

Annual Report Nunavut Arctic College

2022-2023



Honorable Daniel Qavvik
Minister Responsible for Nunavut Arctic College
2022-2023

Table of Contents

LETTER OF TRANSMITTAL	3
MESSAGE FROM THE CHAIRPERSON OF THE BOARD OF GOVERNORS	4
MESSAGE FROM THE PRESIDENT	5
CORPORATE OVERVIEW	6
VISION MISSION AND VALUES	7
Vision.....	7
Mission.....	7
Values.....	7
OUR PRINCIPLES.....	8
BOARD OF GOVERNORS.....	9
EMPLOYMENT SUMMARY BY CATEGORY	10
STRATEGIC LINK TO KATUJJILUTA	11
Nunavut Arctic College Highlights 2022-23.....	12
INFORMATION TECHNOLOGY.....	12
STUDENT SERVICES	13
Student Counselling.....	13
Library Services.....	13
Registrar’s Office.....	14
Career Development.....	14
Tutoring.....	14
Student Council	14
Student Food Bank	15
Student/Staff Exchange Program	15
Student Accommodations.....	15
HEALTH, WELLNESS & BUSINESS	16
Nursing.....	16
Pre-Health Sciences	16
Management Studies.....	17
Social Service Worker (SSWP) & Bachelor of Social Work (BSW).....	18
Highlights 2022-23 Social Service Worker & Bachelor of Social Work Programs:	18
Family Support Worker Program	24
New Programs	24
Practical Nursing Diploma.....	24

Online Home and Continuing Care Course	25
Computer Systems Technician Certificate.....	26
EDUCATION, INUIT & UNIVERSITY STUDIES.....	27
Nunavut Teacher Education Program (NTEP).....	27
Early Childhood Education	28
Interpreter Translator Program.....	29
Inuit Studies	29
Fur Design and Production	30
Jewellery and Metalwork.....	30
COMMUNITIES AND LEARNING	31
Community & Distance Learning	31
TRADES & TECHNOLOGY.....	36
Environmental Technology Program	36
Construction Trades:.....	36
Industrial Trades (including the mine training portfolio):	37
Culinary Arts.....	37
Heavy Equipment Operators (HEO).....	37
NUNAVUT ARCTIC COLLEGE MEDIA & NUNAVUT RESEARCH INSTITUTE	38
NAC Media	38
Nunavut Research Institute	39
Research Highlights.....	40
Research Highlights.....	41
NUNAVUT ARCTIC COLLEGE – MEMORIAL UNIVERSITY OF NEWFOUNDLAND AND LABRADOR PARTNERSHIP	43
NUNAVUT ARCTIC COLLEGE FINANCIAL STATEMENTS.....	0
Statement of Financial Position	5
Statement of Operations and Accumulated Surplus	6
Statement of Change in Net Financial Assets.....	7
Statement of Cash Flow	8
Schedule of Tangible Financial Assets	23

LETTER OF TRANSMITTAL

September 21, 2022

Minister Responsible for Nunavut Arctic College
Legislative Assembly of Nunavut
926 Queen Elizabeth II Way
P.O Box 2410, Iqaluit
Nunavut, X0A 0H0

Dear Minister:

In accordance with Section 18(1) of the *Nunavut Arctic College Act* and Part IX of *the Financial Administration Act* of Nunavut, I hereby submit, on behalf of the Board of Governors of Nunavut Arctic College, the 2022-2023 Annual Report for the fiscal year ending June 30, 2023.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'H. Klengenber', is positioned above the typed name.

Helen Klengenber, Chair
Board of Governors
Nunavut Arctic College.

MESSAGE FROM THE CHAIRPERSON OF THE BOARD OF GOVERNORS

Greetings from beautiful Kugluktuk. I write this as my community, and the territory, begins to welcome fall. All seasons have their beauty, but I am always happy to welcome fall with fond memories of the summer that just recently passed.

Like our land, our territory is always in state of movement, of growth, of change. As Chair of the Board of Governors for the Nunavut Arctic College, I can say that this movement is also true for the Nunavut Arctic College. Programs grow and come to completion. Students join and celebrate graduation.

In the 2022-23 fiscal year, the College was happy to welcome two new Board members, Derek McDonald of Arviat, and Mubashir Mahmood of Iqaluit, and celebrate the reappointment of 2 members, Elisapee Karetak of Arviat and Susan Gardener of Iqaluit. I can confirm that the College's Board of Governors are enthusiastic and committed to providing solid leadership to the College, as outlined in the *Nunavut Arctic College Act*.

Section 15 of the *Nunavut Arctic College Act* outlines the Duties of this Board. One vital duty is ensuring the fiscal wellbeing of the organization, both in the preparation of budgets and fiscal reporting to ensure the College is running efficiently. I am proud to confirm the College continues to work within the requirements of the *Financial Administration Act* of Nunavut. As a Government of Nunavut agency, the College works with a dynamic range of financial stakeholders, including College Senior Management, the Chief Financial Officer, the Department of Finance, and the Office of the Auditor General of Canada to ensure the fiscal stability of the College.

I believe the overview provided in this Annual Report will continue to show Nunavummiut that the College continues to work tirelessly to ensure the territory's only designated post-secondary education institute continues to provide education and training opportunities across the territory. I am proud to be a member of this vital organization.

At the time of finalizing this report, the College welcomed the Honourable Daniel Qavvik as Minister Responsible for the Nunavut Arctic College. I would like to take this time to thank the Honourable Pamela Gross, Honourable Joanna Quassa and Honourable Margaret Nakashuk for the dedication and enthusiasm they brought into this role as outgoing Ministers.

Thank you,



Helen Klengenber, Chair
Board of Governors, Nunavut Arctic College
Kugluktuk, NU

MESSAGE FROM THE PRESIDENT

The summer of 2023 marks my 5-year anniversary with the Nunavut Arctic College. I began at the College as Dean, Education, Inuit, and University studies. I have since also served as Vice President, Acting President, and now President. Each year brings new lessons, challenges, and celebrations. What remains consistent is my appreciation for all members of the College community, be it students, staff, or faculty. I am humbled by the dedication, creativity, and true grit of our community, and that inspires my work every day. Thank you, College community, for your inspiration.

The 2022-2023 academic year welcomed the roll out of some new programs at the College, such as its revised Computer Systems Technician certificate program, the Practical Nurse Program in Rankin Inlet, and revised Early Childhood Education Certificate program in Arviat and Igloodik. The Nunavut Teacher Education program continued to be offered in communities across the territory. An important highlight was celebrating the first graduating class of the Bachelor of Social Work in Cambridge Bay. Congratulations to all those who are part of the graduating class of 2023!

As President, I have the honour to work with many partners and stakeholders who are equally committed to providing post-secondary education and training to Nunavummiut. Of note are the Government of Nunavut departments I work with weekly, and sometimes daily, to find solutions to pressing needs of the territory. One project of note is NU3000. The College is uniquely positioned to be an active support in the government's effort through Sanatuliqsarvik. I continue to work with the College team to champion training discussions in these efforts. It is also important for me to acknowledge the various ways the College continues to engage with Nunavut Tunngavik, Regional Inuit Associations, the Government of Nunavut, and various industry partners, such as fisheries and mining.

The Nunavut Arctic College continues to be seen as a valuable partner nationally and internationally. In this fiscal year, I was invited to events where I spoke, engaged, and articulated the vision of post-secondary opportunities in the territory. Organizations I had the pleasure to engage with, either directly or through events hosted by them included: Colleges and Institutes Canada, Indspire, ArcticNet and University of the Arctic while visiting the Dechinta Centre for Research and Learning. I had the opportunity to make a presentation to the Standing Committee for Indigenous and Northern Affairs to discuss improving outcomes for Indigenous students, and I am proud of my ongoing work with the College's University Partner, Memorial University of Newfoundland and Labrador. The College's partners outside of the territory continue to support, inspire, and learn from the efforts of the Nunavut Arctic College.

The College remains steadfast in its commitment to supporting lifelong learning for Nunavummiut. On a personal note, I am proud to confirm that I have enrolled in a PhD program. I encourage all Nunavummiut, and Inuit specifically, to never stop their learning.

Thank you, Rebecca Mearns
President, Nunavut Arctic College



CORPORATE OVERVIEW

As the only designated post-secondary institution in Nunavut, Nunavut Arctic College serves a vast region covering 3 time zones and 25 communities. We deliver lifelong learning opportunities to Nunavummiut through post-secondary studies.

Nunavut Arctic College, or NAC, is a public agency of the Government of Nunavut that was created through the *Nunavut Arctic College Act* on January 1st, 1995, and services the largest post-secondary service region in Canada. The College responds to the adult and post-secondary educational needs of Nunavummiut through its President, Board of Governors, and the Minister Responsible for Nunavut Arctic College.

Finally, the College is also active on the national and international stage by promoting the generation, communication, and retention of knowledge through applied research at the Nunavut Innovation and Research Institute or NRI.

The College is comprised of approximately 278 staff spread across all 25 communities of Nunavut. College operations include 3 regional campuses in Iqaluit, Rankin Inlet, and Cambridge Bay, 22 Community Learning Centers in the remaining communities, and a truly unique cultural school located in Clyde River.

VISION MISSION AND VALUES

Vision

Nunavut Arctic College will strive to be the College of choice for the people of Nunavut by offering relevant programs of the highest national standards. In the advancement of their language and culture, our graduates will value education and be proud to take their place in Nunavut and beyond.

Mission

The mission of Nunavut Arctic College is to strengthen the people and the communities of Nunavut by providing life-long learning opportunities for adult Nunavummiut by delivering high quality adult education programs developed with input from our partners throughout the Arctic and Canada, and by making the benefits of Inuit traditional knowledge and southern science more accessible.

Values

Nunavut Arctic College is a creative community of educators and learners. We are proud of our essential role in providing education that bridges the Nunavut of yesterday, today, and tomorrow.

OUR PRINCIPLES

Our principles serve as guideposts to create a learning-centered institution that reflects Inuit values, beliefs, and knowledge. Nunavut Arctic College is an inclusive institution that:

- Respects and honours Inuit languages and culture;
- Involves Elders as an integral part of the College life;
- Promotes an understanding of Inuit culture and languages;
- Values students' connections to family and community;
- Prepares students for meaningful careers and healthy lives;
- Places the well-being of students first and provides a strong caring network of support;
- Promotes learning as a positive life-changing experience, involving the whole person - body - mind - spirit;
- Encourages the personal, professional, and academic development of all students and staff;
- Engages students as active participants in all aspects of learning and evaluation; and
- Ensures our graduates meet national standards.

BOARD OF GOVERNORS

Nunavut Arctic College is responsible through the Board of Governors to the Minister Responsible for Nunavut Arctic College. The Board of Governors determines policies respective of the administration of the College, including the Nunavut Research Institute.

