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

September 23, 2026

Members Present:
Fred Pedersen, Chair
Edward Attagutaluk, Co-Chair
Johnny Mike
David Porter
Steven Taqtu
Gordon Kautuq
Abraham Qammaniq
Hanna Angootealuk
Simon Kuliktana
Jamie Kablutsiak

Staff Members:
Alex Baldwin
Wendy Bens

Interpreters:
Blandina Tulugarjuk
Andrew Dialla
Mary Nashook
Jacopoosie Peter
Kataisee Attagutsiak

Witnesses:
Mélanie Cabana, Senior Principal, Office of the Auditor General of Canada
Firyal Awada, Principal, Office of the Auditor General of Canada
Dan Young, Deputy Minister, Department of Finance
Ibraham Suleiman, Comptroller General, Department of Finance
Ivan Gerginov, Assistant Deputy Minister, Fiscal Management, Department of Finance
Ernest Douglas, President, Qulliq Energy Corporation
Emilia Tihon, Chief Financial Officer, Qulliq Energy Corporation
Michele Leblanc-Havard, Deputy Minister, Department of Environment

ᑲᑎᒪᔨᕋᓛᑦ ᓇᐅᑦᓯᖅᑐᖅᑎᐅᔪᑦ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᓂᖏᓐᓂᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖏᓐᓂᓪᓗ ᑕᓚᕖᓴᒃᑯᑦ ᓈᓚᓐᓂᖅᑲᖅᑎᑦᑎᔪᑦ ᐱᓪᓗᒋᑦ 2024-2025–ᒥ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᑦ ᓄᓇᕗᒻᒥ

ᓰᑏᕝᕙ 23, 2026

ᒪᓕᒐᓕᐅᖅᑏᑦ ᐅᐸᒃᑐᑦ:
ᕗᕆᐊᑦ ᐲᑕᓴᓐ, ᐃᒃᓯᕙᐅᑕᖅ
ᐃᐊᑦᕗᑦ ᐊᑕᒍᑦᑖᓗᒃ, ᐃᒃᓯᕙᐅᑕᑉ ᑐᖏᓕᖓ
ᔮᓂ ᒪᐃᒃ
ᑕᐃᕕᑦ ᐳᐊᑐ
ᓯᑏᕙᓐ ᑕᖅᑐ
ᒍᐊᑕᓐ ᑲᐅᑐᒃ
ᐊᐃᕙᕼᐋᒻ ᖃᒪᓂᖅ
ᕼᐋᓇ ᐊᖑᑎᐊᓗᒃ
ᓴᐃᒪᓐ ᖁᓕᒃᑖᓇ
ᔭᐃᒥ ᖃᑉᓗᑦᓯᐊᖅ

ᐃᖅᑲᓇᐃᔭᖅᑏᑦ:
ᐊᓕᒃᓴ ᐹᓪᑦᕕᓐ
ᐅᐃᓐᑎ ᐱᐊᓐᔅ

ᑐᓵᔨᑦ:
ᐸᓛᓐᑏᓇ ᑐᓗᒑᖅᔪᒃ
ᐋᓐᑐᕉ ᑎᐊᓚ
ᒥᐊᕆ ᓇᓯᒃ
ᔭᐃᑯᐆᓯ ᐲᑕ
ᑲᑕᐃᓯ ᐊᑕᒍᑦᓯᐊᖅ

ᐊᐱᖅᓱᖅᑕᑦ:
ᒥᐊᓚᓂ ᑲᐹᓇ
ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒻᒪᕆᒃ
ᐊᓪᓚᕝᕕᖕᒐ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖕᒑᑕ
ᐴᔩᓪ ᐊᕙᑕ
ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎ
ᐊᓪᓚᕝᕕᖕᒐ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖕᒑᑕ
ᑖᓐ ᔭᖕ
ᒥᓂᓯᑕᐅᑉ ᑐᖏᓕᖕᒑ
ᐱᓕᕆᕝᕕᖕᒑᑕ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ
ᐃᑉᕋᕼᐋᒻ ᓱᓕᒫᓐ
ᑮᓇᐅᔭᓕᕆᔩᒪᕆᒃ
ᐱᓕᕆᕝᕕᖕᒑᑕ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ
ᐊᐃᕙᓐ ᒍᒋᓈᕝ
ᒥᓂᔅᑕᐅᑉ ᑐᖏᓕᖕᒑᑕ ᐃᑲᔪᖅᑎᖓ, ᑮᓇᐅᔭᓂᑦ ᐊᐅᓚᑦᑎᔨ
ᐱᓕᕆᕝᕕᖕᒑᑕ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ
ᐆᓂᐊᔅᑦ ᑕᒐᓚᔅ

James Elliott, Environmental Liabilities Project Manager, Department of Environment
Eiryn Devereaux, Deputy Minister, Department of Transportation and Infrastructure Nunavut

>>*Committee commenced at 8:59*

Chairman (Mr. Pedersen): Okay, good morning, all. Before we get started, I'll ask Mr. Qammaniq to lead us in prayer before we start. Thank you.

>>*Prayer*

Chairman: Thank you. Members, you have an updated schedule for the week in front of you that's placed on your desk. Do you agree with the new schedule?

Some Members: Agreed.

Chairman: Thank you, I'll now move on to opening comments. I'll make an opening statement on behalf of the committee, it'll be followed by the opening statement from the office of (audio drop-out), followed by opening statement from the Government of Nunavut and then we'll get into questions for both the Auditor General's office and government officials.

Good day.

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

We have convened today to begin the standing committee's televised hearing on the 2024-2025 Public Accounts of Nunavut.

On behalf of the standing committee, I am pleased to formally welcome the Office of the Auditor General of Canada to Iqaluit. I am also

ᐊᓐᒋᔪᖅᑳᖅ
ᖁᓪᓚᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔩᒃᑯᑦ ᑯᐊᐳᕇᓴᓐ
ᐃᒦᓚᐊ ᑏᕼᐋᓐ
ᑮᓇᐅᔭᓕᕆᔾᒪᕆᒃ
ᖁᓪᓚᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔩᒃᑯᑦ ᑯᐊᐳᕇᓴᓐ
ᒥᓯᐊᓪ ᓚᕙᓛᓐᒃ–ᕼᕘᑦ
ᒥᓂᔅᑕᐅᑉ ᑐᓐᒋᓕᓐᖓ
ᐱᓕᕆᕝᕕᖓᑦ ᐊᕙᑎᓕᕆᔩᒃᑯᑦ
ᔭᐃᓪᔅ ᐃᐊᓕᔭᑦ
ᐊᕙᑎᒥ ᓱᕈᓯᒪᔪᓄᑦ ᐱᓕᕆᐊᖑᔪᓄᑦ ᐊᐅᓚᑦᑎᔨ
ᐱᓕᕆᕝᕕᖓᑦ ᐊᕙᑎᓕᕆᔩᒃᑯᑦ
ᐃᐊᕆᓐ ᑎᐊᕗᕉ
ᒥᓂᔅᑕᐅᑉ ᑐᓐᒋᓕᓐᖓ
ᐱᓕᕆᕝᕕᖓᑕ ᐃᖏᕐᕋᔪᓕᕆᔩᒃᑯᑦ
ᐊᐅᓚᔪᓇᐅᑎᓕᕆᔩᒃᑯᑦ ᓄᓇᕗᒻᒥ

>>*ᑲᑎᒪᓯᒋᐊᖅᑐᑦ 8:59*

ᐃᒃᓯᕙᐅᑕᖅ (ᒥᔅᑕ ᐲᑕᓴᓐ) (ᑑᓵᔨᑎᒍᑦ): ᐅᓪᓛᒃᑯᑦ. ᐱᒋᐊᓚᐅᙱᓂᑦᑎᓐᓂ, ᒥᔅᑕ ᖃᒪᓂᖅ ᑐᒃᓯᐊᓂᒃᑯᑦ ᒪᑐᖅᓯᖁᕙᕋ.

>>*ᑐᒃᓯᐊᖅᑐᑦ*

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑲᑎᒪᔩᑦ, ᓄᑖᕈᓯᐊᖅᓯᒪᔪᖅ ᐱᓇᓱᐊᕈᓯᑦᑎᓐᓂ ᑖᒃᑯᐊ ᐃᓕᔅᓯᓐᓂ ᓵᔅᓯᓐᓂ ᐃᓕᔭᐅᖅᑲᐅᕗᖅ ᐊᖏᖅᐱᓯᐅᒃ?

ᐃᓚᖏᑦ ᑲᑎᒪᔩᑦ: ᐊᖏᖅᑐᑦ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑖᒃᑯᓄᙵ ᒪᑐᐃᕈᑎᓄᐊᕐᓄᐊᓕᕋᒪ. ᒪᑐᐃᕈᑎᔅᓴᖅᑲᕋᒪ ᑲᑎᒪᔩᕋᓛ ᑭᒡᒐᑐᕐᓗᒋᑦ ᑖᒃᑯᐊ ᒪᑐᐃᖅᓯᓂᐊᕐᒥᔪᑦ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᖓ ᒪᑐᐃᖅᓯᓂᐊᕐᒥᒪᑦ ᐊᒻᒪ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑦ ᒪᑐᐃᖅᓯᓂᐊᓗᑦᑐᑎ. ᐊᐱᖅᓱᓂᕐᒧᑦ ᑎᑭᓐᓂᐊᕋᑦᑕ ᑕᒪᖅᓯᒪᔪᖅᓯᒪᔪᖅᓯᐅᑎᒃᑯᓐᓄᑦ ᐊᒻᒪ ᒐᕙᒪᒃᑯᓐᓄᑦ.

ᐅᓪᓗᒃᑯᑦ. ᖁᕕᐊᓱᑉᐳᖓ ᐱᒋᐊᕆᐊᒃᓴᖅ ᑐᙵᓱᑦᑎᑎᖅᑳᕐᓗᖓ ᐃᓕᒃᓯᓐᓂᓚᒦᖅ ᐅᕙᖓ ᑲᑎᒪᑎᑦᑎᓂᕆᔭᖓᓄᑦ ᒪᓕᒐᓕᐅᕐᕕᐅᑉ ᑲᑎᒪᔩᕋᓛᖑᓂᖓᓄᑦ ᓇᐅᑦᓯᖅᑐᖅᑎᐅᔪᓄᑦ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᓂᖓᓂᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖏᓐᓂᓪᓗ.

ᐅᓪᓗᒥ ᑲᑎᒃᑲᑦᑕ ᐱᒋᐊᕐᓂᐊᓕᕋᑦᑕ ᑲᑎᔾᔭᓛᑦ ᑕᓚᕖᓴᒃᑯᕐᓗᑎᒃ ᓈᓚᖕᓂᖅᑲᖅᑎᑦᑎᓂᐊᕐᖓᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ 2024-2025–ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂᑦ ᓄᓇᕗᑦ.

pleased to introduce my standing committee colleagues:	ᐅᖃᕈᑎᓪᓗᒋᑦ ᑲᑎᒪᔨᕋᓛᖑᔪᑦ, ᖁᕕᐊᓱᑉᐳᖓ ᑐᓐᖓᓱᑦᑎᒋᐊᖕᒋᑕ ᐊᓪᓚᕝᕕᖓᓃᓐᖔᖅᑐᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖓᑕ ᐃᖃᓗᓐᓄᑦ. ᖁᕕᐊᓱᒻᒥᔪᖓᑦᑕᐅᖅ ᓇᓗᓇᐃᖅᑐᕆᐊᖕᒋᑕ ᑲᑎᒪᔨᕋᓛᓂ ᑲᑎᒪᔨᐅᖃᑎᒃᑲ:
• Edward Attagutaluk, Co-Chair of the standing committee and Member for Aggu; • Hannah Angootealuk, Member for Aivilik; • Jamie Kablutsiak, Member for Arviat South; • Gordon Kautuk, Member for Uqqummiut; • Simon Kuliktana, Member for Kugluktuk; • Johnny Mike, Member for Pangnirtung; • David Porter, Member for Gjoa Haven; • Abraham Qammaniq, Member for Amittuq; and • Steven Taqtu, Member for Quttiktuq.	• ᐄᑐᐊᖅ ᐊᑕᒍᑦᑖᓗᒃ, ᐃᒃᓯᕙᐅᑕᐅᖃᑕᐅᔪᖅ ᑲᑎᒪᔨᕋᓛᖑᔪᓄᑦ ᐊᒻᒪ ᒪᓕᒐᓕᐅᖅᑎᐅᓪᓗᓂ ᐊᒡᒍᒧᑦ; • ᕼᐋᓇ ᐊᖑᑎᐊᓗᒃ, ᒪᓕᒐᓕᐅᖅᑎ ᐊᐃᕕᓕᖕᒧᑦ; • ᔭᐃᒥ ᑲᑉᓗᑦᓯᐊᖅ, ᒪᓕᒐᓕᐅᖅᑎ ᐊᕐᕕᐊᑦ ᓂᒋᐊᓄᑦ; • ᒍᐊᑕᓐ ᑲᐅᑐᒃ, ᒪᓕᒐᓕᐅᖅᑎ ᐅᖅᑯᕐᒥᐅᓄᑦ; • ᓴᐃᒪᓐ ᖁᓕᒃᑖᓇ, ᒪᓕᒐᓕᐅᖅᑎ ᖁᕐᓗᑦᑑᕐᒧᑦ; • ᔫᓂ ᒪᐃᒃ, ᒪᓕᒐᓕᐅᖅᑎ ᐸᓐᓂᖅᑑᒧᑦ; • ᑕᐃᕕᑎ ᐳᐊᑕ, ᒪᓕᒐᓕᐅᖅᑎ ᐅᖅᓱᖅᑑᒧᑦ; • ᐊᐃᕗᕐᕼᐋᒻ ᖃᒪᓂᖅ, ᒪᓕᒐᓕᐅᖅᑎ ᐊᒥᑦᑐᕐᒧᑦ; ᐊᒻᒪᓗ • ᓯᑏᕙᓐ ᑕᖅᑐ, ᒪᓕᒐᓕᐅᖅᑎ ᖁᑦᑎᑦᑐᕐᒧᑦ.
As my colleagues are aware, section 46 of the federal *Nunavut Act* prescribes the role of the Auditor General of Canada in relation to Nunavut's territorial accounts. The legislation provides that, and I quote:	ᒪᓕᒐᓕᐅᖅᑎᐅᖃᑎᒃᑲ ᖃᐅᔨᒪᒻᒪᑕ, ᐃᓗᓕᖕᒋᑦ ᓈᓴᐅᑎᓖᑦ 46-ᒥᑦ ᒐᕙᒪᑐᖃᒃᑯᑦ ᓄᓇᕗᑦ ᐱᖁᔭᕐᔪᐊᖓ ᓇᓗᓇᐃᖅᑐᐃᕗᖅ ᐱᓕᕆᐊᕆᒋᐊᓕᖕᒋᓐᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖓᑕ ᑲᓇᑕᒥ ᐱᓪᓗᒋᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᑦ. ᑖᓐᓇ ᐱᖁᔭᐅᔪᖅ ᐃᒪᐃᒍᓐᓇᑎᑦᑎᒻᒪᑦ, ᐊᒻᒪᓗ ᐅᖃᓕᒫᕐᓗᒋᑦ:
"The auditor of Nunavut shall audit the accounts and financial transactions of Nunavut in each fiscal year in accordance with generally accepted auditing standards and report to the Assembly on the result of that audit."	"ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖓ ᓄᓇᕗᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᓂᐊᖅᐳᖅ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᑦ ᑮᓇᐅᔭᖏᑕᓗ ᐊᐅᓚᔾᔭᒃᓯᒪᓂᕆᔭᖏᓐᓂᑦ ᓄᓇᕗᒻᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᑦ ᐊᖀᒍᖓ ᐊᓂᒍᑐᐊᖃᐃᑉᐸᑕ ᒪᓕᑦᑐᑎᒃ ᓈᒻᒪᒋᔭᐅᔾᔭᓰᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᐅᔪᓂᑦ ᐊᒻᒪᓗ ᐅᓂᒃᑳᓕᐅᕐᓗᑎᒃ ᒪᓕᒐᓕᐅᖅᕕᒻᒧᑦ ᐅᖃᐅᓯᖃᖅᑐᓂᑦ ᖃᐅᔨᓴᒥᓂᖏᓐᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᓪᓗᒍ."
It also provides that the Auditor General "shall call attention to any other matter falling within the scope of the audit made under subsection (1) that, in the opinion of the auditor, should be brought to the attention of the Assembly."	ᐱᔭᕆᐊᖃᖅᑎᑎᒻᒥᔪᖅ ᑖᓐᓇ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎ "ᖃᐅᔨᓴᐅᑎᑦᑎᓴᕆᐊᓕᒃ ᖃᓄᐃᑦᑐᑐᐃᓐᓇᕐᓂᑦ ᐊᓯᖏᓐᓂᑦ ᖃᐅᔨᓴᖅᑕᖓᓄᑦ ᐊᑦᑐᐊᓂᖃᖅᑐᒥᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᐅᔪᒧᑦ ᓴᖅᑭᖅᑕᐅᔪᒧᑦ ᒪᓕᑦᑐᒍ ᐃᓗᓕᖓ ᓈᓴᐅᑎᓕᒃ (1), ᑕᐃᒫᖕᒋᓛᒃ ᐃᓱᒪᒋᔭᖓᒍᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ, ᖃᐅᔨᒃᑲᐅᑎᐅᒋᐊᖃᕐᒪᑦ ᒪᓕᒐᓕᐅᖅᕕᒻᒧᑦ."
Section 74 of the territorial *Financial Administration Act* provides that, and, again, I quote:	
"The Public Accounts for the fiscal year must be laid before the Legislative Assembly on or before December 31 following the end of the fiscal year or, if the Legislative Assembly is not then in session, not later than 15 days after the commencement of the next session of the Legislative Assembly."	

The 2023-2024 territorial public accounts were backdoor tabled on December 20, 2024, and formally tabled in the Legislative Assembly on February 20, 2025. The standing committee's televised hearing on the 2023-2024 public accounts was held on May 1, 2025. The standing committee subsequently presented its report to the House at its sitting of May 30, 2025. The Government of Nunavut's response to the standing committee's report was tabled in the Legislative Assembly on September 15, 2025.

The 2024-2025 territorial public accounts were backdoor tabled on December 18, 2025, and formally tabled in the Legislative Assembly on March 6, 2026.

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

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

Today's televised hearing provides an opportunity for Members of the standing committee to examine a number of themes and topics, including:

- The government's response to the standing committee's report on the review of the 2023-2024 public accounts;
- Progress made in addressing concerns raised in prior years by the Office of the Auditor General in respect to the Qulliq

ᓈᓴᐅᑎᓕᒃ 74–ᒥᑦ ᓄᓇᕗᒻᒥ ᑮᓇᐅᔭᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐱᕐᑯᔭᐅᔪᖅ ᐱᔭᕆᐊᖃᖅᑎᑎᒻᒪᑦ, ᐊᒻᒪᓗ ᐅᖃᓕᒫᕐᓗᒋᑦ ᐃᒪᐃᓕᓯᒻᒪᑕ:

"ᒪᓕᒐᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᑦ ᐊᕐᕌᒍᖓᓄᑦ ᒪᓕᒐᓕᐅᕐᕕᐅᑉ ᓵᖓᓅᖅᑕᐅᖃᑦᑕᕆᐊᓖᑦ ᑕᐃᑲᓂ ᓯᕗᓂᖓᓂᒎᓐᓃᑦ ᑎᓯᐱᕆ 31, ᑮᓇᐅᔭᓕᕆᔾᔪᑎᑦ ᐊᕐᕌᒍᖓ ᐃᓱᓕᓚᐅᖅᑎᓪᓗᒍ, ᐅᕝᕙᓘᓐᓃᑦ, ᒪᓕᒐᓕᐅᖅᕕᒃ ᐃᒃᓯᕙᓂᖃᓐᖏᑉᐸᑦ, ᐅᖓᑖᓂᐅᓐᖏᑦᑐᖅ ᐅᓪᓗᐃᑦ 15 ᐱᒋᐊᒃᑲᓂᖅᓯᒪᓕᖅᑎᓪᓗᒍ ᑲᑎᒪᕐᔪᐊᕐᓂᕆᔭᖓ ᒪᓕᒐᓕᐅᖅᕕᐅᑉ."

ᑕᐃᒃᑯᐊ 2023-2024 ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᓕᕆᔪᑎᒥᓂᖏᑦ ᐃᒃᓯᕙᓂᖃᑎᓐᓇᒋᑦ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᑕᐅᓚᐅᖅᑐᖅ ᑎᓯᐱᕆ 20, 2024-ᒥ, ᐊᒻᒪᓗ ᑲᑎᒪᓂᕐᒥ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᑕᐅᓪᓗᑎᒃ ᕕᕝᕗᐊᕆ 20, 2025-ᒥ. ᑲᑎᒪᔩ ᑕᓚᕖᓴᒃᑰᖅᑐᑎᒃ ᓈᓚᓐᓂᖅᑎᑦᑎᓂᖓ ᐱᔾᔪᑎᖃᖅᑐᖅ 2023-2024-ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓂᑦ ᐊᑐᖅᑕᐅᓚᐅᖅᑐᖅ ᒪᐃ 1, 2025-ᒥ. ᑲᑎᒪᔩᑦ ᑭᖑᓂᖓᒍᑦ ᑐᓂᓯᓚᐅᖅᑐᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᖏᓐᓂᑦ ᑲᑎᒪᕐᔪᐊᕕᒻᒧᑦ ᐃᒃᓯᕙᓂᖃᑎᓪᓗᒋᑦ ᒪᐃ 30, 2025-ᒥ. ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑭᐅᔾᔪᑎᖏᑦ ᑲᑎᒪᔩᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᖏᓐᓄᑦ ᒪᓕᒐᓕᐅᖅᕕᒨᖅᑕᐅᔪᔪᑦ ᓯᑎᐱᕆ 15, 2025-ᒥ.

ᑕᐃᒃᑯᐊ 2024-2025 ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᑦ ᑲᑎᒪᕐᔪᐊᑎᓐᓇᒋᑦ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᑕᐅᓚᐅᖅᑐᑦ ᑎᓯᐱᕆ 18, 2025-ᒥ, ᐊᒻᒪᓗ ᑲᑎᒪᓂᕐᒥ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᑕᐅᔪᔪᑦ ᒫᑦᓯ 6, 2026-ᒥ.

ᑕᐃᒃᑯᐊ ᐊᐅᓚᑦᑎᔩᑦ *ᑲᒪᒋᔭᕆᐊᓕᖏᑦ ᑮᓇᐅᔭᓂᑦ ᐅᓂᒃᑳᖃᕐᓂᕐᒧᑦ* ᐅᖃᖅᓯᒪᓂᐅᔪᑦ ᐃᓗᐊᓃᔪᔪᑦ ᒫᓐᓇᓕᓴᐅᓛᓂ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᑕᐅᓯᒪᔪᓂ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂ ᓄᓇᕗᑦ ᐃᒪᐃᓕᓯᒻᒪᑕ, ᐅᖃᓕᒫᕐᓂᐊᕋᒃᑭᑦ:

> "ᒪᓕᒐᓕᐅᕐᕕᒃ, ᐊᖅᑯᑎᖃᖅᑐᓂ ᑲᑎᒪᔩᕐᑯᑎᖏᓐᓂᑦ ᓇᐅᑦᓯᖅᑐᖅᑎᐅᔪᓂᑦ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᓂᖏᓐᓂᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖏᓐᓂᓪᓗ, ᑲᒪᔨᐅᒻᒪᑕ ᕿᒥᕐᕈᐹᐅᓪᓗᑎᒃ ᒪᓕᒐᓕᐅᖅᕕᒻᒧᑦ ᓴᖅᑭᖅᑕᐅᓯᒪᔪᓂᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᕐᓂᑦ ᐊᒻᒪᓗ ᐊᑐᓕᖁᔭᓕᐅᖃᑦᑕᕐᓗᑎᒃ ᑕᐃᒪᐃᒋᐊᖃᕋᐃᑉᐸᑕ, ᐋᖅᑭᒋᐊᖅᑕᐅᑎᑦᑎᒐᓱᑦᑐᑎᒃ ᑮᓇᐅᔭᐃᑦ

Energy Corporation’s management of its spare parts and lubricants inventories;

- Delays in tabling the annual reports and audited financial statements of a number of public agencies, including Nunavut Arctic College and the Nunavut Business Credit Corporation;
- Budgetary and financial management sustainability and flexibility;
- Transparency in financial reporting;
- Risks and uncertainties, including “liabilities related to contaminated sites and the use of estimates to determine potential remediation costs”;
- Changes in accounting standards that have been issued by the Public Sector Accounting Board of Canada;
- The status of comptrollership branch priorities and initiatives that are contained in the Department of Finance’s current business plan;
- Administration of the government’s *Investment Regulations* and *Investment Policy;*
- Human resources capacity and recruitment strategies to address vacant financial management positions in the Government of Nunavut;
- Impact of the recently-signed *Nunavut Lands and Resources Devolution Agreement*; and
- Administration of departmental grants and contributions, including recent updates to *Financial Administration Manual Directive* 801 that came into effect in April of 2026.

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

I also wish to take this opportunity to note that Information published by the Office of the

ᐊᐅᓚᑕᐅᓂᖅᑭᓐᓂᑦ, ᕿᓇᐅᔭᓂᑦ ᐅᓂᒃᑳᖅᑲᖅᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᓲᓂᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᑦ ᐃᓗᐊᓂ ᕿᓇᐅᔭᓂᑦ ᐊᐅᓚᑦᑎᔾᔪᑎᖅᑭᓐᓂᑦ. ᐊᐅᓚᑦᑎᔩᑦ ᕿᒥᕐᕈᖅᑲᑦᑕᕆᐊᖅᑲᖅᐸᑦ ᑕᒪᒃᑯᓂᖓ ᐊᑐᓕᖅᑯᔭᓕᐊᒥᓂᐅᔪᓂᑦ ᐊᒻᒪᓗ ᐊᐅᓚᔾᔭᐃᕆᐊᖅᑲᑦᑕᖅᓗᑎᒃ ᑕᐃᒪᐃᖅᑭᐊᖅᑲᕆᐃᑉᐸᑕ.”

ᐅᑦᑐᒥ ᑕᓚᕖᓴᒃᑯᑦ ᓈᓚᓐᓂᖅᑲᖅᑎᑦᑎᓂᐅᔪᖅ ᐱᕝᕕᖅᑲᖅᑎᑦᑎᓂᐊᖅᐸᖅ ᑲᑎᒪᔨᐅᖅᑲᑕᐅᔪᓂᑦ ᑲᑎᒪᔨᕋᓛᖑᔪᓂ ᕿᒥᕐᕈᔭᓐᓇᓂᕐᒥᑦ ᐊᒥᓱᒃᑖᓐᓂᑦ ᐅᖅᑲᐅᓯᒃᓴᖅᑲᖅᕕᐅᔭᓇᖅᑐᓂᑦ, ᐅᑯᓂᖓ ᐱᖅᑲᓯᐅᔾᔨᔭᓂᑦ:

- ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᖏᑦ ᑲᑎᒪᔨᕋᓛᑦ ᐅᓂᒃᑲᓕᐊᒥᓂᖕᒋᓄᑦ ᕿᒥᕐᕈᓚᐅᖅᑐᑎᒃ 2023-2024-ᒥ ᕿᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖕᒋᓐᓂᑦ;
- ᐱᕙᓪᓕᐊᓂᐅᓯᒪᔪᑦ ᐱᓕᕆᐊᖅᑎᓪᓗᒋᑦ ᐃᓱᒫᓘᑎᐅᔪᓂᑦ ᓴᖅᑭᖅᑕᐅᖅᑲᑦᑕᖅᓯᒪᔪᓂᑦ ᐊᕐᕌᒍᓂ ᐊᓂᒍᖅᓯᒪᔪᓂ ᐊᓪᓚᕝᕕᖕᒐᓄᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖕᒐᑕ ᐱᓪᓗᒋᑦ ᕐᑯᓪᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔾᑯᑦ ᐊᐅᓚᑦᑎᓂᖅᑭᓐᓂᑦ ᐃᓚᒃᓴᖅᑭᓐᓂᑦ ᐊᒻᒪᓗ ᐅᖅᓱᖅᑎᕈᑎᕐᓂᑦ ᐸᐸᑕᖅᑭᓐᓂᑦ;
- ᑭᖑᕙᖅᓯᒪᓂᐅᔪᑦ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᓯᓂᕐᒥ ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑎᓂᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᕐᓂᑦ ᐊᒻᒪᓗ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓯᒪᔪᓂᑦ ᕿᓇᐅᔭᓕᕆᔾᔪᑎᓂᑦ ᐊᒥᓱᒃᑲᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᑎᒥᕐᑯᑎᖕᒋᓐᓄᑦ, ᐱᖅᑲᑕᐅᓪᓗᑎᒃ ᓄᓇᕗᑦ ᓯᓚᑦᑐᖅᓴᖅᕕᒃ ᐊᒻᒪᓗ ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖅᑲᐅᑎᓄᑦ ᐊᑐᖅᑐᐊᖅᕕᒃ ᑯᐊᐳᕇᓴᓐ;
- ᕿᓇᐅᔭᓄᑦ ᐊᑐᕈᒫᕐᓂᐊᖅᑐᓄᑦ ᐊᒻᒪᓗ ᕿᓇᐅᔭᓂᑦ ᐊᐅᓚᑦᑎᓂᕐᒥᑦ ᑲᔪᓰᓐᓇᕈᓐᓇᑎᑦᑎᓂᖅ ᐊᒻᒪᓗ ᐊᓯᔾᔨᖅᑕᕈᓐᓇᕐᓂᖕᒋᑦ;
- ᓴᖅᑮᔭᖅᑎᑎᑦᑎᐊᖅᓂᖅ ᕿᓇᐅᔭᓂᑦ ᐅᓂᒃᑳᖅᑲᖅᓂᕐᒥ;
- ᐅᓗᕆᐊᓇᖅᑐᑦ ᐊᒻᒪᓗ ᓇᓗᓇᖅᑐᑦ, ᐱᖅᑲᓯᐅᔾᔭᐅᓪᓗᑎᒃ “ᐊᑭᓖᑎᑕᐅᕆᐊᖅᑲᖅᓃᑦ ᐱᔾᔪᑎᖅᑲᖅᑐᑦ ᓱᕈᖅᓯᒪᔪᓂᑦ ᓄᓇᓂᑦ ᐊᒻᒪᓗ ᐊᑐᖅᑲᑦᑕᖅᓂᖅ ᒥᒃᓴᐅᓯᔭᐅᓯᒪᔪᓂᑦ ᐊᑭᕆᒐᔭᖅᑕᖅᑭᓐᓂᑦ ᓴᓗᒻᒪᖅᓴᐃᓂᕐᒧᑦ ᓱᕈᖅᓯᒪᔪᓂᑦ”;
- ᐊᓯᔾᔨᖅᑕᐅᓯᒪᓂᖅᑭᓐᓂᑦ ᕿᓇᐅᔭᓕᕆᔾᔪᑎᐅᕆᐊᓖᑦ ᓴᖅᑭᖅᑕᐅᓯᒪᔪᑦ ᒐᕙᒪᒃᑯᑦ ᕿᓇᐅᔭᓕᕆᔩᖕᒋᑕ ᑲᑎᒪᔩᖕᒋᓐᓄᑦ ᑲᓇᑕᒥ;
- ᕐᑲᓄᐃᓕᖕᒐᓕᕐᒪᖕᒑᑕ ᕿᓇᐅᔭᓕᕆᔩᒃᑯᑦ ᐊᒡᒍᑐᖅᓯᒪᓂᖕᒐᑕ ᓯᕗᓪᓕᐅᕐᑯᓯᒪᔭᖕᒋᑦ ᐱᒋᐊᖅᑎᒃᓯᒪᔭᖕᒋᓪᓗ ᐃᓗᐊᓃᑦᑐᑦ ᐱᓕᕆᕝᕕᖕᒐᑕ

Auditor General indicates that her office will be transmitting a number of performance audit reports to our legislature over the next year.

These include another follow-up report on child and family services, as well as new reports on the topics of foster care, early learning and child care, and management of drinking water. My colleagues and I look forward to holding televised hearings on all of these reports.

I would like to conclude by addressing some housekeeping matters. I ask all Members and witnesses to ensure that their cell phones and other electronic devices do not disrupt these proceedings. In order to assist our interpreters and technical staff, I ask that all Members and witnesses go through the Chair before speaking. I also ask that all Members and witnesses refrain from the excessive use of acronyms during these proceedings.

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

This hearing is being televised live across Nunavut on community cable stations and the direct-to-home satellite services of both the Bell and Shaw networks. It is also being live-streamed on the Legislative Assembly's website. Transcripts of the televised hearing will be posted on the Legislative Assembly's website at a later date.

Under Rule 91(5) of the *Rules of the Legislative Assembly of Nunavut,* the government is required to table a formal written response to reports of standing committees within 120 days of their presentation, and I anticipate that we will be

ᑮᓇᐅᔭᓕᕆᓰᒃᑯᑦ ᐅᓪᓗᒥ ᐱᓕᕆᐊᒃᓴᓄᑦ ᐸᕐᓇᐅᑎᖏᓐᓂ;

- ᐊᐅᓚᑕᐅᓂᖓ ᒐᕙᒫᒃᑯᑦ ᐊᒻᒪᓗ *ᑮᓇᐅᔭᓂᒃ ᐃᓕᓯᓂᕐᒧᑦ ᒪᓕᒐᖏᑦ* ᐊᒻᒪᓗ *ᑮᓇᐅᔭᓂᑦ ᐃᓕᓯᓂᕐᒧᑦ ᐊᑐᐊᒐᖓ*;
- ᐃᖅᑲᓇᐃᔭᖅᑎᓕᕆᔾᔪᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᖃᕐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᐊᕐᓂᕐᒧᑦ ᑐᑭᒧᐊᒍᑎᒃᓴᐃᑦ ᑲᒻᔾᔨᑎᐅᓂᐊᖅᑐᑦ ᐃᓐᓄᒃᑕᐅᓯᒪᓐᖏᑦᑐᓂᑦ ᑮᓇᐅᔭᓕᕆᓰᒃᑯᑦ ᐊᐅᓚᑦᑎᔩᒃᓴᖏᓐᓂᑦ ᓄᓇᕗ ᒐᕙᒪᖓᑕ ᐃᓗᐊᓂ;
- ᐊᒃᑐᖅᓯᓂᖓ ᐊᑎᓕᐅᖅᑕᐅᕋᑖᔪᔫᑉ ᓄᓇᕗᒻᒥ *ᓄᓇᓄᑦ ᐊᒻᒪᓗ ᓄᓇᒥᐅᑕᕐᓄᑦ ᓇᖕᒥᓂᖅᓯᑕᕐᓂᕐᒧᑦ ᐊᖏᖅᑲᑎᒌᒍᑎ*; ᐊᒻᒪᓗ
- ᐊᐅᓚᑕᐅᓂᖏᑦ ᐱᓕᕆᕝᕕᑦ *ᑮᓇᐅᔭᓂᑦ* ᑐᓂᕐᕈᑎᒋᔫᖏᓐᓂᑦ ᐊᒻᒪᓗ ᐊᖏᖅᑲᑎᒋᒍᑎᑎᒍᑦ ᐃᑲᔫᑎᒋᔫᖏᓐᓂᑦ, ᐱᖃᓯᐅᑎᓗᒋᑦ ᒫᓐᓇᓕᓴᐅᔪᑦ ᓄᑖᕈᓇᐊᖅᓯᓂᐅᓯᒪᔪᑦ ᑖᒃᓯᒎᖅ *ᑮᓇᐅᔭᐃᑦ* ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᒪᓕᑦᑕᐅᔭᓇᐊᓕᓐᓂ ᑎᓕᓯᔾᔪᑎᐅᔪᖅ 801 ᐊᑐᓕᔪᔪᖅ ᐋᐳᕈ 2026-ᒥ.

