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Building Nunavut Together
Nunavut iuuqatigiingniq
Bâtir le Nunavut ensemble

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Department of Finance
Kiinauyaliqiyikkut
Ministère des Finances

George Hicke, Chairperson
Standing Committee on Oversight of Government Operations and Public Accounts
Legislative Assembly of Nunavut
Iqaluit, Nunavut

June 28, 2024

Dear Chairperson and Committee Members.

Please accept this letter as our formal response to your *Report on the Review of the 2021-2022 Public Accounts of Nunavut*, tabled in the Legislative Assembly on March 5, 2024.

Standing Committee Recommendation #1:

The information provided in this response to the Standing Committee’s report fulfils Recommendation #1 to provide the information items committed to during our appearance before the Committee.

Pelly Lake remediation: During the appearance, Members asked about the status of the clean up of Pelly Lake, near the community of Baker Lake, and whether the Government of Nunavut would be overseeing the clean up.

Department’s response: The Pelly Lake site is a federal responsibility. The federal government conducted consultation for the remediation of Pelly Lake in May 2023 and is planning to carry out remediation in 2025. The Government of Nunavut is not involved in the remediation of this site because it is a federal responsibility. There is a dispute resolution process available under the Devolution Agreement for use if the GN asserts that Canada does not meet its obligations to remediate this site.

Accounts receivable: Members also asked for a breakdown of all accounts receivable listed in the 2021-22 Public Accounts.

Department’s response: The breakdown of accounts receivable as listed in the 2021-22 Public Accounts, by receivable type, is listed in the table below:

Government of Nunavut**March 31 2022***(in thousands of dollars)*

Canada Mortgage and Housing Corporation	29,175
Goods and Services Tax	12,538
Health Canada	24,170
Official Languages	16,370
Infrastructure Funds	30,155
Aboriginal Affairs and Northern Development Canada	78
Transport Canada Programs	10,746
Other receivables from Government of Canada	107,854
Allowance for doubtful accounts	(2)
	<hr/>
	231,084
	<hr/>
Other revenue receivable:	
- Of the Territorial Corporations (A)	70,874
- Of the Petroleum Products Division (B)	50,537
- Of the Departments of Government (C)	66,807
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	188,218
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Allowance for Doubtful Accounts	(85,627)
	<hr/>
	333,675
	<hr/>

All Related Party Transactions have been eliminated as part of the Consolidated Financial Statements

A)

NHC \$49.4M (Tenant Account Receivables \$43.8M + General Accounts Receivables)
NDC \$983K (Trade Receivables)
NAC \$1.469M (Student Accounts \$703K, Contract Receivables \$180K, General Receivables \$26K)
QEC \$18.7M (General Receivables)
DEA \$252K (General Receivables)

B) The majority relate to Commercial/Private \$36.7M, Territorial Municipalities \$5.7M, Fuel and Sale Tax Receivable \$1.3M, (General Receivable \$6.8M)

C) Relate to Property Tax \$16.8M, Taxes - Payroll Tobacco Fuel \$9M, General Receivables \$41M

Internal audits between 2019 and 2022: Members asked us to provide a list of all internal audits completed in the past three years and inquired whether these audit results are shared with the Office of the Auditor General of Canada.

Department's response: The results of all of our internal audits are provided to the Office of the Auditor General of Canada. A list of all audits completed by the GN's Internal Audit Services for the fiscal years of 2019-20, 2020-21, and 2021-22 are below:

Department	Audit Name	Date of Final Report sent to Client
Family Services	YWCA Investigative Audit Part 2	2019-06-14
Family Services	Follow-up of grants and contributions	2019-08-22
Family Services	Follow-up of grants and contributions	2019-10-21
Health	Follow-up of grants and contributions	2020-04-27
CGS	Audit of the reasons for the use of long-term casual employees	2020-08-07
Health	Audit of reasons for significant overtime	2020-08-24
CGS	Audit of reasons for significant overtime	2020-10-23
Finance	Audit of Financial Reporting to FMB	2021-06-14
Health	Audit of the reasons for the use of long-term casual employees	2021-12-16
CGS	Advisory engagement concerning the administration and management of lease agreements	2022-03-08

Standing Committee Recommendations #2

The Standing Committee raised concerns relating to the delay in tabling the 2022-23 Public Accounts and recommended that this response to the Committee's report include the following information:

Committee recommendation: *"...clarify, in detail, the reasons for the failure to table the 2022-23 Public Accounts prior to the statutory deadline of December 31, 2023."*

Department's response: The Petroleum Products Division (PPD) is audited annually by an external auditor. For the 2022-23 audit, PPD contracted PricewaterhouseCoopers LLP (PWC). PWC and PPD encountered delays in completing the 2022-23 audit. Staff vacancy and extended leave led to PPD's inability to respond timely and precisely to all the audit-related requests from PWC which resulted in delays and extended the timeline into PWC's busy season.

