Standing Committee on Oversight of Government Operations and Public Accounts Hearing on the 2021-22 Public Accounts of Nunavut Iqaluit, Nunavut September 21, 2023

Members Present:

George Hickes, Chair
Janet Pitsiulaaq Brewster
Joelie Kaernerk
Mary Killiktee
Adam Lightstone
Solomon Malliki
Karen Nutarak
Daniel Qavvik
Joseph Inagayuk Quqqiaq
Alexander Sammurtok, Co-Chair
Joe Savikataaq
Craig Simailak

Staff Members:

Alex Baldwin Stephen Innuksuk

Interpreters:

Eva Ayalik Andrew Dialla Attima Hadlari Millie Hikok Jacopoosie Peter Abraham Tagalik Blandina Tulugarjuk

Witnesses:

Jeff Chown, Deputy Minister of Finance
James Elliott, Environmental Liabilities
Project Manager
Michele LeBlanc-Havard, Director
Environmental Protection
Caroline Jean, Director
Sophie Miller, Assistant Auditor General
Susan Nichols, Comptroller General
Michael Robichaud, Principal
Dan Young, Assistant Deputy Minister Fiscal

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>>Committee commenced at 8:58

Chairman (Mr. Hickes): Good morning, everyone. Welcome back to the Standing Committee on Oversight of Government Operations and Public Accounts.

This morning we will be covering the televised hearing on the Public Accounts of Nunavut for 2021-22. I'll just get right into my opening comments and then we will proceed with the opening comments from the Office of the Auditor General and then following that, officials from the Government of Nunavut, and then we will continue on with questions from the Committee.

Good morning. 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 2021-22 Public Accounts of Nunavut.

On behalf of the Standing Committee, I am pleased to formally welcome the Office of the Auditor General of Canada to Iqaluit. I understand that for at least one of you, it's your first visit here, so welcome.

I am also pleased to introduce my Standing Committee colleagues:

- Mr. Alexander Sammurtok, Co-Chair of the Standing Committee and Member for Rankin Inlet North-Chesterfield Inlet;
- Janet Brewster, Member for Iqaluit-Sinaa;
- Joelie Kaernerk, Member for Amittuq;
- Mary Killiktee, Member for Uqqummiut;

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- Adam Arreak Lightstone, Member for Iqaluit-Manirajak;
- Solomon Malliki, Member for Aivilik;

I'm assuming that he will be here shortly.

- Karen Nutarak, Member for Tununiq;
- Daniel Qavvik, Member for Hudson Bay;
- Joseph Quqqiaq, Member for Netsilik;
- Joe Savikataaq, Member for Arviat South; and
- Craig Simailak for Baker Lake.

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 and again I will quote:

"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."

Committee Members, the 2021-22 Territorial

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2021-2022 ΡοργΔ^c

Public Accounts were tabled in the House on November 8, 2022. I anticipate that the next set of accounts will be tabled during the upcoming fall sitting of the Legislative Assembly.

The Management Responsibility for Financial Reporting statement contained in the most recently tabled Public Accounts of Nunavut indicates that and again I will quote:

"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."

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

- Budgetary and financial management sustainability and flexibility;
- Transparency in financial reporting;
- The process by which the government introduces bills to authorize the write-off of assets and debts;
- Risks and uncertainties, including "liabilities related to contaminated sites and the use of estimates to determine potential remediation costs";
- The activities of the Government of Nunavut's Contaminated Sites Working Group;
- Future changes in accounting standards that have been issued by the Public Sector Accounting Board of Canada; and
- The status of Comptrollership Branch

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priorities and initiatives that are contained in the Department of Finance's current business plan.

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.

Information published by the Office of the Auditor General indicates that its 2024 report to the Legislative Assembly will concern the topic of "Nunavut Public Housing." Recognizing that the office's 2008 report on the Nunavut Housing Corporation was tabled in the Legislative Assembly on May 22, 2008, I anticipate that this televised hearing will also provide an opportunity for Members to discuss the focus of the upcoming audit work.

I would like to conclude by addressing some housekeeping matters.

I ask all Members and witnesses to ensure that their cellphones and other electronic devices do not disrupt these proceedings.

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

Members of the Standing Committee have been provided with a number of documents for their ease of reference during this televised hearing. For the benefit of our witnesses and interpreters, I ask Members to be precise when quoting from or making reference to specific documents.

This hearing is being televised live across Nunavut on community cable stations and ᡩᠯᢞᡆᡤᢓL᠙ᡃᠦ

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the 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.

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

Ms. Miller: Thank you, Mr. Chairman. *Ullaakkut*/good morning to everyone. Mr. Chairman, thank you for this first-ever invitation to appear before the Committee to discuss our audit of the Government of Nunavut's consolidated financial statements for the '21-22 fiscal year. Joining me today is Caroline Jean, the director responsible for the audit. We look forward to supporting the Committee's review of the results of the government's financial transactions.

The '21-22 Public Accounts of Nunavut, which include the government's consolidated financial statements, were tabled in the Legislative Assembly on November 8, 2022. Our independent auditor's report is in Section II of the Public Accounts on pages 19 to 22.

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. We will focus on our audit.

As the Government of Nunavut's auditor, we examine the government's consolidated financial statements and express an opinion on them. We also report on the government's compliance with specified authorities. Our audit supports the Legislative Assembly's

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oversight of the government, promotes transparency, and encourages good financial management.

Let me start by stating that we issued an unqualified, or "clean," audit opinion on the government's consolidated financial statements for the '21-22 fiscal year. This is the 12th consecutive year that the government has received a clean opinion. A clean opinion means that in all material respects, the information in the financial statements was presented fairly and in accordance with Canadian public sector accounting standards and the government's transactions that we examined complied with specified authorities. In other words, you can rely on the information contained in the '21-22 financial statements.

The '21-22 consolidated financial statements show that the government had net financial assets of \$548 million as at March 31, 2022. In other words, its financial assets were enough to cover its liabilities with \$548 million left over.

The government makes estimates and assumptions that affect the amounts reported in the financial statements. The areas in which measurement uncertainty is the greatest are disclosed in the notes to the financial statements. These areas are inherently imprecise. As a result, it is possible that an amount appearing in these financial statements could significantly change in the future.

We wish to draw the Committee's attention to two issues that we have identified through our '21-22 governmental and territorial audits and that were part of our presentation deck provided to the Committee in advance of today's meeting. While these were not significant enough to affect our audit opinion on the government's consolidated financial

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For the spare parts and lubricants inventories, we once again issued a qualified opinion in our independent auditor's report on the Qulliq Energy Corporation's financial statements for the year ended March 31, 2022. This is a long-standing issue that stems from inadequate inventory management practices and significant control deficiencies within the corporation's year-end inventory procedures. These issues increase the risk that these inventories are being mismanaged and are not accurately reflected in the financial statements.

For the write-offs of tangible capital assets, we want to inform the Committee that as a result of requirements set out in the Financial Administration Act of Nunavut, management could not write off \$4.1 million of its tangible capital assets. The assets in question were deemed to have no future service potential to the government, but they could not be written off until management was authorized to do so by new legislation passed by the Legislative Assembly. As management had not received the necessary authorization when the financial statements were tabled, the assets were not removed from the consolidated financial statement position, and as a result, both the assets and the annual surplus were overstated.

In addition, we wish to inform the Committee that the government is adopting a new accounting standard in '22-23 that will require it to record a liability in relation to any legal obligation that will result in future costs when the assets are retired. The new standard is complex and involves the use of

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estimates and assumptions. We anticipate that the new standard will affect the consolidated financial statements because the government has tangible capital assets that are subject to this standard, such as buildings, equipment, and vehicles. For example, the government may have to remediate buildings with asbestos. The costs of such future legal obligations are known as an asset retirement obligation.

We wish to make the Committee aware of two issues relating to the adoption of the new accounting standard.

Firstly, our '22-23 independent auditor's report on the financial statements of the Nunavut Development Corporation includes a qualification relating to a scope limitation linked to asset retirement obligations. In other words, the corporation's '22-23 consolidated financial statements do not contain complete and accurate information about any potential future asset retirement obligations.

Secondly, the Qulliq Energy Corporation has not yet provided our office with the information we need to audit its asset retirement obligations. The corporation has informed us that it expects to provide the information we have requested at the end of September 2023. I must say that as of today, we're looking forward to that information, but we're not holding our breath. As a result, the corporation missed its statutory reporting deadline for the '22-23 financial statements.

These circumstances are currently preventing us from assessing the impact on our '22-23 audit opinion for the government's liabilities. The delays in getting this information means that we will issue our audit opinion on the government's consolidated financial statements later than usual, and this situation will affect our ability to support the

government in meeting its December 31 statutory deadline. Therefore, the Committee and other informed readers of the government's financial statements might not be receiving timely information for their decision-making processes, such as determining the government's budget and main estimates.

Finally, in recent years, our office has noticed that certain government departments and territorial corporations have experienced high levels of employee turnover and vacancies in key positions, which further increased during the pandemic. As a result, the high level of vacancies inherently increases the risk of fraud or error as it can lead to deficiencies within the internal control environment and have an impact on the successful delivery of programs. We believe this is an important root cause underlying many observations we also reported in our recent performance audits. Governmental representatives have indicated that challenges in securing staff housing can have a significant impact on the ability to attract potential candidates. We encourage the Committee to study this situation and ask the government about its recruitment strategy to ensure that it effectively supports the recruitment of qualified candidates and is able to fill vacant positions in a timely manner.

I would like to thank the Deputy Minister of Finance, the comptroller general, their staff, 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.

Once again, thank you for this opportunity to help support the Committee in its oversight of the government's finances. We look forward to meeting with you again in the

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Mr. Chairman, this concludes my opening remarks. We would be pleased to answer any questions the Committee might have. *Nakurmiik*. Thank you.

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

Mr. Chown: Thank you, Mr. Chairman. I just want to apologize in advance; my opening comments are rather lengthy, but I hope you find them informative.

Good morning and thank you for inviting us here before the Committee for the first-ever televised review of the Public Accounts of the Government of Nunavut. With me today from the Department of Finance is Susan Nichols, Comptroller General, and Dan Young, Assistant Deputy Minister, Fiscal Management. Also, from the Department of Environment, we have Michele LeBlanc-Havard, Director Environmental Protection, and James Elliott, Environmental Liabilities Project Manager. We look forward to discussing with you the 2021-22 Public Accounts.

As this is the first televised review of the Public Accounts, and for the benefit of those watching, I would like to begin by providing an overview of this highly technical document.

The Public Accounts is the primary accountability and transparency reporting mechanism on the financial operations of the Government of Nunavut. The Public Accounts present the financial position and results of operations of the consolidated reporting entity which includes government

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departments as well agencies, corporations, organizations, and funds which are controlled by the government.

The Public Accounts presents historical information related to events that have already happened. For this Standing Committee appearance, we are looking at the activities from April 1, 2021 through to March 31, 2022. This fiscal year occurred during the height of the COVID-19 pandemic and as a result, you will see numerous areas in the government's financial results that were impacted by the pandemic. Specifically, Committee Members may note that certain revenues were higher during the year as a result of federal COVID support. Further, several departments required supplementary budget appropriations to deal with the direct impacts of COVID-19, while other departments saw significant lapses in their budgets due the impact on both government and private sector operations.

The Public Accounts is broken down into three main sections:

- Section I: Financial Statement Discussion and Analysis
- Section II: Consolidated Financial Statements, and
- Section III: Non-Consolidated Financial Statements

I will explain these three sections in further detail.

Section I: Financial Statement Discussion and Analysis

Section I: Financial Statement Discussion and Analysis is intended to provide an overview of the government's financial position, changes in its financial position, and its performance. In developing this section of the Public Accounts, the ACCD4. ACPLP4. AFCD ACD4. ACPCD4. ACPCD4.

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Department of Finance looked for guidance within professional standards and literature as well as through a review of what is presented in other jurisdictions.

The Financial Statement Discussion and Analysis section provides insight into revenue and expenditure variances as well as other concepts such as risks and uncertainties and indicators of financial condition such as "sustainability" and "flexibility," areas which the Committee noted as being of particular interest. The purpose of these topics is to provide additional information that may be helpful to decision-makers and stakeholders within and external to the government.

Section II: Consolidated Financial Statements

The second section of the Public Accounts is the consolidated financial statements. This section is audited by the Office of the Auditor General of Canada and for which an audit opinion is given. In this section, Committee Members will find the Management Responsibility Letter, the Independent Auditor's Report, and the various statements, notes, and schedules that make up the consolidated financial statements. I will touch on a few of the more significant components.

The Independent Auditor's Report is provided by the Auditor General of Canada and includes the auditor's opinion with respect to the correctness and fairness of the financial statements and provides an opinion regarding compliance with various legislative authorities. I am pleased to advise you that for the fiscal year ended March 31, 2022, the Government of Nunavut received a clean audit opinion.

The Statement of Financial Position provides a snapshot in time of the government's

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assets, liabilities, and accumulated surplus and/or deficit at March 31 of the fiscal year. Currently, the government is in an accumulated surplus position, which means that the value of all the government's financial and non-financial assets is higher than the value of all its debts. Essentially, this number is one representation of the overall worth or value of the government in financial terms. It is important, however, to understand that this "accumulated surplus" does not represent the amount of money available for reinvestment in programs, services, and infrastructure. The reason for this is that the government's assets are represented by a combination of both financial assets, such as cash or accounts receivable, and non-financial assets, the most significant of which is tangible capital assets. Tangible capital assets are the schools, health centres, power plants, and other infrastructure used by the government to provide services to the public. The value of these assets is part of the accumulated surplus and cannot be accessed without selling these facilities.

The Statement of Operations and Accumulated Surplus provides a picture of the overall results of operations that occurred during the fiscal year. The statement presents the budget and actual results for revenues, expenditures, and the resulting surplus or deficit for the year.

Expenses in the consolidated statement of operations are categorized by major program areas. While these program areas closely resemble government departments, they are not an exact match. This is because public agencies have also been consolidated into these major program areas. For example, the Finance program area includes the Qulliq Energy Corporation, and the Education program area includes Nunavut Arctic College. Committee Members may note

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significant differences between the budget and actual results in the consolidated statement of operations and the accumulated surplus. Some differences are related to actual revenues or expenditures being different than originally planned, whereas other differences have to do with how related party transactions are accounted for when preparing the consolidated financial statements.

The Notes and Schedules to the Consolidated Financial Statements provide additional detail to supplement the higher-level information presented in the financial statements. Often the notes offer details into changes to financial accounting standards or how certain types of assets or liabilities are recorded in the statement. The Standing Committee expressed an interest in two areas which have been noted in the 2021-22 Public Accounts: accounting for contaminated sites and future accounting standard changes with respect to asset retirement obligations. I would like to take the opportunity to briefly clarify the Department of Finance's role with respect to these two matters.

Regarding contaminated sites, the Department of Finance's role is to ensure that the Public Accounts accurately present the government's accounting policies and financial information with respect to contaminated sites. Finance works with all relevant departments and agencies to ensure that appropriate information is gathered and reported, consistent with public sector accounting standards, regarding the liability or possible liabilities for the remediation of contaminated sites. The Department of Finance is not responsible for the ongoing management of contaminated sites.

Regarding asset retirement obligations, the Department of Finance is responsible for coordinating the implementation of the new ϤͰϽ ϤንϟՐ·ʹϧʹͰͼϭʹͰϭϤʹ϶Ͻͼ
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Section III: Non-Consolidated Financial Statements

The third section of the Public Accounts is the Non-Consolidated Financial Statements. Although this section is not audited, it is still examined by the Office of the Auditor General because it is included in the consolidated financial statements.

The non-consolidated financial statements present the financial position and results of operations for the core government departments. These statements provide an accountability document for government operations and spending that were approved through the budget appropriations in the main estimates and capital estimates.

The non-consolidated financial statements include several statements, notes, and schedules that provide similar information as those in the consolidated financial statements and so I will not elaborate further on those documents. I would, however, like to make note of some of the schedules provided in this section that may be of particular interest to the Committee.

Schedule A provides a more detailed breakdown of the revenues received from core government operations. This includes revenues from the Government of Canada as

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well as those from taxation and other areas, such as revolving funds.

Schedule B provides an overview of all expenditures, including those funded from appropriations, third party agreements, and revolving funds. The information in Schedule B is broken down into more detail through Schedules B.1, B.2, and B.3.

Schedule B.1 provides the best source of information for how departments performed compared to their budgeted appropriations for the year on both operations and capital spending.

Schedule B.2 provides a comparison by department of original budget to actual expenditures under third party agreements. Members will note there are often significant variances between original budget and actual expenditures in this area. These variances occur because the government only includes known funding agreements in its budget at the start of the year. It is a regular occurrence for additional funding agreements to be entered into during the year which result in additional spending.

Schedule B.3 provides more detail on the spending under the various revolving funds.

Overview of financial results for 2021-22

Now that I have provided an overview of the various components of the Public Accounts, I would like to provide some brief financial highlights for the year under review by this Committee. The 2022 Consolidated Public Accounts include \$2.82 billion in revenues and \$2.55 billion in expenses, which resulted in an operating surplus of \$268.8 million. This surplus, when combined with past surpluses, resulted in an accumulated surplus of \$3.34 billion.

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Spending by government departments on capital infrastructure through appropriations, disbursements to territorial corporations, and third party funding was \$322.5 million.

The government maintained a healthy cash position of \$1.12 billion. Overall, financial assets increased by \$224 million to \$1.84 billion, while net financial assets increased by \$145 million to \$547.7 million.

