Standing Committee on Oversight of Government Operations and Public Accounts Televised Hearing on the 2023-2024 Public Accounts of Nunavut May 1, 2025

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Members Present:

George Hickes, Chair Bobby Anavilok Janet Brewster Mary Killiktee Adam Arreak Lightstone Karen Nutarak Joanna Quassa Craig Simailak

Staff Members:

Alex Baldwin Kooyoo Nooshoota

Interpreters:

Andrew Dialla Attima Hadlari Mary Nashook James Panioyak Jacopoosie Peter Blandina Tulugarjuk

Witnesses:

Shawna Acres, Director, Office of the Auditor General of Canada

Firyal Awada, Principal, Office of the Auditor General of Canada

Tracy Bai, Vice President of Finance and Chief Financial Officer, Qulliq Energy Corporation

James Elliott, Environmental Liabilities Project Manager, Department of Environment

Karen Hogan, Auditor General of Canada Michele Leblanc-Havard, Director,

Environmental Protection, Department of Environment

Alma Power, Deputy Minister, Department of Human Resources

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Kyle Seeley, Deputy Minister, Department of
Transportation and Infrastructure Nunavut
Ibraham Suleiman, Comptroller General,
Department of Finance
Dan Young, Deputy Minister, Department of
Finance

>>Committee commenced at 9:00

Chairman (Mr. Hickes): Good morning, everyone. I would like to call the committee meeting back to order, please. Before us today we have the Office of the Auditor General reviewing the Government of Nunavut Public Accounts. Before we begin, I would like to ask Ms. Quassa to lead us in prayer, please.

>>Prayer

Chairman: Good day. I am pleased to begin by welcoming everyone to this meeting of the Legislative Assembly's Standing Committee on Oversight of Government Operations and Public Accounts.

We have convened today to begin the standing committee's televised hearing on the 2023-2024 Public Accounts of Nunavut.

On behalf of the Standing Committee, I am pleased to formally welcome the Auditor General of Canada and her staff back to Iqaluit.

I am also pleased to introduce my Standing Committee colleagues:

Bobby Anavilok, Member for Kugluktuk; Janet Brewster, Member for Iqaluit-Sinaa; Mary Killiktee, Member for Uqqummiut; Adam Arreak Lightstone, Member for Iqaluit-Manirajak;

Karen Nutarak, Member for Tununiq; Joanna Quassa, Member for Aggu; and of course last, but certainly not least, Craig Simailak, Member for Baker Lake. δΔΡ΄ ἐ፫, ΓσʹCΡ΄ ϽʹϲϤ, ΔʹʹΓʹʹʹΫϲϲλϷϭʹϼʹ ϤϷϲϟʹͼϷΠϲʹͺϷʹͼʹϼ·ͺͻͺϼͼϷͰΓ Δ΄ʹʹʹʹʹͰϲͰʹ, ϷͼϷͰϲʹͺϷ·ͺϷͼϷͰϲʹͺϷʹͼ Ϲʹ· Ͱʹʹ, ΓσʹϹϷʹ ϽʹϲϤ, Λϲʹͺʹʹϐʹʹ· ϷͼϷͰϲʹͺϷϭʹ

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As my colleagues are aware, section 46 of the federal *Nunavut Act* prescribes the role of the Auditor General of Canada in relation to Nunavut's territorial accounts.

The legislation provides that:

"The auditor of Nunavut shall audit the accounts and financial transactions of Nunavut in each fiscal year in accordance with generally accepted auditing standards and report to the Assembly on the result of that audit."

It also provides that the Auditor General "shall call attention to any other matter falling within the scope of the audit made under subsection (1) that, in the opinion of the auditor, should be brought to the attention of the Assembly."

Section 74 of the territorial *Financial Administration Act* provides that:

"The Public Accounts for the fiscal year must be laid before the Legislative Assembly on or before December 31 following the end of the fiscal year or, if the Legislative Assembly is not then in session, not later than 15 days after the commencement of the next session of the Legislative Assembly."

The 2021-2022 territorial public accounts were tabled in the Legislative Assembly on November 8, 2022.

The Standing Committee's televised hearing on the 2021-2022 public accounts was held on September 21, 2023.

The Standing Committee subsequently presented its report to the House at its sitting of March 5, 2024.

The Government of Nunavut's response to the Standing Committee's report was tabled in the Legislative Assembly on October 24, 2024.

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The 2022-2023 territorial public accounts were tabled in the Legislative Assembly on May 30, 2024, five months after the statutory deadline.

The Standing Committee's televised hearing on the 2022-2023 public accounts was held from September 19-20, 2024.

The Standing Committee subsequently presented its report to the House at its sitting of October 28, 2024.

The Government of Nunavut's response to the standing committee's report was recently provided to members and will be formally tabled in the Legislative Assembly during its upcoming spring sitting.

The 2023-2024 territorial public accounts were backdoor tabled on December 20, 2024, and formally tabled in the Legislative Assembly on February 20, 2025.

The Management Responsibility for Financial Reporting statement contained in the most recently-tabled Public Accounts of Nunavut indicates that:

"The Legislative Assembly, through its Standing Committee on Oversight of Government Operations and Public Accounts, is responsible to review the tabled Public Accounts and make recommendations where appropriate, to improve financial management, financial reporting practices and the systems of internal control. Management is responsible to review these recommendations and take action where appropriate."

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

• The government's response to the standing committee's report on the

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- review of the 2022-2023 public accounts;
- Progress made in addressing concerns raised in prior years by the Office of the Auditor General in respect to the Qulliq Energy Corporation's management of its spare parts and lubricants inventories;
- Delays in tabling the annual reports and audited financial statements of a number of public agencies, including the Nunavut Arctic College, the Nunavut Business Credit Corporation, and the Nunavut Development Corporation;
- Budgetary and financial management sustainability and flexibility;
- Transparency in financial reporting;
- Risks and uncertainties, including "liabilities related to contaminated sites and the use of estimates to determine potential remediation costs";
- Changes in accounting standards that have been issued by the Public Sector Accounting Board of Canada, including the implementation of the new standard PS 3160 concerning Public-Private Partnerships, otherwise as known P3s;
- The status of comptrollership branch priorities and initiatives that are contained in the Department of Finance's current business plan;
- Administration of the government's and Investment Regulations and Investment Policy;

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- Human resources capacity and recruitment strategies to address vacant financial management positions in the Government of Nunavut;
- Results of audits of the Petroleum Products Revolving Fund and the Petroleum Products Stabilization Fund;
- Enhancement of transparency in respect to reporting of territorial tax revenues associated with the natural resources extractive sector;
- Impact of the recently-signed Nunavut Lands and Resources Devolution Agreement on reporting of territorial royalty revenues and liabilities in respect to contaminated sites; and
- Administration of departmental grants and contributions, including updates to Financial Administration Manual Directive 801.

Members, officials from the Government of Nunavut have been invited to appear at this televised hearing, which will provide an opportunity for the Standing Committee to examine the extent to which the government has been taking action on issues identified by the Auditor General and the committee itself.

I also wish to take this opportunity to note that the next report of the Auditor General to the Legislative Assembly will concern the subject of housing.

Information published by the Office of the Auditor General indicates that:

"Challenges related to housing, especially the suitability and adequacy of housing, is a topic of great concern for Nunavummiut and the Government of Nunavut. The audit seeks to

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I would like to conclude by addressing some housekeeping matters.

I ask all members and witnesses to ensure that their cell phones and other electronic devices do not disrupt these proceedings, and that goes for myself as well.

In order to assist our interpreters and technical staff, I ask that all members and witnesses go through the Chair before speaking.

I also ask that all members and witnesses refrain from the use of acronyms during these proceedings.

Members of the Standing Committee have been provided with a number of documents for their ease of reference during this televised hearing.

And for the benefit of our witnesses and interpreters, I ask members to be precise when quoting from, or making reference to, specific documents.

This hearing is being televised live across Nunavut on community cable stations and direct-to-home satellite services of both the Bell and Shaw networks.

It is also being live-streamed on the Legislative Assembly's website.

Transcripts of the televised hearing will be posted on the Legislative Assembly's website at a later date.

Under Rule 91(5) of the Rules of the Legislative Assembly of Nunavut, the government is required to table a formal written Φ'L→ ΔΓ/σ%Γ° & 'L™D→Δ'L™LO Δ'→™Δ',
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response to reports of standing committees within 120 days of their presentation, and I anticipate that we will be presenting our report on this televised hearing at the upcoming spring sitting of the House.

I will now invite the Auditor General to make her opening statement. Thank you.

Ms. Hogan: *Ullaakkut*. Good morning, Mr. Chair, and thank you for inviting us to appear before the committee to discuss our audit of the Government of Nunavut's consolidated financial statements for the 2023–24 fiscal year. Joining me today is Firyal Awada, the principal responsible for the audit, and Shawna Acres, who was the director.

The consolidated financial statements found in the Nunavut Public Accounts are a key government accountability document to help members of the Legislative Assembly understand the outcome of the government's financial transactions. As the Government of Nunavut's auditor, my primary responsibility is to audit the consolidated financial statements and express an opinion on them. We also report on the government's compliance with authorities.

The committee's review of the territory's public accounts is an important step in ensuring accountability for how public funds are spent and how government finances are reported. Our work supports the Legislative Assembly's oversight of the government and promotes transparency and good financial management.

The government carries out its accounting and financial reporting responsibilities through its Office of the Comptroller General in the Department of Finance. The Deputy Minister of Finance and the Comptroller General will answer questions about the preparation of the financial statements. I will focus on the audit work that my office conducted.

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The result of our work is found in our independent auditor's report in Section II of the Public Accounts. We issued an unmodified, or "clean," audit opinion on the government's consolidated financial statements for the 2023–24 fiscal year. This means that the financial statements were prepared in accordance with generally accepted accounting principles for the public sector and that you can rely on the information provided.

I will draw the committee's attention to two instances of non-compliance with financial authorities, which were corrected after the end of the fiscal year.

First, as we found last year, the Petroleum Products Division, or PPD, exceeded the authorized limit of net assets for its Revolving Fund. Following our previous audit, in November 2023, the Legislative Assembly raised this limit from \$250 million to \$350 million. In the current year, the Petroleum Products Division exceeded this new limit by \$800,000. This overage was resolved when the Petroleum Products Division transferred cash from its Revolving Fund to the Consolidated Revenue Fund on 2 April 2024.

Second, we found that the Department of Family Services had overspent its approved operating and maintenance appropriations for the year by \$17 million. The Legislative Assembly resolved the matter by passing a supplementary appropriation bill in November 2024. This increased the department's approved appropriations to cover this deficit.

I also want to update the committee on two concerns we raised last year. The first was the inadequate inventory management practices and significant control deficiencies for spare parts and lubricants at the Qulliq Energy Corporation. Though we found some improvements, significant shortcomings

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remain. This matters because the incomplete information on these inventories prevented us from concluding on whether they were accurately recorded and valued.

The second concern was the government's implementation of the new accounting standards for asset retirement obligations. I am happy to report that this year, the government made several improvements in response to the findings in our previous year's report. We expect the government will continue to review and revise the estimated asset retirement obligation liability as new information becomes available.

Also, as you are aware, the historic Nunavut Lands and Resources Devolution Agreement was signed in January 2024. The government plans to assess the accounting treatment for the transferred public lands and rights in respect of waters, including royalty revenues and any post-transfer environmental obligations. Given the transfer is expected to take place on 1 April 2027, the government must ensure that it has the people, skills, and time to undertake this work.

Finally, another important accounting change is coming. The Public Sector Accounting Board has revised its Conceptual Framework for Financial Reporting in the Public Sector, including a new reporting model, which will take effect on April 1, 2026. The new reporting model involves significant changes to how information is presented in the financial statements, including a new statement of net financial assets or liabilities. We strongly encourage the Comptroller General to start assessing the impact of the new reporting model on the government's financial reporting, as updates to financial systems and processes may be needed.

I would like to thank the Deputy Minister of Finance, the Comptroller General, their staff,

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and the staff of the departments and territorial corporations who were involved in preparing the government's financial statements. We appreciate their effort and collaboration.

This concludes my opening remarks. We would be pleased to answer any questions the committee may have. *Nakurmiik*. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Hogan. I would like now to invite Mr. Young to provide opening comments on behalf of the Government of Nunavut. Please proceed.

Mr. Young: Thank you, Mr. Chair. Good afternoon. Thank you for inviting us here to appear before the committee for the review of the 2023-2024 public accounts of the Government of Nunavut.

With me today from the Department of Finance is our Comptroller General, Ibraham Suleiman; Tracy Bai, Qulliq Energy's Vice President of Finance and Chief Financial Officer; Alma Power, Deputy Minister of the Department of Human Resources; Michele Leblanc-Havard, Director of Environmental Protection; James Elliott, Project Manager for Environmental Liabilities from the Department of Environment; and Kyle Seeley, Deputy Minister of Transportation and Infrastructure Nunavut.

I would like to begin by commenting on the Standing Committee on Oversight of Government Operations and Public Accounts' report concerning the review of the 2022-2023 public accounts, tabled in the fall of 2024. Included in this report the Standing Committee made a number of requests for additional information.

I am happy to report that we responded to all questions and requests for additional

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information in our response back to the Standing Committee on March 25, 2025.

Next I would like to note that, similar to last year, the 2023-2024 public accounts were prepared to reflect two new public-sector accounting standards, PS 3160 and PS 3400.

Standard PS 3160 addresses public-private partnerships and clarifies the way that we account for them. Public-private partnerships, also known as P3s, are an alternative finance and procurement model available to public sector entities where the public sector entity procures infrastructure using a private sector partner. Currently the Government of Nunavut only has one public-private partnership for the Iqaluit airport project.

Standard PS 3400 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. We categorize these as exchange transactions and non-exchange transactions.

Exchange transactions are transactions where goods or service are provided to a payor for consideration. A performance obligation arises from an enforceable promise to transfer goods or services directly to a payor in return for promised consideration. For example, this standard applies to the sale of petroleum products, electricity, liquor permits, or licences.

Non-exchange transactions are transactions or events where there is no direct transfer of goods or services to a payor, as such as fines or taxes.

In both instances the Office of the Auditor General concluded that the Government of Nunavut recognized, presented, and disclosed transactions in compliance with both of these standards.

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I would now like to draw the committee's attention to some of the important aspects of the 2024-2024 Public Accounts. In 2023-2024 the Government of Nunavut's financial estates increased by \$97 million, to a total of \$2.13 billion. Net financial assets also increased by \$208 million to a total of \$735.89 million. Government of Nunavut revenue was \$3.3 billion, and Government of Nunavut expenses totalled \$2.95 billion, which led to an operating surplus of \$352 million.

This operating surplus, when combined with surpluses from previous years, resulted in an accumulated surplus of \$3.7 billion. The vast majority of this surplus is made up of tangible capital assets currently valued at \$2.88 billion, which are used in the delivery of programs and services to Nunavummiut.

In 2023-2024 total revenue grew by \$370.6 million, a 12.6 per cent increase from the previous year, and actual revenue exceeded anticipated revenue by \$210.3 million. This increase in revenue was considerably higher than the five-year average in revenue growth, which sits at 6.4 per cent.

The Government of Nunavut's own source revenue increased by \$99.7 million, or 18.5 per cent, compared to last year. Like last year, this increase in revenue is driven primarily by increased petroleum sales, which increased by 10.3 per cent; increases in investment income, which increased by 197.8 per cent; and other income, which increased by 68.9 per cent.

However, as we are seeing in other jurisdictions across Canada, Government of Nunavut expenses also continued to grow. In 2023-2024 expenses grew by 6.7 per cent, or \$185.8 million compared to the previous year. Like last year the annual growth in expenses is higher than the five-year average, which is 4.9 per cent.

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The Government of Nunavut continues to face challenges associated with rising costs as program and service delivery costs continue to increase, both in total and on a per capita basis. Both per capita revenue and expenses have grown at a faster rate than population growth. The majority of increased expenses in 2023-2024 came from five departments, including:

- Health, which had \$97.7 million in increased expenses;
- Family Services, where expenses increased by \$39.8 million;
- Finance, which had a \$29.4 million in increased expenses;
- Education, which saw an increase of \$25.9 million in expenses;
- Nunavut Housing Corporation, which had \$10.3 million in increased expenses.

That said, total expenses were \$44.9 million lower than budgeted, due to updates to the estimates for the assess retirement obligation and decreased actual spending relative to budgeted spending across several departments, including Community and Government Services, Economic Development and Transportation, Education, and Finance.

Across the Government of Nunavut, spending on goods and services was valued at \$1.63 billion and accounted for 55.3 per cent of total spending. Compensation and benefits costs accounted for 27.9 per cent of spending, totalling \$823.8 million. When combined, these two largest components of government spending accounted for 83.2 per cent of all Government of Nunavut expenses in 2023-2024.

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In the same year, the Government of Nunavut also spent \$239.6 million on capital infrastructure improvements and additions.

Nunavut's economy grew by 3.7 per cent in 2024, and is expected to continue to grow. The mining sector remains a key component of Nunavut's economy, accounting for approximately one-third of Nunavut's GDP.

In 2023-2024 Government of Nunavut debt levels continued to be relatively low and stable. On the government's \$750-million authorized borrowing limit, \$369 million was in use and \$381 million in borrowing capacity remained at year end.

Despite this strong financial position, the Government of Nunavut will continue to face challenges and risks including:

- A high reliance on funding from the Government of Canada. In 2023-2024, 80.6 per cent of total funding to the Government of Nunavut was from the Government of Canada
- Lower levels of revenue generation through taxation than other Canadian jurisdictions;
- Demographic changes that result in increased demand for programs and services, which drive up spending;
- A higher unemployment rate compared to the Canadian average;
- Fluctuations in the economy, commodity prices, and access to resources;
- Exposure to interest-rate, market, and credit risks;
- The unknown effects of climate change on infrastructure, resource development, and other significant areas;
- Aging infrastructure in need of investment or replacement; And

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• Uncertainty related to the valuation of financial assets and liabilities.

The Government of Nunavut continues to take action for, mitigate, and manage the potential impacts of these challenges and risks, including through efforts to grow the tax base, provide support for residences and businesses, and invest in capital assets to address the needs associated with aging infrastructure.

I would like to acknowledge the work of our financial reporting team as well as the work of the corporate services finance teams from across the government, who contributed to the development of the 2023-2024 public accounts. I would also like to thank the Office of the Auditor General for their ongoing partnership in putting together the Public Accounts. I welcome any questions from the members of the committee. Thank you.

Chairman: Thank you, Mr. Young. Are there any general comments to the opening comments? Mr. Lightstone.

Mr. Lightstone: Thank you, Chair. Good morning, all. I would like to thank everyone for being here today as we conduct our third review of the Government of Nunavut's Public Accounts. As the Auditor General had indicated in her opening comments, this is a very crucial exercise in ensuring that the government's funds are being expended as appropriated and programs are meeting their objectives.