PPD's Corporate Services Division has been working through several key personnel vacancies in the last 18 months:

- The previous controller left in October 2022 and the new controller started in October 2023.
- The Senior Financial Analyst (25+ years of seniority) was on leave from October 2022 and resumed in October 2023.

Committee recommendation: *"...include a detailed update on the status of work to finalize and table the 2022-23 Public Accounts."*

Department's response: The Petroleum Products Division audit report was completed on February 29, 2024. The Department of Finance was then able to complete its consolidation of the public accounts. The Public Accounts were approved by the Auditor General of Canada on April 11, 2024 and were tabled in the 2024 Spring Sitting of the Legislative Assembly in English, Inuktitut and French. The Inuinnaqtun version is still under translation and will be tabled pending OAG review and approval.

Committee recommendation: *"...include a detailed update on the work to address the Office of the Auditor General's observations concerning the Nunavut Development Corporation and the Nunavut Development Corporation."*

Department's response: The Qulliq Energy Corporation and the Nunavut Development Corporation both received qualified opinions in their audited statements. Finance is working with the OAG to determine how to address these issues so that these qualifications are resolved in future audits.

Qulliq Energy Corporation (QEC)

QEC will continue to have a qualified opinion on their 2022-23 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 QEC to resolve the qualification. QEC is working with engineering consultants to establish better evaluations relating to its assets to revise its Asset Retirement Obligations.

Nunavut Development Corporation (NDC)

Nunavut Development Corporation has considered all assets of NDC and its 8 subsidiaries for Asset Retirement Obligations (ARO). All ARO estimates have been finalized and all ARO liabilities have been reflected in the financial statements of NDC and its subsidiaries. NDC used Qikiqtaaluk Environmental Inc. to complete the site assessments.

Committee recommendation: "...that the Department of Finance's publication titled *Public Accounts at a Glance* be made publicly available on its website and updated on an annual basis.

Department's response: The Department of Finance will make the Public Accounts at a Glance publication available on the GN website. The Department of Finance's Office of the Comptroller General has prepared this guide to help interested individuals gain a high-level understanding of the annual Public Accounts of the Government of Nunavut (GN). This guide introduces basic concepts of the Public Accounts including: an overview of what the Public Accounts are, how they are prepared and organized, and how to read and interpret the different types of financial statements.

Standing Committee Recommendations #3

The Standing Committee raised concerns relating to the reporting of contingent liabilities, and risks associated with climate change. The Committee recommended that this response include the following information:

Committee recommendation: "...provide a detailed update on the status of the review undertaken by the Department of Finance and Department of Justice concerning the disclosure of contingent liabilities in the annual Public Accounts."

Department's response: The Department of Finance has discussed additional disclosure with the Department of Justice related to legal contingent liabilities. On the advice of Justice, the GN should not provide legal contingent liability assessments on individual matters within the disclosure.

Committee recommendation: “...provide a detailed update on the Department of Finance and Department of Environment’s work to date to address the issue of risks associated with the impact of climate change.”

Department’s response: The Government of Nunavut’s Climate Change Secretariat continues to regularly engage with various federal departments and a number of FPT groups on climate change adaptation and mitigation including:

- Canadian Council of Ministers of Environment, Climate Change Committee
- Steering Committee on Energy Efficiency
- Environmental Planning & Protection Committee
- Crown-Indigenous Relations Canada (CIRNAC)
- Natural Resources Canada (NRCAN)
- Environment and Climate Change Canada
- Infrastructure Canada
- Canadian Centre for Climate Services
- Nunavut Tunngavik Incorporated (NTI)

The GN, along with Nunavut Tunngavik Incorporated (NTI), are working to sign onto NRCAN Regional Resource and Energy Tables in the coming weeks.