Long-term debt remained steady at \$196.6 million and consists mostly of various loans and credit facilities for the Qulliq Energy Corporation and the Nunavut Housing Corporation. Government borrowing as defined in the *Nunavut Borrowing Limits Regulations* was \$421.6 million at year-end, leaving \$328.4 million of borrowing capacity still available from the \$750 million authorized limit.

Write-Off of Asset and Debts

Before I conclude my opening comments, I would like to touch on one other matter identified by the Committee as an area of interest. Back in July and October 2022, the Standing Committee on Legislation exchanged correspondence with both the Department of Finance and the Office of the Auditor General regarding matters arising from the consideration of Bill 3, the proposed Write-Off of Assets and Debts Act, 2020-21. At the time, concerns were raised by the Committee regarding the timing for the signoff of the Public Accounts in relation to the timing of the introduction of the Act to approve the write-offs.

The Department of Finance has explored this matter further to assess what the best approach should be going forward. In doing so, the department considered the need for balance between timely financial reporting, public accountability, and legislative authority.

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The timing issue in question arose as a result of improvements in the timely presentation of the annual Public Accounts. Timeliness is an important factor in the preparation of annual financial reports and it is a positive thing for the government to have advanced its financial reporting by several months from where it was in the early years of Nunavut. However, we must still ensure legislative authorities are adhered to.

Another observation in our consideration of this matter is how to effectively balance the need for legislative decision-making versus operational decision-making on certain issues while still ensuring public accountability is maintained. The decision to record a writeoff in the government's financial statements is largely an accounting decision guided by an analysis of public sector accounting standards in relation to events that have already occurred. A good example of this is when a public housing unit burns down or when year-end inventories of fuel require adjustment to reflect actual inventory on hand. Approving or rejecting an Act in the Legislative Assembly will not change the fact that the housing unit or fuel no longer exist. In these examples, it is important that the government publicly report on these events so it can be held accountable by the public and Members of the Legislative Assembly. However, the decision on whether to record these write-offs in the Public Accounts is arguably a matter of accounting policy rather than a legislative decision. In fact, to not accurately record these events in compliance with public sector accounting standards would be a violation of the Nunavut Act and the Financial Administration Act.

The Department of Finance notes that the Government of the Northwest Territories has made amendments to its *Financial Administration Act* to better reflect the

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administrative nature of these decisions. Authority to approve write-offs for the Government of the Northwest Territories has been given to the Financial Management Board, with the ability to delegate to certain public officers for write-offs of a lower amount. Accountability is maintained through the requirement to publicly report these write-offs annually in the Public Accounts. The Department of Finance is considering pursuing similar amendments to Nunavut's *Financial Administration Act*.

Closing Remarks

At this time, I would like to acknowledge the work of our financial reporting team, as well as the work of the corporate services finance teams from the various government departments and public agencies that contributed to the timely completion and tabling of the 2021-22 Public Accounts.

I thank the Standing Committee for indulging my rather lengthy opening comments and I hope that I have adequately addressed the various issues identified by the Standing Committee. This concludes my opening comments. Thank you.

Chairman: Thank you, Mr. Chown. I would like to apologize to the Committee and witnesses here. In my haste and excitement in getting going this morning, I had neglected our first agenda item and that's the opening prayer. I'm going to take a step back to Item 1 on our agenda and ask Mr. Simailak to lead us in prayer so we can proceed. Thank you.

>>Prayer

Chairman: Thank you, Mr. Simailak. Now that the opening comments have been completed, I would like to invite Committee Members to have any general comments to the opening comments. Mr. Lightstone.

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Mr. Lightstone: Thank you, Mr. Chairman. Good morning, colleagues, government officials, as well as those viewing the proceedings today. I would like to thank Deputy Minister Jeff Chown as well as Comptroller General Susan Nichols, as well as the OAG and environment staff for appearing before the Committee today.

In addition, I would expressly like to thank Deputy Minister Chown for his leadership. Your experience as director of expenditure management as well as former comptroller general has proven invaluable and have, no doubt, made you the most capable and strong Deputy Minister of Finance in Nunavut's history.

In addition, the significant contributions of our Comptroller General, Susan Nichols, was also aided by her experience gained during her career with the Department of Finance, working in financial operations, all the way up to director of financial reporting and controls, which is the office responsible for producing these Public Accounts.

As was noted, today marks a significant occasion as it is the first time in Nunavut's history that a Public Accounts Committee will actually be reviewing the Government of Nunavut's Public Accounts.

In all Legislative Assemblies and Parliaments across the British Commonwealth, the Public Accounts Committee is one of the most significant and active committees. The Public Accounts Committee is an essential component of the Westminster system of Parliament oversight. In general, public accounts committees are responsible for examining financial statements, also known as public accounts, examining whether government has spent funds as appropriated by the legislature and examines whether government has spent funds with due regard

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to economy and efficiency and whether government programs remain effective.

Today marks a significant moment for me personally, as during my time working with the Department of Finance, I've lost count of the number of budget documents that I helped through main estimates, capital estimates, and supplementary appropriations. I'd also like to thank our Comptroller General, Susan Nichols, for allowing me the opportunity to contribute to the consolidation of two of the Government of Nunavut's two sets of public accounts.

Today, I get the opportunity, alongside my fellow colleagues, as we ensure the financial transparency of our government by reviewing the public accounts, and ensuring the expenditures align with the budgets set out through our appropriations.

In addition, I would like to commend the Department of Finance for its efforts to increase the transparency of the Government of Nunavut in recent years. In 2021, the Department of Finance produced the first-ever consolidated budget, which makes the actual expenditures presented in the public accounts comparable to the budgets passed by this Assembly.

Further, in 2018-19, the public accounts of the Government of Nunavut included its first management and discussion and analysis section. The financial statement discussion analyses are included with financial statements to provide additional information related to its financial position and changes in its financial position, as well as its performance. Most recently, December 2022, the Department of Finance released its first-ever public fiscal mid-year update, but there is always room for improvement.

Some areas which I would like to touch upon

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today are increasing the transparency or enhancing the disclosure with environmental liabilities for contaminated sites, enhancing the disclosure of contingent liabilities, increasing the frequency of in-year reporting, comparability of fiscal data, as well as comparing the Government of Nunavut's financial transparency with that of international standards.

I look forward to the discussions that we'll be having today and look forward to repeating this exercise in the coming years. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Lightstone. Are there any other Committee Members who have any general comments to the opening comments? Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you. Good morning and thank you, Mr. Chairman. I would like to ask a question to the Office of the Auditor General. Actually, I want to speak to the report submitted by the Office of the Auditor General where it speaks to the mandates and in this report specifically the introductory comments prior to the review where it led to a question revolving around the Qulliq Energy Corporation. It pertains to the risk assessment concerns or perhaps a dangerous work environment, or that there is a safety hazard or a potential hazard.

It is listed on page 3 actually, in paragraph 9 where it speaks to the issue, opining that this isn't operating smoothly which was noted by the auditors, but it doesn't elaborate what happened exactly and whether there was a management response as the report does not speak to that.

I would like to know if our government's Department of Finance has provided a response to the financial expenditures, and it seems a partial answer was provided, Ldd d%ncnd%ro%, acb
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nonetheless, as it relates to the energy rates and corporation expenditure reports or statements do not show any meaningful improvements.

This was the noted observance that this is poorly managed perhaps, and this leads to my next question. Has a response been submitted replying to these findings from the department, as it lists here in paragraph 9? Based on the language used, it shows a concern listed and I wonder if this concern has been addressed and resolved to date. Has a proper response been provided? I would like to see a report stating that these concerns were reviewed, resolved, and responded to at our next review. I would like to hear that in the next report.

Further, when looking at the financial expenditures, along with the public accounts and prior to the reviews, the previous reports should be responded to prior to being tabled. When they are tabled for review, we have to carefully review all of these past expenses and which would show the review ending on March 31, 2022.

Has the Office of the Auditor General heard any ideas from the Qulliq Energy Corporation on how to improve the situation? I just want an explanation whether this occurred. Thank you, Mr. Chairman.

Chairman: Thank you, Ms. Killiktee. This will get us started on the lines of questioning then. Just before I go to Ms. Miller; with the public accounts, as Members noted, it can go all over the board, so I'm going to try and keep some control, somewhat, or at least have some direction.

The Committee Members do have some thematic areas that we've covered, so if Members could at least acknowledge what section or thematic area they are in when P/P/P/P/P/P/P/PPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPPP

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I'm not saying we have to stay on the same theme and go theme by theme. I will allow the flexibility at this time. I may reign it in later, but at this time we can kind of go anywhere as this is the first time this is happening. I want to see how it plays out, but I would request that Members acknowledge what thematic area they are in, if they have that information in front them as they are asking a question.

To Member Killiktee's question, Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In paragraph 9, we highlighted in our opening statement the fact that we have a qualified opinion on the independent auditor's report of Qulliq Energy Corporation's financial statements for the year of March 31, 2022, and its relation to these spare parts and lubricant inventories specifically.

Currently, the audit is being conducted, as everyone can appreciate. Last year, our office issued what we call a 'management letter' identifying the observations, weaknesses, and recommendations that we had provided to Qulliq Energy. This year, the situation hasn't improved. We have provided our information, what needed to change, and we did highlight the risks associated with the deficiencies that we've noted.

At this time, while we cannot necessarily comment on the nature of where we are right now, the likelihood is that the scenario risks to be the same as last year, in terms of from an audit opinion perspective.

Chairman: Thank you, Ms. Miller. Maybe just acknowledge the Chair after you've completed your comments and then the

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people running the microphones will know when to switch back to me.

Just before I go back to Ms. Killiktee, I think it would be important and maybe, assuming Ms. Killiktee's next question would be to get some information from the Department of Finance, I realize, the Qulliq Energy Corporation is at arm's length, but to get Finance's comments on the inventory control issue at the Qulliq Energy Corporation. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. This is a long-standing issue at the QEC, and the corporation is aware and has been working towards trying to improve the inventory management. They have faced various challenges over the years on that, but the corporation has, for the current year, implemented the auditor's recommendations with the communities of Iqaluit and Rankin. The inventory account for these two communities is scheduled to occur in October of this year and if these changes are sufficient, the recommendations will be implemented in the remaining communities for the QEC. Thank you.

Chairman: Thank you, Mr. Chown. Ms. Killiktee.

Ms. Killiktee (interpretation): I understood.

Chairman: Okay. (interpretation) Are you finished? (interpretation ends) Okay. Thank you. I don't have another name on my list. Mr. Lightstone, and then Mr. Simailak.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to continue on with questions to the Office of the Auditor General regarding the QEC's qualified opinion related to inventory management. As the Office of the Auditor General had indicated, this has been a very long-standing issue, and I would like

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to ask when the Office of the Auditor General had first indicated this inventory management as an issue? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In terms of a long-standing issue, at least from information that I am currently receiving, it is since 2015. It might be prior to that, but we're happy, Mr. Chairman, to come back to the Committee with more precision. Thank you.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. 2015; that's going on eight years. In the Auditor General's opening comments, it highlighted significant risks associated with improper asset in inventory management and control. This is an issue of concern and I appreciate Deputy Minister Chown's response that QEC has made some progress in inventory management in Iqaluit and Rankin. I would like to follow-up with a question to the Deputy Minister. What sort of challenges or barriers does Qulliq Energy Corporation face, or [what is] preventing them from extending the asset or inventory management control into the other communities, and when can we expect OEC to have an internal system of control in place to satisfy the Auditor General's concerns? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Some of the variances related to timing issues versus when the inventory was received or used versus when it was recorded, and challenges around inventory and transit being recorded before it's

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Another matter that we noted with the QEC is the level of detail to which some of their inventory to was kept at, so things like nuts and bolts, which are really not that material were being tracked in their inventory. They actually have plans to expense those items on a go forward basis when purchased, rather than trying to track them as inventory. They're just not material enough to do that. Those are some of the issues.

Like I said, the QEC is working to make things better on the inventory front. We're hoping that this year's audit will result in improvements, and hopefully in the next year or two we will see that qualification removed. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister. My understanding from your response is the main issues are the planning and the delivery, as well as the recording of inventories, and accessibility of the inventory, as you indicated that at the time of the accounts, some inventories were still actually buried in snow.

Then you mentioned the nuts and the bolts that are kept in stock. Yes, I don't see that as being a material concern to the Office of the

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Auditor General and I hope that the QEC doesn't intend on counting all those nuts and bolts. I guess the second part of my question was: is there any sort of estimate or timeline that the QEC has in mind for expanding the inventory management and control beyond the two current communities? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown. Ms. Nichols.

Ms. Nichols: I think the QEC's plan is to first see how the new inventory controls work in Iqaluit and in Rankin, and if those are sufficient, they will then implement those same controls into the other communities. I believe the Auditor General is scheduled then to do accounts in those other communities in August 2024. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Ms. Nichols. Moving on to my next line of questioning, in the Auditor General's opening comments, they had indicated that the new accounting standards that are coming into force with regard to asset retirement obligations and the associated liabilities is posing a challenge with development of the current year Public Accounts and the impact it's going to have on the timeliness of the presentation of the Public Accounts and whether or not the Department of Finance will meet the statutory obligation to table the Public Accounts by December 31.

Before going on to the question, I would like to highlight the tremendous work that Ms. Nichols has done with financial reporting. I recall hearing the stories of the early days when financial reporting was so backlogged that it was working on multiple Public Accounts in one given year. I would also like

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With that being said, it's unfortunate to hear that the new accounting standard with the asset retirement obligations may cause a delay and may threaten the government's obligation to meet the statutory deadline. I think there were two agencies that were highlighted in the OAG's opening comments, both the Qulliq Energy Corporation and, I think it was, the Nunavut Development Corporation who are having trouble going through the process to determine the liability for that asset retirement obligation.

I was wondering if the Department of Finance would be able to expand and elaborate on the process they went through to determine the departmental asset retirement obligations and also the challenges that these two agencies face in doing the same exercise. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Lightstone. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'll make a couple very brief comments and then the Chair would pass it over to Ms. Nichols.

It is true that we're having issues with the implementation of the standard, and we do expect that we will not have the Public Accounts tabled as early as we have the past few years. The past few years, we have actually tabled earlier. Our statutory deadline is December 31 and we have been able to table late in the fall session, which would be early November. We do not expect we will meet that early November date, but we do hope to still meet the December 31 deadline. A lot of work still to do, but we do hope to

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still meet that December 31 deadline.

For more details on the issues and challenges, I could pass that on to Ms. Nichols, please.

Chairman: Thank you, Mr. Chown. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. This is a very complex standard. It requires substantial effort to review territorial legislation, federal legislation, an analysis of significant tangible capital assets portfolio, contract and leasing agreements. It also requires substantial effort to develop estimates and for the cost of the remediation and the estimated liability. Each of these territorial corporations as well as the Government of Nunavut is responsible for the implementation of the standard independently.

We became aware of the NDC's issues in June and we're working with them to rectify the situation. In terms of the approach of the standard, again, the first step was to identify which assets were in scope, we had to identify which territorial legislation was applicable, and then based on the criteria of the standard, work through all of the assets to identify which ones were in scope. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. With regard to the assets retirement obligations for the two territorial corporations, the NDC, I'm assuming that they don't have much on their books for assets, so we can assume it's a subsidiary of the development corporation, and the QEC, I'm assuming, has the potential for significant liability with regard to the retirement of their assets. I guess my next

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question for those two entities: on the potential for a significant liability associated, do these two entities have sufficient budgets to meet the potential accruals associated with the retirement asset liabilities? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. With respect to these territorial corporations, unlike government departments, they don't require an appropriation, so there are no appropriation issues. The value of these accruals will, likely for the QEC, be significant, but it is an accounting entry. From a financial perspective, yes, they will be an expenditure and liability that has to be booked on the books, but there's not actually an immediate cash outlay related to those until they have to be remediated, so no immediate direct impact on their borrowing or cash flow. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to move on to my next line of questioning. As I indicated in my opening remarks, the Department of Finance recently began including the financial statement discussion and analysis section in the Public Accounts. I was very happy to see this when the department began this exercise. The first year that the Public Accounts included the FSDA, or the financial statement discussion analysis, section is March 31, 2019, it was quite substantial. There was a tremendous amount of information in there, which was very useful to readers and other users of this information, and in 2019 the discussion and analysis section included 15 sections which accounted for about 30 pages.

However, in the most recent Public Accounts, the discussion and analysis section has been

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drastically reduced. It now consists of four sections and 12 pages. My next question will be for the Department of Finance and I would like to ask why 11 sections of the discussion analysis was removed from the other Public Accounts. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Ms. Nichols: Thank you, Mr. Chairman. The initial draft was quite lengthy and it was basically an experiment for us. We weren't sure what information people would be interested in. As you can imagine, maintaining and producing documents and information of that size annually can be quite challenging. We did also look to other jurisdictions to see what kind of information they were presenting. In the second year, we reduced it to be a more concise document. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you. I understand the desire to be concise. As I indicated, the more information is provided and made public, the better. The purpose of the discussion analysis portion highlighting some of the outcomes and performance throughout the years is very good to see. I would like to encourage the Department of Finance to return to the original format or at least expand upon the current format to provide additional information.

I would like to move on to my next line of questioning and it's in regard to the financial assets held by the Government of Nunavut. In the Deputy Minister's opening comments, it stated that there is a significant surplus leading to a significant increase in the cash and cash equivalents held by the Government of Nunavut. I'm trying to find that figure.

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Sorry; I can't find the figure in your opening comments, but if I recall correctly, the current cash balance of the Government of Nunavut is in excess of \$1.2 billion and increased by nearly a quarter of a billion dollars this year.