ᐊᖏᕙᖅᑳᒡᒍᑏᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓᓂ ᖃᐃᖁᔭᐅᓯᒪᕗᑦ ᓴᖅᑮᔭᓇᐊᖅᑐᖅᑐᑎᒃ ᐅᕗᖓ ᑕᓚᕖᓴᒃᑯᑦ ᓈᓚᓂᖅᑲᖅᑎᑦᑎᓂᐅᔪᒧᑦ, ᑕᐃᒫᓪᓗ ᐱᕕᖅᑲᖅᑎᑦᑎᓂᐊᕐᒪᑦ ᑲᑎᒪᔩᖃᓛᖑᔪᓂᑦ ᖃᐅᔨᓴᕈᓇᓂᕐᒥᑦ ᖃᓄᑎᒋ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᔾᔭᐃᒋᐊᖅᑦᑕᖅᓯᒪᒻᒪᖔᑕ ᐱᓪᓗᒋᑦ ᐃᓯᒫᓗᓇᖅᑐᑦ ᓇᓗᓇᐃᖅᑕᐅᖅᑲᑦᑕᖅᓯᒪᔪᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖓᓄᑦ ᐊᒻᒪᓗ ᑲᑎᒪᔩᖃᓛᖑᔪᓄᑦ.

ᒫᓐᓇᓗ ᐊᑲᐅᓈᕐᓂᖓᓂ ᐅᖃᕈᒪᕗᖓ ᑕᒪᒃᑯᐊ ᑐᑭᓯᒃᑲᓂᕈᑎᒃᓴᐃᑦ ᓴᖅᑭᖅᑕᐅᓯᒪᔪᑦ ᐊᓪᓚᕝᕕᖓᓄᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᖓ ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ ᐊᓪᓚᕝᕕᖓᓐᒎᖅ ᑐᓂᓯᓛᕐᒪᑦ ᐊᒥᓱᓂᑦ ᐊᐅᓚᑦᑎᑎᐊᖅᑐᖅᑲᕐᒪᖔᖅ ᖃᐅᔨᓴᕐᓂᒥᓂᐅᔪᓂᑦ ᒪᓕᒐᓕᐅᖅᕕᑎᓄᑦ ᐊᕐᕌᒍᓂᐊᖅᑐᒥ.

ᑖᒃᑯᐊ ᐃᓚᖃᕐᒥᔪᑦ ᖃᐅᔨᓴᓇᐊᒃᑲᓐᓂᓚᐅᖅᑐᑎᒃ ᐅᓂᒃᑲᓚᐊᒥᓂᖏᓐᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ ᓱᕈᓯᕐᓄᑦ ᐃᓚᒌᓐᓄᓗ ᐱᓯᑦᑎᐊᖅᑎᑕᐅᓂᖏᓐᓂᑦ, ᐊᒻᒪᓗ ᓄᑖᖑᔪᓂᑦ ᐅᓂᒃᑲᓚᐊᒥᓂᕐᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ ᑎᒍᐊᖑᐊᖅᑲᖅᓂᖅᒥᑦ, ᐃᓕᓐᓂᐊᓇᐅᖅᓯᓂᖅᒥᑦ ᐊᒻᒪᓗ ᓱᕈᓯᖅᓯᐅᖅᓯᓂᖅᒥᑦ, ᐊᒻᒪᓗ ᐃᒥᖅᓱᖅᓯᐅᕐᓂᖅᒥᑦ ᐃᒥᕐᓂ. ᒪᓕᒐᓕᐅᖅᑎᖅᑎᑦᑕ ᓂᓇᐊᑦᑎᐊᖅᐳᑦ ᑕᓚᕖᓴᒃᑯᓪᓗᑕ ᓈᓚᓐᓂᖅᑎᓂᖅᑲᖅᑕᖅᑕᐅᓂᐊᓂᖏᓐᓂ ᐱᓪᓗᒋᑦ ᑖᒃᑯᐊᓕᒫᖅ ᐅᓂᒃᑳᖏᓐᓂ.

ᒫᓇ ᐱᔭᕇᕈᒪᔪᖓ ᖃᐅᔨᒪᔭᐅᔭᕆᐊᓖᓂᑦ ᐅᖃᐅᓯᖃᕐᓗᖓ. ᐅᖃᐅᑎᕙᒃ ᒪᓕᒐᓕᐅᖅᑎᓖᑦ

presenting our report on this televised hearing at an upcoming sitting of the House.

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

Thank you.

Ms. Cabana: Thank you, Mr. Chair.

Ullaakkut. Good morning, Mr. Chair, and thank you for inviting us to appear before the committee to discuss our audit of the Government of Nunavut's consolidated financial statements for the 2024–2025 fiscal year. Joining me today is Fera Awada, the principal responsible for the audit.

The consolidated financial statements in the Nunavut Public Accounts are a key government accountability document that helps members of the Legislative Assembly understand the government's financial position and the results of its financial activities. As the Government of Nunavut's auditor, the Office of the Auditor General of Canada is responsible for auditing the consolidated financial statements and expressing an opinion on them. We also report on the government's compliance with authorities.

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

The government carries out its accounting and financial reporting responsibilities through its Office of the Comptroller General in the Department of Finance. The Deputy Minister of Finance and the Comptroller General will answer questions about the preparation of the

ᑭᐅᔭᖅᑐᖅᓯᒪᔪᓪᓗ ᖃᐅᔨᒪᓇᓱᐊᕐᑯᓪᓗᒋᑦ ᐅᖄᓚᐅᑎᕋᑖᖏᑦ ᐊᓯᖏᓪᓗ ᓂᓪᓕᓲᕐᑯᑎᖏᑦ ᖃᒥᓐᖓᒐᓗᐊᕐᒪᖔᑕ ᐸᕝᕕᓴᓐᓂᐊᖏᒻᒪᑕ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᒥᑦ. ᐃᑲᔪᕐᓂᐊᕋᑦᑎᒍ ᑐᓵᔩᑦ ᐊᒻᒪᓗ ᓂᓪᓕᐊᔾᔪᑎᓕᕆᔩᑦ, ᐅᖃᐅᑎᕙᒃᑲ ᒪᓕᒐᓕᐅᖅᑎᓕᒫᑦ ᑭᐅᔭᖅᑐᖅᓯᒪᔪᓪᓗ ᐊᖅᑯᑎᖃᖃᑦᑕᕐᑯᓪᓗᒋᑦ ᐃᒃᓯᕙᐅᑕᐅᔪᒥᑦ ᐅᖃᕆᐊᓚᐅᓐᖏᓐᓂᖏᓐᓂ. ᐅᖃᐅᑎᕙᒃᑲᑦᑕᐅᖅ ᒪᓕᒐᓕᐅᖅᑎᓕᒫᑦ ᑭᐅᔭᖅᑐᖅᓯᒪᔪᓪᓗ ᐅᖃᐅᓯᕐᓂᑦ ᓇᐃᓈᖅᓯᒪᔪᓂᑦ ᐅᖃᑦᑕᕐᑯᓇᒋᑦ ᐅᕙᓂ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᒥ.

ᑲᑎᒪᔨᐅᖃᑕᐅᔪᑦ ᑲᑎᒪᔨᕐᓛᓂ ᐱᑎᑕᐅᓯᒪᒻᒪᑕ ᐊᒥᓱᑲᓪᓚᓐᓂᑦ ᑎᑎᕋᖅᓯᒪᔪᓂᑦ ᐱᔭᕆᐊᑭᑦᑐᒃᑯᑦ ᖃᐅᔨᒋᐊᕋᒃᓴᖃᖃᑦᑕᓂᐊᕐᒪᑕ ᑕᓚᕖᓴᒃᑯᑦ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᒥ.

ᐃᑲᔪᕋᓱᓪᓗᒋᑦ ᑭᐅᔭᖅᑐᖅᓯᒪᔪᑦ ᑐᓵᔨᕗᓪᓗ, ᐅᖃᐅᑎᕙᒃᑲ ᒪᓕᒐᓕᐅᖅᑎᓕᒫᒃ ᓇᓗᓇᐃᖅᓯᑦᑎᐊᖅᑲᑦᑕᕐᑯᓪᓗᒋᑦ ᓇᓕᐊᓐᓂᑦ ᐅᖃᓕᒫᕐᒪᖔᑕ, ᐅᕝᕙᓘᓐᓃᑦ ᓇᓕᐊᓐᓂᑦ ᐅᖃᐅᓯᕐᒪᖔᑕ ᑎᑎᕋᖅᓯᒪᔪᓂᑦ.

ᐅᑯᐊ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᑦ ᑕᓚᕖᓴᒃᑯᑦ ᑕᑯᒃᓴᐅᑦᑕᐅᑎᒋᑎᑕᐅᒻᒪᑕ ᓄᓇᕗᒻᒥ ᐊᑐᖅᑐᑎᒃ ᓄᓇᓕᖕᒥ ᑲᓱᖅᓯᒪᔪᓂᑦ ᑕᓚᕖᓯᖅᑲᐅᑎᓂᑦ ᐊᒻᒪᓗ ᐊᖏᕐᕋᒥ ᖃᖓᑦᑕᖅᑎᑕᐅᓯᒪᔪᒃᑯᑦ ᑕᓚᕖᓴᓐᓇᓂ. ᐃᑭᐊᖅᑭᕕᒃᑯᑦ. ᓇᕿᑦᑕᖅᑕᐅᓯᒪᔪᑦ ᐅᖃᐅᓯᕐᒥᓂᑦ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᒥ ᓴᖅᑭᖅᑕᐅᔪᓐᓇᕐᒥᔪᑦ ᒪᓕᒐᓕᐅᖅᕕᐅᑉ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᑭᐊᖅᑭᕕᖓᓂ ᐅᐊᑦᑎᐊᕈᒃᑲᓐᓂᐅᓵᖅᑐᖅ ᐅᑦᑐᕐᒥ.

ᐊᑖᒍᑦ ᒪᓕᒐᐅᑉ ᓈᓴᐅᑎᓕᐅᑉ 91(5)–ᒥᑦ *ᒪᓕᒋᐊᓕᖏᓐᓂ ᒪᓕᒐᓕᐅᖅᕕᖓᑦ ᓄᓇᕗᑦ*, ᒐᕙᒪᒃᑯᑦ ᒪᓕᒐᓕᐅᖅᕕᒻᒨᖅᓯᒋᐊᖃᖅᑐᖅ ᑭᐅᔾᔪᑎᓕᐊᕐᓂᖏᓐᓂᑦ ᑎᑎᕋᖅᓯᒪᔪᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᖏᓐᓂᑦ ᑲᑎᒪᔨᕐᓛᑦ ᐃᓗᐊᓂ 120 ᐅᓪᓗᐃᑦ ᐅᓂᒃᑳᑦ ᓴᖅᑭᖅᑕᐅᕕᖏᓐᓂᖓᓂᑦ, ᑕᐃᒪᓐᓗ ᓂᕈᐊᕐᐸᖕ ᓴᖅᑭᖅᓯᑖᕋᑦᑕ ᐅᓂᒃᑳᓕᐊᒥᓂᖅᑎᓐᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ ᐆᒥᖓ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᓂᐅᔪᒥᑦ ᓯᕗᓂᐊᓂᖅᑕᑎᓐᓂ ᐃᒃᓯᕙᐅᑕᓂᐊᔾᔪᑦ ᑲᑎᒪᔾᔭᐊᖅᕕᐅᑉ.

ᒫᓐᓇᓕ ᖃᐃᖁᓪᓚᕐᐸᒃᑲ ᐊᑦᓚᑦᑖᕕᖕᒍᓂᖕᒍᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔭᖅᓯᔭᕆᒃᓯᒪᔭᐅᖅᑐᖅ ᐅᖃᐅᓯᖃᑦᑕᕐᓂᐊᖅᑐᖅ ᒪᑐᐃᖅᓯᔾᔪᑎᖓᓂᒃ. ᖁᔭᓐᓇᒦᒃ.

financial statements. I will focus on the results of our audit work. The result of our work is found in our independent auditor's report in Section II of the Public Accounts. We issued an unmodified, or "clean," audit opinion on the government's consolidated financial statements for the 2024–2025 fiscal year. This means that the financial statements were prepared in accordance with generally accepted accounting principles for the public sector. I will draw the committee's attention to an issue that put the government at risk of not meeting its statutory reporting deadline. During the 2024–2025 fiscal year, the government implemented the first of 2 planned releases in its conversion to the Oracle financial system. We found that implementing the new system shortly before year-end, in February 2025, resulted in delays in the government finalizing its financial reporting and providing critical information needed for our audit. These government delays, in turn, delayed our audit and put the government at risk of not meeting its statutory reporting deadline. We are already auditing the 2025–2026 financial statements, and we plan to finalize our work this fall. The government needs to present these statements and our auditor's report to the Legislative Assembly before December 31, 2026. I also want to update the committee on the long-standing concern related to inventory management at the Qulliq Energy Corporation. For many years, we have been reporting inadequate inventory management practices and significant control deficiencies related to spare parts and lubricants. Although we found some improvements this year, significant shortcomings remain. This matters because incomplete information on these inventories	**ᑲᐹᓇ** (ᑐᕌᔨᑎᒍᑦ): ᖁᓯᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. 1. ᐅᓪᓛᒃᑯᑦ. ᐅᓪᓛᒃᑯᑦ, ᑲᑎᒪᑎᕐᓯᕉ, ᐊᒻᒪᓗ ᓇᑯᕐᒦᒃ ᖃᐃᖁᔨᓚᐅᕋᕕᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᖃᐅᓯᖃᕕᐊᖅᑐᕐᓗᑕ ᖃᐅᔨᓴᕐᓂᑦᑎᓐᓂᒃ ᓄᓇᕗᒻᒥ ᒐᕙᒪᖓᑕ ᑲᑎᖅᓱᖅᓯᒪᔾᖏᓐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕐᓂᒃ 2024-25−ᒧ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᕐᕌᒍ. ᐅᓪᓗᒥ ᐱᖃᑎᒌᔾᔪᒃᑲ ᕚᕋ ᐊᕙᑕ, ᐊᖓᔪᖅᑳᖅ ᑲᒪᒋᔭᖅᑲᖅᑐᖅ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ. 2. ᑲᑎᖅᓱᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓕᐊᑦ ᓄᓇᕗᒻᒥ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᒃ ᐱᓪᓗᐊᑕᐅᓪᓗᑎᒃ ᒐᕙᒪᒃᑯᑦ ᓵᑕᐅᔪᓐᓇᕐᓂᕐᒧᑦ ᑎᑎᖅᑲᐃᑦ ᐃᑲᔪᕐᓂᕐᒧᑦ ᒪᓕᒐᓕᐅᖅᑎᓂᒃ ᒪᓕᒐᓕᐅᕐᕕᒻᒥ ᑐᑭᓯᔪᓐᓇᕐᑯᓪᓗᒋᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᖃᓄᐃᓕᖓᓕᕐᓂᖓᓂᑦ ᖃᓄᐃᓕᖓᓕᕐᓂᖏᓐᓂᓪᓗ ᐱᓕᕆᐊᕆᖃᑦᑕᖅᑕᖏᑦ. ᓄᓇᕗᒻᒥ ᒐᕙᒪᖓᑕ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᒃ, ᐊᓪᓚᕝᕕᖓ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᐅᑉ ᑲᓇᑕᒥ ᑲᒪᒋᔭᒐᓴᖅᑲᖅᐳᖅ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᑲᑎᑕᐅᓯᒪᔪᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕐᓂᒃ ᐅᖃᐅᓯᖅᑭᑦᓱᓂᓗ ᐃᓱᒪᒋᔭᒥᓂᒃ ᑖᒃᑯᓇᙵᑦ. ᐅᓂᒃᑳᓕᐅᖅᐸᒃᑭᒍᒧᑦ ᒐᕙᒪᒃᑯᑦ ᒪᓕᓐᓂᖏᓐᓂᑦ ᐱᔪᓐᓇᐅᑎᖃᖅᑎᑕᐅᔪᓄᑦ. 3. ᑲᑎᒪᔨᕋᓛᑦ ᕿᒥᕐᕈᓂᖏᑦ ᓄᓇᕗᒻᒥ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᒃ ᐱᒻᒪᕆᐅᕗᖅ ᓇᓗᓇᐃᖅᓯᓂᕐᒧᑦ ᓵᑕᐅᔪᓐᓇᓂᖏᓐᓂᒃ ᖃᓄᖅ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖁᑎᖏᑦ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᒪᖔᑕ ᖃᓄᕐᓗ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖁᑎᖏᑦ ᐅᖃᐅᓯᐅᖃᑦᑕᕐᒪᖔᑕ. ᐱᓕᕆᐊᕈᑦ ᐃᑲᔪᖅᑐᐃᕈᖅ ᒪᓕᒐᓕᐅᕐᕕᐅᑉ ᑲᒪᒋᔭᖃᕐᓂᖏᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᓴᖅᑮᔭᖅᓯᐊᖅᑎᑦᓯᓂᕐᒥᓪᓗ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᓪᓗ ᐊᐅᓚᑦᓯᑦᓯᐊᕐᓂᕐᒥᒃ. 4. ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᐊᖃᖃᑦᑕᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᒃ ᐊᒻᒪᓗ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓕᐅᕐᓂᕐᒥᒃ ᑲᒪᒋᔭᒥᓂᒃ ᐊᑐᖅᑐᑎᒃ ᐊᓪᓚᕝᕕᐊᑕ ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᐅᑉ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓂ. ᒥᓂᔅᑕᐅᑉ ᑐᓪᓕᐊ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᓪᓗ ᑭᐅᖃᑦᑕᕐᓂᐊᖅᐳᑦ ᐊᐱᖅᑯᑎᓴᓂᒃ ᐱᕙᒌᔭᖅᑕᐅᕙᓪᓕᐊᓂᖏᓐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕆᔭᐅᓂᖏᑦ. ᑕᐅᑐᒐᖃᓪᓗᐊᑕᕐᓂᐊᖅᐳᖓ

prevented us from concluding whether they were accurately recorded and valued.

I would also like to make the committee aware of an important accounting change that will affect the government's 2025–2026 financial statements. As discussed last year, the Public Sector Accounting Board has revised its Conceptual Framework for Financial Reporting in the Public Sector, including a new reporting model, which took effect on April 1, 2026. We are pleased that the government and territorial corporations have chosen to early adopt these new standards for the 2025–2026 fiscal year. The new reporting model involves significant changes to how information is presented in the financial statements, including a new statement of net financial assets or liabilities.

I would like to thank the Deputy Minister of Finance, the Comptroller General, their staff, and the staff of the departments and territorial corporations who were involved in preparing the government's financial statements. We appreciate their effort and collaboration.

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

Chairman: Thank you, Ms. Cabana. I'll now move to Mr. Dan Young for the opening statement on behalf of the Government of Nunavut.

Mr. Young: Thank you, Mr. Chair. Good morning and thank you for inviting us to appear before the Committee for the review of the 2024-2025 Public Accounts of the Government of Nunavut.

Joining me today are Ibrahim Suleiman, Comptroller General; Ivan Gerginov, Assistant Deputy Minister, Fiscal Management; Emilia

ᖃᓄᐃᓕᖕᒐᓕᕐᓂᕆᔭᖕᒋᓐᓂᒃ ᖃᐅᔨᓴᖅᓯᒪᔭᑦᑎᓐᓂᒃ ᐱᓕᕆᐊᑦᑎᓐᓂᒃ.

5. ᐱᓕᕆᐊᑦᑎᓐᓄᑦ ᓴᖅᑭᓯᒪᓕᖅᑐᑦ ᓇᓂᔭᐅᔪᓐᓇᖅᐳᖅ ᐃᓛᒃᑰᖅᑐᑦ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᐅᑉ ᐅᓂᒃᑳᖕᒐᓂ ᐃᓚᖓ II ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖕᒋᓐᓂᒃ. ᓴᖅᑭᖅᑎᑦᓯᓚᐅᖅᑐᒍᑦ ᐋᖅᑭᒋᐊᖅᑕᐅᓯᒪᙱᑦᑐᓂᒃ, ᐅᕝᕙᓘᓐᓃᑦ "ᐃᓗᓈᔭᑦᓯᐊᖅᓯᒪᔪᓂᒃ" ᖃᐅᔨᓴᖅᑕᐃᓂᕐᒧᑦ ᐃᓱᒪᒋᔭᐅᔪᓂᒃ ᒐᕙᒪᒃᑯᑦ ᑲᑎᖅᓱᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓂᒃ 2024-25 ᑮᓇᐅᔭᓕᕆᓐᓇᕐᒧᑦ ᐊᕐᕌᒍᒧᑦ. ᑕᒪᓐᓇ ᑐᑭᖃᖅᐳᖅ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕆᔭᐅᓂᖏᑦ ᐱᕙᓖᔭᖅᑕᐅᓚᐅᖅᑐᑦ ᒪᓕᒡᓗᒍ ᐊᖏᖅᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑐᙵᕕᐅᔪᑦ ᑭᒃᑯᑐᐃᓐᓇᐃᑦ ᑮᓇᐅᔭᓕᐅᕐᓱᖅᑎᓄᑦ.

6. ᑲᑎᒪᔩᑦᑖᑦ ᐅᔾᔭᕈᓯᕐᑯᓂᐊᖅᐸᒃᑲ ᐱᔾᔪᑕᐅᔪᒥ ᒐᕙᒪᒃᑯᑦ ᐅᓗᕆᐊᓇᖅᑐᒦᓂᖏᓐᓄᑦ ᐊᖑᒻᒪᙱᓂᕐᒧᑦ ᒪᓕᒐᑎᒍᑦ ᐅᓂᒃᑳᓕᐅᕆᐊᖅᑲᕐᓂᕐᒧᑦ ᐃᓱᓕᕝᕕᒃᓴᖓᓂᒃ.

7. 2024-25 ᑮᓇᐅᔭᓕᕆᓐᓇᐅᑉ ᐊᕐᕌᒍᖓᓂ, ᒐᕙᒪᒃᑯᑦ ᐊᑐᓕᖅᑎᑦᓯᓚᐅᖅᐳᑦ ᓯᕗᓪᓕᖅᐹᖓᓂ ᒪᕐᕿᓐᓂ ᐸᕐᓇᒃᑕᐅᓯᒪᔪᓂ ᓴᖅᑭᑕᐅᔪᑦᓴᓂ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓂ Oracle ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑐᖅᑕᐅᕐᑲᑦᑕᖅᑐᒥ. ᖃᐅᔨᓚᐅᖅᐳᒍᑦ ᐊᑐᓕᖅᑎᑦᓯᓂᖅ ᓄᑖᒥᒃ ᐊᑐᖅᑕᐅᕐᑲᑦᑕᖅᑐᒥ ᐊᕐᕌᒍ ᐃᓱᓕᓚᐅᙱᓐᓂᖓᓂ, ᕕᐅᓪᓗᐊᓕ 2025–ᒥ, ᑭᖑᕙᕆᐊᕈᑕᐅᓚᐅᖅᐳᖅ ᒐᕙᒪᒃᑯᑦ ᑭᖑᓪᓕᖅᐹᖅᓯᐅᑎᖕᒋᓐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓕᐊᖕᒋᓐᓂᒃ ᐊᑐᐃᓐᓇᕈᖅᑎᑦᓯᓪᓗᑎᓪᓗ ᑐᓴᖅᑕᐅᔭᕆᐊᖃᓪᓚᑦᑐᓂᒃ ᖃᐅᔨᓴᖅᑕᑎᓐᓂᒃ. ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᑭᖑᕙᕆᐊᕈᑎᒋᓚᐅᖅᑕᖕᒋᑦ, ᑕᐃᒪᐃᓐᓂᖓᓄᑦ, ᑭᖑᕙᕆᐊᖅᑎᑦᓯᓚᐅᖅᐳᑦ ᖃᐅᔨᓴᕐᕆᔭᑦᑎᓐᓂᒃ ᒐᕙᒪᒃᑯᓪᓗ ᐅᓗᕆᐊᓇᖅᑐᒦᓚᐅᖅᑐᑦ ᐊᖑᒻᒪᑎᙱᓐᓂᕐᒧᑦ ᒪᓕᒐᑎᒍᑦ ᐅᓂᒃᑳᓕᐅᕆᐊᖅᑲᕐᓂᕐᒧᑦ ᐃᓱᓕᕝᕕᒃᓴᕆᔭᒥᓄᑦ.

ᖃᐅᔨᓴᓕᓛᖅᑐᒍᑦ 2025-26–ᒥ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕆᔭᐅᓂᖏᑦ, ᐸᕐᓇᑦᓱᑕᓗ ᑭᖑᓪᓕᖅᐹᖅᓯᐅᑎᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᐊᑦᑎᓐᓂᒃ ᐅᑭᐊᒃᓵᖅ. ᒐᕙᒪᒃᑯᑦ

Tihon, Chief Financial Officer from Qulliq Energy Corporation; Michele LeBlanc-Harvard, Deputy Minister of the Department of Environment; James Elliott, Environmental Liabilities Protection Manager; and Eiryn Devereaux, Deputy Minister for the Department of Transportation and Infrastructure Nunavut.

Mr. Chair, I want to note that Ernest Douglas, President of the Qulliq Energy Corporation, was scheduled to attend today but because of a cancelled flight, is unable to be here.

2024-2025 marks the first year the public accounts were developed since the Government of Nunavut transitioned to using Oracle Fusion Cloud as its financial system. Since the transition, we have gained a lot of experience with the system, improved our financial processes and stabilized our financial reporting. As staff receive further training on the system and spend more time with it, we will continue to develop and hone our financial processes and reporting.

At the same time the GN is transitioning to Oracle Fusion Cloud, updates are being made to the public sector accounting standards which guide the preparation of the public accounts. The new accounting standard PS 1202, which concerns the presentation of financial statements, is coming and must be implemented for the year starting April 1, 2026.

The GN has performed an initial high-level assessment on the potential impacts arising from the adoption of PS 1202. This preliminary assessment focused on identifying reporting areas requiring reclassification, evaluating the level of judgment involved in applying the new definitions and recognition criteria, and highlighting accounts that may require enhanced disclosures. Based on this assessment, and our degree of readiness, the GN has decided to early adopt the new standard

ᑐᓂᓯᔭᕆᐊᖃᖅᐳᑦ ᑖᒃᑯᓂᖓ ᐅᓂᑳᓂᒃ ᖃᐅᔨᓴᖅᑎᑦᑕᓗ ᐅᓂᒃᑳᖏᓐᓂᒃ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᑏᓯᒻᕙ 31, 2026 ᑎᑭᓚᐅᙱᓐᓂᖓᓂ.

8. ᑐᓴᖅᑎᑦᑎᔪᒪᒻᒥᔪᖓ ᑲᑎᒪᔨᕋᓛᓂᒃ ᐊᑯᓂᐊᓗᒃ ᐃᓱᒫᓘᑎᒋᔭᐅᓯᒪᔪᒥᒃ ᐱᔾᔪᑎᖃᖅᑐᓂᒃ ᐱᖁᑎᒋᔭᐅᔪᓂᒃ ᐊᐅᓚᑦᓯᓂᕐᒥᒃ ᖁᓪᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᒃᑯᓐᓂ. ᐊᕐᕌᒍᒐᓴᓐᓄᑦ, ᐅᖃᐅᓯᖃᖃᑦᑕᖅᓯᒪᒪᒐᑦᑕ ᓈᒻᒪᙱᑦᑐᓂᒃ ᓈᓴᖅᓯᒪᔪᑦ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᐱᓕᕆᔾᔪᓯᖅ ᐊᐅᓚᑦᓯᓚᕆᓐᓂᕐᒧᓪᓗ ᐊᑲᐅᙱᓕᐅᕈᑎᓂᒃ ᐃᓚᒃᓴᒃᑲᓐᓂᖏᓐᓄᑦ ᐅᖅᓱᖅᑎᕈᑎᒃᑲᓐᓂᕐᓄᓪᓗ. ᓇᓂᓯᓚᐅᕋᓗᐊᖅᓯᑕ ᐃᓚᖏᓐᓂᒃ ᐱᐅᓯᒋᐊᕈᑎᓂᒃ ᑕᕝᕙᓂ ᐊᕐᕌᒍᒥ, ᐊᒥᒐᖅᓯᔪᑦ ᓱᓕ. ᑕᒪᓐᓇ ᐱᔾᔪᑎᐅᔪᖅ ᐱᔾᔪᑎᒋᓪᓗᒍ ᐱᔭᕇᖅᓯᒪᖏᑦᑐᑦ ᑐᑭᓯᒋᐊᕈᑏᑦ ᑖᒃᑯᓄᖓ ᓈᓴᐃᓂᕐᒧᑦ ᐱᔪᓐᓇᖅᑎᑦᓯᓚᐅᖏᑦᑐᖅ ᐅᕙᑦᑎᓐᓂᒃ ᐱᔭᕇᕈᓐᓇᓚᐅᖏᓐᓇᑦᑕ ᑎᑎᕋᖅᑕᐅᑦᓯᐊᓚᐅᕐᒪᖔᑕ ᐱᒻᒪᕆᐅᓂᖓᓂᓪᓗ.

9. ᑲᑎᒪᔨᕋᓛᑦ ᖃᐅᔨᒪᖁᒻᒥᔭᒃᑲ ᐱᒻᒪᕆᐅᔪᒥᒃ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᓯᔾᔨᕐᓂᐅᔪᒥᒃ ᐊᑦᑐᐃᓂᖃᕐᓂᐊᖅᑐᒥᒃ ᒐᕙᒪᒃᑯᑦ 2025-26 ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᖏᓐᓂᒃ. ᐊᕐᕌᓂ ᐅᖃᐅᓯᐅᓚᐅᖅᑎᓪᓗᒍ, ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐅᓚᑕᐅᔪᑦ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔩᑦ ᐋᖅᑭᒋᐊᖅᓯᓯᒪᓕᖅᑐᑦ ᑐᙵᕕᐅᔪᖅ ᐱᓕᕆᔾᔪᑕᐅᓂᐊᖅᑐᑦ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓕᐅᕐᓂᕐᒥᒃ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᖏᓐᓂ, ᐱᖃᓯᐅᑎᓪᓗᓂ ᓄᑖᖅ ᐅᓂᒃᑳᓕᐅᕈᓯᖅ, ᐊᑐᓕᓚᐅᖅᑐᖅ ᐄᐳᓗ 1, 2026–ᒥ. ᖁᕕᐊᓱᑉᐳᒍᑦ ᒐᕙᒪᒃᑯᑦ ᓄᓇᕗᒻᒥᓗ ᑎᒥᐅᔪᑦ ᓂᕈᐊᖅᓯᒪᒻᒪᑕ ᓱᖏᐅᑎᑎᑦᓯᓴᐅᑎᒋᓂᕐᒧᑦ ᑖᒃᑯᓂᖓ ᓄᑖᓂᒃ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᓐᓂᒃ 2025-26 ᕿᓇᐅᔭᓕᕆᓐᓇᐅᑉ ᐊᕐᕌᒍᐊᓄᑦ. ᓄᑖᖅ ᐅᓂᒃᑳᓕᐅᕈᓯᖅ ᐃᓚᖅᑲᖅᑐᖅ ᐊᓯᔾᔨᕐᔪᐊᖅᑐᓂᒃ ᖃᓄᖅ ᑐᑭᓯᒋᐊᒐᑦᓴᐃᑦ ᓴᖅᑭᑕᐅᖃᑦᑕᕐᒪᖔᑕ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓂᒃ, ᐃᓚᖃᕐᒥᔪᖅ ᓄᑖᑦ ᐅᓂᒃᑳᑦ ᐲᔭᐃᕝᕕᐅᓚᐅᖅᑎᓐᓇᒋᑦ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐱᖁᑏᑦ ᐊᑭᓕᖅᑐᕆᐊᑖᓪᓘᓐᓃᑦ.

10. ᖁᔭᓐᓇᒦᕈᒪᔭᕋ ᒥᓂᔅᑕᐅᑉ ᑐᓪᓕᐊᓂ ᕿᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ, ᕿᓇᐅᔭᓕᕆᔨᕐᔪᐊᖅ,

for the 2025-2026 fiscal year. This means that the 2025-2026 public accounts will be prepared to reflect the new structure and requirements set-out in PS 1202.

Finally, I wanted to note that 2024-2025 was somewhat unique because the Government of Nunavut recorded a $60.85 million transfer associated with a settlement between the provinces and territories of Canada and three major tobacco companies. This settlement is intended to offset the increased health care costs absorbed by provinces and territories as a result of tobacco use. This is not new funding, but a reimbursement for costs that governments have already incurred.

Under the terms of the settlement, $24.7 billion will be payable to the provinces and territories, of which Nunavut's share is $93.83 million. The $60.85 million recorded in the 2024-2025 Public Accounts represents the net present value of the full settlement amount. In August and September 2025, the Government received an initial upfront payment of $24.31 million. The remaining balance will be paid in annual instalments tied to a percentage of the tobacco companies' net after tax income until the amount is fully paid. There is significant uncertainty relating to the amount and timing of these future payments as they are dependent on the profitability of the tobacco companies and the sale of their products. Actual revenue may vary significantly from this estimate.

With that said, I would now like to draw the Committee's attention to some notable features of the 2024-2025 Public Accounts.

Overview of financial results for 2024-2025

At year end, March 31, 2025, the GN held a strong financial position.

Over 2024-2025, the Government of Nunavut's financial assets increased by $171.8 million to

ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ, ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᐱᓕᕆᕝᕕᐅᔪᑦ ᓄᓇᕗᒻᒥᑦᓗ ᑯᐊᐳᓈᓴᐅᔪᑦ ᐃᓚᐅᖃᑕᐅᓚᐅᖅᑐᑦ ᐅᐸᓗᖓᐃᔭᐃᑎᓪᓗᒋᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᖏᓐᓂᒃ. ᖁᔭᒋᕙᕗᑦ ᐱᓇᓱᐊᕐᓂᖏᑦ ᑲᑐᔾᔨᖃᑎᒌᓐᓂᖏᓐᓂᓪᓗ.

11. ᑕᕝᕙ ᐃᓱᓕᔅᓯᑎᕆᕙᒃᑲ ᐅᖃᐅᓯᑦᓴᒃᑲ ᒪᑐᐃᖅᑕᐅᓂᖓᓄᑦ. ᖁᕕᐊᓱᑦᐳᖓ ᑭᐅᔭᕆᐊᑦᓴᖅ ᐊᐱᖅᑯᑎᑦᓴᖃᖅᑐᖃᖅᐸᑦ ᑲᑎᒪᔩᓂᒃ. ᖁᔭᓐᓇᒦᒃ. ᖁᔭᓐᓇᒦᒃ, ᑲᑎᒪᑎᑦᓯᔩ.

ᑲᑎᒪᔩᕋᓛᑦ ᖃᐅᔨᓴᖃᑦᑕᖅᓯᒪᔭᖏᓐᓂᒃ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᓂᕆᔭᖏᓐᓄᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓪᓗ ᒪᓕᒐᓕᐅᖅᕕᒻᒥ ᓄᓇᕗᒻᒥ, ᓯᑎᒻᕙ 23, 2026 ᑮᓇᐅᔭᓂᒃ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᒃ ᑲᓇᑕᒥ ᐅᓂᒃᑳᖓ 2024–25–ᒥ ᑲᑎᖅᓱᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᐅᓯᕆᔭᐅᓂᖏᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓴᐱᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᐹᓇ. ᒫᓐᓇᓕ ᑕᐃᒪ ᒥᔅᑕ ᑖᓐ ᔭᖕ–ᒧᑦ ᒪᑐᐃᖅᓯᒍᑎᓂ ᐅᖃᖅᒍᓱᒻᒪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓᓂ ᐅᖃᐹᔾᔨᓗᓂ.

