

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 Qaujimagatuqangit. 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 Qaujimagatuqangit 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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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 \$11 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 pre-purchased 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 public-private 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*