One question that I have asked in the past is: what are the working capital requirements of the Government of Nunavut? Is it necessary for the government to hold that much cash and cash equivalents? Based on cash flow requirements or historical requirements and future projections, what is the best or most, I guess, optimal amount of cash that the Government of Nunavut should be utilizing? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. As far as an exact number as to the optimal amount of cash that we should have on hand, I think that's a hard number to give a specific number to. It would change in any given year, depending on the government's operating budget, particularly on its capital budget and how much cash might be flowing out for capital. Throughout the year, that number changes, particularly at time of fuel resupply, so it does flux throughout the year and many factors impact what the optimal amount is.

I can say that in the last couple of years we have recognized, as that cash balance has grown, that there are hopefully opportunities to put those funds to use, either earning income for us or, of course, being used by the government for their priorities. We have been working with our Expenditure Management Division on a treasury strategy and cash management strategy, so on both, trying to find that optimal balance in any given year and finding ways to invest. You won't notice it as much in these statements,

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but when you see upcoming statements, you will see more funds moved out to portfolio investments so that they are earning higher interest rates.

The cash balance is dropping as funds move into portfolio investments and the government, of course, has also announced in their platform that they intend to go into deficits during the term of this government and use up some of that surplus to meet some of the critical infrastructure needs like long-term care, for example. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. I would like to pose my next question to the Office of the Auditor General. If they would be able to provide an opinion on the cash and cash equivalents held by the Government of Nunavut, and I did find the amount in the opening comments of \$1.1 billion in cash. Does the Office of the Auditor General feel like that is a healthy bank balance for a government of this size? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. The assessment of the amount of cash and cash equivalent is not part of the scope of the work that we do for the audit opinion on the financial statement. However, as for the Committee's consideration, it would be to see what types of projects are planned for the future to be able to assess the amount and also the types of activities and expenses it plans in the following year. Thank you, Mr. Chairman.

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

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Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. My next question will be for the Department of Finance. One of the Financial Administration Manual directives is on the need for the government to produce cash flow projections in order to determine the cash requirements for the remaining fiscal year. I would like to ask how adequately the Department of Finance monitors the cash flow needs of departments and the Government of Nunavut as a whole. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The initial monitoring or estimating of cash flow needs comes during the annual budget load process. When departments do get their budgets approved for the year, part of the information they provide to Finance is their estimates of their cash flow needs over the year. The accuracy of those cash flows varies across departments, but it's a starting point for us.

One thing, as I mentioned previously, that we're working on to try to better improve that is in addition to those cash flows on the initial budget, which can change throughout the year, Finance, as part of the cash management strategy, has been trying to look at cash flow trends and trying to identify better ways to monitor and predict the cash flow needs. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to move on to my next line of questioning. In my opening comments, I mentioned the need to evaluate the Government of Nunavut's fiscal transparency compared to international standards. The reason that I bring this up is that looking at the public accounts committee in the

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Northwest Territories, they had conducted an evaluation of the Government of the Northwest Territories fiscal transparency and compared it with international standards, specifically the International Monetary Fund's Fiscal Transparency Code, which is labelled the international standard for disclosure of information about public finances. The NWT's public accounts committee evaluation determined that the GNWT met the highest advanced standard and transparency in 5 of the 12 dimensions of those international standards.

Looking at the different criteria where the Government of the Northwest Territories sits in their fiscal transparency metrics, I'm assuming that we would be very close to where the GNWT sits, but I would like to ask the Department of Finance if they feel that the level of fiscal transparency is adequate and how the Government of Nunavut would compare to these international standards for disclosure of information about public finances. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I would like to hope that we compare favourably. I haven't done a comparison, so I can't say that definitively, but as a government, we certainly do our best to be as transparent as possible.

One of the challenges that we do face is as a very small government, we also have a very small team of people to produce the financial results for the government, and even within those small teams, it's very difficult to recruit into positions. Our comptroller general, who was previously the director of financial reporting and controls, has been working diligently to find a new director of financial reporting and controls for several years now and it's very difficult to recruit into those

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We certainly do our best to produce as transparent of information as we can, but also, with our limited workforce, we have to balance providing more information with providing timely information. It's always a struggle to find that right balance, but we certainly strive over time to continue to be more transparent and are open to considering suggestions from the Committee. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. I definitely think that our own Public Accounts Committee should replicate the exercise that the public accounts committee in the Northwest Territories had utilized so that we can determine where the Government of Nunavut sits and allow us as a Public Accounts Committee to make better recommendations to enhance the transparency of the reporting of government spending.

Returning to the Deputy Minister's response, in recognition of this small financial reporting team producing the Public Accounts and the challenges in recruiting those hard-to-fill positions, my next question for the Department of Finance is: with the new ERP system, how much of an impact will that have on the financial reporting, or the year-end process to produce the Public Accounts? Will there be a module on financial reporting and will it expedite the process? Those are my questions. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown, in your response, maybe you could, for the listening audience, mention what ERP stands for. All Members, please avoid the use of acronyms

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Mr. Chown: Thank you, Mr. Chairman. I guess ERP is the "Enterprise Resource Planning System" that will be encompassing all of our financial and human resource systems when it rolls out.

Our expectations absolutely are that this new system will reduce workload and thus make our small teams more effective. Right now, as the Member would know, we have most of our budgeting and variance reporting information and spreadsheets, we have different sets of spreadsheets for each and we have to repopulate that information every time we want to do a report. With the new ERP expectation is the information will be integrated, so from initial budgets through to reporting, that will all be within the same system, reducing quite significantly the amount of duplication of effort and increasing our ability to access information faster. Absolutely we do expect that that system will improve our ability to be more effective and to report more detailed information. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to move on to my next line of questioning. In my opening comments I had also made a comment regarding the comparability of fiscal data.

Mr. Chairman, an additional barrier to fiscal comparability is publication format.
Currently the only format that the budget and Public Accounts are made public is through PDF on the Government of Nunavut's website. Each of these PDFs are limited to a single year, making it onerous and even prohibitive for users to manipulate data and assess long-term trends, beyond those included in the discussion in the analysis

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Other jurisdictions provide examples of digital publication formats that make it easier for the public to use the Public Accounts. For example, Ontario provides searchable webbased tables of spending items broken down by program and it even includes this information in excel format. The Government of Quebec displays web-based graphs of high-level fiscal aggregates with 10 years of historical data and links the relevant page in the traditional Public Accounts document.

I do recognize that the Procurement Division of Community Government Services does an excellent job in compiling all of the relevant information included in the procurement activity report. However, I do note that the procurement activity report does not capture all expenditures, and therefore, the total does not equal the actual expenditures presented in the Public Accounts, and lastly, I would like to note that Nova Scotia wins the public sector transparency trophy in Canada as a volume three, their Public Accounts, lists all of the expenditures made by the government, by department, and by vendor.

I would like to encourage the Department of Finance to keep Nova Scotia's volume 2 of volume 3 of Public Accounts in mind while designing the requirements of our new enterprise resource planning system. I would like to ask for my last question: with the new ERP system, how easy would it be for our own Public Accounts to include something similar to Nova Scotia's volume 3, listing all expenditures by department and by vendor? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'd have to take a close look at the materials

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Chairman: Thank you. The next name I have on our list: Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Good morning, all. I've got a few questions for the Office of the Auditor General regarding the Qulliq Energy Corporation. If I can first start off on her opening remarks; page 4, paragraph 14, "The corporation has informed us that it expects to provide the information we have requested at the end of September 2023." The lady mentioned she's not holding her breath, so if she can elaborate on why she's not going to hold her breath to see that by the end of this month. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. I'm going to let my colleague, Madam Jean, respond to that question.

Chairman: Thank you. Madam Jean.

Ms. Jean: Thank you, Mr. Chairman. Based on our latest conversation with the QEC management, the goal is still to provide us the information at the end of September 2023, but they explained to us that it might slip from early to mid-October. That's why we've expressed that there might be concerns with the September 2023 deadline. Thank you, Mr. Chairman.

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Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. It might be two weeks late, which is not that very far away? It kind of sounded like it would be a lot longer, so a bit of more clarification at times would be nice. I know you threw that in, maybe at the last second but, it can also make the Qulliq Energy Corporation look bad as well. It's just a little suggestion there. Thank you.

I want to move on. Still with the Qulliq Energy Corporation and to the Office of the Auditor General, on page 16 of the presentation I have that we were given here, it states "spare part and lubricant inventories held by the corporation are not being managed properly. Furthermore, inventory count procedures been performed to validate the existence, completeness, or accuracy at vear-end are inadequate. These issues increase the risk that these inventories are not being accurately reflected within the financial statements". Can you please clarify what that means? Is it because you did not see the materials that are on the inventory sheet or what does that paragraph mean? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. I'll let again, Ms. Jean, respond to that question, Mr. Chairman.

Chairman: Thank you. Madam Jean.

Ms. Jean: Thank you, Mr. Chairman. Overall, Mr. Chown explained some of the deficiencies that were found at Qulliq. I think that it's a combination of how the inventory was managed, how we were able to observe accounts, because we have some limitations, and also around the usage. Just to bring some context, the inventory counts are done in the

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summer while the year-end is on March 31. We need to ensure that from the count to the end of the year, any movement is appropriate as well.

Overall, all these deficiencies led us to not be able to provide an opinion on that specific accounting balance in our financial statement. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Can you please explain what it would take to satisfy the Office of the Auditor General? Thank you, Mr. Chairman.

Chairman: Thank you. Madam Jean.

Ms. Jean: Thank you, Mr. Chairman. We have provided some recommendations to management and they are looking into it. One of them is related to less significant inventory, like the bolts and nuts. We have recommended establishing a capitalization threshold so that the smaller items are no longer part of inventory and we don't need to look at them as part of the inventory count.

We also have provided other recommendations on account procedures as well as the reconciliation of their GL should be done. There are other recommendations provided and management said that they would look into it as part of their response. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. I'm a bit familiar with the inventory process at the Qulliq Energy Corporation. I was actually involved in that process for numerous years.

Some of the requests from the representative

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from your office caught me off guard a few times. I'll use one example; we were here in Igaluit and we were over at the line shop, where all the line hardware material is. They had stacked all of the class 3 wood power poles on nice steel H-beams, segregated by size; 30 feet, 35 feet, 40 feet. When we were going to go count them, the lineman I was with pointed out exactly like that, "These are 30 feet; those are 35; those are 40 feet." We first went to the 30 feet, of course, because it was on the end there. He showed the tag, "Class 3 30-foot power poles," and we counted them. Then she asked "how can you be sure they're 30 feet?" The lineman and I looked at each other; we weren't sure how to answer that. The tag was right there. That kind of instance has me concerned that it might be leading to not being satisfied with the Qulliq Energy Corporation and their inventory management that you guys were typing about. That's more of a comment.

Ms. Nichols mentioned that your office will most likely be witnessing an inventory count in August 2024. If materials are not on site, would that still dissatisfy your office, saying the inventory is not being [managed] properly? I'll explain a bit more as to why they won't be onsite.

We don't have any highways to Nunavut, as you know. The Qulliq Energy Corporation explains every year they are on the ship and they are on their way here to Nunavut to the site. The Qulliq Energy Corporation can do everything else possible except having the material on site and your office may still not be satisfied. That's my concern. If the Qulliq Energy Corporation does everything in your recommendations, aside from your office actually seeing the material onsite, will that satisfy your office or no? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

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Ms. Miller: Thank you, Mr. Chairman. When we conduct inventory procedures, there is physical review that has to be conducted to see that they're there. Our audit opinion is to ensure that the information and the financial statements in material respects are accurate. Therefore, if we are unable to see inventory when we are to opine on it, we can't provide an opinion if it's significant, for the financial statements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. That means your office will never ever be happy with the inventory count. Is that correct? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. It depends what inventories are being chosen and selected for our review. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. As I mentioned earlier, all of our materials come in by ocean vessels, by ships, and these are bulky, expensive items; power poles, transformers, wires and cables, and they're on the ship. Are you saying your office will never ever be satisfied with inventory count because you won't see the material when you're onsite if they're on the ship, or because they're on the ship? I'm just trying to get clarification. Does that mean your office will never be satisfied with inventory management of Qulliq Energy Corporation going based on this? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak. Maybe it might help if I phrase it this way: Madam

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Ms. Jean: Thank you, Mr. Chairman. Just to provide clarification when I said it was in August, it was based on our experience in the past where we would opine; the accounts would be between July and September. This year, we will be attending in October 2023 as an observer to see what improvements have been done at Qulliq Energy for the plant in Iqaluit and in Rankin, in the hopes that next year we can go back to look at more communities. Last year, we did look at eight communities between July and September.

The counts are done in the summer, given that obviously, as you know, in March we don't have access to the yards where the entire inventory is kept outside. That's why the counts are done in the summer, prior to the year-end. Thank you, Mr. Chairman.

Chairman: Thank you. Just if I may, Mr. Simailak; Madam Jean, if you could also maybe elaborate a little bit on the accounting practices of when inventory is entered into the system. Speaking to shipping seasons as an example, if the materials are purchased in April and it comes up in a boat in August, how the accounting methodology within that would maybe alleviate some of Mr. Simailak's concerns on the actual inventory

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Ms. Jean: Thank you, Mr. Chairman. Qulliq's policy is to record its inventory when the asset is purchased. So in the case when most of the assets are purchased in the south, it would be when they take position at the time. In a way, I understand the concerns that, yes, they are not shipped. I think our concern at this point is around the documentation of those items in transit that we cannot have assurance that all those items are necessarily owned or well-recorded within the corporation at this time. We have worked with management to provide recommendations on how to address this. They have made some improvements, so they are working on it.

We're speculating. I cannot provide an answer of how the accounting and in our opinion is going to be in the future, but I think if some of our recommendations are implemented, we are hoping we can take the qualification in the future. Thank you, Mr. Chairman.

Chairman: Thank you for that. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Going based on the recommendations you've given to the Qulliq Energy Corporation, did you identify, for example; if there are 20 recommendations, if 10 of those are met then your office will be happy, because you were saying "if some of those recommendations are met." If 10 out of 20 are met, will that satisfy your office? Thank you, Mr. Chairman.

Chairman: Thank you. Madam Jean.

Ms. Jean: Thank you, Mr. Chairman. I cannot speculate. It all depends on which of

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those recommendations, because we're looking at material balances, so it would be if some of the recommendations that impact some significant balances have been remediated. In this case, and we can work with management, we could most likely lift the qualification, but it all depends which recommendations are implemented. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. You have not clarified as to which recommendations you would need to see met to satisfy your office. You were just giving a list of recommendations and we haven't clarified which recommendations you would love to see to satisfy your office, because if you're just going to keep saying "some recommendations," this is going to keep going on for years, and years, and years. We do not want to see that. I would love to see some clear, direct, direction from your office, instead of just saying "some recommendations." Thank you, Mr. Chairman.

Chairman: Thank you. I didn't really catch a question in there, Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Sorry, it was right at the beginning. You didn't clarify to Qulliq Energy Corporation as to which recommendations you really want to see to satisfy your office; you haven't given any clear direction? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Mr. Miller: Thank you, Mr. Chairman. When we issue a management letter to an observation that we have when it comes time to significant control deficiency, we usually are pretty direct in what we are expecting to

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F.) (ϽʹϞϒϦͿʹ): ʹϭͿϧ·ʹͼͺʹͼ, ϪϧʹʹͺϘϹʹͼ; ϤϷϹʹϲϢϧϧϲϧͺ ϢϲϲϹ ϤϷϹʹϲϢϥϧϧϲϦϲͺ ϷͺϷϘϧϧϲϢϥϧϲϹ Ͱͺϧͼϧϧϧͼ see in terms of improvements. Should management put in the improvements and they are able to address our concerns, I do see hope in the future that we should be able to remove the qualification. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Just a little closing comment from myself regarding the reclassification of some of the spare parts to being expensed. I'm glad that's moving forward. That's been talked about for a number of years now. I'm assuming it's thanks to your recommendation. Deputy Minister Chown mentioned it as well in his opening comments.

The reason why I'm really glad that's happening; I literally sat there for an hour and half in Igloolik; the lineman counting two 5-gallon buckets of a crib bolts that are about an inch and half long. Luckily, we were in a garage. I sat there having coffee while he counted, but I'm glad things are moving forward. That's all for me for now, Mr. Chairman. Thank you.

Chairman: Thank you. Mr. Simailak. Before I go to my next name, Mr. Savikataaq, we will take a 15-minute break. Thank you.

>>Committee recessed at 10:40 and resumed at 10:56

Chairman: Thank you. I would like to welcome Committee Members back. Just before I go to my next name, we were on the topic of Crown agencies when we were talking about the Qulliq Energy Corporation and I just want to get Ms. Miller, when we're looking at Crown agencies, the Committee has noted that Arctic College hasn't tabled their annual report or their finance since 2021. Can the Office of the Auditor General

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Ms. Miller: Thank you, Mr. Chairman. Our office has completed, actually as of yesterday, the audit of Nunavut Arctic College for the '22-23 fiscal year. Thank you, Mr. Chairman.

Chairman: Thank you for that. The next name I have on my list: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I would just like to revisit the Qulliq Energy Corporation just to get an understanding or explanation, and I'm not sure if this would be directed at the Auditor General or to the government. There's talk about the year-end, March 31, which I understand, that's straightforward, and then there's talk about when they do the inventory in the summer, if it's purchased, even if it's not there, whatever the inventory is, then there's the discrepancy.

Can it be explained to me why they would count something that is purchased after the fiscal year has ended? March 31 is the end of the fiscal year and if they purchase something on April 1, why is it counted when it's a different fiscal year? Thank you.