ᔭᖕ (ᑑᓴᐱᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐅᓪᓗᒃᑯᑦ ᐊᒻᒪ ᖁᔭᓐᓇᒦᒃ ᖃᐃᖁᔨᓚᐅᕋᕕᑦ ᑲᑎᒪᔩᕋᓛᑦ ᓵᖓᓐᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2024-2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖓᓂ.

ᐅᓪᓗᒥ ᐱᖃᑎᒋᔭᒃᑲ ᐋᑉᕋᕼᐃᒻ ᓱᓕᒪᓐ, ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᒃ; ᐆᓂᔅ ᑕᓪᓚᔅ, ᐊᖓᔪᖅᑳᖅ ᖁᑦᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᒃᑯᓐᓄᑦ, ᐃᒦᓕᐊ ᑎᕼᐊᓐ, ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᒃ ᖁᑦᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᒃᑯᓐᓂ, ᒥᓯᐅᑦ ᓚᐸᓛᖕᒃ-ᕼᐋᕐᕖᑦ, ᒥᓂᔅᑕᐅᑉ ᑐᒡᓕᐊ ᐊᕙᑎᓕᕆᔨᒃᑯᓐᓄᑦ, ᔭᐃᒥᓯ ᐃᐊᓕᐊᑦ, ᐊᕙᑎᓕᕆᓂᕐᒧᑦ ᓵᑕᐅᓕᕈᓐᓇᖅᓯᓂᕐᒧᑦ ᐱᓕᕆᐊᒃᓴᓄᑦ ᐊᐅᓚᑦᑎᔨ, ᐊᒻᒪᓗ ᐃᐅᓇᓐ ᑎᑯᕉ, ᒥᓂᔅᑕᐅᑉ ᑐᒡᓕᐊ ᐃᖏᕐᕋᔪᓕᕆᓂᕐᒧᑦ ᐱᖁᑎᖃᐅᓕᕆᓂᕐᒧᑦᓗ ᓄᓇᕗᒻᒥ.

2024-2025 ᓯᕗᓪᓕᖅᐹᖑᕗᖅ ᐊᕐᕌᒍ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᑦ ᐋᖅᑭᒃᑕᐅᓚᐅᖅᓯᒪᑎᓪᓗᒋᑦ ᑕᐃᒪᙵᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓅᓚᐅᖅᑎᓪᓗᒋᑦ ᐊᑐᖅᓱᑎᒃ ᖃᓇᑕᐅᔭᒃᑰᕈᓐᓇᐅᑎ ᐅᖀᑯ ᕕᐅᓴ ᑲᓚᐅᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒋᓪᓗᓂᐅᒃ. ᑕᐃᒪᙵᑦ ᓄᑦᑎᖅᑕᐅᓚᐅᖅᑎᑦᑐᒍ, ᖃᐅᔨᕖᑦᓕᖅᓯᒪᒻᒪᕆᓕᖅᑐᒍᑦ ᐊᑐᖅᑕᐅᕙᑦᑐᒥᒃ, ᐱᐅᓯᕚᑦᓕᖅᓯᒪᑦᓗᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᓯᔭᑦ ᐊᒻᒪᓗ ᐋᖅᑭᑦᑎᐊᖅᓯᒪᓕᖅᑐᒋᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᓕᐅᖃᑦᑕᖅᓂᖅ. ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐱᓕᒻᒪᒃᓴᒃᑲᓐᓂᖅᑎᑕᐅᑦᑐᑎᒃ ᖃᓇᓴᐅᔭᓕᕆᔾᔪᑎᒥᒃ ᐊᒻᒪ ᐱᓕᕆᕝᕕᒋᑯᑖᒃᓗᓂᔾᔪᒃᓗ,

a total of $2.3 billion. Net financial assets also increased by $6.2 million to a total of $742 million. Government of Nunavut revenue was $3.5 billion, and Government of Nunavut expenses totaled $3.3 billion, which led to an operating surplus of $197 million. Surpluses from previous years and the 2024-2025 operating surplus combine for an accumulated surplus of $3.9 billion. $3.1 billion of this accumulated surplus is made up of tangible capital assets. In 2024-2025, actual revenue exceeded anticipated revenue by $161.2 million, resulting in a $165.7 million increase in revenue, or a 5% increase from the previous year. However, this increase in revenue was lower than the five-year average in revenue growth, which sits at 7.2%. The increase in revenue was driven primarily by the tobacco settlement valued at $60.85 million, a 78.2% increase in corporate income tax revenue and a 7.5% increase in petroleum sales. In 2024-2025, Nunavut's own source revenue increased by $111 million or 17.4% compared to last year. However, the Government of Nunavut's expenses have also continued to grow. Compared with last year, expenses grew by 10.9%, or $ 320.9 million in 2024-2025. This annual growth in expenses is considerably higher than the five-year average, which is 6.6%. Expenses also eclipsed the budgeted amount by $7.7 million. The majority of increased spending in 2024-2025 was associated with elevated program and service delivery costs from two departments and one public agency, including: 1. Health, which had $198.5 million in increased expenses;	ᐱᕙᓪᓕᐊᑎᑦᑎᕙᓪᓕᐊᖏᓐᓇᕐᓂᐊᖅᐳᑦ ᐋᖅᑭᒋᐊᕐᓗᒋᓪᓗ ᑮᓇᐅᔭᓕᕆᔾᔪᓯᕗᑦ ᐊᒻᒪ ᐅᓂᒃᑳᓕᐅᖃᑦᑕᕐᓂᖅ. ᑕᕝᕙᓂᑦᑕᐃᓐᓇᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓅᑉᐸᓪᓕᐊᑎᓪᓗᒋᑦ ᖃᓇᑕᐅᔭᒃᑰᕈᓐᓇᐅᑎ ᐅᖂᑯ ᕿᐅᓴᓐ ᑲᓚᐅᑦ, ᓄᑖᙳᑎᐊᖅᓯᒪᔪᑦ ᓴᓇᔭᐅᕙᓪᓕᐊᒍᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐅᓚᑕᐅᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒃᑕᐅᕙᒃᑐᑦ ᖃᐅᔨᒪᔾᔪᑕᐅᓪᓗᑎᒃ ᐱᕙᒌᔭᖅᑕᐅᓂᖏᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᑦ. ᓄᑖᖅ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒃᑕᐅᕙᒃᑐᖅ PS 1202, ᐱᔾᔪᑎᖃᖅᑐᓂ ᐅᓂᒃᑲᐅᓯᖃᕐᓂᕐᒥᒃ ᑮᓇᐅᔭᑦ ᐅᓂᒃᑲᐅᓯᓕᕆᔭᐅᓂᖏᓐᓂᒃ, ᑎᑭᓐᓂᐊᓕᖅᐳᖅ ᐊᑐᓕᖅᑎᑕᐅᔭᕆᐊᖃᖅᑐᓂᓗ ᐊᕐᕌᒍᒧᑦ ᐱᒋᐊᕐᓗᓂ ᐄᐳᕈ 1, 2026−ᒥ. ᓄᓇᕗᑦ ᒐᕙᒪᖓ ᐱᓕᕆᐊᖃᖅᓯᒪᕗᖅ ᓯᕗᓪᓕᖅᐹᖅᓯᐅᑎᒥᒃ ᖁᑦᑎᒃᑐᒦᓐᓂᖅᓴᒥᒃ ᖃᐅᔨᓴᖅᓯᓂᕐᒥᒃ ᐊᒃᑐᖅᓯᓂᐅᑐᐃᓐᓇᕆᐊᓕᖕᓂᒃ ᓴᖅᑭᑦᑐᓂᒃ ᐊᑐᓕᖅᑕᐅᓂᖓᓄᑦ PS 1202−ᒥ. ᑖᓐᓇ ᓯᕗᓪᓕᖅᐹᖅᓯᐅᑎ ᖃᐅᔨᓴᖅᓯᓂᖅ ᑕᐅᑐᒐᖃᓪᓗᐊᑕᓚᐅᖅᐳᖅ ᓇᓗᓇᐃᖅᓯᓂᕐᒥᒃ ᐅᓂᒃᑲᐅᓯᖃᖅᐸᖕᓂᕐᒥᒃ ᐃᓂᓂᒃ ᐋᖅᑭᒃᓱᖅᑕᐅᒃᑲᓐᓂᕆᐊᓕᖕᓂᒃ, ᖃᐅᔨᓴᖅᓯᓂᕐᒥᒃ ᖃᓄᖅ ᐃᓱᒪᒋᔭᐅᑦᑎᐊᖅᑎᒋᕙᖕᓂᖓᓂᒃ ᐊᑐᖅᑎᑦᑎᓂᐊᕐᓗᓂ ᓄᑖᓂᒃ ᑐᑭᒋᔭᐅᔪᓂᒃ ᐃᓚᓴᖅᓯᓂᕐᒧᓪᓗ ᒪᓕᒃᑕᐅᔭᕆᐊᖃᖅᐸᒃᑐᓂᒃ, ᓇᓗᓇᐃᖅᓯᓂᕐᒥᒡᓗ ᑮᓇᐅᔭᖁᑎᒋᔭᐅᔪᓂᒃ ᐱᔭᕆᐊᖅᑐᐃᓐᓇᕆᐊᓕᖕᓂᒃ ᐱᐅᓯᒋᐊᖅᓯᒪᔪᓂᒃ ᐅᖃᐅᓯᐅᓯᒪᔪᓂᒃ. ᑐᙵᕕᒋᓪᓗᒍ ᑖᓐᓇ ᖃᐅᔨᓴᕐᓂᖅ, ᖃᓄᕐᓗ ᐊᖏᑎᒋᔪᒥᒃ ᐱᑐᐃᓐᓇᕆᐊᖃᓕᕐᓂᑦᑎᓐᓂᒃ, ᓄᓇᕗᑦ ᒐᕙᒪᖓ ᐋᖅᑭᒃᓯᒪᓕᖅᑎᑦᑎᓯᒪᓕᖅᐳᖅ ᐊᑐᓕᖅᓵᓕᔪᒪᓪᓗᑎᒃ ᓄᑖᒥᒃ ᐊᑐᖅᑕᐅᕙᒃᑐᒥᒃ 2025-2026−ᒧᑦ ᐊᕐᕌᒍᒋᔭᐅᔪᒧᑦ. ᑕᒪᓐᓇ ᐃᒪᓐᓇ ᑐᑭᖃᖅᐳᖅ, 2025-2026 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᕙᖕᓂᖕᒥᑦᑕ ᒥᒃᓵᓄᑦ ᐅᓂᒃᑳᑦ ᐋᖅᑭᒃᓱᖅᑕᐅᓂᐊᖅᐳᑦ ᑕᑯᒃᓴᐅᑎᑦᑎᓗᑎᒃ ᓄᑖᒥᒃ ᐋᖅᑭᒃᓯᒪᓂᕆᔭᖓᓂᒃ ᐊᑐᖅᑕᐅᔭᕆᐊᓕᖕᓂᒡᓗ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᓂᒃ PS 1202−ᒥ. ᑭᖑᓪᓕᖅᐹᒥ, ᓇᓗᓇᐃᖅᓯᔪᒪᕗᖓ 2024-2025 ᐊᔾᔨᒋᔭᐅᙱᖅᑐᓂ ᓲᖃᐃᒻᒪ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑎᑎᕋᓚᐅᕐᒪᑕ $60.85 ᒥᓕᐊᓂᒃ ᓅᑕᐅᔪᓂᒃ ᐊᒃᑐᐊᓂᓕᖕᓂᒃ ᐊᖏᖅᑎᒌᒍᑎᒧᑦ ᑲᓇᑕᒥ ᐊᕙᒃᑐᖅᓯᒪᔪᓂᒃ ᐊᒻᒪ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐊᕙᒃᑐᖅᓯᒪᔪᓂᒃ ᑲᓇᑕᒥ ᐊᒻᒪ ᐱᖓᓱᓂᒃ ᐱᕐᔪᐊᓂᒃ ᑕᑉᐹᑭᓕᕆᔨᓂᒃ. ᑖᓐᓇ ᐊᖏᖅᑎᒌᓐᓂᐅᔪᖅ ᑐᕌᖓᑎᑕᐅᔪᖅ ᐋᖅᑭᒃᐊᑭᑕᐅᕆᐊᖅᑐᓂ ᐊᑭᑦᑐᕆᐊᖅᓯᒪᔪᓄᑦ ᐊᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ ᐊᑭᐅᔪᓐ ᐱᔭᐅᕙᑦᑐᓐ ᑲᓇᑕᒥ ᐊᕙᒃᑐᖅᓯᒪᔪᓄᑦ ᐊᒻᒪᓗ ᐅᑭᐅᖅᑕᖅᑐᒥ

2. Family Services, where expenses increased by $39.7 million; and
3. Nunavut Housing Corporation, which saw expenses increase by $28.9 million.

Increased expenses were somewhat offset by lower than budgeted spending in the Departments of Community and Government Services, that spent $112.3 million less than budgeted, Finance which spent $89.3 million less than budgeted and Economic Development and Transportation, which spent $35.4 million less than anticipated.

As in years past, Government of Nunavut spending continues to be concentrated in three areas, goods and services, compensation and benefits, and grants and contributions. When combined, these three components of government spending accounted for 93.9% of all Government of Nunavut expenses.

In 2024-2025, spending on goods and services was valued at $1.8 billion and accounted for 55.4% of total spending. Compensation and benefits accounted for 26.7% of spending, totaling $875.6 million. Grants and contributions accounted for a further $386.1 million, or 11.8% of government spending. In this same year, the Government of Nunavut also spent $339.0 million on tangible capital assets.

Outlook, Risks and Uncertainties

The Government of Nunavut continues to enjoy a strong financial position. From 2024 to 2025, Nunavut's real GDP increased by 5.8%, or approximately $253 million. Looking ahead, real GDP is forecasted to increase by 5.9% in 2026.

In 2024-2025, Government of Nunavut debt levels continued to be relatively low and stable. Of the Government's $1.05 billion authorized

ᐊᕕᑦᑐᖅᓯᒪᔪᓄᑦ ᐱᔾᔪᑎᒋᓪᓗᒍ ᑕᕝᖀᑭᑐᕐᑲᑦᑕᕐᓂᖅ. ᑖᒃᑯᐊ ᓄᑖᖑᙱᑦᑐᑦ ᑮᓇᐅᔭᑦ, ᑭᓯᐊᓂ ᐅᑎᖅᑎᑦᑎᔾᔪᑕᐅᔪᑦ ᐊᑭᖏᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᓈᖅᓯᒪᔭᖏᓐᓄᑦ.

ᐊᖏᖃᑎᒌᒍᑎᐅᑉ ᑐᑭᖏᑦ ᒪᓕᒃᓱᒋᑦ, $24.7 ᐱᓕᐊᓐ ᐊᑭᓕᖅᑕᐅᓂᐊᖅᐳᑦ ᑲᓇᑕᒥ ᐊᕕᒃᑐᖅᓯᒪᔪᓄᑦ ᐊᒻᒪ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐊᕕᒃᑐᖅᓯᒪᔪᓄᑦ, ᐊᑭᓕᖅᑕᐅᕙᒌᕐᓱᑎᒃ $93.83 ᐱᓕᐊᓐᓂᒃ. $60.85 ᒥᓕᐊᓐ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᑦ 2024-2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᕙᖕᓂᖏᑦᑕ ᒥᒃᓵᓄᑦ ᐅᓂᒃᑳᑦ ᑭᒡᒐᖅᑐᐃᕗᑦ ᐊᒥᐊᒃᑯᑦ ᐋᔭᐃᕙᐅᓚᐅᖅᑎᓪᓗᒋᑦ ᒫᓐᓇ ᐊᑭᒋᓪᓗᐊᖅᑕᖏᓐᓂᒃ ᐊᑕᖏᖅᓱᒍ ᐊᑭᓕᖅᑕᐅᔾᔪᑎᐅᑉ ᐊᑭᖓ. ᐋᒌᓯ ᐊᒻᒪᓗ ᓯᑎᐱᕆ 2025−ᒥ, ᒐᕙᒪᒃᑯᑦ ᓯᕗᓪᓕᕐᒥ ᐊᑭᓕᖅᑕᐅᕙᒌᓚᐅᖅᐳᖅ $24.31ᒥᓕᐊᓐᓂᒃ. ᐊᒥᐊᒃᑯᖓ ᐊᑭᓕᖅᑕᐅᕐᑲᑦᑕᕐᓂᐊᖅᐳᖅ ᐊᕐᖀᒍᑕᒫᑦ ᑲᑎᙵᓪᓗᑎᒃ ᐳᓴᓐᑎᖓᓄᒃ ᑕᕝᖀᑭᓕᐅᖅᑏᑦ ᐋᔭᐃᕝᕙᐅᓚᐅᖅᑎᓪᓗᒋᑦ ᑖᒃᓰᔭᖅᑕᐅᓯᒪᓕᖅᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᓇᔭᖏᓐᓂᒃ ᑭᓯᐊᓂ ᐊᑭᖓ ᐊᑕᖏᕐᓱᓂ ᐊᑭᓕᖅᑕᐅᒃᐸᑦ. ᐅᔾᔨᕐᓇᖅᑐᒥᑦ ᓇᓗᓇᖅᑐᖅᐳᖅ ᐱᔾᔪᑎᖃᖅᑐᒥᑦ ᖃᔅᓯᐅᓂᓇᔭᖏᓐᓂᒃ ᐊᒻᒪᓗ ᖃᖓᒃᑰᕐᑲᔭᕐᓂᖏᓐᓂᒃ ᓯᕗᓂᒃᓴᒥᑦ ᐊᑭᓕᐅᑎᓄᑦ ᑕᑎᖃᕐᓂᖏᓐᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓐᓇᖅᑐᑦ ᑕᕝᖀᑭᓕᐅᖅᑎᓂᑦ ᐊᒻᒪᓗ ᓂᐅᕈᑕᐅᕙᒃᑐᑦ ᓂᐅᕕᐊᒃᓴᐃᑦ. ᐊᑐᓪᓚᑦᑐᕕᓂᑦ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᐊᔾᔨᒌᙱᑐᐃᓐᓇᕆᐊᕐᑲᖅᐳᑦ ᑖᒃᑯᓇᙵᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᓂᑦ.

ᑕᐃᒪᓐᓇ ᐅᕐᑲᓚᐅᕐᓱᖓ, ᑲᑎᒪᔩᕋᓛᑦ ᐅᔾᔨᕈᓱᕐᑯᕙᒃᑲ ᐃᓚᖏᓐᓂᒃ ᐅᔾᔨᕐᓇᖅᑐᓂᒃ 2024-2025-ᒥ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᒃ.

2024-2025−ᒧᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑕᐅᔪᑦ ᐅᓂᒃᑳᓯᐅᔪᑦ

ᐊᕐᖀᒎᑉ ᓄᙳᐊᓂ, ᒫᑦᓯ 31, 2025−ᒥ, ᓄᓇᕗᑦ ᒐᕙᒪᖓ ᓴᙱᔪᒥᒃ ᑮᓇᐅᔭᕐᑯᑎᕐᑲᓚᐅᖅᐳᖅ.

2024-2025−ᒥ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᑎᒍᑦ ᐱᒋᔭᐅᔪᑦ ᐅᓄᖅᓯᕚᓪᓕᓚᐅᖅᐳᑦ $171.8 ᒥᓕᐊᓐ ᑲᑎᔾᔪᒋᑦ $2.3 ᐱᓕᐊᓂᒃ. ᐊᒥᐊᒃᑯᑦ ᑮᓇᐅᔭᑎᒍᑦ ᐱᒋᔭᐅᔪᑦ ᐅᓄᖅᓯᕚᓪᓕᓚᐅᕐᒥᔪᑦ $6.2 ᒥᓕᐊᓐ ᑲᑎᔾᔪᒋᑦ $742 ᒥᓕᐊᓐ.

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑖᖏᑦ $3.5 ᐱᓕᐊᓐ−ᖑᓚᐅᖅᐳᑦ ᐊᒻᒪ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᖅᓱᕆᐊᓕᖏᑦ $3.3 ᐱᓕᐊᓐᖑᓪᓗᑎᒃ, ᐊᐅᓚᔾᔪᑎᓄᑦ ᐊᒥᐊᒃᑯᓪᓗᑎᒃ $197 ᒥᓕᐊᓂᒃ.

borrowing limit, $717 million was still available for use at year end.

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

- A decreasing, though high reliance on funding from the Government of Canada. In 2024-2025, 78.4% of the Government of Nunavut's funding was from the Government of Canada, which is down from 80.6% in the previous year;
- More modest levels of taxation revenue than other Canadian jurisdictions;
- Increased costs resulting from greater demand for programs and services, which are driven by demographic changes;
- An unemployment rate which is higher than the Canadian average;
- The unknown effects of climate change on infrastructure, resource development and other areas of significance to Nunavut's economy;
- Aging infrastructure in need of investment or replacement; and
- Uncertainty related to the valuation of financial assets and liabilities.

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

Closing Remarks

As always, I would like to acknowledge the work of our Financial Reporting team and Corporate Services Finance teams from across the Government who contributed to the development of the 2024-2025 Public Accounts. I would also like to thank the Office

ᐊᒥᐊᒃᑯᑦ ᐊᕐᕌᒍᓂ ᐊᓂᒍᖅᑐᓂ ᐊᒻᒪ 2024-2025 ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᒥᐊᒃᑯᑦ ᑲᑎᕐᓱᒋᑦ ᑲᑎᕐᓱᒋᑦ ᑲᑎᓯᒪᔪᑦ ᐊᒥᐊᒃᑯᑦ $3.9 ᐱᓕᐊᓐ. $3.1 ᐱᓕᐊᓐ ᑖᒃᑯᓇᙵᑦ ᑲᑎᑉᐸᓪᓕᐊᔪᓂᒃ ᐊᒥᐊᒃᑯᓂᒃ ᐅᑯᐊᖑᕗᑦ ᑕᖏᓖᑦ ᐊᑭᑐᔪᑦ ᐱᖁᑎᑦ.

2024-2025−ᒥ, ᑲᑎᕐᓱᒋᑦ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᐅᓄᖅᓯᕚᓪᓕᓚᐅᖅᐳᑦ $161.2 ᒥᓕᐊᓐᓂᒃ, 165.7%−ᒥ ᐅᓄᖅᓯᒋᐊᖅᑐᑦ ᐊᕐᕌᓂᓂ, ᐊᒻᒪ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᖄᖏᐅᑎᓪᓗᑎᒃ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᓂᐊᕋᓱᒋᔭᐅᔪᒧᑦ $5 ᒥᓕᐊᓐ−ᓂᒃ. ᑖᓐᓇ ᐅᓄᖅᓯᒋᐊᖅᑐᖅ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᓂ ᖁᑦᑎᖕᓂᖅᓴᒻᒪᕆᐅᓚᐅᖅᐳᖅ ᐊᕐᕌᒍᓂ ᑕᓪᓕᒪᓂ ᑮᓇᐅᔾᔭᒃᓴᕐᕕᒋᔭᐅᔪᑦ ᐱᕈᖅᐸᓪᓕᐊᔪᒥᑦ, 7.2%-ᒦᕐᓱᓂ.

ᐅᓄᖅᓯᒋᐊᖅᑐᑦ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᐱᔾᔪᑎᖃᓪᓗᐊᑕᓚᐅᖅᐳᑦ ᑕᕝᕚᑭᒧᑦ ᐊᖏᖃᑎᒌᒍᑎᒧᑦ ᐊᑭᖃᖅᑎᒋᓪᓗᓂ $60.85 ᒥᓕᐊᓐᓂᒃ, 78.2%−ᒥᒃ ᐅᓄᖅᓯᒋᐊᖅᓱᑎᒃ ᑎᒥᐅᔪᑦ ᐃᓐᑲᒻ ᑖᒃᓯᓄᑦ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᐊᒻᒪ 7.5%−ᒥᒃ ᐅᓄᖅᓯᒋᐊᖅᓱᑎᒃ ᐅᖅᓱᐊᓗᖕᒧᑦ ᓂᐅᕐᕿᑕᐅᕙᒃᑐᑦ. 2024-2025−ᒥ, ᓄᓇᕘᑉ ᓇᖕᒥᓂᖅ ᑮᓇᐅᔭᖅᑖᕆᕙᓪᓕᐊᔭᖏᑦ ᐅᓄᖅᓯᒋᐊᓚᐅᖅᐳᑦ $111 ᒥᓕᐊᓂᒃ ᐅᕝᕙᓘᓐᓃᑦ 17.4% ᐊᕐᕌᓂᓂᓴᐃᑦ ᑕᐅᑐᒃᓱᒋᑦ.

ᑕᐃᒪᐃᒃᑲᓗᐊᖅᑎᓪᓗᒍ, ᓄᓇᕘᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᖅᓱᕆᐊᓕᖏᑦ ᐅᓄᖅᓯᕙᓪᓕᐊᖏᓐᓇᖅᐳᑦ. ᐊᕐᕌᓂ ᑕᐅᑐᒃᓱᒍ, ᐊᑭᓕᖅᓱᕆᐊᓖᑦ ᐅᓄᖅᓯᕚᓪᓕᓚᐅᖅᐳᑦ 10.9%−ᒥᒃ, ᐅᕝᕙᓘᓐᓃᑦ $320.9 ᒥᓕᐊᓐᓂᒃ 2024-2025−ᒥ. ᐊᕐᕌᓂᑎᑐᑦ, ᐊᕐᕌᒍᑕᒫᑦ ᐱᕈᖅᐸᓪᓕᐊᓂᖏᑦ ᐊᑭᓕᖅᓱᕆᐊᓖᑦ ᖁᑦᑎᖕᓂᖅᓴᐅᕗᖅ ᐊᕐᕌᒍᓄᑦ ᑕᓪᓕᒪᓄᑦ, 6.6%-ᖑᓪᓗᓂ. ᐊᑭᓕᖅᓱᕆᐊᓖᑦ ᖄᖏᐅᑎᓚᐅᓇᕗᑦ ᑮᓇᐅᔭᑦ ᐊᑐᖅᑐᒃᓴᓂᒃ $7.7 ᒥᓕᐊᓐᓂᒃ.

ᐅᓄᕐᓂᖅᓴᐃᑦ ᐅᓄᖅᓯᒋᐊᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᖅᑐᕈᑕᐅᔪᑦ 2024-2025−ᒥ ᐊᒃᑐᐊᓂᖃᓚᐅᖅᐳᑦ ᖁᕝᕙᓯᒃᑐᓄᑦ ᐱᓕᕆᐊᒃᓴᓄᑦ ᐱᔨᑦᑎᕋᕐᓂᕆᔭᐅᕙᒃᑐᓄᓪᓗ ᐊᑭᖏᓐᓄᑦ ᒪᕐᕉᖕᓂ ᐱᓕᕆᕝᕕᒋᔭᐅᔪᓂ ᐊᑕᐅᓯᕐᒥᓗ ᑭᒃᑯᑐᐃᓐᓇᓄᑦ ᑐᑦᑕᕐᕕᒋᔭᐅᔪᓂ, ᐅᑯᐊ ᐃᓚᒋᔭᐅᓪᓗᑎᒃ:

1. ᐋᓂᐊᕐᑲᕐᓇᙱᑦᑐᓕᕆᔩᒃᑯᑦ, $198.5 ᒥᓕᐊᓐᓂᒃ ᐅᓄᖅᓯᒋᐊᖅᓯᒪᓪᓗᑎᒃ ᐊᑭᓕᖅᓱᕆᐊᓕᖕᓄᑦ

of the Auditor General for their ongoing partnership in putting together these Public Accounts.

My colleagues and I are available to take questions from Members of the Committee.

Thank you, Chair.

Chairman: Thank you, Mr. Young. Before we proceed to detailed questions, do members have any general questions or comments regarding the opening statements? Seeing none.

Members have discussed a number of themes and issues regarding the public accounts.
I'm going to start off by asking a couple of questions on roles and responsibilities and my questions will be directed to the government.

In June of 2023, the Department of Finance produced a document titled "Public Accounts at a Glance". This document, which is available on the department's website. The Standing Committee has recommended that the publication be updated on a regular basis. The government's Response to the Standing Committees recommendation indicated that the Department of Finance, "will update the *Public Accounts at a Glance* publication as necessary and release it publicly in conjunction with the Public Accounts."

I'm just wondering when will an updated he had digs be posted it? Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. I can confirm that the updated Public Accounts at a Glance is now on the website and went up about a week-and-a-half ago. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. My next question, the *Management Responsibility for Financial Reporting* statement contained in the most recently-tabled Public Accounts indicates

2. ᐃᓄᓕᕆᔾᒃᑯᑦ, ᐊᑭᓕᖅᓯᕆᐊᓖᑦ ᐅᓄᖅᓯᒋᐊᓚᐅᖅᐳᑦ $39.7 ᒥᓕᐊᓐᓂᒃ; ᐊᒻᒪ

3. ᓄᓇᕗᒻᒥ ᐃᒡᓗᓕᕆᔾᕐᔪᐊᒃᑯᑦ, $28.9-ᒥᓕᐊᓂᒃ ᐊᑭᓕᖅᓯᕆᐊᓕᖏᑦ ᐅᓄᖅᓯᒋᐊᖅᑐᑎᒃ.

ᐅᓄᖅᓯᕖᑦᓕᖅᓯᒪᓂᖏᑦ ᐊᑭᓕᖅᓯᕆᐊᓖᑦ ᐊᑭᓕᖅᑕᐅᕌᕐᔪᓚᐅᖅᐳᑦ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓂᒃ ᑖᓇᐅᔭᖅᑐᕈᑎᒃᓴᓕᐊᕆᔭᐅᓚᐅᖅᑐᓂᒃ ᓄᓇᓕᖕᓂ ᒐᕙᒪᒃᑯᓐᓂᑦᑐ ᐱᔨᑦᑎᕐᖅᑎᒃᑯᓐᓂ, ᐊᑐᓚᐅᖅᑐᑦ $112.3 ᒥᓕᐊᓐᓂᒃ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓂᒃ ᑖᓇᐅᔭᖅᑐᕈᑎᒃᓴᓕᐊᖑᓚᐅᖅᑐᓂᒃ, ᑖᓇᐅᔭᓕᕆᔾᒃᑯᑦ ᐊᑐᓚᐅᖅᑐᑦ $89.3 ᒥᓕᐊᓐᓂᒃ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓂᒃ ᑖᓇᐅᔭᖅᑐᕈᑎᒃᓴᓕᐊᕆᔭᐅᓚᐅᖅᑐᓂᒃ ᐊᒻᒪ ᐱᕙᓪᓕᐊᔪᓕᕆᔾᒃᑯᑦ ᐃᖏᕐᖁᔪᓕᕆᔾᒃᑯᑦᑐ, ᐊᑐᓚᐅᖅᑐᑦ $35.4 ᒥᓕᐊᓐᓂᒃ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓂᒃ ᑖᓇᐅᔭᖅᑐᕈᑎᒃᓴᓕᐊᖑᓚᐅᖅᑐᓂᒃ.

ᐊᕐᕌᒍᓂ ᖄᖏᖅᓯᒪᔪᓂ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑖᓇᐅᔭᐃᔭᕈᑎᖏᑦ ᐱᖓᓱᐃᓕᖅᑲᖓᕗᑦ, ᐱᕐᑯᑎᓄᑦ ᐊᒻᒪ ᐱᔾᑦᓯᕈᑎᓄᑦ, ᑖᓇᐅᔾᔭᔅᓴᓄᑦ ᐊᒻᒪ ᐃᑲᔫᑎᓄᑦ, ᐊᒻᒪ ᑐᓂᕐᕈᓯᐊᓄᑦ ᐊᒻᒪ ᐃᑲᔫᑎᓄᑦ. ᑲᑎᖦᒍᒋᑦ, ᑖᒃᑯᐊ ᒪᕐᑏᒃ ᐊᖏᓛᖑᔫᒃ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᐅᑎᖏᑦ 93.9%−ᖏᓐᓀᓚᐅᖅᐳᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᖅᓯᕆᐊᓕᓕᒫᖏᓐᓂᒃ 2023-2024−ᒥ.

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓂᓕᒫᖅ, ᑖᓇᐅᔭᑦ ᐊᑐᖅᑕᐅᔪᑦ ᐱᕐᑯᑎᓄᑦ ᐱᔾᑦᑎᕋᐅᑎᓄᑦᑐ ᐊᑭᖃᓚᐅᖅᐳᑦ $2024-2025 ᐱᓕᐊᓐ ᐊᒻᒪ 1.8%−ᖏᓐᓃᕐᒍᑎᒃ ᑲᑎᕐᒍᒋᑦ ᑖᓇᐅᔭᑦ ᐊᑐᖅᑕᐅᔪᑦ. ᐊᑭᓕᖅᑕᐅᔾᔪᑎᑦ ᐃᑲᔫᑎᑦᑐ ᐊᑭᖏᑦ 26.7%−ᒦᓚᐅᖅᐳᑦ ᐊᑐᖅᑕᐅᓚᐅᖅᑐᑦ ᑲᑎᕐᒍᒋᑦ $875.6 ᒥᓕᐊᓐ−ᖑᑦᑐᑎᒃ. ᐊᐃᑦᑑᑏᑦ ᐃᑲᔫᑏᑦᑐ $386.1 ᒥᓕᐊᓐᑲᓐᓂᐅᓚᐅᖅᐳᑦ, ᐅᕝᕙᓘᓐᓃᑦ 11.8% ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᐅᑎᒋᕙᒃᑕᖏᓐᓂᑦ. ᑖᕝᕙᓂᔅᓴᐃᓐᓇᖅ ᐊᕐᕌᒍᒥ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑦ ᐊᑐᓚᐅᕐᒥᔪᑦ $339.0 ᒥᓕᐊᓐᓂᒃ ᐱᕐᑯᑎᕐᔪᐊᓂᑦ ᐊᒻᒪᑐ ᐊᑭᑐᔫᑎᓂᒃ ᐱᕐᑯᑎᓂᒃ.

ᖃᓄᐃᓕᖓᒪᖔᑦ, ᐊᑦᑕᕐᓇᖅᑐᑦ ᓇᓗᓇᖅᑐᑦᑐ

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑲᒪᒋᔭᖃᐃᓐᓇᖅᐳᑦ ᐊᒥᐊᒃᑯᑦ ᐆᔭᐃᕝᕕᐅᓚᐅᖅᑎᑦᑐᒋᑦ ᐱᕐᑎᖏᓐᓂᒃ. 2024−ᒥᑦ 2025−ᒧᑦ, ᓄᓇᕘᑉ ᐊᑐᖅᑕᐅᓪᓚᑲᒃᑐᓂ ᐊᕐᕋᒨᑉ ᐃᓗᐊᓂ ᓴᖅᑭᑎᑕᐅᕙᒃᑐᑦ ᑲᑎᓚᒫᕐᑐᒋᑦ ᐅᓄᖅᓯᒋᐊᓚᐅᖅᐳᖅ 5.8%−ᒥ, ᐅᕝᕙᓘᓐᓃᑦ $253 ᒥᓕᐊᓐᐸᓗᖕᓂ. ᓯᕗᒧᑦ ᑕᑯᒋᐊᕐᑐᒍ, ᐊᑐᖅᑕᐅᓪᓚᑲᒃᑐᓂ ᐊᕐᕋᒨᑉ ᐃᓗᐊᓂ ᓴᖅᑭᑎᑕᐅᕙᒃᑐᑦ

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

What process is used by the department to determine the extent to which it agrees with recommendations made by the Standing Committee? Mr. Young.

Mr. Young: Thank you, Mr. Chair. When we receive those recommendations, we have a senior management committee who meets with the Department of Finance; namely, myself as the Deputy Minister, the Assistant Deputy Minister of Finance, and Comptroller General and his team. From there, we evaluate the recommendations and examine whether they’re in line with accounting standards, whether they’re appropriate and whether they’re practicable and something we could easily put into place. If we can’t, we will certainly respond with a reason why we can't or are unable to.