The Climate Change Secretariat (referred to below as “the Secretariat”) is responsible for the coordination and development of Nunavut’s energy strategy to address our dependence on imported fuels. This work is actively being pursued in conjunction with various GN stakeholders, the Petroleum Products Division at the Department of Community and Government Services (CGS), Qulliq Energy Corporation, NTI and representatives from CIRNAC and NRCAN. The Department of Environment is currently working on amending their Renewable Energy Support Policy and working with territorial partners to support transition to this new policy.

The Secretariat is currently administering our Renewable Energy Support Policy and working to support Nunavummiut with the Renewable Energy Cabin Grant program as well as supporting Nunavut Housing Corporation with their Renewable Energy Homeowner Grant Program.

Climate change is creating and increasing risks and vulnerabilities to communities, infrastructure, and ecosystems across Nunavut. The Secretariat is working with the Nunavut Association of Municipalities to better understand and support adaptation measures and action across Nunavut communities. This work is being undertaken in partnership with CGS and the Nunavut Municipal Training Organization with support from NRCAN and the Federation of Canadian Municipalities.

In 2018, the Auditor General of Canada found that the GN had identified potential climate-related risks but had not ranked or analyzed risks based on their impacts.

The Secretariat is about to commence the 3rd year of our GN-wide Risk and Resiliency Assessment. This project is a direct result of the recommendations made by the Auditor General. We anticipate this work to wrap up in this current fiscal year. We will then be working more directly with each GN department to help them address gaps identified in our assessment. This work is imperative to develop a Nunavut adaptation action plan as we move forward.

To address these challenges, the Secretariat is developing a method of assessing climate change risks and building resilience. This multi-year project aims to improve the management of climate-related risks within the GN and integrate the findings into existing and new government management and planning processes, including risk management and emergency protocols.

The Secretariat will be hosting a virtual workshop facilitated by the Climate Risk Institute. The workshop will assess the risks of climate change impacts and resiliency across seven key values: built infrastructure and services; livelihoods and growth, food sovereignty, Inuit culture and heritage, health, well-being and safety, healthy environment, community, and connection. This work has been undertaken in year two of the Secretariat's risk and resiliency assessment. Workshops were held in person in Iqaluit and Baker Lake. A third session was slated for Cambridge Bay, but a weather event at the time forced the cancellation and a virtual session was held with representatives from that community/region.

Standing Committee Recommendations 4#

The Standing Committee raised questions relating to new public sector accounting sector standards and how they have impacted our financial reporting. The Committee recommended that this response include the following information:

Committee recommendation: "...provide a detailed update on the status of its work to implement new accounting standards that have been approved by the Public Sector Accounting Board (PSAB) and which came into effect on or after April 1, 2022."

Department's response:

Public Accounting Standard PS 3280 – Asset Retirement Obligations

PS 3280 Asset Retirement Obligations came into effect for fiscal years beginning on or after April 1, 2022.

This standard requires public sector entities to recognize liabilities for legal obligations at their acquisition, construction, development or through their normal use, rather than at the time of disposal or destruction. This standard also directs governments to expense those costs systematically over the life of the asset. The Government recognized asset retirement obligations relating to buildings that contain either asbestos, lead, mercury, or polychlorinated biphenyls (PCBs).

Public Accounting Standard PS 3450 – Financial Instruments

Effective April 1, 2022, the Government has adopted PS 3450 Financial Instruments.

PS 3450 applies to the GN consolidated financial statements, but its impacts are not material because the GN does not make significant use of derivatives and is not heavily impacted by foreign exchange rates.

There is an increase in disclosures related to financial instruments. All financial instruments included on the Government of Nunavut consolidated statement of financial position are measured at cost or amortized cost.

All financial assets are annually tested for impairment. When financial assets are impaired, impairment losses are recognized in the consolidated statement of operations and accumulated surplus.

A write down of a financial asset to reflect a loss in value is not reversed for a subsequent increase in value. On disposal or derecognition of a financial asset or liability, the resulting gain or loss is recognized in the consolidated statement of operations and accumulated surplus.

There were no significant remeasurement gains or losses recognized in the consolidated financial statements and there were no changes to previously reported amounts resulting from the adoption of PS 3450.