Chairman: I think I'll start off with Finance first. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I believe I'm correct here. The Auditor General's office can correct me if I'm wrong, but when they're counting the inventory in August, they're counting in August for the year ended the upcoming March, so they're counting in advance of year-end. One of the challenges that creates from an audit perspective is saying, "Here's the inventory in August," and then there's going to be a reported amount on the books at March 31,

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and so how do you...? You have to look at all the accounting procedures and inventory control procedures between August and March to satisfy yourself that that March number is accurate, even though you're working with an inventory count that happens several months earlier. Thank you, Mr. Chairman.

Chairman: Ms. Miller, do you have anything to add?

Ms. Miller: Thank you, Mr. Chairman. No, that's a correct description. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you. Then it's clear to me now, like Mr. Simailak said, that there might always be a discrepancy just for the timing of when the inventory is taken and when the inventory is counted. Mr. Chown is doing a good job of answering, but I would like to ask as he's got two officials to deal with the asset retirement obligations, I would think, because they're from Environment and there's no one here from the Qulliq Energy Corporation. It's an issue that was brought up by the Auditor General's report. I'm just curious as to why there are no officials here from the Qulliq Energy Corporation. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It was suggested to us in advance of the hearing that it would be a good idea to have environment officials here with us. Apologies, we hadn't thought about bringing the Qulliq Energy Corporation with us, but that is why we haven't brought any officials here. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

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Mr. Savikataaq: Thank you, Mr. Chairman. This is the question for the Auditor General. Mr. Simailak, alluded to this to a lot, but it seems like there will be always be an issue. Now that I understand better why there's a discrepancy between what inventory is at hand and what's not at hand. I understand that, but I go back to the government side there; when do they actually do their inventory from March 31, is it in March, or is it throughout [the year] with an inventory system where as material is used, it's recorded and automatically deducted? Thank you.

Chairman: Thank you. If I can just get a clarification, Mr. Savikataaq; are you asking the Department of Finance for government inventory controls, or the Qulliq Energy Corporation controls? Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I'll clarify. When does the Qulliq Energy Corporation do their count for inventory? Is it throughout the year, or come March they say "okay, we are going to do our count this month and it has to be done before March 31 so that we know what our inventory is at?" Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. To my understanding, the inventory counts occur currently in that summer period along with the Auditor General's office observing some of those inventory counts. Then from those inventory counts, they simply use their accounting system from there to year-end on anything coming in or out of inventory to come up with the year-end balances, but the counts are happening currently during that summer period. Thank you, Mr. Chairman.

Chairman: Thank you. If I may Mr. Savikataaq; maybe a direct clarification to

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Ms. Miller: Thank you, Mr. Chairman. In terms of the recommendations we provided, which includes the control deficiencies you're refraining to, once those have been improved, yes, that would assist us in removing the qualification we have on our auditor's report. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Mr. Chown has indicated that the Qulliq Energy Corporation, and I understand that he doesn't speak for them, he's not from there, but he stated that they do their inventory in the summer. Can Mr. Chown explain why earlier he said that sometimes the stuff that they need to count are buried in the snow if their inventory count is done in the summer. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The ability to count at year-end at March 31 is inhibited by inventory being buried in snow and that was an observation many years ago, I think in the early days, of the challenges with the inventory counts and that is why inventory counts have to happen earlier in the year because of that challenge with March 31. Thank you, Mr. Chairman.

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Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you. I'll move on. This is to the Auditor General. Information provided by the Office of the Auditor General indicates that it does not audit certain transactions which are included in the Government of Nunavut's consolidated financial statements, including the Petroleum Products Revolving Fund, the liquor revolving fund, and district education authorities. The Government of Nunavut engages external auditors for these transactions, and just I'm just curious: why does the Office of the Auditor General not audit these transactions? Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. The financial statements of the Government of Nunavut, for us, are called the group audit. There are multiple components that are consolidated for us when we do our audit. When I speak to components, there are departments; there are territorial corporations included in those components. When we conduct our audit, we focus on the ones that are significant. What we mean by significance, it's whether they are individually significant in terms of monetary amounts, or they involve significant audit risk associated with them.

Currently, we are the auditors of the significant components of the government departments; Qulliq Energy, and also the Nunavut Housing Corporation. The audit of the Petroleum Products Revolving Fund is audited by PricewaterhouseCoopers. We are not external auditors of this revolving fund, however, to be able to provide an audit opinion on the government's financial statements, we issue instructions to the external auditor of PPD, if that's okay, Mr. Chairman. We provide instructions and

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review the work that they've conducted at the end of our audit so that we're comfortable with the level of effort that's been done, so that we are in turn are able to issue our audit opinion on this revolving fund. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. That Petroleum Products Revolving Fund, I believe, annually spends \$250 million and it is audited by external audit, but isn't that a significant amount, \$250 million? Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Yes, \$250 million is a significant amount. Perhaps to assist is that in the revolving fund, there is discretion as to who can be the external auditor of the revolving fund. In this case, PwC has been selected as the external auditor. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. This may be out of line, but I don't know if it's within the scope of the Auditor General's role. Are they satisfied with the audit that are done on that significant amount by Pricewater? I think the official said Pricewater. Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Yes, we are satisfied with the work done by PricewaterhouseCoopers. We are able to issue our audit opinion with the information they've provided to us as part of the external audit they conduct on PPD. Thank you, Mr. Chairman.

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Mr. Chown: Thank you, Mr. Chairman. Yes, just to elaborate, the revolving fund is not technically a legal entity, so as a fund itself, there is no legislated requirement for it to be audited as a stand-alone entity.

In the earlier years of our audits, that was audited by the Auditor General, but just as a sub-component of all the transactions of the government, so when they were doing their auditing and testing, they would select their audit samples and they may or may not hit a transaction associated with that fund. It was audited by them, but not as a set of its own financial statements; just as part of the government's entity. It was actually decided several years ago that we felt it was significant enough that it would be beneficial to have a set of financial statements for that fund, and also recognize that it would help audit by the Auditor General's office by providing additional evidence that they could rely on as part of the audit.

As far as our satisfaction with the audit, we have no issues with the audit that has been provided by the auditors and we're satisfied with their work. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Information provided by the Office of the Auditor General indicates that it does audit annual expenditures under certain federal funding agreements, including the Investing in Canada Infrastructure Program and the Building Canada Fund. Do these audits include an examination of the extent to which

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the territory government returned unspent funding to the federal government under these agreements, if any funds are returned? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Our office, in terms of the financial audit of the Government of Nunavut's financial statements, we review amounts received from third parties; as an example, the Government of Canada being one of the large ones. We'll look at the receivables, the amounts to be owed to the Government of Nunavut from the Government of Canada, and we also look at the amounts payable to the Government of Canada, but always in the context of the financial statements. Thank you, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you. I'll jump ahead here to another topic. This is to, thought it might be for both, but to the Office of the Auditor General. The Office of the Auditor General audits the financial statement for a number of Government of Nunavut public agencies and territorial corporations, including the Nunavut Arctic College, Nunavut business corporation, Nunavut Development Corporation, Nunavut Housing Corporation, and the Qulliq Energy Corporation. Does your office currently have any significant concerns regarding the most recent financial statement of these entities? I know they just spoke about they recently got the Arctic College one, but in general, are there any concerns? Thank you.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. For the '22-23 financial year for the territorial corporations and for the government, I

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believe in the opening statement we've already covered the ones we feel are most significant to bring to the Committee's attention. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. For the government, for the benefit of the Committee of the government, Mr. Chown is going to explain to us [that] Nunavut Housing Corporation is its own entity and they do their own annual report and all their financial information is in your annual report, but as a Committee here, we don't get other agencies or corporations that have carryover funds, except for the Qulliq Energy Corporation as they have their own funds and they generate their own funds. We fund the Nunavut Housing Corporation both capital, and operations and maintenance, and yet we don't see any financial statements within the government's financial system, other than from the Nunavut Housing Corporation on the kind of funds that are carried over year after year. If we can just get an explanation as to enlighten us on why or how this works. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Government departments receive appropriations and under the *Financial Administration Act* when the bills for those appropriations specifically indicate that they lapse at the end of the year. Then, of course, as members are familiar, when it comes to capital we do require carryovers in order for capital projects to come and continue on. We do our supplementary appropriations for those carryovers.

The territorial corporations are treated a little bit different. We do give, with the exception of the QEC, regular appropriations to the LDAPN9n°G CL6d4 VrFUP4Qe a_aaa647Fb6 QC4A°a; 4d4,a;6.

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territorial corporations for their operations. However, while we appropriate those on the government side, we give those out to the corporations in the form of contributions. While you see in our main estimates, just for ease of understanding, what's being given out, we present in those documents the amount going to those corporations. They go in the form of contributions rather than as an appropriation. The appropriation is to the government, and we give a 100 percent of that out to the territorial corporations.

Under their legislation, they are allowed to retain any surpluses they earn, so legislative-wise, there is no requirement for them to come back and seek carry-over approvals. For details on what monies they have or haven't spent from those received, it would require a review of the financial statements of those individual corporations. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I understand about the requirements and the Act that they're not obligated to, but for transparency's sake, would it not be advisable to include it as part of the government's overall... I don't know; when they do their audits. Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. From a presentation perspective, we consolidate everybody into one set of financial statements, so in our financial statements the results of their operations would be buried in that consolidated number. To be able to see what they did or didn't spend, you'd have to look at their budget versus their expenditures, which should be outlined in their statements. There wouldn't really be a spot within our consolidated

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statement that would show them as a standalone entity. I'm not sure if that helps, Mr. Chairman.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you. Yup. I have understanding of it, and I understand why it's done, and I understand Mr. Chown's explanation. For ease of reference for the regular members, it would be convenient if it was there, but I also understand that it's not a legal requirement; the Act would have to be changed in order to do that. That's all I have for now. I might come back. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq. With the upcoming audit on housing, I'm sure we'll be able to get down into the weeds on this next year. That being said, just to follow up on Mr. Savikataaq's line of questioning, with Nunavut Housing Corporation, although not legally obligated to, the Regular Members or this Committee could request that type of information from the Nunavut Housing Corporation on an annual basis. So that's something to consider, Mr. Savikataaq. I'll go on to the next name on my list: Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. Good morning, everyone. Welcome to all the officials present.

I want to talk about the activities of Contaminated Sites Liabilities Working Group to start off with. To the Office of the Auditor General to begin: information published on page 10 of the most recently tabled Public Accounts indicates that one of the most significant risks and uncertainties to which the Government of Nunavut is exposed, are "liabilities related to contaminated sites and the use of estimates to determine potential remediation costs."

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The government estimates that it could cost tens of millions of dollars to remediate the contaminated sites. Just from your office's perspective; what concerns do you have regarding the manner in which the government is accounting for these liabilities? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In terms of our concerns regarding the manner in which the government is accounting for these liabilities, at an audit level for the government's financial statements, we're satisfied with the estimates and the amounts that were recorded in the financial statements. They are big numbers, as you've mentioned.

One of the areas that we have been encouraging the government is to make sure that their database is kept up to date in term the contaminated sites, in terms of the liabilities, and also the number of sites that they have currently. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you very much for that. I just want to apologize, Mr. Chairman. I'm going to use a little bit of an acronym, but it comes from the Department of Environment's contaminated sites policy and I couldn't find the definition. I think it might be 'policy statement'; however, I'm not positive.

The government's Contaminated Sites Policy indicates on page 4 that "The GN prepares its financial statements in accordance with Generally Accepted Accounting Principles for Governments as recommended by the Public Sector Accounting Board of Canada. PS 3260 provides guidance on the

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recognition and measurement of liabilities for contaminated sites." I would like to ask the Government of Nunavut if there are any specific concerns with the current standard. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. We, as a government, don't have any specific concerns with the standard as set by the public sector accounting standards. We think the standard that they've set is reasonable for us to work with as a government and consistent with how all governments are required to treat contaminated sites. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman and thank you for that response. The Government of Nunavut's Contaminated Sites Policy also indicates on page 3 the Contaminated Sites Liabilities Working Group consists of "d representatives from the Departments of Community and Government Services, Economic Development and Transportation, Finance, Health, Justice, the Nunavut Housing Corporation, and the Qulliq Energy Corporation."

Mr. Chairman, I had asked some questions of the then Minister of the day in May of this year, and I did get some responses. However, I would like to know as of today, who are the members of this working group? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The working group in question still has representatives from each of the departments mentioned here. If you're referring to the exact individuals, I don't have the names

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with me. I don't know if Environment does or not. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. The members on the working group: from Environment, it is myself; from Economic Development and Transportation, it is Matthew Bowler; from Community and Government Services, it is William Patch; from Qulliq Energy Corporation, it is Michael Frind; from Finance, it is Susan Nichols. Currently, there are two vacancies, one from Justice and one from Nunavut Housing Corporation. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Elliot. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. I didn't hear who the Member from Health is. If you could let me know whether or not that's a vacancy as well, and just describe a little bit about the roles and responsibilities that those members actually hold, the positions that they hold within the GN. I'd appreciate that. Thank you.

Chairman: Thank you, Mr. Elliot.

Mr. Elliott: Thank you, Mr. Chairman. The roles and responsibilities of those members are to discuss issues about contaminated sites as they relate to their management, so assessing which ones we are responsible for and looking at prioritizing which ones need to be further investigated, as well as any other issues about contaminated sites that may come up, including ongoing work that individual departments may be conducting and other issues as they arise. Thank you, Mr. Chairman.

Chairman: Thank you. Just if you could

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confirm to Ms. Brewster whether the Department of Health has an official on the working group, or if that position is vacant as well. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. That representative is Wanda Joy. Thank you, Mr. Chairman.

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

Ms. Brewster: Thank you, Mr. Chairman. The Contaminated Sites Policy also indicates on page 5 that "The Department of Finance is the GN's primary point of contact with the Office of the Auditor General of Canada (OAG). This involves coordinating the GN's response to requests for information from the OAG and reviewing the GN's contaminated sites inventory annually to ensure the GN's public accounts are prepared in accordance with PS3260." On how many occasions has the department met with the Office of the Auditor General over the past 12 months to discuss this issue? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The Department of Finance meets annually to discuss the contaminated sites with the Auditor General. Throughout the year, we are in regular contact with the Department of Environment to assess the current listing and if there are new sites or changes. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. I'm happy to know that there are regular meetings and that this important work is being done. During the Legislative Assembly's sitting on June 1, following my questions on May 30, Members of the

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Legislative Assembly were informed that the Government of Nunavut's Contaminated Sites Liabilities Working Group has been undertaking work to conduct a desktop risk assessment of the sites that have been identified as potential responsibilities of the Government of Nunavut.

I would like to know, as of today, what is the status of this work and are there significant changes to the number of sites? I would like to have a little bit of knowledge about the progress about remediation of any sites that are now off the list. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott. Ms. LeBlanc-Havard, go ahead.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. The desktop risk assessment is an attempt by the Department of Environment to understand the risk to both the environment and human health. These are the primary criteria that would place a site at higher risk for consideration for either further investigation to get a better handle on the dollar figure associated with the remediation, and also improve and update our database on those contaminated sites.

We did have a third party consultant come in and develop a database that also interjected elements of climate change into those risk assessments. As you can imagine, that's very important in the sensitive arctic environment. Those particular risk assessments then help inform both the dollar figure estimates and improve our data base.

I also believe you asked the question about what sites then would have come off the inventory. In terms of that, specifically it's more of a ranking, not a removal. I hope that helps to answer your question. Thank you, Mr. Chairman.

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Chairman: Thank you. I believe the Member also asked on the responsibilities of some of those sites. I know the previous was polluter pays, so some are deemed to be federal responsibilities, some are corporate responsibility, some are territorial responsibility. I think the Member was looking at it as, with this desktop assessment of the sites identified as potential responsibilities of the Government of Nunavut, have there been any changes or significant shifts, in that? Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. At this time, we're still doing that work, so that work is ongoing right now. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. I would like a like a little bit more information about that risk assessment and the ranking, and what the metrics are of those assessments. Is it a table where there is most risk, high risk, especially for human health and the health of wildlife, obviously, because we know that there are contaminated sites that are in the path of migration of animals that we hunt and consume? If you could talk to us a little bit about what that risk assessment looks like in terms of prioritizing sites. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. That risk assessment takes in a number of factors that are related to the contaminant in question: how easily it moves around in the environment; how severe of the impacts it might have on people, or the environment, or animals in the environment. It looks at the accessibility of those contaminants to interact with people or wildlife in the environment as well. Do people use that area? Do they

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consume plants in that area, and so on? It's a combination of many factors that relate to how harmful the contaminant is, what is it in; so if it's in the water or the soil, how easily it moves through those, and who might be up taking that, so that's people and animals in the environment. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. How is the Contaminated Sites Liabilities Working Group informed by people who actually use the land and animals around those sites? Thank you, Mr. Chairman.

Chairman: Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. That's an excellent question. In terms of assessment, there is number of different stages. We call them phase 1, phase 2, phase 3 and then a human health ecological risk assessment. In the phase 1 and phase 2, we're gathering not only information from the physical environment, but we're also going to sites, talking to local people, interviewing, gathering information about cultural use, and that factors into the risk assessments.