There have been a few items that have been highlighted so far in the opening comments, but I would like to highlight some additional areas which I would like to touch upon today, the first being the surplus of the government reaching another record high of \$352 million, which is in excess of 10 per cent of the \$3.3 billion budget. Deficits are bad, but excessive surpluses are equally as negative.

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The other issue that I would like to touch upon is the advance on contract on page 23 of the Public Accounts. This is in the amount of \$2 million, which is something new to the Public Accounts and has not been included in the notes to provide additional details.

Another area of concern is the accounts receivable. On page 42 of the Public Accounts it shows a breakdown of the aged receivables in which the receivables in excess of 90 days grew by \$45 million, or 66 per cent.

I would also like to dig in a bit further on the asset retirement obligation, which saw a reduction or amendment of 75 million due to new information and an impact on the discount rate.

I would also like to touch upon prior discussions, such as the information provided by the government from last year's review of Public Accounts, and specifically a number of internal audits. Again, last year there was much discussion around PPD, and this year the fact that PPD had exceeded its authorized limit; and again, the high level of turnover within crucial financial management positions across the Government of Nunavut and territorial obligations.

That concludes my opening comments. Thank you, Chair.

Chairman: Thank you any other general comments to the opening comments? Seeing none, I am sure one of the things we will also be asking about is increases in investment

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income. That is quite a significant change in that this year.

I would also, before I go to the first name on my list, I would like to get a clarification on the opening comments from the government. On page 3 at the bottom it talks about the majority of increased expenses came from five departments, number three of which is the Department of Finance, yet lower on the page, it says total expenses were almost \$45 million lower than budgeted due to updates to the estimates on the asset requirement obligation and decreased actual spending relative to budgeted spending across several departments, and one of those include Finance. So it is saying it has increased expenses and one and then it contributed to countering that in the next statement.

I would like to get a clarification for that. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, happy to provide clarification on that. The Department of Finance's budget was far greater than previous years because of a capital plan that we have, the enterprise resource planning software. So our budget was much higher than previous years, and that is why we are on list 1. We're on list 2 as Department of Finance because we underspent O&M budget. Sorry for the confusion.

Chairman: Not so much confusion, just wanted some clarification on it. Thank you, Mr. Young. I will go to my list of names. Mr. Lightstone.

Mr. Lightstone: Thank you, Chair. So I would like to start off by addressing the surplus of 352 million, and I would like to break it down into two areas, one being departmental spending of O&M budgets. First question I would like to ask is every year there are departments that see significant lapses and other departments that

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see significant deficits. I would like to ask how much effort has been put into reviewing departmental budget O&M requests, and what effort has been made to encourage departments to strengthen their budget. Thank you, Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you to the member for the question. You're right, there is a pattern in the departments who continually overspend every year and the ones who generally have a lapse in their budget. These are things that we take into consideration each year when we go through the budget cycle.

Typically departments who underspend, if we do recommend for approval their new projects, we recommend they fund from within so their budgets don't increase, but they are meant to be using up that surplus for new programming for the clients that they serve.

As you know, in the budget that we just passed in March of this year we particularly focused on those departments who overspend traditionally. There are two main ones, Health and Department of Family Services, that have been overspending in recent years. So we focused the majority of this current year's budget on addressing those lapses. Through these two actions we're hoping to get a lot closer to even for everyone, but new priorities and emerging priorities will of course always come up and change that. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Chair. I'm glad it hear that response, that emphasis is being placed on Department of Health as well as Department of Family Services, as both departments routinely come back requesting additional funds throughout the year.

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Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, the first part of the answer is similar to the answer I gave previously, that we review this every year through the budget planning process. Typically the government hasn't reduced budgets of departments, in hopes that they will continue to hire and fill those vacant positions. That is predominantly in the two departments you listed, what those vacancies are caused by, particularly in Human Resources.

With respect to the Department of Education, they did have a very large lapse last year. I believe it was around \$22 million, but they do have some large programs that were recently approved here in the Legislative Assembly, the FANS, for example, so we didn't think it would be prudent to reduce their budget knowing that they are likely going to be looking for more money later in this year. Thank you, Mr. Chair.

Chairman: Thank you. And just for the record, it is the financial administration for Nunavut students. I know some of these acronyms are very, very commonly used in the public

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service, but try and refrain from using them today. Mr. Lightstone.

Mr. Lightstone: Thank you. I do appreciate that response, although I'm not looking for the government to reduce the budgets for these departments. I was more asking along the lines specifically how the Department of Finance is working with these troubled departments to strengthen their own budget development process. Thank you, Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. Throughout the year we do work with departments through various tools. We have budget variance reporting at each month through the year and we look at variances of departments. So that's their actual spending plus what they expect to spend versus their budget for the year. From that we can tell who's on track, which department is on track to overspend or underspend their budget, assuming the data they have given us is correct.

Aside from that, the Department of Finance doesn't have a lot of insight into day-to-day spending in departments or what they plan to spend the rest of the year. We rely heavily on those reports and other touch points we have in the department. I've asked our expenditure team recently to reinvigorate a committee that used to exist prior to COVID and had shut down at that time to meet on a monthly basis with corporate services teams from across the government and address these issues specifically, among others. I'm hoping that will help a lot.

Another thing we have been doing more recently or more aggressively than we did in the past is when we work with departments to budget for their salaries. In particular we ask them to apply more realistic vacancy factors on who they expect they are actually going to hire,

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but we know from experience, a lot of those dollars that are saved in salaries end up being paid to contractors or consultants who do the same work, unfortunately, at a higher rate of pay often. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you. I would like to move to the second aspect of the budget development and expenditures throughout the year and that's the capital expenditures. On page 72 at the bottom it does show the capital budget of 541 million, expenditures of 270 million, and a lapse, or an additional 270 million unspent capital funds. I was wondering what the Department of Finance and Department of Community Services is doing to try to address such significant lapses in capital budgets. I mean, 50 per cent of the capital budget being unspent is a cause for concern. Thank you, Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the question. You're right, this is a problem that we have had ongoing for a number of years, and as the value of the buildings go up, the value of the carryover and the lapses have gone up proportionately to that. We've worked pretty closely with the former Department of Community and Government Services, now Transportation and Infrastructure Nunavut. The new department has taken a larger role in the capital plan going forward. The Department of Finance will still remain responsible for the budgeting, but Transportation and Infrastructure Nunavut has taken a larger role in helping upfront with departments, planning their needs, understanding what they actually need, what's realistic.

Through you Mr. Chair, if we could have my colleague the Deputy Minister of

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Chairman: Thank you, Mr. Young. I was going to go to him anyway after your response anyway. Mr. Seeley, proceed.

Mr. Seeley: Thank you, Mr. Chair. We're doing a couple things about this. The first step that has being taken is reaching out to construction companies to examine the bid environment. Many of the major projects that we have been attempting to advance over the past couple of years have had a very low number of viable bids, so we've engaged the construction sector to understand a little bit more about what is impacting their capacity to bid on our major works projects. That is being led through our infrastructure branch. It has been a very productive discussion and it has identified a couple of opportunities for us to advance projects more effectively and spend our capital appropriation.

One of the main items that did come out of that exercise was that they would like to see changes to the timing of our procurement processes to give them a longer lead time on preparing their bids. As everybody is aware, we are bound by the sea lift deadlines and we have a very short construction season. Our timing has traditionally been bound by when the appropriation is approved and the procurement timeline that will allow materials and supplies to hit sea lift. We are looking at some options to make sure that we are able to get projects out to market longer to allow for preparation of more informed bids.

The second measure we're taking is re-examining how it is that we're advancing projects through capital planning. The more informed the planning process is, the more detailed design that we do get out of projects, which leads to far better information on the actual project estimate; which means that the

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appropriations would be more closely aligned with construction costs at the time we're going out. Which means we've got enough money to do the job and we're not delaying projects because we need to come forward with an additional appropriation request to actually award contracts that have been tendered.

The third thing we're doing is working more closely with client departments to identify their capital priorities to make sure that we've got a clearer picture on what capital projects need to move forward within a particular fiscal year and examining how those budgets are being loaded. As Mr. Young pointed out earlier, as the magnitude of the capital budget is increased, so have the carryovers. What we want to do is start bringing those two lines a little bit closer together. We do want to make sure that we are loading up the budgets appropriately at the outset, when projects are brought forward to the House for approval.

Those are three of the steps that we are taking to help advance projects and reduce the carryovers and make sure we're spending the money that you give us to spend. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you for that response. I would like to pose my next question to the Auditor General. I was wondering if you would be able to comment a bit about these concerns over the budget development process, both O&M where departments are constantly overspending, and then other departments are constantly underspending. And additionally, on the vote 2 side of things, where we're seeing capital carryovers, capital projects being delayed year over year, which sees our capital carryovers steadily increase year over year to the point where we are now at 50 per cent lapse in the capital budget. Thank you, Chair.

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Ms. Hogan: Mr. Chair, thank you. I guess if I start with O&M, it is about ensuring that you have a good, robust controls process within each department. It isn't just about making sure that you spend but making sure that you spend on the right things and not overspend. We're seeing both happen in the territory in this past year. I chalk that up to the controls either not working properly, if people can exceed, or the original planning missing certain elements such that the budget isn't where it needs to be. So it is experience, but it is controls to detect and deter that kind of behaviour.

Do we see that in other governments? I think there's a tendency, as you know I audit the three territories and the federal government, and so there's typically a tendency to leave budget on the table. That's usually because exceeding appropriations typically are frowned upon.

When it comes to capital projects, that is a trend that I have to admit that I've seen all over the country, where there is delays in access to materials needed for capital projects. But as the deputy minister mentioned, the market asking for more time is a very common occurrence that we're hearing. But that time is needed to get with the right budget, but you need to move things along given how short the construction season is here.

I think it's about really changing processes within the government to give the market more time if you want to have more accurate budgets. But not spending capital budgets I definitely see all over the country.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you. I would like to follow up with the OAG with regards to the capital expenditures with the other territories.

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Chairman: Thank you. Auditor General Hogan.

Ms. Hogan: Thank you, Mr. Chair. I couldn't speak to the actual percentages for sure, but I could talk about a program in the federal government where funding is given to provinces and municipalities to spend. In that program we definitely saw delays in capital spending and it was on lack of material, lack of skilled labour. There were always reasons.

The percentage I think is not as important as the fact that the capital project is slow to be completed and it's something that is needed. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you for all the responses. I would like to move on to my next topic. On page 23, consolidated statement of financial position, it did indicate that there was a new line item, the advance on contract of \$20 million. This is something that I have not seen in any of the Public Accounts as far back as I've gone. As I mentioned in my opening comments, there's no notes to explain what this is. So I was wondering if the deputy minister may be able to expand on that. Thank you, Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Thank you for the question. That line, advance on contract, refers to an upfront payment that was made between the government and a contractor for future work. When the work is completed this amount will be transferred over to capital assets

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Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Chair. So I appreciate the response. So this \$20 million advance was for NHC and a contractor. Would you be able to indicate which contractor? Thank you, Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. Unfortunately I don't have all of the details of that contract. We can commit to connecting with NHC and determining what details of that contract we are able to share in our follow-up. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: It thank you. I'll appreciate that commitment. I would like to move on to another item.

The next item, as I mentioned in my opening comments, the aged receivable on page 42 which has aged receivables broken down into categories, each category, sorry. The longer the accounts receivable is held the less likelihood it is to actually receive that. Which is why it I have concern over that last category, accounts receivable owed to the GN in excess of 90 days, which saw a significant increase, \$45 million or 66 per cent. I would wondering if the deputy minister may be able to talk a bit more about that. Thank you, Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thanks again for the question. Yes, you're right. That

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is concerning to us as well. There are a number of factors that led to the increase. It's specific to a few main programs.

I don't have the full breakdown of all the categories and where that's owing to. I can say we've asked our financial operations team in the Department of Finance to pull together another group that used to exist on accounts receivable in particular.

Accounts receivables are typically held by the departments responsible for the program where the debt originated; however, they get transferred to the Department of Finance once they have exhausted all options in the departments. Unfortunately, by that time, we often have a lot less options to collect debt, so we're trying to get some touch points earlier in the process to try and tackle some of that debt before it becomes much more difficult to collect. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you for that response. I would like to move on to the next item, the asset requirement obligation, which is on page 40. The asset requirement obligation saw a significant reduction and in the notes it states that the revision to estimate of cash flow reduction of \$75 million is reflecting changes in the estimated cash flow due to new information and change in the discount rates.

I was wondering if you would be able to expand the new information received and the discount rate utilized. Thank you, Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. The changes in this past -- sorry, I'll go back. As you know, the previous year was the first year for the assess retirement obligation. At that time we met the requirements but we were still

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figuring out and fine-tuning our calculations. Over the subsequent year, which is reflected in these accounts, the comptroller general's office worked on fine-tuning those estimates. Luckily the comptroller general is here with us today, if you would like some further details, through you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair, and thank the member for the question. Yes, so the first year when we dug into the asset retirement obligation we looked at it from a 30,000-feet level. One of the components that drove the large liability that was in the financial statement was the fact that we had a 30 per cent contingency factor in it because there were a lot of unknowns.

The following year we were able to partner with an engineering firm and at the time it was the Community and Government Services and now Transportation and Infrastructure Nunavut. There was hazardous assessments testing that had been gone across the territory so we were able to pull of those different assessments that were done. Based on those results we were able to get better abatement costs, abatement being remediation of hazardous materials such as asbestos, PCPs, polychlorinated biphenyls.

Essentially we were able to dig deep and look at all of these different assessments and they were able to us provide remediation costs that were more realistic to the current environment, as well as based on some of the recommendations by the Office of the Auditor General. We included other factors such as community isolation factors, things of that nature. And based on that then we were able to value our asset retirement obligation more thoroughly and we were able to get revised estimates because of the revising. Thank you, Chair.

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Chairman: I would like to remind members to get my attention if they want to be added to the list of questioners. Mr. Lightstone.

Mr. Lightstone: Thank you. Now I would like to move on to Petroleum Products Division. The Auditor General had mentioned that PPD was in excess of its authorized asset limits and subsequently had to make a cash transfer to the consolidated revenue fund. I was wondering if the Deputy Minister of Transportation and Infrastructure may be able to shed some light on that situation. Thank you, Chair.

Chairman: Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. If I understood the question, it was about a transfer to the consolidated revenue fund. I guess from a process perspective, PPD operates on a revolving fund. I think the members have been briefed on that. Under the fund we've got a requirement to use our revenues from sales to offset our expenses for the upcoming year.

In the scenario that I think the member is describing we had an anomaly in that year wherein a significant payment was provided by a customer to PPD at the very end of the fiscal year. So the payment came in straddling the fiscal year. There was a long weekend at the end of the fiscal year, Easter weekend. So the payment came in, it was not processed until after March 31 at midnight, which led to us exceeding the authorized limit of the fund.

When the banks opened on Tuesday morning that matter was corrected on April 2, per the Auditor General's opening comments. I hope that clarifies. Thank you, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you. Just to continue on with PPD, at page 70 it indicates that Petroleum Products Division had total revenue

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Γ'C CΔΥϽʹ· ΡΊΘΝΟΡΕς ἰος ΡΔίσιζηνος ἀνρηνικί CΔΙΔςΤΙς ασηροση Δέ ας Ρηθίση ΛΟίρρηση Ιρασονίλι of \$250 million, with cost of goods of \$225 million, which led to a remaining budget of \$30 million for the other expenses.

On page 76 it shows other expenses. The expenses for PPD, sorry, flipping over to page 76. Outside of cost of goods sold, outside of inventory, PPD has a budget for salaries and other expenses of \$32 million, actual of \$28 million with a surplus of \$3.5 million.

I guess the question I'm trying to get at is elsewhere in the Public Accounts it indicates that the PPD, sorry. Stabilization fund shows a deficit of \$20 million, still has a deficit of 20 million yet there seems to be a significant number of revenues in excess of costs of goods sold and other expenditures.

I'm curious how is it that PPD seems to have very positive figures in the Public Accounts, yet the stabilization fund still remains at negative \$20 million. Thank you, Chair.

Chairman: Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. If I understood the question, I'll maybe first start by describing that these are two separate but related funds. The revolving fund provides us with our operating funds to purchase the fuel that we sell. The stabilization fund exists as a buffer, where there are exceptional changes in fuel pricing on our purchase prices. It does allow us to absorb those overages within that \$20 million fund.

If I'm understanding the question, it is why the stabilization fund limit is still at its upper threshold and that is because we have posted, when we post a loss it's carried over to the stabilization fund in a year.

We have had a couple of different years where our purchase prices have been high and our sales revenue has been low, and it is the CΔ°d4 CΔ°a /'ና_J4'5Δ°d′ Pap+d6° ΔC/6P°b°σ′σ4'L° \$5-C-4°Cc°C°°σ/°UL Δαρ° U«L°d′ 4'°PP4'°ν'4°a′σ4'LC. C°a C°a ŰCP9°, a'CP°dĹ'bP°σ′°D°° PΔ′σ′<'\u2016 Δ° ΠΡ/LU'ν'. α_aΔ°ν'bΔ°a2°a′Ű C°d4 Þ°ν'4J-Cλ°d° '6DΔCP°L°Ū° C°a /'ና_J4'5Δ°d/°ν'L4°° Pap+° 4D°b°σ2°a′d′JJ. Γ'C /'C.

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difference between those two things that gets transferred over to the stabilization fund.

Our priority is to make sure that the stabilization fund stays within its limit, much like the revolving fund, but the two funds are related. So as long as there's massive, significant fluctuations between our sales revenues and operational costs and purchase costs, we're going to see the stabilization fund tested. We are currently operating within the authorized limit and intend to continue to do so. Thank you very much, Mr. Chair.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you. The Office of the Auditor General has indicated concerns with Petroleum Product Division's annual reports for the fiscal year 2022-2023 as well as fiscal year 2023-2024. Has the department posted PPD's financial statements on the website and/or tabled them in the Legislative Assembly? Thank you, Chair.

Chairman: Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. I'm not certain if the financial statements are posted on the website, the GN website, but they are public documents and we're happy to share them.

The department has taken the measure, it's not a statutory requirement, but the department has taken the measure of tabling PPD annual report that does include the audit outcomes for each respective year annually. The next PPD report, we can check on the timing of those, but those reports have been tabled for each of the last four years at least, and we plan to continue to do so. Thank you very much, Mr. Chair.

Chairman: Just before I go to the next name on my list I would just like to clarify something on the stabilization fund from a response that Mr. Seeley provided.

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That stabilization fund that is a buffer. As Mr. Lightstone highlighted, it is at its maximum level right now, so it takes away that buffer ability of the government to adjust any pricing changes from the supply chain. What work is being done to reduce that stabilization fund? I've always been of the opinion that there should be a dotted line around the \$5 million mark, so that it allows any government to be able to adjust and move on any pricing structures. This has eliminated that opportunity for the government to adjust anything so its at its maximum right now.

