites. We have an inventory of sites that we're working with to try and assess to determine what the risks are to health and environment and what the costs are to remediate those sites. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. So then I will ask this question now instead.

In the communities it if there is a known contaminated site in the municipal boundary and thinking about your response, about inventoried contaminated site and places that are said to be contaminated or thought to be contaminated within municipal boundaries.

So my question is: How many sites are there that are set aside that have not been cleaned because they would be too expensive to clean up? Have there been any sites like that? And are there any sites that have been talked about but nothing has ever been done about them? And especially sites that the communities have

told your department that it's contaminated? Thank you, Mr. Chairman.

Chairman: Thank you. I'm just going to pause for a second. Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. So if I understand correctly, you're asking if there are sites that we are aware of in our inventory within municipal boundaries that have not been cleaned up because they're too expensive, and that's the reason for them not being cleaned up.

So our program looks at contaminated sites and we do a risk assessment, so the Department of Environment is not responsible to clean up those sites. We're responsible to provide the assessment of those sites, and if they pose risk to health or the environment, then we identify them as a risk that needs to be cleaned up.

We operate under the polluter pays principle. We're aware of 280 sites in municipalities; of these sites, about 80 are the Government of Nunavut's responsibility. I'm sure you can appreciate that working through 80 site assessments and having those site assessments done in community, some of which have been done and the assessments are much older and others there needs to be further assessment to get a good idea of how much it would cost to remediate them, this does take time. But we are aware of 80 of these sites that are of the Government of Nunavut's responsibility. Thank you for the question.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for the very clear response. So the sites can be dangerous, or the sites that have been considered dangerous, I think this started in 2005, or your work started in 2005 up to what I have seen up to 2013. The information I have been able to see, the projects

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that have gone ahead and that have not gone ahead and other places that have not been revisited.

There's another site I would like to ask about from what I have seen and I would like to ask about my constituencies of Uqqummiut. It's near the Qikiqtarjuaq and Clyde River area.

Now, the other community that I represent, in Clyde River, I believe they were involved in getting a site directly across the community cleaned up. The site touches on a river, too, and it's close to the community and there were, as you stated, risk assessments done on these sites and looking at since 2005 up until 2013, all the work that has been done, all the different places where they went to old DEW Line sites, and I know that some of cleanup of those sites is continuing.

Now the contamination near the sea or in the marine area is what I would like to ask about. If you receive a letter from one of the communities and they are worried about a spot that had been contaminated, and nobody seems to be doing anything about it, if you are invited to the community can you come and investigate them? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. We certainly welcome any information from the communities about sites within municipal boundaries that may be of concern or requiring assessment, if they are not already in our inventory. Part of that inspection and determining whether or not it's contaminated would require at a certain point a site visit. So if we receive information and it is deemed that the site needs further assessment, then we would necessarily have to go to investigate or inspect the site.

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Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. There was another response to a question earlier about shoreline contamination and there are things that have been sunk in the past that are now getting buoyant and popping up again. I know you don't handle things like that, from what I heard. Is it true? But can you help the community, can your department help the community to do something about those sites that are under water that other people had sunk into the sea that are near the shoreline? Would you be able to come to our community and help clean that up? Thank you.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you for the question, and thank you, Mr. Chair. You're right when you talk about marine as not being necessarily the responsibility of the Government of Nunavut and Contaminated Sites and Liabilities. If you write to us about a specific site or you want to have a discussion about a specific site, we might be able to find federal resources to help you with those sites. But presently as it sits right now, those are not the responsibility of the Government of Nunavut. marine-based contamination unless its linked to a GN site that we're aware of. But we are happy to have you bring that information to us and perhaps we can connect with people in the federal government to provide some answers to you. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I don't want to hear any -- like I hope we can do that. I wish we could do that. But it's a reality. They really do exist in the community, and a lot of them were contaminated by our government and we're always looking for people who can help us.

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Now I would like to move on to another matter, and the question I would like to ask to the Office of the Auditor General who come here from their office.