The Board recommends priorities to the Minister for courses and programs that may be established by the Minister, ensures that for each fiscal year an estimate of the revenues and expenditures of the College is prepared, and approves the College's annual Financial Statements. The Board also presents budgets to the Minister in accordance with Part IX of the *Financial Administration Act* of Nunavut.

The current members of the Board of Governors are as follows:

MEMBER	REPRESENTATIVE	TERM EXPIRES
Elisapee Karetak	Kivalliq	September 12, 2024
Derek McDonald	Kivalliq	September 12, 2024
Mubashir Mahmood	Qikiqtaaluk	September 12, 2024
Susan Gardener	Qikiqtaaluk	September 12, 2024
Brenda Putulik	Staff Representative	November 6, 2023
Presley Taylor	Student Representative	November 6, 2023
Helen Klengenberg	Kitikmeot	June 10, 2024
Agnes Olowokere	Kitikmeot	November 6, 2023

EMPLOYMENT SUMMARY BY CATEGORY¹

	Total Positions				Nunavut Inuit	
	Total Positions	Vacancies	Filled	% Capacity	Hired	% IEP
Executive	2.00	-	2.00	100%	2.00	100%
Senior Management	8.00	-	8.00	100%	4.00	50%
Middle Management	29.00	11.00	18.00	62%	9.00	50%
Professional	173.10	99.10	74.00	43%	33.00	45%
Paraprofessional	43.00	24.00	19.00	44%	16.00	84%
Administrative Support	58.17	21.20	36.97	64%	32.97	89%
Total Employment Categories	313.27	155.30	157.97	50%	96.97	61%
Employment Summary, by Community						
Arctic Bay	1.27	-	1.27	100%	1.27	100%
Arviat	20.53	11.00	9.53	46%	8.53	90%
Baker Lake	7.27	5.27	2.00	28%	1.00	50%
Cambridge Bay	22.27	14.27	8.00	36%	3.00	38%
Cape Dorset	1.27	-	1.27	100%	1.27	100%
Chesterfield Inlet	1.27	-	1.27	100%	0.27	21%
Clyde River	16.27	8.00	8.27	51%	7.27	88%
Coral Harbour	3.27	2.27	1.00	31%	1.00	100%
Gjoa Haven	2.27	1.27	1.00	44%	-	0%
Grise Fiord	1.27	-	1.27	100%	1.27	100%
Hall Beach	1.27	-	1.27	100%	1.27	100%
Igloolik	7.27	3.27	4.00	-	3.00	75%
Iqaluit	111.10	34.10	77.00	69%	39.00	51%
Kimmirut	1.27	-	1.27	100%	1.27	100%
Kugaaruk	2.27	1.27	1.00	44%	1.00	100%
Kugluktuk	1.27	1.27	-	0%	-	-
Nauyasat	4.27	4.27	-	0%	-	-
Pangnirtung	3.27	2.00	1.27	39%	1.27	100%
Pond Inlet	2.27	2.27	-	0%	-	-
Qikiqtarjuaq	1.27	0.27	1.00	-	1.00	100%
Rankin Inlet	59.27	26.50	32.77	55%	23.77	73%
Resolute Bay	1.27	1.27	-	0%	-	-
Sanikiluaq	1.27	-	1.27	100%	0.27	21%
Taloyoak	1.27	1.27	-	0%	-	-
Whale Cove	1.27	1.00	0.27	21%	0.27	-
Total Community	276.84	120.84	156.00	56%	97.00	62%
Employment Summary, by Iqaluit and Other Communities						
Iqaluit	16.27	8.00	8.27	51%	7.27	88%
Other communities	260.50	112.80	147.70	57%	89.70	61%
TOTAL	276.84	120.84	156.00	56%	97.00	62%

¹ June 30, 2023, TRPS Report. There is a discrepancy between the numbers proved by NAC and GN due to additional PYs from third party funders. The College continue to work with GN HR to rectify this situation.

STRATEGIC LINK TO KATUJJILUTA

The Nunavut Arctic College remains committed to working with the Government of Nunavut to achieve the objectives and priorities outlined in Katujjiluta. Specifically, the Nunavut Arctic College is working hard with government partners to achieve solutions to the priorities of the mandate, specifically:

- Aging with dignity in Nunavut
- Expanding the Housing Continuum
- Enabling Health and Healing
- Reinvesting in Education
- Diversifying our Local Economics

The College continues to actively participate in actions which meet the mandate commitments of the 6th Legislative Assembly. The College shares responsibilities on leading the efforts of three mandate implementation actions, which include:

- 1) Provide culturally and linguistically relevant training for staff working in continuing care facilities.
- 2) Investigate and implement trauma informed practices in health care and education.
- 3) Expand education and training program that provide Nunavummiut with the necessary qualifications for professional and paraprofessional work in healthcare, mental health and addictions treatments.

As outlined in this report, the College is proud of its efforts to roll out the College's first Practical Nurse Program, is excited about its ongoing efforts to map out the development of a Personal Support Care Worker Program, and to work to deliver its second cohort of the Bachelor of Social Work.

The College also continues to support in meeting actions that seek to meet the mandate priorities of Katujjiluta.

Nunavut Arctic College Highlights 2022-23

INFORMATION TECHNOLOGY

In 2022-2023 NAC Information Technology in conjunction with GALAXY Broadband Inc started the implementation of the first Low Earth Orbiting (LEO) network of its kind in Nunavut, bringing Nunavut onto the federally supported NREN (National Research and Education Network).

Nunavut Arctic College's participation in the NREN helps us bridge the gap between institutions and regions across our Territory, integrating them into a new high-speed, LEO-powered network that accesses national and global research and education tools. Designed to improve internet services for qualified public sector organizations, this network broadens the reach of research and education infrastructure to eligible members within the research, education, innovation, and public sector community. This initiative which supports NAC's 10-year strategic business plan and was approved by both the Board of Governors and Cabinet signifies a step forward in NAC's ability to expand capacity and access in the region.

Set to go live in August 2023 in Iqaluit, this network will utilize LEO technology through a partnership with Galaxy Broadband, producing high-speed access that has never been available prior in Nunavut. This partnership also signifies an important step forward in skills and capacity-building within the Information Technology sector in the territory producing improved certifications for network technicians in communities, as well as enhanced capabilities for remote/online learning.

NAC's roll out plan for this network anticipates Iqaluit, Rankin Inlet, Arviat, Cambridge Bay and Clyde River gaining access in all facilities by end of 2023, with remaining communities getting access by end of 2024.

STUDENT SERVICES

The Student Services Division is a vital and integral part of Nunavut Arctic College and is central to creating community and belonging in and outside of the classroom. Student Services strives to provide culturally relevant programming for its students and their families. A wide variety of programming was made available over the academic year such as kamik-making, parka-making, 'Beading is Healing', monthly family country food feasts, sewing afternoons with staff and students, Inuit guest speakers and much more. The following were also provided to support students, faculty, and management to promote student success, including:

Student Counselling

There are student counsellors available onsite at the three regional campuses, along with Elder Advisors, who also provide students with guidance. Counsellors also work closely with the 'Healing by Talking' initiative to connect students across the territory with remote counselling services. The counselling team also provides a range of health and wellness services that foster academic success, promote support family life, and enhance the overall learning experience.

Library Services

The Nunavut Arctic College Library Services team provides access to resources for staff, students, and public users. Libraries are located at the Nunatta Campus in Iqaluit, the Kitikmeot Campus in Cambridge Bay, the Kivalliq Campus in Rankin Inlet, and the Nunavut Research Institute in Iqaluit. In addition to the books, videos, and periodicals, NAC Library Services subscribes to several digital resources including online journal databases through ProQuest and EBSCOhost, as well as digital streaming services through the National Film Board of Canada's CAMPUS, and Safetycare's Safetyhub.

Involving Elders is also an integral part of the campus community life experience; Elder Advisors were able to provide guidance in the form of counselling services and assure that Inuit Qaujimagatunqangit is always present on campus and shared with both students and staff.

Registrar's Office

The Registrar's Office supports students with enrolment, managing student records, processing payments, requests for transcripts and assisting with many more academic related procedures including course selection and graduation. The registrar has been in the process of rolling out the updated Student Information System (SIS), which is a self-service platform that will allow students to access many registrar-related services via their online portal. This will expedite many of the processes the registrar offers, make these aforementioned items more easily accessible to students, and provide opportunities for registrar staff to focus on new direct engagement with students.

Career Development

Career Development Advisors support students with program and career choices; as well as support students with resume building and job search. These advisors also connect students with a wide array funding opportunities and support them through the various application processes. They also provide support in student outreach and sharing learning opportunities with perspective students.

Tutoring

NAC has enhanced and expanded its tutoring services available to students. In partnership with Memorial University (MUN), NAC has the ability to deliver online tutoring services to students across the territory. Students can access tutors through the online portal and connect with both online tutors through MUN or find tutors for in-person sessions, where available (currently 11 communities).

Student Council

Student Services continues to work closely with the Student Council to support and encourage students advocating for themselves and on the behalf the of the NAC student population. The Student Council has hosted several events throughout the year and supported Student Services with many of our events such as family feasts, Orange Shirt Day, and many others.

In April 2023, the Government of Nunavut committed funding to the Nunavut Arctic College to support the onboarding of Student Life Coordinators to provide a roster of supports for students, including student Council supports. The College is excited about adding these important supports into the College operations.

Student Food Bank

NAC Student Services understands the importance of food security for students and strives to remove that barrier as best as possible. The Nunatta Campus offers food bank access to students throughout operational hours. This foodbank maintains stock through generous donations from the Nunavut Foodbank, private funding donations and donations from members of the public.

Student/Staff Exchange Program

The Student Services continued involvement in the 'North2North' exchange program has facilitated the exchange of several students and staff members across the college. Some of the exchanges included semesters abroad in Norway and a cultural exchange to Alaska Pacific University.

Student Accommodations

The Student Services team also oversees the student accommodations and college security; as well as food services, which includes cafeteria services and the student food banks, which promote food security for students and their families.

HEALTH, WELLNESS & BUSINESS

Nursing

Three students graduated from the program in 2023. Program delivery for Nursing continued to be adapted following COVID-19, with continuing on-line delivery supplementing in-person classes. While there was some deferral of schedule, clinical placements continued in the Winter term at Qikiqtani General Hospital, Iqaluit Public Health, and in remote community health centres. Extensive work was completed on the updated curriculum, to further embed the healthcare context specific to Nunavut.

Fourth year students had the opportunity to do remote community placements in Cambridge Bay, Taloyoak, and Igloolik and host a flu vaccine clinic in the fall of 2022. Those students were able to graduate on schedule due to the innovative delivery and continued support of program partners.

Several nursing students are partaking in the Summer Student Nurse Employment program. This includes students being employed in other communities in the Territory.