I would like to get an update on what department or what Petroleum Products Division is doing to bring that stabilization fund to a more manageable limit. Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. It's an excellent question, one that we spend a lot of time on. The reality is that the stabilization fund is ultimately going to be impacted by that relationship between our costs and our revenues. We could knock down the stabilization fund down to zero quite quickly, with a dramatic fuel price increase. That's not something that's appetizing or feasible to do.

When setting our fuel prices, that is based on a forecast for the upcoming year based on what we think our sales volumes are going to be. Within those three variables our sales volumes and our prices and our costs, we need to figure out the best way to chisel away at that stabilization fund to get it back down to a more comfortable margin without increasing the costs beyond a level that consumers are going to be able to bear. We do anticipate continuing to set fuel prices very strategically to slowly chisel away at that stabilization fund, to give us a little more flexibility.

We are fully acknowledging we are very, very close to the margins, but given the inflationary

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pressures across markets right now, and increases to fuel prices across all the different product types, it's not something that was advanced over the last year. Thank you, Mr. Chair.

Chairman: Thank you for that. I would like to follow up a little bit more, and I apologize, Mr. Simailak. These questions that Mr. Lightstone posed I think justifies further discussion.

As Mr. Seeley mentioned, the only way to increase or to bring that stabilization fund right now is to increase the prices on fuel that was purchased last year. We recently just went through a dramatic reduction in fuel pricing across the territory when the carbon tax was eliminated. To me that would have been an opportunity to adjust the pricing model as a really good indicator that people were paying that price.

I made some pretty strong comments when there was a supplementary appropriation brought before the House last year on this topic, that it is the government's responsibility to set adequate pricing to bring the stabilization fund within its limits. I understand it's legally within its limit right now, but its usefulness has been eliminated by being at its maximum limit.

I think there needs to be a little bit more concerted effort of taking the politics out of pricing models. Nobody likes to see increases in prices, but when the cost of purchasing that commodity and the resale needs to be compensated for to balance everything out, that's a necessity. And unfortunately there have been decisions that have been made previously that have kept that stabilization fund at its maximum limit.

We're a few months away from an election. This has handcuffed the next government, so if there's a dramatic fuel price coming in the next year, that next government has no ability to be Δ øሃ**<>C**^ና (ጋኒትበJና): Γኒር 5° .

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able to buffer, as is the intended use of that stabilization fund.

I'll leave that as a comment. I see Mr. Seeley shaking his head in agreement. Sorry, Mr. Seeley. I'll allow you to respond. Go ahead.

Mr. Seeley: Thank you, Mr. Chair. I genuinely appreciate the comment. Setting fuel prices has got impacts on living and working in Nunavut in just about every capacity, we do fully recognize that. We do fully recognize that we are I guess operating the stabilization fund at its limit. Fully acknowledged.

Re the carbon tax and the recent I guess drop in prices that we saw at the pump across different product types, I want to clarify, and I know that the Chair is aware of this, that that is not a revenue source for PPD. That's a separate tax through the federal system. It doesn't impact the revolving fund or the stabilization fund.

The second thing I would like to mention is that the administration of the carbon tax and the drop in prices in April, I would just like to confirm for members that we operate on a very short year at PPD. Our purchases are made during a condensed period of time depending on global market conditions. Our sales revenues are peaked during the fourth quarter of the fiscal year. During the winter months is when we send the most fuel to our major clients, like QEC, transportation, and home heating fuel. The opportunity to reclaim any lost revenues during the spring and summer months is relatively small compared to the winter months.

To the Chair's comment, yes, there is an opportunity to reclaim; yes, there is an opportunity to align our costs with that recent drop, but from a revenue return perspective, reclaiming any of that funding to create more of a buffer within the stabilization fund, our best opportunity to do that would be during the fall

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and winter months. And that is an opportunity that we will need to take a look at at that time.

However, that's all going to be based on what our actual purchase costs have been over the last six months in purchasing our products for the upcoming year. So fully acknowledged, the opportunity does and did exist there. We will continue to look at those options to notch out that stabilization fund. Thank you very much.

Chairman: Thank you for that, Mr. Seeley. I do apologize, Mr. Simailak, for hijacking the conversation a little bit. Mr. Simailak, go ahead, please.

Mr. Simailak: Thank you, Mr. Chairman. Good morning, all. Welcome. Welcome. First off I would like to start off with the Government of Nunavut's opening comments for some information and clarification. On page 3 it's regarding some of the majority of the increased expenses in 2023-2024. The first one there, Health, which had \$97.7 million in increased expenses.

Just looking for clarification. Is the majority of that going to be paid back to the Government of Nunavut through the Non-Insured Health Benefits agreement we have with the Government of Canada? Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. There are some talks between the Department of Health and the Government of Canada on reimbursement for some of their expenditures. The amount that they are going to be reimbursed for these is unknown by the Department of Health at this time, and certainly unknown to me. Thank you Mr. Chair.

Chairman: Mr. Simailak.

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Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and that is correct. There was some money from Canada for Non-Insured Health Benefits in that year and those have already been applied in that year. At the time the Department of Health came with the Department of Finance to ask for a supplementary appropriation. These are the numbers that were approved in this House and added to their budget over the previous year. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Thank you, Deputy Minister. To number 4 on the list, Education, it saw \$25.9 million in increased expenses. A quick clarification as to what attributed to that, such a high increase. Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. The Department of Education underspent their O&M significantly. This increase in spending is due to capital projects that they had in the department. This is not necessarily overspending, this is increased spending relative to the prior year. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, Deputy Minister. And lastly, for

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under Nunavut Housing Corporation, \$10.3 million in increased expenses. Do you have a breakdown or a reason why for that amount? Was that because of Nunavut 3000 or was that something else? Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair and thank you again for the question. Before I answer the rest of it I just want clarify to make sure we're all on the same page that these numbers that you're referencing are not deficit numbers or overspending, they are just the amount of expenses that the department had over previous years whether or not they are within budget. I don't have a detailed listing with me of their entire budget breakdown. Their audits are separate from ours and then feed into this consolidated financial statement. I can't speak to exactly why their expenses went up by \$10.3 million. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you Mr. Chairman. Thank you Deputy Minister. To the Office of the Auditor General from your opening comments on page 2, number 9, one of my personal favourites is the subject of Qulliq Energy Corporation and the issues your office has with Qulliq Energy Corporation and the inventory counts for spare parts and lubricants at the corporation, which I know has been a long-standing issue. There have been numerous talks back and forth over the years since it started to try to fix the issues. The Auditor General mentions:

"Though we found some improvements, significant shortcomings remain. This matters because the incomplete information on these inventories prevented us from concluding on whether they were accurately recorded and valued."

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The first question: Does your office convey clear and precisely what it is you are looking for to be satisfied? The reason why I ask is before I became a member of the Legislative Assembly I was actually one of the people that took part in these inventory counts. I had the pleasure of travelling through most of the Nunavut communities, many beautiful places; of course the Kivalliq is the most beautiful, sorry to say to my colleagues, but I literally sat there watching the linemen count two ten-gallon pail buckets and he counted the nuts and bolts that were part of the count that needed to be counted, and so they do take the work very seriously. They are following the instructions that I'm assuming came from your office as to what the office is looking for to be satisfied.

I believe the first year that was lost was there wasn't perhaps proper communication from the Office of the Auditor General, because the office of the day back I'm assuming it was the very first year, we must count March of that first year. Qulliq Energy Corporation said we can try, but March we're still covered in snow. A lot of the materials are still buried in tonnes and tonnes of snow. But the Office of the Auditor General said no, we're coming up March. We have to count.

Looking for clarification. Is there clear and precise communications from the office to Qulliq Energy Corporation regarding inventory counts? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you, Mr. Chair. I can't speak to what would have transpired several years ago; what I can speak to is what we've been doing over the last few years with Qulliq. We are very clear in providing recommendations to the corporation. In fact again this year again we issued a management letter to the corporation. What that includes is

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opportunities for improvement, and we clearly outline the weaknesses we highlighted and made a recommendation. Management is responsible to provide a response with an action plan. So we are very clear over the last few years, for sure.

It isn't our instructions to outline how accounts should happen, it is up to the corporation to do that. We attend the counts. I know for a fact this year we attended in the summer, so we attend the counts when the corporation does the counts. It isn't us that requires it. Standards require that count occurs; we must attend it.

We have concerns with the count procedures, controls around those count procedures. When you do counts that are not at year end, you then have to have good controls in order to be able to properly value the inventory. We have issues with how they value the inventory, and we also have issues with the completeness or the accuracy of those counts. Those are significant concerns when you're talking about are the assets there and are they properly valued.

We continue to work with them, but I need to be clear that it is their instructions, their procedures. We are just there to observe and make recommendations for improvements. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, Ms. Hogan, for the response. So when the inventory counts happening in the summer time, the majority of the expensive materials, power poles, transformers, cable wires are currently in transport, on the way to get to the communities where the count is currently happening, so you cannot physically see the material to count it. How does the Office of the Auditor General work with that, work with Qulliq Energy Corporation to ensure that your office will be satisfied after a count,

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Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Mr. Chair, that is one of the concerns that we have is tracking of assets in movement, and so on. While we would normally be looking for packing slips and tracking of packages, we have concerns around that as well. So there are many small aspects, it's not just one thing that needs to be addressed in order to improve inventory management, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, Ms. Hogan. To Qulliq Energy Corporation, currently what is the plan for this summer? Does the Qulliq Energy Corporation envision that after this year's inventory count that perhaps everything will be settled once and for all to the satisfaction of Qulliq Energy Corporation and to the Office of the Auditor General? Thank you Mr. Chairman.

Chairman: Thank you. Ms. Bai.

Ms. Bai: Thank you, Mr. Chair, and thank you for the question. For this year, for this summer, Qulliq Energy Corporation is planning to still have the count in the summer when the inventory are not covered by the snow. We are planning to count for all the 24 communities and we are going to take the recommendation from OAG this year to have a second count, inventory count, to improve the accuracy of the inventory. Then during the interim audit we work with OAG saying this year we will arrange a better inventory count that will prepare the inventory listing at the year end to OAG to select the communities for the count so we have a better arrangement for the count.

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Chairman: Thank you Ms. Bai. Ms. Hogan.

Ms. Hogan: Thank you, Mr. Chair. That is accurate. The count for the 2024-2025 year already took place. We still saw the weaknesses, so we will still be qualifying our opinion on 2024.

We note that the Qulliq's own internal audit in October 2024 found similar weaknesses that we have been raising, so they are seized with this and hopefully these improvements will see a change in outcome for 2025-2026, but it's still too early to know.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Moving along from inventory count but staying around Qulliq Energy Corporation, to the Office of the Auditor General, during the Legislative Assembly's sitting of March 10, 2025 the Minister responsible for Qulliq Energy Corporation announced that he has requested "a federal takeover of the Qulliq Energy Corporation's historical debt to alleviate financial strain."

The Office of the Auditor General's audits the Qulliq Energy Corporation annual financial statements. To what extent does your office agree with the characterization of the

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corporation's historical debt as being a federal responsibility? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you, Chair. I think your question ultimately really engages many policy questions around debt management, around borrowing, around just general comfort with having debt on a balance sheet. It is an ultimately a decision of the organization and the government to decide whether you borrow for something for capital or you borrow for operating or how you fund things.

I do believe that right now this is a question, a request, and so until the decision is made by the government, I really don't have a view on what this should be, but I will continue to watch it. I think ultimately it's a policy question around debt management. It isn't really whether it is a liability of the federal government or not, it is a way to manage debt.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. To the Government of Nunavut, staying on the same subject of the request for a federal takeover of Qulliq Energy Corporation's historical debt to relieve the financial strain, to what extent is the Government of Nunavut considering using revenue from investment income to pay down the corporation's debt? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the question. We have had a number of conversations, quite a few conversations recently and several over the last few years with Qulliq Energy Corporation about their debt levels and their future needs. We're currently considering all options. So far we have given loans to the corporation. We

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have also had some creative mechanisms where we took over loans from the corporation. And by that I mean they still owe the government the money, but at a much lower interest rate. So the government earns more interest than we would in our deposit account, which is a win for the government, and Qulliq Energy Corporation is saving money because the interest rate is lower. So it's a win-win for both.

There's only so much that we can do before we don't have the ample cash to use for the other government operations. However, those are some of the things that we have done and we are currently in talks with the corporation about all options, but not specifically using interest revenue for the corporation. Thank you, Mr. Chair.

Chairman: Thank you. If I could follow up on Mr. Simailak's question and Mr. Young, regarding the term "historical debt" and considering it, has there been a formal request for the federal government to take over this historical debt? And if so, is it being lead by the Qulliq Energy Corporation or the Government of Nunavut? Mr. Young.

Mr. Young: Thank you, Mr. Chair. I became aware at the same time as this House when that was announced here in March. The Department of Finance has not been involved in conversations with the federal government about taking over Qulliq Energy Corporation's debt. Thank you.

Chairman: I'll ask Ms. Bai the same question. Has there been a formal request to the federal government to take over Qulliq Energy Corporation's historical debt? Ms. Bai.

Ms. Bai: Thank you, Mr. Chair, and thank you for the question. Early this year the DM of Qulliq Energy did meet with federal government to communicate the debt on hand and communicate that if there is a potential

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opportunity to take over the debt. I don't think it's a formal request, it's more discussion on the topic. But we can also look more into this item. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Bai. Are you aware of which federal department these discussions are being held with? Ms. Bai.

Ms. Bai: Thank you. I will have to look more into is this information. I don't have the exact information. I know that the discussion happened January 2025. I need to look into more information to provide the answer on this one. Thank you.

Chairman: Thank you for that. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman, and thank you for the responses. I would like to move over to the subject of fuel spills remediation projects that need to happen in Nunavut, firstly, to the Government of Nunavut.

The Government of Nunavut's response to the Standing Committee's report on the review of 2022-2023 Public Accounts indicates that "the Devolution Agreement contains a list of sites that will be remediated by the federal government before they are transferred to the Government of Nunavut. The Government of Nunavut can request that sites not currently listed be added to the list."

What specific site is the Government of Nunavut actually considering? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. There is a listing maintained by the devolution secretariat of properties that they are considering. I don't have the list in front of me, unfortunately, today. Thank you, Mr. Chair.

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Chairman: Thank you, Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Will the deputy minister commit to getting back to the committee with that information? And more specifically, if I can add Baker Lake; Mr. Seeley and I have talked about this numerous times. The old Qulliq Energy Corporation power plant site has numerous historical fuel spills. A lot of it pre-dates Nunavut, even pre-dates I think a bit of when it was Northern Canada Power Commission that was running the power plants in Nunavut. Will the deputy minister commit to getting back to the committee with a listing? Thank you, Mr. Chair.

Chairman: Thank you, Mr. Simailak. Before I ask the government side for a commitment on following up with information, we do have officials from the Department of Environment, so I am going to ask them. Do either of you have a list of those sites? I'm getting a head nod. Mr. Young, are you committing to provide that information to the committee in your written response? Mr. Young.

Mr. Young: Thank you, Mr. Chair. Two-part answer. Yes, I can commit to working with devolution to get that list, but what I can say is devolution has provided me the numbers of the property. So there are 61 operating sites, 148 sites that require remediation, 34 sites that have been remediated, and 55 sites that have been released already, which I believe means they have been remediated and agreed upon. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. I'm hopeful perhaps this last comment here, because my time is almost out, to the Qulliq Energy Corporation to the Government of Nunavut that both parties will agree to get the

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listing of Baker Lake's old historical fuel spill sites on the list to get remediated, as the old power plant sites are now, it's right in the middle of the community, and it's prime land for development that the hamlet of Baker Lake cannot create lots for construction to develop that land.

My predecessor and I and also the hamlet council of Baker Lake has been asking for that land to be remediated and cleaned up. Those historical sites has with permafrost melting, it has been leaching into Baker Lake, the contaminated site. I was told by the Minister for Qulliq Energy Corporation that there's no health risk, but we do not want to see any historical fuel spills being unremediated. I'm hoping both parties will agree to get Baker Lake on their list for remediation. Just a last comment. Thank you Mr. Chairman.

Chairman: Thank you for that, Mr. Simailak. We'll leave that as a comment. I'm going to recognize the clock before we go to the next name. We'll take a 15-minute break. Thank you.

>> Committee recessed at 10:36 and resumed at 10:57

Chairman: Thank you. I would like to call the committee meeting back to order. Just before I go to the next name on my list, I would like to ask Ms. Bai if Ms. Bai would be able to provide which federal department that Qulliq Energy Corporation has been discussing this potential historical debt payout for this afternoon. If Ms. Bai could find out which department over the lunch period. Ms. Bai.

Ms. Bai: Sorry, Mr. -- okay.

Chairman: Before the break we were talking about which federal department that you had mentioned the president had been discussing some of these loan obligations and potential to $\Delta^{b}V^{c} = (2\dot{\gamma} + \dot{\gamma})$

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partner. If Ms. Bai would be able to find out which federal department for this afternoon, I would appreciate it. Thank you.

With that, I'll go to the next name on my list. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. Good morning, everyone. I hope you all got a good sleep, despite the really noisy high winds last night.

I do have some questions around contaminated sites, but I'm just trying to organize my thoughts around those. So I just want to go back. We're hearing about the Petroleum Products Division and I wonder if the Department of Finance could respond to this, the department, or whoever is appropriate.

The Department of Finance's current business plan indicates that one of the comptrollership branch's priorities is to -- I'm going to slow down, sorry -- implement core modules and priority functions of the enterprise resource planning platform and begin transition towards long-term operations. During the Standing Committee's televised hearing on the 2022-2023 Public Accounts, witness testimony indicated that after the core government is online, we are going to look at the Petroleum Products Division and also the territorial corporations.

The government's response to the Standing Committee's report indicates that the Petroleum Products Division began using Fusion Cloud in February 2025 and the division has full access to the existing functions of Fusion including purchasing, payables, and payments, but will continue to use an industry-specific application for inventory management.

I'm wondering what is the timeline for expanding the enterprise resource planning platform to all of the government's public
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agencies and territorial corporations. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. You're correct, in February we rolled out the first module of the financial modules for the new enterprise resource planning software. As part of that project we still have to roll out all the HR, human-resource-related modules, so that's our focus right now.

We did come to this House and received a supplementary appropriation in the last sitting for \$5 million to begin looking at other things, other potential modules that would be useful to the government as a whole. Our focus right now is those two core modules and then other things that are common to the government as a whole. The territorial corporations are going to come after. Realistically, we could be looking at a number of years before the territorial corps are fully integrated into ERP, if we decide and they decide that that's the best course of action in the future. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you for that. Regarding that \$5 million, I know that the Government of Nunavut did state as examples they consider an online portal to help students access post-secondary funding, an inventory management system to better track materials and supplies, an improved tendering portal for suppliers, and many more. There was a statement that it would be up to the Seventh Legislative Assembly to decide whether or not to invest in these digital services.