(interpretation ends) respond to the Standing Committee's report on the review of 2021-2022 Public Accounts indicates that three new public sector accounting standards concerning asset retirement obligations, financial instruments and revenue have been adopted, are now in effect. So my question is what concerns the Office of the Auditor General have with respect to their implementation by the Government of Nunavut departments and public agencies. (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. The new revenue standard is coming into effect in the 2023-24 fiscal year, so the one that -- the next one, so not the one that we're talking about for this Legislative Assembly and which is applicable for our current year's audit. So the government has prepared an assessment on the impact of the revenues of the standard, and our understanding is that they are not anticipating a significant impact beside changes in the revenue policy note disclosure. So the information in the financial statements, there might be more information that they will need to add.

In respect to the asset retirement obligation, or ARO, in the financial instrument standards, these both came into effect in the 2022-23 fiscal year. The financial instruments standard did not have a significant impact on the government and its public agencies. However, as we previously discussed for the government, the asset retirement obligation new standard did have an impact. It was quite complex. It required a lot of judgement and it also created delays in certain of the territorial corporations,

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as we discussed earlier, and also the government's financial statements were delayed, but were not -- the statutory deadline was not missed necessarily because of this standard.

So the IRO standard, as I mentioned, was complex to implement and required the use of significant judgments, assumptions about the future costs for the cleanup. As a result, both Qulliq Energy Corporation and the Nunavut Housing Corporation, in those cases they failed to meet their statutory deadline because it took them so much time to be able to get that information and this resulted in modified opinions for both corporations on their specified authorities.

And we also issued a modified opinion in the Nunavut Development Corporation, because it did not complete all the, necessarily all the analysis to determine if it had an asset requirement obligation for three of its buildings. And I'm happy to report that these issues have all been resolved for the 2023-24 audits that we've completed.

So with respect to the Government of Nunavut's consolidated financial statements, although we did have several findings on the assumptions and also on the judgments, the calculation for the asset requirement obligations in the 2022-23 fiscal year, we were comfortable with the information that was presented and we believe that they really fairly presented in all material respects.

The current year is still under way. It's too soon to make definite active conclusions on this year's fair presentation of our asset requirement obligations for the 2023-24 consolidated financial statements, and as is the case for all estimates, we believe the area of liability will continue to be revised in the future with additional new information that becomes available. So this will exist on the

government's financial statements and the future, so this is a topic I think that the legislative committee would likely be interested to see how that number increases or decreases in the future. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. (interpretation ends) I got a bit worried in the beginning with how you, you know with your response, but at the end, I just (interpretation) I feel more comfortable in respect to if you are comfortable with what is happening and that we will be using the system, and in the Assembly we will be aware of this. Thank you for bringing this out. I thought it would be a real question in the 2023-2024 improvements within the government and the work that is being done in the assessment. Thank you for clarifying this for me. We are more aware of this.

Perhaps to the government, my question (interpretation ends) on to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicates that three new public-sector accounting standards concerning assets, retirement obligations, financial instruments and revenue have been adopted and are now in effect. My question is, have these new standards been successfully implemented by all of the government's departments and public agencies? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. I think for a better response I would like to have Mr. Suleiman respond. Thank you.

Chairman: Thank you. I'm going to make note of the time as well. I do still have a couple names on my list, so I'm going to ask members to keep your preamble short, and witnesses, to

keep your answers as short as possible while still providing a full response. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. Thank you, member, for the question. So there's two components in that, the asset retirement obligation, and I'll speak to that first. So as the OGA explained, it was a very challenging standard to apply. It required a lot of judgment. We had to work with industry partners. A lot of assessments. We had to do hazardous test assessments.

In the first year there was a lot of contingency built into the liability because we didn't have all the information. A key component is that not having hazard assessment tests in all buildings completed to be able to fully get full abatement costs, but we're working on that. We have gone further this year.