Public Sector Accounting Standard PS 3400 – Revenue

Public Sector Accounting Standard PS 3400 established standards on how governments and government organizations are to account for and report revenue transactions in their financial statements. Implementation of the new PS 3400 is required.

The new standard must be adopted for fiscal years beginning on or after April 1, 2023, but may be implemented earlier. The Government of Nunavut had chosen not to early adopt this standard.

PS 3400 is important because it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and those that do not.

Revenues that include performance obligations are referred to as “exchange transactions” where one party has to “do something” in order to earn or receive something (cash/revenue).

Transactions that do not have performance obligations are referred to as "non-exchange transactions".

No material changes are expected to revenue recognition and measurement. Additional disclosure is required in accounting policy notes and consideration of additional disclosures in Schedule A - Consolidated Schedule of Revenue by Source.

Committee recommendation: *“...provide a detailed breakdown of [GN’s] current portfolio of tangible capital assets and a detailed clarification as to how the amount of \$142,413,000 cited in Note 18 to the 2021-22 Public Accounts of Nunavut was calculated.*

Department’s response:

The book value of the GN’s assets is summarized, by type, in the table below. Depending on the type of asset and the expected useful life of the assets in these categories, amortization is applied.

ASSET TYPE	2021-22 Net Book Value of Assets <i>(in thousands of dollars)</i>
Buildings	\$1,817,682
Leased buildings	\$50,293
Storage facilities	\$26,723
Tank Farms	\$110,103
Equipment	\$19,952
QEC equipment and warehouses	\$47,358
QEC power plants	\$250,119
QEC distribution system	\$56,912
Infrastructure	\$353,101
Land	\$327
Total Value of Assets	\$2,732,570

The total amortization expense of \$142,413,000 reported in the 2021-22 Public Accounts is a summary of the amortization on all of the assets in the table above. The breakdown, by asset type, is listed in the table below:

ASSET TYPE	2021-22 AMORTIZATION EXPENSE
Buildings	\$90,850,000
Leased buildings	\$7,156,000
Storage facilities	\$1,575,000
Tank Farms	\$7,271,000
Equipment	\$8,175,000
QEC equipment and warehouses	\$2,096,000
QEC power plants	\$11,075,000
QEC distribution system	\$1,591,000
Infrastructure	\$12,624,000
Total Amortization	\$142,413,000

The Government of Nunavut calculates amortization of its tangible capital assets on a straight-line basis, over a period consistent with the nature of the asset, as shown below:

Category	Amortization Period
Buildings	20-35 years
Leased buildings	20-30 years
Storage facilities	20-30 years
Tank farms	30 years
Equipment	5-30 years
QEC equipment and warehouses	10-45 years
Electric power plants	20-40 years
Transmission distribution systems	15-45 years
Infrastructure	30 years
Land	Not amortized

Standing Committee Recommendations #5

The Standing Committee raised questions regarding liabilities related to contaminated sites, and the status of the working group tasked with overseeing the contaminated sites database. The Committee recommended that this response include the following information:

Committee's recommendation: *"...provide a detailed update on the activities of the Contaminated Sites Liabilities Working Group for the 2021-22, 2022-23 and 2023-24 (to date) fiscal years."*

Department's response: The Department of Environment provided a detailed update on the activities of the Contaminated Sites Liability Working Group (CSLWG) below:

2021-2022

- Re-establishment of the group: briefing members on the purpose of the group and their role
- Development of the Government of Nunavut Contaminated Sites Policy
- Grise Fiord old landfill Phase 1/2 Environmental Site Assessment
- Pond Inlet old landfill and sewage lagoon Phase 2 Environmental Site Assessment and Human Health and Environment Risk Assessment
- Develop interdepartmental relationships to better respond to issues related to contaminated sites

2022-2023

- Contaminated Sites Database update
- Update terms of reference
- Development of the Responsibility Matrix – a tool to provide a defensible way to accept or reject responsibility for liabilities
- Prioritize sites for further investigation
- Iqaluit North 40 Phase 2 Environmental Site Assessment
- Develop interdepartmental relationships to better respond to issues related to contaminated sites