I would like to a better understanding of where things are going. You did mention human resources, but I would like to hear a little bit 'bዾኈ ለ፫ጢ◁ቦ◁ኈሆ‹ Ċ°ዉ ፞ዾ፟፟፟፟፟ዾኯ፟፟፟፟፟፟፟፟፟፟፟፟፟ዾኯ፟ ለዾ፞፞፞፞፟፟፟፟፟፟፟፟

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more about what's being considered fully. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the follow-up question. Those three additional modules or functionalities are kind of the first ones we have identified. The enterprise resource planning software that we've chosen has a lot of capability to expand into a lot of things that we're not even currently aware of, to take over functionality and to automate processes, particularly the way that we interact with the public through the new Service Nunavut is kind of on our horizon.

Really our focus right now is those core modules to make sure we get all that right and then build on after.

The current steering committee of the project that is seeing this through has also begun to develop terms of reference for a digital governance council going forward. Will be a group likely of deputy ministers, probably of Transportation and Infrastructure Nunavut for the digital side, and the Department of Finance and probably some others that will decide on these projects going forward and make sure that they are aligned with the mandate and the best use of resources for Nunavummiut. Then we will present those back to the next Legislative Assembly for a decision on what we spend money on. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for that. To what extent are privacy considerations taken into account? If we're looking at Human Resources and the potential for students to access information, how are we ensuring that people's privacy is going to be protected? Thank you, Mr. Chair.

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Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the follow-up question. We've taken concerns around privacy very seriously from the beginning of this project. Before we ever turned on any of the modules or even in the design of those modules we worked closely with the government's Access to Information and Protection of Privacy Office and with the privacy commissioner.

To date any issue that has come up has been resolved to his satisfaction, as far as I know, but as new modules come out or processes change, we work with the privacy commissioner very closely and make sure those concerning are addressed up front rather than becoming an issue later. We have built that into everything we've done and we've done the appropriate privacy impact assessments along the way. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: I'm just thinking about incremental costs. There was over 40 million spent in the first place, and then another 5 million. As each module is considered, does each module cost the same amount? Or there are differing costs based on the service that they provide? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. No, the modules don't all cost the same thing. The licences themselves cost the same, but the development cost and complexity, how many users there are and how much work needs to be done up front is really what drives the cost. Some of our functionality might be more out of the box and require much less retooling; others may require more work up front from programmers and things like that, so they cost more. Thank you, Mr. Chair.

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Chairman: Ms. Brewster.

Ms. Brewster: I just wonder what the sort of risk-benefit analysis is on these different modules. We hear a lot about, and I'll use student financial assistance as a really good example of how a lot of students, the risk of them not receiving their funds can impact them in their education as well as their lived lives, if they leave the communities to go to school.

How is it considered related to the current system in place, and then moving into something like a new module to address something like that are we looking at, so the cost of doing nothing and staying with what we're doing currently related to making changes within policies and procedures rather than changing a platform. Can I hear a little bit about that. Thank you.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Definitely those are factors we consider, the initial cost of setup and the ongoing costs to these platforms. We weigh those things against several factors, efficiency that can be gained by it, so savings in operations over time within the government, but also the convenience factor that it offers to the clients and whatever program it is that we're using. Those are two probably key things that we look at when we weigh out cost-benefit of what are we doing now and what's the cost of continuing to do that or the savings of continuing to do that.

What we're planning, I mentioned the digital governance council a few minutes ago. One thing we're talking about now and it's still being fleshed out, is a budget process that's similar to the capital plan now but it would be for digital projects, or perhaps adding that in as just another component of the capital plan. Those would be weighed with the same factors

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that we currently weigh the capital plan against, which is the fiscal framework, the available money, and other priorities of the government. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. I know that with capital expenses and commitments, we also have to consider the impact on operations, and so I would just like to hear a little bit about if this digital governance council is creating a budgetary process for change management and training when it comes to using or purchasing these resources and implementing them. Thank you.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, that will be built into projects as we evaluate the cost. The contractors and programmers that we use will also be responsible for some portions of the training, but there are some O&M costs as well that goes into what, whether that's internal training or whatever the case might be as we develop these projects. Some of it will be captured on the original capital plan and there may be some O&M costs as well, some operations costs, sorry. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you. I wonder if I could hear about whether or not the Department of Education and representatives from Nunavut Arctic College are part of this discussion, because when we're looking at a well-trained workforce we have to consider what we're doing within our education systems in order to build our public servants. I think I joked in the first year about not everybody wants to be a public servant, but I think it's really, we know that it's a huge driver in employment in Nunavut, and so I would just like to hear about whether or not this is taken under consideration

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in making these decisions and creating opportunities for these decisions to be implemented. Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you again for the question. To date Education has been engaged more as a client of the project than a full member driving the project. They have been very engaged as a user of the program, the modules we have rolled out. Whether or not they are planning to build programs for the college or anything tailored to this work, I can't say. But we haven't engaged them specifically on employee training to date if that's what your question was. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. You know, this really concerns me. Earlier in the week or maybe it was last week -- all the days are running together right now; we've been sitting here for a few days now -- I think it was with the Information and Privacy Commissioner that I indicated that we talk about ensuring that we're bringing Inuit Qaujimajatuqangit into everything that we do and every decision that we make, into all of our considerations, and a lot of people who don't grow in a lived experience with having Inuit Qaujimajatuqangit as your core values perhaps struggle to put those values into understanding where that might come into play with the digital governance committee.

Going back to what I said earlier is that, as Inuit, one of the core values is to prepare for the future. Before we moved into the way of living that we are currently in, we prepared for every season many seasons in advance.

When I see government officials struggling to see how that impacts the work that they're

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doing, this is a really good example, because we are spending millions of dollars on a system that is going to, and I think already has created better efficiencies for public servants to be accountable and to do their jobs, and at the same time we're talking about our low Inuit employment rates. We're talking about our even low recruitment rates. I've heard so many times that we struggle to recruit Inuit into these positions X, Y, Z, whatever they are, because there aren't enough Inuit trained in these areas. And yet there is this really important group who is gathering on a regular basis to make really important recommendations and decisions and not taking that into account.

I would like to hear, having said all of that, how can I rest assured that Inuit Qaujimajatuqangit is being taken into account in the sense of long term planning in education to ensure that there are more Inuit, young and old; because you know we think about education as K to 12. Often people talk about youth being our future, children being our future. They are right now. They are not the future, and I think that's one thing that really concerns me, that when we're thinking about services and programs, we're thinking about building skills and abilities and building young people for how they might impact society later in life. But they're right now.

I want to really stress that you're doing a disservice to our people when you're not actively thinking about the future now in the decisions that you're making. I'll go back and just ask now, having said all of that: What do you think an appropriate approach might be? Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you to the member for those comments. I do agree with all of them, and to date the steering committee's focus has been on operational and

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Right now we have a committee that engages all deputy ministers on this, but your points about engaging specifically with Education and tailoring programs to help people get into the workforce as it changes with this new digital platform are well taken. Thank you.

Chairman: Thank you. Next name I have on my list, Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chairman. Good morning. (interpretation ends) My first question I would like to direct it to the Auditor General. The 2023-2024 Public Accounts indicates on page 10 that one of the "significant risks and uncertainties to which the Government of Nunavut is exposed is the "unknown effect of climate change". The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicated that the Department of Environment's climate change secretariat was undertaking a "government-wide risk and resiliency assessment. This project is a direct result of recommendations made by the Auditor General."

To what extent is the Office of the Auditor General monitoring this work? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you for the question. We aren't following up directly with the government risk resiliency assessment when we do our work. When we do our financial work we will look at whether or not risks that have

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Chairman: Thank you. Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chairman, and thank you for the response. (interpretation ends) With pretty much the same question I would like to ask the Government of Nunavut I would like to know as of today what the status is of this work. (interpretation) Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. I don't have the specific details of the Department of Environment's planning. I can say that as a client department I've been engaged recently and I've seen partial drafts of their report, but I can't speak further on the status of their work. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chairman. In regards to that matter, although you don't have the information, when you say you don't have the information would you be aware of how much money has been spent? Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: No, I don't have that either. Through the main estimates we allocate a budget to the department for high-level sections and costs and what they use those for internally are decisions of the department and they don't

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report those back to us. But we can commit to following up in our tabled report that comes following this session. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. I think we would all appreciate that information. Ms. Quassa.

Ms. Quassa (interpretation): Thank you, Mr. Chairman. To ask another question to the government, (interpretation ends) Canada's National Adaptation Strategy Respecting Climate Change was launched in June 2023. The Government of Nunavut's response to the Standing Committee's report on the review of the 2022-2023 Public Accounts indicates that:

"It would be beneficial to have professionals such as climate scientists and permafrost scientists in government departments to better assist with understanding these associated risks of climate change over the long term. This is something that we will be addressing this the proposed bilateral agreements with the federal government as part of the national adaptation strategy."

What is the status of negotiating the proposed bilateral agreements with the federal government? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. I don't have the details of that. That's unfortunately conversations ongoing between the Department of Environment and the Government of Canada and they haven't involved us, Department of Finance, in that. Thank you, Mr. Chair.

Chairman: Thank you. Just to confirm, does the Department of Environment officials have a response available to that? Not seeing any, thank you. Ms. Quassa. Δ ø**/የ**▷**C**^ና**b** (ጋⁱ\ትበJ^c): የժታ^eሲ Γⁱ የ ቦር የቀበ.

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Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. You're right, we do publish that as a requirement under the *Property Assessment and Taxation Act*. The property that the Baffinland Iron Mine sits on, the arrears are split between Qulliq Energy Corporation and Baffinland. I don't have the exact number in front of me but it is roughly \$20 million.

Chairman: Ms. Quassa. *Taima*. The next name I have on my list, Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for giving us an opportunity this morning. I would also like to ask some questions in regards to contaminated sites and I would like to direct my question (interpretation ends) about the contaminated sites to the Government of Nunavut.

The Government of Nunavut's contaminated sites policy indicates that the Department of Finance "is the Government of Nunavut's primary point of contact with the Office of the Auditor General of Canada. This involves coordinating the Government of Nunavut's response to request for information from the Office of the Auditor General and review the Government of Nunavut's contaminated sites inventory annually to ensure that the Government of Nunavut's Public Accounts are prepared in accordance with PS 3260."

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Chairman: Thank you, Mr. Chairman. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Our office, primarily through the comptroller general, engages with the Office of the Auditor General on a very regular basis. To my knowledge we haven't had any meetings specifically on contaminated sites, it's always in the touch points for the ongoing audit. And so it's talked about several times throughout the year, but I don't think so I could tell you the number of times we have had a meeting specifically on this because I don't think that has ever been the case. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. I would like to clarify something for the record, just because these are recorded and reported after. And again it's just another reason why we don't use acronyms. Earlier in your response on the Baffinland tax question you had mentioned Baffinland as well as you said QEC. I'm assuming you meant QIA, which is Qikiqtani Inuit Association, I see by nodding of your head that you agree. Again I would like to remind members, these are some of the reasons why we try to avoid acronyms here. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. There are a lot of contaminated sites out there that are not being remediated. Also what I can say is that the contaminants are going into the land and contaminating more and more land in the subsurface. We would like to keep informed about remediating the contaminated sites. I know that you have a lot of responsibilities in your department. I'm just stating that it is.

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(interpretation ends) I will carry on again to the Government of Nunavut. During the Legislative Assembly's sitting of June 1, 2023 MLAs were informed that:

"Responsibility for contamination as well as associated financial liability at each site is determined on a case-by-case basis. Responsibility for contamination of a given site may be shared amongst two or more parties. The Government of Nunavut will pursue further discussions with Government of Canada, the Government of the Northwest Territories, and other parties as required to ensure that necessary resources are secured for appropriate risk management measures at each contaminated site."

The question I have is, as of today, what is the Government of Canada's position regarding this issue. (interpretation) Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. Our interaction with Canada is primarily through the Devolution Agreement and the process of transferring lands from Canada to Nunavut. The devolution secretariat and the Government of Canada have agreed on a list of lands that are currently contaminated and who is responsible for those cleanups.

For any cases where the lands are contaminated that the Government of Canada is responsible for, there is a process where at devolution date those properties do not transfer to the Government of Nunavut until such time that they are cleaned up, and then they will be transferred over. So those remain the financial liability of Government of Canada until they're transferred over to us after cleanup. Thank you, Mr. Chair.

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Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for your explanation.

(interpretation ends) The Government of Nunavut's response to the Standing Committee on the report of the 2023-2023 Public Accounts indicates that one of the ongoing activities of the contaminated sites liability working group has been to undertake "contaminated sites database update". As of today what is the status of this work? (interpretation) Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. Fortunately today we have the responsible public servants here with us. If I could ask you to direct the question to the Department of Environment. Thank you.

Chairman: Thank you, Mr. Young. I anticipate this was the question that we would get the Department of Environment officials in. Mr. Elliott, please proceed.

Mr. Elliott: Thank you, Mr. Chair. As of today most of the work on the back end updating the structure of the database has been completed and we are about 80 per cent migrating all of the information over to the new format. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you Mr. Chairman. With the working group and the site's database update complete at 80 per cent, do you have a deadline of when this work will be completed? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

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Mr. Elliott: Thank you, Mr. Chair. We anticipate completing this work by the end of the first quarter of this year, so I believe that is the end of June. Thank you, Mr. Chair.

Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for your response. (interpretation ends) The Government of Nunavut's response to the Standing Committee's report on the review of the 2022-2023 Public Accounts indicates that the contaminated sites liability working group is working on a development relationship with Nunavut associations and municipalities to discuss issues related to contaminated sites at a local level. As of today what is the status of this work? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. As of now we have not formally engaged with the Nunavut Association of Municipalities. There are a few things that we would like in place so we are properly informed when discussing it with them. The primary aspect of that is the responsibility assessment of contaminated sites. Formerly when we were discussing this it was under the title of the Responsibility Matrix, and so when that exercise is complete is when we want to really engage with the Nunavut Association of Municipalities. Thank you, Mr. Chair.

Chairman: Thank you. Just before I go back to Ms. Killiktee, when I look at the government's response to last year's committee meeting, on page 20 it speaks specifically for the contaminated sites working group is working on developing a relationship with the Nunavut Association of Municipalities to discuss issues related to contaminated sites at a local level. We're a year later, so I'm little surprised there hasn't been a little but more work engaging the

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Nunavut Association of Municipalities. Can I get a little bit more detail on that, Mr. Elliott? My apologies. Ms. Leblanc-Havard, if you want to participate, go ahead.

Ms. Leblanc-Havard: Thank you, Mr. Speaker. I am a little short and can't see the light. Thank you for the question. When we responded our initial communication had started at a very high level with the Nunavut Association of Municipalities. When we further went back to the working group we realized we needed to do a little more work on the responsibility matrix at that time and we wanted to be well prepared before we further engaged the Nunavut Association of Municipalities. Thank you, Mr. Chair.

Chairman: Thank you. I appreciate that update. Ms. Killiktee.

Ms. Killiktee: Also, to carry on, the Government of Nunavut's response to the Standing Committee's report on the review of the 2022-2023 Public Accounts indicates that currently there is no detailed timeline of making the contaminated sites database publicly accessible. What specific actions need to occur in order to achieve this objective? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Leblanc-Havard. My apologies, I'm seeing you kind of both point to each other. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. In terms of actions to get that timeline sorted out, it is speaking with a contractor to do the work. Earlier this year we spoke with Transportation and Infrastructure Nunavut and Executive and Intergovernmental Affairs to determine what steps we need to do internally, so the next step now to determine those timelines is working with the contractor, which we plan to do in the coming months. Thank you, Mr. Chair.

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Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. (interpretation ends) The contract has already been rewarded; is that what you just said? (interpretation) Thank you, Chairman.

Chairman: Mr. Elliott.

Mr. Elliott: Thank you for the question. Thank you, Mr. Chair. Currently we're working with the contractor who is responsible for managing the database that already exists that we use for our internal work and they will be helping us with the next steps of making the public aspect of it as well. Thank you, Mr. Chair.

Chairman: Thank you. To any witnesses, if you need to consult with your colleagues before responding, there is a mute button on the screen. Feel free to collaborate. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for your response.

(interpretation ends) To carry on, the contaminated sites policy indicates:

"This policy will be effective from the date of signature and will determine upon the devolving of administration and control of Public Lands and rights in respect of Waters in Nunavut to the Commissioner of Nunavut. Six months prior to the date of transfer, a review of this policy will be initiated with the explicit goal of amending it to address the changes concomitant with the transfer of responsibilities to the Commissioner, and the management of Impacted Sites as described within the Nunavut Lands and Resources Development Agreement."

A final Nunavut Lands and Resources Development Agreement was signed in January of last year, 2024. How is the contaminated sites liability working group currently working 4¹L Δ_CP₂J δσ⁶δρ_CP₂N⁶δς^C Č⁶dσ⁶δ Σηδ⁶ησς η⁶ριής αισσίες ηαιγηνόσιτς Δ₂σσ, βαδηδα αρς δοδς σας σας σας Δγ⁶ς σας Δοδος αροδος α

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with the devolution secretariat? (interpretation) Thank you, Mr. Chairman.

Chairman: Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chair. Currently the contaminated sites and liabilities working group has not had an opportunity to work with devolution on the update of the policy. Internally the working group regularly has calls for any potential updates we might think need to be made, so we are compiling a list of things that we will need to consider when that update comes around, but at this time we have not yet interacted with devolution on the update of the policy. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Elliott. Mr. Young, you wanted to contribute?

Mr. Young: Thank you, Mr. Chair. I just wanted to add in that the list of contaminated sites that is currently responsible on federal land is appended to the delusion agreement. However, to ensure that it is accurate and that we don't find new properties or new land after the devolution take place, the secretariat is in the early stages of a consultation project to gauge the accuracy of the site list and consult with affected communities to ensure that we haven't missed anything that can be identified prior to devolution. Thank you.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Yes, you have to be well prepared in advance, and there is some time. But changes occur even within staffing. For those reasons, I would like to have a heads up while you are still here before devolution actually take place with areas that need to be prepared in advance. Hopefully we will have continuum in our staff towards this process because you will want to see advancement. Just a comment.

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I would like to turn attention to the Auditor General, Mr. Chairman.

(interpretation ends) The Public Sector Accounting Board of Canada has issued PS 3260, which is an accounting standard regarding liability for contaminated sites. What observations and concerns does your office currently have with respect to the Government of Nunavut implementation of this standard? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you. The government adopted that new standard in 2014 and 2015 and since then we have not had any concerns with how they are implementing it. I direct the committee members to note 14 in the financial statements, which includes information about contaminated sites.

I think the one comment I would make is that we would expect to see fluctuations in this liability over time as contaminated sites are remediated or as more information becomes available. And so it stands to reason that some years it could go down and then there could be a trend of it going up for a while. So you would expect that there would always be attention placed to making sure the liability best represents the estimate at the end of the year. Thank you, Chair.