The other part to that, just to add to what Mr. Elliott had said, is that there are national parameters for contaminants in soil, air, and water. Those results from the samples that we collect are compared to those, as well as compared to the movement of contaminants in an arctic environment as well. We try to get a holistic picture of use and physical results to enter in to the risk assessment data and analysis. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. Thank you for that response. Are these risk

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Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. Yes. The answer to your question is 'yes.' The pathways your describing are how people come in contact with either the contaminant itself or through a vector, like an animal, that they may harvest. There are other types of information we can gather through other networks that take samples of fish and plants to factor into those assessments as well. It's well-acknowledged in the field that there are many inputs into those assessments before a risk can be associated with it. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for that response. Can we hear a little bit more about the impacts of climate change on these sites and why that's such an important risk factor? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. As we all know, climate change is a concern, especially in a fragile arctic environment. As we've witnessed, more rainfall changes in melt, changes in even wind, and direction of wind can create factors that affect the land and affect the animals. For example, an area that is more coastal may see more erosion associated, like the removal of soil through wave action that may expose contaminants or that may "weather" the contaminant or "degrade" it.

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Modelling helps us to determine whether or not a particular site could be at more risk than another site, as well as the types of construction we use here in the Arctic, and whether or not people would be or could be exposed to those contaminants. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you for those responses. I think it was really important to kind of lay the groundwork for helping to understand how important this issue is and how important this work is.

I'll go back to the Office of the Auditor General. As I said earlier, during the Legislative Assembly's sitting on June 1 of this year, Members of the Legislative Assembly were informed that responsibility for contamination, as well as associated financial liability at each site is determined on a case-by-case basis. The responsibility for contamination of a given site may be shared amongst two or more parties, and the Government of Nunavut will pursue further discussions with the Government of Canada. the Government of the Northwest Territories and other parties as required to ensure the necessary resources are secured for appropriate risk management measures at each contaminated site.

Has your office undertaken any audit work to bring this issue to the attention of federal parliamentarians? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

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Ms. Miller: Thank you, Mr. Chairman. Not specifically, to respond to the Member's question, but our office has done performance audit work in the past in the area of federal contaminated sites. As was mentioned earlier, understanding with greater clarity who is responsible is really key in this question. From that perspective, when we're having the discussion with the government in terms of ensuring that their database is up to date, that question comes very much up to mind for us, to make sure that once responsibility has been identified, the database also includes that information as well.

Chairman: Thank you. Ms. Brewster.

Ms. Brewster: Thank you, Mr. Chairman. I think that was worth repeating. I would just like to ask the same question to the Government of Nunavut's representatives, and that is: as of today, what is the Government of Canada's position related to this issue. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I would say, and Environment can correct me if I'm wrong, but to my knowledge, I think the contact between us and the federal government on determining responsibility has been relatively limited. There was a lot of work done when this new standard came out, in creating the initial database, in capturing as much information as we could, and trying to assess who we believed to be responsible.

There were a couple years there where work in this area slowed down due to turnover of staff, and Environment over the last couple of years has done a great job of reviving the working group and updating the database and getting information. I think the next big step is to start engaging with the parties that we **Γ.)** (ϽʹͱϒΛͿʹ): ʹϭͰϧ·α΅ϧ, ΔϧͰϭϷʹϲʹͽ, ϭʹͱϦ, LϲϦϲʹϷʹͽΛ ϤΛΛͰʹϧϦϲ ΡΡΓϤʹ϶Ϳ, ΡͰϤϭ ΠΛϚʹϐʹϻ· ϧϹͰϧʹϧʹϧϲʹϲʹͼͰͰʹ· ϧαͺϹϷʹ ϦͼͿͼͼʹϻ· ΛͿͰϤʹͼʹϧʹͼʹͼͼ ͰʹϝʹͼͰͰʹͼ ϹΔͰ Ρα ʹϯϧͰͰʹͼϧΔαͰʹͼʹ αʹϲʹϥͼ ϦͼͿͼʹͼ ϤͰʹͼʹͼͺ ϤΛʹͼͰͿͼʹ ϷʹϧϲʹͼϧϹϻ·϶ʹϲͼͼ ϤΛʹͼϧϲʹͼ Ραμͼ ʹϯϧͰͰʹͼʹͼʹͼ ϫϲͺʹϭͰϧͼʹͼ ΛͿͰϤʹͼϹϷʹͰͺʹͺʹͼʹͼͺ ϫϲͺʹϭͰϧ·α΅ͼ, ΔϧͰϭϧϹʹͼ.

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believe are responsible for these different sites, but at this time I would say direct engagement with Canada has been relatively limited. Thank you, Mr. Chairman.

Chairman: Thank you. Sorry, I would just like to get a clarification. Ms. Miller mentioned the federal database has a column where when no one is defined, who is responsible. Does the Government of Nunavut have that same column in their database on contaminated sites, and do they match with the federal Government of Canada, if that is there? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Within our database I believe we do identify who we believe to be responsible. As far as comparing our database to the federal government for the sites that overlap, I am going to say Environment should answer that question. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. That's part of the work that can be a little complicated, as I'm sure you can appreciate. When we're trying to determine who owns these sites, and they're all legacy sites, there are a number of steps we go through to determine whether or not the Government of Nunavut owns those sites so that we have a clear understanding of ownership. Sometimes there is overlap because of usage in the past.

We reach out, if it's in this case federal counterparts, to try to clarify who owns the site. Then, we go through a process of discussion and providing supporting documents that show the use and ownership of the site, and hopefully, clarity and responsibility. Sometimes those conversations and discussions take a bit of

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time, but they are ongoing. Thank you, Mr. Chairman.

Chairman: I do hope the Office of the Auditor General takes opportunities to help urge our federal counterparts and legislators to proceed on this file. Some of these contaminated sites, as Ms. LeBlanc-Havard mentioned, they're legacy sites. They've been on the books for decades. Ms. Brewster.

Ms. Brewster: I know that when I started my career at what was Inuit Tapirisat of Canada at the time, which was a long time ago, that these contaminated sites were a huge issue; part of a portfolio that I carried way back then.

I am going to read out what the contaminated sites policy says on page 9. We've already started to respond to my next question. The Contaminated Sites Policy indicates on page 9, and I want to say this to inform any listeners how complicated this issue is, so the policy states that it "will be effective from the date of signature and will terminate 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 Devolution Agreement."

I would just like to know: as of today, what is the status of devolution negotiations? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

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Mr. Chown: Thank you, Mr. Chairman. That is a Department of Executive and Intergovernmental Affairs file, but from my discussions with the department and from our department's involvement, I understand that those discussions have progressed quite significantly. Hopefully, we will be seeing things move on the devolution file in the very near future. Thank you, Mr. Chairman.

Chairman: Thank you. I'll allow Ms. Brewster a quick follow-up question.

Ms. Brewster: Thank you, Mr. Chairman. Under devolution, will the Government of Nunavut have sole responsibility for the funding of remediation of contaminated sites? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's getting a little bit outside my area of expertise when it comes to the details of devolution, but I think that would probably be a question better asked to the Department of Executive and Intergovernmental Affairs. I'm not sure if Environment has more details. The details of what and who will be responsible would be within the devolution agreement itself, but it will involve transfer, certainly, of certain responsibilities to the government. Thank you, Mr. Chairman.

Chairman: Thank you. I'm going to recognize the clock. I know it is a few minutes early, but I don't want to interrupt a line of questioning on the next Member. We will break for lunch now and we will return at 1:30. Thank you.

>>Committee recessed at 11:47 and resumed at 13:28

Chairman: Thank you. I would like to welcome everyone back to the Standing

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ከ Committee on Government Oversight and Public Accounts, dealing today with Public Accounts. I understand that Mr. Young has a comment to supplement a response that was posed late this morning. Mr. Young.

Mr. Young: Thank you, Mr. Chairman. This morning we were asked a question about what happens with contaminated sites at the time of devolution.

I spent the lunch break to connect with our Devolution Secretariat and get an answer to bring back. What they told me is, generally, the Government of Canada is responsible for all impacted sites created prior to the transfer date on Crown lands and the GN will be responsible for all impacted sites that are created after the transfer date, including sites that have a responsible operator, such as a prospecting camp, at the time of the transfer date. Those that are contaminated ahead of the transfer date, the Government of Canada will retain all federally contaminated sites and those will not transfer over to the Government of Nunavut until they are cleaned up to a reasonable standard.

Following the transfer date, the GN may identify sites on public lands that were not previously identified which have been contaminated and would have otherwise been the responsibility of the Government of Canada, and then those would then become the responsibility of Canada as well. There is an arbitration mechanism in place in case there is a disagreement about who owns those lands.

Then the final chapter of the devolution agreement also speaks to a report that the Government of Canada will have to put together ten years after the transfer date, outlining the management and transfer of all those contaminated sites. Thank you, Mr. Chairman.

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Chairman: Thank you, Mr. Young. I hope you had some time in there to grab some lunch over the lunch hour at some point. The next name I have on my list: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. First of all, I would like to ask a question regarding the Qulliq Energy Corporation and their assets and inventories. I believe that there's room for improvement in that section.

As indicated earlier through the questioning and answer period, I would like further information on how hard it is to bring the materials to the communities and what the challenges are. I have some questions, but I would like to get some clarification first of all. Thank you, Mr. Chairman.

Chairman: Sorry, just to confirm, is that to the government?

Ms. Killiktee: Yes.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm wishing I brought officials from the Qulliq Energy Corporation with us today; note for future appearances.

I guess, as far as the challenges faced by the Qulliq Energy Corporation with regard to getting materials to the communities, I guess come up earlier, the materials come in on sealift, which only comes in, in the summertime, which creates some of the challenges around the inventory accounts and recognizing whether the inventories are on hand or not. Those are some of the observations by the Office of the Auditor General.

The timing of bringing those inventories in isn't going to change, so I think what needs

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to happen in order to get a clean audit opinion is to get better inventory management controls in place between that receipt of inventory over the summer months and the March 31 date to satisfy the Auditor General's office that the Qulliq Energy Corporation has adequate processes to ensure their tracking and recording inventory in and out in such a way that those year-end balances are accurate. Thank you, Mr. Chairman.

Chairman: Thank you for that. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Indeed, nonetheless, our fiscal year ends on March 31 and not very many companies adhere to this government fiscal year end of March 31 (interpretation ends) but (interpretation) I believe the majority of government agencies have March 31 year end.

Now, in looking at the Office of the Auditor General, and the requirement to have auditors at the local communities when they arrive in our communities run into issues, either due to their unavailability of space or the lack of office space to store the files they are auditing. What exactly is the reason? Perhaps if I say it this way...

(interpretation ends) It is really puzzling me the way, like when the inventory arrives by the barge to the community, and then people from the auditors have to be in the community or the staff in the community to be part of it to do checklists, or I don't.... (interpretation ends) It is really puzzling me the way, like when the inventory arrives by the barge to the community, and then people from the auditors have to be in the community or the staff in the community to be part of it to do checklists, or I don't....

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Maybe that's the reason? Why is that? Can you give us more details on that, the real reason why it's needed? Is it because of the warehouse? The lack of lot? The lack of what? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Perhaps the Auditor General's office could elaborate better than I from the experience being at the inventory counts, but I believe inventory items, such as power poles and some of their large transformers, and whatnot, are stored outside rather than inside, so that's what would create difficulty in doing inventory counts on those items in the winter months, and whether it would actually be practical or financially feasible to have warehouses for all of that stuff to be inside, I suspect probably would be cost prohibitive. Thank you, Mr. Chairman.

Chairman: Ms. Jean, if you'd like to supplement the response.

Ms. Jean: Thank you, Mr. Chairman. The government's response is accurate. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Actually, it makes me smirk albeit there seems to be sound reasoning within your response regarding the inadmissibility of documents kept in a warehouse, and perhaps not even in (interpretation ends) a container (interpretation) or something disallowed, perhaps proximity to batteries or lights required to be a specific distance, and I am just suspecting that to be the case.

However, (interpretation ends) it's so doable

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(interpretation) much like seeing the reparability of a machine, perhaps in looking at this scenario, our retail outlets or stores receive shipping containers these days for shipping up their boats like 26 footers (interpretation ends) like propane (interpretation) that is shipped up, materials such as batteries shipped up by sealift, marine batteries, ATV use, vehicular use and for use of our hamlets and such. Batteries can contaminate our land, along with other materials shipped up. In looking at the equipment shipped up, such as snowmobiles, four wheelers and others, it is an example I am using because I want to know if it is due to being lazy, lack of qualified staff, no maintenance expenses or funding for keeping them in the sea cans.

It seems that your department could create multiple positions specific to inspecting as I think it would be properly managed. It seems such an easy fix in my eyes, especially for the expensive big-ticket items brought in, as multiple models are brought into our communities. Isn't there any type of plan or strategy to deal with (interpretation ends) containers with added roofs (interpretation) but open to the elements, as that is the practice today? Also with the snow buildup, it appears the retail outlets are unmotivated to deal with that, and I personally feel that it is due to laziness or the lack of a corporate strategy. Perhaps it is because they are not accruing enough revenue or even because the company doesn't hire temporary workers to prepare the space before the sealift.

In my ignorance, it seems such an easy matter to get the space prepared beforehand in my view, and this is not even a query but a commentary. However, I just want to vent my frustrations. I feel these bodies are similar enough to the stores like our hamlets, housing associations and such that can collaborate to prepare spaces. Many items are

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inundated with snow, and this causes problems. In looking at this from the outside, it seems to be such an easy management fix that can assist in providing more return on their investments, so I am just venting here.

I would like to move on or ask a question about contaminated sites. When there is a transfer to the government, when you're going to be managing those lands, are you prepared to deal with or manage the contaminated sites once those lands are transferred to the Nunavut government? My question is if there is a delay once those lands are transferred to the government and if there is a delay in the remediation portion so (interpretation ends) the government is ready for it to takeover on this. (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. With respect to the contaminated sites that may come over to the government upon devolution, as Mr. Young noted, those sites will not transfer to us until the contamination is remediated. I think, with Canada being responsible for the remediation of those sites, it's really just a matter of taking ownership of those sites after the contamination has been cleaned up. For the Government of Nunavut, it should be relatively straight forward on receipt of those. I would expect there will be a process between Canada and Nunavut to verify if that those lands have been cleaned-up and then at point, we'd agree to sign on to the lands. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I also thank the witness for clarifying that to make it understandable. I now wish to ask this other question, perhaps

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to Mr. Ellsworth, and the other staff member whose name I completely forgot, I apologize for forgetting your name.

This is specific to this area, where an application has been sent by the communities with an accompanying support letter requesting assistance from our government through the formal application process, and how many have applied for this? How many are waiting for a decision, and thirdly, what is the timeframe for the interim period between the request and contaminated site cleanup work here in Nunavut? Are they located within the community along with other contaminated sites outside of these communities? I am now asking this question to determine that. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliot, are you okay? Mr. Elliot.

Mr. Elliot: Thank you, Mr. Chairman. So far, when we have contaminated sites, we evaluate them based on the risks that they pose to human health and environmental health to prioritize which ones that we will remediate. If there is no immediate risk, we will not prioritize it for remediation.

Using the risk assessments that we've discussed before lunch is how we determine what will be remediated. At this time, I'm not aware of any requests from communities to have certain sites remediated that are the responsibility of the Government of Nunavut. Thank you, Mr. Chairman.

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

Mr. Lightstone: Thank you, Mr. Chairman. I would like to begin with following-up on some of the questions asked by my colleagues. Mr. Savikataaq made a good point about the carryovers of the Nunavut

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Housing Corporation, and this is an issue that I've been raising for a number of years as I've been watching the cash and portfolio of investments steadily grow, as reported in the housing corporation's annual report. The Chair had made a good comment that our committees can request information to be provided to us without a statutory obligation requiring it.

First, I would like to put forward recommendation that the NHC provide the Public Accounts Committee with annual break-downs of all Vote 2 and Vote 4 revenue expenditures and subsequent carryovers at year-end. That's just a comment.

I would also like to move on to another topic that was discussed and that's the Petroleum Products Division. In response to one of the members questions, Deputy Minister Chown had stated that it was just a few years ago that the government decided to prepare PPD financial statements. I was wondering if the deputy minister would be able to further elaborate about the timelines involved around when PPD started producing financial statements. Thank you, Mr. Chairman.

Chairman: Thank you, and if I just may add to that, I think it goes right in line without the current status of the financial management capacity of PPD, I think would be interesting to know as well in addition to your questions, Mr. Lightstone. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. My memory is not accurate enough to give you a definitive answer, but I feel like they first produced statements, perhaps, in 2015-16 or somewhere very close to that. It was an internal decision to produce statements and an annual report to provide more accurate and public information. I know there were a few years where, due to capacity, they stalled

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a bit on those. I do know that they have since worked quite hard to get their statements up to date again and get those tabled. I think they're almost up to date now with audited statements and tabling both, so that's great to hear.

Capacity-wise, the PPD has absolutely had some challenges, particularly within their finance division, over the last couple of years. They had their long-time comptroller leave not long ago and had other turnovers internally, including the director position for the PPD. It has been a challenge for them and as a result, it has made it difficult for them to keep up as diligently as they have in the past, not only on their reporting but just their day-to-day accounting for the Petroleum Products Revolving Fund. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister Chown. Remaining on the topic of the PPD, as MLA Savikataaq had mentioned, that the revolving fund sits at, I believe, \$250 million and has a substantial stabilization rider associated with it. Given the amount of funds that go through the Petroleum Products Division, I'm quite surprised that the first financial statements that were produced by this section was in 2015. Prior to 2015, how were the revenues and expenditures accounted for with any certain accuracy? Thank you, Mr. Chairman.