We're not just focused on asbestos, we are focused on some of the items that were highlighted by the OAG that we hadn't incorporated last year. This year we've also added community isolation factors to adjust costs.

We're finalizing the number now, so there will be a swing next year, but this was the first year of implementation and as the OAG mentioned, there was challenges across the board implementing it. But the territorial corps did a good job in starting it, and we will continue to improve it over the years to come.

The financial instrument component, the real issue here was around the application of what you call fair value of our financial instruments. So right now we put them in a book, but the standard requires to include a remeasurement of gains and loss statement if the fair market value is material. We went through that analysis, and our book value of our investments relative to the market value was immaterial, and therefore we have the ability to not apply that.

We also disclosed the fair value in the public sector accounts within the notes so readers can compare to evaluate the market value versus the booked costs. Thank you, Chair.

Chairman: Thank you Mr. Suleiman. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for clarifying. To get back to the Auditor General (interpretation ends) April 1, 2026, the 2022-2023 Public Accounts indicates that public sector accounting standard 1202 "defines how financial statement information is presented. Key changes include removal of the statement of changes in net financial or assets or net debit at the addition of the new statement of net assets and net liabilities and how this amount is determined."

The question is: What challenges have the federal government, the Yukon government and the Northwest Territories government faced in implementing the new standard? (interpretation) Thank you, Mr. Chairman.

Chairman: Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. So at the federal level, Yukon and Northwest Territories governments have not yet implemented this standard and have not yet started looking into this standard yet, as its not in effect until the years of 2026-2027 fiscal years. With all new standards we do encourage the governments to undertake their assessments as early as possible of this, to be able to identify and mitigate any future implementation challenges, especially to obtain the information to be able to prepare their statements. So I appreciate very much the question for this. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chair. In conclusion perhaps (interpretation ends) have encourage the government. Have you heard anything back about if they're giving this attention of what you have written to them? (interpretation) Thank you, Mr. Chairman. That's it. Thank you.

Chairman: Ms. Miller.

Ms. Miller: Thank you, Mr. Chair, and thank you for the question. Based on the information I received from my colleague, I don't believe we started having conversations with the government on this standard.

Chairman: Thank you. I am going to recognize the clock and I realize I do still have two names left on my list, but they are members that have had a previous line of questioning. I will preface just to say this is only the second time we've done this, so we're still figuring out the timing and everything. I think it would be worth adding some time in the next televised hearing to be able to accommodate all the questions, and I'm so thankful that we are running short on time. It means there's a lot of interest and a lot of stuff being done.

So I've got Mr. Lightstone and Mr. Savikataaq left on my list. I'm going to allow each of you one question. Mr. Lightstone.

Mr. Lightstone: Thank you, Chair. I was planning on utilizing this time to get into the nitty-gritty review of revenue and expenditures, and I do have a number of questions for Finance, QEC and PPD so I'll utilize this opportunity to ask my last final question in the form of request to provide a written response.

I'll take this slow so you can jot this all down. In the Deputy Minister of Finance's opening comments, he did state that the Government of Nunavut's own source revenue increased by 15

percent, which is very good. This has been a risk that has been identified in the financial statements for a number of years, the need to increase our own source revenue.

In looking at the financial statement discussion and analysis on page 5, the own source revenue had increased by over \$100 million over the initial budget projections, and 35 percent of this was due to increased sales at PPD, which somehow also had an \$1 1 million loss, but I'll get back to that.

Another 39 percent of this own source revenue increase was due to other revenues, and it's unclear what exactly those other revenues are.

In Schedule A -- sorry, in the breakdown of the expenditures it does show a significant amount. Under other revenues, \$80 million, I would like to ask if the Department of Finance can provide some examples of some of the larger categories of other revenues and what exactly they are.

The financial statement discussion and analysis also notes that the increased revenues were offset by a decrease in personal income tax revenues. The reduction in personal income tax revenues is quite significant, quite material. 2022 actual income tax revenues was \$41 million and the most recent figure dropped down to \$27 million; meanwhile the payroll taxes remain fairly constant at \$40 million. So that's a bit of an anomaly to me, that our personal income tax rates saw a significant decline while our payroll taxes remained relatively constant.