2023-2024

- Contaminated Sites Database update
- Development of the responsibility matrix – a tool to provide a defensible way to accept or reject responsibility for liabilities
- Prioritize sites for further investigation
- Planned Old Clyde River Human Health and Environment Risk Assessment
- Planned Clyde River old dump permafrost monitoring
- Planned Resolution Island Human Health and Environment Risk Assessment
- Develop interdepartmental relationships to better respond to issues related to contaminated sites

Committee's recommendation: *"...provide a detailed update on the timeline for making the Government of Nunavut Contaminated Sites Database accessible to the public."*

Department's response:

Currently there is no detailed timeline for making the contaminated sites database publicly accessible. There are several steps that need to occur beforehand:

1. Complete the ongoing update: 23/24 Q2 - 24/25 Q1
 - The database was produced in 2016 for a different purpose than it is currently being used for. The updated format will better serve the GN's current needs. Once the update is complete the existing data will need to be migrated to the new format.
2. Develop a process for assessing GN responsibility of historical contaminated sites:
23/24 Q2 - 23/24 Q3

- The re-establishment of the CSLWG has drawn more attention to what contaminated sites it is responsible for – uncertainty has been raised for several sites.
3. Update the process for handling contaminated sites: 23/24 Q3 - 24/25 Q4
- The re-establishment of the CSLWG has drawn more attention to how the GN manages its contaminated sites – several gaps have been identified, including:
 - Prioritizing the remediation and investigation of contaminated sites
 - Updating remediation estimates for inflation
 - The implementation of monitoring programs
 - The steps for closing sites
- The process will be updated to fill gaps and become more defensible.
4. Develop web portal for public access: 24/25 Q3 - 26/27 Q3
- ENV has only begun reaching out to CGS about publicizing the database – timelines are currently unknown

Standing Committee Recommendations #6

The Standing Committee raised the issue of vacancies in key positions within the GN and territorial corporations and expressed concern regarding the GN's increased vacancy rate. The Committee requested that information be provided regarding its work to fulfill business plan priorities, contracted service work and recruitment and retention of financial management professionals.

Committee recommendation: “...provide a detailed update on the status of the Comptrollership Branch's work to implement business plan priorities for the 2022-23 and 2023-24 fiscal years.”

Department's response:

2022-23 (Business Plan Priorities)

- a. Collaborate with all departments to develop a comprehensive Accounts Receivable collection strategy.

Status: *The Accounts Receivable Working Group was re-established and Finance is currently working on tools (manual, process documents, templates) to assist departments in their collection efforts.*

- b. In collaboration with the Department of Health, develop an employee survey for employee medical travel to help improve effective delivery of the benefit and to reduce controllable expenses.

Status: *Deferred to 2023-24.*

- c. Roll out the Financial Management Development Program.

Status: *Initial courses were redesigned and grouped into modules that together address core financial concepts in a GN-specific context. A course about the foundations of financial management within the GN is expected to be launched by year end.*

Fusion Cloud (Enterprise Resource Planning System) provides targeted training on core processes that support the successful rollout of the new platform. The foundations of financial management course will be integrated with the broader learning initiative across government departments in Fusion Cloud.

- d. Procure an Enterprise Resource Planning system.

Status: *The Government of Nunavut has procured Fusion Cloud by Oracle as its ERP system.*

- e. Implement an electronic signature system for the Government of Nunavut.

Status: *Contract negotiations with a system provider have been finalized. Standardized process workflows and training materials are being developed to facilitate acceptable use of electronic signatures on financial documents. The Financial Administration Manual Directive 802-1 Financial Signing Authorities will be updated accordingly.*

In Fusion Cloud, financial approvals use digital workflows and approvals and eliminate the need for physical signatures. In the interim, digital workflows were developed for casual timesheets and deployed in May 2023, and journal vouchers and expense vouchers deployed in May 2024.

- f. Review and revise the Government of Nunavut's approach to honoraria payments under Financial Administration Manual Directive 810: Honoraria.

Status: *Financial Administration Manual Directive 810: Honoraria was revised and approved by FMB. The new honoraria rates are effective January 1, 2023.*

- g. Update the Government of Nunavut's approach to grants and contributions, through a review of Financial Administration Manual Directive 801: Grants & Contributions.

Status: Finance has completed its internal review of this directive and is consulting with departments to ensure that the directive will support departmental initiatives under Katujiluta.

- h. Conduct an operational review of the Internal Audit Division and its functions.