One example is last year we did receive some comments from the Standing Committee in the review the Public Accounts about our internal audit services and sharing more information, so we’ve made change to the financial administration manual and those have been implemented now.

Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Members, questions from members? Mr. Mike.

Mr. Mike (interpretation): Thank you, Mr. Chairman. (no interpretation).

ᑲᑎᓕᒫᕐᓗᒋᑦ ᓂᕆᐅᒋᔭᐅᕗᖅ ᐅᓄᖅᓯᒋᐊᕐᓂᐊᕐᓂᖓᓂᒃ 5.9%−ᒥᒃ 2026−ᒥ.

2024-2025−ᒥᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᒃᓴᖏᑦ ᐊᑦᑎᒃᑐᒦᑉᐳᑦ ᓱᕐᕌᓗᐊᙱᓪᓗᑎᒡᓗ. ᒐᕙᒪᒃᑯᑦ $1.05 ᐱᓕᐊᓐ ᐊᖏᖅᑕᐅᓯᒪᔪᑦ ᐊᑐᖅᑐᐊᕈᓐᓇᕐᓂᕐᒧᑦ ᑮᓕᖓ, $717 ᒥᓕᐊᓐ ᓱᓕ ᐊᑐᐃᓐᓇᐅᓚᐅᖅᐳᑦ ᐊᑐᖅᑕᐅᔫᒃᓴᐅᑕᐅᓪᓗᑎᒃ ᐊᕐᕿᒎᑉ ᓄᙳᐊᓂ.

ᑕᒪᓐᓇ ᑮᓇᐅᔭᓕᕆᕐᔪᐊᕋᓗᐊᖅᑎᓪᓗᒍ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓱᓕ ᐊᒃᓱᕈᕐᓇᖅᑐᖅᓯᐅᕐᑲᑦᑕᐃᓐᓇᕐᓂᐊᖅᐳᑦ ᐊᑦᑕᕐᓇᖅᑐᓂᓪᓗ ᐅᑯᓂᖓ:

- ᐅᓄᕈᓐᓃᖅᐸᓪᓕᐊᔪᑦ, ᑭᓯᐊᓂ ᑕᑎᕐᑲᕐᔪᐊᖅᑐᑦ ᕿᓇᐅᔭᓂᒃ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᓐᓂᑦ. 2024-2025−ᒥ, 78.4% ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᕿᓇᐅᔭᕐᑯᑎᖏᑦ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᓐᓂᙶᓚᐅᖅᐳᑦ, ᑖᓐᓇᓗ ᐅᓄᕈᓐᓃᕆᐊᖅᓯᒪᓪᓗᓂ 80.6%−ᖑᓚᐅᖅᑐᒥᑦ ᐊᕐᕿᒎᓚᐅᖅᑐᒥᑦ;
- ᒥᑭᓐᓂᖅᓴᓂᒃ ᑖᒃᓲᔭᕈᑎᓄᑦ ᕿᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᓂᒃ ᐊᓯᖏᓐᓂᒃ ᑲᓇᑕᒥ ᑭᒡᒐᖅᑐᐃᕕᐅᔪᓂᒃ;
- ᐊᑭᑦᑐᖅᐸᓪᓕᐊᓂᖏᑦ ᓴᖅᑭᑦᑐᑦ ᐱᔭᐅᔪᒪᓂᖅᓴᐅᓂᖏᓐᓄᑦ ᐱᓕᕆᐊᒃᓴᑦ ᐊᒻᒪ ᐱᔨᑦᑎᕋᐅᑎᑦ, ᐊᐅᓚᑕᐅᔪᑦ ᐃᓄᐃᑦ ᖃᓄᐃᓕᕙᓪᓕᐊᓂᖏᑦ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖏᓐᓄᑦ;
- ᐅᓄᕐᓂᖅᓴᐃᑦ ᐃᖅᑲᓇᐃᔮᖅᙲᑦᑐᑦ ᑲᓇᑕᒥ ᐅᓄᕐᓂᕆᒐᔪᒃᑕᖓ ᑕᐅᑐᒃᑯᒍ;
- ᖃᐅᔨᒪᔭᐅᙲᑦᑐᑦ ᐊᒃᑐᐃᔾᔪᑕᐅᓰᑦ ᓯᓚ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᔪᒧᑦ ᒪᑭᒪᔾᔪᑎᓄᑦ, ᐃᑲᔫᑕᐅᔪᓐᓇᖅᑐᓄᑦ ᐱᕙᓪᓕᐊᑎᑦᑎᓂᕐᒧᑦ ᐊᓯᖏᓐᓄᓪᓗ ᐅᔾᔨᕐᓇᖅᑐᓄᑦ;
- ᓄᑕᐅᙱᒍᐊᓕᖅᑐᑦ ᒪᑭᒪᔾᔪᑎᑦ ᕿᓇᐅᔭᓕᐅᕐᓯᐊᕈᑕᐅᔭᕆᐊᓖᑦ ᐅᕙᕘᓐᓃᑦ ᐊᓯᔾᔨᖅᑕᐅᒋᐊᓖᑦ; ᐊᒻᒪᓗ
- ᓇᓗᓇᖅᑐᑦ ᐊᒃᑐᐊᓂᓖᑦ ᓇᓚᐅᑦᑖᕈᑕᐅᔪᑦ ᕿᓇᐅᔭᓄᑦ ᐱᔭᐅᔪᑦ ᐱᕐᑯᑎᑦ ᐊᒻᒪ ᐊᑭᓕᖅᓱᕆᐊᓖᑦ.

Who gave their presentation, my questions on the Public Accounts what our government is doing based on the 2023-2024 report for breakdown and the figure given $573.767 million in accounts receivable. What is the status of that today? Have we received these outstanding accounts, all of the accounts receivable to date?

Thank you, Mr. Chairman.

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

Mr. Young: Thank you, Mr. Chair, and thank you to the member for the question. After last year's Standing Committee appearance, we committed to reconvening our accounts receivable working group, which is an interdepartmental led by finance to tackle these issues and outstanding accounts. We have had some success in bringing that number down from $573 million last year and the amount we recorded in the accounts this year is $514 million. So, there's a lot of room to improve still and we're still working on it but we are making strides towards that.

Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Mr. Mike, any more questions? Go ahead.

Mr. Mike: *Qujannamiik*. Information contained on pages 23 and 32 of the 2024-2025 Public Accounts indicates that there were $514.280 million in accounts receivable at the end of the fiscal year. Will a detailed break down of these amounts be included in the government's response to the standing committee's upcoming report? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Mike. Mr. Young, go ahead.

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕇᓐᓇᖃᑦᑕᖅᐳᑦ ᐱᑕᖃᖖᒋᓐᓂᖅᓴᐅᖁᓪᓗᒋᑦ ᐊᐅᓚᕐᑎᔪᒪᓪᓗᑎᒡᓗ ᐊᒃᑐᐃᑐᐃᓐᓇᕆᐊᓕᖕᓂᒃ ᑖᒃᑯᓂᖓ ᐊᒃᓱᕈᕈᑕᐅᖃᑦᑕᖅᑐᓂᒃ ᐱᖃᓯᐅᑎᓪᓗᒋᑦ ᐱᓇᔪᒍᑕᐅᕙᒃᑐᑦ ᐱᕈᖅᑎᑉᐹᓪᓕᕋᓱᒃᓱᒋᑦ ᑖᒃᓯᓕᕆᔾᔪᑎᖏᑦ, ᓄᓇᖅᑲᑎᒌᑦ ᐃᑲᔪᖅᓱᖅᓱᒋᑦ ᐊᒻᒪ ᓇᖕᒥᓂᖅᑲᖅᑏᑦ ᑮᓇᐅᔭᓕᐅᕋᓯᐊᖅᓱᑎᓪᓗ ᐊᑭᑐᔫᑎᑦ ᐱᖁᑎᓂᒃ ᐱᔭᐅᔭᕆᐊᓖᑦ ᑲᒪᒋᔪᒪᓪᓗᒋᑦ ᓄᑕᐅᔪᓐᓃᖅᐸᓪᓕᐊᔪᓄᑦ ᒪᑭᒪᔾᔪᑎᓄᑦ.

ᐱᐊᓂᓕᖅᑎᓪᓗᒋᑦ ᐅᖃᐅᓯᒃᓴᑦ

ᓇᓗᓇᐃᖅᓯᔪᒪᕗᖓ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᐅᓂᒃᑳᓕᐅᖅᑏᑦ ᐱᓕᕆᐊᖕᒋᓐᓂᒃ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖕᒋᑕ ᐱᓕᕆᐊᖕᒋᓐᓂᒃ ᓇᓂᑐᐃᓐᓇᖅ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᖕᒋᓐᓂᑦ ᐃᑲᔪᓚᐅᖅᑐᑦ ᐱᓕᕆᕙᓪᓕᐊᑎᓪᓗᒋᑦ 2024-2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᑦ. ᖁᔭᓕᔪᒪᖕᒥᔭᒃᑲ ᑮᓇᐅᔭᓂᒃ ᑭᒡᓕᓯᓂᐊᖅᑎᒻᒪᕆᒃ ᑲᓇᑕᒥ ᑎᑎᕋᕐᕕᖓ ᐱᓕᕆᖃᑎᒌᖕᒋᓐᓇᕐᓂᖕᒋᓐᓄᑦ ᑲᑎᖅᓱᐃᓪᓗᑎᒃ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᒃ.

ᐃᖅᑲᓇᐃᔭᖃᑎᒃᑲᓗ ᐊᑐᐃᓐᓇᐅᕗᒍᑦ ᐊᐱᖅᓱᖅᑕᐅᔪᓐᓇᕐᓗᑕ ᑲᑎᒪᔩᓂᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᑲᔪᓯᒋᐊᓚᐅᖖᒋᓂᑦᑎᓐᓂ ᐊᐱᖅᑯᑎᓄᑦ ᐊᐱᖅᑯᑎᔅᓴ ᐅᖃᐅᓯᔅᓴᓕᑦᑕᖅᑲᓘᓐᓃᑦ ᒪᑐᐃᖅᓯᒍᑕᐅᕋᑖᖅᑐᓄᑦ. ᑕᑯᖖᒋᓐᓇᒪ.

ᒪᓕᒐᓕᐅᖅᑏᑦ ᖃᑦᑎᓂᒃᑭᐊᖅ ᐅᖃᐅᓯᖃᑦᑕᖅᓯᒪᒻᒪᑕ ᐃᓱᒫᓗᒋᔭᐅᔪᓂᑦ ᐱᔾᔪᑎᖃᖅᑐᓂ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᐅᔪᓂᑦ. ᒪᕐᕉᓂᖅᑲᐃ ᐊᐱᕆᒋᐊᖅᑳᖑᓱᒃᑲᒪ ᑭᒃᑯᑦ ᑭᓯᓂᑦ ᐱᓕᕆᔩᒻᒪᖔᑕ, ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐱᕆᔪᖓ.

ᔫᓐ 2023-ᖑᑎᓪᓗᒍ, ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᓴᖅᑭᖅᓯᓚᐅᖅᓯᒪᒻᒪᑕ ᑎᑎᕋᖅᓯᒪᔪᓂ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂ ᑕᑯᑐᐃᓐᓇᕐᓗᒋᑦ ᐃᒪᐃᓕᖓᕗᑦ, ᑖᒃᑯᐊ ᐊᑐᐃᓐᓇᐅᔪᑦ ᐱᓕᕆᕕᖕᒐᑕ ᖃᕋᓴᔭᐅᒃᑯᑦ ᐃᒃᑭᐊᖅᑭᕕᖕᒐᓂ, ᑲᑎᒪᔨᕿᓛᑦ ᐊᑐᓕᖁᔨᔭᑦ ᑖᒃᑯᐊ ᓄᑖᕈᕆᐊᖅᑕᐅᖏᓐᓇᖅᑲᑦᑕᖁᔭᐅᓪᓗᑎ. ᒐᕙᒪᒃᑯᓪᓗ ᑭᐅᔾᔪᑎᖏᑦ ᑲᑎᒪᔨᕿᓛᑦ ᐊᑐᓕᖁᔭᓕᐊᖏᓐᓄᑦ ᐅᖃᖅᓯᒪᔪᒻᒪᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᒡᒎᖅ ᓄᑖᕈᕆᐊᖅᓯᖃᑦᑕᓂᐊᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖕᒋᓐᓂ ᑕᑯᑐᐃᓐᓇᕋᔅᓴᐅᔪᓂ ᐱᒋᐊᖃᓕᕋᐃᑉᐸᑕ ᓴᖅᑭᖅᑕᐅᓗᑎᓪᓗ ᒪᓕᓪᓗᑎ ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ

Mr. Young: Thank you, Mr. Chair and than you for the question. We do have a breakdown of that information, of that number that's in the Public Accounts. It is quite detailed, so I can give you the high level here today and will commit to getting the more detailed breakdown in the report that we tabled at a later date. At a high level,

- Government of Nunavut departments are owed $412.44 million,
- petroleum products is owed $53.31 million dollars,
- public energy corporation is owed $24.28 million,
- the Nunavut Housing Corporation is owed $44.48 million,
- Nunavut Arctic College is owed $1.54 million dollar,
- district education authorities are owed $1.29 million
- Nunavut Development Corporation is owed $857,000, and
- there is $11,000 owing to the Nunavut Business and Credit Corporation.

Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Mr. Mike, go ahead.

Mr. Mike (interpretation): Thank you, Mr. Chairman. Still, we're under the Department of Finance. My next question concerns (no interpretation) "collaborate with all departments to develop a comprehensive Accounts Receivable Collection Strategy." The Nunavut Government's response to the standing committee *Report on the Review of the 2023-2024 Public Accounts* indicates that "the Department of Finance is in process of developing a term of reference to guide the activities of the account receivable working group." (interpretation) Thank you, Mr. Chairman.

ᐊᐅᓚᑕᐅᒋᐊᖃᕐᓂᖏᓐᓂ. ᖃᖓᓕ ᐅᓪᓗᒥᒧᑦ ᓄᑖᕈᓇᐊᖅᓯᒪᔪᑦ ᓴᖅᑭᑦᑕᐅᓛᖅᑲᑦ? ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓇᓗᓇᐃᖅᓯᒍᓐᓇᖅᑐᖓ ᓄᑖᕈᓇᐊᖅᓯᒪᔪᖅ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂ ᑕᑯᔅᓴᐅᓂᖓ ᐱᓇᓱᐊᕈᓯᐅᓗᐊᒐᓛᖅᑐᖅ ᐱᔭᕇᖅᓯᒪᓕᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑖᒃᑯᐊ ᐊᐅᓚᑦᑎᔩᑦ ᑲᒪᔨᐅᔭᕆᐊᖃᕐᓂᖏᑦ ᑮᓇᐅᔭᓂᑦ ᐅᓂᒃᑳᓕᐅᓂᕐᒧᑦ ᐅᖃᖅᓯᒪᒻᒪᑕ ᒫᓐᓇ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᓴᖅᑭᖅᑕᐅᕐᑖᒥᓂᐅᔪᐃᑦ, ᑖᒃᑯᐊ ᑲᑎᒪᔨᕋᓛᑦ ᓇᐅᑦᑎᓱᖅᑏᑦ ᑲᒪᔨᐅᒻᒪᑕ ᕿᒥᕐᕈᖅᑕᑦᑕᓂᕐᒥᒃ ᒪᓕᒐᓕᐅᕐᕕᒨᖅᑕᐅᓯᒪᔪᓂᑦ ᑮᓇᐅᔭᓕᒥᓂᕐᓂ ᐊᑐᓕᖁᔭᓕᐅᖅᑕᑦᑕᕐᓗᑎᓪᓗ, ᐋᖅᑭᒋᐊᖅᓯᖅᑕᑦᑕᖁᔨᓪᓗᑎᓪᓗ ᖃᓄᖅ ᑮᓇᐅᔭᐃᑦ ᐊᐅᓚᑕᐅᕙᒻᒪᖔᑕ ᖃᓄᖅ ᐅᓂᒃᑳᙳᕙᒻᒪᖔᑕᓗ ᐊᓪᓚᕝᕕᖓᑕ ᐃᓗᐊᓂ.

ᖃᓄᓪᓚᑦᑖᖅ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᖃᐅᔨᒐᓱᖃᑦᑕᖅᑲᑦ ᒪᓕᓴᖅᓯᒪᒪᒐᓗᐊᕐᒪᖔᑕ ᑲᑎᒪᔨᕋᓛᑦ ᐊᑐᓕᖁᔭᓕᐊᖏᓐᓂ? ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᑐᓕᖁᔭᐅᔪᑦ ᖃᐃᑕᐅᒻᒪᑕ ᑲᑎᒪᓚᐅᖅᓯᒪᔪᑦ ᐊᐅᓚᑦᑎᔩᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓂ, ᐅᕙᖓ ᑐᖕᒋᓕᐅᓪᓗᖓ, ᐃᑲᔪᖅᑎᒐᓗ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓂ ᐊᒻᒪ ᑮᓇᐅᔭᓕᕆᔨᕐᔪᐊᕗᑦ.

ᑕᕝᕙᙵᑦ ᐊᑐᓕᖁᔭᐅᔪᑦ ᕿᒥᕐᕈᓚᐅᖅᑐᑎᒍ ᑮᓇᐅᔭᔾᔪᑏᑦ ᐃᓱᒪᒋᓪᓗᑎᒍ, "ᓈᒻᒪᑉᐹ? ᐊᑑᑎᕈᑎᔅᓴᐅᕚ? ᐃᕕᖅᑎᒐᔅᓴᐅᕙᑦ? ᐱᔾᔪᑎᔅᓴᓂᓪᓗ ᓱᒻᒪᑦ ᐱᒍᓐᓇᕋᔭᕐᓂᖏᒃᑯᑕ?" ᐊᕐᕌᓂ ᓲᕐᓗ ᑲᑎᒪᔨᕋᓛᓂ ᐊᐱᖅᓱᖅᑕᐅᔪᒪᑦᑕ ᑖᒃᑯᐊ ᑮᓇᐅᔭᓕᕆᔾᔪᓯᕗᓪᓗ ᐱᓪᓗᒋᑦ ᑕᑯᔅᓴᐅᑲᓐᓂᕈᓐᓇᖁᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᕆᔾᔫᓪᓗ ᑕᒪᒃᑯᐊ ᖃᑦᑎᐅᓂᖏᓪᓗ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒪᓕᒐᓕᐅᖅᑏᑦ ᐊᐱᖅᑯᑎᒃᓴᖃᖅᐹᑦ? ᒥᔅᑕ ᒪᐃᒃ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᑦᑑᒃᑯᑦ ᒪᓕᒐᓕᐅᖅᑏᑦ ᐊᒻᒪᓗ ᑖᒃᑯᐊ ᑕᕝᕙᓂᑦᑐᑦ, ᑕᕝᕙᓃᖅᑲᑦᑕᖅᑲᐅᔪᐃᑦᑐ.

Chairman: Thank you, Mr. Mike. I think, just for Mr. Young's information, in the department's current business plan it indicates one of its priorities for the 2026-2027 fiscal year is to "establish an integrated accounts receivable and accounts payable working group to strengthen departmental coordination and address systematic operational issues."

I think Mr. Mike wants to know as of today what's the status of this work? Thank you, go ahead Mr. Young.

Mr. Young: Thank you, Mr. Chair. As I indicated in my earlier responses, the committee has been reformed the terms of reference for the accounts receivable working group and the accounts payable working group has been created. The working group is chaired by the assistant Comptroller General and directors from financial operations and corporate services from across all GN departments. The first meeting is scheduled for this fall. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Go ahead, Mr. Mike.

Mr. Mike (interpretation): Thank you, Mr. Chairman. I didn't hear part of the response. (no interpretation) What is the status of that? (interpretation) Thank you, Mr. Chairman.

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

Mr. Young: Thank you, Mr. Chair. The terms of reference are fully completed and that was the first step to reconvening the committee and the first meeting will be happening this month. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Questions from members? Mr. Kuliktana.

Mr. Kuliktana: Thank you, Mr. Chair. My question is to Government of Nunavut with

ᐊᐱᖅᑯᑎᒃᓴᖅᑲᖅᑐᖓᓕ ᑮᓇᐅᔭᐃᑦ ᐃᓯᖅᑐᔅᓴᐃᑦ, ᑖᒃᑯᐊ ᖃᓄᖅ ᐃᓕᓐᓂᕐᒪᙶᑕ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑖᓐᓇ ᐅᓂᒃᑳᓕᐊᖑᓚᐅᖅᓯᒪᔪᖅ ᐊᑐᖅᑐᒍ 2023-2024 ᑖᒃᑯᓄᖓ ᐊᑐᖅᑐᒥᓂᕐᓄᑦ. ᑖᓐᓇᓗ ᐃᒪᓐᓇ ᐊᒥᓲᓂᖅᑲᖅᑐᓂ $573,767,000. ᑖᒃᑯᐊ ᓄᐊᑕᐅᔭᓇᐊᓛᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᑖᓐᓇ ᐅᓪᓗᒥ ᖃᓄᐃᓕᖓᓕᖅᑳ? ᓄᐊᑦᑎᓯᒪᓕᖅᑳᑦ ᑕᐃᒃᑯᓄᖓ ᐊᑭᓛᔭᓇᐊᓕᓐᓃᖔᙵᔪᓂᑦ ᐅᓪᓗᒥ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒡᓗ ᐊᐱᕆᓪᓚᑦ. ᐊᕐᕌᓂ ᑲᑎᒪᔨᕋᓛᑦ ᑲᑎᒪᓚᐅᖅᑎᓪᓗᒋᑦ ᑖᒃᑯᐊ ᑮᓇᐅᔭᖅᑖᕋᑦᓴᓄᑦ ᑲᑎᒪᔨᕋᓛᑦ ᑮᓇᐅᔭᓕᕆᒃᑯᓐᓂ ᖃᓄᖅᑑᖅᓯᑎᒃ ᑖᒃᑯᐊ ᓄᖑᑎᕝᕕᒥᒍᓐᓇᓚᐅᖅᑕᖕᒋᑦ $573–ᒥᓕᐊᓐ ᐊᒻᒪᓗ ᒫᓐᓇᓕ $514-ᒥᓕᐊᖑᓕᖅᑐᑦ. ᐋᖅᑭᒋᐊᕐᕕᑦᓴᓕᐹᓗᒃ ᓱᓕ ᖃᓄᖅᑑᓇᑎᒋᔅᓴᐃᓐᓇᖅᓱᑎᒍᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᒪᐃᒃ, ᓱᓕ ᐊᐱᖅᑯᑎᔅᓴ? ᑲᔪᓯᓗᑎᑦ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑐᓴᕋᒃᓴᑦ ᒪᑉᐱᒐᖏᓐᓃᑦᑐᑦ 23 ᐊᒻᒪ 32 ᑖᒃᑯᐊ 2024-2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ, ᐅᖃᖅᓯᒪᕗᑦ $514,280,000 ᑮᓇᐅᔭᐃᑦ ᐱᔭᐅᔭᓇᐊᓛᑦ ᐅᑭᐅᑉ ᓄᙳᐊᓂ. ᐊᒡᒍᑐᖅᓯᒪᓗᓃ ᑖᒃᑯᐊ ᑮᓇᐅᔭᐃᑦ ᑭᐅᔾᔪᑎᒋᖏᓐᓃᒍᓇᓛᖅᐸᑦ ᒐᕙᒪᒃᑯᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓛᓕᕈᑎᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᓂᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ, ᑲᔪᓯᒋᑦ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ, ᖁᔭᓐᓇᒦᒡᓗ ᐊᐱᕆᓪᓚᑦ. ᐊᒡᒍᑐᖅᓯᒪᔭᕗᑦ ᐊᒥᓲᓂᖏᑦ ᑮᓇᐅᔭᖅᑯᑎᑦᑎᓐᓂ ᐃᓗᓕᖅᑐᔫᒐᓗᐊᑦ ᐅᓪᓗᒥ ᐃᓗᓕᒃᑲᓐᓂᖏᑦ ᐊᒡᒍᖅᑐᖅᓂᐊᖅᐸᕗᑦ ᐃᓪᓗᒎᓛᖅᑐᑎᒍᑦ ᐅᐊᑦᓯᐊᒃᑲᓐᓂᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ $412.44–ᒥᓕᐊᓐᓂᑦ ᐊᑭᓕᑦᓴᖅᑲᖅᕕᐅᑦᑕᖅᐳᖅ, ᐅᖅᓱᐊᓗᓕᕆᔩᒃᑯᓐᓄᑦ $53.31-ᒥᓕᐊᓐ ᐊᒻᒪ ᖁᓪᓕᒃᑯᑦ $24.28-ᒥᓕᐊᓐ, ᐃᒡᓗᓕᕆᔨᖅᐊᒃᑯᓐᓄᑦ $44.58-ᒥᓕᐊᓐ, ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᑦ $1.54–ᒥᓕᐊᓐ, ᐃᓕᓐᓂᐊᖅᑐᓕᕆᔩᒃᑯᑦ ᑲᑎᒪᔩᖏᑦ $1.29-ᒥᓕᐊᓐ, ᓄᓇᕗᒻᒥ ᐱᕙᓪᓕᐊᔪᓕᕆᔩᒃᑯᑦ $857,000 ᐊᒻᒪ

regards to internal audits. What process of the department of finance use to decide when to undertake an internal audit. Thank you.

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

Mr. Young: Thank you, Mr. Chair, and thank you for the question. There are several processes that the department uses to determine where we focus our audits. There is a central accountability committee, which is made up of deputy ministers of several departments, who suggest areas where there may be a need for a deeper look, or there are some risks. We also send a questionnaire of risk to all departments to understand their programs for the year and then our internal audit team looks at that and determines where the greatest risks are. We also receive a number of requests from Deputy Ministers as one-offs of things that they know about that are happening or potentially could be happening, or even things in the news that need a deeper look into departments. So, there are several methods in which we gather those inputs. All of those go back to the central accountability committee to decide on where we focus the resources of the internal audit team. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Mr. Kuliktana, any more questions? Go ahead.

Mr. Kuliktana: Thank you, Chair. Still in regard to internal audit to the Government of Nunavut. The Government of Nunavut's response to the standing committee's *Report on the Review of the 2022-2023 Public Accounts* provided a list of nineteen internal audits undertaken between 2022-2023 and 2023-2024 fiscal year.

One of the audits concerned "foster care payments, made out by the department of Family Services."

$11,000 ᐊᑭᓕᑦᓴᖃᕐᕕᐅᓪᓗᑎᒃ ᓄᓇᕗᒻᒥ ᐊᑐᖅᑐᐊᖅᑎᒃᑯᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᒪᐃᒃ, ᑲᔪᓯᓗᑎᑦ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᕝᕙᓂ ᓱᓕ ᑮᓇᐅᔭᓕᕆᑎᓪᓗᑕ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᓂᐊᓕᕐᒥᔭᕋ, ᑖᒃᑯᐊ ᐊᑐᐃᓐᓇᕈᖅᑕᐅᓯᒪᔪᑦ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᖃᐅᔨᒃᑲᐃᔾᔪᑏᑦ ᓴᖅᑭᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ (ᑐᓵᔨᑎᒎᕈᓐᓃᖅᑐᖅ) ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ ᑖᒃᑯᐊ ᓯᕗᓪᓕᐅᔾᔭᐅᔭᕆᐊᖃᕐᓂᖏᓐᓂᒃ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) "ᐱᓕᕆᖃᑎᒌᑦᑐᑎᑦ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᓕᒫᖏᑦ ᐋᖅᑮᓗᑎᑦ ᐊᑕᖏᖅᑐᒥᒃ ᐸᕐᓇᐅᑎᒥᒃ ᑮᓇᐅᔭᐃᑦ ᐃᓯᖅᑐᑦᓴᐃᑦ ᐱᑦᓗᒋᑦ".

(ᑐᓵᔨᑎᒎᕈᓐᓃᖅᑐᖅ) ᑖᒃᑯᐊ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐃᓛᒃ ᑭᐅᓯᒪᒻᒪᑕ ᑖᒃᑯᓄᖓ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓕᐊᖑᓯᒪᔪᖅ ᕿᒥᕐᕈᔭᐅᔾᔪᑎᕕᓂᕐᓂᒃ ᑕᕝᕙᓂ ᐊᕐᕌᒍᖓᓂ 2023-2024 ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑦ, ᑕᕝᕙᓂ ᓇᓗᓇᐃᖅᓯᓯᒪᔪᖃᖅᑲᖓᑦ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) "ᑮᓇᐃᔭᓕᕆᔨᒃᑯᑦ ᐋᖅᑭᑦᓱᐃᕙᓪᓕᐊᕗᑦ ᒪᓕᒋᐊᖃᕐᓂᐊᖅᑐᓂᒃ ᐱᓕᕆᖃᕆᔭᖏᑕ ᑮᓇᐅᔭᓕᕆᔩᑦ ᐊᑭᓖᑦᓴᕆᓴᓄᑦ ᑲᑎᒪᔨᕋᓛᖏᑦ." (ᑐᓵᔨᑎᒎᕈᓐᓃᖅᑐᖅ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ ᑐᓴᕋᑦᓴᖓᓄᑦ ᑖᒃᑯᐊ ᐸᕐᓇᐅᑎᔅᓯᓐᓂ ᐅᖃᖅᓯᒪᒐᔅᓯ ᓯᕗᓪᓕᐅᔾᔭᐅᔪᓂᒃ 2026-2027 ᐊᕐᕌᒍᖓᓄᑦ ᓴᖅᑮᓛᕐᓗᓯ ᑲᑎᑦᑐᓐᓇᖅᑐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑭᓕᑦᓴᐅᔪᑦ ᐊᑭᓖᓴᕆᐊᓕᓐᓄᑦᓗ ᑖᒃᑯᐊ ᑐᑭᒧᐊᑦᑎᑦᓯᔪᑦ ᓲᖑᔾᔫᒥᖁᑉᓗᒋᑦ. ᖃᓄᐃᓕᖓᓕᖅᐸᓕ ᑖᓐᓇ ᐃᖅᑲᓇᐃᔮᖑᔪᖅ? ᒥᔅᑕ ᔭᖕ, ᖁᔭᓐᓇᒦᒃ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᖃᖅᑲᐅᒐᒪ ᐅᐊᑦᓯᐊᖅ ᑭᐅᔾᔪᑎᓐᓂ ᑲᑎᒪᔩᑦ ᓄᑖᖑᕆᐊᖅᓯᒪᒻᒪᑕ ᒪᓕᒋᐊᓕᓐᓂᒃ ᑮᓇᐅᔭᖅᑖᖑᒋᐊᓕᓐᓄᑦ, ᑮᓇᐅᔭᐃᔭᕆᐊᓕᓐᓄᑦᓗ ᑲᑎᒪᔨᕋᓛᑦ. ᑖᓐᓇ ᑮᓇᐅᔭᓕᕆᔅᒪᕆᒻᒧᑦ ᐃᒃᓯᕙᐅᑕᖃᖅᑐᑦ ᑖᒃᑯᓇᓂ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᖏᓐᓂᙴᖅᑐᓂᒃ. ᐅᑭᐊᒃᓵᖅ ᑲᑎᒪᕈᒫᕐᓂᐊᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᒪᐃᒃ, ᑲᔪᓯᓗᑎᑦ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓚᖓᓂᒃ ᐊᐱᖅᑯᑎᐅᑉ, ᑐᓴᕋᑖᙱᓇᒪ, ᐃᓛᒃ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ)

What was main findings of audit and what actions were taken in response to that audit? Thank you.

Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. Part of the changes that we made after the Standing Committee appearance last year was we committed to further transparency in sharing those internal audits, when we could, and being clear about why we can't share some when we don't. I believe the internal audit you're referring to is the YWC Ag Vic funding review that was done. We've posted a full report of that on our website for the people to see. So, the findings, to go through the detailed findings I would like through you Mr. Chair to pass it to comptroller Abraham Suleiman. Thank you.

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

Mr. Suleiman: Thank you, Chair, and thank the member for the question. So, I'll highlight some of the findings from that report. So when our team went in, it was determined that there was a lack of policies and procedures required for good governance, so things were being processed without the formal approvals. There was failure to submit required reports on time, and disregard for cutoff periods of occupancy rate. There was unauthorized staff purchases, expenses lacked pre-approval, personal funds used to pay expenses and ineligible training cost that is didn't meet the contribution agreement funding that the GN provided for. On air we're not paid to members serving on the board and other eligible recipients and there were three new transition houses funding was poorly administered, expenses were misallocated or allocated to the wrong shelter or transition house, and invoice numbers were

ᑖᒃᑯᐊ ᒪᓂᒋᐊᖃᖅᑐᑦ ᐱᓪᓗᒋᑦ ᖃᓄᐃᓕᖓᓕᖅᐸᓪᓕ ᒪᓂᒋᐊᖃᖅᓯᒪᔪᑦ ᐋᖅᑭᒃᓯᒪᓂᖕᒋᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒪᓂᒋᐊᖃᖅᑐᑦ ᐱᐊᓂᒃᓯᒪᓕᖅᑐᑦ ᓯᕗᓪᓕᖅᐸᓐᓚᐅᖅᓯᒪᔪᕗᑦ ᑲᑎᒪᒍᒫᕐᓂᐊᓕᕋᒥᒃ ᑲᑎᒪᔨᕋᓛᑦ. ᑕᖅᑭᓇᓂᐊᖅᑕᑦᑎᓐᓂ ᑲᑎᒪᒋᐊᙵᓱᖕᖓᕐᓂᐊᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐊᐱᖅᑯᑏᑦ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒐ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᖃᐅᔨᓴᕐᓂᐅᓯᒪᔪᒧᑦ ᐱᓪᓗᒍ, ᖃᓄᖅ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᐊᑐᖅᐸᑉᐸᑦ ᓇᒻᒥᓂᖅ ᕿᒥᕐᕈᓂᐊᓕᕐᕉᖓᒥᒃ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓗᑎᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒻᒪᑦ. ᐱᐅᓯᐅᔭᕆᐊᓖᑦ ᐊᑐᖅᐸᑦᑕᕗᑦ ᑕᐅᑐᑦᓴᖂᖓᑦᑕ ᕿᒥᕐᕈᓂᑦᑎᓐᓂᑦ ᑖᒃᑯᐊ ᑭᐅᑦᓴᓇᐊᓕᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᐊᖏᑦ ᑲᑎᖃᑎᒋᕙᑦᑕᕗᑦ. ᐃᒻᒪᖃ ᓇᐅᒃᑯᑦ ᕿᒥᕐᕈᔭᐅᒃᑲᓐᓂᕆᐊᓕᓐᓂᒃ ᐅᓗᕆᐊᓇᖅᑐᓂᒃ ᐊᐱᖅᑯᑎᓐᓂᓗ. ᑐᓂᓯᕙᒻᒥᔪᑦ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᓂᒃ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᓕᒫᖏᓐᓂᒃ ᐱᓕᕆᐊᓄᑦ ᐊᕐᕉᒍᒍᑦ ᐱᓕᕆᐊᓄᑦ ᐊᒻᒪ, ᐊᑕᐅᓯᐅᙱᑦᑐᓂᒃ ᑐᖏᓕᐅᔪᓄᑦ ᑐᑦᓯᕋᕐᕕᐅᕙᒻᒥᔪᒍᑦ ᖃᐅᔨᓕᕐᓂᕈᑎᒃ ᖃᐅᔨᒪᓐᓂᕈᑎᒃ ᐅᕝᕙᓗ ᕿᒥᕐᕈᔭᐅᒋᐊᖃᓪᓕᑎᑦᑐᑎᓯᒐᔭᕈᑎᒃ ᐊᑕᐅᓯᐅᙱᑦᑐᓄᑦ ᓄᐊᑉᐸᑦᑕᕗᑦ ᑕᒪᒃᑯᐊ. ᑕᒪᒃᑯᐊ ᑭᐅᑦᓴᓇᐊᓗᓐᓄᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐃᓱᒪᓕᐅᖅᐸᑦᑐᒍᑦ ᓇᓕᐊᓐᓄᑦ ᑲᒪᓂᐊᕐᓂᑦᑎᓐᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᐱᖅᑯᑏᑦ ᓱᓕ, ᑲᔪᓯᒋᑦ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓱᓕ ᓇᒻᒥᓂᖅ ᕿᒥᕐᕈᓂᐅᕙᑦᑐᒧᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᖏᑦ ᒐᕙᒪᒃᑯᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓇᓚᐅᖅᑕᖏᑕ 2022-2023 ᑮᓇᐅᔭᖁᑎᖏᑕ

entered incorrectly. So our team went in, they determined what they were able to find based within the scope of that report and provided the findings to our central accountabilities committee and this report is also found online. Thank you, Chair.