So I would like to ask if the Department of Finance can respond to that, provide some sort of rationale as to the discrepancy between payroll tax and personal income tax rates.

Again with regard to expenditures, on page 54 the statement of cash flows, there's another anomaly identified, and that is with regard to

the cash paid for compensation and benefits, cash paid to and on behalf of employees of the Government of Nunavut. Last year salaries expenses were \$600 million and this most recent cash flow statement showed that the cash paid to Government of Nunavut employees had dropped down to \$485 million. This is a roughly 20 percent decrease in compensation to GN employees.

I would like to ask if the Department of Finance can confirm this figure, the accuracy of this figure, and provide some rationale for the significant decline in compensation and benefits.

I had a number of questions for Qulliq Energy Corporation, as well. I do note that in the most recent annual report, Qulliq Energy Corporation's revenue increased by 6 percent or -- sorry \$6 million or 3 percent. However, in the same year the actual expenditures rose by 14 million or 10 percent. That is a very concerning ratio, seeing expenditures grow at three times the elaborate of revenue. I want to make that note and ask that Qulliq Energy Corporation provide additional information as to why the expenditures grew at an alarming rate, and what Qulliq Energy Corporation is trying to do to try and curb that trend.

Qulliq Energy Corporation's annual report on page 24 also identified that it had increased the number of commercial institutional and power producer users, but it didn't provide any figures. I would like to ask if the Qulliq Energy Corporation can elaborate a bit further on the number of CIPP, commercial institutional power producer users.

Qulliq Energy Corporation also noted that it had hired a consultant to work on a pricing structure analysis on the commercial institutional power producer program. I would like to ask Qulliq Energy Corporation if they would be able to provide an update on the

status of that work and the results and the final recommendations on that.

Lastly, with regard to PPD, as I mentioned earlier, PPD had seen an increase in revenues yet also saw a deficit for the year. This is a significant concern, and I would like to ask if PPD would be able to provide a bit more information and elaborate a bit further on what was already discussed.

One significant issue with regard to assets and liabilities with regard to Petroleum Products Division is the significant accounts receivable that PPD has on the books at year end. They're sizeable amounts owing to Petroleum Products Division by both the Government of Nunavut and Qulliq Energy Corporation and Nunavut Housing Corporation. We would like to ask if PPD can explain what efforts have been made to try and curb the accounts receivable, the growing accounts receivable, and try and expedite the timing of payments to reduce the accounts receivable owed to PPD by related parties.

Another significant issue on the books of PPD is the inventory on hand at year end, which is sizeable. Again, that includes the inventory in Nunavut in tank farms, and I believe it also includes the inventory being shipped to Nunavut. I would just like to seek clarification on what sort of inventory management is being utilized, especially for the early purchasing, which occurs prior to April 1 fiscal year, and who is actually responsible for the fuel in transport. Is the fuel that has been prepurchased or in transit, is that a liability held by PPD? Or is that a liability that's held by the seller? That's my last question. Thank you, Chair.

Chairman: Thank you Mr. Lightstone. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman, and I will have one question. Mr. Chairman, there was a news release from the federal government earlier this summer on July 4, about 272 million roughly for fibre connection to four remote communities in Nunavut, and one of the conditions on that announcement in order for the government to receive that 272 million was: "In order for them to get -accordingly, the funds is awarded to the Government of Nunavut with the conditions that the Applicant provide evidence of Nunavut Tunngavik Incorporated's support." Mr. Chairman, the Auditor General in our briefing pointed out that there's a new publicprivate partnership standards there, PS3160, and it was effective April 1, 2023. I'm going to assume that the GN is in negotiation with NTI to garnish or get their support for this project.