Pre-Health Sciences

Three students graduated from the program in 2023 at the Nunatta Campus.

This preparatory 1-year program is critically important to ensure that potential students are well prepared to succeed in either the degree or diploma nursing program. The department is looking at how it can deliver this program to more learners across the territory, to increase the number of qualified students into healthcare programs.

Nursing and Pre-health students supported and mentored high school students participating in a health careers camp in May 2023. A 4th year student and a faculty member were part of a panel composed of Inuit nurses who shared nursing knowledge with attending students.

Management Studies

Six students graduated from the Management Studies Certificate program (1 year) as well as two graduates from the diploma program (2-year program), which was delivered at the Kivalliq Campus. Three students graduated from the Office Administration program which was offered in 2 communities – Baker Lake and Whale Cove.

Social Service Worker (SSWP) & Bachelor of Social Work (BSW)

The University Partnership between Nunavut Arctic College and Memorial University of Newfoundland and Labrador provided both educational institutes an opportunity to work together to offer the Bachelor of Social Work to graduates of the Social Service Worker Program. The Bachelor of Social Work is a milestone program, with the aim to advance Nunavummiut and Nunavut Inuit into various levels of the Social Services field.

Three cohorts of the Social Service Worker Program were offered in 2022-2023, with Cambridge Bay offering year 1 and 2 and the Nunatta Campus delivering year 1. Through the reallocation of divisional funding, the Health and Wellness division was able to offer a year 1 cohort in Arviat. Instructors for this cohort were hired from within the community. The decision to offer an additional cohort in Arviat was to increase the pool of eligible students for the Bachelor of Social Work.

In terms of graduation, with year two only being offered at the Kitikmeot campus, Cambridge Bay celebrated seven graduates for the diploma program. In March 2023, the same Campus recognized five graduates of the Bachelor of Education Program.

Highlights 2022-23 Social Service Worker & Bachelor of Social Work Programs:

Year 1 – Social Service Workers

The 2022-23 academic year included three deliveries of the Social Service Worker program. The programs were in Cambridge Bay, Iqaluit, and Arviat. The program in Arviat was a new delivery.

September 2022

In September 2022, the Social Work Diploma program partnered with the Kitikmeot Friendship Society (KFS) in Cambridge Bay to deliver a revised Social Work Methods course. The course was designed and delivered by Inuit instructors: Margo Neglak, Anna Wolki, Albert Sulurayok and Eliz Issakiark. The course was taught in Cambridge Bay, Iqaluit, and Arviat.

The course is called Inuuhiliriniq (Preparing the Whole Person) Inuit Values, Methods, and Social Work Practice. This course teaches students to explore Inuit culture, philosophy, and guidelines of the Social Services Worker practice within Inuit and other societal settings. While including an exploration of Inuit Societal Values and a comparison to the Social Work Code of Ethics.

Each location was involved in various projects to allow students to understand the importance of being prepared to work in the Social Service Worker field and ensuring culture was a part of their practice.

Six staff members from KFS participated in the course and will receive credit. This goal of this partnership is to provide pathways to the Social Service Worker diploma program for staff members are KFS. We are grateful to KFS for funding the materials needed in all three locations.



Students in Cambridge Bay carved their own Qillaq and learned about the connection to Social Service Worker practice.

Arviat – Year 1 Social Service Worker Program

In Arviat, students worked with Elders to learn about how the harvesting of food relates to Social Service Worker practice. Students learned to skin and prepare caribou, cook fish, and pick berries to make jam.



Iqaluit – Year 1 Social Service Worker Program

Iqaluit students worked with NAC Elder in Residence to make their own parkas. They also met with Nancy Kisa, an SSW alumnus and she shared how the Qillaq links to Social Service Worker practice.



Social Service Worker Year 2 – Cambridge Bay
September 2022

In September 2022, second year students in Cambridge Bay facilitated a workshop for youth called ‘Colourful Warriors,’ this workshop was in conjunction with several community agencies who put together a week of activities which lead up to the National Day of Truth and Reconciliation. This was a well-attended event and it focused on intergenerational trauma and turning the page to positive well being and mental health. The students selected the college as a venue so they could help young people see the possibilities for a positive future.



To commemorate and symbolize the event, the students and youth created a colorful banner with the words “Light”, “Hope” and “Strength” emblazoned within it.

October 2022

In October 2022, year two students participated in a one-week Youth Trauma course as part of their Trauma Informed Practice course. This course provided training to students to engage with youth who are living with trauma and mental illness. The Trauma Informed Practice course provides a large focus on mindfulness in practice to produce better outcomes and prevention for youth and families.

February 2023

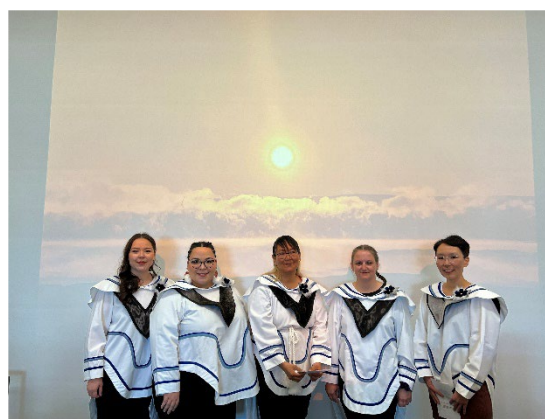
In February 2023, second year students in Cambridge Bay, developed a social action plan which focused on the importance of inclusion in Nunavut Schools. This action plan looked placed emphasis on the school inclusion policy and how at times it is violated when some students are not included, especially those in the LGBTQ2s+ community. The students put emphasis on the impact on mental health when students do not feel a sense of belonging. The students also proposed various avenues of action the Department of Education could take to improve in these areas.

In March 2023, students in Cambridge Bay and Arviat met with representatives from NTI and Trim Tabs to learn about and provide input on the Nunavut Addictions and Trauma Treatment System. Part of this presentation provided information about the new territorial recovery centre which will open in 2025 in Iqaluit. There is a youth component to this centre. Students were very engaged in both locations and provided great input and ideas – the TEAM plans to meet with the students again as plans continue to roll out.

June 2023

On June 2, 2023, 5 students graduated from the Social Service Worker Diploma program. The graduates were: Nellie Hogaluk Cambridge Bay; Kelly Lear Cambridge Bay; Chanese Nakoyak Cambridge Bay; Karen Nanook Taloyoak and Presley Taylor Cambridge Bay.

Two of the graduates will enter into the Bachelor of Social Work program and the other three are employed with other agencies.



Bachelor of Social Work Program 2022-23

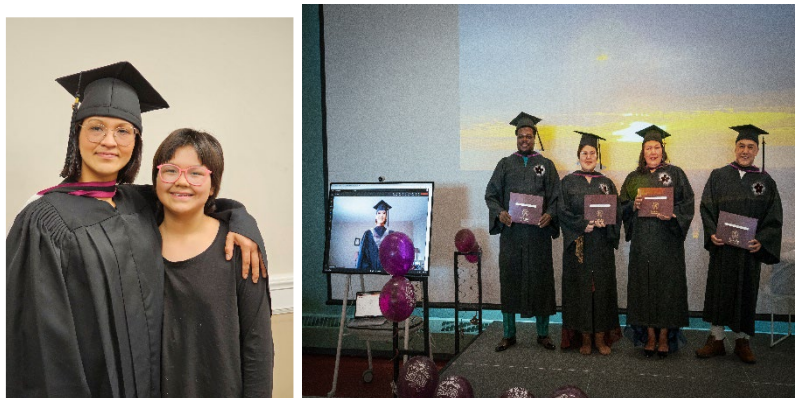
BSW September 2022 – December 2022

Five BSW students began their 12-week field placements. Students were hosted at Kitikmeot Friendship Society, Department of Mental Health in Cambridge Bay and Department of Family Services and Piruqatigiit Resource Centre

BSW – March 2023

The first cohort of Bachelor of Social Worker students graduated on May 24, 2023. We were happy to celebrate with 5 graduates: Larrie Soberano; Vanessa Totalik; Linda Uvillik; Anna Wolki & Charles Zikalala. Vanessa, attended via TEAMS since she accepted a full-time position in Iqaluit with Family Services and was unable to attend.

Faculty and administrators from Memorial University were in attendance along with several Ministers from the GN and special guests.





Family Support Worker Program

The Family Service Worker program provides training to front line workers in the Wellness field. In 2022-23, the College offered one course, Community Development, under this program. This course was offered in Cambridge Bay

This program is designed to provide front line workers experience and credentials, students who pass the course obtain credit that can be used towards the Social Service Worker diploma, if they chose to pursue this opportunity. All courses delivered are from the existing Social Service Worker Program curriculum. Family Support Worker courses are an important first step on to the education ladder that leads to the Social Service Worker Program, and ultimately, to the Bachelor of Social Work.

New Programs

Practical Nursing Diploma

The Department was awarded funding through the Nunavut Implementation Panel to develop a Practical Nursing Diploma Program. This program is scheduled to be delivered in Rankin Inlet from 2022-2024. All four students in year one have qualified to move into year 2, resulting in a 100% attrition rate. During their first year of studies, students undertook their first clinical placement at the Kitikmeot Health Centre Long-term care unit and the Kivalliq Health Center, Inpatient Care Unit. The program boasts a new Inuk nursing faculty member.



In Photo: Year 1 Practical Nursing students Joelle Airut, Claire Tookanachiak, Allysha Tologanak, Karyna Kolola. (left to right).

Five students graduated in June of 2023 from the Cambridge Bay cohort of the Diploma program. Students are showing interest in continuing into the Bachelor of Social Work degree program. Kitikmeot campus in Cambridge Bay will deliver year one. Twenty-two second year Social Service Worker students will be accepted in various communities • Arviat (7 students), Cambridge Bay (5 students) and Iqaluit (10 students).

[Online Home and Continuing Care Course](#)

The 2022-23 fiscal year allowed the College to dedicate efforts to mapping out, and begin developing, an online course for the Department of Health for their Home and Continuing Care workers. The College is also working to map out a new Personal

Support Worker Certificate. This training is intended to support employees working in homecare and long-term care facilities. These efforts are in their initial stages, and the College is excited about ongoing work on this important initiative.

Computer Systems Technician Certificate

The Computer Systems Technician (CST) program was relaunched in 2022 after a five-year absence. The program, which was once temporary, is now permanently established at the Nunatta Campus in Iqaluit. Currently being offered as a one-year certificate program, NAC expects to expand to a two-year diploma program in the near future. The program will train students to be CSTs, providing entry level skills for a variety of Information Technology careers such as help desk technicians, networking support technicians and IT security professionals.

The CST program was evaluated by the GN department of Education in early 2023 and approved for Financial Assistance for Nunavut Students (FANS) funding. It also partnered with Northwestel to provide both practicum opportunities as well as achievement awards to graduating students.