Chairman: Thank you, Mr. Suleiman. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you. I have one more question under internal audits and it's for the Auditor General of Canada. The Government of Nunavut Response to the standing committee's *Report on the Review of the 2022-2023 Public Accounts* provided a list of nineteen internal audits undertake between 2022-2023 and 2023-2024 fiscal years. One of the audits concerns "foster care payments made by the Department of Family Services."

Information published by your office indicates that its next performance audit report to this Legislative Assembly will be on the subject of foster care.

Did the Department of Finance share the results of its internal audit with your office? Thank you.

Chairman: Thank you, Mr. Kuliktana. Ms. Cabana or Ms. Awada?

Mr. Awada: Thank you, Mr. Chair; thank you, for the question.

We can't speak for certain for what happened in 2022-2023, but what I can say is we typically do receive all internal audits and planning, both our financial and performance audits.

Thank you, Mr. Chair.

ᒐᕙᒪᒃᑯᑦ 19ᖑᔪᐃᒡᒎᖅ ᕿᒥᕐᕈᔭᐅᓚᐅᖅᑐᕕᓃᑦ ᑕᒫᓂ ᐊᕐᕌᒍᖏᓐᓂ 2022-2023 ᐊᒻᒪ 2023-2024 ᐅᑭᐅᖑᓂ. ᐃᓚᖓ ᐃᓱᒫᓘᑕᐅᓚᐅᖅᑐᖅ ᕿᒥᕐᕈᔭᐅᔪᓂ ᐊᑭᓕᐅᑎᐅᕙᑦᑐᑦ ᑎᒍᐊᙳᐊᖅᑎᐅᔪᓄᑦ ᐃᓄᓕᕆᔨᒃᑯᓐᓂ. ᑭᓱᑦ ᖃᐅᔨᔭᐅᓗᐊᓚᐅᖅᐸᑦ ᕿᒥᕐᕈᔭᐅᑎᓪᓗᒋᑦ, ᖃᓄᖅᑑᕈᑕᐅᓚᐅᖅᐸᓪᓗ ᑖᒃᑯᐊ ᕿᒥᕐᕈᔭᐅᓯᒪᔪᑦ ᑭᐅᔾᔪᑏᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ, ᑲᔪᓯᒋᑦ.

ᔭᖕ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᓯᔾᔨᕈᑎᐅᓚᐅᖅᑐᖅ ᐃᓚᖓ ᑲᑎᒪᑎᓪᓗᒋᑦ ᑲᑎᒪᔨᕋᓛᑦ ᐊᓚᒃᑲᐃᑦᓯᐊᕈᒪᓪᓗᑕ ᑕᒪᒃᑯᐊ ᕿᒥᕐᕈᓂᕆᕙᑦᑕᕗᑦ ᓇᒻᒥᓂᖅ ᐊᒻᒪᓗ ᑭᒃᑯᓐᓂᒃ ᐃᓖᓐᓂᒃᑯᑦ ᐅᓐᓂᖅᓯᐅᖅᐸᙱᑦᑕᑦᑎᓐᓄᑦ ᑕᐃᒪᐃᑉᐸᒻᒥᒐᑦᑕ. ᑖᒃᑯᐊ ᕿᒥᕐᕈᓂᐅᕙᑦᑐᑦ ᑮᓇᐅᔭᐃᑦ ᕿᒥᕐᕈᓃᑦ ᑕᑯᓪᓗᑎᒍᑦ ᐅᓂᒃᖄᓚᐅᖅᓯᑎᒍᓪᓗ ᐃᑭᐊᖅᑭᕕᑦᑎᓐᓂ ᐊᑐᐃᓐᓇᐅᕙᑦᑐᑦ. ᖃᐅᔨᓯᒪᔭᕗᑦ ᐃᓗᓕᑯᓗᖕᒋᑦ ᑕᑯᒐᔭᕈᐸᓯᐅᒃ. ᐊᖅᑯᑎᒋᓗᑎᑦ, ᑮᓇᐅᔭᓕᕆᓂᕐᒪᕆᑦᑎᓐᓄᑦ ᐋᕗᕋᕼᐋᒻ ᓱᓕᒪᓐᒍᑦ ᑐᓂᑲᐃᓐᓇᕈᒪᓪᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᓱᓕᒪᓐ, ᑲᔪᓯᒋᑦ.

ᓱᓕᒪᓐ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᕐᒪᓪᓗ. ᐃᓚᖏᑦ ᖃᐅᔨᓪᓗᐊᓚᐅᖅᑕᕗᑦ ᐅᓂᒃᑳᕐᓗᒋᑦ. ᖃᐅᔨᒋᐊᕐᕕᑦ ᓱᖁᐃᓚᐅᖅᐳᒍᑦ ᐊᑐᐊᒐᖃᓗᐊᓚᐅᙱᒻᒪᑕ ᐱᐅᓯᐅᔭᕆᐊᓕᓐᓂᒃ ᐊᐅᓚᓯᐊᒍᑎᓭᓄᑦ ᐊᖏᖅᑕᐅᓯᒪᙱᑎᓪᓗᒋᓪᓗ ᑭᓱᑦ ᑭᖑᕙᖅᐸᑦᑐᑦ ᐅᓂᒃᑳᑦ. ᑕᒪᒃᑯᐊ ᐃᖅᑲᓇᐃᔮᑦ ᐃᓂᖅᑲᖅᑐᓂ ᐊᒻᒪ ᐊᖏᖅᑕᐅᓯᒪᙱᑦᑐᑦ ᐊᑭᓕᐅᑎᐅᕙᑦᑐᒥᓃᑦ, ᓇᒻᒥᓂᕐᓗ ᐊᑭᓕᐅᑎᐅᕙᑦᑐᒥᓃᑦ ᐱᓕᒻᒪᖕᓱᑎᐅᔪᓄᑦ ᐊᖏᕈᑎᓕᐊᕆᓯᒪᔪᓄᑦ ᑮᓇᐅᔭᖅᑎᑦᓯᓂᕐᒧᑦ ᑐᓂᔭᐅᓯᒪᙱᑦᑐᓂᒃ ᐊᒻᒪ ᑲᑎᒪᔨᓄᑦ ᐊᑭᓕᐅᑕᐅᕕᐅᙱᑦᑐᑦ ᑲᑎᒪᔨᓄᑦ ᐊᓯᖏᓐᓄᓪᓗ ᑲᑎᒪᔩᓐᓂᐸᑦᑐᓄᑦ ᐊᒻᒪᓗ ᐃᓪᓗᑖᖅᐸᓪᓕᐊᒍᑎᐅᕙᑦᑐᓄᑦ ᐊᓯᐊᓂ ᑕᕝᕙᙵᐅᙱᑦᑐᖅ ᐃᓪᓗᒧᑦ ᕿᒫᕝᕕᐅᔪᒧᑦ ᑐᕌᖅᑎᑕᐅᖕᒫᖅᑐᒥᓂᐅᓪᓗᑎᒃ.

ᖃᐅᔨᒋᐊᕐᕕᑦ ᓱᖁᐃᓯᓚᐅᖅᑐᒍᑦ ᖃᐅᔨᒍᓇᓚᐅᖅᑕᑦᑎᓐᓂᒃ ᓇᐅᒃᑯᑦ ᐃᑲᔪᖅᑕᐅᓂᑦᑎᒍᑦ ᐊᒻᒪ ᑖᒃᑯᐊ ᑲᑎᒪᔨᕋᓛᑦ ᑐᓂᓚᐅᖅᑕᕗᑦ ᖃᐅᔨᔭᕗᑦ ᐅᓂᒃᑳᑦ ᒪᓕᔅᓱᑎᓪᓗ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Chairman: Thank you, Ms. Awada. Mr. Kuliktana, any more? Go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᓱᓕᒪᓐ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᑲᔪᓯᒋᑦ.
Mr. Kuliktana: And sorry about this. This is to the Government of Nunavut. The Government of Nunavut's Response to the standing committee's *Report on the Review of the 2022-2023 Public Accounts* provided a list of nineteen internal audits undertaken between 2022-2023 and 2023-2024 fiscal year. One of the audits concern the Legal Services Board. During last years televised hearings on the 2023-2024 public accounts, the standing committee was informed, “there was a lack of internal policies and procedures that led to many governance problems within the organization” and that “and that this is something we're revisiting at some point.” As of today, what is the status of the government's work to address this situation? Thank you.	**ᖁᓕᒃᑖᓇ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᖃᖅᓱᖓ ᓱᓕ ᓇᒻᒥᓂᖅ ᕿᒥᕐᕈᓂᐅᔪᒧᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓕᐊᖑᓚᐅᖅᑐᓄᑦ 2022-2023 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖁᑎᖏᑦ 19ᖑᔪᑦ ᕿᒥᕐᕈᓂᐅᓚᐅᕐᒪᑕ ᑕᒫᓂ 2022-2023 ᐊᑯᓐᓂᖓᓂ ᐊᒻᒪᓗ 2023-2024-ᒥ. ᖃᐅᔨᓴᕈᑎᐅᓚᐅᖅᑐᑦ ᐃᓱᒫᓘᑕᐅᓚᐅᖅᑐᑦ ᐊᑭᓕᐅᑎᐅᕙᑦᑐᑦ ᑎᒍᐊᙳᐊᖅᐸᑦᑐᓄᑦ ᐃᓄᓕᕆᔨᒃᑯᓐᓂ. ᐊᓪᓚᑦᑕᐅᔪᑦ ᐊᓪᓚᕝᕕᔅᓯᓐᓂ ᑕᑯᑎᑦᓯᓯᒪᕗᑦ ᕿᒥᕐᕈᓛᓕᕐᒥᒐᑦᓯᔫᖅ ᒪᓕᒐᓕᐅᕐᕕᒻᒥ ᑕᐅᑦᑐᐊᕕᓛᖅᑐᒍᑦ ᑎᒍᐊᙳᐊᖅᐸᓐᓂᐅᔪᒥᒃ. ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᑖᒃᑯᐊ ᓵᖅᑭᑕᕐᒥᑦ ᑐᓂᓚᐅᖅᐸᕐᒥᑦ ᑕᒻᒪᖅᓯᒪᓂᐊᕐᕕᐅᑉ ᐊᓪᓚᕝᕕᐊᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.
Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᐃᐅᓐᐋᑐ, ᐊᑏᒍᖅ.
Mr. Young: Thank you, Mr. Chair, and thank you again for the question. Part of the updated financial administration manual process that was approved for internal audits allows us to share more information than we did in previous years. However, it also restricts the sharing of certain information for certain types of audits. This new policy that's approved protects investigative audits which are highly sensitive in nature and may give rise to legal disputes and we don't share those. So for that reason we don't share those publicly and that falls under the category that we will not share. Thank you, Mr. Chair.	**ᐃᐅᓐᐋᑐ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᑦᑐ ᐊᐱᖅᑯᑎᖃᕐᒪᑦ. 22-23 ᐅᖃᕈᓐᓇᙱᒃᑲᓗᐊᖅᑐᖓ ᑭᓱᐊᓂ ᑕᒪᕐᒥᒃ ᕿᒥᕐᕈᓂᐅᓚᐅᖅᑐᑦ ᓇᒻᒥᓂᖅ ᖃᐃᑕᐅᔭᐃᓐᓇᐅᓚᐅᖅᑐᑦ ᑮᓇᐅᔭᓄᑦ ᐃᖏᕐᕋᑦᓯᐊᖅᑎᒋᓂᖏᓐᓄᑦᑐ ᐱᓯᒪᔪᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.
Chairman: Thank you, Mr. Young. Mr. Kuliktana, go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓐᐋᑐ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᓱᓕᓗ ᑲᔪᓯᓗᑎᑦ.
	ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᒪᒥᐊᓇᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᓱᓕ ᑭᐅᔾᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2022-2023 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ 19ᖑᔪᑦ ᕿᒥᕐᕈᔭᐅᓚᐅᕐᒪᑕ ᓇᒻᒥᓂᖅ ᐊᑯᓐᓂᖏᓐᓂ 2022-2023 ᐊᒻᒪ 2023-2024. ᖃᐅᔨᓴᖅᑕᐅᔪᖅ ᐃᓚᖓ ᒪᓕᒐᕐᓂᐊᓕᓈᔾᑦ ᑲᑎᒪᔨᖏᑦ ᐊᕐᖀᓂ ᑎᓵᒃᑯᑦ ᓈᓚᓐᓂᖃᖅᑎᑦᑐᒍ 2023-2024 ᑮᓇᐅᔭᖁᑏᑦ. ᑲᑎᒪᔨᕋᓛᑦ ᐅᖃᐅᑎᔭᐅᓚᐅᖅᑐᑦ ᐊᑐᐊᒐᖃᓗᐊᓚᐅᙱᒻᒪᒡᒎᖅ ᐱᓕᕆᕝᕕᒻᒥ ᐱᐅᓯᐅᒋᐊᓕᓐᓂᑦᑐ ᐊᐅᓚᑦᓯᑦᓯᐊᙱᕈᑎᐅᓕᓚᐅᖅᑐᑦ ᑎᒥᐅᔪᒧᑦ. ᑕᒪᓐᓇᓗ ᐅᑎᕐᕕᒋᔪᒫᖅᐸᕗᑦ ᖃᑯᒍ. ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍ ᖃᓄᐃᓕᖓᓕᖓᓕᖅᐸ ᑖᓐᓇ ᒐᕙᒪᒃᑯᑦ ᐃᖅᑲᓇᐃᔮᖓᑦ ᖃᓄᐃᒍᑕᐅᔪᖅ ᐱᑦᑐᒍ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Mr. Kuliktana: Thank you. Thank you. The Government of Nunavut's Response to the Standing Committee report on the review of the 2023-2024 Public Accounts combined listing of four internal audits undertaken during the 2024-2025 fiscal year. Why did the number of internal audits decrease? Thank you. **Chairman**: Thank you, Mr. Kuliktana. Mr. Young. **Mr. Young**: Thank you, Mr. Chair. Those are the audits that were completed in the year; there were a number of other once that were stated. I will say we had a shortage of staff in that division chronically for the long time as a result of being approved for remote work the team has gone from three members to seven members in the last month and we anticipate this number to grow. Thank you, Mr. Chair. **Chairman**: Thank you, Mr. Young. Mr. Kuliktana, go ahead. **Mr. Kuliktana**: Thank you. One of the audits concerned the governments, “municipal funding program.” What were the main findings of the audit and what actions were taken in response to the audit? Thank you. **Chairman**: Thank you, Mr. Kuliktana. Mr. Young. **Mr. Young**: Thank you, Mr. Chair. We don't have the final audit report for that available to us but we can commit to following up and providing those details in writing. Thank you, Mr. Chair. **Chairman**: Thank you, Mr. Young. Mr. Kuliktana, go ahead. **Mr. Kuliktana**: The Government of Nunavut's Response to the standing committees *Report on the Review of the 2023-2024 Public Accounts*	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ. **ᔭᖕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᖅᑯᑎᒋᔭᕐᓄᑦ. ᑕᐃᒪ ᓄᑖᙳᕆᐊᖅᓯᒪᔪᓂᒃ ᐊᐅᓚᑦᓯᔾᔪᑎᐅᔪᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᖏᖅᑕᐅᓯᒪᓂᖏᑦ ᒪᓕᑦᑐᒋᑦ ᐅᓐᓂᖅᓯᐅᒍᓐᓇᓂᖅᓴᐅᓕᖅᐳᒍᑦ ᑐᓴᕋᑦᓴᓂᒃ ᑭᓯᐊᓂ ᑭᒻᓕᓕᐅᕆᓯᒪᒋᓪᓗᑕ ᖃᓄᐃᑦᑐᑦ ᐊᔾᔨᒌᙱᑦᑐᑦ ᒪᓕᑦᑐᒋᑦ ᖃᐃᔨᓴᕐᓃᑦ. ᑖᓐᓇ ᐊᑐᐊᒐᖅ ᓄᑖᖅ ᐊᖏᖅᑕᐅᒍᓂ ᓴᐳᔾᔭᐅᒍᑎ ᖃᐅᔨᓴᖅᑎᓂᑦ ᐅᓗᕆᐊᓇᕈᓐᓇᕐᒪᑕ ᐃᑉᐱᓇᓪᓚᕆᒍᓐᓇᕐᒪᑕ. ᑕᒪᒃᑯᐊ ᐅᓐᓂᖅᓯᐅᖅᐸᙱᑕᕗᑦ ᑭᒃᑯᓕᒫᓄᑦ. ᐊᑖᓂ ᓯᐊᒻᒪᑦᑕᐅᒍᓐᓇᙱᑦᑐᓄᑦ ᐃᓗᐊᓃᖅᑲᓯᐅᑎᕙᑦᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏᒎᖅ. **ᖁᓕᒃᑖᓇ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔩᕋᓛᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2022-2023 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ, ᓯᑕᒪᑦ ᓇᒻᒥᓂᖅ ᕿᒥᕐᕈᓂᖅᑲᓚᐅᖅᐳᑦ 2024-2025-ᒥ. ᓲᒻᒪᑦ ᓇᒻᒥᓂᖅ ᕿᒥᕐᕈᓂᐅᕙᑦᑐᑦ ᐃᓚᙵᓚᐅᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ. **ᔭᖕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᕿᒥᕐᕈᓃᑦ ᐊᕐᕌᒍᒥ ᐱᐊᓂᒃᑕᐅᓚᐅᖅᑐᑦ ᐊᓯᖏᑦᑕᐅᖅ ᐱᓚᐅᕐᒥᔫᒐᓗᐊᑦ ᐊᕐᕌᓂ. ᐊᒥᒐᔫᒻᒪᑕ ᐃᖅᑲᓇᐃᔭᖅᑎᖁᑎᕗᑦ ᑕᐃᑲᓂ ᐊᑯᓂᒃᑲᓪᓚᒃ. ᑕᐃᒪᐃᒻᒪᑦ, ᒫᓐᓇᒃᑯᑦ ᐊᖏᕈᑎᒋᕋᑖᓚᐅᖅᑕᕗᑦ ᐱᖕᒐᓲᓚᐅᖅᑐᑦ 7ᖑᓕᖅᑐᑦ ᑕᖅᑭᐅᓚᐅᖅᑐᒥᓂ ᑕᐃᑲᙵᑦ ᐱᒋᐊᖅᐸᓪᓕᐊᕈᑎᖃᓕᖅᓱᑎᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ ᐊᑏ. **ᖁᓕᒃᑖᓇ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᖅ ᐃᓚᖓᑦ ᐅᖃᖅᓯᒪᔪᖅ ᒐᕙᒪᒃᑯᑦ Hᐋᒻᒪᓚᒃᑯᓐᓂ ᑮᓇᐅᔭᖃᖅᑎᑦᑎᓂᕆᖃᑦᑕᖅᑕᖓᑦ, ᑕᐃᒃᑯᐊ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᑕᐅᓚᐅᖅᑐᑎ ᖃᓄᐃᑦᑐᓂᑦ ᐊᐅᓚᔾᔭᐃᓚᐅᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

that “In response to the 2023-2024 Public Accounts hearing, the Department of Finance has commit to increasing transparencies by providing executive summaries of completed audits. The Department of Finance is prepared to begin releasing its summary as early as fall 2025.”

As of today, what “executive summaries” have been released? Thank you.

Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. The biggest hurdle in beginning to release these reports was updating the financial administration manual and having that approved by the government. To date we've released six internal audit reports on the Government of Nunavut's website. Those are available on Department of Finance section of the website.

Mr. Chair, I would also like to correct my previous response about the audit of municipal funding; we do actually have those details here and if you will allow Mr. Suleiman to run through the results, we'd be happy to do that. Thank you.

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

Mr. Suleiman: Thank you, Chair, and thank you to the member for the question. Our internal audit team work with the Department of Community and Government Services at the time to complete this. So some of the refinings from the municipal audit funding program was the municipal funding program allocation formula and indices were outdated and inconsistently applied. There was an a lack of performance metrics to assess the community funding is being used effectively in achieving the intend goals. There's payments to 10 of 25 communities that did not match the amounts

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᐃᒃᑯᐊ ᑭᖑᓪᓕᖅᐹᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᓂᐅᓚᐅᖅᑐᑦ ᐱᓯᒪᙱᓇᕐᑎᑯ, ᑭᓯᐊᓂ ᑭᙳᐊᓂ ᑐᓐᓂᖅᑯᑎᒋᔪᓐᓇᖅᑕᒃᑲ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒐᕙᒪᒃᑯᑦ ᑲᑎᒪᔩᖁᑏᑦ ᐅᓂᒃᑳᓕᐊᕕᓂᖏᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᕿᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᑦ ᐅᖃᖅᓯᒪᔪᑦ ᐊᒻᒪ ᑭᐅᓪᓗᑎ 2023-2024-ᒥ ᓈᓚᓐᓂᖃᖅᑎᓪᓗᒋᑦ. ᕿᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᓴᖅᑭᔫᕐᓂᖅᓴᐅᔪᒪᓚᐅᖅᑐᑦ ᐊᑐᐃᓐᓇᕈᐃᓂᒃᑯᑦ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓚᐅᖅᑎᓪᓗᒋᑦ. ᕿᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᓂᑦ ᓴᖅᑭᑦᑎᓚᐅᖅᑐᑦ ᐅᑭᐊᔅᓵᖅ 2025-ᒥ. ᖃᓄᐃᓕᖕᒐᕙᑦ ᑕᐃᒃᑯᐊᓕ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᑦ ᓴᖅᑭᑕᐅᓯᒪᓕᖅᐹᑦ ᐅᓪᓗᒥᒧᑦ ᑎᑭᖦᖢᒍ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᑲᐅᙱᓕᐅᕈᑕᐅᓂᖅᐸᕆᔭᕗᑦ ᓄᑖᙳᕆᐊᖅᑎᑕᐅᓃᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᖦᖢᒍ 6-ᓂᑦ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᓂᑦ ᐃᑭᐊᖅᑭᕕᒃᑰᖅᑎᓯᒪᓕᖅᑕᕗᑦ. ᐊᒻᒪᓗ, ᑕᐃᓐᓇ ᑭᐅᔾᔪᑎᒋᖅᑲᐅᔭᕋ ᑕᒻᒪᖅᑲᐅᒐᒪ ᕼᐋᒻᒪᓚᒃᑯᑦ ᕿᓇᐅᔭᖅᑎᑕᐅᓂᕆᖅᑲᑦᑕᖅᑕᖕᒥᑦ. ᐅᓇ ᑭᐅᖁᓯᒪᒐᒃᑯ, ᒥᔅᑕ ᓱᓕᒪᓐ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᓱᓕᒪᓐ.

ᓱᓕᒪᓐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᖅᑲᐅᒐᓐᓂ. ᑕᐃᒃᑯᐊ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓃᑦ ᒐᕙᒪᓕᕆᔨᒃᑯᑦ ᐊᖅᑯᑎᒋᓪᓗᑎᒃᑯ ᐱᓕᕆᐊᕆᔭᐅᖃᑦᑕᖅᒪᑕ. ᕼᐋᒻᒪᓚᒃᑯᓪᓗ ᕿᓇᐅᔭᖅᑲᖅᑎᑕᐅᓂᖕᒥᑦ ᓄᑕᐅᔪᓐᓃᓚᐅᖅᒪᑕ ᐊᒻᒪᓗ ᓄᓇᓕᓐᓂ ᕿᓇᐅᔭᖅᑲᖅᑎᑦᑎᓂᖅ ᐱᓪᓗᒍ ᑐᕌᒐᖏᓐᓄᑦ ᐊᑐᖅᑐᒃᓴᐅᑕᐅᔪᑦ ᐊᒻᒪᓗ ᑕᐃᒃᑯᐊ ᑐᓐᓂᖅᑯᑎᒋᔭᐅᔪᑦ ᐊᖏᕈᑎᑎᒍᑦ ᐅᓄᕐᓂᖏᑦ ᐊᔾᔨᒋᓚᐅᙱᒻᒪᒋᑦ. ᑕᐃᑯᐊᓗ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᑦ ᑭᖑᕙᖅᖢᑎᑦ ᖃᐃᑕᐅᓚᐅᓇᓪᓗᑎ. ᖁᔭᓐᓇᒦᒃ.

specified in the contribution agreements and its amendments and required financial reports were not submitted in a timely manner, in some cases not submitted at all. Thank you, Chair.

Chairman: Thank you, Mr. Suleiman. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Mr. Chair. This is for the Auditor General of Canada. The Government of Nunavut's response to the standing committee's *Review of the 2023-2024 Public Accounts* indicated that, "in response to the 2023-2024 Public Accounts hearing, the Department of Finance is committed to increasing transparency by providing executive summaries of completed internal audits. The Department of Finance is preparing to begin releasing of executive summaries as early as fall of 2025."

To this date, which executive summaries have been provide to your office? Thank you.

Chairman: Thank you, Mr. Kuliktana. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair, and than you for the question. We have been provided with the same executive summaries that have been posted on the government website in fiscal 2025-2026. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, again to the Government of Nunavut. As of today, which of the department's land positions in its internal audit position are filled and which are vacant? Thank you.

Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᓱᓕᒪᓐ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓕᒃᑖᓇ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᑎᒃᑯᓐᓄᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑲᑎᒪᔨᕋᓛᑦ ᐅᓂᒃᑳᓚᐊᒥᓂᖏᓐᓂ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᓐᓂ ᐅᖃᖅᓯᒪᔪᑦ 2023-2024 ᑖᒃᑯᐊ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᓴᖅᑭᔮᒃᑲᓐᓂᕈᒪᔪᑦ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᓂᑦ ᐱᔭᕇᖅᑕᐅᓯᒪᔪᓂᑦ ᐅᓂᒃᑲᐅᓯᖃᓪᓗᑎ. ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᑕᐃᒃᑯᓂᖓ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᓂᑦ ᓴᖅᑭᑦᑎᓂᐊᖅᑐᑦ 2025 ᐅᑭᔅᓵᖓᓂ. ᓇᓕᐊ ᓇᐃᓪᓕᑎᖅᓯᒪᔪᑦ ᐊᑐᐃᓐᓇᕈᖅᑎᑕᐅᓯᒪᕙᑦ ᑎᑎᕋᕐᕕᔅᓯᓐᓄᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᐃᐅᓪᐋᑐ.

ᐃᐅᓪᐋᑐ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᐃᒃᓯᕙᐅᑖᖅ ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ. ᓇᐃᓪᓕᑎᖅᓯᒪᔪᑦ ᐃᑭᐊᖅᑭᕕᒃᑰᖅᑎᑕᐅᓯᒪᔪᑦ 2025-2026-ᒧᑦ ᐊᑐᖅᑐᑦ ᑕᐃᒃᑯᑎᒎᓈᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓕᒃᑖᓇ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᖦᖢᒍ ᓇᓕᐊ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕕᖏᑦ 9 ᐃᖅᑲᓇᐃᔮᑦ ᐃᓐᓄᑦᑕᐅᓯᒪᕙᑦ ᓇᓪᓕᐊᓪᓗ ᐃᓐᓄᑦᑕᐅᓯᒪᙱᓚᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓘᓐᓇᖏᑦ ᐃᓐᓄᑦᑕᐅᓯᒪᔪᑦ, ᐱᓇᓱᐊᕈᓯᐅᓚᐅᖅᑐᓂ ᑎᓴᒪᓂᑦ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒥ ᐃᖅᑲᓇᐃᔭᖅᑏᓚᐅᖅᑐᒍᑦ ᐊᑯᓂᕈᓗᒃ ᐃᓐᓄᒐᓱᒃᓯᒪᓪᓗᑎᒃᑯ ᑕᒪᕐᒥᐅᓕᖅᑐᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓕᒃᑖᓇ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓇᓕᐊ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕕᖏᓐᓂ ᐃᓐᓄᒃᑕᐅᓯᒪᕙᑦ ᓇᓗᓇᐃᒃᑯᑖᖅᑎᑕᐅᓯᒪᔪᓄᑦ ᑮᓇᐅᔭᓕᕆᔨᓄᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Mr. Young: Thank you, Mr. Chair. As of today, I believe they are all filled. That is a recent development in the last few weeks. We recently hired four auditors remotely, it was a skill set we couldn't find here locally after years of trying, but we were able to fill it remotely. Thank you.

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

Mr. Kuliktana: Which of the division positions are currently filled by certified financial professionals? Thank you.

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

Mr. Young: Thank you, Mr. Chair. Sorry for the delay, I wanted to confirm. Everyone working in the internal audit division is a certified accountant, certified professional accountant. Thank you.

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

Mr. Kuliktana: Thank you. Department of Finance 2026-2027 main estimates indicates that the budget of the Internal Audit Division has increased from $1.284 million in the 2025-2026 fiscal year to $1.722 million in the 2026-2027 fiscal year. This represents an increase of 34%. What accounts for this increase? Thank you.

Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chairman, and thank you for the question. The majority of that increase was the addition of two new auditor positions. Part of the mandate is to better use our resources so the Department of Finance was given two new internal audit positions to start reviewing programs that we have mostly

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒪᒥᐊᓇᖅ. ᑕᐃᒃᑯᐊ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑐᑦ ᓇᓗᓇᐃᒃᑯᑎᖅᑕᐅᓯᒪᓪᓗᑎᑦ ᑮᓇᐅᔭᓕᕆᔩᓐᓇᐃᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ 2026-2027 ᐊᑐᕈᒫᓂᐊᖅᑐᖏᑦ ᓴᓂᕝᕙᐃᓯᒪᔭᖏᑦ $1.284-ᒥᓕᐊᖑᓚᐅᖅᑐᑦ 2025-2026-ᒥ. ᐅᓪᓗᒥ $1.722-ᒥᓕᐊᖑᓕᖅᑐᑦ 2026-2027. 34.1%-ᒥ ᐊᑭᑦᑐᕆᐊᖅᑐᑦ. ᑭᓱᒥᑦ ᐱᔾᔪᑎᖃᖅᓱᑎᓄᑯᐊ ᐊᑭᑦᑐᕆᐊᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᒋᔭᖕᓂ. ᐅᑯᐊ ᐊᑭᑦᑐᕆᐊᖅᑐᑦ ᒪᕐᕉᓐᓂᒃ ᐃᖅᑲᓇᐃᔮᒃᓴᓐᓂᒃ ᓴᖅᑭᑎᓚᐅᖅᑐᒍᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖃᑕᐅᓂᐊᖅᑐᓂ. ᒪᕐᕉᓐᓂᒃ ᐃᓚᒃᑲᓂᕐᓂᐊᖅᑐᒍᑦ ᒪᑯᐊ ᐱᓕᕆᐊᖑᖅᑎᓯᒪᔭᕗᑦ ᕿᒥᕐᕈᓇᒃᑕᐅᔪᓐᓇᓂᐊᕐᒪᑕ. ᐊᒻᒪᓗ, ᑕᐃᒃᑯᐊ ᑮᓇᐅᔾᔭᒃᓴᖕᒥᑦ ᑕᒪᒃᑯᐊᓗ ᖃᖓᑦᑕᐅᑏᑦ ᐊᓯᖏᓪᓗ ᑮᓇᐅᔭᖅᑐᕈᑏᑦ ᑕᕝᕘᓈᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᑖᓐᓇ ᐅᑎᕐᕕᒋᒐᓛᑲᐃᓐᓇᕐᓗᒍ. ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᑕᒫᓃᖏᒃᑲᓗᐊᖅᓱᑎᑦ ᖃᔅᓯᐅᕙᑦ ᑕᒫᓃᙱᖅᑐᑎ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᐊᒻᒪᓗ ᓄᓇᕗᓕᐊᖅᑲᑦᑕᓇᐹᑦ? ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑎᓴᒪᑦ ᒫᓃᙱᑦᑐᑦ ᓄᓇᕗᓕᐊᖅᑲᑦᑕᓇᐊᓖᑦ ᑕᒪᒃᑯᐊ ᑐᑭᒧᐊᕈᑏᑦ ᑲᒪᒋᔭᖅᑐᕐᓗᒋᑦ. ᑕᐃᒃᑯᐊ ᓇᓃᓪᒪᖕᒐᑦ ᓇᓗᓇᐃᖅᓯᒪᙱᑦᑕᒃᑲ ᑭᓯᐊᓂ ᓄᓇᕗᑦ ᓯᓚᑖᓃᑦᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒪᕐᕈᐃᓈᓐᓂᒃ ᐊᐱᖅᑯᑎᒃᓴᖃᖅᓱᖓ. ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᒫᓐᓇ ᐱᓕᕆᐊᕆᓂᐊᖅᑕᖏᑦᑕ ᐸᕐᓇᐅᑎᖏᑦ ᐅᖃᖅᓯᒪᔪᑦ 2027-2028-ᒥ ᓯᕗᓪᓕᐅᔾᔭᑦ,

value for money audits to determine if we are using our money in the best way possible. The majority is the salary dollars the rest is the associated fees with the extra audits, travel costs, things like that. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. And just going back briefly to the issue of remote workers, I'm just wondering how many staff in total are remote workers, where do they live and do they travel at all to Nunavut? Thank you. Mr. Young.

Mr. Young: Thank you, Chair. Four staff in that division are remote. They are required to travel to Nunavut both to meet with the office and to provide direction and strategic planning, but also to attend site visits for audits. I don’t have a list of where they live but they are not in territory. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, I just have a couple more questions under internal audits for the Government of Nunavut. The Department of Finance current business plan indicates that one of its priorities for the 2027-2028 fiscal year is to “expand the capacity and role of internal audit services to increase the number of audits completed annually and manage the department status of progress for all audits.”

My last question is how many internal audits does the department plan to conduct on an annual basis? Thank you.