Chairman: Thank you. I would just like to follow up with a comment before we break for lunch. From the Auditor General's opening comments on paragraph 11, it is mentioned that given the transfer is expected to take effect April 2027, the Government of Nunavut has to ensure that it has the people skills and time to undertake this work.

Is this something that the Auditor General's office is monitoring, readiness for the

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devolution to be finalized, especially regarding contaminated sites and liabilities? Ms. Hogan.

Ms. Hogan: Mr. Chair, no, we are not monitoring the readiness for the Devolution Agreement but as there were previous comments made here, it's important to have the right skill set to properly assess remediation efforts and levels of the contamination, or how to handle if there's contamination post-transfer of land. It's important to make sure the government has capacity and skills, but it's not something we would normally monitor during a financial audit. Thank you, Mr. Chair.

Chairman: Thank you for that. Just I'll recognize the clock we're getting a little too close to lunchtime to start a new line of questioning so I'll take the chair's prerogative and break for lunch now and return at 1:30. Thank you.

>> Committee recessed at 11:47 and resumed at 13:31

Chairman: Thank you. I would like to call the committee meeting back to order. Earlier today we had a commitment from the vice president of finance and chief financial officer of Qulliq Energy Corporation to provide a list of federal agencies or departments that Qulliq Energy Corporation has been talking to about the potential opportunity for the federal government to take on some of Qulliq Energy Corporation's corporation debt. I was wondering if Ms. Bai is able to share the list of those departments and agencies with the committee at this time. Thank you.

Ms. Bai: Yes thank you, Mr. Chair. So QEC and Department of Environment, and there is a couple of departments. One is the Canadian Infrastructure Bank and then there's Natural Resources Canada. And then there's the Department of National Defence. Then there's the Privy Council Office there's also Housing

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and Infrastructure Canada. A presentation was given to these group of organizations to talk about potentially funding and potentially taking over the debt.

As of now we haven't received feedback from them, but this was previously discussed early this year with those departments.

Chairman: Thank you. Would you be able to share that presentation deck with the committee after the proceedings, Ms. Bai?

Ms. Bai: Sure. Thank you.

Chairman: Thank you for that commitment. I also understand Ms. Leblanc-Havard would like to supplement one of the responses from earlier this morning as well. Please proceed.

Ms. Leblanc-Havard: Thank you, Mr. Chair. Actually, we have a supplement to two questions, the first one being on the contaminated sites and liabilities policy and the questions that pertained to working with the sunset clause and devolution. I wanted to clarify that presently we are working and highlighting the changes that need to be made, and we are working will devolution and bringing those forward in time to respect the deadline.

The other item I wanted to clarify is with regard to the public portal for contaminated sites and some of the work that we are doing. I just wanted to highlight some good comments that were made by the members with respect to privacy. We will be undergoing a privacy impact assessment as part of that work to establish the public portal. Thank you, Mr. Chair.

Chairman: Thank you for that. And I will, going by my list of names, Ms. Brewster.

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Ms. Brewster: Thank you, Mr. Chair. I just would like to go back to the discussion about the enterprise resource planning platform that we started earlier. This is to the Auditor General. I'll just repeat the question that I asked initially to the Government of Nunavut.

The Legislative Assembly approved approximately \$41.5 in capital funding for the acquisition of the Fusion Cloud enterprise resource planning platform, and during the Legislative Assembly's recent Winter Sitting the House approved \$5 million in new capital funding for work towards improving digital services of the enterprise resource planning project. I would just like to know to what extent has your office been monitoring the government's implementation of its new system. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you. Obviously as financial auditors we are always concerned when there's a significant change in IT systems. It's my understanding that the Oracle Fusion Cloud is going to occur in two phases. The first was in February 2025, so as part of the upcoming audit for 2024-2025 we are going to look at, with the help of our IT auditors, the procedures done to make sure that the system was tested before it goes live. Then we will worry about the transition about the data, because an IT system is only as good as long as you have the comprehensive and accurate data that gets into the system. And the second phase will be part of our 2025-2026 audit. We have been keeping abreast with it and we will start doing some detailed work this year. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. I did have the opportunity to have some brief conversations during our break related to that line of questioning. I would just like to,

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Mr. Chair, if we could ask Mr. Seeley to speak to how the enterprise resource system actually creates an opportunity for information sharing across departments. In our brief discussion we talked about how potentially impactful it's going to be for employees of the Government of Nunavut, for example, who are employed in one department, to learn how to use that system and input information, to have those skills be portable enough so that they could go to a different department and use those skills. We talked a little bit about some of the information gathering that different departments do.

And I would just like to give him the opportunity to talk to us a little bit about that so that maybe I can ask some more questions. Thank you, Mr. Chair.

Chairman: Thank you Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. I thank the member for the question. So the transition to an enterprise solution for our online needs, I think it must have been in yesterday's hearing where I used the term software as a service. That is the model we are transitioning to. What we mean by that is using one platform under one software application that will meet multiple needs rather than having a series of applications hosted individually by different departments or within a specific department, with all of the ongoing licensing, maintenance, and security needs that go with it, with all of the ongoing training that's needed to train staff on how to use the new application or their specialized applications.

There will always be a need for specialized applications for particular departments, but the transition to an enterprise solution, what that will do is give one platform with one look and one feel that will provide multiple services throughout government systems.

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There would be different functionality depending on specific department needs, but the look and the feel would be the same.

And I think to the member's question, for staff being trained up on the system, it would allow them to transition more easily from one job to another using the same platform, the same logon, the same training. Navigating the system would be the same. It would also allow for some continuity in service when moving from one department to another.

As far as aggregate data within the system, things would still be partitioned off. We heard loud and clear last week from the privacy commissioner that staff, we are only gathering data that we need and that people only have access to the data that they need. That's how the partitions would be built out within the system.

I hope that provides a little bit more of a description of how the ERP system is meant to work. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you. It was only a couple of days but it does feel like a lot longer. I think

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γ³ (ϽʹͱϒͿͿʹ): ʹϭͰϧʹαͺΓʹ[†], ΔϧϟϘϒϲʹ[†]. Ϲʹ[†]α ϤʹϧϽʹ[†]ϧͰʹͿ ϷʹϧϷϧͰʹϲϭϤϛϧϤ. ϤʹʹϒϒͿϹϤϭϧͰϹͰϲʹͿϧϥ ϤͿϽʹ[†]ϧͰʹϹϧ ϤͿϽʹ[†]ϧͰʹϹϧ ϤͿϹϷʹ[†]ϹϷϲ Δϲʹ[†]ϷϹϷϲϷʹ[†]ϧͰ[†]Ͱͺϲ. ΔϲϧϷϭϤʹ[†]< ϹΔϧϤϤ ͰʹϽʹ[†]ϧͰʹͰͺͼ. Δα, ϷʹϧϧϧϷͿͰͿ Ϸʹ·ϲʹ[†] ͺͺͼ ϼαͺϲʹʹͺͽϹʹϭϤʹ[†]ϽͿϲ ϽͰͰʹʹϐϹϗͰʹϥͺϫͼͺͿ ϤͿϲͺϷʹϲϧϧͰʹϷϧͰϷϧͰͿϲͺ

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for ease of reference for most public servants, often we say permissions, you have certain permissions to access or input information. I'm hearing that there will be compartmentalized for all sorts of reasons and privacy being a major reason.

A value that I see, the more I learn about this system is the potential to, as you stated, people should only have access and will only have access to information that's relevant to their work. What we know is that we hear a lot of deputy level committees. We hear a lot about a whole-of-government approach. Will there be permissions or allowables built in for directors of policy or certain staff employees of the Government of Nunavut whose work involves that whole-of-government approach in order to be able to have a wider access to the information that we're collecting? Rather than having to go through, you know that bureaucratic process of the Department of Health is developing X program and they need X information about certain things, information that Family Services has and certain information that the Department of Education has. Will we be able to build a trust level in that whole-of-government approach and trust certain employees to have or to be granted a wider access and ability to generate reports?

Really, the utility of a system like this and the reason that we're collecting data is so that we can learn from it, and if we can't access it and generate reports or put in queries that can answer certain questions, then why are we spending so far \$46.5 million if we're not actually going to give that opportunity to make the best use possible? And that's just one example. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. I'll answer the question about the functions and if there are any questions about the broader project I'll

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defer those to Deputy Young. I want to take it back to that term, "function." I guess to the initial part of your question, developing the system is absolutely critical, that the people doing the work are informing out the work needs done. That is how the system is going to be built out, and it is absolutely fundamental that those workflows are identified early by the people doing the work, who needs to know what information in what order and who needs to do what with it is really very important.

So, yes, there will be additional engagement at different levels, from the staff manager director level, to inform the functions and the outcomes of each of the different services within the system. That's how the systems are meant to be built and managed.

As far as the staff being able to access more information, presumably yes, they would have access to more information more easily, because it will all be housed within one application rather than multiple applications. It's those permissions of who can access what the files that is so critical in mapping out those workflows. I think that answers that part of your question. If I could, I will defer over to Deputy Young to speak to the broader project scope. Thank you.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thanks for the question. What the system allows us to do that we can't do in all our various current databases is to set user roles and security roles, and those roles dictate what an individual who is assigned that role can do. Based on their position and their job within the government, each user will be assigned one or more security roles, and that will dictate what they will have access to and what they can see.

In some ways the system does allow a whole-of-government view on things for people

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with specific permissions who need that for their position. Even deeper than the basic security roles, there are also roles that will allow some people to see segments of functions, so for example, if you work in the department of HR and you need access to everything for your job HR-related then you can have that. But if you're in the Department of Finance's HR shop, you can only see the Department of Finance's HR functions. So it allows for a lot more variety of how we can assign access to things to different users.

It also provides access to information in different ways. The former financial system we had was quite old and clunky and there were a lot of workarounds to pull data out. In the new system there are ways to make dashboards for quick access and quick viewing of things like your budget on a day-to-day basis.

In addition we'll have reporting tools that we can use to provide information to those who need the reporting tools, but who don't necessarily need to be in the system entering transactions or manipulating things that they don't really need to have access to, aside from gathering information. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. When somebody is speaking a little bit faster, it tells me that they really know what they are talking about and are really excited, and they have fire in their belly. I know and I appreciate it when people do take the cue to slow down a little bit.

We have been talking a lot about Matrix and we talk about Meditech as well, and there are other information-gathering systems that are in use currently and planned for. One of my biggest concerns is that sometimes we are hearing that they don't have the ability to talk to each other, and so how does the enterprise resource system, is there a work-around for

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that? Is there any way to join these other platforms with the new system? Because we are spending quite a bit of money on these other platforms as well. Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. And thank you for the reminder to slow down. Some systems that we have currently are very good at what they do and we don't intend to ever get rid of them in place of the ERP, the enterprise resource planning, the Fusion Cloud. Some of them, however, there will be an opportunity to migrate into the existing Oracle Fusion Cloud at a later date.

The ones that we can't completely get rid of, there's an opportunity for most of them to create a bridge between the two, which is basically a program in the background that pulls data from one and feeds it to the other, where necessary. A lot of times this won't be necessary. For example, we don't intend to ever pull patient records from Meditech into Oracle because there's no reason to ever do that. But where we need to we will look at those on a case by case. And if it gets rid of that manual data entry which causes a lot of extra work and a lot of potential for errors, if we can build and automatic bridge for those things, we will. But we're going to look at those on a case-by-case basis with each database. Thank you.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you for that. I think even Meditech has really good information that isn't necessarily about individual patient truths or surfaces, the ages of people, the larger statistics like how many people were diagnosed with cancer last year. There are pockets of really important data that can help to serve us to make better choices, informed choices. That is really it; we want to make informed choices.

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γίδι» (Ͻίλλησ): ʹϭͿϧͼαϳͼ, Δεγαρός. ʹϭͿϧͼαϳͼͻ βργριί, ʹϧργίζε Ͻργγίσεριίς Ϲίεα. Λααγλεοαρέοὐτις, δασίτ αιργίτ At what point Deputy Minister Young, you said that there's a potential to build a program into the background and we're at the implementation or the start phase here. At what point will that be taken into consideration? Because what we've been hearing, especially over the last few days is that we're facing a number of crises and I spent my drive over living to the Auditor General on the radio this morning really pushing home that we need to take action now. And a lot of the responses that we're getting about mining for critical information is we just don't have that capacity right now.

How is the government acting on this crisis now, while saying oh, at a later date we are going to have a background program that might marry some of those systems so that they can provide us information. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thanks for the follow-up question. Part of the reason I said "at a later date" is because our focus is making sure we get the modules there and working, and not spreading the team too thin and that resources that we have too thin. A lot of these integrations later do cost money, and they're not part of the original scope of the project so we would need to examine them at a later time.

The way that Oracle is built and most modern software is built is they share common APIs, which is programming interfaces, so they can be integrated at any time. There's no real detriment for a program that isn't part of the core module to be integrated later as opposed to now. The main reason is just because we want to the core functionality working appropriately and making sure that the scope creep of the project doesn't get out of control before we look at integrating new programs that are

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currently working on their own. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you. We've heard again we're in crisis, we're in crisis, we have to take action now. When somebody says take action now, it's nearly spring, and I spend a lot of time on my deck watching young people ice-hopping. When they are on a little ice flow and it starts to sink and their feet get wet, they take action, they jump to the next one. If they stop and say, "I don't have the resources to prioritize taking action", then what happens is they sink. And it's perilous. We are in that state now.

When I'm hearing from you, Deputy Minister Young, is that right now we don't want to spread our resources too thin because our priority is to get all the systems up and functioning, it really concerns me, because to me what I'm hearing is that taking action is not a priority on these various crises. I know that there are human resource issues; however, what I also know is that there is a capability of being able to declare public health emergencies, to officially declare crises so that the Government of Nunavut can access outside support, mainly from the federal government, and whether that's human resources extra funding, writers who can write business plans.

What I don't understand is why when we're talking about a whole-of-government approach to dealing with these various crises is that a very high level function, a need for a government such as this enterprise resource planning system that really impacts every single employee and the work that they do isn't seen as a key component to addressing a crisis because we know that we heard from the Office of the Auditor General the feedback about the action plan or the framework, whatever Family Services decided to call it, that it didn't start

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One of the responses that we got about that was that we just don't have the resources to pull that information together. Just help me understand this. I don't know how many more times I can ask this and to how many different people and in how many different ways. This isn't just me asking. People are listening to everything that we do and say, and people want action. We hear promises and then we hear very quietly upon further questioning oh, yeah, we announced that, but we decided not to do it.

How can I be assured that the process of implementing and planning this enterprise resource system takes into account and takes action on the numerous crises that we're facing? Thank you, Mr. Chair.

Chairman: There's a lot to unpack there, Mr. Young.

Mr. Young: Thank you, Mr. Chair, and you're right, there is a lot there so if I miss something I apologize and please remind me.

To start I think at the beginning, maybe with your analogy of jumping from ice floe to ice floe, we're moving the government from an ancient system into one that's very modern and it's a big leap for our staff as is. We're spending a lot of time and resources on training staff and bringing people along to make sure nobody gets left behind and they can do their job and provide the services that they need to provide.

I'm concerned about adding too much too fast and making that next ice floe maybe too far to jump to for some of our staff who are not used to dealing with these systems or it's brand new for everyone. So that is in the back of our mind. **'ዮር'•**በ: 'd৮°쇼广•, Δ•ፖ<₽Ċና•. ለቦላዖበፖLbΔ°쇼 <u>בים, כישסים הואהיהלדל ואהאלייטהליהו</u> CrDipADC DebADA DAFTER, Λ ቦላዖበ 4 ይ 4 POPP = $LD\Delta$ 2 Ω C $^{\circ}$ C $^{\circ}$ C $^{\circ}$ Dጋግሀልማታጋግሀ 4Λ ምረንLላግሀ ሀզደካያው, \56P56CDYL\56 \dec\6\6\6\6\6\6\6\6 $C^{L}D^{G}V$ ρσιριώντιση ιρρημού ο ΔΙα $P_{\rho} = P_{\rho} + P_{\rho$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ $^{\circ}$ غالغامهالك عالى عالم عالم المالي عالم المالي عالم المالي عالم المالي عالم المالي عالم المالي عالم المالي عالم المالية

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I didn't mean to leave you with the impression, if I did, that we don't intend to do this stuff or that the existing programs won't be able to be accessed as they are today. It just will be accessed as they are today until they can be accessed through a new interface. But I do take your point that the stuff is important and will remain on our list, but until we make sure the core modules are working, there's a lot of risk involved with adding more and more and more before we understand that the foundation is working properly. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Seeley, you had some information to share with us again as well. Go ahead, please.

Mr. Seeley: Thank you, Mr. Chair. I think the deputy covered off I think the key points, that the existing enterprise solution has a very defined scope. It was approved in this House based on what was proposed. But the initial functionality, paying bills and doing the core work that we do as government, the next phase of that is leave and attendance and payroll, that's a little ways down the road.

I do just want to clarify that the implementation of an enterprise solution is just good business on the part of government. That's why, I suspect, it was approved in this House. Any software solution is a tool to advance the work of the organization.

So to the deputy's earlier point, where there are plans in place, where there are new initiatives and response work that needs to be undertaken, ላ፡L \supset CdaapaaribulC CllivlLaborope Δ cacharantes Δ cacharant

applications will be lined up to use by those departments, whether it be enterprise or a stand-alone application, to ensure that, like any other tool, those departments have the tools to do their job.

The comments on synergies and reducing duplication are very well taken, but I want to point out that we will ensure and have a responsibility to ensure, whether it's Family Services or Environment, whichever client department, they have the tools to do their job.

The Oracle solution that the deputy just spoke to is in its earliest phases. It just rolled out in February. It's a start considering new functionality as part of the capital process. It is going to take some time, and to those new functions will be prioritized based on the priorities of the government. So where there is a crisis, obviously, those needs would be treated first, within the next rollout of the solution. Thank you, Mr. Chair.

Chairman: Thank you. I will go to the next name on my list. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Firstly to the Department of Finance, a quick follow-up question to my colleague and Ms. Killiktee's question regarding contaminated sites. I believe, if I remember correctly from this morning, Mr. Young mentioned that land will not be transferred to the Government of Nunavut until the contaminated land is remediated. Did I hear that correctly this morning? Just a quick clarification first, Mr. Chairman. Thank you.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, if the land has been identified as the responsibility of Canada to clean up and it hasn't been cleaned as of transfer date, it will remain in the custody and as a part of the liabilities of Canada until it

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has been cleaned up satisfactorily to the GN saying that they are fine with the acceptance of it, and then it will be transferred to the Government of Nunavut at a later date. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman, and thank you, Mr. Young. Let me go back further. Once again I'll go back to the subject of the contaminated sites on Qulliq Energy Corporation land in Baker Lake. Way back in the beginning when it was run by Northern Canada Power Commission, the federal government when they transferred responsibilities to the Northwest Territories Power Corporation way back then, and it was agreed upon that any liabilities prior to the transfer would remain with the federal government Northern Canada Power Commission which went on when Nunavut became the liability still stuck back to Canada for those historical sites in Baker Lake.