For the 2022-2023 academic year, the CST program produced three graduates that were all employed upon graduating.

EDUCATION, INUIT & UNIVERSITY STUDIES

Nunavut Teacher Education Program (NTEP)

A refocused Bachelor of Education in partnership with Memorial University of Newfoundland and Labrador (MUNL), commonly referred to as the Nunavut Teacher Education Program (NTEP), is being offered by NAC, built on a foundation of Inuktitut language and culture. The Education Programs Division has also worked towards converting several Nunavut Teacher Education Program courses in a blended online distance education format with MUNL.

The Education Programs Division worked closely with the NTEP Advisory Committee to consider their recommendations as NAC initiated the revision of the 150 credit Bachelor of Education Degree program to address the need to graduate bilingual teachers.

One hundred fifty-two learners enrolled in NTEP for the 2022- 2023 academic year. The program was delivered in 15 communities. In addition to Iqaluit, the program was offered in Arviat, Coral Harbour, Pangnirtung, Nauyasat, Igloodik, Gjoa Haven, Baker Lake, Cambridge Bay, Arctic Bay, Pond Inlet, Sanirajak, Kinngait, Qikiqtarjuaq and Rankin Inlet.

The Education Program Division will be reviewing the Inuinnaqtun Language and Culture Certificate and Diploma Program. It is anticipated that the program will start in the Kitikmeot region in September 2024.

NAC continues to work with its University Partner, Memorial University of Newfoundland and Labrador, to ensure program reporting is occurring and to ensure remote learning management and delivery is occurring.

Early Childhood Education

The Early Childhood Education program works to develop the knowledge and skills necessary for an Early Childhood Education setting. The program incorporates Inuktitut and Inuit traditional knowledge in its deliveries.

In 2022-23 the College was proud to roll out a revised Early Childhood Education Certificate program in Arviat and Igloolik. This revised program was structured as an applied, or workplace, model allowing students to work and learn in half day cohorts. This certificate program includes in-classroom learning, practicums, and seminars. Through third party funding, students were able to receive an income while taking this training, as well as tuition and living allowance support as students.

The roll out of this program focused on engaging knowledge holders in the respective communities who have knowledge, skills and experience connected to early childhood education, Inuit cultural and language knowledge. These instructors were supported by curriculum specialists and program management. The division gained important experience and lessons in this new roll out and will be working to revise the program in preparation for new cohorts in 2023.

In support of this program, the College was proud to host Elders from Gjoa Haven and Arviat for a week with staff from the Early Childhood program and College staff generally to document, through film and photos, storytelling, songs, and child rearing knowledge. These efforts were done to support resource development for this program.

Interpreter Translator Program

The program is designed to help students wishing to pursue an interpreter/translator career acquire and develop skills necessary in the field. The first-year places special emphasis on language development, communication skills and the technical skills necessary in the interpreter/translator profession. The second year is designed to assist the student to further develop the knowledge, skills and attitudes required as an interpreter/translator. 5 students completed with a diploma.

In 2022-23, the program did not have an intake of year 1 or 3 students. The program did have a year 2 cohort. Instructors in this program were able to take professional language development to support their course development and delivery.

Inuit Studies

The Inuit Studies program emphasizes traditional aspects of Inuit language and culture. In this program, the participants received courses where they learned traditional Inuit sewing techniques to make their own sealskin parkas/ jackets and Kamik; linguistic courses and other courses. There was no intake while the Inuit Studies Program was in comprehensive review. There will be a new intake in 2023 Fall Semester.

Fur Design and Production

This program teaches students traditional garment making and contemporary designs. It is base funded for the Nunatta Campus, and years are offered consecutively, meaning the program has new intakes of students every other year. In the 2022-23 academic year, the program had 4 students in the year two delivery. In Year Two, students focus on skills such as pattern making, commercial sealskin preparation, commercial design, production and sewing techniques.

Jewellery and Metalwork

This program prepares students for entrepreneurship in Jewelry making and metalwork. It is a base funded program for the Nunatta campus, and program years are offered consecutively, meaning this program has a new intake of students every other year. In the 2022-23 academic year, the program had 4 students enrolled in the second year of the program. Year two focusses on strengthening skills in design and production using a range of materials.

COMMUNITIES AND LEARNING

Community & Distance Learning

The Community & Distance Learning division delivered 12 Adult Basic Education (ABE) programs; 3 Office Administration Certificate programs; 1 Office Administration Diploma program, 5 College Foundation programs, 1 Pre-Trades Math & Science program; and 3 Community Fur Production & Design programs in 22 communities. Five students graduated from the Pathway to Adult Secondary School with their high school diploma.

All third-party programs were funded through CanNor and Department of Family Services. We partnered with Q-STEP to offer 1 Pre-Trades Math & Science program to both Baffinland employees and the public. Office Administration Diploma program and College Foundation Certificate program in Iqaluit are base funded.

The ABE program continued the investment in collaborating with Elders in the teaching and learning process. Elder instructors bring critically important traditional Inuit values and knowledge to the ABE curriculum. Both instructors and students say having Elders in the classroom is one of the top motivators for engaging Inuit students in their learning leading to better retention. This year we supported 44 Elder Inclusion projects in ABE programs across 13 communities, with 38 local Elders contracted to share their experience and skills with the students.

We continued designing and developing online versions of courses from the College Foundation program and PASS program on our Learning Management System. Two more College Foundation courses, and two PASS courses were converted this year, as we look forward and focus on how we adjust programming to become more flexible.

Community & Distance Learning division again, worked in partnership with the Nunavut Poverty Reduction Division and accessed funding for a breakfast program for ABE programs offered at the Community Learning Centres. The breakfast program played a critical role in students having reliable access to nutritious food in a safe and supportive environment. College students across Nunavut benefited from a breakfast program funded by DFS, resulting in better attendance and performance for many students.

Community & Distance Learning division also continued our partnership with the Nunavut Fisheries and Marine Training Consortium to deliver 20 courses and 1 Kisarvik program in Iqaluit.



4 Students graduated from College Foundations in Arviat: Mayor Joe Savikataaq Jr. addressed the graduating students, instructors Mary Phinney (adult educator) and Annie Amauyaq. Braden Naakolaak, Sally Kritikluluk, Bashiba Kolit, and Gabe Alagalak



The Arviat Community Learning Center had a busy winter semester with guest speakers/visitors. On February 3 Susan Pameok – Community Social Service Worker came in and spoke with students about her job, in support of the course “Career & College Exploration”.



February 13, 2023, the Nunatta Elder-in-Residence, Lew Phillips, visited the Arviat Community Learning Center. Everyone enjoyed the opportunity for a visit.



On March 13, 2023, potential graduates from John Arnalukjuak High School visited the Arviat Community Learning Centers to learn about Nunavut Arctic College programs offered in Arviat and across the territory.



Cultural week Activities included sewing mitts and ulu making for all CLC students in Arviat.



Early Childhood Education:
Gjoa Haven Elder Mariam Aglukark demonstrating storytelling during ECE workshop in Iqaluit with piloting communities Igloodik and Arviat



NTEP students in Arviat has been actively involved with Middle and High School activities such as reading groups in English and Inuktitut, along with puppet plays. They also had traditional meat preparation activity for three days.



TRADES & TECHNOLOGY

Environmental Technology Program

For the 2022-2023 academic year, 31 of 40 applicants were accepted into the Environmental Technology Program (ETP). Thirty students completed the program: 12 first year students and 15 second year students, along with 3 part-time returning students. Of that group, 14 graduated and 9 of them were on the Dean's list (high academic standing). Most Inuit graduates were immediately employed in fields related to their Diploma. In preparation for the Post-Diploma Degree Program that NAC intends to offer, the three ETP instructors are all currently working towards their own graduate level credentials.

Construction Trades:

The Construction Trades are carpentry, electrician, oil heat systems, plumbing and housing maintainer. During the 2022-2023 academic year, programs were offered at the Apprenticeship level for Carpenter, Electrician, Housing Maintainer, and Oil Heat System Technician. Sanatuliqsarvik has 9 faculty and 7 support staff.

The Skilled Trades Worker Program is for Nunavummiut who have passed their Trades Entrance Exam. It is a year-long program of theory, practical hands-on training, as well as wage-earning apprenticeship training in the summer months. 14 students enrolled and 13 of them graduated. All of the students of this program gained employment experience in the construction industry across Nunavut.

Nunavut Housing Corporation, the Department of Family Services, and Nunavut Arctic College have partnered in building a public housing unit, using it as a training ground for the skilled trades worker program. The skilled trades worker program scheduling is set up so students can learn gainful hands-on experience based on the theory they learn during the academic year. Sakku Investments has been supporting the operations by providing equipment at no cost to the College.

Industrial Trades (including the mine training portfolio):

The Industrial Training division is responsible for mine-related training, culinary programs and the motive trades (Heavy Equipment Operator (HEO) and driver training): these programs run with the help of 6 faculty and 3 support staff.

Culinary Arts

The College continues to prepare the red seal kitchen at the Kitikmeot campus. In 2022-23, the College began working with senior and junior instructors to finalize and prepare delivery for Culinary Arts programs at this location. The College anticipates culinary program delivery in the 2023-24 academic year.

Heavy Equipment Operators (HEO)

Nunavut Arctic College initiated an Instructor Development Program for Nunavummiut to fill the HEO instructor positions, which have been difficult to fill and retain. This program began in 2022 with 5 students, with 3 completing the training in the summer of 2022. This allowed the College to begin the 2022-23 academic year with three new Instructors who delivered Professional Driving Class 1, 2, and 3 with air brakes indorsement in Rankin Inlet. Several cohorts were held, and these programs produced 31 professional drivers, with graduates finding employment within their community, or receiving a top up to their salaries. Students who completed their Class 2 School Bus Driving were all hired. Through conversations with graduates of these programs, it was shared that some individuals were able to transition from social income to full time employment, not only in their community, but elsewhere in Nunavut and beyond.

In August 2022, Naujaat residents also came to Rankin Inlet to take on the professional driving courses and all participants passed the course along with their motor vehicle exams. There was a total of 9 participants.

Discussions on the Mine Training Center (SANATULIQSARVIK: PHASE II) are ongoing and have become intertwined with the Nunavut Mine Training Strategy which is being developed in partnership with our GN departments.

NUNAVUT ARCTIC COLLEGE MEDIA & NUNAVUT RESEARCH INSTITUTE

NAC Media

NAC Media enjoyed an active year across publishing, oral history, and archival development through the support of the Inuit Language Implementation Fund (ILIF) and the North-by-North Research Partnership. In a trip to Rankin Inlet and Chesterfield Inlet NAC Media shared archival materials from the Kivalliq Region in public settings and on community radio. This engagement introduced communities to rare historical recordings, films, and photos and invited people to share memories and knowledge. With support of North by North, NAC Media coordinated an oral history workshop in Igloolik with seven NAC staff from various departments and communities. This workshop focused on NAC's Igloolik Oral History Project and included discussions on further integrating traditional knowledge and Inuit Qaujimajatuqangit into programs and learning resources.