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

Mr. Young: Thank you, Mr. Chair. For the first part of the question, the increase in capacity is those additional positions that I mentioned and then filling the vacant ones remotely. For the second part of the question, there are 12

ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐅᓄᖅᓯᒋᐊᒃᑲᓂᕐᓗᑎ ᐊᒻᒪᓗ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᑲᑦᑕᕐᓗᑎᑦ ᒐᕙᒪᒃᑯᑦ ᐃᓗᐊᓂ ᐊᕐᕿᒍᑕᒦᑦ ᑕᒪᒃᑯᐊ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᑲᑦᑕᕐᓗᑎᑦ ᖃᓄᐃᓕᖕᒐᒻᒪᖕᒐᖕᒋᓪᓗ ᐱᓕᕆᐊᑦ? ᖃᔅᓯᑦ ᐊᕐᕿᒎᑉ ᐃᓗᐊᓂ ᖃᔅᓯᐊᖅᑎᕐᓗᑎᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᑲᑦᑕᓂᐊᖅᐱᓯ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓯᕗᓪᓕᖅᐹᖅ ᑖᓐᓇ ᐊᐱᖅᑯᑏᑦ, ᑕᐃᒃᑯᐊ ᑕᐃᖅᑲᐅᔾᑲ ᐃᓄᑦᑕᐅᓯᒪᓚᐅᖖᒋᑦᑐᑦ ᑕᑉᕗᓈᕐᕙᕐᒪᑕ. ᐊᒻᒪᓗ ᐊᐃᑉᐸᖓ ᑕᐃᓐᓇ ᐊᐱᖅᑯᑦ, 12-ᖑᔪᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᓂᐊᖅᑕᕗᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᕗᑦ ᐅᓄᕐᓂᖕᒋᑦ ᒪᓕᓪᓗᒋᑦ ᐃᓚᖕᒋᑦ ᐊᕐᕿᒍᓂᐊᖅᑐᒧᑦ ᓄᒃᑎᖅᑕᐅᓂᐊᖅᑐᑦ ᐱᔮᙱᖕᒋᑯᑎᒃᑯ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐊᒻᒪ ᐅᑎᕐᕕᒋᓗᒋᑦ ᑕᐃᒃᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕ ᓄᓇᕗᒻᒥ ᐅᖃᐅᓯᓕᕆᓂᖅ ᐱᓪᓗᒍ, ᓇᓗᓇᐃᔭᒃᑲᓐᓂᕈᓐᓇᖅᐱᐅᒃ ᑖᒃᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕ ᓄᓇᕗᒻᒥ ᐱᓪᓗᒋᑦ? ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᐃᒃᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᒃ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓚᐅᕐᓂᖓ, ᑕᐃᒪᐃᑕᐅᙵᓚᐅᕐᒪᑕ ᓇᒻᒥᓂᖅ ᑐᒃᓯᕌᖅᑲᓚᐅᖅᑐᑦ ᐃᓱᒫᓘᑎᖅᑲᖅᓈᖅᑐᑦ ᑖᒃᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑯᐅᒐᕕᑦ, ᒥᔅᑕ ᔭᖕ. ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᒃ 2022-2023 ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᓴᖅᑭᑕᐅᓚᐅᖅᓯᒪᔪᑦ ᔫᓐ 11, 2026-ᒥ ᐊᕐᕿᒍ ᐱᖕᒐᓱᑦ 2022-2023 ᐊᑐᓚᐅᖅᑎᓪᓗᒍ. ᑖᒃᑯᐊ ᐊᕐᕿᒍᑕᒦᖅᓯᐅᑏᑦ 2023-2024, 2024-2025 ᐊᕐᕿᒍᖕᒋᓐᓂ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᓱᓕ ᓴᖅᑭᑕᐅᓚᐅᙱᑦᑐᑦ. ᑭᓱᓂᑦ ᐱᔾᔪᑎᖅᑲᖅᑲᓗᑎ ᐅᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔩᑦ ᓴᖅᑭᑦᑎᓚᐅᙱᓚᑦ ᑕᐃᒃᑯᓂᖓ ᒪᖁᓐᓂᒃ ᑕᐃᔭᓐᓂ? ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᖀᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖃᐅᔨᒪᔭᒃᑯᑦ ᑖᒃᑯᐊ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔩᑦ ᐊᕐᕿᒍᑕᒦᖅᓯᐅᖅᑏᑦ ᓴᖅᑭᑕᐅᖕᒋᓐᓂᖕᒋᓐᓂ ᓇᓗᓇᐃᖅᓯᕕᐅᓚᐅᙱᑦᑐᒍᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

internal audits currently planned for this year. Some of those will likely stretch into next year depending on resources of the departments being audited, but our team is ready and beginning those now. Thank you, Chair.

Chairman: Thank you, Mr. Young. And quickly, just going back to the Legal Services Board for a moment. Your testimony used some concerning language. I'm just wondering if you could elaborate at all on that language regarding the Legal Services Board? Thank you.

Mr. Young: Thank you, Mr. Chair. The audit of the Legal Services Board is classified as an advisory audit; that means it was requested by the department itself, by the Legal Services Board of the Department of Justice. The reason we don't share these, there's a few reason; the main one is because if we start sharing these, the belief is that the departments would no longer come forward with issues knowing that they would be publicly announced. So, because it falls under advisory services, the financial administration manual forbids us from sharing that information publicly. Thank you, Mr. Chair.

Chairman: Okay, thank you for your response, Mr. Young. The Legal Services Board's 2022-2023 Annual Report was tabled in the Legislative Assembly on June 11, 2026, which was more than three years after the end of the 2022-2023 fiscal year. The Legal Services annual reports for 2023-2024 and 2024-2025 fiscal years have not yet been tabled in the Legislative Assembly.

What reasons have been provided by the Legal Services Board for the delay in producing its Annual Reports? Thank you, go ahead, Mr. Young.

Mr. Young: Thank you, Mr. Chair. As far as I'm aware, Legal Services Board has not

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᖁᓪᓕᒃᑯᑦ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᖏᑦᑕ ᑯᐊᐳᕇᓴᒃᑯᖏᑦ, ᒥᔅᑕ ᔭᖕ ᑕᖅᑲᐃᖅᓯᑲᐃᓐᓇᓂᐊᕐᒪᑦ ᐊᐱᖅᑯᑏᑦ. ᒥᔅᑕ ᒪᐃᒃ, ᐊᑏ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑮᓇᐅᔭᑦ ᐃᓯᖅᑐᖅᓴᓄᑦ ᐅᑎᕈᒪᓪᓗᖓ. ᓇᓗᓇᐃᖅᓯᑎᐊᖅᑲᐅᔪᖅ ᑖᒃᑯᐊ ᓄᓇᕗᑦ ᒐᕙᒪᑦ ᑖᒃᑯᓄᖓ. ᑖᒃᑯᐊ ᐱᓕᕆᖃᑦᑕᓂᐊᖅᑐᑦ ᑖᒃᑯᐊ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᑮᓇᐅᔭᐃᑦ ᓄᐊᑕᐅᒋᐊᓖᑦ ᐊᑭᓕᕋᔅᓴᖁᑎᖏᓐᓄᑦ ᐱᓕᕆᐊᑕᖅᑲᖅᖕᒍᑦ ᐊᒻᒪᓗ ᑖᒃᑯᐊ ᐱᓕᕆᔨ ᓇᓗᓇᐃᖅᓯᖅᑲᐅᒻᒪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦ ᖃᓄᐃᓕᐅᖅᑲᑦᑕᓂᐊᕐᒪᖔᑕ ᑖᒃᑯᐊ ᑲᒪᒋᔭᐅᓕᖃᐃᑉᐸᑕ ᖃᓄᐃᑦᑑᓂᖏᑦ.

(ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑖᓐᓇ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎ ᐊᐱᕆᔪᒪᓪᓗᒍ, ᑎᑎᕋᖅᕕᓯᖅᑲᐃ ᓇᓗᓇᐃᖅᓯᕕᐅᓚᐅᖅᐸᑦ ᑖᒃᑯᐊ ᐅᖃᐅᓯᕆᔭᐅᔪᑦ ᐱᓪᓗᒋᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅ ᐃᐅᓪᐋᑐ.

ᐃᐅᓪᐋᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᖁᓪᓕᒃᑯᑦ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᖏᑦ ᓇᓗᓇᐃᖅᓯᕕᒋᑲᐃᓐᓇᕈᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᐅᓪᐋᑐ. ᒥᔅᑕ ᒪᐃᒃ ᑕᐃᒃᑯᐊ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓃᑦ ᖁᓪᓕᖅ ᑭᖑᓪᓕᐋᖅᓯᐅᕐᒥᑦ ᐊᐱᖅᑯᑎᖅᑲᕈᒪᖅᑲᐅᒻᒪᑦ ᖁᓪᓕᒃᑯᓄᐊᓚᐅᖖᒋᓂᑦᑎᓐᓂ.

ᐃᐅᓪᐋᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑐᑭᓯᓇᖅᓯᑎᒃᑲᓐᓂ. ᑎᑎᕋᖅᕕᕗᑦ ᑲᑎᒪᔩᑦ ᒪᓕᒐᖏᓐᓂ ᑕᒪᒃᑯᓂᖓ ᐅᖃᐅᔾᔭᐅᖖᒋᓐᓇᑦᑕ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᔪᒍᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑯᑎᖏᓐᓂ ᓴᑦᓴᐅᑦᑎᐊᕈᓐᓇᖅᑯᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᕆᓂᖅᑐ ᑕᒪᓐᓇ ᓴᖅᑮᔭᖅᑐᓂ ᑕᐃᒪᐃᑦᑐᓕᕆᐅᖅᑲᑦᑕᖖᒋᑦᑐᒍᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᖁᓪᓕᒃᑯᑦ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᖏᑦᑕ ᑎᒥᖁᑖᓄᑦ ᐊᐱᖅᑏᑦ. ᒥᔅᑕ ᒪᐃᒃ, ᐊᑏ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒋᒍᒪᔭᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᖁᓪᓕᒃᑯᑦ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᖏᑦ ᑐᒃᓯᕌᖅᑲᖅᓯᒪᒻᒪᑕ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᑎᒍᓯᖕᒫᖅᑯᓪᓗᒋᑦ ᑕᐃᒃᑯᓂ ᐊᑭᑦᑐᑐᖅᑲᓗᖏᓐᓂ ᖁᓕᒃᑯᑦ. ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᑦ ᒫᓐᓇ

provided us a reason why they haven't tabled their annual report. Thank you, Mr. Chair.

Chairman: Okay. Thank you. Our next theme is the Qulliq Energy Corporation, so Mr. Young will get a short break from answering questions. Questions from members, Mr. Mike go ahead.

Mr. Mike (interpretation begins): I would like to refer back to another one regarding auditing. There is a position there and you indicated that the Nunavut Government has indicated what the auditing will be done for and there also provides terms of reference that … (interpretation ends) I want to ask Auditor General has your office been consulted in the development of these term of reference? (interpretation) Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Mike. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair. I'm not sure which terms of reference is being referred to with the Qulliq Energy Corporation. If a clarification can be made, I'll answer the question. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Mike went back to the accounts receivable questions rather than proceeding to the Qulliq Energy Corporation as he had a final question to ask so his is related to that. Thank you. Go ahead.

Ms. Awada: Thank you for the clarification, Mr. Chair. So, no, our office has not been consulted in the development of the terms of reference for the accounts receivable working group, however we're typically not consulted in such matters. Our responsibility as the auditor of the government's consolidated financial statements is to ensure that the accounts receivable are appropriately recognized, measured in percentage in the financial statements and we have nothing to bring to the

ᖃᓄᐃᓕᖕᒐᓕᖅᐸᑦ ᑖᓐᓇ ᑐᒃᓯᕌᓂᔭᐅᓚᐅᖅᑐᖅ ᐱᓪᓗᒍ? (ᑐᖓᔨᑎᒎᕈᓐᓃᖅᑐᖅ) ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖓᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅ ᐊᒦᓕᐊ.

ᐊᒦᓕᐊ (ᑐᖓᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ, ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᔭᖕᓂ. ᒫᓐᓇ $200-ᒥᓕᐊᓐᓂᒃ ᐊᑭᓕᒃᓴᖃᖅᑐᒍᑦ 2024-2025ᒥ. ᖁᓪᓕᒃᑯᑦ ᓇᒃᓯᐅᔾᔨᓯᒪᓕᖅᑐᑦ ᑖᓐᓇ ᐃᓱᒪᒋᔪᓐᓃᖅᑕᐅᖁᓪᓗᒍ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖕᒋᓐᓄᑦ ᐊᒻᒪᓗ ᐱᖃᑖ ᒫᓐᓇ ᑭᐅᔭᐅᓚᐅᙱᑦᑐᒍᑦ ᓱᓕ ᒐᕙᒪᒃᑯᓐᓂᑦ. ᖃᓄᐃᓕᖕᒐᓂᐊᖅᒪᖔᖅ ᒫᓐᓇᒧᑦ ᓱᓕ ᑎᑭᖦᖢᒍ ᓇᓗᔪᒍᑦ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖕᒋᓐᓂ ᑐᒃᓯᕌᖃᓚᐅᖅᑎᓪᓗᑕ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖓᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᒪᐃᒃ, ᐊᐱᖅᑯᑎᒃᓴᐃᑦ, ᐊᐃ.

ᒪᐃᒃ (ᑐᖓᔨᑎᒍᑦ): ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᖕᒋᑦ ᑲᑎᒪᔨᕋᓛᑦ ᐅᓂᒃᑳᓕᐊᕕᓂᖕᒋᓐᓂ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᓪᓗᒋᑦ 2022-2023 ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓃᑦ ᐊᒻᒪ ᑖᒃᑯᐊ ᐅᓂᒃᑳᑦ ᓴᓇᔭᐅᑎᓪᓗᒋᑦ ᖁᓪᓕᒃᑯᑦ ᐊᑐᐃᓐᓇᕈᐃᔪᓐᓇᖅᓯᓚᐅᖅᓯᒪᙱᑦᑐᑦ ᑕᐃᒃᑯᓂᖓ ᐊᑮᑦᑐᑐᖃᖕᒋᓐᓂᒃ. ᑖᒃᑯᐊ ᖁᓪᓕᒃᑯᑦ ᒫᓐᓇ ᐊᕗᖕᒐᔾᔨᓯᒪᔪᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᖏᑦ ᑐᑭᒧᐊᕈᑎᓂᒃ ᐱᓕᕆᐊᖃᓕᖅᑐᑦ ᐊᒻᒪᓗ ᑕᐃᒃᑯᐊ ᐊᑮᒃᑐᑐᖃᐃᑦ ᖃᓄᐃᓕᖕᒐᓕᖅᒪᖔᑦ ᑐᒃᓯᕋᕈᑎᒋᓚᐅᖅᑕᖕᒋᑦ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᖦᖢᒍ ᖃᓄᐃᓕᖕᒐᓕᖅᐸᑦ ᑕᒪᓐᓇ ᐃᖅᑲᓇᐃᔮᓇᔭᐅᔪᖅ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᖓᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅ ᑏᕼᐋᓐ.

ᑎᕼᐋᓐ (ᑐᖓᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᖅᑯᑎᓐᓄᑦ. ᑖᒃᑯᐊ ᑯᐊᐸᕇᓴᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖕᒋᓐᓂᒃ ᐸᕐᓇᖅᑎᒋᔭᑦ ᐃᔨᒋᓂᖅᓴᐅᔪᑦ ᑖᒃᑯᓂᖕᒐ ᖃᓄᖅ ᑖᒃᑯᐊ ᑭᓱᓂᒃ ᑭᙷᒪᒃᓯᖕᒪᖔᑕ. ᑖᒃᑯᐊᓗ ᐋᖅᑭᒃᓱᖅᓯᒪᔪᑐᖃᐃᑦ ᐊᑐᖅᑕᐅᔪᓐᓃᖅᖢᑎᒃ ᑭᓯᐊᓂ ᐅᑎᖅᕕᒋᔭᕆᐊᖃᖅᓂᐊᖅᑦᑎᒍᑦ ᑐᓂᓯᓂᐊᖅᑦᑕ ᓄᑖᓂᒃ ᑐᓴᒐᒃᓴᓂᒃ. ᑭᓱᓄᑦ ᑕᐃᒪᐃᙱᒻᒪᖔᑕ, ᑭᓱᒧᑦ ᑐᓗᖅᑕᐅᑎᖃᖅᒪᖔᑕ ᒐᕙᒪᒃᑯᓐᓂ ᓇᓛᕌᕈᑎᓄᑦ ᑐᓂᓯᓂᐊᖅᑐᒍᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᑭᑐᔪᖅᑐᕈᑎᒃᓴᓄᑦ ᑲᒪᔾᔪᑎᒃᓴᓂᒃ ᐋᖅᑭᒃᓱᖅᓯᒪᓂᕆᔭᖕᒋᓐᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

communities attention in this regard. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Questions from members regarding the Qulliq Energy Corporation? Mr. Mike, go ahead.

Mr. Mike (interpretation): Thank you, Mr. Chairman. I would like to ask this question to the Government of Nunavut representatives. (interpretation ends) The Qulliq Energy Corporation has requested that the Government of Canada take over the corporation's historical debt. What is the federal government's current position regarding this request? *Qujannamiik.*

Chairman: Thank you, Mr. Mike. Ms. Tihon, go ahead.

Ms. Tihon: Than you, Mr. Chairman and thank you for the questions. Currently we have more than $200 million in debt that shows in our financial statements for 2024-2025. We have with the support of the minister of the corporation we have let us two departments -- for federal departments. One is Crown Indigenous Relations and Northern Affairs, and the other was National Resources Canada. We don't have any answers at this point for the federal government. There's discussions at this point, but there's no concluded outcome on how we can transfer it and if we can transfer this debt to the federal government. Thank you, Mr. Chair.

Chairman: Thank you. Mr. Mike, any more questions? Go ahead.

Mr. Mike: The Government of Nunavut response to the Standing Committee's report on the review of the 2022-2023 Public Accounts indicated that, "at the time of this report, the Qulliq Energy Corporation was unable to provide information relating to the calculation of their historical debt. The corporation is working on a long-term financial strategy

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑭᐅᒐᔅᓯ. ᓄᓇᕗᒻᒥᐅᑦ ᑖᒃᑯᐊ ᒪᓕᒃᑲᑦᑎᒍᑦ ᑖᒃᑯᐊ ᖁᓪᓕᒃᑯᑦ ᓇᓗᓇᐃᖅᓯᔪᓐᓇᖅᐸᑦ ᖃᓄᐃᒻᒪᑭᐊᖓᐃ ᒐᕙᒪᑐᖅᑲᒃᑯᑦ ᑎᒍᖁᔭᐅᖕᒪᖐᑦ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓄᑦ ᐊᑭᓕᖅᓴᑐᖅᑲᐃᑦ? ᖁᔭᓐᓇᒦᒃ.

ᑎᕼᐋᓐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᐱᖅᑯᑎᐅᔪᖅ ᕿᒥᕐᕈᓇᖅᑐᖅ ᖃᓄᖅ ᑮᓇᐅᔭᖃᖅᑎᑦᑐᔪᓐᓇᖅᒪᖔᑕ ᐱᖅᑯᑎᖅᔪᐊᓂᒃ. ᑖᒃᑯᐊ ᐱᖅᑯᑎᖅᔪᐊᑦ ᑕᐃᒪᙵᑦ ᐱᑐᖅᑲᐃᑦ ᒪᑐᐃᙶᖅᑎᑕᐅᓇᓱᒃᑐᑎᒃ ᐊᐅᓚᑎᐊᓗᐃᑦ ᐊᑐᖅᑕᐅᖏᓐᓇᕋᓱᒃᑐᑎᒃ ᑖᒃᑯᐊ ᐊᑭᓕᖅᓱᖅᑕᖅᑯᔭᐅᒐᓗᐊᖅᑐᑎᒃ ᓄᑖᙳᕆᐊᖁᔭᐅᓪᓗᑎᒃ ᑖᒃᑯᐊ. ᑖᒃᑯᓂᖓ ᐋᖅᑭᒃᓱᐃᖁᔨᓪᓗᑎᒃ ᐱᔭᕐᓂᙱᒻᒪᑦ. ᑮᓇᐅᔭᓂᒃ ᓇᓂᓯᔭᕆᐊᒃᓴᖅ ᐊᑭᑐᔪᖅᑐᕈᑎᒃᓴᓂᒃ ᑭᙴᒪᔭᕗᑦ ᓴᓇᔭᐅᖁᓪᓗᒋᑦ ᑖᒃᑯᐊ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ. ᕿᓂᕋᑦᑕ ᓇᓛᖀᕈᑎᒃᓴᓂᒃ ᒐᕙᒪᒃᑯᓐᓄᑦ ᓲᕐᓗ ᖃᓄᖅ ᓴᓇᔾᔭᑕᐅᔪᓐᓇᖅᓯᒪᖐᑕ ᐊᐅᓚᐅᑎᐊᓗᐃᑦ ᓄᑖᕈᕆᐊᖅᑕᐅᖁᓪᓗᒋᑦ. ᑖᒃᑯᐊᑦᑕᐅᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑦ ᐃᓚᖏᓐᓂᒃ ᑎᒍᓯᕙᓪᓕᐊᖁᓪᓗᒋᑦ ᐊᑭᓕᒃᓴᑎᔭᐅᔪᑐᖅᑲᐃᑦ ᐃᓚᖏᓐᓂᒃ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᓐᓂᑦ ᑐᓂᔭᐅᔪᒪᓪᓗᓐᓂ ᑕᐃᑯᖓ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓄᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑎᕼᐋᓐ. ᒥᔅᑕ ᒪᐃᒃ, ᐊᐱᖅᑯᑎᒃᓴᖃᖅᐱᑦ?

ᒪᐃᒃ: ᒪᒥᐊᓇᖅ. ᑐᓴᖅᑕᐅᕙᓪᓚᐃᔪᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑕᖅ. ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒍᑦ ᐊᐱᖅᑯᑎᖃᖅᑐᖓ ᑖᒃᑯᐊ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᖁᓪᓕᒃᑯᑦ.

(ᑐᓵᔨᑎᒍᑦ) ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑕ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᓂᒃᑳᓕᐅᖅᑎᓪᓗᒋᑦ ᕿᒥᕐᕈᓚᐅᖅᑎᓪᓗᒋᑦ 2022-2023-ᒥ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᑦ ᐅᖃᖅᓯᒪᖕᒪᑕ ᖁᓪᓕᒃᑯᒡᒎᖅ ᑖᒃᑯᐊ ᒫᓐᓇ ᓴᓇᔪᒪᖕᒪᑕ ᐸᕐᓇᐅᑎᒋᔭᖏᓐᓂ ᐊᓪᓚᕝᕕᖓᓂ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᐅᔅᐲᓚᔭᖏᓐᓂᒃ ᐅᓂᒃᑳᓕᐅᖁᑦᑐᒋᑦ ᐱᔭᓃᖅᑕᐅᓂᐊᖅᒪᖐᑦ. ᑖᒃᑯᐊ ᑐᓂᔭᐅᓯᒪᓕᖅᐹᑦ ᑎᑎᕋᕝᕕᔅᓯᓄ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᐊᑎ, ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᖕᒪᑦ. ᑖᒃᑯᐊ ᐊᖓᔪᖅᑳᐅᒌᑦ ᑐᓂᓯᓯᒪᔪᑦ ᐊᓪᓚᕝᕕᑦᑎᓐᓄᑦ ᑭᐅᓯᒪᓪᓗᑎᒃ ᑖᒃᑯᓂᖓ ᐋᒐᔅ 2024-ᖑᑎᓪᓗᒍ ᑖᒃᑯᐊ 2023-2024, 2024-2025-ᒧ ᑖᒃᑯᐊ ᐅᖃᖅᑲᐅᒐᒪ ᒫᕐᓯ 2026-ᒥ

which will contain the historical information that has been requested." As of today, what is the status of this work? *Qujannamiik*.

Chairman: Thank you, Mr. Mike. Ms. Tihon, go ahead.

Ms. Tihon: Thank you, Mr. Chair, and thank you for the question. The Qulliq Energy Corporation is currently preparing a financial strategy, mainly to focus on how we can fund our infrastructure needs, especially on the infrastructure for the critical need to replace our old infrastructure. With regards to that request, I would have to come back to the committee and provide you more information on why this information was not presented to you, but we are prepared to currently to provide government with the finance strategy to discuss option for financing, not just the debt, but also the capital infrastructure that is critically needed. Thank you, Mr. Chair.

Chairman: Thank you for your response. And just for the benefit of Nunavummiut who are following this hearing, can Qulliq Energy Corporation elaborate on the reasons why it has requested a federal takeover of its historical debt? Thank you. Go ahead.

Ms. Tihon: I think the answer is looking at how Qulliq Energy Corporation can fund the infrastructure. So historically, *Qulliq Corporation Act*, the infrastructure needs are funded through debt. And historically borrowed money from third parties consistently in order to replace the old plants, replace the generators that are required to provide reliable and safe energy across the territory, that considering the tax base and how much revenue, because QEC is not structured in a way that we can accumulate significant surplus on the services we provide to the communities, that created the situation where it's difficult to find those capital infrastructure needs with third party debt.

ᐅᖃᐅᓯᙱᓚᐅᖅᑕᕗᑦ 2025–2026 ᐊᕐᕌᒎᖓ. ᓱᖁᐃᖅᓯᒪᔪᖓ ᑖᒃᑯᐊ ᖁᓪᓕᒃᑯᑦ ᒫᓇᐅᔪᖅ ᑭᐅᓇᓱᓕᖅᑐᑦ ᓄᑖᙳᕆᐊᖅᑕᐅᓯᒪᔪᓄᑦ ᐱᓕᕆᔾᔪᑎᒃᓴᓄᑦ ᐸᕐᓇᐃᔾᔪᑎᒃᓴᓂᒡᓗ ᐊᐅᓚᔾᔭᒃᑕᐅᔭᕆᐊᓕᖕᓄᑦ ᐋᖅᑭᒃᓱᐃᓯᒪᓕᖅᑑᑎᒃ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓪᐋᑕ. ᐊᐱᖅᑯᑎᒃᓴᖅᑕᖃᖅᐸ ᓱᓕ ᑲᑎᒪᔩᓂᑦ? ᒪᒥᐊᓇᖅ. ᒥᔅᑕ ᑲᐅᑐᒃ.

ᑲᐅᑐᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒪᖅᓯᒪᔪᖅᓱᐅᖅᑎᒃᑯᑦ ᑎᑎᕋᕝᕕᖓᓄᑦ ᐊᐱᕆᔪᖓ, ᑎᑎᕋᕝᕕᖓ ᑕᒪᖅᓯᒪᔪᖅᓱᐅᖅᑎᒃᑯᑦ ᐅᓂᒃᑳᖓ 2024-2025ᒥ ᑮᓇᐅᔭᖅᑐᕈᑎᕙᓂᖏᓐᓂᒃ ᖁᓪᓕᒃᑯᑦ ᐅᖃᖅᓯᒪᖓᒪᑕ ᑯᐊᐳᕋᓖᓴᒃᑯᒡᒎᖅ ᐊᖓᔪᖅᑲᐅᑎᖏᑦ ᐊᑐᓕᖅᑎᑦᑎᓯᒪᙱᒪᒪᑕ ᑕᒪᒃᑯᓂᖓ ᓈᓴᐃᔾᔪᑎᓄᑦ ᒪᓕᒐᕆᓂᐊᖅᑕᖏᓐᓄᑦ ᐊᐅᓚᑦᑎᔾᔪᑎᐅᔪᑦ ᑕᐃᒃᑯᐊ ᐊᑐᖅᑕᐅᓂᖏᑦ ᐃᓚᒃᓴᔭᐃᑦ ᓵᕐᓗ ᑭᓐᓂᖅᑐᐃᑦ ᐊᒻᒪ ᐱᖁᑎᒋᔭᖏᑦ ᓈᓴᖅᑕᐅᔾᔪᑎᖏᓐᓄᑦ ᑕᐃᒪᓐᓇ ᖃᐅᔨᔪᓐᓇᓚᐅᙱᒪᒪᑕ ᐋᖅᑮᒋᐊᖃᕐᒪᖔᑕ. ᑕᐃᒃᑯᐊ ᑮᓇᐅᔭᐅᙱᑦᑐᑦ ᐱᖁᑎᒋᔭᖏᑦ ᑎᑭᓪᓗᒍ ᒫᑦᓯ 31, 2025 ᑕᐃᒪᓐᓇ ᐅᖃᖅᓯᒪᖓᒪᑕ. ᑎᑎᕋᕝᕙᓯ ᓂᕆᐅᒃᐸᑦ ᐅᓂᒃᑳᓂᒃ ᑐᓂᔭᐅᓂᐊᕐᓂᖏᓐᓂᒃ ᑖᒃᑯᐊ ᒦᒃᓵᓄᑦ 2025-2026 ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓄᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑲᐅᑐᒃ. ᒥᔅ ᐃᐅᓪᐋᑕ, ᐊᑏ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒡᓗ ᐊᐱᕆᓚᕝᕙ. ᐃᐧ, ᐊᓪᓚᒡᕙᕗᑦ ᑖᒃᑯᓂᖓ ᐅᓂᒃᑳᓂᒃ ᐱᓯᒪᓕᖅᑐᑦ 2025-2026ᒥ ᑮᓇᐅᔭᓂᒃ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᖅᑎᓪᓗᒍ 17ᖑᔪᓄᑦ ᓄᓇᓕᖕᓄᑦ ᐊᐅᓪᓚᓚᐅᖅᑐᒍᑦ 2025ᖑᑎᓪᓗᒍ ᓯᑎᐱᕆᒥ. ᑖᒃᑯᐊ ᓈᓴᖅᑕᐅᓂᖏᑦ ᐱᖁᑎᒋᔭᖏᑦ ᐱᓪᓗᒋᑦ ᐊᖓᔪᖅᑲᐅᑏᓪᓗ ᑖᒃᑯᓂᖓ ᐱᓕᕆᐊᖃᖅᓯᒪᓕᕆᓪᓗᑎᒃ. ᑖᒃᑯᐊ ᒥᑦᑎᒪᑕᓕᖏᑦᑐᓗᒃᑖᑦ ᑖᒃᑯᓂᖓ ᐱᕚᓪᓕᖅᓯᒪᔩᕙᓗᐊᑦ ᐅᔾᔨᕆᓚᐅᖅᑕᕗᑦ ᐊᓯᖏᓪᓗ ᐱᖁᑎᒋᔭᐅᔪᑦ ᑖᒃᑯᐊ ᐊᒥᒐᓚᐅᕐᒪᑕ ᓈᓴᐃᔾᔪᑎᕙᓃᑦ. ᐃᖏᒃᑯᖅᑐᑦ ᐅᓂᒃᑳᖓ 2025-2026 ᐅᓂᒃᑳᓂ ᑕᐃᑲᓂ ᑖᒃᑯᐊ ᓈᓴᖅᑕᐅᓂᖏᓐᓄᑦ ᐱᖁᑎᒋᔭᐅᔪᑦ ᐱᓪᓗᒋᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓪᐋᑕ. ᑖᒃᑯᓂᖓ ᐊᓯᐊᓅᓚᐅᙱᓐᓂᑦᑎᓐᓂᒃ ᖁᓪᓕᒃᑯᑦ ᓇᑐᓇᐃᖅᓯᔪᓐᓇᖅᐸᑦ ᖁᓪᓕᒃᑯᑦ ᖃᓄᖅ ᑖᔅᓱᒥᖓ ᐋᖅᑭᒃᓱᐃᖓᒪᖔᑕ? ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑎᕼᐋᓐ.

As a result, we were looking for options. We're not necessarily looking at the federal government. We're looking at different options on how we can support that financial need. In the past years there were discussions with the Government of Nunavut, and the Government of Nunavut has supported us where they took over some of that debt and converted it into the GN debt that we have today. So today we have a hybrid debt partially with a third party and another part with the Government of Nunavut. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Tihon. Sorry, Mr. Mike, you had other questions. Go ahead.

Mr. Mike: (interpretation) Thank you, Mr. Chairman. I have a question to the Auditor General's Office in regards to Qulliq Energy Corporation's (no interpretation) response to the Standing Committee reported on the review of the 2023-2024 Public Accounts indicated that Qulliq Energy Corporation "is currently working on a response to the office of the Auditor General's observation and will report their funding once completed."

Have these been provided to your office? Thank you.

Chairman: Thank you, Mr. Mike. Go ahead, Ms. Awada.

Ms. Awada: Thank you, Mr. Chairman, and thank you for the question. Management has provided our office an official response to our formal inventory management letter that we issued in August 2024 that included our findings from the 2023-2024 and 2024-2025 fiscal year. In addition, we've updated our management letter in March 2026 with our findings from the 2025-2026 fiscal year. It is our understanding that Qulliq Energy Corporation is currently in the process of responding to our updated management letter

ᑎᕼᐋᓐ (ᑐᑭᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕙᑦ. ᖃᐅᔨᒪᔪᒍᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᓄᑦ ᖃᐅᔾᔭᐅᔪᑦ ᐅᓂᒃᑳᖕᒋᓐᓂ. ᑖᒃᑯᓂᖓ ᐱᓕᕆᐊᖃᖅᑐᒍᑦ ᓴᓇᓇᓱᒃᓗᑕ ᖁᓪᓕᒃᑯᑦ ᒪᓕᒐᖅᑎᒍᑦ ᐊᑭᓕᖅᓱᕆᐊᖃᖅᑕᕐᒋᓐᓂᒃ ᐊᑑᑎᖃᑦᑎᐊᕆᐊᖃᕐᒪᑕ ᓄᓇᓕᖕᓂ 25ᓂ ᓇᐃᓴᐃᓂᕐᒧᑦ ᑖᓐᓇ ᐱᔾᔪᑎᒋᓪᓗᒍ ᓯᕗᓂᒃᓴᑦᑎᓐᓄᑦ ᓈᓴᐃᔫᒃᓴᐃᑦ ᐱᖁᑎᒋᔭᐅᔪᓂᒃ. ᓂᐅᕕᖅᑕᐅᕙᓪᓕᐊᔪᑦ ᐊᑐᖅᑕᐅᕙᓪᓕᐊᔪᓪᓗ ᓈᓴᖅᑕᐅᓂᕐᒋᑦᑐᑦ ᐱᖁᑎᒋᔭᐅᔪᑦ. ᑕᐃᒪᓐᓇ ᐃᖅᑲᓇᐃᔭᓕᖅᑐᒍᑦ ᑭᐅᓇᓱᒃᓗᒋᑦ ᑖᒃᑯᐊ ᓄᓇᓕᖕᓂ 25ᖑᔪᓂ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᓄᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᑭᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑭᐅᒐᕕᑦ. ᐊᓯᐊᓅᓚᐅᙱᓐᓂᖓᓂ 15 ᒥᓂ ᕿᑲᑕᐃᓐᓇᕐᓂᐊᖅᐳᒍᑦ. ᖁᔭᓐᓇᒦᒃ.

>>ᓄᖅᑲᑕᐃᓐᓇᖅᑐᑦ 10:11 ᐱᒋᐊᒃᑲᓂᖅᑐᑦ 10:34

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᑭᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐅᑎᒃᑲᓐᓂᕐᒥᒐᔅᓯᑦ. ᑭᖑᓪᓕᕐᒧᑦ ᐊᐱᖅᓱᕐᓇᐅᔪᓄᑦ ᑲᔪᓯᑎᐊᓚᐅᙱᑎᓂᑦᑎᓐᓂ, ᖁᓪᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᐱᖅᑯᑎᔅᓴᒃᑲᓐᓂᖅᒪ.

ᐅᖃᐅᓯᐅᖃᑦᑕᖅᓯᒪᒻᒪᑕ ᐊᑭᓕᔅᓱᖅᑲᐅᔪᐃᑦ ᑲᑎᒪᕐᔪᐊᕐᕕᒻᒥ ᖁᓪᓕᒃᑯᑦ. ᑖᓐᓇ ᐅᖃᓕᐊᖅᑐᖅᓯᒪᔪᖅ ᖁᓪᓕᒃᑯᓐᓂᙵᖅᑐᖅ ᓇᓗᓇᐃᖅᓯᒍᓐᓇᖅᑳ ᖃᓄᖅ ᐊᑯᓂ, ᖃᖓ ᒐᕙᒪᑐᖅᑲᒃᑯᑦ ᑭᐅᔪᕐᓗᐊᕐᒪᖔᑕ ᖁᓪᓕᒃᑯᑦ ᐊᐱᖅᑯᑎᖓᓄᑦ ᐱᓇᓱᐊᕈᓯᐅᔪᖅᑐᒥᓲᓐᓃᑦ, ᑕᖅᑭᐅᔪᖅᑐᒥᓲᓐᓃᑦ, ᐊᕿᒡᔪᖅᑐᒥᓪᓲᓐᓃᑦ ᑭᐅᔭᐅᓯᒪᕕᓯᑦ ᑭᐅᔭᐅᔪᕐᒪᖔᔅᓯᑦ? ᖃᓄᖅ ᐊᑯᓂ ᑭᐅᔭᐅᔅᓯᓂᐊᕐᒪᖔᔅᓯᑦ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓂᑦ ᐊᑭᓕᔅᓱᖅᑲᒥᓂᕐᒋᓐᓂᑦ ᑎᒍᓯᔪᕐᒪᖔᑕ ᒐᕙᒪᑐᖅᑲᒃᑯᑦ. ᐅᖃᓕᐊᕈᓐᓇᖅᓯᔪᑎᑦ, ᒥᔅ ᑎᕼᐋᓐ.