Chairman: Test your memory banks, Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The revenues and expenditures of the PPD are recorded through the revolving fund in our financial system, so there's a separate fund that tracks those expenditures. While a set of audited statements was not produced on an annual basis, the PPD could run reports

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internal to our system to determine where they were within revolving fund limits and produced their own internal reports annually. They just weren't previously validated in a formal audited set of statements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. With regard to the Petroleum Products Revolving Fund, the annual report is not statutory required to be tabled and made public and the Petroleum Products Act also, as the Auditor General's office had indicated. is able to choose its own auditor. That's an issue that I have raised in the past that the Petroleum Products Division has a related entity or an actual agency within the Government of Nunavut itself and is, as far as I can tell, the only public utility in Canada that does not publicly disclose its financial statements. I just wanted to seek some input from the Office of the Auditor General if it is actually the case that the PPD is the only public utility in Canada that does not publicly disclose their financial statements. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Thank you for the question. I believe, based on my recollection of something equivalent to the PPD, I would say that most of them have financial statements publicly available. I'm not aware of any that don't at this point, but I would probably need to, perhaps for the Committee's benefit, do a bit more research and we would be happy to come back to the Committee if we can find anything. Thank you, Mr. Chairman.

Chairman: Thank you for that. Mr. Lightstone.

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Mr. Lightstone: Thank you, Mr. Chairman. Thank you for that response. While you are conducting a cross-jurisdictional review of similar entities to the Petroleum Products Division, would you also be able to determine who regulates those bodies and specifically, the price setting?

It's my understanding that those types of utilities have a regulatory board to approve the price setting that is fair to the organization as well as the public who they serve, a balancing act that they have to maintain, whereas here in Nunavut, the petroleum product retail prices are set by cabinet, which is a political decision, which is also a concern. I don't think that price setting should be a political decision; it should all be neutral and out of the hands of the politicians.

I would like to ask if the Auditor General's office would also be able to incorporate that into their cross-jurisdictional review. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. I'm going to have to look into that specifically because you are kind of going a bit beyond the initial question in terms of publicly available financial statements in other jurisdictions. I do know that normally there is a regulator in terms of setting prices, but I'll have to come back with...reviewing and discussing internally before responding to this question. Thank you.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you for the response. I understand. Now, I would like to continue along the line of questioning regarding contaminated sites and this question will be to the environment

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Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. At this time, the database is not publicly available and it's for internal use at this time. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. That's a bit of an issue of concern. This topic of contaminated sites has been coming up in the Legislative Assembly as long as I can remember.

The current listing on Note 12 on page 35 of the Public Accounts, the note for the liability of contaminated sites indicates that there are 21 contaminated sites, which the Government of Nunavut is responsible for, and a further 73 additional sites on Commissioner's Land, which liabilities may exist but which has not been accounted for as a Government of Nunavut responsibility. The estimated cost of these 94 sites is in the range of \$72 million to \$173 million.

The issue of contaminated sites is not just a topic that's isolated to Nunavut. This has also been a hot topic in the Legislative Assembly of the Northwest Territories. One thing that their public accounts committee had recommended to the Government of the Northwest Territories was for the GNWT to develop an online inventory, modelled on the federal contaminated sites inventory and of which the Government of the Northwest Territories accepted and, again, created a

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dashboard for the public to see all of the relevant information on all contaminated sites within the territory.

I would like to ask if our government would consider doing something similar and specifically, having an online inventory modelled off of the federal government's contaminated sites website or dashboard. Thank you, Mr. Chairman.

Chairman: Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. Presently, we are investing in the database right now. There has been a lot of turnover and a lot of change with respect to trying to be consistent in the assessments and ensuring that the information in our database is correct. In that process, we have seen some issues with the inventory and the database, so we have hired a third party to fix the issues and also to implement some fields and dropdown menus that are more compatible with the federal inventory. That's going to take a little bit of time, but we're not opposed to making that information public, It's just that at this moment, we're sort of trying to fix a bit of a broken house. Once we get it stabilized, then we will definitely have internal discussions about how best to provide some transparency in that regard. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Ms. LeBlanc-Havard, for that response. I would like to move on to my next line of questioning and it's regarding note 21(b) on page 43 of the Public Accounts, which is contingencies for litigation. This is another issue that I have been monitoring over the last few years. These contingent liabilities are in relation to claims in litigation where the Government of Nunavut

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estimates and discloses the total amount of claims and pending and threatened litigation cases outstanding against the government.

For years, March 31, 2018, March 31, 2019, and March 31, 2020, those litigation estimates were relatively constant at about \$18 million. However, a year later, March 31, 2021, the estimate for those contingent liabilities for litigation had increased to \$116 million. That is almost a \$100 million increase in one fiscal year and then again, on March 31, 2022, the estimate for litigation increased to \$158 million. In the span of two fiscal years, the contingent liabilities for litigation increased from \$18 million to \$158 million. That is an exponential growth in the amounts claimed against the government in litigation cases with uncertain outcomes.

This is an issue that the public accounts committee in Northwest Territories has also put much attention on. Their public accounts committee is concerned about the significant rapid growth in claims with indeterminable outcomes and the potential for liabilities to arise from these claims. As a result, the public accounts committee of the Northwest Territories supports enhanced public reporting on these claims in the public accounts and stated that several Canadian provinces and territories provide examples.

British Colombia reports a breakdown in contingent liabilities according to five broad categories, such as property access disputes and contract disputes. Ontario lists all claims against the Crown arising from legal action, either in progress or threatened, expected to exceed \$50 million, which amounted to 73 individual claims in one fiscal year.

Given the exponential increase in these claims against the Government of Nunavut, with very little description provided in the notes other than identifying five broad

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categories, and it states in the notes, "The nature of these claims include wrongful dismissal, breach of policy, personal injury, sexual abuse, negligence, wrongful arrest and assault."

I guess the first question would be for the Department of Finance. Given the exponential rise in these contingent liabilities and the fact that other jurisdictions are enhancing their descriptions in the notes regarding these contingent claims, is the Government of Nunavut satisfied with the current information provided and is the Government of Nunavut interested or will the Government of Nunavut keep up with best practices and expand the disclosures in the Public Accounts related to these contingent liabilities? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's a tricky balance between disclosure and not putting information out there that could be harmful to the government when it comes to litigation. Obviously, we can't list individual claims and what were estimated as liabilities because that would give parties on the other side an idea of what we think our risk exposure is.

While I appreciate that jurisdictions such as Ontario do into these categories breakdown a little bit further, they may have hundreds of thousands of litigations in there, whereas if I started to break some of ours down and do four or five categories, I might have one or two litigations in a category. I guess the risk is if we get too specific because of the limited number of claims we might have in a category. We could still be disclosing information we don't want to, to other parties to the litigation just by virtue of the limited number of claims we have.

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It's certainly something we could discuss with the Department of Justice as far as how much additional disclosure we could give without compromising our legal position. That's certainly a discussion item that we would be willing to have, but I do know one or two contracts that might be in dispute could have a significant impact on our balance. While amounts may look like they're growing, it may not be that there is tons of additional litigation; it could just be one or two large contracts that are impacting our liabilities. It's certainly something that we would be willing to look at and discuss with Justice, but I would caution that there's only so far we can go just because of the limited number of cases we may have at any one time. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone, I recognize that this line of questioning is over, but did you have one follow-up question? Go ahead.

Mr. Lightstone: Thank you, Mr. Chairman. For my follow-up question regarding the contingent liabilities for litigation, would you be able to provide some additional information for the rationale of the \$140 million increase in two fiscal years as well as the number of claims against the Government of Nunavut? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. With regard to the number of claims, I don't have that information here. I do know what the reason for the large increase is, but I would prefer not to state that publicly. Thank you, Mr. Chairman.

Chairman: Noted. Thank you, Mr. Chown. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman.

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Going to the Government of Nunavut on the subject of contaminated sites. I'm wondering if all known sites have now been identified as to who is responsible for the cleanup. When will the cleanup be starting? Is it anytime soon? If someone can speak to that. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Elliott.

Mr. Elliott: Thank you, Mr. Chairman. In terms of all known sites being identified, there are always sites that may still come up, but there has been a large effort in the past to identify as many sites that we're aware of. In terms of identifying responsibility, there is still ongoing work on a couple of those sites, just in terms of the complex nature of some of the past legal agreements and land transfers that are being sorted out.

In terms of when those sites get remediated, we decide to remediate a site by reviewing the public sector accounting standards and when those standards have been met that we need to remediate, that's when that will happen. Usually that involves identifying risk to human health and the environment as part of that and that's one of the main triggers for remediation. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, Mr. Elliott, for the response. If you can also please further clarify that if it's a known contaminated site that was pre-Nunavut and it's a hazard, will the Government of Nunavut do the remediation and when? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. Pre-Nunavut, those sites have

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been transferred to the Government of Nunavut and there is a responsible department for that particular site, and then you said that it posed a hazard either to human or environmental risk, then that department is responsible for the remediation. We support their efforts in terms of providing past assessments and ensuring that the remediation happens in a timely manner, yet is there a mechanism presently to enforce that? I believe is what you're trying to ask. At this moment, no, but typically, responsible departments are aware and they take action. Thank you, Mr. Chairman.

Chairman: Thank you for that and apologies on the delay in recognizing you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the response. The reason why I was asking these questions first is it has been known for a very long time that in Baker Lake, there are huge plots of land right in the community, pretty much the middle of the community now in Baker Lake that we cannot develop with any infrastructure. There are huge plumes of hydrocarbons underneath the road, underneath the whole area. It's quite large, actually.

Studies were actually done with an engineering firm and the Qulliq Energy Corporation and the Government of Nunavut through Community and Government Services; do have the report. It has also been known because of permafrost melting that hydrocarbons have been leeching into our freshwater Baker Lake, the actual lake itself, and it has been a concern for my community for a long time. Numerous people have been bringing it up publicly. I'm glad I got a bit of clarification so I can speak to the minister responsible because I believe the Qulliq Energy Corporation is responsible for it now as most of it is on their land or the land that

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they have.

If I can move on as well, I think the door was opened a bit with talks of devolution. There are other contaminated sites, not even municipal boundaries. There's a lake called Perry Lake about a hundred miles west of Baker Lake that does need a cleanup. There were actually community consultations done in Baker Lake a few months ago. Is the Government of Nunavut going to be stepping in to help oversee and actually make sure this site is cleaned up as well? It's a bit detailed all of a sudden that you may not have the information on hand, but I wanted to get that on the record about this site. Thank you, Mr. Chairman.

Chairman: Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chairman. Thank you for the question. With respect to Perry Lake, we will have to take that back and we can follow back with you, if that's okay. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you for the commitment to get back to me.

If I can move on now, on page 21 of the audit report from the Office of the Auditor General, the middle bullet there says, "We believe this is an important root cause that is part of many observations we have reported on in recent performance audits," and it goes on. Right after the next bullet, it says, "management has indicated that challenges with securing staff housing can significantly affect its ability to attract potential candidates," and so this is about capacity issues.

A few days ago, we heard from the Deputy

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Minister of Executive and Intergovernmental Affairs, Deputy Minister Jimi Onalik. If I remember correctly, he said the Government of Nunavut is losing net 1.6 employees per day. We know there's a long-standing issue with staff housing. I'm wondering if I can get comments of some sort from the Government of Nunavut how these two departments are going to tackle this observation here with trying to get more capacity if we can't even get staff housing for these people. Thank you, Mr. Chairman.

Chairman: Thank you. It might be an opportunity for Mr. Chown to update us on the staff housing review that has been going on for a little more than two years now. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The issue of staff housing is a well-known one and a long-standing one that has become more and more of a challenge over the years as our public service has grown. It's an issue that needs to be dealt with in a government-wide approach. It's not just one department, but certainly the Nunavut Housing Corporation and the Department of Human Resources, and of course, Finance and Executive and Intergovernmental Affairs all have parts to play in that process.

We know that with Nunavut 3000, we are hopeful that that is going to help start addressing the housing stock in the territory and that goes beyond just staff housing; that goes to having available housing so people do not have to rely on staff housing. I would love to see a day where in Nunavut we didn't have to have staff housing and people would just find their own housing. Obviously, we're not there yet, but certainly that work is ongoing. We're hopeful that Nunavut 3000 will be a positive impact and will help us on the housing front as well when it comes to staffing and housing our employees.

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Thank you, Mr. Chairman.

Chairman: Thank you. Just to follow up on that, most of us do follow the tenders and procurement requests that have been put out, and there have been a number of them that have been cancelled, specifically for housing, but then the Deputy Minister was talking about capacity. There was recently a request for standing offer for assistance for the Public Accounts and internal accounts from the Department of Finance itself that just closed at the end of August.

When we look at how we're trying to provide solutions to some of these issues and we're putting out tenders, and I don't know if there were some successful bidders on the standing offer request that the Department of Finance put out, but the Nunavut Housing Corporation is not issuing out tenders on a lot of their construction. They're claiming that they have insufficient funds. We're not getting anywhere. I know that everyone's saying it's a priority, but we're not building houses or not near as many as we need. I'll just leave it as a comment.

We sit around this room and we listen to officials, and we ask questions and we try to get answers, and we take the government and officials at their word, as we should, but at the same time, there seems to be not as much progress as we would like to see and as Nunavummiut would like to see. I'll leave that as a comment and I'll go on to the next name on my list. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll be talking about housing some more. It's for the Office of the Auditor General.

Information contained on pages 28 and 33 of the most recently tabled Public Accounts indicate that the Nunavut Housing

Corporation has experienced significant delays in selling residential condominium

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units through the Staff Condominium Program. To what extent has the Office of the Auditor General examined this program? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. On page 33 of the Public Accounts, you can see Note 7 and the information that's contained in this note is our work that we do to ensure that the information in the note disclosure is accurate. For the purpose of the Public Accounts, that's what we can comment on at this point. Whether our office has examined the program or not, I can't comment on that and we have not done this work, but our next performance audit is for housing and the teams will assess whether this program will be part or not within the scope of the work. Thank you, Mr. Chairman.

Chairman: Thank you, Ms. Miller. I hope it is. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. It's for the Government of Nunavut witnesses. To the same question I just asked to the Office of the Auditor General, as of today, how many units remain unsold? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I believe that the number of units remains unchanged from that, as in these notes to the financial statements, but I do know that the housing corporation has been doing a review and overhaul of that program. It's my understanding that, without committing the housing corporation, they hope to be advertising the remaining units in the not-too-distant future. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

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Mr. Quqqiaq: Thank you, Mr. Chairman. I'll move on to the Office of the Auditor General. Information that is currently on your website indicates that your 2024 report to the Legislative Assembly of Nunavut will be on the topic of "Nunavut Public Housing." Can you describe the focus and scope of your audit? Thank you, Mr. Chairman.

Chairman: Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. The team has not yet begun the work in terms of that performance audit and at this point, my understanding is that the scope will be determined at a later point in time. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll move on to...just bear with me for a bit.

Comptroller Branch priorities and this is to the Office of the Auditor General witnesses. The Department of Finance's current business plan identifies a number of priorities for its Comptrollership Branch. To what does the Office of the Auditor General provide advice and support to the branch in respect to achieving its priorities? Thank you, Mr. Chairman.

Chairman: Sorry. Ms. Miller, please.

Ms. Miller: Thank you, Mr. Chairman. I can confirm that we do not conduct any work in this area. It's out of scope in terms of the audit of the financial statements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll move on to the Government of Nunavut witnesses. The Department of Finance's

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current business plan indicates that one of its Comptrollership Branch priorities has been to "Procure an Enterprise Resource Planning system." As of today, what is the status of the procurement process for this system? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The system has been procured and we are actively in the development stage for implementing that new system. We just went through our Standing Committee appearance just a couple of days ago to approve the '24-25 funding that will carry on to continue the work on that project. It's moving along on track and we're very much looking forward to the successful implementation. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue with the Government of Nunavut witnesses. The Department of Health's response to one of the recommendations contained in the report of the Auditor General on COVID-19 vaccine distribution indicates that the department "will work with the other Government of Nunavut departments on the design of the human resource modules within the newly-procured Enterprise Resource Planning system. Module deployment is scheduled for fall 2024. The system will track the completion of orientation and training programs for health care staff, monitor whether the licences and certifications are up to date, and provide regular reports of overdue training and expired licences or certifications." To what extent is the Department of Finance working with the Department of Health on this initiative? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

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Mr. Chown: Thank you, Mr. Chairman. As part of the development and rollout of our Enterprise Resource Planning system, we are working with all departments on the various modules. We have regular working groups meeting to review the needs of departments and to review what the different modules will look like and how they will roll out. Health is an active member in that, along with the Department of Human Resources, particularly with regard to the human resource side of things, not just the payroll but as you mentioned, the tracking of employees and their training and development and their educational status. We are actively working with Health on that on a regular basis as the new system is developed. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue with the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Collaborate with all departments to develop a comprehensive Accounts Receivable collection strategy." As of today, what is the status of this work? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. Individual departments and agencies and territorial corporations are responsible for their own collection of their respective receivables. Over the next few months, the Department of Finance will be reaching out to all departments and initiating a renewed effort for government collections, an updated collection manual with detailed procedures on setting up collection files, negotiating repayment plans, and the appropriate use of SETA through the comptroller general's

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office, Canada Revenue Agency, and a collections agency will be provided. In addition, we will be providing every department with a list of their current receivables and speaking to them about a strategic approach to collecting their receivables. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. A follow-up question: as of today, approximately how much is currently owed to the Government of Nunavut by organizations and individuals in respect to outstanding receivables for such things as property taxes and payroll taxes? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As of today, the amount outstanding and owing to the Government of Nunavut is approximately \$128 million. Unfortunately I don't have the level of detail of the breakdown between taxation and other receivables, but I can commit to getting that information to the Member. Thank you, Mr. Chairman.

Chairman: Thank you. If I may just add to Mr. Quqqiaq's question and to the response, in the last Assembly, we passed unanimously Bill 55 to deal with property taxation with mining companies specifically. At that time there were some outstanding liabilities, I believe, from at least one mining company. Have all of those arrears been cleared up to this point? Ms. Nichols.