North by North funding also supported the Hamlet of Chesterfield Inlet to upgrade their radio station to provide greater programming and broadcasting of historical research materials. NAC Media continued its publishing activities that included community-developed language resources, the Inuktut editing of older NAC books, and the continuation of the Hunter Education Series with a Fox Trapping publication. NAC Media continued to acquire archival resources through digitization, donations, and the ongoing partnerships with southern institutions.



Photo: Sean Guistini, Sheila Oolayou, Pelagie Owlijoot, Saa Pitsiulak, Jade Owen, Nunia Anoe

[Nunavut Research Institute](#)

The Nunavut Research Institute (NRI) operates as the research division of Nunavut Arctic College and is responsible for licensing and coordinating research in Nunavut, in accordance with Nunavut's Scientists Act.

Nunavut Arctic College. NRI's staff worked very hard to meet the increasing demand for research licensing and logistics support services from researchers returning to Nunavut as COVID-19 related travel restrictions were eased across the territory. NRI was also able to continue advancing some exciting new research programs and partnerships for NAC that are helping to achieve positive outcomes for Nunavummiut.

2022 marked the 6th consecutive year that the NRI offered a laboratory based diagnostic

service for *Trichinella Nativa* parasites in wildlife! This important diagnostic program, which is operated completely by Nunavummiut, was established in 2017 in partnership with Nunavut Tunngavik Incorporated at the request of Inuit who wanted better scientific service in Nunavut to assure the safety of important country foods.

As of December 31, 2022, NRI and NTI had tested 307 walrus, 34 polar bears from 16 communities. Testing has detected *Trichinella* parasites in 11 walrus, 17 polar bears.

NRI and NTI's team of analysts complete annual proficiency assessments with the Canada Food Inspection Agency to ensure that our testing procedure is accurate, reliable, and safe. By providing rapid and early detection of *trichinella* in harvested wildlife, our testing service helps the Nunavut Department of Health to help prevent outbreaks of Trichinosis infection in our communities. The demand for NRI's testing services has increased as more Nunavummiut become aware of the program. NRI and NTI staff provide training in the diagnostic method to students in NAC's Environmental Technology and Nursing Programs.

Research Highlights

NRI and NAC staff worked hard in 2022 to develop new *trichinella* detection capabilities in NAC's research laboratory in Rankin Inlet. The Rankin Inlet lab is now equipped to provide *trichinella* testing services for Kivalliq communities which we plan to start delivering in Summer/Fall 2023 with local partners!

Cool Fact: NRI and NTI found *Trichinella* parasites in a Killer Whale (*Orcinus orca*) harvested in Pond Inlet in 2022; this was the first time that *Trichinella* parasites had been detected in Orca from Arctic waters.

In 2022, The NRI also carried out field research activities with Queens and Carleton Universities as part of our long-term project examining the changing hydrology and water quality of streams, lakes, and rivers around Iqaluit. This study is providing valuable information to support water security planning in the city of Iqaluit.

NRI also continued our important work in 2022 with Dr. Gita Ljubicic of McMaster University and a team of Nunavut community research partners to examine research trends in Nunavut and how Nunavut communities are consulted and engaged in research licensing processes. This project is focused on making research processes work better for Nunavummiut and will help NRI improve our research licensing procedures and guidelines.

In 2022 we released a series of reports that describe research trends across the territory and in each of our communities for the period from 2004 to 2019. These reports explain who is doing research licensed by the NRI, what they are studying, and where. The reports also describe how the research is being conducted and how researchers are sharing the results off their scientific studies. You can download copies of the reports from the NRI's website at www.nri.nu.ca or from [Research Trends in Nunavut | StraightUpNorth.ca](#)

We also continued working to create a searchable web-based project registry that will provide information on close to 2000 research projects licensed by the NRI from 2004 to 2021. The project registry will be released to the public in December 2023.

Research Highlights

In 2022/23, NRI continued to work with our partners at MUN to carry out activities under the North-by-North program. This four-year initiative (2021-2024), funded by ArcticNet, is intended to develop capacity for applied research at NAC. Highlights of our achievements in 2022/23 include:

- Investment in new computer databases, software, and digitization efforts to build NAC's digital archive of oral history materials in collaboration with community partners.
- Hosting a workshop with College staff in Igloolik to re-examine NAC's Igloolik Oral History Project and to discuss the practices, policies, and protocols for the documentation and use of oral history and IQ materials.
- Continued our work with MUN to systematically review the various ways that NAC and NRI

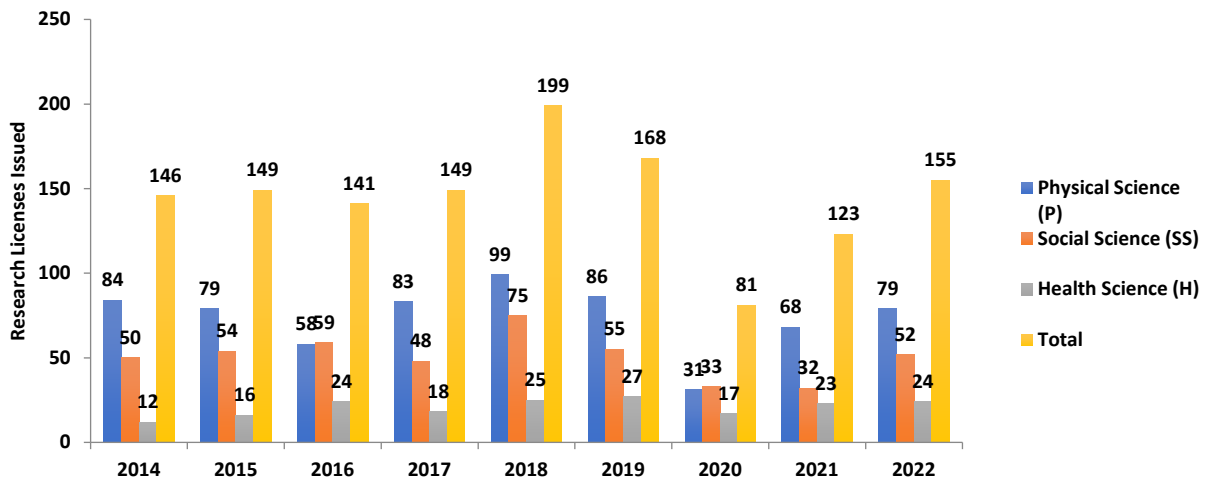
are involved in conducting, managing, and supporting research.

We also began work in 2022 to develop guidelines for a research affiliates/associates program which will assist NAC to establish research partnerships that result in meaningful benefits to the College.

As the agency responsible for issuing research licenses under Nunavut’s Scientists Act, NAC has an important responsibility to protect Nunavummiut from harmful or disruptive research practices, and to ensure that knowledge and information generated by licensed research is retained to support planning and decision making in our Territory.

In 2022, the NRI licensed 155 projects which is nearly double the number of licenses issued (81) in 2020 during the height of the COVID-19 Pandemic. To learn more about the broad range of research projects licensed each year by the NRI, please check out our annual compendiums of research: [Research compendiums | Nunavut Research Institute \(nri.nu.ca\)](#)

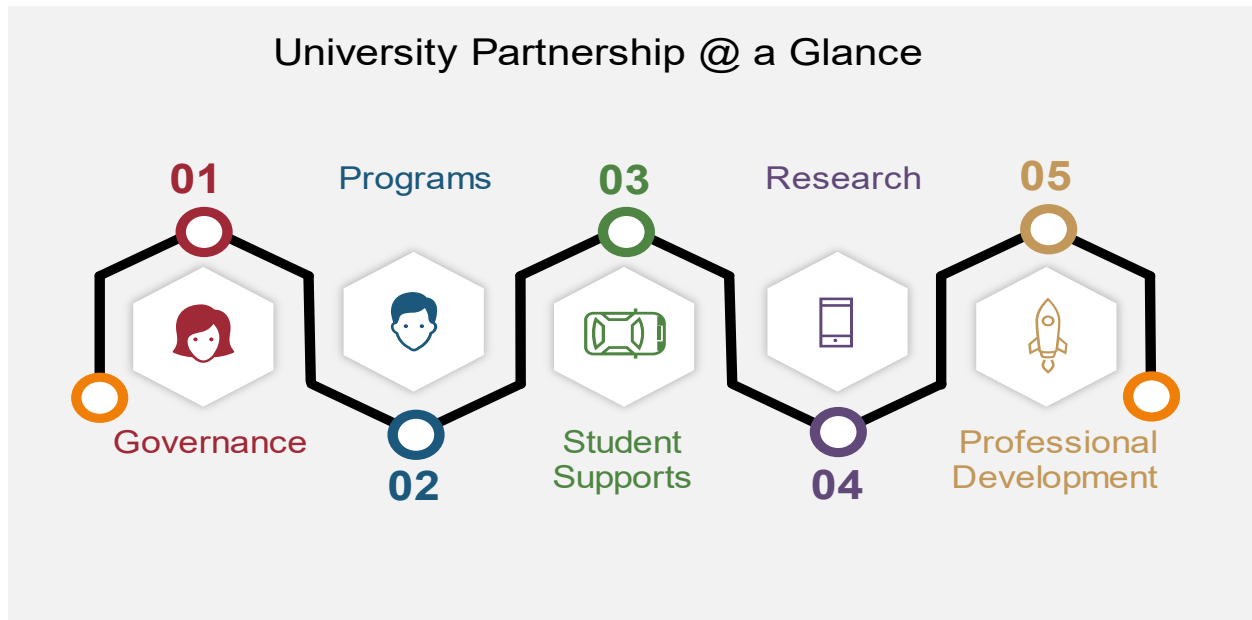
Research Licences Issued by NRI: 2014-2022



As Canada’s North becomes an increasingly important region for scientific research, the number of research license applications submitted to the NRI will continue to increase rapidly. The NRI will need to devote an increasing effort to ensuring that research applications are thoroughly reviewed in a timely manner. Administering licensing in the years ahead will present new challenges and opportunities for our College.

NUNAVUT ARCTIC COLLEGE – MEMORIAL UNIVERSITY OF NEWFOUNDLAND AND LABRADOR PARTNERSHIP

2022-23 marked the fourth year of the Nunavut Arctic College and Memorial University of Newfoundland and Labrador Partnership. This partnership, formalized with a Memorandum of Understanding signed in September 2019, identified five main areas of focus for the partnership: Governance, Programs, Student Supports, Research and Professional Development. As the following overview info graph shows, significant strides have been made in all these areas.