Saying that, what happens in those types of cases, where we know of old historical sites that are at the responsibility of Canada to clean up, remediate, when lands have already been transferred to the Northwest Territories and not to Nunavut? First question. Thank you, Mr. Chairman.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. I can't speak to that particular property in any detail because I don't have that detail front of me. We did consult with the Department of Executive and Intergovernmental Affairs, the devolution secretariat in preparation for this, and they informed us that anyone that is known about is on that list, but I can't speak specifically to one that was transferred previously. I can, if we can provide more details about that property, I can commit to a response about that property in

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particular in our formal follow-up. Thank you, Mr. Chair.

Chairman: Thank you. I'm sure there are mountains of information. That has been a long-standing contaminated site. Go ahead, Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chair. Thank you, Mr. Young. We appreciate that and we hope you can provide us with more detailed information once you hear back from them.

Now, to stay on that subject, not just the Qulliq Energy Corporation site but any other known sites in Nunavut that was the responsibility of Government of Canada, what happens then if they will not remediate those sites that are already transferred to Nunavut, or to the Territories and then Nunavut? What happens in that type of situation? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. So at devolution date on April 1, 2027, they will remain the control and under the administration and on the books of the Government of Canada. My understanding is that there is no set date that these have to be remediated by. There will have to be discussions between Canada and the Government of Nunavut to press these issues, particularly our priority issues if we want to get this cleaned up. But I don't think there's anything in the Devolution Agreement that sets a deadline or a specific date that these have to be cleaned and transferred by.

So given that, the property will stay on the books of the Government of Nunavut until they are cleaned. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Elliott, do you have a comment to make as well?

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Mr. Elliott: Thank you, Mr. Chair. I just want to clarify to the member's question that the Devolution Agreement is specifically looking at contaminated sites that are on land currently administered by the federal government. If a contaminated site is on land that has already been transferred to the Government of Nunavut, one of the municipalities or Qulliq Energy Corporation, that is not a part of the Devolution Agreement. Thank you, Mr. Chair.

Chairman: Thank you for that clarification, Mr. Elliott. If I may interject for just a moment here as well, Mr. Young, is there a deadline or can no more sites be added to the devolution component of it after April 1, 2027? I already know the answer but I would like to get it on record. Mr. Young.

Mr. Young: Thank you, Mr. Chair. I'll lead into this in a couple parts. There's the existing list that has been agreed to as part of the signed agreement last year. There is a process to add sites to that list now and the devolution secretariat is, as I mentioned this morning, getting ready to consult with communities and other potential groups to identify more land before the transfer date because it's much easier to add land to a list prior to transfer than it is to transfer it back after.

In my conversations with the devolution secretariat there is a process to review land that is identified after devolution occurs, but it is much more difficult. So they are put a lot of their resources now into identifying those lands before transfer date. But there is a process afterwards to review each property that is identified later as to who is responsible for clean-up. Thank you, Mr. Chair.

Chairman: Thank you for that, Mr. Young. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. So for myself and for the committee of Baker

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Lake, it sounds like I need to reach out to a couple of ministers to ensure that that site is added into the list prior to the transfer date. Is that what I'm hearing from Deputy Minister Young and Mr. Elliott? Please, Mr. Chairman. Thank you.

Chairman: Thank you. If I may, Mr. Simailak, maybe another way of asking the question is what is a status update of that specific site in Baker Lake where the old power plant was. Mr. Elliott, do you have any information on that?

Mr. Elliott: Thank you, Mr. Chair. The site in Baker Lake is a liability of Qulliq Energy Corporation and it's on their public accounts. They are the organization which manages that site so they would be able to speak to the status of that site and what's happening with it. Thank you, Mr. Chair.

Chairman: Thank you. I would like to redirect that question to Ms. Bai.

Ms. Bai: Thank you, Mr. Chair. For this one QEC is currently adopting a risk-based approach focussing on the area that may present potential risks or concerns to human health. There's two parts of it. We did an assessment on the human health part, and then identified there is the fuel spill. Qulliq Energy and Petroleum Products Division are working together on this land that is identified as potential risk to human health.

An MOU is being signed on this one, and then for this one Qulliq Energy paid for the material and then Petroleum Products Division has identified a land farm that is 1.5 kilometres from the west of the community to construct the land farm, which will be completed this summer. Then after that, Qulliq Energy will decommission the current land farm and relocate it to the new location. So that's related to this one.

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Then there's a larger area that has contamination. There are several human health assessments being done. According to the assessment result, there is no risk exposure to the general public, but to answer your question, there could be exposure to professional people who work on the area. For example there is the construction.

We did have a previous estimate for the cost, so the cost is at a minimum of \$9 million to address all the area, including the area that currently doesn't pose a risk to the general public, but may have risk exposure to a professional worker.

If we need to fix all the areas, then, Qulliq Energy may need to work with Government of Nunavut or potentially the federal government to secure the necessary resource for it. Thank you, Mr. Chair.

Chairman: Thank you for that update. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman, and thank you for the responses. So Mr. Elliott mentioned, they would note a Qulliq Energy Corporation site. I said that as well, but I do know a large portion, a large plume of the fuel spill has been migrating south. It's now under the main road. Qulliq Energy Corporation had commissioned an environmental study through EBA Engineering, and I have seen the report numerous times. It's no longer on Qulliq Energy Corporation property, it's now under one of the main roads.

What happens in those types of instances? One person is saying it's on Qulliq Energy Corporation property, but the Qulliq Energy Corporation study shows that one large plume of the oil spill is migrating towards the lake. What happens in that type of situation? Thank you. Possibly to Environment, Mr. Chairman. Thank you.

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Chairman: Thank you. Ms. Leblanc-Havard.

Ms. Leblanc-Havard: Thank you, Mr. Chair, and thank you for the question. Currently under the existing *Environmental Protection Act* we are bound by the polluter pays principle, so any recourse with respect to clean-up would be the responsibility of the polluter. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. In this type of situation whenever there's a spill of any type, like if there was a spill today, Department of Environment would be on the case and would be basically directing quick, swift, efficient action to clean it up, whoever caused the spill. And yet we have historical sites, historical spills that we keep saying polluter pays, polluter pays; well, they are not paying, and it's causing development restrictions in Baker Lake.

The hamlet has mentioned before in the past they want to develop some of that area where historical spills are. Earlier there was mention of a human risk exposure. I do know in the summer time there's a strong diesel fuel scent. You can smell it. And kids are playing out. There's a couple of basketball courts there that the hamlet put up. So there are a few things there that I would like hear from the Department of Environment on their opinion or where we can go next with this. Thank you, Mr. Chairman.

Chairman: Thank you. Before I go to the Department of Environment, with the report we got back from last year's committee there is quite extensive information on that. They are supposed to be starting the land farm, recommissioning a new one this year and decommissioning the old one. I think I would like to include that, get an update on the status

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Ms. Leblanc-Havard: Thank you for the question. Thank you, Mr. Chair. I take your point. There are two parts to your question, as I see them. One is you were talking about a spill, if it happened today on commissioner's lands. You're right, it would be the responsibility of the Department of Environment to respond and to direct the polluter to clean up.

The other part to your question is a legacy spill, something that occurred a long time ago that what we're seeing has multiple implications for different polluters and identifying where that pollution comes from specifically. We've talked about the Government of Canada and we've talked about previous power plant operators on that site and the larger site.

Identifying pollution and who it belongs to sometimes can be complex, as I'm sure you can appreciate. Our responsibility at the Department of Environment is twofold. One is, as you mention, the enforcement of cleanup on commissioner's lands as we become aware of a spill, and there's a reporting function to that, of course. And the other is what we're here to talk about today, which is the booking of liabilities and the financial assessments of those contaminated sites. So there are two components here, which makes it complicated at times. That's not an excuse, that's the explanation.

In terms of this particular site, we recognize this there are a lot of complexities on it. For the parts that we can actively play in that information sharing and providing technical support with respect to both the liabilities aspect but then the spills aspect, that is yet to be determined. But it is something that we are actively looking at and discussing with the stakeholders for that site.

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Chairman: Thank you. Part of the question that I had added is the current status of the cleanup of that site. According to the information we have, there is a land farm planned to be commissioned this summer as well as the old one south of town to be decommissioned. Do you have information on the current status of that project, or should I go to Ms. Bai? Ms. Bai.

Ms. Bai: Thank you, Mr. Chair. The material for construction of the site is already purchased by Qulliq Energy. Then I think it's this summer. Petroleum Products Division is planning to do the construction this summer, and then it may take another two weeks to complete it. After completion, Qulliq Energy is responsible to decommission the current site and then reallocate into the new site. And then it is the Petroleum Products Division will be responsible to remediate the contaminated soil. It's about 350 to 600 cubic metres of contaminated soil.

Then after that it can be released for industrial use for the soil. That is the status. Hopefully this year it can be cleaned up. Thank you.

Chairman: Thank you, Mr. Seeley. Did you want to supplement that? I think Ms. Bai covered it quite well. Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the responses. I appreciate it. I do know it's very complex. It's quite the job to deal with. It's just one community that has a historical spill that needs to be worked on. I do know the current land farming that the Qulliq Energy Corporation is working on is quite

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small, actually from what else is under the ground around that area. That's just a quick comment, Mr. Chair.

I'll move on to another part I wanted to look at is internal audits. The Government of Nunavut's response to the Standing Committee's report on the review of the 2021-2022 Public Accounts indicated that "an operational review of the internal audit division is underway." What actions were taken in response to results of this review? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Sorry for the delay. My colleague Mr. Suleiman has the details on that and he can speak to that better than I can. Thank you.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair, and I thank the member for the question. As part of our internal audit service team they have internal audit standards that they have to meet. They conducted their quality assessment review and then there was recommendations brought forth by an external auditor on items that should be updated in internal services.

The big key driver is including financial systems as part of their audit review, which wasn't captured. So what we've done from that point on is we've updated our FAM directive. We've submitted it recently to FMB, and it has been approved. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. Still with the Government of Nunavut on the same subject, as of today, which of the departments 7.0 positions in its internal audit division are filled

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and which are vacant? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Yes, right now we have seven positions in internal audit services and we have four vacancies. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. Four vacancies. So of those three, are any of them Inuit in those positions? Thank you, Mr. Chairman.

Chairman: Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair. No. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. For my last question, staying on the same subject here, which of the division's positions are currently filled by -- or sorry, my second-last question. Which of the division's positions are currently filled by certified financial professionals? Thank you, Mr. Chairman.

Chairman: Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair. All three filled positions are certified. Thank you, Mr. Chair.

Chairman: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. And now for my last question. Are any of those three positions filled remotely, or are they all based in Iqaluit? And is the department looking at perhaps filling the other four positions remotely in Nunavut, like actively seeking to

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fill those positions remotely? Thank you, Mr. Chairman.

Chairman: Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair. Presently, the second question, we are looking at, for those vacant positions, putting them on the remote hiring list, but that hasn't gone through at this point. And what was your first question? Sorry, I didn't catch that. Oh. We have zero working remotely. They are all working here in Iqaluit. Thank you, Mr. Chair.

Chairman: Thank you. Going to the next name on my list, Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I would like to start off on what was said before, a comment that was made by the auditors in regards to when our Chairman was doing the report, the committee's report, at the beginning of the hearing in the Chairman's opening comments. I would like to base my questions on that with my questioning to the government, and what was said before by them to get the committee to understand that was presented by the Auditor General of Canada. They say that in the report about a study that they did or the audit that they did, it states that the Chairman said that the great challenges have to do with housing, about the different kinds of houses that are proposed to be built, are they adequate, and are there enough for everybody.

It has been said a number of times that people are very concerned in Nunavut and by the Nunavut government that what the audit was trying to see if the Nunavut Housing Corporation has provided adequate housing, like other jurisdictions, where people can move into Nunavut Housing Corporation houses. There were questions on whether the Nunavut Housing Corporation has managed the housing

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crisis properly, for units that are provided through public housing for housing in Nunavut.

Based on that, I am concerned about it because many times there have been announcements in the House by previous MLAs and the MLAs of today. Previous MLAs would say it's a serious concern, and we have stated as a concern ourselves based on this, the problem in Canada with jurisdictions we have and the standards of housing and standards for construction that we have.

My question to the government is everything disclosed or is there a difference? What is the situation with Nunavut housing developing housing in Nunavut, and if that is fully disclosed. I just like a little bit more explanation in that area. That is my question, Mr. Chairman.

Chairman: Thank you. Just for the record, I'm not sure if it was caught at the beginning. This is regarding the upcoming audit that the Office of the Auditor General is doing on housing. Mr. Young.

Mr. Young: Thank you, Mr. Chair. And I think the key part of the question at the end there was whether everything from the housing corporation is disclosed and will be disclosed in their audit. I assume it will be. The OAG will send them -- just one second.

Thank you for your patience. Sorry. As part of the housing corporation's audit, the Department of Finance has shared all the records of decisions relating to housing corp. with the Auditor General, and the Auditor General has ability to pull files from the housing corporation.

Everything that the Department of Finance knows about we've shared, so hopefully the OAG can maybe share some information on Δ⁶b⁶n⁶n⁶c C¹L⁶d C⁶d D⁶d D⁶c CddL⁶d D⁶c CddL⁶d D⁶c CddD Δ⁶c C⁶d D⁶c CC Cdd Δ Δ⁶d D⁶c CC Cl⁶d Δ Δ⁶d D⁶c CC CdDΔ⁶d A⁶d C⁶c CL⁶d Δ Δ⁶d D⁶c CdDΔ⁶d A⁶d C⁶c A⁶d C⁶d A⁶d C⁶d A⁶d C⁶d A⁶d A⁶d C⁶d A⁶d
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Chairman: I think the deputy minister saw me making eye contact with the Auditor General, to see if she would be available to comment on this as well. Ms. Hogan, please.

Ms. Hogan: Thank you, Mr. Chair. We are almost done that audit. Our expectation is to be back in the territory near the end of May. Deputy Auditor General Andrea Hayes is expected to come and release that report.

Out of the utmost respect for everyone in the Legislature, we do not talk about our audits until we can publicly release them, so that every single MLA can have access to that information at once.

But we have received full cooperation from Nunavut Housing Corporation and we look forward to providing with you that work at the end of May. Thank you, Mr. Chair.

Chairman: With that comment noted, Ms. Hogan, I'm going to try and sneak one little thing in here. To what extent will the upcoming report include Nunavut 3000 strategy? You don't have to elaborate. Just will it include information for that. Ms. Hogan.

Ms. Hogan: I'm happy to answer that question, Mr. Chair. When I was here back in 2023 I think I met with many members of the Public Accounts Committee at that point and all raised concerns around Nunavut 3000, and so our report coming out with look at certain aspects of Nunavut 3000. We know that it was a concern to many of the members at that time.

Our report focuses on public housing, however. It doesn't look at proposed home ownership, and that choice was made because about half of the housing units in Nunavut 3000 were meant to be public housing units. And so I trust that

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the committee will enjoy and want to study that report once it's made public. Thank you, Mr. Chair.

Chairman: Thank you for that, Ms. Hogan. Ms. Killiktee.

Ms. Killiktee: Thank you, Chair. This is for Auditor General to continue concerning with housing corporation. The Nunavut Housing Corporation has recently announced a number of new or revised home ownership programs. To what extent will your upcoming report to the Legislative Assembly contain observations regarding the Nunavut Housing Corporation's home ownership programs, including its condominium programs? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Our report does focus in on public housing. As I previously answered, that choice was made because about half of the Nunavut 3000 units were meant to the public housing units, so it doesn't explore other aspects of home ownership at this time.

Those announcements I believe were rather recent, and so it could be a topic that we consider in the future, but the report coming out in May will focus in on public housing only. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee: Thank you, Chair, and thank you for your response. And also further, to ask more, the Nunavut Housing Corporation's current business plan indicates that the corporation "undertook a full review of the current local governance and delivery model to determine whether improvements can be made."

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To what extent will your upcoming report to the Legislative Assembly contain observations regarding the governance of housing associations and housing authorities? Thank you, Mr. Chair.

Chairman: Thank you, Ms. Hogan.

Ms. Hogan: Mr. Chair, our upcoming report will look at equitable access, so allocation across the territory of public housing units, and it will also provide some insight on local housing organizations. So they have been included in the report and you'll be able to see some of our findings at the end of May. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee: Thank you, Mr. Chair, and thank you for your response. Concerning that topic, living in small-population communities, the word spreads out in a matter of an hour, two days, a day, or same day. It has been brought to our attention as well that now the board of directors of authorities, the members of local housing associations now have or are being approached with concern that they may be losing their authority as a board member. I'm glad that they will be included in the interview or in your audit concerning that subject with the board of directors, because there (interpretation) if they are going to lose their authority as a board and/or for that matter no more board, for that venue to raise issues on housing is a concern. Perhaps because of what they have heard. This has been raised as a discussion point in the communities. And to the question, perhaps this is more of a comment, if perhaps you want to respond, I appreciate it, before I move on, Mr. Chairman.

Chairman: Thank you, Ms. Hogan.

Ms. Hogan: I appreciate the follow-up question so I can provide clarity. My mandate does not

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allow me to audit the local housing organizations; I audit the interaction between them and the Nunavut Housing Corporation, so our findings will be about how the Housing Corporation interacts with them and manages that relationship, and so on. But we do not audit the local housing organizations directly. That is not my mandate. My mandate stops with the Nunavut government and its corporations. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Hogan. I think part of Ms. Killiktee's question was were members of local housing organizations interviewed as part of that relationship. Ms. Hogan.

Ms. Hogan: I wish I had a better answer than "I hope so", because typically that would be the approach that we take. But I didn't get involved with the day-to-day aspects of the audit. Typically we would not just look at one side of the organization. We would at least talk with some of the local organizations. It doesn't mean we went to every community and every organization, however. Thank you, Mr. Chair.

Chairman: Thank you for that response. I can't imagine going to every community, but I am hopeful there were members of the local housing organizations that were talked to. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman, and thank you for clarifying that. Perhaps this is a question; perhaps I don't know if it's appropriate to raise it at this time. I may be in a rush, so I won't ask that same question.

However, Mr. Chairman, my last question. To the report by the Auditor General's opening report this morning, on three number 11, it states, what you mention is the Nunavut Lands and Resources Devolution Agreement (interpretation ends) as we all know was signed last year, in January 2024. And also that the government plans to access the accounting **HÒᲡº** (ϽʹͱϒΛͿͼ): ϤΛΛϲϒΓ 'ΦΡϹͺͰͼ ΔʹͼϧϼϪϳϧʹͼϧϽͼͺ Ϲϭʹϛϧͼϒͼͼͺͼͼ ϤͰͺ ϸϽϧϒͼϧͶʹϲϧͼʹϽͼϲ Ϲ·ͿϲͼϧϒͿϲͼͼϧϒϧͼ·ͶͼϧϲϹϲͼ ΛϲʹͿͼϧϒͿϲͼͼϧϒϧͼϧͺͼͼ Ϲ·ͿͼϧϒͿϲͼϧϒϧͼϧͺͼͼϧϧϧͼͺ Ϲ·ͿͼϧϒͿϲͼϧϒϧͼϧͺͼͼϧϧϧͼͺ Ϲ·ͿͼϧϒͿϲͼϧϒϧͼϧͺϧͼϧϧϧϧϧ

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treatment for the transferred public lands and rights in respect of waters, including royalty revenues and any other post-transfer environmental obligations. Also, the given transfer is expected to take place in April 2027. The government, as you stated, must ensure that it has the people, skills, and time to undertake this work.