Ms. Nichols: Unfortunately I don't have that level of detail. If the Member will permit, I can get that detail and report back.

Oh, sorry; I do have that level of detail.

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For the mining receivables, they are still outstanding. Thank you, Mr. Chairman.

Chairman: Thank you. If I may, as we're talking about collections, what is being done to collect those owed monies on behalf of the Government of Nunavut? Mr. Young.

Mr. Young: Thank you, Mr. Chairman. There is a process set out in the *Property*Assessment and Taxation Act as far as what procedures we can take and where we can go with collection. There are a number of steps escalating from a simple interest rate at the beginning and a lot of reminder letters, all the way up to placing liens on property and seizing property in the very most serious cases that are delinquent.

With respect to the one large account that you're speaking about, there are some legal issues currently for the courts, challenging some of those changes that we have made that you mentioned in Bill 55. That puts some of this on hold until we find out the results of that. Thank you, Mr. Chairman.

Chairman: Thank you. If I may, again I'm sorry, Mr. Quqqiaq, so are there still arrears accumulating in addition to previous years owing and what is an approximate? I know you may not have the exact number, but what is an approximate balance of those arrears that are owing? Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chairman. I don't have the level of detail of all property tax arrears outstanding. The account that you're speaking about, I believe it's in the range of about \$14 million and that does continue to accumulate. The government is of the stance that we are still in the right to collect these taxes and to assess these taxes and to apply a levy each and every year,

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Chairman: Thank you for that clarification, Mr. Young. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to work with the Department of Health to "develop an employee survey for employee medical travel to help improve effective delivery of the benefit and to reduce controllable expenses." As of today, what is the status of this work and also, what specific controllable expenses have been identified? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As part of the early work, we realized that the medical travel guidelines needed to be updated. We're currently in the process of updating those guidelines for input and deferring our survey until those guidelines are in place for a suitable period of time. The controllable costs that we are looking at would include things like airfare/accommodation expense. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Conduct an operational review of the Internal Audit Division and its functions." As of today, what is the status of the review and what specific changes to the division's structure and functions are being considered?

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Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The review of the Internal Audit Division and its functions has been a little bit delayed. Just recently the chief internal auditor retired and while we did have a temporary replacement, that position is now vacant as well. One of the things that we are looking at is that with the new Enterprise Resource Planning platform, their duties will change and we are looking at supplementing through the use of outside resources to build some capacity within the Internal Audit Division. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. Perhaps I can put these two questions together. How many audits have been conducted by the division over the past three fiscal years and to what extent are the findings of the internal audits shared with the Office of the Auditor General? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The number of audits, I don't know that I would have a specific number at this moment. In terms of findings, every year, we share all the audit reports with the Office of the Auditor General. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. I'll continue to the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities has been to "Update the Government of Nunavut's

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approach to grants and contributions, through a review of Financial Administration [Manual] Directive 801..." As of today, what is the status of this review and what specific changes to the Government of Nunavut's approach to grants and contributions are being considered? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. Finance has completed its internal review of this directive and has held preliminary discussions with each of the departments. Most of the changes are related to being more specific about what types of information should be in the contribution agreement, at what levels do we require an audit of financial information versus a statement of revenue and expense.

Traditionally, we have used a particular value, and at some point, is it feasible to continue at that level or should we increase the threshold for audited financial statements? Many departments also have concerns and questions and were seeking clarity on how we handle multi-year contribution agreements and in particular, in the return of the unspent funds and managing the contribution agreements. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Quqqiaq.

Mr. Quqqiaq: Thank you, Mr. Chairman. This will be my last question and it's for the Government of Nunavut. The Department of Finance's current business plan indicates that one of the Comptrollership Branch's priorities is to "Develop a program to support professional finance and accounting designations for new and existing employees across government." As of today, how many employees are taking part in this program? Thank you, Mr. Chairman. That's my last

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Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. As part of this initiative, we had looked at supporting employees through an accounting program. We have not moved forward on this particular initiative. We had to defer it as we are moving our attention to specific training in the new Enterprise Resource Planning system, so I don't have a number of people. Thank you, Mr. Chairman.

Chairman: Thank you. Just before I go off to my next name, I would just like to get clarification on the request for standing offer agreements that did close, I had mentioned earlier. I'm just curious as to how many contracts came out of that or how successful that process went. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The RFP has closed and unfortunately, I have not had an opportunity yet to review. I plan to do that next week. Thank you, Mr. Chairman.

Chairman: Noted. Thank you, Ms. Nichols. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Thank you for recognizing me again. I just want to have a few questions and clarifications from some exchanges that have been going on.

Mr. Chown mentioned the condos here in Iqaluit from the Nunavut Housing Corporation for sale. One of the possible clients told me at one time that when it was offered to GN employees only, this person was going to get a receipt for taxable benefits and quite a huge amount because the price that was being asked for the condos was less than what either Canada Revenue Agency or some other organization deemed the value to

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be. Can Mr. Chown explain that to the Committee and to Nunavummiut or Iqalummiut mostly who are interested in the condo program? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Member is correct; under the current structure of the program, the condos are being sold at less than what would be deemed market value. While it's still full cost recovery on the housing corporation's part, the deal that they had on those units was such that they're reselling them for less than current market value, especially with the escalating cost of units on the market. Under Canada Revenue Agency tax rules where you give a benefit to an employee of that nature, it is taxable and we would be required to issue a tax receipt for the difference between the purchase price and the fair market value. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. For the benefit of the viewing audience, what would that taxable benefit be, let's say, on a three-bedroom unit? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I don't have the exact numbers on that in front of me, but we're talking about condominiums here, so I think those are selling in the \$400,000 to \$500,000 range probably here in Iqaluit at the moment. I don't recall the exact selling price, but I think they were in the \$200,000 range maybe. The difference between those two could be the potential tax liability. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

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Mr. Savikataaq: Thank you, Mr. Chairman. Just for clarity then, the taxable benefit that would be issued to a potential client could be as high as \$100 million. Thank you.

Chairman: If I recall, I think the three-bedroom units were close to \$300,000 in the sale market. If you're looking at current values of five plus, you're looking at potentially a couple hundred thousand dollars in taxable benefit.

If I may supplement your question, Mr. Savikataaq, is there a way for staff to spread that out over a period of time? I brought it up in the House on making the staff downpayment assistance program that was previously offered and subsequently turned down. It was \$50,000 over a 10-year period of somebody claiming \$5,000 a year. It's only \$75 a paycheque, give or take. Have there been any calculations done on the larger amounts of \$200,000 plus potentially? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. We did have work done by...I'm going to stall here while she thinks about this.

>>Laughter

We did have work done by some tax experts to look at the tax implications of the program. I can't recall off the top of my head whether or not the tax was staggered over time because there was a forgiveness component to those; you have to stay in the units for so long in order to qualify.

I will pass it on to Ms. Nichols to see if she has any more detail on that work. I will say that, to my understanding, the housing corporation, as part of the review of the existing program, I think, is looking at whether there are ways to minimize those tax impacts, but I don't have the details on that at

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Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. The impact itself is basically because of the Canada Revenue Agency rules. What happens is the individual will be taxed on the amount of the benefit and when they file their tax return at year-end, that's when the government will figure out how much tax that they actually owe. They have the opportunity then to work with the Canada Revenue Agency in terms of a repayment plan or something, but in terms of the government, our obligation is only to tax that benefit at the time it's received and anything else is with the Canada Revenue Agency. Thank you.

Chairman: Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. Staying on the same subject there, if these condo units were open to the general public, because when they first started, it was just for GN employees, if it's open to the general public and the price of the condo is the same, how would you make it a taxable benefit if it's not a GN employee? Can that be explained to me? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. If the program was a program for the general public, then it would not be taxable to anyone, including employees. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you. It seems like a sensible plan to me, so you don't have to pay so much tax and help Iqalummiut, who are desperately in need of houses.

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Staying on housing, Mr. Chown mentioned about Nunavut 3000 and how he would like to see it potentially so you don't need staff housing anymore. Can Mr. Chown tell me how much is budgeted under Nunavut 3000? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I do not have the annual budget appropriations documents with me at the moment, so I can't recall the individual annual amounts. I know the annual amount we committed over the next five years was quite a substantial increase to the budget for the housing corporation. I thought in the range of \$200 million over the next five years already approved. It is my recollection, but I'm working from memory here. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. I don't remember any substantial amount like that coming to the Standing Committee and Committee of the Whole. Can Mr. Chown just explain that a bit more? Thank you.

Chairman: I think it was just the first year of the appropriation was requested and approved last year and the rest will have to be subsequently requested, but the goal is when they put their forward projections.... Again, I can't remember the exact amount either, but for some reason, \$50 million for this year's budget was approved, if I recall correct and I stand to be corrected as well. Mr. Chown, did that cover everything or do you need to supplement that? Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Correct; I think it was around \$50 million. When you look at the substantiation sheets from the capital for the housing corporation,

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they've got ones for their different programs, they've got one for public housing, staff housing and whatnot and those categories for the '23-24 and again from the '24-25 appropriation years were increased, I thought it was by \$50 million in '23-24 from what it was the year before.

I think, in the out years, we had \$20 million or \$30 million above what it was historically and I think it used to be around \$20 million flat across the board and I think we went up to 50, 40, 40, 40, or something like that. I think those incremental increases over the five years total an additional, I thought, \$200 million on top of what they were already getting for housing. It is my recollection, but I am working with a lot of numbers in this head, so I may be off a little bit. We could certainly get the information if the Member would like. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Savikataaq.

Mr. Savikataaq: Thank you, Mr. Chairman. This is for Mr. Chown again. This should be easier to explain and not so technical, I think. When we go on to financial statements, one of the things that always kind of puzzled me was there are certain assets that get depreciated. I understand that office buildings and heavy equipment, they all depreciate and that's all accounted for, but the one thing that they put on there is roads. Can Mr. Chown explain to me how the road depreciates and if they put gravel on it and grade it, does it appreciate for the next goaround of financial statements? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm trying to answer to this and I'll ask Ms. Nichols to correct me if I get it wrong.

In developing a road, there would be a

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certain amount of money put in place in order to create and develop that road. At the time that road was built, let's say you spent \$20 million on it, there would be an estimate of the useful life of that road before it would be either unusable or need significant rehabilitation, so that value would be advertised over the estimated life of the road.

If there was to be just minor repairs on and off, patching, grading, and whatnot, it would just be expense that we would expect, but if there was to be a major overhaul at some future date that extended the useful life of that road, then I would expect that would, again, be capitalized and amortized over whatever the new remaining life of the road is. Thank you, Mr. Chairman.

Chairman: How do you do, Ms. Nichols?

Ms. Nichols: Quite well, thank you.

>>Laughter

Mr. Savikataaq: Thank you, Mr. Chairman. Just for my curiosity again, at home there, the main road is, I would say, 60 years old. Has it been completely depreciated and it's worth nothing now? I'm just kind of curious: how long is it calculated that a gravel road in most communities before they appreciate to zero and do they actually appreciate once they put gravel on it and grade it? Thank you.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm going to ask Ms. Nichols about this one, but I don't think the Government of Nunavut likely has that many roads on our books because they're virtually all within the municipal boundaries, so they would be on the books of the municipalities.

Perhaps I can defer to Ms. Nichols as to

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whether we have a specific category for roads on our own financial statements and an average life. Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Nichols.

Ms. Nichols: Thank you, Mr. Chairman. We do not currently have a specific category for roads. There may be some roads factored into certain aspects under infrastructure, but I do not have the detailed listing of whether or not we have any of those roads under infrastructure. Thank you, Mr. Chairman.

Chairman: Thank you. (interpretation) Mr. Savikataaq, are you done? (interpretation ends) The next name I have on my list: Ms. Nutarak.

Ms. Nutarak (interpretation): Thank you, Mr. Chairman. My question is for the government. (interpretation ends) As of today, approximately how much is currently owed to the Government of Nunavut by organizations and individuals in respect to outstanding receivables for such things as property tax and payroll taxes? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you. Sorry; I was distracted by some technical challenges I was having here. Who is that question directed to? Mr. Chown. Thank you.

Mr. Chown: Thank you, Mr. Chairman. Within our Public Accounts, we do not have the receivables broken down at that level of detail, but we certainly do have it if Members were interested. I just happen to already be open to page 57 of the non-consolidated statements and Note 5 lists the receivables and it breaks them down by our Consolidated Revenue Fund, so that's the core government where our property taxes and income taxes and whatnot would be allocated and it also goes to our Petroleum Products Revolving

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We have it broken down by that level and then we also have a breakdown by the different entities, so by Arctic College, district education authorities, territorial corporations, and whatnot here as well, but within that, I don't have that level in the financial statements. I would need to get the detailed worksheets behind those to provide that, but we would be happy to provide it if the Member would like.

Chairman: Thank you. We will look forward to that information. Ms. Nutarak.

Ms. Nutarak (interpretation): Thank you, Mr. Chairman. I did have another question related to this, but I'll just stop here for now. Thank you, Mr. Chairman.

Chairman: Thank you. Next name I have on my list: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My questions are for the Department of Finance. In the 2021-22 Annual Report of the Qulliq Energy Corporation, it notes that revenues generated from sales of power to the Government of Nunavut was \$33 million. It also indicated that revenues of sales of power to the Nunavut Housing Corporation was also \$33 million and that equates to about 50 percent of the corporation's total sales for the year.

Looking forward, as you were completing the upcoming Public Accounts, '22-23, and as the power rates had increased substantially in that fiscal year through the URRC general rate application as well as the carbon tax implications, I believe, I'm curious to find out how much the Government of Nunavut's power sales to the QEC have increased in that year and as increases happen throughout

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that fiscal year, how much will they be increasing in future years with a full year's worth of higher power rates? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I don't that level of detail in front of me as to how much our costs on the utilities will be going up, but I know that every time the prices go up, we generally have the most impacted departments and agencies like the housing corporation, EDT, and Community and Government Services. We would do estimates and come forward if necessary for supplementary funding, so it's certainly information we can gather for the Member. Thank you.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister, for that commitment. As the Department of Finance plays a fiduciary role alongside the Financial Management Board, I'm curious if the Department of Finance is working alongside Community and Government Services and the Qulliq Energy Corporation as they negotiate an agreement to allow GN departments and agencies to utilize the commercial or industrial purchase power program in an attempt to reduce this significant increase in the upcoming power rates that the GN is paying. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Department of Finance isn't directly involved in that on an ongoing basis. We would have been involved on the front end, providing central agency feedback when the policy was being developed, but the policy is out there

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and the Qulliq Energy Corporation is actively moving forward with it. We don't have a significant direct involvement in day to day. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My next question is along the same theme of increasing efficiencies and reducing expenditures to ensure long-term value for money. The Department of Finance is heavily involved in the capital estimate process, along with CGS and all departments.

One question that I have been asking repeatedly for the last six years is: as the Government of Nunavut comes to the Assembly seeking approval for \$100 million mega projects with significant energy consumption levels, I have been asking why these aren't incorporating alternative energy aspects to offset those substantial incremental O&M costs associated with these mega capital projects. The first question is: why has that not been done, and the second question, with the upcoming capital estimates, can we expect to see some of these major projects with substantial incremental O&M costs incorporate alternative energy into the scope? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's probably a question best answered by the heavy capital departments such as CGS and the housing corporation, but I do believe there's not always the economic benefit on some of these projects for those investments. Not to say that they shouldn't still be done, but I think the payback isn't necessarily always there, but it would be the question for Community and Government Services.

I do recall, I believe, I thought it was the

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Qulliq Energy Corporation that attempted a project that involved a component and I think, when the tendering process happened, my recollection was that it became unfeasible. In order to move their project forward, I think they had to amend the scope of their project and I believe it ended up having to remove that component due to the significant cost differential, but a good question, I think, for the Department of Community and Government Services as to whether that is actually an area that would be economically feasible for the government. Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Chown. I anticipate hearing that question in a few weeks. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Looking at some of the major capital projects, such as the long-term care facilities, with estimated annual energy costs in excess of half a million dollars a year and those are estimates based off of the previous electricity rates, which are definitely much lower than the actual energy consumption of the projects, I don't see how investing in cost-saving measures such as alternative energy into the scope and design wouldn't have its own cost benefit, but I'll move on.

My next round of questions is going to be regarding the mid-year fiscal report. I indicated in my opening comments or I praised the Department of Finance for publishing the first in-year fiscal report, providing the public with a glimpse of the government's performance at the mid-year point.

My first question will be for the Office of the Auditor General. The mid-year report indicated that during the time between the main estimates and the Public Accounts, there's not a lot of easily accessible or

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γ%'ς ΑΛ[®]σς C^LC[®]γLτ[®]γρ[®]ΓιL[©] γρησς ρρος βρλησολος βαργ[®]Ω΄ς ρσ[®]β[°]ΓιΕς publicly available financial information to gauge the progress of the government spending. To address this issue, the Government of Nunavut has prepared this mid-year report to increase transparency and accessibility of financial information.

I would like to ask the Office of the Auditor General: what specific observations and recommendations does the OAG have regarding the format and contents of this publication? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. Our office does not conduct any audit work in relation to this publication. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My next question again will be for the Office of the Auditor General. From your office's perspective, how does the Government of Nunavut's current financial practices and publications compare to those of the other two territories that you audit? Thank you, Mr. Chairman.

Chairman: Thank you. Ms. Miller.