In support of this partnership, representatives from both post-secondary institutes meet in a variety of ways in support of this partnership. Internal working committees work together on specialized topics including shared programs (Nunavut Teacher Education Program and the Bachelor of Social Work) and to bring together teams with similar function, such as the registrar's office and Communications, Marketing and Recruitment. Most meetings between the institutes occur via an online platform, but in 2022-23, the College was happy to welcome representatives from Memorial University to the Nunatta Campus, Kitikmeot Campus and the Kugaaruk Community Learning Center. The latter event was in celebration of the Nunavut Teacher Education Program graduation in May 2023. This ceremony celebrated the graduating class of 2021, a ceremony that was delayed due to COVI-19 restrictions. This was a warm and

welcoming event, appreciated by all who attended. Senior Partnership Committees were also held throughout the year.



Nunavut Arctic College Memorial University of Newfoundland & Labrador Partnership

The Nunavut Arctic College is proud of the work being achieved through this partnership.

1. Background

This partnership was formalized in Fall 2019.

Goal:

- 1) Expand College program development and delivery;
- 2) Operational Development for both the College and Memorial University.

Governance:

The Partnership is supported by a Senior Partnership Committee made up of Middle and Senior Management from both institutions.

This group meets quarterly.

2. Research



Through this partnership, the College and Memorial University collaborated on a research project “Nunavut Arctic College’s North by North Research Program: ANAC Case Study Exploring InuiQaujimātuqangitin Nunavut Institutional Research.” This study will allow the College to explore NAC’s own research experience and work to develop its own research plan

3. Program Delivery

Operations include Professional Development and Research



Bachelor of Education/Nunavut Teacher Education Program:

- Bachelor of Education completed with Memorial University after completion of NAC's Language/Culture Diploma.



Bachelor of Social Work:

- Available to NAC graduates of the Social Service Worker Program; timeframe of program is year and a half.
- Hosted at the Kitikmeot Campus in Cambridge Bay.
- First graduate cohort was celebrated in March 2023



Marine Training:

- Training offered in conjunction with Memorial's Marine Institute and the Nunavut Mine Training Consortium.
- Program focusses on safety and operations on fishing vessels.

4. Professional Development

This partnership was created to support staff and faculty at both institutes learn from each other's strengths and experience.

Operations:

Working in conjunction to identify opportunities for Graduate level studies for NAC staff and faculty.

Work to support streamlining of administrative processes in a variety of areas.

Programs:

Support of multiple committees to support program development and delivery.

5. Student Services

Student Success is the foundation of this partnership!



Tutoring for students in joint NAC/MUNL programs



Registrar Functions



Administrative processes for students and programs



Marketing, Communication and Recruitment support



Identifying future potentials for support.

6. Online Presence



The College and Memorial University worked together to onboard NAC Course content onto Brightspace, an online learning management system. This joint work has been supported by MUNL staff working with College staff in person to navigate Brightspace effectively. This is an important supportive tool for both students and faculty.

NUNAVUT ARCTIC COLLEGE FINANCIAL
STATEMENTS

NUNAVUT ARCTIC COLLEGE

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Nunavut Arctic College ("the College") and all information in this annual report are the responsibility of the College's management and have been reviewed and approved by the Board of Governors. The financial statements include some amounts, such as the allowance for doubtful accounts receivable and the provision for employee future benefits, that are necessarily based on management's best estimates and judgment.

The financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS). Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

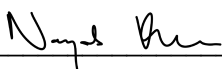
In discharging its responsibility for financial reporting, management is responsible for developing and maintaining financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and controlled, and proper records are maintained. These controls and practices are intended to ensure the orderly conduct of business, the accuracy of accounting records, the timely preparation of reliable financial information and adherence to the College's policies and statutory requirements.

The Board of Governors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board of Governors, the majority who are not employees of the College, meet periodically with management and the external auditors. The external auditors have full and free access to the Board of Governors.

The College's independent external auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the College and for issuing her report thereon.



Rebecca Mearns, President
September 20, 2023



Nayab Khan, Chief Financial Officer
September 20, 2023



INDEPENDENT AUDITOR'S REPORT

To the Minister responsible for Nunavut Arctic College

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Nunavut Arctic College (the College), which comprise the statement of financial position as at 30 June 2023, and the statement of operations and accumulated surplus, statement of change in net financial assets and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at 30 June 2023, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of Nunavut Arctic College coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are Part IX of the *Financial Administration Act* of Nunavut and regulations, the *Nunavut Arctic College Act* and regulations, and the by-laws of Nunavut Arctic College.

In our opinion, the transactions of Nunavut Arctic College that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Financial Administration Act* of Nunavut, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year. In addition, in our opinion, proper books of account have been kept by Nunavut Arctic College and the financial statements are in agreement therewith.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for Nunavut Arctic College's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable Nunavut Arctic College to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.



Michael B. Robichaud, CPA, CA
Principal
for the Auditor General of Canada

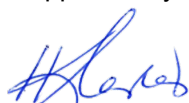
Ottawa, Canada
20 September 2023

NUNAVUT ARCTIC COLLEGE**Statement of Financial Position
as at June 30***(in thousands of dollars)*

	2023	2022
Financial assets		
Cash (Note 4)	39,688	44,447
Accounts receivable (Note 5)	23,271	20,386
Total financial assets	62,959	64,833
Liabilities		
Deferred contract income	12,328	11,242
Due to the Government of Nunavut (Note 11)	6,932	10,250
Accounts payable and accrued liabilities (Note 6)	4,274	5,322
Professional development fund (Note 8)	2,360	2,439
Employee future benefits (Note 9)	1,502	2,001
Capital lease obligations (Note 7)	392	65
Total liabilities	27,788	31,319
Net financial assets	35,171	33,514
Non-financial assets		
Tangible capital assets (Schedule A)	1,262	1,159
Prepaid expenses	963	51
Total non-financial assets	2,225	1,210
Accumulated surplus	37,396	34,724
Contractual obligations (Note 12)		
Contractual rights (Note 13)		

The accompanying notes and schedule are an integral part of these financial statements.

Approved by the Board:



Helen Klengenberg
Chairperson of the Board

NUNAVUT ARCTIC COLLEGE**Statement of Operations and Accumulated Surplus
for the year ended June 30***(in thousands of dollars)*

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Contract income (Note 11)	25,945	13,140	9,636
Tuition fees	1,340	1,883	1,685
Interest income	233	1,601	278
Room and board	980	1,003	832
Miscellaneous revenue and recoveries	4,909	505	506
Total revenues	33,407	18,132	12,937
Expenses (Note 10)			
Trades, Community and Distance Learning Programs	17,519	15,219	14,075
Services provided without charge (Note 11)	-	12,451	11,732
Student services	6,245	10,021	10,036
Education and Early Childhood Education Programs	19,803	8,786	6,626
General administration	8,298	7,538	10,003
Health and Wellness and Business Programs	10,561	5,180	4,764
Piqqusilirivvik Centre	3,661	4,477	3,919
Inuit Language and Cultural Programs	4,049	3,331	3,214
Research and Technology Office	1,196	1,226	1,022
Law Program	-	-	58
Total expenses	71,332	68,229	65,449
Deficit for the year before Government contributions	(37,925)	(50,097)	(52,512)
Government contributions (Note 11)	37,925	52,769	49,657
Surplus (deficit) for the year	-	2,672	(2,855)
Accumulated surplus - beginning of the year	34,724	34,724	37,579
Accumulated surplus - end of the year	34,724	37,396	34,724

The accompanying notes and schedule are an integral part of these financial statements.

NUNAVUT ARCTIC COLLEGE**Statement of Change in Net Financial Assets
for the year ended June 30***(in thousands of dollars)*

	2023 Budget	2023 Actual	2022 Actual
Surplus (deficit) for the year	-	2,672	(2,855)
Tangible capital assets (Schedule A)			
Additions	(480)	(492)	(359)
Disposals	-	64	-
Amortization	150	325	421
	(330)	(103)	62
Changes in prepaid expenses	-	(912)	140
Change in net financial assets	(330)	1,657	(2,653)
Net financial assets - beginning of the year	33,514	33,514	36,167
Net financial assets - end of the year	33,184	35,171	33,514

The accompanying notes and schedule are an integral part of these financial statements.

NUNAVUT ARCTIC COLLEGE**Statement of Cash Flow
for the year ended June 30***(in thousands of dollars)*

	2023	2022
Cash (used) provided by for operations		
Government contributions	39,084	37,992
Contracts	12,295	20,287
Other	3,339	2,776
Interest	1,593	278
Paid to suppliers	(21,134)	(18,803)
Paid to employees	(39,771)	(33,311)
Cash (used) provided by for operations	(4,594)	9,219
Cash used for capital activities		
Tangible capital asset acquisitions	(63)	(359)
Cash used for capital activities	(63)	(359)
Cash used for financing activities		
Principal payments on capital leases	(102)	(154)
Cash used for financing activities	(102)	(154)
Net (decrease) increase in cash	(4,759)	8,706
Cash, beginning of the year	44,447	35,741
Cash, end of the year	39,688	44,447

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

1. The College

a) Authority and purpose

The Nunavut Arctic College ("the College") is a Schedule B Public Agency as listed in the *Financial Administration Act* ("FAA") of Nunavut and accordingly operates in accordance with Part IX of the FAA of Nunavut and the *Nunavut Arctic College Act*. The College is exempt from income taxes.

The purpose of the College is to provide a wide variety of educational services to adult learners. The programs are directed specifically to the northern environment and the needs of individual northerners, the workforce and northern communities. To accomplish this, courses and services are delivered at campuses and communities across Nunavut. Through the work of the Nunavut Research Institute, the College is also responsible for the facilitation and preparation of scientific research activity in Nunavut.

b) Budget

Canadian public sector accounting standards require a territorial corporation to present in its financial statements a comparison of the results of operations and changes in net financial assets for the period with those originally planned. March 31, 2023, budgeted figures which approximate one operating year have been provided for comparison purposes and have been derived from the Main Estimates and Business Plan.

Since actual opening balances of the accumulated surplus and net assets were not available at the time of preparation of the 2023 Budget, the corresponding amounts in the budget column have been adjusted to the actual closing balances of the previous year.

2. Significant accounting policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) as issued by the Public Sector Accounting Board (PSAB). The following is a summary of the significant accounting policies.

a) Use of estimates and measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues, and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The more significant areas requiring the use of management estimates are the allowance for doubtful accounts, estimated useful lives used in determining the amortization expense for tangible capital assets and the provision for employee future benefits (including sick leave, severance, and removal). Actual results may differ from those estimated. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable.

b) Cash

Cash is comprised of cash on hand, restricted cash and demand deposits.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

2. Significant accounting policies (continued)

c) Accounts receivable

Accounts receivable are valued at cost. Allowances for doubtful accounts, if necessary, are recorded based on all circumstances known at the date the financial statements are prepared including past events and current conditions.