My question is, in your observations in this area I want to know: Are we ready? Is Nunavut ready for this? Do you have any say on this? Just asking for your opinion or what are your thoughts. Do you have any say on this, if we are ready. Are we ready for this? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Just it might be worth noting as well that this has been talked about in the Assembly here a couple of times, and this government has already stated they are not planning on introducing any legislation in preparation of devolution being completed and turned over.

One of the reasoning was that there is federal legislation that has to be done first, as well, to allow the transfer of lands. I'm sure you're very familiar with that process, but I still think there is some work that could and should be done, and I agree with Ms. Killiktee, I would like to get your opinion on the status of readiness, I guess, in the Auditor General's opinion. Ms. Hogan.

Ms. Hogan: Thank you. It is a difficult question to answer because there's so much going on and I think the comptroller general may be in a better place to answer whether they feel that the government is ready to take this on, receiving many properties and what that means is bigger than just the accounting entry.

Our comments were around making sure that they have the skills and ability to -- I will slow down, my apologies. The skills and ability to CLP~U%7L*LC 56,000,000 P~UNFNA*UDF 23-24 4°\$J~UJ. ȰQ ALPANJPD USL*UF 197.8% pt. 4°\$JJp C*CLp* 4pJ*DJ USL*UF AJ**NC~P*JUJP*DF A~P*CPA*JL*LC 523.2% pt. ap~jp bf Pd4

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make sure all the assets are properly recorded, that the devolution is properly handled, how to deal with royalty revenues, will new accounting policies be needed, will you need new items in your chart of accounts. So all the sort of behind-the-scenes work on the accounting side to make sure that the public accounts accurately reflect what happens is what we were referring to here.

Who will then own or be responsible for maintaining what is transferred, those departments will also have to make sure that they are ready to take that on. I also take the members to my opening remarks where there are new accounting standards as well coming in, so there will be a lot happening in the finance shop at that point, so it's important to be prepared in advance. I think historically what we see is most finance shops wait until the last minute for new accounting standards, because there's just so much going on in the day-to-day. Being reminded and planning for what you know is coming is just good practice. Thank you, Mr. Chair.

Chairman: Thank you for that, Ms. Hogan. And although I may not be sitting in this chair a year from now, I'm almost positive there will be representation from the devolution division sitting at the witness table a year from now, as it will only be a year out at that time for the transition to occur. So just a little heads up to the little bees that are out there at Executive and Intergovernmental Affairs.

I will now proceed to the next name I have on my list. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. I'm just looking at the Government of Nunavut's response to the Standing Committee report on the review of the 2022-2023 Public Accounts from March 25, 2025. On pages 25 and 26 there is a detailed list of internal audits undertaken during the 2022-2023 and

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To begin, what process does the Department of Finance used to decide when to undertake an internal audit? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you to the member for the question. Thank you, Chair, and I thank the member for the question. So what happens at the beginning of each year the internal services department, the chief internal auditor presents an audit plan to myself based on what audits we have had in the pipeline, and these can come from various aspects. They can come from public interest, things that are in the paper that the public is very interested upon. They can come from DMs. DMs, they have interests on various types of audits they like to see. And then based on all of that information, we compile it and then we bring it to the central accountabilities committee which consists of approximately nine to ten DMs, and we have a discussion to see what audits will go forward for the year. The ones that do not go forward, they go into a reserve pot, essentially. And as we get through the audits for the year, we supplement the next audit as we go forward.

If during the year something I guess out of thin air or out of circumstance comes forward, that sometimes pushes the audit plan and we must make amendments to that audit plan. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thanks for that. There's a pretty big list of audits that come forward, but there's one big chunk that we'll start off with to get it out of the way. The Government of Nunavut's

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response to the Standing Committee's report on the review of the 2022-2023 Public Accounts provides a listing of 19 internal audits undertaken between 2022-2023 and 2023-2024 fiscal years. Eleven of these internal audits concerned departmental payroll distribution reports, and I wonder if we can talk about that block of audits, and can you tell me what were the main findings of the audits and what actions were taken in response to the audits. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair, and I thank the member for the question. So much of the audits related to the payroll had to do with the fact that there were situations where departments were leaving individuals on what we call the PDR. It is a payroll distribution report that is sent out biweekly that shows who has received payment. A lot of the times what we've been noticing is that individuals were not removed from the system if they should not be receiving pay. For instance, they should be on leave without pay. So individuals were receiving pay when they should not have been.

The GN's requirement is to collect those funds, so this puts added hardship on individuals when we figure out what's going on and then they get the call and letter, saying hey, you owe five to 10 thousand dollars, or 20 thousand dollars depending on what that would be. So there were a lot of gaps, and a lot of times it was individuals in the findings were receiving the report, but they didn't know how to interpret the report. They reviewed the report not biweekly, they were doing it monthly, so there was time delays.

Based on those findings, we provided a recommendation to continue to monitor. Continue to review your variance reporting on a monthly basis. Make sure your DM and ADM are signing off on your reviews so everyone is

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engaged and understands that if someone shouldn't be getting paid, you immediately communicate with your department of HR to ratify the situation so that we don't put additional hardship on former GN employees or GN employees who shouldn't be receiving pay. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: It's my understanding that that some of the payroll parts of the new Fusion Cloud are in place. How has that impacted that problem? Has it solved the problem? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair, and I thank the member for the question. So presently we are continuing to pay individuals, or the GN employees, from our E-personality system. We haven't moved on to Oracle when it comes to the payroll cycle. That's part of the release 2 that hasn't happened right now. We've only released financial modules and HR modules related to staffing and things of that nature. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young, you wanted to supplement?

Mr. Young: Thank you, Mr. Chair. I agree with everything my colleague just said, but just to go a little further and to future state of what Oracle will do when that module is fully implemented, is rather than the practice we have now of trying to catch after the fact when people have already been paid when they shouldn't be, the new system will require all employees to actively go into the system and say that they worked for these two weeks before pay will be processed, and for a supervisor to verify that they were at work and should be paid for this time before a pay will be processed.

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So there will be a big reduction in the amount of people who are inappropriately overpaid that no longer work for the government or have not been to work. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Brewster.

Ms. Brewster: How much was overpaid? What's the dollar amount? Thank you.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. I don't think we have a total figure. We receive these on a one-off basis, and our payroll team deals directly with the individual and the department responsible. But I don't think we have a total listing compiled at this time. We can commit to following up with the list of recoveries we have in our payroll system in our correspondence. Thank you, Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Is it possible to get an approximation? Are we talking about thousands of dollars? Hundreds of thousands of dollars? Millions? Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. I think we would be guessing if we were to say it here, and given the formal setting, I would hate to guess but we can follow up with that information. Thank you.

Chairman: Ms. Brewster.

Ms. Brewster: I guess that's okay. There's the amount, and then I just would like to hear about how those overpayments are recovered, and especially in relation to people who are no longer employed by the Government of Nunavut that might make it harder. And then of

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course those who are still employed, there is a hardship, right. Because often for people who are struggling, money in equals money out. I would just like to hear about that. Thank you.

Chairman: Thank you. If I may add, it was mentioned earlier on the challenges with collections on accounts receivable. Is this the same group of people that would be doing recoveries from overpayments in that regard versus collections on accounts receivable? Mr. Young.

Mr. Young: Thank you, Mr. Chair. If the person owing money is still an active employee, the collection is done through payroll. But if they are not a current employee, then they would follow the same process as the other accounts owing.

There's a number of things that we do to collect on outstanding amounts. We begin by invoicing individuals. If that doesn't work, we try to set up payment plans if the amounts are too much. For certain programs, payroll overpayments being one of them and some other tax owing is another one, we have relationships with CRA where we can make an offset for people's tax returns. So that's the next level.

If that doesn't work, and they are former employees, we can collect through pension payments from the pension centre. And then finally, if that doesn't work, we have a relationship with several collection agencies that we can use, but that's always our last resort. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. If you're garnishing wages of current employees, is there a protocol or a policy that states what percentage of the wage can be? Are you guided or garnished by legislation or anything like that? Thank you.

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Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. Garnishments are a little different because they are a court order and they dictate how we collect. Amounts are owing, it depends on the reason, and sometimes depends on the situation of the individual. If we receive a form to say someone's not at work in the pay period, we would simply not pay them for a day.

However, if we find out after that fact and it's an administrative error, like a form wasn't sent in, we're limited to collect 10 per cent of that pay for that cheque. So that's our limits. There are exceptions to those, especially if the employee agrees to pay more. Thank you.

Chairman: Ms. Brewster.

Ms. Brewster: Thanks for that. We don't always know the exact terms, and I didn't realize that garnishing was like a court order. That's new information to me, so thanks.

I am happy to know that there is a limit on that, and I hope that it is always acted upon, because we don't want to take food off of people's tables or diapers off of baby's bums, just the dirty ones. Thanks, Mr. Chair. Please take those ones off.

So just in no particular order, on page 26 of the document that I referred to earlier, I see a listing of an audit with the Department of Justice an advisory review of Legal Services Board's governance and practices. I would like it hear about that please. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. So with this audit we've actually had to pause the audit because it essentially was an advisory audit. We noticed

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that there was a lack of internal policies and procedures that led to many governance problems within the organization.

Given the fluctuation of staffing levels at the time, our team hasn't been able to fully complete the audit. There are some recommendations put forward because it was simply an advisory audit. We didn't get into specific controls in the sense of formalizing different changes that they required.

But this is something that we will be revisiting at some point, given conversations with their president at the time about circling back with that audit to dive a little deeper into some of the financial controls and requirements that they are dealing with. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you. What is an advisory audit? Thank you.

Chairman: Mr. Suleiman.

Mr. Suleiman: Thank you, Mr. Chair, and I thank the member for the question. Some of the items that came out about, I'll make sure that I get that. An advisory audit is looking at specifics around the governance structure around the audit, not specifically like audited financial statements or anything like that. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. I invite the witness to continue to tell us what he started to tell us about some of the preliminary findings, if that's possible. Thank you, Mr. Chair.

Chairman: Thank you. Go ahead, Mr. Suleiman.

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Mr. Suleiman: Thank you, Chair, I thank the member for the question. Some of the items that came out were they were advised to look at updating their act and regulations. They looked at identifying criteria for memberships in the board of directors, revising public service status employees, including staff lawyers who are not GN employees and are under short-term employment contracts, and enabling the Minister of Justice to updated outdated tariff rates.

So those are some of the recommendations, but we plan on circling back with that organization to dive a little bit deeper with the management of the office.

Chairman: Thank you. And if I may, is there a timeline on that when you're going to be revisiting? Mr. Suleiman.

Mr. Suleiman: Thank you, Chair, and I thank the member for the question. Some of the recommendations that came out from the advisory audit was update the act and regulations. Changes include delineating the responsibilities of the board of directors; identifying criteria for memberships in the board of directors; revising public service status of employees, including staff lawyers who are not GN employees and are under short-term employment contracts, and enabling the Minister of Justice to update the updated tariff rates.

As part of the conversation that we had with the Legal Services Board, we completed it last year. They needed more time, so we essentially put it in that pot of audits that were part of the audit plan that we share. But we understand that because they can't complete the other levels of the audit, it's essentially in our inventory. So when we present the audit plan shortly to central accountabilities committee, that's one of the audits they can decide to bring forward, but then we will reach out to LSB or

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But it is a priority. The Department of Justice is very engaged and has requested that we go back to Legal Services Board to complete the audit. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. What are the risks with pausing an audit, putting it off for a period of time? Part of me thinks if you put a pause on something and enough time passes, people might feel like, oh, this problem just goes away. But what we know is that if you don't address the issues of concern, they continue on and they get deeper into the whole problematic situations.

I'm also really concerned about if you put it off too long that it will just get dropped altogether. That is concerning because there's obviously a need for an audit. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair, and thank you to the member for the question. There's definitely a level of risk associated with not completing the various types of audits. At this point, based on ensuring that we gather the appropriate information as part of the audit, we feel confident in the sense that the items identified won't create a situation where compliance concerns are going to be of issue.

At this point we will continue to revisit, we will continue to keep dialogue open with the Legal Services Board, and we'll continue to keep the central accountability committee aware of this audit and the fact that we should be

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approaching the president of the LSB or Legal Services Board at some point in time. But yes, there is always a level of risk associated with delay. Thank you, Mr. Chair.

Chairman: Thank you. And, sorry, Ms. Brewster, just on that note, so with the Legal Services Board, from my understanding there has been a little turnover there in the last little while. Who is the current chief executive officer, and are they located here in Iqaluit? Mr. Suleiman.

Mr. Suleiman: Thank you, Chair, and I thank the member for the question. At this moment I do not know.

Chairman: Sorry. Mr. Suleiman, you have to close off. I have taken control of it but just so the people riding the tech know when to switch the mics over. Ms. Brewster, go ahead, please.

Ms. Brewster: Thank you, Mr. Chair. Of the seven audits not included in those -- is it seven or eight -- not included in those audit of payroll distribution reports that we just spoke about, of the rest of the audits, how many others are incomplete or paused? And if there are others, which ones? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. That was the only one. The other audits were completed. Thank you, Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for that. One of the audits concern the Department of Health use of credit cards. What were the main findings of the audit, and what actions were taken in response to the audit? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Suleiman.

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Some of the findings related to updating the FAM directive to incorporate clients of the GN so that departments would not be contravening FAM by booking travel. Thank you, Chair and thanks to the member for the question.

Chairman: Thank you. For the record, FAM is the Financial Administration Manual. Ms. Brewster.

Ms. Brewster: Thanks. I like to call some loved ones my FAM.

>>Laughter

Ms. Brewster: So moving on from that, there was an audit of Culture and Heritage and their compliance with the directive 810 of honoraria. Can I hear about that, please. Thank you.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. The main finding related to the Culture and Heritage audit related to honoraria eligibility and claims that lacked supported documentation to affirm participants' meeting attendance. This was attributed mainly due to poor recordkeeping. So what we recommended was that verification would be completed at this meeting so that when providing funding for honoraria it was all validated as far as a record of decision.

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Chairman: Thank you. Just before I go back to Ms. Brewster, I think I'm going to recognize the clock. We'll take a 15-minute break. Thank you.

>> Committee recessed at 15:16 and resumed at 15:36

Chairman: Thank you. I would like to call the meeting to order. Thanks everyone. I am sure everyone had a good little break. It seems like it's been a long day. It has been a long few days of a number of us in here, and I know a number of the witnesses have been returning from different hearings, so I appreciate everyone's patience. We're nearing the end, so we'll continue on. Ms. Brewster.

Ms. Brewster: Thank you. I think we left off on Culture and Heritage. I just want to know whether or not there's a standard for honoraria that's government-wide or does each department or division that engages elders or others where they are paying honoraria just go by something internal. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. Yes, we have a classification table in Financial Administrative Manual directive 810 that provides different

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classifications and also designated groups that fall into those classifications and provides the rates. Thank you, Chair. I thank the member for the question.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Just one more quick question on the internal audits. Family Services was audited for their foster-care payments, and I would just like to hear about that. Thank you, Mr. Chair.

Chairman: Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. There are a lot of findings within this report that we've also shared with Family Services. Given the nature of internal audit, we want to continue to have strong engagement by departments, so we want to make sure that these internal audits are not punitive in nature, so we want to hold some discretion on some information that's shared here today given the importance of the relationship we have with the department. Thank you, Chair. I thank the member for the question.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. That leads into what my follow-up question was going to be, which is, is there a specific reason why the findings of internal audits aren't published. I think it's really important to be as informative as possible, and I don't necessarily see audits as punitive. Most importantly they are informative, and the more information that we have, the better able we are to help to address any issues and concerns that arise from any audit. So can I hear more about why the results aren't published. Thank you, Mr. Chair.

Chairman: I think I've often said audit is not a four-letter word. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Maybe to expand on the comments made by Mr. Suleiman, some of the audits we do are fairly benign, and we're looking at adherence to financial administration manual directives and things like that. Sometimes departments come to us with suspected wrongdoing are thing that may have sensitive information for other reasons. I think our main concern that Mr. Suleiman is raising is if we're sharing publicly all the results of these audits, that will cease to happen. Nobody's going to come to us for audit advice any more, if we are then turning around and sharing that information publicly. At a high level, I think we can obviously share some things, but when it comes to sensitive things like foster-care payments, I think we want to respect the sensitive nature of those programs and not share those details. Thank you, Chair.

Chairman: Ms. Brewster, if you don't mind, I'm going to interject and ask Ms. Hogan her position on that statement. Ms. Hogan.

Ms. Hogan: Well, I think you're asking someone whose entire day-to-day life is public, when it comes to work. I mean, I would always encourage it. I know that our organization has an internal audit division and we publish our audits. I know that federally departments are encouraged to do so, as are Crown corporations, but they are not required, so we don't do see a mixed practice.

If it is around sensitivities, however, I have seen where there will be an internal report that is so much more detailed for management to help improve, but that an executive summary is made available publicly if the desire is to do that and that eliminates the sensitivities, perhaps, being out but still is transparent to citizens. But I think there's just a mis-practice. Thank you for seeking my views, Mr. Chair.

Chairman: Thank you. With that statement I would like to go back to the government. Mr. Young, is it something that the government would consider as putting out something such as an executive summary to these internal audits so there is some public awareness, and if there is something concerning, then members of the legislature can continue to follow up as appropriate. Mr. Young.

Mr. Young: Thank you, Mr. Chair. Yes, I think that would be an appropriate balance, and in our response to the report this year I think that's an approach we will take. Thank you, Chair.

Chairman: Thank you for that commitment and thank you for your comments, Ms. Hogan. Ms. Brewster.

Ms. Brewster: Thank you, Chair and thank you. Go team. I love hearing commitments and getting informed thoughts on these issues. I really appreciate it.

I'll move on to investment strategy and debt management. The 2023-2024 public accounts indicate that the Government of Nunavut's investment income increased from \$18,815,000 for the 2022-2023 fiscal year to just over \$56 million for the 2023-2024 fiscal year. This was an increase of 197.8 per cent. Over the past five fiscal years the government's revenue from investment income has increased by 523.2 per cent. I wonder what accounts for this significant increase. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. I wish I could tell you this is our new normal, but the reality is that interest rates were very high a few years ago, and we locked in some GICs some guarantees investment certificates at pretty high rates compared to what we have been getting historically and as they cashed out in the last

year or two, we are seeing a high return on our investments. However, I expect they are going to return to previous levels. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for that. How much revenue does the government expect to receive, having heard that, from investment income for the 2024-2025 and 2025-2026 fiscal years? Thank you, Mr. Chair.