My question is for the Auditor General. With the new standards for private partnership, if Nunavut Tunngavik Incorporated got a share of the fibre line, in the Auditor General's position, would that be a P3 project? Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you for the question. So maybe just to provide a bit more assistance, public-private partnerships infrastructure and the standard related to it, there was more precision brought to that standard for the current year. This is specifically the standard is for procured by a public sector entity, so a government as an example, using a private sector partner that is obligated to design, to build, to acquire a better infrastructure, so just to kind of give you a sense of what that is.

They also finance, the private partner finances the infrastructure past the point where the infrastructure is ready for use. Then they operate and/or maintain the infrastructure, and it's only at that point where the control of that asset then is transferred to the public sector.

Now, in the new standard, or I would say the more refined standard with the new adjustments, what's really important for the government to do is identify the arrangements in the contracts that may be within the scope of that standard, what exactly fits into that. Because there's criteria to determine if it does or if it doesn't. I would recommend that the government reads carefully those agreements to make those assessments, if there is or not and to identify in this respect is in terms of the parties involved in that respect.

Now, here it is, like I said in the beginning, it's a public sector entity dealing with a private sector entity, and it would be important to define if that meets that aspect.

Now, please note that type of agreement may fall within other types of accounting standards that may not be necessarily a P3. So with that type of information of the project that you have described I would encourage the government to study the agreements carefully to be able to make that assessment, and once we've received that information of their position, we will assess whether we are in agreement or not, if it meets or not the definition of a P3. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Miller. Like I stated earlier, I would really like to thank all members of the committee for the level of questions and for utilizing the time that we've had with our witnesses and with the staff from the Office of the Auditor General. Like I said, this was the only second time we've ever had this type of hearing, so I think again we're still learning on the timing and how long to allow for this type of a hearing and I guess the note back is we need to add a couple more hours, at least.

I really want to thank the committee members, as I stated, but I would also like to thank the

witnesses. I know this is, when you're talking Public Accounts it's a very broad lens to look at, and I can imagine how much work went into preparing for this hearing, so I would like to thank all the witnesses that appeared before the committee and to really encourage the ongoing commitment to work with the Office of the Auditor General on the Public Accounts so that as we dig deeper and identify different issues to discuss, we're going to continue to evolve as well as a committee on this topic.

I would really like to thank Ms. Miller, obviously, and Ms. Awada for attending today. I know we've had discussions in the past on a number of different things on upcoming audits and such, so I really want to thank you for your time. I know we've put some tough target dates for some of the upcoming audits so we're able to deal with them in the term of this legislature so I hope we're not too hard on you, and I hope you're able to fulfil still getting that information in an accurate fashion and useful to the committee. So I just would like to allow Ms. Miller and Mr. Young just brief closing comments before we adjourn. Ms. Miller.

Ms. Miller: Thank you, Mr. Chair. As mentioned earlier, we are happy to provide and serve the Legislative Assembly in terms of the areas of topics. I would like to thank for the members of taking time to study the Public Accounts, and again I would like to thank the members of the government, the Minister of Finance Comptroller General, and also the other witnesses that are here today as we continue to collaborate for our work in this current year's audit. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. My closing remarks are going to be very similar to both of yours. I just want to thank the witnesses who came with me today. I certainly couldn't have answered a lot of those questions, continuingly

about the environment, but I also want to talk our comptrollership branch who puts all these documents together. They work hard throughout the year, along with the corporate services from across all the departments. We couldn't do this without them.

I want to thank all the members here for their interest in the work that we do. I think it's important to have this forum so that members of public can get the information that they should have. And finally, I want to thank the OAG, Office of the Auditor General. Most times when people hear auditors they think of an adversarial relationship, but we're very much partners in this document and I would like to thank you for that as well. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. And I've also been noted audit is not a four letter word. It's actually to be encouraged, and it provide value for the government as well as the committee. With that I will adjourn until 1:30 where we'll appear with the Office of the Language Commissioner. Thank you, everyone.

>>Committee adjourned at 12:07