An allowance for doubtful accounts is established when there is objective evidence that the College will not be able to collect all amounts due, according to the original terms of the receivables. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of loss is recognized as a bad debt expense within the Statement of Operations and Accumulated Surplus. When an accounts receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against bad debt expense in the Statement of Operations and Accumulated Surplus. Write-offs of accounts receivable are approved by the College's Board of Governors and the Financial Management Board, and, if the individual account exceeds \$20, by the Legislative Assembly of Nunavut.

d) Government contributions

The College receives contributions from the Government of Nunavut ("the Government") as set out in the Government's Main Estimates (adjusted by supplementary appropriations) and contributions in kind in the form of services provided without charge. The contributions are to be utilized for the administration and delivery of the College's adult and post-secondary education programs in Nunavut. The College is allowed to retain all surpluses and is responsible for all deficits.

The College is economically dependent upon the contributions received from the Government for its ongoing operations.

Annual appropriation

Government transfers are recognized as government contributions when the funding is authorized and all eligibility criteria are met, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability.

The College receives its annual appropriation (base contribution) based on the Government's fiscal year which is different than the College's fiscal year. The College's annual appropriation is recognized as government contributions in the period in which the contributions relate once all eligibility criteria have been met and it has been authorized by the Legislative Assembly of the Government. The College also receives supplementary appropriation contributions when it is determined that additional contributions are required. Supplementary contributions are recognized as government contributions on the same basis as its annual appropriation.

Services provided without charge

The Government provides certain services without charge to the College. These services are recorded at the Government's carrying amount in the College's financial statements as government contributions, and an equivalent amount is included in the expenses.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

2. Significant accounting policies (continued)

If the Government reallocates an appropriation from the College to a Government department to provide services to the College, only the actual costs incurred in excess of the reallocated appropriation is recorded in the College's financial statements as government contributions, and an equivalent amount is included in the expenses. The amount of the appropriation reallocated to the department to provide these services is disclosed in the notes to the financial statements (Note 11).

e) Contract income, tuition fees, room and board revenue and deferred contract income

The College enters into contracts with private companies, Inuit organizations, federal and territorial government departments, agencies and territorial corporations to develop and deliver courses across Nunavut.

The College collects tuition fees and other student fees in order to support the delivery of programs, courses and other student related activities. Room and board fees are also collected to support the student residence operations.

Revenues are recognized in the period in which (i) the transactions or events occurred that gave rise to the revenues and (ii) the College expects to obtain future economic benefits as a result of the underlying transaction or event. Payments received under these contracts for which the development and delivery of courses is not completed are recorded as deferred contract income within the Statement of Financial Position.

In the normal course of operations, the College signs agreements whereby funds are provided to the College for execution of projects which are subject to restrictions as to the use of funds. The sponsors of these projects can execute an audit of the financial records of the College to ensure compliance with the project requirements. In the event that amounts to be reimbursed to the sponsor of a project are identified, the necessary adjustments will be recognized in the year they are identified.

f) Expenses

Expenses are recorded on an accrual basis when goods are received or services are rendered.

g) Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives as follows:

Computers and printers	4 years
Furniture and equipment	10 years
Building improvements	20 years
Buildings	25 years
Mobile equipment	10 years
Capital leases	Shorter of lease term or useful life

When conditions indicate that a tangible capital asset no longer contributes to the College's ability to provide services, or that the value of the future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible asset is reduced to reflect that a permanent decline in the value of the asset has occurred. The related expense is recorded in

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

2. Significant accounting policies (continued)

the Statement of Operations and Accumulated Surplus and is not reversed if conditions subsequently change.

The College classifies leases for equipment as either capital or operating leases, as appropriate.

Capital leases

Those leases which transfer substantially all the benefits and risks of ownership of property to the College are accounted for as tangible capital assets along with the related capital lease obligation. Both are initially recorded at the lesser of the present value of minimum lease payments and fair value of the leased asset, effective at the beginning of the lease. The discount rate used to determine the present value of the lease payments is the lower of the College's incremental borrowing or the interest rate implicit in the lease. Note 7 provides a schedule of repayment and amount of interest on the leases.

Operating leases

Operating leases are those leases where substantially all the benefits and risks of ownership are not transferred to the College. Lease payments under operating leases are expensed on a straight line basis over the term of the lease.

h) Annual leave

The College's employees are entitled to annual leave under the terms of employment. Annual leave is calculated by applying an hourly entitlement rate to each regularly scheduled hour worked. The hourly entitlement rate is set out in the applicable collective agreements and is based on the number of completed years of continuous service. Annual leave credits are paid out at the employee's current rate of pay, when an employee ceases to be an employee or when an employee's annual leave balance exceeds the annual carry-over amount. The liability for employee leave benefits is recorded in the Accounts payables and accrued liabilities of the Statement of Financial Position as benefits accrue to employees.

i) Employee future benefits

Pension benefits

Eligible employees of the College are covered by the Public Service Pension Plan (the "Plan"), a defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the College to cover current service cost. Pursuant to legislation currently in place, the College has no legal or constructive obligation to pay further contributions with respect to any past service or funding deficiencies of the Plan. Consequently, the employer contributions are recognized as an expense in the year when employees have rendered service and represent the total pension obligation of the College.

Non-pension benefits

Under the conditions of employment, eligible employees may earn non-pension benefits for severance and removal costs based on years of service. The severance benefits and removal costs are paid upon resignation, retirement or death of an employee. The expected cost of providing these non-pension benefits is recognized as employees render service. An actuarial valuation of the cost of these benefits has been prepared using data provided by management

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

2. Significant accounting policies (continued)

and assumptions based on management's best estimates. The College provides severance benefits to eligible employees based on years of service and final salary, and removal benefits based on years of service and their community of residence. These benefits represent the total obligation of the College that entails settlement by future payment and are recorded as an employee future benefits liability within the Statement of Financial Position.

Included in the non-pension benefits is an amount for employees who are permitted to accumulate unused sick leave. However, such entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which are expected to be used in future years is determined by an actuarial valuation and has been recorded in the financial statements.

j) Financial instruments

Financial instruments are identified by financial asset and financial liability classifications.

The following is a list of the College's financial instruments and their related measurement basis as at June 30, 2023.

<i>Financial Assets:</i>	<i>Measurement Basis</i>
Cash	Cost
Accounts receivable	Cost

<i>Financial Liabilities:</i>	<i>Measurement Basis</i>
Accounts payable and accrued liabilities	Cost
Due to the Government of Nunavut	Cost

As all financial instruments are measured at cost, there have been no remeasurement gains or losses. Therefore, the Statement of Remeasurement Gains and Losses has been excluded.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations and Accumulated Surplus. The allowance for doubtful accounts is based on management's best estimate of probable losses.

k) Contingencies

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements and no liability is accrued.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

2. Significant accounting policies (continued)

l) Related party transactions

Inter-entity transactions

The College is related in terms of common ownership, to all Government of Nunavut created departments and territorial corporations. The College enters into transactions with these entities in the normal course of business, at normal trade terms. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Other related party transactions

Other related parties include key management personnel (President, CFO, Deans, Senior Management, Board of Directors, etc.), close family members of key management personnel, and entities that are controlled by key management personnel or their close family members.

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

m) Prepaid expenses

Prepaid expenses are charged to expense over the periods expected to benefit from it.

3. Standards and Guidelines

Section PS 3280 - Asset Retirement Obligations has been issued by the PSAB and is effective for fiscal years beginning on or after April 1, 2022. This section establishes standards as to how to account for asset retirement obligations as well as additional guidance on how to account for post-retirement operation, maintenance and monitoring costs.

The adoption of this standard has had no impact on the financial statements.

Section PS 3400 – Revenue has been issued by the PSAB and is effective for fiscal years beginning on or after April 1, 2023. This section establishes standards on how to account for and report revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.

The College is currently in the process of assessing the accounting change and any impact on the financial statements.

4. Cash

Cash includes restricted cash totalling \$395,418 (2022 - \$395,418). Restricted cash is comprised of donations made to the College which are designated for specific purposes. The funds are managed in accordance with the donors' wishes and the income is deferred until funds are used for their intended purpose.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

5. Accounts receivable

	<u>2022</u>	<u>2021</u>
Contracts receivable		
Government of Nunavut	\$20,809	\$19,599
Others	<u>2,126</u>	<u>180</u>
	\$22,935	\$19,779
Student receivable		
Government of Nunavut	\$ 2	\$ 2
Student accounts	<u>924</u>	<u>703</u>
	\$ 926	\$ 705
Other receivable		
Government of Nunavut	\$ 29	\$ 26
Other	<u>424</u>	<u>587</u>
	\$ 453	\$ 613
Total receivable	\$24,314	\$21,097
Less: Allowance for doubtful accounts		
Student receivable	(832)	(671)
Contract receivable	(176)	(10)
Other receivable	<u>(35)</u>	<u>(30)</u>
	<u>\$23,271</u>	<u>\$ 20,386</u>

There is no concentration of accounts receivable with any customer, except the Government of Nunavut – \$20,840 (2022 – 19,627) which has an allowance of \$198 (2022 – \$31).

There were no write-offs of outstanding accounts receivables in FY2023 (2022 - \$114) that required approval by the Board of Governors and Legislative Assembly of Nunavut in accordance with Section 82(1) of the FAA.

6. Accounts payable and accrued liabilities

	<u>2023</u>	<u>2022</u>
Trade payables and accrued liabilities	\$ 1,665	\$ 2,953
Accrued leave liabilities	2,338	2,105
Deposits payable	<u>271</u>	<u>264</u>
	<u>\$ 4,274</u>	<u>5,322</u>

The total amounts above are non-interest bearing.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

7. Capital lease obligations

Capital lease obligations are based upon contractual minimum lease payments for leases in effect as of June 30.

	<u>2023</u>	<u>2022</u>
Total minimum lease payments	\$ 429	\$ 65
Less: Imputed Interest (total interest expense to be incurred)	<u>(37)</u>	<u>-</u>
Present value of minimum lease payments	<u>\$ 392</u>	<u>\$ 65</u>

The future minimum lease payments for five (5) fiscal years are:

2024	\$118
2025	118
2026	115
2027	77
2028	<u>1</u>
	<u>\$ 429</u>

Lease payments are allocated between repayments of the liability and interest expense. The total minimum lease payments less the initial liability represent the total interest cost of the lease. The interest expense is calculated using the same discount rate used in computing the present value of the minimum lease payments applied to the outstanding lease liability at the beginning of the lease payment period.

Interest expense related to capital lease obligations for the year was \$8 (2022 - \$2) at an implied average interest rate of 1.93% (2022 – 1.36%).