ᑎᕼᐋᓐ (ᑐᑭᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᒡᒍᕐᓇᖅᑑᒐᓗᐊᖅ, ᐃᒃᓯᕙᐅᑖᖅ, ᐅᓪᓗᖕᒋᓐᓂ ᐋᖅᑭᑦᑕᐅᓯᒪᔪᓂᑦ ᖃᖓ ᑭᐅᔾᔪᒪᖔᑦᑕ ᑭᐅᔭᐅᔾᔪᒪᖔᑦᑕ ᐅᖃᐅᔾᔭᐅᓯᒪᙱᓇᑦᑕ ᐊᒻᒪᓗ ᑕᐃᒃᑯᐊ ᑎᒍᓯᒍᒪᓂᖅᑐᑎᑦ ᐅᖃᓚᐅᖅᓯᒪᙱᒻᒪᑕ ᓱᓕ ᐊᑭᓕᔅᓱᖅᑲᖅᓂᒃ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖕᒋᓂᒡᒎᖅ ᐅᖅᑲᖅᑎᖅᑳᓚᐅᖅᑐᑕ ᒐᕙᒪᑐᖅᑲᒃᑯᑦ ᐅᖅᑲᖅᑎᕆᔭᐅᒍᒪᒻᒪᑕ, ᓱᓕ ᑭᐅᔭᓚᐅᙱᑦᑐᒍᑦ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᑭᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᑭᐅᒐᕕᙵ. ᓅᕆᐊᓕᖅᑕ. ᑭᓱᑐᐃᓐᓇᐃᑦ ᐊᑭᖅᑲᖃᔭᖅᑐᐃᖅᑲᐃ ᐊᐱᖅᑯᑕᐅᒍᓐᓇᙳᓯᓕᕐᒥᔪᑦ

and developing an action plan to address the recommendation. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Questions from members?

Mr. Kautuk: Thank you, Chair. This is for the office of the Auditor General. The office of the Auditor General's Report on the 2024-2025 financial statement of the Qulliq Energy Corporation indicates that the corporation management "has not completed, not implemented reliable count procedures and appropriate procedures to account for the usage of its spare parts and lubricants inventory. As a result, you were unable to determine whether any adjustment might be report necessary to report non-financial assets as of March 31, 2025."

Does your office expect to report similar concerns regarding the corporation's 2025-2026 financial statement? Thank you, Chair.

Chairman: Thank you, Mr. Kautuk. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. Yes, our office does expect to report similar concern for the 2025-2026 financial audit. We travelled to seven communities during August and September 2025 to observe the corporation's seven inventories counts being performed in order to assess progress assess progress management has made in addressing the significant control deficiencies that were noted in prior years. As in prior years, while we observed there were some progress made in the organization of these inventories, we continue to note significant deficiencies. So, as such, our independent auditor's report for 2025-2026 will continue to include a qualification for the scope limitation on spare parts and lubricant inventories. Thank you, Mr. Chair.

ᓵᖓᔭᐅᔾᔪᑎᔅᓴᓇᒍᓐᓇᖅᑕᖏᑦ ᒐᕙᒪᒃᑯᑦ. ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕘᑉ ᒐᕙᒪᖓᓐᓄᑦ ᐊᐱᕆᒍᒪᔪᖓ. 2024-2025-ᒥ ᑮᓇᐅᔭᖅᑐᕈᑎᒥᓂᖏᑦ ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ ᐊᒥᓱᑲᓪᓚᐅᒻᒪᑕ ᑐᔅᓯᖀᖑᓯᒪᔪᐃᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᑭᓖᖁᔭᐅᓯᒪᓂᐅᔪᐃᑦ, ᒐᕙᒪᒃᑯᓐᓄᓪᓗ ᖃᐅᔨᓴᔅᓴᐅᑦᑎᐊᕐᑎᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᑮᓇᐅᔭᖏᑦ ᑕᐃᒍᖅᑕᐅᓯᒪᑎᓐᓇᒋᑦ. ᐊᒻᒪ, ᑖᒃᑯᐊ ᐅᖃᐅᓯᖃᖅᓯᒪᓪᓗᑎᒃ ᐊᐍᑕᐅᑲᒻᒪᑦᑐᒥᓂᐅᓂᖃᖅᑐᑎᒃ, ᐊᑐᐊᒐᕐᒥᒃ ᐊᑐᑲᒻᒪᑦᑐᒥᓂᐅᓂᖃᐃᓪᓗᑎᒃ ᐋᓐᓂᖅᑕᐅᔪᒥᓂᐅᓂᖃᐃᓪᓗᑎᒃ, ᖁᓗᔪᕐᓂᐊᖅᑕᐅᔪᒥᓂᐅᓂᖃᐃᓪᓗᑎᒃ ᑕᒪᒃᑯᓂᖓᕈᓘᔭᖅ. ᓯᕗᓂᑦᑎᓐᓂᒃ ᐊᑭᓕᖅᑕᐅᔪᖃᑐᐃᓐᓇᓇᐊᖅᑲᑖᖓᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᒥᔅᓴᐅᓯᔭᐅᒍᓐᓇᖅᓯᑖᖓᑦ ᖃᑦᑎᓂᒃ ᑮᓇᐅᔭᓂᒃ ᐊᑭᓕᖅᑕᐅᒋᐊᖃᑖᕐᒪᖔᑕ ᑕᐃᒃᑯᐊ ᐱᑯᑦᑐᑦᑕᒥᓂᐅᓂᖃᖅᑐᐃᑦ ᐊᒻᒪ ᓇᓗᓇᖅᑎᓪᓗᒋᑦ ᖃᓄᐃᑦᑐᖅᑲᓪᓚᓇᕐᓂᕐᒪᖔᖅ ᑖᒃᑯᐊᓗ ᐅᑉᐱᓇᓪᓚᓇᒪᖔᑕ ᐊᑭᓕᖅᑕᐅᒍᒪᓯᒪᔪᐃᑦ.

ᑖᓐᓇ ᒥᔅᓴᐅᓯᔭᐅᓯᒪᓕᓚᐅᖅᓯᒪᒻᒪᑦ ᒫᑦᓯ 31-ᖑᑎᓪᓗᒍ, $64.522-ᒥᓕᐊᓐᓂᒃ ᑕᕝᕗᖓ. ᑖᓐᓇ ᒥᑭᓂᖅᓴᐅᔪᖅ 50.7%-ᒥᒃ, $130.958-ᒥᓕᐊᙳᓂᖃᖅᑕᐅᔪᒻᒪᑕ 2023-2024-ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᒃ. ᓱᒻᒪᓗᑯᐊ ᑲᑕᒋᐊᖅᑕᐅᓯᒪᕙᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ. ᒥᔅᑕ ᓴᖕ, ᑭᐅᒋᐊᕈᓐᓇᓕᖅᑐᑎᑦ.

ᓴᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᑲᑎᒪᔨ ᐊᐱᕆᒻᒪᑦ ᑕᐃᒫᒃ. ᐅᖃᖅᑲᐅᒐᒪᐃᓛᒃ ᐅᕙᓂ ᐃᓗᓕᖏᓐᓂᒃ ᐅᖃᐅᓯᖅᑲᕈᓐᓇᙱᑲᓚᐅᖃᑦᑕ ᐊᑦᑐᖅᓯᓖᖓᑦ ᐃᖅᑲᖅᑐᐃᕝᕘᓕᕈᑦᑕ. ᐅᖃᕈᓐᓇᖅᑐᖓ ᑖᓐᓇ ᒥᑭᓪᓕᒋᐊᖅᑕᐅᓯᒪᔪᑦ ᐊᑕᐅᓯᖅ ᑕᐃᒪ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐋᖅᑮᖃᑎᒌᒍᑕᐅᔪᒻᒪᑦ ᑕᐃᒫᒃ ᐃᓚᙵᓪᓗᐊᑲᓪᓚᔅᓯᒪᕗᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᓴᖕ. ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ, ᑲᔪᓯᒋᐊᕆᑦ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖃᑦᑎᐅᓕᖅᑲᑦ ᑕᐃᒪ ᐊᑭᓕᖅᑕᐅᒍᒪᓯᒪᔪᐃᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐃᖅᑲᖅᑐᐃᕝᕘᖅᑎᑦᑎᒍᓕᓂᐅᓯᒪᔪᐃᑦ ᓵᙵᑎᓪᓗᑎᒃ ᓄᓇᕗᑦ ᒐᕙᒪᖓᓐᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Chairman: Thank you, Ms. Awada. Just before we proceed to our break, I'm wondering, can Qulliq Energy Corporation witness describe how the corporation is addressing this issue, as it has been a longstanding issue? Thank you, and go ahead, Ms. Tihon.

Ms. Tihon: Thank you, Mr. Chair, and thank you for the question. We acknowledge the findings that the Auditor General put in their report, and we also responded to the findings of their recommendation. Currently we're working to develop a cross-functional team through different departments within the Qulliq Energy Corporation to find a reliable and cost-effective solution to allow us to do effective management -- not just inventory count the management, the inventory across all the 25 communities.

Resolving this issue requires more than just a single year-end. It requires reliable procedure across the inventory cycles, from purchasing, receiving, usage, identification of obsolete items and the inventory count itself. So currently QEC is working on a (indiscernible) plan in place, and we're working to address accommodation that was fined by the Auditor General in their report. Thank you, Mr. Chair.

Chairman: Thank you for your reply, Ms. Tihon. Before we proceed to our next issue, we'll take a 15 minute break. Thank you.

>> House adjourned at 10.11; resuming at 10:34.

Chairman: Thank you all for returning. Just before we move on to the next field of questions, I just have a final question for the QEC witness. And there has been discussion on the historical debt questions in the House and whatnot for the QEC, and I'm just wondering if the witness can inform us of, you know, approximately how much longer that the federal government will be providing a

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ. ᒥᔅᑕ ᓴᓐ.

ᓴᓐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᓈᓴᐅᑏᑦ ᓴᖅᑭᑫᓱᒐᑦᑎᒍᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ, ᒪᓕᒐᓕᕆᔨᒃᑯᓐᓂᒃ ᐱᓕᕆᖃᑎᖃᓚᐅᕋᑦᑕ. ᑕᐃᒃᑯᐊ ᖃᐅᔨᒪᔭᕗᑦ ᐊᑭᓖᔾᔪᑎᒋᒋᐊᖃᓛᖅᑕᕗᑦ ᖃᑦᑎᖄᕐᒪᖔᑕ ᐋᖅᑭᒐᓱᔅᓯᒪᒪᒐᑦᑎᒍᑦ ᐱᓪᓗᑎᒍᑦ ᑕᐃᒃᑯᐊ ᒪᓕᒐᓕᕆᔨᒃᑯᓐᓂᒃ. ᐱᑕᖃᒃᑲᓐᓂᕐᒪᖔᖅ ᐊᓯᖏᓐᓂᒃ ᖃᐅᔨᒪᙱᑦᑐᒍᑦ ᒫᓐᓇ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᓴᓐ. ᑕᕝᕙ ᑖᒃᑯᐊ ᐊᐱᖅᑯᑕᐅᓂᐊᖅᑲᐅᔪᐃᑦ ᑕᕝᕙᓂ ᐱᔾᔪᑎᑕᒻᒥᒃ. ᑕᐃᒪ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦᑕ ᑲᑎᒪᔨᖏᑕ ᐋᖅᑭᔅᓯᒪᔭᖏᑦ, ᐊᐱᖅᑯᑎᔅᓴᖃᕐᕕᐅᕙᑦ? ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ, ᑲᔪᓯᒋᐊᕆᑦ.

ᖃᐸᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒃᑲ ᐱᔾᔪᑎᖃᙳᓱᑦᑐᑦ ᓯᕗᓪᓕᐅᑎᓗᒋᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᖓᑦ. ᑐᑭᓯᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᓴᖅᑭᖅᑕᐅᓯᒪᔪᑦ ᐊᓪᓚᕝᕕᖓᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᐅᖃᖅᓯᒪᒻᒪᑕ ᐅᖃᓕᒫᕐᓗᒋᑦ:

“ᐱᑐᖃᕐᓂᒃ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑐᓄᑦ ᒪᓕᑦᑕᐅᒋᐊᓖᑦ ᐊᑐᓕᔪᒻᒪᑕ ᒐᕙᒪᒃᑯᓐᓂ ᐄᐳᕈ 1, 2022-ᖑᑎᓪᓗᒍ. ᓄᑖᖅ ᒪᓕᑦᑕᐅᖃᑦᑕᕆᐊᓖᑦ ᐋᖅᑭᔅᓯᒪᔪᑦ ᖃᓄᖅ ᑎᑎᕋᖅᑕᐅᒋᐊᖃᕐᒪᖔᑕ ᐅᓂᒃᑳᓕᐊᖑᒋᐊᖃᕐᒪᖔᑕᓗ ᐱᕐᑯᑏᑦ ᐱᑐᖃᐅᓗᐊᕐᓂᑯᒧᑦ ᐊᑐᖅᑕᐅᔾᔭᕈᓐᓃᖅᑐᐃᑦ ᐊᒻᒪ ᓴᒃᑯᑦᑕᐅᓂᕆᓂᐊᕐᓂᖏᓐᓄᑦ ᐊᑭᑐᔪᒥᓃᑦ ᐱᕐᑯᑎᒋᔭᐅᒍᓐᓃᕐᓗᑎᒃ ᐱᔨᑦᑎᕋᕈᑕᐅᒍᓐᓃᕐᓗᑎᓪᓗ.”

ᒐᕙᒪᒃᑯᑦ ᐱᕐᑯᑎᖃᕐᖢᑕ ᐃᓪᓗᓂᑦ, ᓱᓇᒃᑯᑖᕐᓂᑦ, ᓄᓇᓯᐅᑎᓂᑦ, ᐃᒋᑕᐅᑦᑎᐊᕆᐊᖄᖅᑐᓂᒃ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑲᑕ, ᐆᑦᑑᑎᒋᓗᒍ; ᒐᕙᒪᒃᑯᑦ ᓴᓗᒻᒪᖅᓴᐃᖅᑳᕆᐊᖃᑐᐃᓐᓇᕆᐊᖃᖓᑕ ᐃᑭᐊᖅᑎᔅᓴᖓᑦ ᓱᕈᕐᓇᖅᑲᑦ. ᑕᒪᒃᑯᐊ ᐊᑎᖃᖅᑎᑕᐅᓲᖑᒻᒪᑕ ᐱᕐᑯᑎᓄᑦ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑐᐃᑦ ᖃᓄᖅ ᑲᒪᒋᔭᐅᒋᐊᖃᕐᒪᖔᑕ. ᐊᓪᓚᕝᕕᓯᓕ ᖃᓄᖅ ᑕᑯᓯᒪᕙ ᒐᕙᒪᒃᑯᑦ ᐊᑐᓕᖅᑎᑦᑎᓯᒪᓂᕆᔭᖏᓐᓂᒃ ᓄᑖᖑᔪᓂᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᒋᐊᓕᓐᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐊᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒻᒪᑦ ᑕᐃᒫᒃ. ᐅᖃᖅᑲᐅᒐᑦᑕ

response to QEC on that question, and, you know, do you have a timeline? Could it be next week, next month or next year? Just so we can get a bit of a knowledge on about how long QEC might be waiting to hear that response from the federal government on the takeover of the historical debt. Thank you. And go ahead, Ms. Tihon.

Ms. Tihon: Thank you, Mr. Chair. Unfortunately, I do not have a timeframe, as the federal government hasn't formally responded to any of the letters that we sent or that we see a formal interest from them to take over the debt. So I think the communication on how we're going to manage and service the debt has to start with the Government of Nunavut first, and then we'll continue to talk with the federal government to ask for their support. There are current discussions right now, but nothing has been formalized or there's a formal response from the Government of Canada. Thank you, Mr. Chair.

Chairman: Thank you for your reply. We'll move on to questions on disclosure of contingent liabilities. Any questions from members? Mr. Attagutaluk.

Mr. Attagutaluk: Thank you, Chairman. This question is for the Government of Nunavut. The 2024-2025 Public Accounts indicate that "there are a number of claims and certain litigation cases outstanding against the government for which the outcomes are not determinable, including a number of cases where an amount is not specified. The nature of these claims includes wrongful dismissal, breach of policy, personal injury, sexual abuse, negligence, wrongful arrest and assault. Where it is likely that there will be a future payment and a reasonable estimate of the amount can be made, the government has recognized a liability. For those pending cases where their outcome is not determinable and a reasonable estimate of the claim can be made as at March

ᒪᑐᐃᖅᓱᒍᑎᑦᑎᓐᓂᒃ, ᐊᕐᕌᓂ ᒐᕙᒪᒃᑯᑦ ᐋᖅᑭᒋᐊᕆᓯᒪᓐᓂᖓᑕ ᐊᒥᓱᑲᓪᓛᓗᓐᓂᒃ ᖃᐅᔨᓯᒪᔪᔭᑦᑎᓐᓂᑦ ᖃᓄᖅ ᒪᓕᔅᓴᓇᐊᖅᑐᑎᒃ ᐊᑐᓕᖅᑎᑦᑎᔪᒥᓂᐅᓪᓗᑎᓪᓗ ᒫᓐᓇ ᐃᓱᒫᓘᑎᖃᕐᕕᒋᔪᓐᓃᖅᑕᕗᑦ ᒪᓕᑉᐸᑦᑕᖏᑦ ᐱᕐᑯᑎᖏᓐᓂᒃ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑐᓄᑦ ᒪᓕᑦᑕᐅᕙᑦᑐᓂᑦ. ᐊᕐᕌᒍᑕᒫᖅ ᑖᒃᑯᐊ ᑲᒪᒋᔭᐅᖃᑦᑕᕆᐊᖃᖓᑕ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᑕᕝᕙᖓᑐᐊᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐊᓪᐋᑕ. ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ, ᑲᔪᓯᒋᐊᕆᑦ.

ᖃᑉᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒃᑲ ᑕᐃᒪ ᑐᕌᖓᓐᖑᓱᓕᕐᒥᔪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᐱᓕᕆᔭᖏᓐᓄᑦ. ᓄᑖᑦ ᑮᓇᐅᔭᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᒃ ᐱᔾᔪᑎᓕᒃ ᐱᕐᑯᑏᑦ ᐊᑐᖅᑕᐅᒍᓐᓃᕐᓂᐊᖅᑎᓪᓗᒍ ᒪᓕᑦᑕᐅᒋᐊᓕᓐᓂᒃ. ᑐᑭᓯᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᐃᓗᐊᓃᑦᑐᖅ ᒪᑉᐱᒐᖓᑦ 64-ᒥ, 2024-2025-ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂᒃ ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ ᓄᓇᕘᑉ ᒐᕙᒪᖓᑕᒎᖅ, ᐅᖃᓕᒫᕐᓗᒋᑦ;

“ᐱᖃᖓᑦ ᐊᐅᓚᑦᑎᒻᒪᑦ ᐃᓪᓗᓂᒃ ᖃᐅᔨᒪᔭᐅᔪᓂᒃ ᐃᑭᐊᖅᑎᔅᓴᕐᓗᑦᑐᓂᒃ ᖃᓄᖅ ᐋᓐᓂᐊᓕᕐᓇᖅᑐᓂᒃ ᐃᑭᐊᖅᑎᔅᓴᓐᓂᒃ ᐋᖅᑭᔅᓴᓐᓂᒃ ᒨᑯᕆᓐᓂ ᐅᕝᕙᓘᓐᓃᑦ PCB-ᓕᓐᓂ ᐋᓐᓂᐊᖅᑖᕈᑕᐅᒍᓐᓇᖅᑐᓂᑦ ᐃᓪᓗ ᓱᕋᑦᑕᐅᓕᖅᑎᓪᓗᒍ. ᒪᓕᒐᖅᑎᒍᑦ ᒪᓕᒋᐊᖃᕐᓂᖃᖓᑕ ᒪᓕᒋᐊᖃᖅᑐᑎᒃ ᑲᓇᑕᒥ ᐃᖅᑲᓇᐃᔮᕐᒥ ᐋᓐᓂᐊᖅᑕᐃᓕᓕᕆᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᖅᑐᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᖏᓐᓂᒃ. ᒐᕙᒪᒃᑯᑦ ᐃᓕᔭᖅᓯᓯᒪᒻᒪᑕ ᑲᒪᒋᔭᐅᔭᕆᐊᓕᓐᓂᒃ ᐱᔾᔪᑎᖃᖅᑐᓂᑦ ᐲᔭᖅᑕᐅᓂᖏᓐᓄᑦ ᖃᓄᖅ ᑲᒪᒋᔭᐅᖅᑳᕆᐊᖅᑲᕐᒪᖔᑕ ᐃᑭᐊᖅᑎᔅᓴᐃᑦ, ᐋᖅᑭᔅᓴᐃᓪᓗᓐᓃᑦ, PCB-ᓪᓗᓐᓃᑦ ᐲᔭᖅᑕᐅᓚᐅᖅᑎᓐᓇᒋᑦ ᓱᔭᐅᖅᑳᕆᐊᖅᑲᕐᒪᖔᑦ ᐋᖅᑭᔅᓯᓯᒪᒻᒪᑕ ᐊᒻᒪᓗ ᐊᕐᕌᒍᑦᑐᐊᖅ ᐊᑐᖅᑕᐅᒍᓐᓃᓛᓕᖅᑎᓪᓗᒍ ᖃᓄᐃᓕᐅᖅᑕᐅᒋᐊᖅᑲᕐᒪᖔᖅ ᐃᓪᓗᒥᓂᖅ. ᒐᕙᒪᒃᑯᑦ ᕿᒥᕐᕈᖃᑦᑕᖓᑕ ᑕᒪᒃᑯᓂᖓ ᒥᔅᓴᐅᓯᔭᐅᓯᒪᔪᓂᑦ.”

ᖃᓄᐃᓕᖓᓕᖅᑲᓪᓕ ᑖᓐᓇ ᐊᑐᓕᖅᑎᑕᐅᒐᓱᔅᓯᒪᓂᕆᔭᖓ ᓄᑖᖅ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᒃ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕕᖏᓐᓄᑦ ᑎᒥᕐᑯᑎᖏᓐᓄᓪᓗ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ.

31, the total amount of those claims is estimated at $64.522 million." This is a decrease of over 50.7 percent from the $130.958 million included in the 2023-2024 Public Accounts. What accounts for the decrease? Thank you, Chair. **Chairman**: Thank you, Mr. Attagutaluk. Mr. Young, go ahead. **Mr. Young**: Thank you, Mr. Chair, and thank you to the member for the question. As we stated in past hearings, we can't share the details of what is in that list because it affects our position when we have legal disputes in court. I can confirm that the majority of that change of the decrease in the liability is because of one large settlement that the Government of Nunavut had. There is a non-disclosure on that, I believe, and I can't share the details of it, but it was one large settlement. Thank you, Mr. Chair. **Chairman:** Thank you, Mr. Young. Go ahead, Go ahead, Mr. Attagutaluk. **Mr. Attagutaluk:** Thank you, Chair. What is the total number of "claims and threatened litigation cases outstanding against the Government of Nunavut"? **Chairman:** Thank you, Mr. Attagutaluk. Mr. Young. **Mr. Young**: Thank you, Mr. Chair. When we value this number for the Public Accounts, we work with the Department of Justice to provide information. Essentially what we record are the cases that we know about that are likely to be paid out and that we can put a value on, and that's what Justice provides to us. Us in finance, we don't have a total number of	**ᔭᕐ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᒪᓕᑦᑕᐅᒋᐊᓕᒃ ᐋᖅᑭᑦᑕᐅᓯᒪᓕᖅᑐᖅ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕕᓕᒫᖏᓐᓂᒃ, ᑮᓇᐅᔭᓕᕆᔾᒃᑯᑎᓐᓄᑦ ᑖᓐᓇ ᐋᖅᑭᑦᑕᐅᓯᒪᓕᖅᑐᖅ ᒐᕙᒪᓕᒫᕐᒧᑦ ᑮᓇᐅᔭᓕᕆᔾᑦᑎᓐᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᕐ. ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ, ᓱᓕᒃᑲᓐᓃᖅ? **ᖃᐸᓗᑦᓯᐊᖅ** (ᑐᓵᔨᑎᒍᑦ): ᐄ’. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᓐᓄᑦ ᑕᐃᒪ ᑲᓇᑕᒥ. ᐊᓪᓚᕝᕕᓯᑦ ᒪᑐᐃᖅᓯᒍᑎᖓ ᑲᑎᒪᔩᖅᓛᖑᔪᓄᑦ 2025 ᑕᓚᕖᓴᒃᑯᑦ ᓈᓚᓐᓂᖃᖅᑎᑦᑎᑎᓪᓗᒋᑦ ᐱᓪᓗᒋᑦ 2023-2024 ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖕᒋᓐᓂᑦ ᐅᖃᖅᓯᒪᓚᐅᕐᖓᑦ, ᐅᖃᓕᒫᕐᓗᒋᑦ: “ᐊᓯᒃᑲᓐᓂᖓ ᐱᒻᒪᕆᐊᓗᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᓯᔾᔨᖅᑕᐅᓂᖅ ᐊᒡᒋᕐᖓᑦ. ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔨᖏᑦ ᐋᖅᑭᒋᐊᕆᓯᒪᒻᒪᑕ ᖃᓄᖅ ᐅᓂᒃᑳᖃᖃᑦᑕᕐᓂᐊᕐᒪᖔᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖕᒋᓐᓂᒃ ᐱᖃᑕᐅᑎᑦᑎᓪᓗᑎᒃ ᓄᑖᕐᒥᒃ ᐅᓂᒃᑳᓕᐅᕈᑎᐅᔪᒥᒃ ᐊᑐᓕᓖᖅᑐᒥᒡᒎᖅ ᐄᐳᕆ 1, 2026-ᒥ.” ᑖᒃᑯᐊ ᓄᑖᑦ ᐅᓂᒃᑳᓕᐅᕈᑏᑦ ᐊᓯᔾᔩᓪᓗᐊᑲᓪᓚᔅᓯᒪᒻᒪᑕ ᖃᓄᖅ ᑐᑭᓯᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᓴᖅᑭᖅᑕᐅᕙᒻᒪᖔᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᕐᓂᒃ ᐱᖃᓯᐅᔾᔨᓪᓗᑎᒃ ᑎᑎᕋᖅᓯᒪᔪᓂᑦ ᐲᔭᐃᕕᐅᕇᖅᓯᒪᓕᖅᑎᓪᓗᒋᑦ ᐱᖅᑯᑎᒋᔭᖅᒋᑦ ᐊᑭᓕᔅᓴᖅᒋᓪᓘᓐᓃᑦ. ᓴᙱᓈᖅᑐᒍᒃ ᑲᔪᕐᒋᖅᓴᖃᕗᑦ ᑮᓇᐅᔭᓕᕆᔾᒪᑎᒃ ᖃᐅᔨᓴᓇᐊᖃᑦᑕᖅᑯᓕᖅᑐᒍ ᖃᓄᖅ ᐊᑦᑐᐃᓂᐊᖅᒪᖔᑕ ᓄᑖᖅ ᐅᓂᒃᑳᓕᐅᕈᑎᐅᖃᑦᑕᓂᐊᖅᑐᖅ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖕᒋᓐᓂᒃ ᐅᓂᒃᑳᖃᖅᓂᖕᒋᓐᓂ ᓄᑖᕈᑎᐊᖅᑕᐅᒋᐊᖃᑐᐃᓐᓇᕋᔭᖅᐸᓪᓚᐃᒻᒪᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖕᒋᑦ. ᖃᓄᖅᓕ ᐊᓪᓚᕝᕕᓯ ᑕᑯᓯᒪᕙ ᒐᕙᒪᒃᑯᑦ ᐊᑐᓕᖅᑎᑦᑎᒐᓱᐊᖅᑎᓪᓗᒋᑦ ᓄᑖᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᖃᑦᑕᓇᐊᖃᖅᓂᐊᖅᑐᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅ ᐃᐅᑦᐋᑕ, ᑲᔪᓯᒋᐊᓇᑦ. **ᐃᐅᑦᐋᑕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᑦᑐ ᐊᐱᕆᒻᒪᑦ. ᐅᖃᖅᑲᐅᔪᖓ ᒪᑐᐃᖅᓯᒍᑎᑦᑎᓐᓂ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑯᐊᐸᓈᓴᖕᒋᓐᓄᑦᑐ ᒪᓕᓴᖅᑕᐅᓯᒪᒻᒪᑕ ᐊᕐᕌᒍᑦᑐᐊᒥ ᓯᕗᓂᖓᒍᑦ ᐊᑐᓕᖅᑎᑕᐅᓚᐅᖅᑐᓂᒃᑯᑦ ᑲᒪᒋᔭᐅᖄᖅᓯᒪᒻᒪᑕ. ᒫᓐᓇ ᑕᑯᓯᒪᔭᑦᑎᓐᓂᒃ

litigation that's open against the government. Thank you, Mr. Chair.

Chairman: Thank you Mr. Young. I believe that's all the questions for that issue. Next one, Public Sector Accounting Board Standards. Questions from members? Go ahead, Mr. Kablutsiak.

Mr. Kablutsiak: Thank you, Chair. My line of questioning, I'll start off with the Office of the Auditor General. Information provided by the Office of the Auditor General indicates that "Asset Retirement Obligations became effective for the government as of April 1, 2022. The new standard establishes how to account for and report asset retirement obligations arising from the legal obligations associated with tangible capital assets upon their permanent removal from service. The government has assets, such as buildings, equipment, and vehicles, that may require remediation when they are retired or decommissioned. For example, the government may have to remediate buildings with asbestos. The cost of such future legal obligations are known as asset requirement obligations."

What observations does your office have concerning the government's implementation of the new accounting standard? Thank you, Chair.

Chairman: Thank you, Mr. Kablutsiak. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. As mentioned in our opening statement last year, the government had made several improvements to address the findings that we had in our report when the asset requirement obligation standard was implemented. We had no current concerns about the implementation of the asset retirement obligation standard. However, we do expect that the government will continue to

ᐅᖅᑲᓇᐊᔅᓴᖅ ᐅᖅᑲᖅᓴᕋᐃᓗᐊᕋᔭᖅᑐᒍᑦ ᐱᑎᐊᕋᑖᓗᐊᕐᒪᑕ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅ ᐃᐅᓪᐋᑕ, ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ, ᓱᓕᒃᑲᓐᓂᖅ?

ᖃᑉᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᑭᖑᓪᓕᖅ ᐊᐱᖅᑯᑎᒋᓂᐊᓕᕐᒥᔭᕋ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᓐᓄᑦ. ᖃᑦᑎᑦ ᐃᓪᓗᐃᑦ ᓇᒻᒥᓂᕆᔭᐅᕙᑦ ᐅᖅᑲᓕᒫᖅᓗᒋᑦ ᐊᐅᓚᑕᐅᕙᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᖃᐅᔨᒪᔭᐅᔪᑦ ᐃᑭᐊᖅᑎᔅᓴᕐᓗᑦᑐᐃᑦ ᐋᖅᑭᔅᓴᓖᑦ, ᒨᑯᕆᓖᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐱᓯᐱᖅᑲᖅᓂᕋᖅᑕᐅᔪᐃᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒐᕕᑦ ᑕᐃᒫᒃ. ᑎᑎᕋᖅᓯᒪᔭᕗᑦ ᑕᒪᒃᑯᐊ ᐅᕙᒍᑦ ᓵᖓᓃᙱᒻᒪᑕ. ᐅᖅᑲᕈᓐᓇᕋᓗᐊᖅᑐᖓ ᑕᐃᒃᑯᐊ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᑐᓂᒍᓐᓇᓛᖅᑕᕗᑦ ᑎᑎᖅᑲᖅᑎᒍᑦ ᑭᐅᓕᕈᑦᑕ. ᐊᒥᓲᓂᖅᓴᐃᑦ ᑕᐃᒃᑯᐊ ᐃᓗᐃᑦ ᐃᓪᓗᓕᕆᔅᔪᒃᑯᑦ ᐱᖏᑦ ᐊᒥᓲᓛᖑᔪᐃᑦ ᑕᐃᒪᐃᑦᑐᓂᒃ ᐃᓗᓕᖅᑲᑐᐃᓐᓇᕆᐊᓖᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᖏᑕᓗ ᐱᓕᕆᕙᖏᑦ $15-ᒥᓕᐊᓂᒃ ᑕᐃᓯᓯᒪᓚᐅᕋᑦᑕ, ᒫᓐᓇ $93-ᒥᓕᐊᓃᑐᐃᖅᑲᐃ ᐃᓪᓗᓕᕆᔅᔪᐊᒃᑯᑦ ᐱᖅᑯᑎᖏᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ, ᑲᔪᓯᒋᐊᕆᑦ.

ᖃᑉᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑐᑭᓯᑎᑦᑎᒋᐊᕈᑏᑦ ᐃᓗᐊᓃᑦᑐᐃᑦ ᒪᑉᐱᒐᖅ 33 2024-2025ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂ, ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ ᐅᖅᑲᓕᒫᖅᓗᒋᑦ, “ᐊᑭᖓ ᑖᓐᓇ ᖃᑦᑎᐅᓂᖓ ᐊᑭᓕᖅᑕᐅᔭᕆᐊᖅᑲᖅᓴᖅᑐᐃᑦ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑎᓪᓗᒋᑦ ᐃᓪᓗᐃᑦ ᓴᓗᒻᒪᖅᓴᐃᒍᑎᖅᑲᐃ”. $112-ᒥᓕᐊᖑᒻᒪᑕ. ᒐᕙᒪᒃᑯᑦ ᑕᐃᒪᓇᓂᑦ ᐊᑐᕆᐊᔅᓴᖅᑲᖅᑲᑦ “ᐲᔭᐃᑎᓪᓗᒋᑦ ᐊᒻᒪᓗ ᐲᔭᖅᑕᐅᓚᐅᖅᑎᓐᓇᒋᑦ ᐃᓪᓗᒥᓃᑦ ᓴᓗᒻᒪᖅᓴᖅᑕᐅᖅᑳᕈᑎᔅᓴᖏᓐᓂᑦ ᓱᕈᓗᕈᓘᔭᐃᑦ ᐃᓪᓗᒦᑦᑐᐃᑦ”? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒪᒃᑯᐊ ᒥᔅᓴᐅᓴᓯᒪᔭᑦᑎᓐᓂᒃ ᒪᓕᑐᐃᓐᓇᕋᑦᑕ

revisit the estimates on a yearly basis as the information is available. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Kablutsiak, go ahead.

Mr. Kablutsiak: Thank you, Chair. My line of questioning will be related to the Government of Nunavut. A new accounting standard concerning asset retirement obligations is now in effect. Information contained on page 64 of the 2024-2025 Public Accounts indicate that the Government of Nunavut "owns and operates buildings that are known to have asbestos, led, mercury and/or PCBs, which represents a health hazard upon demolition of the building. There is a legal obligation to remove these contaminates in accordance with Canada Occupation Health and Safety Regulations. The government has recognized an obligation related to the removal and post-removal care of asbestos, led, mercury and/or PCBs. Post-closure care is estimated to extend for up to one year after the closure of the building while demolition and decommissioning continues. The government annually reviews this estimate and adjusts for new information."

What is the status of implementing this new standard across the government's departments and public agencies? Thank you, Chair.

Chairman: Thank you, Mr. Kablutsiak. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. The requirement has been fully implemented across all departments and agencies and centralized by our comptroller, Comptrollership Division, and that's the number that's reflected in the Public Accounts. Thank you, Chair.

Mr. Chairman: Thank you, Mr. Young. Mr. Kablutsiak, go ahead.