Chairman: Thank you. If I may add into that question, what kind of impact does the borrowing agreement with Qulliq Energy Corporation factor into these numbers as well? Mr. Young.

Mr. Young: Thank you, Mr. Chair. To the first question, I don't have the estimates for the current year. We have some aggregate estimates in our main estimates but there are several numbers in there so I would have to go back to the background papers. But again, I can provide those in our follow-up.

With respect to the impact from Qulliq Energy, every loan we make to another entity, in this case its only Qulliq Energy Corp., that's that much less money we have to invest so there is a significant impact there. The instance that I mentioned earlier where we're loaning Qulliq Energy Corporation money to save them money but also to earn us additional on our deposits is great, but it means we can't invest it at higher rates. So there is a cost there. The exact cost would fluctuate with the market. Thank you, Mr. Chair.

Chairman: Thank you. If I may just add onto that, it also helps benefit the ratepayers that they are not having to pay those interest charges as a rate addition. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chair. I can't find where I scribbled that note down from an earlier response about that loan. Basically Deputy Minister Young you said it was great for both, related to interest rates, and now you're saying that it's actually not so great because it's impacting the ability to invest that money that was loaned at higher return rates. So which is it? Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question and the opportunity to clarify. The original loans I was referring to where we made loans specifically for the repayment of QEC's loans to external banks, those rates were quite favourable to us. The recent loans we've made are at low or no interest, so we're not making money on those ones.

There are two tranches of loans. The more recent ones are no interest to the government, but also as relates to QEC and eventually ratepayers but those original ones were at market rates. However, they were lower than existing bank loans for QEC. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you. I feel like it's worthwhile to state those two different amounts, just for everybody's knowledge. Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. I do have those numbers, but I will need about 30 seconds. Through you, Mr. Chair, if you could direct the question to Ms. Bai.

Chairman: Thank you, and my apologies, Ms. Bai. It appears I've been mispronouncing your

name all day. My sincere apologies. Thank you. Ms. Bai.

Ms. Bai: Thank you, Mr. Chair, and thank you for the question. I'll quickly open it up to make sure that I provide the right information. There are currently two loans with GN. One loan is 100 million and then the other loan is 78.7 million. So in total it is 178.7 million. And then the 100 million loan is to be amortized over 20 years at zero per cent interest. The 78.7 million loan is to amortize over ten years at zero per cent interest. Thank you, Mr. Chair.

Chairman: Thank you for that information. Ms. Brewster.

Ms. Brewster: Thank you. I do appreciate having that information. I would like to say, let's let that information marinate for a little while.

I'll just ask to what extent the amount of revenue that the government receives from investment income impacts the amount of revenue that it receives from the federal transfers under the *Federal-Provincial Fiscal Arrangements Act*. Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. The territorial formula of financing is a formula based on many factors and it calculates what we could collect, not what we actually collect, at average tax rates. So if we bring in more money or less money, it doesn't actually affect our payment from Canada. Thank you, Mr. Chair.

Chairman: Thank you for that. Ms. Brewster.

Ms. Brewster: Thank you for that. The Government of Nunavut's investment regulations made under the *Financial Administration Act* were most recently

amended in February 2025. I'm wondering, are there any further amendments to the investment regulations being actively considered? Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. No, we're not considering any further amendments at this time. Thank you.

Chairman: Ms. Brewster.

Ms. Brewster: The Government of Nunavut's investment policy was most recently revised in February 2024 and sunsets in March 2028. What specific changes to the policy were made? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. The policy was updated last year, as you stated. It mostly reflected current practice, because there was no policy that outlined what we were doing. Although it was allowed in regulation and it was all legal, there was no guiding documents so we decided to update our policy. I don't even recall if there was one previously, but we now have a policy that guides the work that we do in line with the regulations that are already in place. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you very much. I know we have, when we look at the geopolitical landscape we have a lot going on, and I know there has been a significant amount of work done by the Government of Nunavut to address the threats, especially related to the tariffs. I wonder if that impacts how the investment policy is approached and what else might impact that. I'm wondering if there are any further changes to the investment policy being actively considered. Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. The simple answer is no, and the reason is our policy that we put in place last year is already very safe and prudent, and we only invest in very safe things like bonds or guaranteed investment certificates. In a world of uncertainty I don't think we want to go anywhere else and that's the investment policy. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: The Government of Nunavut's investment policy indicates that the Financial Management Board or FMB, as stated earlier, may endorse an investment strategy to further develop the Government of Nunavut's approach to investing. I wonder, has the board approved a formal investment strategy, and if so, what are the main elements of that strategy? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. No, the board has not. We have some ideas internally in the department of what the strategies could look like, but we have not formalized those. Thank you, Mr. Chair.

Chairman: Ms. Brewster.

Ms. Brewster: I heard in a response just now about, my concern is about tariffs and the U.S. I'm just wondering, further on that information published on page 10 of the 2023-2024 Public Accounts indicates one of the most significant risks and uncertainties to which the Government of Nunavut is exposed is exposure to interest rate, market, and credit risk, and the Government of Nunavut's investment policy indicates that the purchase of investments denominated in United States dollars must be

authorized by the comptroller general. Does the Government of Nunavut currently own any U.S. dollar denominated instruments? Thank you, Mr. Chair.

Chairman: Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. No, we do not. Thank you.

Chairman: Thank you. If I just may interject for a moment, Ms. Brewster, while we're on the topic of the U.S., there has been a lot of discussion across the country here in Canada on freezing or cancelling government-procured with U.S.-based companies as part of retaliating measures against the Trump tariffs. When we think of companies like Oracle, which has its headquarters in Texas, how dependent are we on United States vendors, whether it's information technology, consulting, or capital projects? Mr. Young, do you have any feedback on that? Mr. Young.

Mr. Young: Thank you, Mr. Chair. You're absolutely right, Oracle is headquartered in the U.S. but our contract is with Oracle Canada. I know that's a slight difference, but when we look at these global players, Microsoft is another one, there's a certain point where we probably wouldn't be able to operate without any American firms. We haven't considered going away from Microsoft or Oracle or any of those big giants that dominate the market. Thank you, Mr. Chair.

Chairman: Thank you for that. Ms. Brewster.

Ms. Brewster: Thank you for that. It's interesting. So we don't have any U.S. dollar denominated instruments. Does the Government of Nunavut currently own any securities issued by the United States government? Thank you, Mr. Chair.

Chairman: Thank you. Sorry, I was going to add something to it, but thanks. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. No, we don't. And just in case there's more coming, I'll are very frank with what we do have, rather than continuing to tell you what you we don't.

We have a little bit of U.S. cash, American cash that we keep in an account simply for paying bills that are in American dollars, so we are not paying an exchange when we pay those bills. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: A little bit of cash.

>>Laughter

Ms. Brewster: I have little bit of cash too, but I would appreciate knowing a little bit more than that. Thank you, Mr. Chair.

Chairman: And whose pillow it's under. Mr. Young.

Mr. Young: Thank you, Mr. Chair. I don't have the number, the total value of the cash that we have in U.S. dollars, but my colleague is currently logging into our bank account as we speak. If you give us 30 seconds on the clock. Thank you, Mr. Chair, and thank you for your patience. We have \$608,000 American in our bank account right now. Thank you.

Chairman: Ms. Brewster.

Ms. Brewster: Thank you for that. I do appreciate that information and the levity. I'll go to the Auditor General because I'm so happy that you're here and I just want include you some more.

The 2023-2024 Public Accounts indicate that the Government of Nunavut's investment income increase from \$18,815,000 for 2022-2023 fiscal year to just over \$56 million for 2023-2024 fiscal year, as I said earlier, an increase of just over 197 per cent. And over the past fiscal years the revenue from investments has increased by well over 500 per cent.

How does this compare to the other two territories that your office audits? Thank you, Mr. Chair.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you, Chair. I don't have the individual details for the two territories, but I think I would offer up it's difficult to compare, because each territory would have their own investment policy and that policy might have different risk tolerances, have greater exposure to foreign currencies and so there are many things that would impact the performance of investments across the territory based on many factors that may not be consistent at all.

But I think it's fair to say that markets over the last few years have been on upswing, so it tends to reason that there would be improved return and it would also depend on how much excess cash is available that is being invested. There are just so many factors to consider. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for that. Like people, we sometimes want to compare ourselves with our cousins, you know the NWT and Yukon are very much our cousins. That's kind of why we're curious about stuff like that.

I would just then like to ask what specific observations and/or concerns that your office might have with respect to the Government of

Nunavut's investment policy and/or investment regulations. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Mr. Chair, I appreciate the member's comment. I often compare myself to my sister. One of us is a risk taker and one of us is not. I'll let you all figure out who is who in that equation.

We don't really look at the investment policy in order to provide advice. We do look at compliance with the investment policy to ensure that what is decided, whether it be here in the legislature or by senior officials, is respected so that the folks who manage it every day are at least following those guidelines.

Again, I can tell you that the investments are following the guidance that was set here. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: And I'm guessing your sister is the risk taker. I'll go back to the Government of Nunavut. I see that they are having a little aside here.

The Government of Nunavut's response to the Standing Committee's report on the review of the 2022-2023 Public Accounts indicates that the Public Sector Accounting Board of Canada has issued PS 3450, which is a new standard concerning financial instruments. The government's response states that this is a new standard which provides guidance on recognition, measurement, and presentation and disclosure of financial instruments. The potential for the most significant effect is on portfolio and other investments which are required to be measured at fair value. However, the Government of Nunavut has conclude the impact of not applying PS 3041 is immaterial. I

wonder, how did the government make this decision? Thank you, Mr. Chair.

Chairman: Mr. Young.

Mr. Young: Thank you, Mr. Chair. The comptroller is our internal expert on how we apply our accounting standards so I would like to, through you, pass it to him.

Chairman: Thank you. Mr. Suleiman.

Mr. Suleiman: Thank you, Chair. I thank the member for the question. Yes, what we did was we conducted a position paper. Whenever there's a new standard we have to conduct these position papers to determine how it's going to impact the Government of Nunavut. What we determine the biggest significance is around carrying the portfolio investments, either the market value or the book value.

PS standards essentially provide leeway in the sense that if something is determined to be immaterial that you can divert from it, in that sense. So in this situation we show the market value of our portfolio investments on page 33 of the Public Accounts with the book value. You can see that there's a very marginal difference between the book cost and the market cost. So we chose not to apply that standard. Thank you, Chair.

Chairman: Thank you. I have no more names on the list. I have a couple more questions to close. Go ahead, Ms. Brewster.

Ms. Brewster: Sorry. Thank you, Mr. Chair for recognizing me yet again. I really appreciate it. Just for everybody's knowledge, PSAB is again Public Sector Board of Canada.

I just want to go to the Auditor General to ask to what extent your office was consulted in these determinations and whether or not that's appropriate; or are you there for that kind of advice if you weren't consulted. We will go from there. Thank you, Mr. Chair.

Chairman: Thank you. Ms. Hogan.

Ms. Hogan: Thank you. So when a new standard comes into effect obviously we are actively engaged with the comptroller's office. We do not recommend one way or the other. It has to be management that makes that decision. It would be inappropriate for us to make the accounting choice and then audit the accounting choice. In this case because it is a departure from public sector accounting standards, that they should be carried at market value.

There is, as the comptroller said, that if it's immaterial you don't need to apply. So we would double-check that and we would expect that the comptroller's office would do that every year and we would look at it to make sure. Having the disclosure in the financial statements, however, also provides you with that information.

I think this is a great place to land and we issued a clean opinion, which means we felt it was compliant with public sector accounting standards. Thank you, Mr. Chair.

Chairman: Thank you. *Taima*. Thank you. Like I started to say, I don't have any more names on my list. I would like to finish off with a couple questions to close this before I go to closing comments.

There is a lot of talk about retaliatory tariffs, which I mentioned a little bit earlier in software and IT and different things. When it comes to procurement and capital projects, especially, and I can't anticipate there's a detailed analysis done, because the tariffs are in and they're out and they're in and they're out. I hate using the word "assume" but I'm going to use it anyway. I'm assuming that the government has taken

some steps to cushion themselves or to at least identify some areas of concern with specific, whether it be building materials or different types of procurement items or services. Mr. Seeley, I would like to get a little bit of feedback of what the status is within the government's thoughts on potential implications. Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chair. Very quickly, when discussions on tariffs and countertariffs were introduced, we took a couple of measures early on and that was adjusting the language in our tender documents to address with proponents how we would assign risk. So if they put in a bid would they be locked in on a bid price and carry that risk, or would there be an opportunity for them to revisit their bid after award. We built that into all active tenders quite some time ago. I apologize, I don't know the timing right off the top of my head, but that was any tenders that were actually online at that time we made amendments to, and we have since updated both our tenders and our contract documents for any contracts that have been awarded.

Simply put, the changes in those documents are that we will consider reasonable changes that can be demonstrated within the, based on how the tariff situation rolls out within any of those contracts. So it's just very basically assigning that risk and giving the vendors a very transparent way to manage it as part of the contract for any services, whether it be capital or O&M. Thank you, Mr. Chair.

Chairman: Thank you for that. My last question will to be to Human Resources. It has been mentioned a couple of times here today, specifically with Ms. Brewster bringing up a number of different crises that the Government of Nunavut or the Territory of Nunavut is undergoing. We talk about suicide prevention, we've just recently had Family Services in here on an audit. There have been a number of crises

identifying housing. Recently there was some media coverage where Minister Main stated there is a possibility of declaring a crisis within suicide prevention, specifically.

When a government declares a crisis or a state of emergency, it allows resources to be funneled or allocated to help combat that crisis. One of the issues that across I think all of them, across the board, has comes down to the lack of progress due to capacity where Human Resources specifically falls into.

If a crisis were to be declared by the government, pick one of the few that were mentioned, does the Department of Human Resources feel that that would be able to give them enough leverage or enough resources to be able to speed up the process to hire and fill some of these gaps? Or maybe speed up the process of constructing staff housing which has a direct impact on staffing levels? I would like to get the department's position on that. Thank you. Ms. Power.

Ms. Power: Thank you, Mr. Chair. That's an unusual question for HR, but I understand where it's coming from. I would say if a crisis is declared in any situation, it's not about you're now going to staff 10 positions. This is contract resources. If it's a crisis it's immediate. It's not about, even adding positions to an org chart takes time. That's not what a crisis demands. I think in any crisis you would be doing two things: Immediate is contract support, whatever you need; is it going to be ongoing; do we need to create some term positions? I know during COVID we created a number of term positions in a number of departments to support it. So there are mechanisms to do it.

No matter how much money you gave me today, I couldn't build you a house tomorrow, so a crisis necessitates immediate action. Some

these things are more long term. I will leave it there. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Power. I appreciate that response. I'm sure myself and colleagues will follow up with the appropriate ministers in a few weeks.

With that, I would like to invite the government to provide closing comments. Mr. Young.

Mr. Young: Thank you, Mr. Chair. To begin I want to say thank you to you and to the members of the Legislative Assembly for the discussions here today. They are instrumental in fostering transparency and accountability within our government.

I would also like to thank the members of the Legislative Assembly for their detailed review of the Public Accounts and for your thoughtful questions. The process holds us accountable and ensures that together we hold the highest standards of financial integrity. Our commitment to these standards has resulted in our continued strong credit rating and the recent increase in our federally regulated borrowing limit.

I also wish to express my appreciation to my colleagues who appeared with me here today. A special thank you to the team in the Department of Finance's comptrollership branch. Their hard work and diligence to produce the documents that we discussed today is appreciated.

Likewise, the corporate services teams across all departments play an important role in the accurate and recording and reporting of all financial transactions and their respective departments and the application of prudent financial management on a day-to-day basis.

Additionally, I extend my gratitude to our partners from the Office of the Auditor General. Your independent oversight and

thorough audits are essential to maintaining the trust and confidence of Nunavummiut in our financial processes. By doing so we can better serve the people of Nunavut and uphold the principles of good governance.

The detailed examination of the Public Accounts has highlighted both our achievements and areas where we must strive for improvement. It is through such rigorous scrutiny that we can ensure the responsible management of public funds and the continued trust of Nunavummiut. Thank you once again for your participation and engagement today. *Qujannamiik*, Mr. Chair.

Chairman: I'll allowed Mr. Hayes to have the last word yesterday, so I'll allow Ms. Hogan the same and do my closing comments now, and Ms. Hogan can finish off.

Again, I want to thank the witnesses for their engagement. Some witnesses were called more than others, but I think the appreciation and recognition of your attendance is most appreciated by the committee. We had heads-up there might be changing of seats for the next appearance regardless of who's on this side of it.

I want to thank the committee members for their engagement and following up with some good lines of questioning. Getting information out to the public is what we're here for to make sure that people are aware of opportunities and situations within the government, public accounts especially.

There's one thing that Ms. Hogan mentioned this morning that kind of made me reflect a little bit. 26 years that people have been coming into this chamber, maybe not 26 years in this chamber; there was a couple years not being used at the beginning. But it made me think back to what it would be like 25 years ago. I don't think there would be as many women in

this room, especially not all three women at the witness table, so I think that's worth noting.

We look at our finance staff here across the government in some respects, but here in the Assembly especially, most of our financial staff are women as well. We've got more women than men sitting in the committee right now, so I think it's just a reflection kind of thing. I think it's kind of a neat observation as how society is progressing, where 25 years ago it would be a bunch of old white men sitting where you're sitting right now.

Again it was just a kind of reflection I just want to do verbalize because I think it is an important evolution that we're continuing to see.

>>Applause

Chairman: With that, I would invite Ms. Hogan for closing comments. Thank you.

Ms. Hogan: Thank you, Mr. Chair. That is not lost on me. My organization in a few years will be celebrating it's 150th anniversary, and I am only the second woman to occupy this role, so I appreciate very much your comments.

On behalf of all of our staff who have been here over the last few days, the deputy auditor general as well as myself, I want to thank everyone whose path we've crossed in the territory, who have welcomed us very warmly to the territory and I look forward to returning on another visit, hopefully soon.

I do want to thank the committee for studying the public accounts. Studying a performance audit report seems so much simpler and easier. It's typically topics that are important, but studying the financial statements is not always that simple. While there's lots of conversation around the budget and the promises and commitments, the Public Accounts is really the opportunity to close that accountability loop and talk about what was really spent and the results of a given year. So thank you for doing that. It is a very important part of accountability and transparency.

Finally I just want to say that it is a privilege to serve the Legislature as you hold the government to account. So thank you, Mr. Chair.

Chairman: Thank you. As a father of four daughters, I thank you very much for your service. With that I will close the committee meeting and we will see everyone back here in a few weeks for our regular sitting. Thank you.

>>Committee adjourned at 16:20