Status: An operational review of the Internal Audit Division is underway. The transition to an Enterprise Resource Planning platform will impact audit methodology and approach.

Internal Audit Division will be supported by external resources to update the audit approach and methodology within Oracle Fusion supplemented by formal training and professional development.

2023-24 (Business Plan Priorities)

- i. Develop a strategy to link existing public service training with financial management training activities.

Status: We have integrated financial training with the broader learning required to support the successful roll out of Fusion Cloud (Enterprise Resource Planning System) across government departments and processes.

- j. In consultation with the Department of Health, develop an employee survey for employee medical travel to guide improvements in program delivery.

Status: The new medical travel guidelines have been implemented.

- k. Initiate GN-wide review of Specimen Signature records.

Status: We have completed a preliminary comparison of current authorities against the requirements of Fusion Cloud. FAM 802 and 802-1 updates are in development.

- l. Develop a program to support professional finance and accounting designations for new and existing employees across government.

Status: A review of the work-related experience was completed. Experience required for these designations varies significantly by individual, thus the mentorship program under the Chartered Professional Accounts (CPA) Association guides and assists students in developing strategies to obtain the required experience.

- m. Roll out the Enterprise Resource Planning system with increasing focus on training, testing, design, and implementation.

Status: *We completed the Discovery work phase, validated design decisions, confirmed an implementation plan, and started configuring the system. In May, the Time and Attendance module was piloted in Finance, other departments to be onboarded throughout the year.*

Committee's recommendation: *"...include a detailed update on work performed to date by proponents pursuant to Request for Proposals 2023-42: Financial Reporting and Auditing Services – Assistance with the Public Accounts and Internal Audits."*

Department's response: The following proponents have been engaged to provide services under Request for Proposals 2023-42:

SM Consulting:

- Researching and resolving accounting or process issues arising during financial statement preparation.
- Conduct other related research, report writing, policy recommendations as required.
- Preparing working papers, analyses, and spreadsheets to compile and support data entered in the financial statements, including journal entries.

Lester Landau:

- Communication with departmental and public agency financial staff to obtain and review information for incorporation into the financial statements.
- Extracting and organizing information from the GN's financial system and from public agency financial statements and records.
- Compiling, reviewing, and editing the financial statements.
- Supporting with the consolidation of the financial statements.

Committee's recommendation: *"...provide a detailed breakdown of the employment status of all positions in the Department of Finance's Comptrollership Branch."*

Department's response: The table below provides an overview of the positions within Finance's Comptrollership Branch as of May 31, 2024.

DIVISION	# of PYs	Vacancies	% of Vacant Position
Office of the Comptroller General	3	1	33%
Office of the Assistant Comptroller General	1	1	100%
Compensation & Benefits	35	2	6%
Financial Operations	23	6	26%
Kitikmeot Operations	19	6	32%
Kivalliq Operations	22	9	41%
Financial Reporting & Controls	12	7	58%
Financial Systems Management	15	6	40%
Internal Audit Services	7	4	57%
Business Transformation	4	2	50%
TOTAL PYs	141	44	31%

Committee's recommendation: "...provide a detailed update on the status of the development of the 2024-28 Human Resource Strategy in respect to the recruitment and retention of financial management professionals.

Department's response: The Department of Human Resources has confirmed that the 2024-2028 Human Resources Strategy will be tabled in the Fall 2024. There are several current initiatives that will help support recruitment and retention of finance professionals. The Remote Hiring Policy allows for a number of specialized finance positions to be staffed remotely to access a talent pool that we do not have in Nunavut (Risk Management, Tax Policy, Economist, etc). Also, the Salary Survey Review has been completed and recommended changes to the pay grids will assist with new recruiting efforts and retaining the staff we do have. An Engagement Survey, launched in June 2024, will provide valuable insights into how our employees feel about working in the GN and how we can enhance the experience as an employer.

I trust that this letter satisfactorily resolves the Committee's requests and outstanding questions from the Department of Finance's appearance on the report of the 2021-2022 Public Accounts of Nunavut.



Dan Young,
Deputy Minister, Department of Finance

cc: Hon. Lorne Kusugak, Minister of Finance
Hon. Daniel Qavvik, Minister of Environment
Ibrahim Suleiman, Comptroller General, Government of Nunavut