8. Professional development fund

The College is required under the Nunavut Employees Union Collective Agreement to contribute an amount equivalent to 4% (2022- 4%) of instructors' salaries for professional development activities. Contributions to the professional development fund during the year were \$291 (2022 - \$284) and this amount is recorded as an expense in the Statement of Operations and Accumulated Surplus.

The professional development fund represents accumulated annual provisions for professional development activities and interest earned on these funds, less accumulated eligible professional development expenses. The College expects to settle the obligation based on future eligible expense claims.

	<u>2023</u>	<u>2022</u>
Opening fund balance	\$2,439	\$2,282
Add: Contributions	291	284
Interest earned	96	16
Less: Professional development expenditures	<u>(466)</u>	<u>(143)</u>
Closing fund balance	<u>\$2,360</u>	<u>\$2,439</u>

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

9. Employee future benefits

a) Pension benefits

Eligible employees of the College are covered by the Plan. Contributions are required by both the employees and the College. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The general contribution rate effective at year end was 1.02 times for members enrolled before January 1, 2013 and 1.00 times for members enrolled beginning January 1, 2013 (1.01 and 1.00 times respectively for prior year).

The Government of Canada holds a statutory obligation for the payment of benefits relating to the Plan. Pension benefits generally accrue up to a maximum period of 35 years at an annual rate of 2 percent of pensionable service times the average of the best five consecutive years of earnings. The benefits are coordinated with Canada Pension Plan benefits and they are indexed to inflation.

The College's and employees' contributions to the Plan for the year were as follows:

	<u>2023</u>	<u>2022</u>
College's contributions	\$1,940	\$1,636
Employees' contributions	1,920	1,623

b) Non-pension benefits

Actuarial valuations of the accrued employee severance, removal, and sick leave benefit obligations, for accounting purposes, are performed triennially using the projected unit credit method. The most recent actuarial report was prepared as at March 31, 2023.

These benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation. Future benefits will be paid out of future appropriations.

The change in the accrued benefit obligations and the accrued benefit liabilities at year end are as follows:

	Severance and removal	Sick leave	2023	2022
Accrued benefit obligations at beginning of the year	600	354	954	2,081
Benefits earned	50	66	116	111
Interest cost on the average accrued benefit	22	12	34	44
Benefits paid	(160)	(156)	(316)	(251)
Actuarial (gain) / loss	-	-	-	(1,031)
Accrued benefit obligations at end of year	512	276	788	954
Unamortized actuarial gain	550	164	714	1,047
Accrued benefit liability	1,062	440	1,502	2,001

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

9. Employee future benefits (Continued)

Benefits expense include the following:

	Severance and removal	Sick leave	2023	2022
Current service cost	50	66	116	111
Interest cost	22	12	34	44
Amortization of actuarial gains/losses	(85)	(42)	(127)	0
Total	(13)	36	23	155

Significant assumptions used towards the calculation of these benefits are based on management's best estimate and are as follows:

	<u>2023</u>	<u>2022</u>
Benefit obligation as of March 31:		
Discount rate	4.0%	4.0%
Rate of compensation increase	3.0%	3.0%
Benefit costs for years ended on March 31		
Discount rate	4.0%	4.0%
Rate of compensation increase	3.0%	3.0%

10. Expenses by object

	Related Party	Other	<u>2023</u>	<u>2022</u>
Salaries and employee benefits	\$1,410	\$36,107	\$37,517	\$ 34,631
Buildings and utilities	9,484	966	10,450	10,243
Fees and professional services	1,557	8,046	9,603	10,104
Housing	-	3,325	3,325	3,263
Materials and supplies	-	2,034	2,034	2,190
Travel	-	1,910	1,910	1,164
Furniture and equipment	-	966	966	965
Telecommunications	-	910	910	939
Freight and postage	-	428	428	522
Amortization (Schedule A)	-	389	389	421
Bad debts (net of recoveries)	-	333	333	253
Professional development fund (Note 8)	-	291	291	284
Advertising and promotion	-	73	73	470
	<u>\$12,451</u>	<u>\$55,778</u>	<u>\$68,229</u>	<u>\$ 65,449</u>

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

11. Related party transactions

The College is related in terms of common ownership to all Government of Nunavut created departments and territorial corporations. The College enters into transactions with these entities in the normal course of business, at normal trade terms. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties (except for services provided without charge which are based on the Government's carrying amount). The College recorded the following related party transactions and balances:

<i>Government contributions</i>	<u>2023</u>	<u>2022</u>
Appropriations received from the Government of Nunavut	\$20,159	\$ 19,000
Appropriations receivable from the Government of Nunavut	20,159	18,925
Services provided without charge	<u>12,451</u>	<u>11,732</u>
Total government contributions	<u>\$ 52,769</u>	<u>\$ 49,657</u>

The Government of Nunavut provides funding to the College for the period April 1 to March 31 annually. The College recognizes government appropriations as revenue on April 1. Seventy five percent (75%) of the amount recognized includes government appropriations designated for the first nine (9) months of the College's 2023/24 fiscal year.

Contract Income

Of the \$13,140 (2022 - \$9,636) of contract income earned in the year, \$4,425 (2022 - \$6,130) is for courses delivered on behalf of the Government of Nunavut.

Due to the Government of Nunavut

	<u>2023</u>	<u>2022</u>
Due to the Government of Nunavut	\$6,932	\$10,250

This amount represents expenditures originally paid by the Government of Nunavut, primarily payroll, and invoiced to the College for payment.

Services provided without charge

The College receives payroll processing, insurance and risk management services, human resources, employee benefits and information technology services without charge from the Government of Nunavut. The College also receives, without any rental charges, the use of facilities for its campuses, head office, student housing units and community learning centers. The Government's amortization expense for these assets has been used as the basis for measuring the expense relating to the use of these facilities. Payroll processing expense and employee benefits are allocated based on the College's estimated employee headcount for the year.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

11. Related party transactions (Continued)

	<u>2022</u>	<u>2022</u>
Use of facilities	\$9,484	\$8,989
Payroll processing and other services	1,557	1,212
Other employee benefits	<u>1,410</u>	<u>1,531</u>
	<u>\$12,451</u>	<u>\$11,732</u>

There are \$2,354 (2022 - \$2,354) of appropriations that were reallocated from the College to a Government department for the use of facilities that have not been recognized in the College's financial statements as services provided without charge.

12. Contractual obligations

The College is contractually obligated to make the following payments to third parties in future years:

Leases on student accommodation	\$8,547
Technology operations	5,044
University partnership agreements	2,289
Leases on instructional space	1,401
Catering services contract	848
Equipment Leases	415
License	24
Financial support services	4
	<u>\$ 18,572</u>

Contractual obligations by fiscal year are as follows:

2024	7,960
2025	5,514
2026	2,858
2027	1,209
2028	<u>1,031</u>
	<u>\$18,572</u>

The contractual obligations expire during the fiscal year 2028.

13. Contractual rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The College's contractual rights arise because of contracts entered into for educational services (contract income). The following table summarizes the contractual rights of the College:

Contractual rights	2024	2025	2026	Total
Future contract income	\$4,787	\$-	\$-	\$4,787

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

14. Financial risk management

The College has exposure to the following risks from its use of financial instruments: credit risk and liquidity risk. There have been no changes to the level of risks compared to prior year and no changes to the risk management practices used to manage risks.

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to meet their obligations. Such risks arise principally from certain financial assets held by the College consisting of cash and accounts receivable.

The maximum exposure to credit risk of the College at June 30, 2023 is the carrying value of these assets.

(i) Cash

The College manages its credit risk relating to cash by dealing with Canadian chartered banks. The College may invest surplus funds to earn interest income with the objective of maintaining safety of principal and providing adequate liquidity to meet cash flow requirements.

(ii) Accounts receivable

The College's exposure to credit risk associated with accounts receivable is influenced mainly by the type of debtor. The types of debtor as at June 30, 2023 are the Government, students and others.

To mitigate credit risk related to accounts receivable, the College does regular follow-up on their accounts receivable. Credit exposure is minimized by dealing mostly with creditworthy counterparties such as government agencies. The College also enforces approved collection policies for student accounts.

As of June 30, 2023, the aging of accounts receivable past due but not impaired, aged by billing date, is as follows:

	2023	2022
1 to 120 days past due	\$571	\$632
121-240 days past due	64	177
Over 241 days past due	<u>12</u>	<u>1</u>
	<u>\$647</u>	<u>\$810</u>

With respect to accounts receivable past due but not impaired, there are currently no indications that counterparties will not be able to meet their obligations.

For receivable balances where collection is considered doubtful, the College establishes an allowance for doubtful accounts to reflect their estimated impairment. The allowance is based on specific amounts and is determined by considering the College's knowledge of the financial condition of customers, the aging of accounts receivable, current business condition and historical experience.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

14. Financial risk management (Continued)

The allowance is calculated based on a percentage of aged receivables that are 120 days and over. The percentages applied are determined primarily by the aging of accounts receivable and historical experience. The allowance for doubtful accounts is shown as a reduction to accounts receivable. Management recommends write-offs of student accounts that are overdue for more than 500 days.

b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with its financial liabilities.

The College manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated capital and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the College's reputation.

The College's financial liabilities are expected to mature in less than one year. The College does not currently believe that it will encounter difficulty in meeting its future obligations associated with its financial liabilities. The College believes that it has access to sufficient capital through internally generated cash flows, government support and external sources to meet current spending forecasts.

NUNAVUT ARCTIC COLLEGE

Notes to Financial Statements

Year ended June 30, 2023

(in thousands of dollars)

NUNAVUT ARCTIC COLLEGE

SCHEDULE A

**Schedule of Tangible Financial Assets
for the year ended June 30**

(in thousands of dollars)

							2023	2022
	Buildings	Furniture and Equipment	Building Improvements	Computer and	Mobile Equipment	Capital Leases	Totals	Totals
Cost								
Opening balance	84	915	1,048	745	931	609	4,332	3,973
Additions	-	64	-	-	-	428	492	359
Disposals	-	-	-	-	-	(609)	(609)	-
Closing balance	84	979	1,048	745	931	428	4,215	4,332
Accumulated amortization								
Opening balance	(43)	(630)	(886)	(445)	(624)	(545)	(3,173)	(2,752)
Amortization	(4)	(51)	(20)	(161)	(49)	(40)	(325)	(421)
Disposals	-	-	-	-	-	545	545	-
Closing balance	(47)	(681)	(906)	(606)	(673)	(40)	(2,953)	(3,173)
Net book value	37	298	142	139	258	388	1,262	1,159
Estimated useful life	25 years	10 years	20 years	4 years	10 years	Shorter of lease term or useful life		

The tangible capital asset additions presented in the Statement of Cash Flow excludes non-cash acquisitions totalling \$428 (2022 - \$0) which represent unpaid purchases that are included in the outstanding accounts payable and accrued liabilities at year-end.