Ms. Miller: Thank you, Mr. Chairman. In terms of financial practices, we do not necessarily audit the financial practices. We audit the financial statements of the other governments of Yukon and the Northwest Territories. However, from a benchmarking perspective, in comparison, I would recommend the Government of Nunavut to consider speaking with their counterparts to assess what could be done to improve the financial information that's available. Thank you, Mr. Chairman.

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Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. My next question will be for the Department of Finance. As we are about to reach the midyear point, the end of the second quarter, I would like to ask: when does the department expect to have the next mid-year fiscal update published? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. We are hoping to be slightly earlier than last year, but we are still probably looking into November, I suspect, before this year's report. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Just a couple of more questions on this midterm fiscal update document. As I indicated in my opening comments, one of the topics that I highlighted was increasing the frequency of in-year reporting. It is absolutely great to see this mid-year report. I was wondering if the government has any intention to expand this to possibly include another fiscal update at the end of the third quarter, just to give us at the Assembly and the public a snapshot of the halfway point in the year, the three-quarter point, plus the Public Accounts at the end of the year. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I would say that our long-term goal is to essentially be able to provide one at the end of each of those quarters, but it is a matter of baby steps. We're still getting departments accustomed to providing us enough information to provide the one that we just got. I would like to see it expanded to an

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additional one at the end of the third quarter, but probably not this fiscal year. Thank you, Mr. Chairman.

Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister. I appreciate the response. For my last question, the mid-year report is prepared on a cash basis. Revenues and expenditures are not directly comparable to the presentation in the main estimates or Public Accounts. Looking forward with the new Enterprise Resource management system, would it be possible to incorporate accruals on a quarterly basis so that these mid-year fiscal updates would be on the accrual basis as opposed to the cash basis and would thus be comparable to other documents? Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I certainly expect that the Enterprise Resource Planning system would improve the odds of that happening. I do suspect that, given the current capacity I have seen across government, it may still be quite the challenge, at least in the near term, to get departments to the point where they're keeping enough track of their expenditures and incoming invoices and their major contracts to be able to produce those accruals for us on a timely basis to actually get a report out the door. Again, a long-term goal, but I suspect the capacity at the departmental level is probably not there in the immediate coming years. Thank you, Mr. Chairman.

Chairman: Thank you. With that, I will recognize the clock and we will take a 15-minute break. Thank you.

>>Committee recessed at 15:08 and resumed at 15:30

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Chairman (Mr. Sammurtok): I call the Committee meeting back to order. The next name on my list is Ms. Mary Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. I have several questions, but not too numerous as I want to receive further elaboration from our government representatives, specifically the (interpretation ends) Department of Finance, (interpretation) and Mr. Quqqiaq queried you earlier today about the current set-up, the review process, along with funds your department manages, operates, and controls.

How are you going to get further funding for operations? Has there been any consideration given to what you responded with earlier as I heard it? I wonder how steep or deep is the requirement for an operational review. What is needed to get this started? Here my reasoning is, to say it in English, (interpretation ends) to conduct an operational review of the Internal Audit Division and its functions. It indicates that as of today, the question that Mr. Quqqiaq asked was the status of the review of specific changes to the division's structure and functions that are being considered.

With the response that you said, it just got me curious and I thought I would make a note and ask you about this. You said how a little bit delayed it was. Does that mean, the way you said it, a week, a month, a year, or more than a year? That is the first question I want to ask. (interpretation) Thank you, Mr. Chairman.

Chairman: Ms. Nichols.

Ms. Nichols: Thank you Mr. Chairman and I thank the Member for the question. It is delayed currently but we are looking at it early into the new year. Thank you, Mr. Chairman.

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Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Another issue is applicable to this matter which I want to further question you on. It relates to employees or staff who travel for medical purposes and who may require date changes for their travel itineraries.

I wonder if there is a more up-to-date report on the improvements to the medical travel system, as we are all aware of past problems and you well know them personally, I imagine. How comprehensive were the changes or improvements to be implemented within the policy used for staff medical travel?

When was the last time that this policy was updated after a review? Do you have any indications on whether this process will commence soon? I thought I understood that to be your response earlier when you answered the previous question. Now how many years has this policy remained unchanged? I want to know how long the interim period was from the last update of the policy to now. Thank you, Mr. Chairman.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I'm trying to draw [from] my memory now, but the last time that the Department of Finance did a major review of the Employee Medical Travel Policy, I think, was probably five or six years ago.

As Ms. Nichols mentioned earlier, part of our business plan priority in revisiting the medical travel for employees is revisiting our current policy and they have been looking at that. The work still to do includes the survey that Ms. Nichols mentioned; we hope to be doing, but it hasn't been issued yet. The last

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Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. It is indeed truthful that it needs to be reviewed immediately. At least the need for a review is something we can agree to be needed. As representatives of our constituents, we need to forward the concerns that are passed along to us as their MLAs. They request assistance in this area and they wanted it voiced publicly, especially for people who are living on the edge of poverty. The high costs of rental payments is one of the factors that lead to food insecurity, as they need to pay the rent and they are unable to stay at a hotel.

This is what I think would be something good to see, to have a cash advance prior to their travel, which I believe is called in English (interpretation ends) cash advance, (interpretation) and I wonder if this has been considered in the past. This applies to our government employees currently. When people have no discretionary funds, they are placed in a hotel that requires payments. Has this ever been considered? That will form my question on this issue, Mr. Chairman. Thank you.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Currently with the new employee medical travel, and I'm going to change my phrase: I was saying policy earlier, but it's actually guidelines, for the employee medical travel; there is a provision in there for employees going on medical travel where they can request travel advances for a percentage of their travel expenses. Thank you, Mr. Chairman.

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Chairman: Ms. Killiktee.

Ms. Killiktee (interpretation): Thank you, Mr. Chairman. Let me turn to another subject which I want to query you on that relates to this matter. There are positions opened or made available by our government in our communities across Nunavut and these positions that are advertised do not include (interpretation ends) housing (interpretation) or an allocated unit that is identified for the position. Now, with this position that is advertised, does the Department of Human Resources make the determination as to (interpretation ends) housing provided (interpretation) for that job? To use this example, if we look at the Department of Health and the local service provider position is opened, then the housing unit is included and would include a housing unit if the person is successful in attaining the position. Now that leads to confusion, so it should be clearly identified as I am unable to determine how to properly voice this concern.

However, perhaps if I state it this way, if a position is opened in one of our communities in Nunavut, it should be identified if a housing unit is included, perhaps using (interpretation ends) guidelines or policy: (interpretation) I'm not sure which one. When this is included, many people who would have applied for the position with (interpretation ends) housing provided (interpretation) and if this is included, the next obstacle becomes "no housing available," for example, in my home community of Qikiqtarjuaq, as there is no available housing. Even though there is a vacancy they want to advertise, due to the lack of housing availability, the job is not advertised and if you look at the waiting lists, a potential employee may be interested in applying for that. I wonder how this barrier can be more easily understood.

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Even with that limitation, I wonder if you as the managers have thought of not bothering to advertise a position due to the lack of housing locally. If a person applied for the position, for example, from the south or Iqaluit or another community, this lack of housing becomes a barrier, so the position is not advertised. This is causing the exacerbation of delayed positions that cannot be filled due to the lack of housing. Even with this problem, I wonder if positions can be advertised even without housing. That is my question. It is disconcerting.

Let me rephrase that. If a position is known to be easily filled locally, the interim period between the hiring or advertisement sometimes leads to multiple years of vacancies, and positions advertised here are not advertised in the smaller communities due to the lack of housing. Perhaps there are qualified people who may be interested. This is a big barrier in my view. I am going far too long with my comments and I apologize, Mr. Chairman, that I am taking advantage of this opening. That is my question. Thank you.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. It's up to each individual department which positions they feel comfortable advertising, whether there is or isn't staff housing with them.

With Department of Finance, certainly there have been situations where we haven't advertised positions because we couldn't get staff housing. Those tend to be very technical positions, so if we're looking for professional accountants or economists, we sometimes will opt not to advertise if housing isn't available, but if we think there are potentially people in the community, then we will advertise.

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Finance is only in four different communities, so we have the benefit of those all being the larger communities, although we still struggle often to get staff housing assigned to our competitions just because of the demand for it in those big communities. I hope that answers the question. Thank you, Mr. Chairman.

Chairman: Ms. Killiktee, do you have a follow-up question?

Ms. Killiktee: Yes.

Chairman: Please, go ahead.

Ms. Killiktee (interpretation): Yes, I would really like this to be heard out there and I want to voice my opinion on this and be heard. Please advertise the positions even though there's no housing available, for any kind of job or position.

There are people who are able to do those jobs and people wait for the jobs to be advertised in our communities throughout Nunavut, and I would ask that this be tried, to completely advertise the position even without that, as there may be interest but if nobody is interested, then it will clearly show that the job requires that component, and you need to wait for the housing units to be built.

This is clearly the barrier and prior to housing becoming available, then the job remains vacant and no advertisements are made. I think by doing that, it can help because there's a lot of demand. We demand it and we expect them to come out and this can also advertise to the rest of the world, I guess, that we have a housing shortage. Thank you, Mr. Chairman. That will be my last question.

Chairman: Mr. Chown.

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Mr. Chown: Thank you, Mr. Chairman. We'll certainly recognize the Member's comments.

I will say that for the Department of Finance, all of the technical positions that concern us in being difficult to fill without housing are in Iqaluit, so when it comes to our Cambridge Bay, Rankin, and Igloolik offices, we often post those positions, even if there isn't housing in hopes that we may get people.

It's mostly here in Iqaluit where we really have the difficulty and we have tried on occasion, in case there are people in town, with often limited success, but certainly we understand the desire to have positions posted in communities. Thank you, Mr. Chairman.

Chairman: The next person I've got on my list is Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I thought I'd ask all my questions. I just have one last area and it's concerning the borrowing capacity and the debt cap. As indicated, [as of] March 31, 2022, the Government of Nunavut had a total borrowing of \$421 million, leaving \$328 million of borrowing capacities still available.

I just wanted to seek clarification on the extent which municipal borrowing is included in the Government of Nunavut's debt cap? Thank you, Mr. Chairman.

Chairman: Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. Municipal borrowing is not included within our debt cap. It is only the government and its entities that consolidate in; such as the territorial corporations. Thank you, Mr.

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Chairman: Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Recently at the Nunavut housing forum, the issue of land development came up and the implications that has on building new public and staff housing and other categories; residential units. One idea that did come up was allowing municipalities to borrow funds in order to pay the tens and millions of dollars required to develop subdivisions.

However, under the *Cities, Towns and*Villages Act, municipalities must seek
ministerial approval to utilize debt, and given
the very serious housing crisis that we're in
and the implications that has on our
recruitment efforts, I was wondering if there
have been any discussions between the
Government of Nunavut departments to
allow municipalities to utilize debt, to
expedite the development of land? Thank
you, Mr. Chairman.

Chairman (Mr. Hickes): Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The land development issue has absolutely been brought up as one of the barriers to the success of development and communities and particularly to this success of Nunavut 3000 and yes, the topic of municipal borrowing has come up as one potential solution. I don't have any specifics on plans to move forward on that, but it has been brought up.

The Member is correct; there is a ministerial requirement for approval of any such borrowing, not unlike the Government of Nunavut, who is restricted to our \$750 million debt limit by Canada. There's also a territorial government oversight over

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municipalities to make sure they don't get into a situation that they might not be able to financially get out of, so that is why that requirement is there.

To your original question, yes, there has been discussion around possibly having municipal borrowing to deal with land development. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Deputy Minister. Looking at the Qulliq Energy Corporation's most recent annual report, Note 7, due to the Government of Nunavut, it indicates that the GN has provided the Qulliq Energy Corporation with an interest-free repayable contribution to fund its capital and O&M project expenses in the amount of \$2.3 million.

In addition, there's another line in Note 6, QEC's debt, at the last amount of \$18.8 million of QEC debt was borrowed from the Government of Nunavut at a very low rate, 0.15 percent per year. Under the *Cities*, *Towns and Villages Act*, it also allows for municipalities to borrow from the Government of Nunavut. As of the end of the fiscal year in the Public Accounts that we're reviewing, the government had \$1.1 billion in cash, \$1.8 billion in financial assets, and \$547 million in net financial assets.

I appreciate the intent of utilizing the cash on hand to reduce the debt cost of the Qulliq Energy Corporation. I think that was a very smart move, but I was wondering if there has been any consideration to further utilize this excess cash to distribute long-term loans to municipalities to expedite the development of the much-needed land. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

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Mr. Chown: Thank you, Mr. Chairman. The Member is correct; we do have loans to the Qulliq Energy Corporation and we have those loans on a floating rate, so our agreement with them is an interest rate that is lower than what they would pay at the bank but slightly higher than what we can earn on our money. Over time it changes. The lower rate that you have mentioned there now would be much higher given interest rate changes in the last two years, but we do, do that.

To the question of whether we have considered lending to municipalities directly from the government, I have not been party to any active discussions on that, but it certainly is a possibility that the government could explore if they were interested, keeping in mind that also, they have some very ambitious targets that will involve some significant capital outlays for things like the long-term care facilities, which could impact those cash numbers over time, but as the Member noted, there is significant cash balance there, so there is some room to work with there. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. I would like to thank the Deputy Minister for his response. With the way that the *Cities*, *Towns and Villages Act* is written, municipalities must have a land development fund which operates on a break-even basis, but the issue is that many of these land development funds are inadequate to meet the cost of the expansion. For example, I think the Joamie Court subdivision was in the range of \$90 million, if I recall correctly, and the Plateau subdivision was, all three phases, significantly more than the cost of the Joamie Court subdivision.

As land development is funded on a break-

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even basis, I would definitely encourage the Government of Nunavut to consider allowing municipalities in a good financial position to borrow these funds on, I wouldn't say a long-term basis, but considering that it only takes a couple of years to develop a subdivision, to offer these medium-term loans to municipalities with the intention of fully recouping the cost in just a few short years, allowing the NHC, municipalities, and the private sector to build the much-needed residential units and assist the GN in addressing the vacancy and staff housing situation. Thank you, Mr. Chairman.

Chairman: Thank you. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. I will be sure to make note of that suggestion to CGS and the Nunavut Housing Corporation. Thank you, Mr. Chairman.

Chairman: Thank you. Along the same line of questioning, I don't have any further names on my list until I hear otherwise. I just want to follow up with Mr. Lightstone's question. The topic of the cash balance has come up a couple of times today and Mr. Chown mentioned the shift in interest rates over the last couple of years. I was wondering if the Deputy Minister can elaborate on any planned changes to the Government of Nunavut's investment policy. Mr. Chown.

Mr. Chown: Thank you, Mr. Chairman. The Department of Finance is working on two policies, one is a cash management, and one is an investment strategy. Those are both in the works now through our Expenditure Management Division and we're trying to look at both of those and trying to expand our expertise in investing on behalf of the government. Those are in the works, but still at the draft stage. Thank you, Mr. Chairman.

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Chairman: Thank you. I look forward to seeing some progress on that, as we all realize there are ways to temporarily use cash that's sitting there. Although interest rates were very low a couple of years ago and insignificant revenues were gained by investing, the tides have shifted a little bit, so I think it's something worthwhile exploring.

Right now I have no more names on my list. With that, I'm going to close the proceedings. Before I ask the Office of the Auditor General for some closing comments, I just want to thank the Committee Members and in some respect, I guess, maybe apologize to Mr. Chown. I didn't even foresee the amount of interest in the Qulliq Energy Corporation's management of their inventory.

I think we did get some really good questions asked and I do look forward to some of the responses. I'm sure officials from the Qulliq Energy Corporation are ardently listening and will be able to provide some feedback either directly to the Committee or through the Department of Finance.

I would like to thank the Members for the good lines of questioning. This is again the first time we've actually had Public Accounts in front of the Public Accounts Committee. I think it was a worthwhile endeavour and I think it opened up a lot of eyes into even just the comprehension or understanding of the documents with the Public Accounts, of the content of them.

I would like to really personally thank the officials from the Department of Environment. I know there weren't a lot of questions directed your way, but your presence was definitely appreciated. I think it really clarified a lot of the questions that we had as a Committee behind the scenes to really understand not just the accounting of

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contaminated sites but the plans and ownership and who is going to be responsible going forward through devolution.

I would also like to again personally thank the interpreters for all their great work. They make my life so much easier, I can't even explain.

With that, I would just like to welcome the Office of the Auditor General to provide closing comments. Please go ahead.

Ms. Miller: Thank you, Mr. Chairman. In terms of closing remarks, I did want to offer a bit of clarity on one of the remarks I did during my opening statement in relation to the delay in receiving information on the asset retirement obligations; the information from the Qulliq Energy Corporation.

What I maybe wanted to clarify is that we have been asking for the information for more than a year and we have been wondering what we're going to be getting. From our experience with other areas, so this is a standard that not just applies to the territories but it actually applies to all the audit entities that are auditing under the public sector accounting standards, so the federal Government of Canada, all the three territories, we know what has been going on within the provinces, we know how difficult it is in auditing the standard and until we receive the information, not knowing what we're going to get worries us quite a bit in terms of the length for us to be able to do our work. That's what I wanted to clarify, Mr. Chairman.

On that, I do want to thank the Committee for this opportunity to, again, help support all of you in your oversight of the government finance. Again, we look very much forward to our coming back in a few months to **Г.** (ጋቫትበህና): 'd৮°&፫', Δ°/</br>
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Chairman: Again thank you to both Ms. Jean and yourself, Ms. Miller, for your very frank and forthright responses.

With that, we will adjourn until tomorrow morning at 9 a.m., dealing with the Department of Health's vaccine rollout report from the Office of the Auditor General and I look forward to tomorrow morning's appearances. Thank you.

>>Committee adjourned at 16:02

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