ᓴᓗᒻᒪᖅᓴᕆᐊᖃᕐᓂᕈᑦᑎᒍᑦ ᐊᑕᖕᒋᕐᓗᒋᑦ ᖃᑦᑎᕌᕋᔭᕐᒪᖔᑦ ᑭᓱᓪᓗ ᓴᓗᒻᒪᖅᓴᖅᑕᐅᒋᐊᖃᕋᔭᕐᒪᖔᑕ ᓱᓕ ᐋᖅᑭᑦᑕᐅᓯᒪᙱᒻᒪᑕ ᐃᓪᓗᐃᑦ ᓱᖁᐃᔭᖅᑕᐅᒋᐊᒻᒪᑕ ᑲᒪᒋᒋᐊᖃᕈᓐᓃᓲᓇᒐᑦᑎᒍᑦ. ᒥᔅᓴᐅᓯᓯᒪᑐᐃᓐᓇᖅᑕᕗᑦ ᑖᒃᑯᐊ ᐊᕐᕌᒍᒥ ᑮᓇᐃᔭᑦ ᐊᑐᕐᓂᐊᖅᑐᓇᖖᒋᒻᒪᓇᑦᑕᕗᑦ ᐊᕐᕌᒎᓛᖅᑐᒥ ᐊᑐᕈᓐᓇᓛᖅᑕᕋᓗᐊᕗᑦ ᓯᕗᓂᑦᑎᓐᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᓂᔅᑕᐅᖃᐃ ᑐᖏᓕᖓ ᐊᐅᓚᔪᓐᓇᐅᑎᓕᕆᓂᕐᒧᑦ ᐅᖃᐅᓯᔅᓴᖃᖅᑲ ᐱᓕᕆᕝᕕᖓᓕ ᖃᓄᐃᓕᐅᖃᑕᐅᕙᒻᒪᖔᖅ ᐱᖁᑎᓂᒃ ᐊᑐᖅᑕᐅᓂᐊᕈᓐᓃᖅᑐᓂᒃ ᑲᒪᔪᖃᖅᑎᓪᓗᒍ? ᒥᔅᑕ ᑎᐊᕗᕈ.

ᑎᐊᕗᕈ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒐᕙᒪᓕᒫᒥ ᓄᓇᕗᒻᒥ ᐊᒥᓱᐊᓗᓐᓂᒃ ᐱᖁᑎᖃᕋᑦᑕ ᐃᓕᓴᕝᕕᓐᓂ, ᐋᓐᓂᐊᕝᕕᓐᓂ, ᐆᒪᔪᕐᓂᐊᖅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᖏᓐᓂ ᐃᓛᒃᑯᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐃᓪᓗᓕᕆᔩᒃᑯᑎᒍᑦ ᐃᓪᓗᕐᑯᑎᐊᓘᒻᒥᒻᒪᑕ ᐃᓪᓗᓕᕆᔨᕐᔪᐊᒃᑯᑎᒍᑦ, ᑖᒃᑯᐊ ᐊᐅᓚᑦᑎᔨᐅᔪᐃᑦ ᑯᐊᐸᕇᓴᐃᑦ ᓇᒻᒥᓂᖃᖅᑎᐅᒻᒪᑕ. ᑕᐃᒪᓕ ᖃᐅᔨᑉᐸᑕ ᐊᑐᖅᑕᐅᒋᐊᖃᔾᔮᓕᕈᓐᓃᕐᖓᑦ ᐃᓪᓗᕐᑯᑎᖓ ᐱᖁᑎᖓᓘᓐᓃᑦ ᑐᓂᔭᐅᒐᔭᖅᑐᖅ ᐃᖕᒋᕐᕋᔪᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᐅᓚᔪᓐᓇᐅᑎᓕᕆᔨᒃᑯᓐᓄᑦ ᓄᓇᕗᒻᒥ. ᐊᔾᔨᒌᙱᑦᑐᒃᑯᓪᓗ ᐊᐅᓚᒋᐊᕐᕋᔭᖅᑕᕗᑦ ᓱᖁᐃᔭᑦᑎᐊᒻᒪᕆᓪᓗᒋᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᑦᑎᓐᓄᑦ ᑐᓂᓗᒋᑦ ᐃᓪᓗᒥᓃᑦ Hᐋᒻᒪᓚᒃᑯᑦ ᐱᒍᒪᓲᖑᒻᒪᑕ ᐃᓛᓐᓂᒃᑯᑦ. ᑕᐃᒪᐃᓐᓂᖅᑲᑕᓕ ᐊᑐᕈᓐᓃᖅᑐᖃᕐᓂᖅᑲᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᐃᓪᓗᕐᑯᑎᒥᓂᖓᓂᒃ ᓱᖁᐃᔭᖅᑕᐅᒋᐊᖃᓕᕐᓂᖅᑲᑦ ᐱᓕᕆᕗᓪᓕ ᖃᐅᔨᓴᖅᑳᕋᔭᖅᑐᖅ ᐅᓗᕆᐊᓇᖅᑐᖃᙱᒃᑲᓗᐊᕐᒪᖔᑦ ᐃᓪᓗᒥᓂᕐᒥ ᖃᐅᔨᓴᖅᑳᕋᔭᖅᑐᒍᑦ ᐊᒻᒪ ᓴᓗᒻᒪᖅᓴᖅᑕᐅᖅᑳᕆᐊᖃᕐᓂᖅᑲᑦ ᓯᕈᔪᕐᒋᑦ ᑕᐃᒪᐃᑎᒃᑲᔭᖅᑕᕗᑦ ᓱᖁᐃᔭᖅᑕᐅᓚᐅᙱᓐᓂᖓᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᕗᕈ ᑭᐅᒪᕝᕙᖓ. ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ, ᐊᐱᕆᒋᐊᒃᑲᓐᓂᕈᓐᓇᖅᑐᑎᑦ.

ᖃᑉᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑐᑭᓯᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᐃᓗᐊᓃᑦᑐᑦ ᒪᑉᐱᒐᖓ 58 ᑕᐃᑲᓂ 2024-2025ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂ ᓇᓗᓇᐃᖅᓯᓯᒪᒻᒪᑕ, ᐅᖃᓕᒫᕐᓗᒋᑦ,

Mr. Kablutsiak: Thank you, Chair, and Auditor General of Canada. Your office's opening statement to the Standing Committee during its 2025 televised hearing on the 2023-2024 Public Accounts indicated that "another important accounting change is coming: the Public Sector Accounting Board has revised its Conceptual Framework for Financial Reporting in the Public Sector, including a new reporting model which will take effect on April 1, 2026. The new reporting model involves significant changes to how information is presented in the financial statements, including a new statement of net financial assets or liabilities. We strongly encourage the Comptroller General to start assessing the impact of the new reporting model on government's financial reporting, as updates to financial systems and processes may be needed." What observations does your office have of the government's new accounting standards? Thank you, Chair. **Chairman**: Thank you, Mr. Kablutsiak. Ms. Awada, go ahead. **Ms. Awada:** Thank you, Mr. Chairman, and thank you for the question. As mentioned in our opening statement, we are pleased that the government and the territorial corporations have chosen to early adopt these standards one year before the actual effective date is required. Our audit of the 2025-2026 financial statements are currently underway, so it's too early to provide any observations to the Committee at this time. Thank you, Mr. Chair. **Chairman**: Thank you, Ms. Awada. Go ahead, Mr. Kablutsiak. **Mr. Kablutsiak**: My next question will be for the Government of Nunavut. How many buildings that are "owned and operated" by the	“ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔨᖏᑦ ᓴᖅᑭᖅᓯᔪᒻᒪᑕ ᖃᓄᖅ ᐅᓂᒃᑳᓕᐅᖃᑦᑕᓖᓕᕐᒪᖔᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂᒃ ᐊᑐᓕᕐᕕᔅᓴᖃᕐᓗᑎᒃ ᐄᐳᓪ 1, 2026ᒥ. ᑖᓐᓇ ᐃᓯᒪᒋᔭᐅᔪᖅ ᖃᓄᖅ ᐋᖅᑭᑎᖅᓯᒪᒐᔭᕐᒪᖔᑦ ᐃᓗᓕᖃᓲᖑᒻᒪᑕ ᐊᑦᑐᐊᖃᑎᒌᑦᑐᓂᒃ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᐅᔪᓂᒃ ᑮᓇᐅᓂᓪᓗ ᐅᓂᒃᑳᖃᕐᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᒋᐊᓕᓐᓂᒃ. ᓇᓗᓇᐃᖅᓯᓯᒪᔪᖅ ᖃᓄᐃᑦᑑᒻᒪᖔᑦ ᖃᓄᖅ ᐊᑐᖃᑦᑕᓂᕐᒪᖔᑕᓗ. ᐃᓱᓕᑦᑕᕐᕕᖏᓐᓂᓪᓗ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᖑᔪᓐᓇᖅᑐᐃᑦ, ᓄᓇᕗᑦ ᐊᑐᓕᖅᑎᑦᑎᒍᒪᓖᕐᖔᑦ ᑖᔅᓯᒥᖓ ᐊᒻᒪᓗ ᖃᐅᔨᓴᖅᑐᑎᒃ ᖃᓄᖅ ᐊᑦᑐᖅᓯᒐᔭᕐᒪᖔᑦ ᑲᑎᑎᖅᑕᐅᓯᒪᔪᓂᒃ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂ”. ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑭᐅᔾᔪᑎᖏᑦ ᑲᑎᒪᔨᕋᓛᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᖏᓐᓄᑦ ᕿᒥᕐᕈᓚᐅᖅᑐᑎᒃ 2023ᒥᑦ 2024ᒧᑦ ᑮᓇᐅᔭᓕᔾᔪᑎᒥᓂᖏᑦ ᒐᕙᒪᒃᑯᑦ ᐅᖃᖅᓯᒪᒻᒪᑕ, ᐅᖃᓚᒫᕐᓗᒋᑦ, “ᐊᑐᐃᓐᓇᕈᖅᓴᐃᓂᕐᒥ ᐱᓕᕆᓂᐅᔪᐃᑦ ᖃᐅᔨᒪᑦᑎᐊᕋᓱᑦᑐᑎᒃ ᓄᓇᕗᑦ ᒐᕙᒪᖓ ᐊᑐᐃᓐᓇᐅᓕᕋᓗᐊᕐᒪᖔᑦ ᒪᓕᒍᓐᓇᖅᓯᓗᑎᒃ ᓄᑖᓂᒃ ᒪᓕᑦᑕᐅᒋᐊᖃᓛᖅᑐᓂᒃ ᐱᓕᕆᐊᖑᓛᕐᖔᑦ, ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ ᐊᕐᕌᒍᖓ 2025-2026 ᐃᑲᔪᖅᓰᓗᑎᒃ ᐊᐅᓪᓛᖅᑎᓇᑦᑎᐊᓂᕐᒥᒃ ᓄᓇᕗᑦ ᒐᕙᒪᖓ, ᐃᖅᑲᓇᐃᔭᖅᑎᑦᑎᔪᑦ KPMGᒃᑯᓐᓂᒃ ᐃᑲᔪᖅᑎᑕᐅᓪᓗᑎᒃ ᐊᑐᓕᖅᑎᑦᑎᕙᓪᓕᐊᓂᓇᔭᕐᖓᓄᑦ ᒪᓕᒍᓐᓇᓛᕐᖔᑦ ᐃᓗᓕᓕᒫᖏᓐᓂᒃ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔨᖏᑕ ᒪᓕᑦᑕᐅᖁᔭᖏᓐᓂᒃ”. ᐅᓪᓗᒥᓕ ᖃᓄᐃᓕᖓᓕᖅᑲ ᑖᔅᓯᒪ ᐱᓕᕆᐊᖓ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ, ᐊᑏᒎᖅ. **ᔭᖕ** (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒻᒪᑦ. ᐃᖅᑲᓇᐃᔮᖅ ᐱᔭᕇᖅᑕᐅᓚᐅᖅᓯᒪᔪᖅ ᖃᐅᔨᓴᖅᓂᖅ ᑭᓱᖃᑦᓯᐊᖃᕐᒪᖔᑕ ᑮᓇᐅᓕᕆᔾᔪᓯᐅᔪᓄᑦ 2025-2026-ᒧᑦ ᒪᓕᑦᓯᐊᕋᓗᐊᖅᓯᒪᓪᒪᖔᑦᑎᒍᑦ ᐅᖃᖃᑎᒋᓯᒪᔭᕗᑦ ᑕᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᒃᑯᑦ. ᑖᒃᑯᓇᙵᑦ ᑐᓴᓚᐅᙱᓐᓂᑦᑎᓐᓂ ᐱᐊᓂᒃᓯᒪᒐᓗᐊᖅᑐᒧᑦᑕ ᑖᓐᓇ ᒪᓕᒐᐊᓕᒃᑎᓐᓂ ᑕᕝᕙᓃᓕᖅᐳᖅ ᐅᑭᐅᖅ. ᖁᔭᓐᓇᒦᒃ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ ᒥᔅᑕ ᔭᖕ. ᑖᒃᑯᐊ ᐊᐱᖅᑯᑎᔅᓴᐅᖅᑰᖅᑐᑦ ᑖᑦᓯᒧᖓ. ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓘᓚᐅᕐᒥᓗᑕ. ᒪᓕᒐᓕᐅᖅᑎᓂᑦ ᐊᐱᖅᑯᑏᑦ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

government are known to contain asbestos, led, mercury and/or PCB's? Thank you, Chair.

Chairman: Thank you Mr. Kablutsiak. Mr. Young.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. We do have spreadsheets and spreadsheets that have this information on it, but we don't have it all in front of us. What I can say, well, first off, we commit to providing that breakdown in our formal response at a later date. But I can say the vast majority of the obligations are under the Nunavut Housing Corporation because of the number of building that they have. The non-consolidated GN, so the core departments of the GN, the obligations of the $15 million that they recorded in the accounts, whereas it's about $93 million in the Housing Corporation alone. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Kablutsiak, go ahead.

Mr. Kablutsiak: Thank you, Chair. Information contained on page 38 of the 2024-2025 Public Accounts indicate that the "carrying value of the asset retirement obligation liability" is $112.944 million. Does the government expect to spend this amount on the "removal and post-removal care of asbestos, led, mercury and/or PCBs"? Thank you, Chair.

Chairman: Thank you, Mr. Kablutsiak. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. These are based on best estimates if we had to go out and remediate everything right now what it would cost. Whether or not all these things have to be remediated remains to be seen. For example, if a building is demolished, the remediation of the building is no longer part of our obligations. So this is just based on best guess.

ᖁᓕᒃᑖᓇ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒐ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᖕᒐᑕ ᑲᓇᑕᐅᑉ. 2024-2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ ᒪᑉᐱᒐᖏᓐᓂ 10 ᐃᓚᖓ ᐅᓗᕆᐊᓇᓪᓗᐊᑕᖅᑐᖅ ᓇᓗᓇᖅᑑᔪᓪᓗ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓵᖓᒍᑎᒋᑐᐃᓐᓇᕆᐊᓕᖓᑦ. ᓇᓗᓇᕐᓂᖏᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᑉᐸᓪᓕᐊᓂᖓᑕ ᐆᑦᑑᑎᒋᓗᒍ ᓱᕋᑉᐸᓪᓕᐊᔪᑦ ᐱᕐᑯᑏᑦ ᓯᓚᐅᑉ ᖃᓄᐃᑉᐸᓪᓕᐊᓂᖓᓄᑦ ᐃᒥᑭᑦᓴᕐᓂᖅ. ᒐᕙᒪᒃᑯᑦ ᐅᓂᒃᑳᖏᑦ ᑭᐅᔾᔨᑎᖏᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐅᖃᖅᓯᒪᕗᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓂᑦ ᐊᓪᓚᕚᖓ ᖃᐅᔨᓴᖅᓯᒪᓕᖅᐳᑦ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᓂᒃ. ᑭᐅᔾᔨᑎᖏᑦ ᑕᑯᑎᑦᓯᓯᒪᕗᑦ ᑖᓐᓇ ᐱᓕᕆᐊᖑᔪᖅ ᐊᑐᓕᖁᔭᐅᓚᐅᖅᓯᒪᓂᖓ ᒪᓕᑦᑐᒍ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᐅᑉ ᑲᓇᑕᒥ. ᖃᓄᑎᒥ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᖕᒐᑦ ᓇᐅᑦᓯᖅᑐᖅᓯᒪᓕᖅᐸᐅᒃ ᑖᓐᓇ ᐱᓕᕆᐊᖅ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᐃᐅᓪᐋᓇ.

ᐃᐅᓪᐋᓇ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᖕᓄᑦ. ᑮᓇᐅᔭᓕᕆᔨᑎᒍᑦ ᑖᓐᓇ ᒥᐊᓂᕆᙱᑕᕗᑦ, ᑭᓯᐊᓂ ᐊᑐᓕᖁᔭᓐᓂ ᕿᒥᕐᕈᓲᖑᔪᒍᑦ ᐅᓂᒃᑳᓂᒃ ᓄᑖᙳᕆᐊᖅᑎᑦᓯᔪᒫᖅᓂᐊᖅᓯᒪᓪᓗᑎᒍᑦ ᐃᑲᓂᒃᑲᓐᓂᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᒥᔅ ᐃᐊᓪᐋᓇ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓪᓗ. 2024-2025 ᒪᑉᐱᒐᖓᓂ 10 ᐊᖏᓂᖅᐹᖑᖅᑲᑕᐅᔪᖅ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᓂ ᓇᓗᓇᖅᑑᔪᓂᓪᓗ ᒐᕙᒪᒃᑯᑦ ᓵᖓᒍᑎᒋᔪᓐᓇᖅᓱᒍ ᓇᓗᓇᕐᓂᖏᑦ ᐊᑐᐃᓐᓇᕐᓂᖓ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᐅᑉ.

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔨᑎᖏᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᓐᓂ ᐅᖃᖅᓯᒪᕗᑦ ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ ᐊᓪᓚᕚᖓ ᖃᐅᔨᓴᖅᓯᒪᓕᖅᐳᑦ ᒐᕙᒪᒃᑖᓂᒃ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ ᓱᖕᒋᐅᑎᕚᓪᓕᐊᓂᕐᒧᑦ ᕿᒥᕐᕈᓂᐅᔪᒥᒃ. ᖃᓄᐃᓕᖓᓕᖅᐸ ᑖᓐᓇ ᐃᖅᑲᓇᐃᔮᖑᔪᖅ ᐅᓪᓗᒥ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᐅᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᓚᐹᓐᒃ-Hᐊᕚᑦᒧᑦ ᑐᕌᖓᖅᑯᕐᒪᑦ.

We don't anticipate going out and spending this money in the next year to remediate these buildings, but eventually sometime in their life they may need it. Thank you, Chair.

Chairman: Thank you, Mr. Young. I wonder if the Deputy Minister of Infrastructure could comment on what role his department plays in the issue of asset retirement of buildings. Thank you, and go ahead, Mr. Devereaux.

Mr. Devereaux: Thank you, Mr. Chair, for the question. We have a whole -- across the Government of Nunavut -- many, many assets, whether it's schools, health facilities, wildlife offices, or public housing units with the Housing Corporation, each respective department and/or corporation is the owner of those assets and at some point if they do deem that asset no longer needed, surplus to their needs, then it would eventually land in the hands of Transportation and Infrastructure Nunavut. We would undertake a variety of approaches to either the demolition or to the transfer of the unit to other entities. For example, sometimes perhaps a hamlet would have an interest, but if it did result in a surplus of a GN owned facility that was going to result in demolition, then our department would do an assessment on hazardous materials and undertake a scope of work to complete required remediation as part of that demolition process. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Devereaux, for your response. Mr. Kablutsiak, you can go ahead with your next question.

Mr. Kablutsiak: Thank you, Chair. Information contained on page 58 of the 2024-2025 Public Accounts indicates that "the Public Sector Accounting Board issued the Conceptual Framework for Financial Reporting in the Public Sector with an effective date of April 1, 2026. A conceptual framework is a coherent set of interrelated concepts underlying

ᓚᕙᓛᓐᒃ-ᕼᐊᑮᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦᑐ. ᐅᑐᕆᐊᓇᕈᓐᓇᖅᑐᑦ ᐊᒻᒪ ᓱᖏᐅᑎᓂᕐᒧᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ ᕿᒥᕐᕈᓂᖅ ᐱᐊᓂᒃᓯᒪᓕᖅᑐᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑦ ᑐᓂᔭᐅᓯᒪᓕᖅᑐᑦ ᓯᕗᓪᓕᖅᐹᖅᓯᐅᑎᓂᒃ ᑎᑎᕋᖅᓯᒪᔪᓂᒃ ᕿᒥᕐᕈᓯᒪᓃᑦ ᑎᑎᕋᖅᓯᒪᓪᓗᑎᒃ ᐱᓕᕆᕝᕕᖓᑕ ᑎᑎᖅᑕᕕᓃᑦ. ᑲᔪᓯᕙᓪᓕᐊᑦᓴᐃᓐᓇᖅᑐᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᒻᒪᓗ ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐱᓕᕆᔪᑦ ᑖᓐᓇ ᐱᓪᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᒥᔅᑕ ᓚᐹᓐᒃ-ᕼᐊᑮᑦ. ᒥᔅᑕ ᖁᓚᒃᑖᓇ.

ᖁᓚᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᖃᓄᐃᓕᖓᓕᖅᐸ ᑖᓐᓇ ᒫᓐᓇ ᐃᖅᑲᓇᐃᔮᖅ ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍ?

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓚᒃᑖᓇ. ᒥᔅ ᓚᐹᓐᒃ-ᕼᐊᑮᑦ.

ᓚᕙᓛᓐᒃ-ᕼᐊᑮᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᕆᒻᒪᑦᑐ ᒪᓕᒐᓕᐅᖅᑎ. ᑭᐅᔾᔪᔾᔨᒍᒪᙱᑦᑐᖓ ᑭᓇᒥᒃ ᑭᓇᐅᔭᐃᑦ ᐱᓪᓗᒋᑦ ᑕᒻᒪᖅᓯᒪᔫᒥᒍᒪᙱᓐᓇᒪ. ᐅᑎᕐᕕᒋᓚᕈᒪᓪᓗᑎᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖁᓚᒃᑖᓇ, ᐊᑏᒎᖅ.

ᖁᓚᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᐱᖅᑯᑎᒋᓕᕐᒥᔭᕋ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᒃᑯᑦ ᑲᓇᑕᒥ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᕿᓇᐅᔭᖏᓐᓂ ᐅᖃᖅᓯᒪᕗᑦ ᓯᓚᕐᔪᐊᕐᒥ ᒐᕙᒪᖃᕐᕕᐅᔪᐃᑦ ᓲᕐᓗ ᑕᕆᐅᑉ ᐊᑭᐊᓂ ᐃᐅᕋᑉ ᑲᑐᔾᔨᖃᑎᒌᖏᑦ, ᔫᓇᐃᑎᑦ ᑭᙳᑕᒻ, ᐊᒻᒪᓗ ᑲᓇᑕᒥ ᐊᕙᑦᑐᖅᓯᒪᔪᑦ ᕿᒥᕐᕈᐸᓪᓕᐊᔪᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᐊᑦᑐᐊᔪᓂᒃ ᕿᓇᐅᔭᓄᑦ ᐅᓂᒃᑳᓕᐅᖅᑕᐅᕙᓕᖅᓯᑎᒃ.

ᐊᒥᓱᑦ ᓯᓚᕐᔪᐊᕐᒥ ᐃᓂᓪᓚᖓᑕᐅᑎᐅᔪᑦ ᓲᕐᓗ ᐅᖃᐅᓯᕆᓵᖅᑕᓐᓂ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ ᐊᑦᑐᐊᔪᑦ ᕿᓇᐅᔭᐃᑦ ᖃᑦᑎᑐᕈᓐᓇᖅᑎᒋᓂᖏᑦ ᐅᑐᕆᐊᓇᕈᑕᐅᔪᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᑕᒪᒃᑯᐊ ᐃᑭᐊᕙᓪᓕᐊᔪᑦ ᐊᒻᒪᓗ ᓄᓇᐅᑉ ᐃᑭᐊᖓᑕ ᐊᐅᐸᓪᓕᐊᓂᖓ. ᖃᓄᐃᓕᐅᖅᓯᒪᓕᖅᐸᑦ ᐊᓯᖏᑦ ᒐᕙᒪᒃᑯᑦ ᖃᐅᔨᓴᖅᑎᓪᓗᓯᐅᒃ ᑕᒪᑐᒧᖓ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

accounting and financial reporting standards. It prescribes the nature, function and limits of financial accounting and reporting. The territory plans to adopt this framework on the effective date and is currently analyzing the impact on its consolidated financial statements."

The Government of Nunavut's response to the Standing Committee's report on the review of the 2023-2024 Public Accounts indicated that "preparatory work to ensure the GN is ready to meet these new requirements will be undertaken during fiscal year 2025-2026. To support a successful transition, the GN has engaged KPNG to assist with the adoption process and ensure full compliance with the updated Public Accounting Board standards."

As of today, what is the status of this work? Thank you, Chair.

Chairman: Thank you, Mr. Kablutsiak. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair, and thank you to the member for the question. The work has been completed on assessing what changes need to be made to the Public Accounts for the 2025-2026 year. We are now working with the Office of the OAG to make sure we've met all requirements and make sure we don't need any final changes, but until we hear back on that review from the OAG, the work is complete, and this is a full year ahead of the requirement. Thank you.

Chairman: Thank you, Mr. Young. I believe those are all the questions in that area. We'll move on to questions regarding climate change and open the floor to questions from members. Mr. Kuliktana.

Mr. Kuliktana: Thank you, Chair. My question is to the Auditor General of Canada. The 2024-2025 Public Accounts indicates on

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᐃᐅᖓᑖᑕ.

ᐃᐅᖓᑖᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᓚᐅᕐᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑎᒍᑦ ᑐᑭᓯᓯᒪᔪᒍᑦ ᐱᕙᓪᓕᐊᓗᐊᖅᓯᒪᙱᓐᑎᑦᑐᑦ ᐱᕙᓪᓕᐊᓯᒪᙱᓐᑎᑦᑐᓪᓘᓐᓂᑦ ᑖᒃᑯᐊ ᑮᓇᐅᔭᓄᑦ ᖃᓄᖅ ᐊᑦᑐᐊᑎᑕᐅᒍᓐᓇᕐᓂᖏᑕ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ. ᐱᕙᓪᓕᐊᓂᖃᖅᓯᒪᔫᒐᓗᐊᖅ ᒐᕙᒪᑐᖃᒃᑯᓐᓂᑦ ᑮᓇᐅᔭᖅᑐᕆᑦᓵᐅᔪᓐᓇᓕᓚᐅᖅᓯᒪᔪᑦ 2021-ᒥᓂᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᑕ ᐅᓗᕆᐊᓇᕐᓇᖅᑐᑎᒃ ᐊᒻᒪ ᐊᑐᓕᕐᓗᓂᔾᔪᒃ ᓄᓇᕐᔪᐊᕐᒥ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓐᓂᒃ ᕿᒥᕐᕈᓂᐅᖅᑦᑕᖅᓯᒪᔪᑦ ᑕᐃᒪ ᐅᓂᒃᑳᖅᑦᑕᕆᐊᖅᐸᓕᑏᓚᐅᖅᓯᒪᒻᒪᑕ 2022-ᒥ 2024 ᑭᖑᓪᓕᖅᐹᕆᓚᐅᖅᓯᒪᔪᖅ. ᒐᕙᒪᒃᑯᑦ ᑯᐊᐳᕇᓴᖁᑎᖏᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᒃ ᐅᓂᒃᑳᓕᐅᖅᓯᒪᔪᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ ᖃᓄᐃᒋᐊᕈᑎᓵᐅᔪᓐᓇᖅᑐᓂᓪᓗ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᖓᑖᑕ. ᐊᐱᖅᑯᑎᖃᕈᒪᓪᓗᙵ ᓄᓇᑦᓯᐊᓕᑭᐊᖅ ᐋᒃᓐᓗ ᖃᓄᐃᓕᖓᓯᒪᕙᑦ ᑖᓐᓇ ᐱᓪᓗᒍ? ᖁᔭᓐᓇᒦᒃ.

ᐃᐅᖓᑖᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐄ’, ᒐᕙᒪᒃᑯᓐᓂ ᐅᖃᐅᓯᖅᑎᓪᓗᙵ ᐱᖃᓯᐅᑎᕋᑖᖅᑕᒃᑲ ᐋᒃᑳ ᐊᒻᒪ ᓄᓇᑦᓯᐊᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑐᑭᓯᓇᖅᓯᑎᒋᐊᕋᕕᐅᒃ. ᐊᐎᒎᖅ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒐ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᑭᐅᔾᔪᑎᒥᓗᐅᖅᓯᒪᔭᕆᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒥᓗᐅᖅᓯᒪᔭᕆᑦ ᑲᑎᒪᔨᕋᓖᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒥᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᕆᓐᓂᒃ ᐅᖃᖅᓯᒪᕗᑦ,

“ᐊᕆᑎᒥᓂᕈ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᕈᑕ ᐅᓗᕆᐊᓇᕈᓐᓇᕐᓂᕆᑦ ᓇᓗᓇᖅᑑᔪᓪᓗ ᐱᖃᓯᐅᓴᓱᕆᑦ ᑮᓇᐅᔭᓅᓕᕈᕈᓐᓇᖅᑐᑦ ᒐᕙᒪᒃᑯᓐᓂ ᐊᑐᓇᐊᑐᙱᒻᒪᑕ ᒫᓐᓇ ᑮᓇᐅᔭᓕᓇᔾᔪᓯᐅᔪᑦ ᒪᓕᑦᑐᕆᑦ. ᐊᕙᑎᓕᓇᔅᑯᑦ ᓇᐅᑦᓯᖅᑐᖅᐳᑦ ᐱᕙᓪᓕᐊᔭᐅᓂᕈᑕ ᑕᒪᓐᓇ. ᓄᓇᕗᒻᒥ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᕈᓄᑦ ᓯᓚᐅᑉ ᐊᒻᒪ ᓱᕆᐅᑎᕙᓪᓕᐊᒍᓐᓇᕐᓂᕐᓗ ᐱᕙᓪᓕᐊᕈᑎᓴᐅᓪᓚᓐᓂᐊᖅᐳᑦ ᑮᓇᐅᔭᑎᒍᑦ ᕿᒥᕐᕈᒍᑎᐅᒍᓐᓇᓕᖁᖅᑐᓂᒃ ᓯᕗᓂᖅᓴᑦᑎᓐᓂ”.

page 10 that one of the "significant risks and uncertainties" to which the Government of Nunavut is exposed is the "unknown effects of climate change. For example, infrastructure damage, natural resource development, water shortages. The Government of Nunavut's recent Responses to the Standing Committee's reports have indicated that the Department of Environment's Climate Change Secretariat has been undertaking a "government-wide risk and resilience assessment." The responses have indicated that "this project is a direct result of recommendations made by the Auditor General."

To what extent has the office of the Auditor General been monitoring this work? Thank you.

Chairman: Thank you, Mr. Kuliktana. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chairman, and thank you for the question. From a financial audit perspective, we do not monitor this work. From a performance audit perspective, our office does look at recommendations from previous reports on a regular basis and they may consider an update in the future. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Chair. This (indiscernible) to the Government of Nunavut. The 2024-2025 Public Accounts indicate on page 10 that one of the "significant risks and uncertainties" to which the Government of Nunavut is exposed is the "unknown effect of climate change." The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicates that the Department of Environment's Climate Change Secretariat has

ᖃᖓᒃᑯᑦ ᑭᓪᓕᓕᐅᖅᓯᒪᕙᑦ ᒐᕙᒪᒃᑯᑦ ᑖᔅᓱᒧᖓ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅ ᓚᕙᓛᓐᒃ-ᕼᐊᕚᑦ.

ᓚᕙᓛᓐᑦ-ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ, ᐊᐱᖅᑯᑎᑦᓯᐊᕙᐅᒻᒪᑦ. ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᔭᐃᑦ ᐱᓪᓗᒍ ᑲᔪᓰᓐᓇᖅᐸᓐᓂᐊᖅᑐᖅ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐱᔾᔪᑕᐅᑎᓪᓗᒍ. ᐅᖃᖃᑎᒌᒍᑕᐅᑦᓴᐃᓐᓇᖅᐸᑦᑐᖅ ᐱᓕᕆᕝᕕᑦᑎᓐᓂ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᑦ ᐱᓪᓗᒋᑦ ᐊᒻᒪᓗ ᖃᓄᖅ ᑮᓇᐅᔭᖅᑎᒎᑦ ᐊᑭᖃᖅᑎᒋᔪᓐᓇᕐᒪᖔᑦ ᑕᒪᒃᑯᐊ. ᑕᒪᒃᑯᐊ ᐅᓗᕆᐊᓇᕈᓐᓇᖅᑐᑦ ᐃᒻᒪᖄ ᒥᑭᓪᓕᕚᓪᓕᖅᔩᒥᒍᓐᓇᕐᑐᑎᒃ ᐅᕝᕙᓗ ᓱᖕᒋᐅᑎᔭᐅᒍᓐᓇᕐᑐᑎᒃ. ᑕᒪᓐᓇ ᑲᔪᓰᓐᓇᖅᑑᒐᓗᐊᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦ, ᒥᔅ ᓚᕙᓛᓐᒃ–ᕼᐊᕚᑦ. ᑲᔪᓯᒋᑦ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒋᓯᒪᓖᔭᓄᑦ ᐅᓂᒃᑳᖑᓚᐅᖅᓯᒪᔪᒥ 2023-2024 ᑮᓇᐅᔭᖁᑏᑦ ᐅᖃᖅᓯᒪᕗᑦ,

“ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᐊᓪᓚᕝᕕᒃ ᐱᖃᑎᖃᖅᓱᓂ ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᑲᓇᑕᒥ ᑎᑎᕋᖅᓯᒪᔪᓂ ᓄᓇᕗᑦ ᓱᖕᒋᐅᑎᕙᓪᓕᐊᓂᖏᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᔪᓂᒃ ᑖᓐᓇ ᐊᖏᖃᑎᒌᒍᑎᐅᓯᒪᒻᒪᑦ ᓄᓇᕗᑦ ᐊᒻᒪ ᒐᕙᒪᑐᖃᒃᑯᓐᓄᑦ. ᐊᖓᔪᖅᑲᐅᑏᑦ ᑲᑎᖃᑏᒃᓯᒪᕙᑦ ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᑲᓇᑕᒥ ᐃᑲᔫᑎᖃᖅᓯᒪᕗᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᒍᓐᓇᖅᑐᓄᑦ ᑕᒪᒃᑮᓄᑦ. ᑖᓐᓇ ᑕᒪᒃᑮᓄᑦ ᐸᖅᓇᐅᑎᓕᐊᖑᔪᖅ ᐋᖅᑭᑦᓱᐃᒍᑕᐅᔪᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᒻᒐᖅᑐᖅᓂᕆᔭᖓᑦ ᐃᓚᐅᖁᐸᓗᒋᑦ ᐃᕕᖅᑎᑕᐅᓂᑦᓴᖓᓄᑦ. ᑕᒪᒃᑯᐊ ᐱᔭᕆᑐᔪᑦ ᐋᖅᑭᑦᓯᒪᑦᓯᐊᕋᓗᐊᖅᑐᑦ ᑕᐃᒪᓕ ᐊᖏᓯᕗᑦ ᓯᕗᓕᖅᑎᓄᑦ ᐱᕙᓪᓕᐊᔭᕆᐊᖃᖅᓂᐊᖅᒥᔪᑦ ᐃᑉᐱᒋᔭᐅᑦᓯᐊᖅᓯᒪᓗᓂᓗ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᓄᑦ”.

ᑭᑐᑦ ᑕᐃᒪ ᐊᖏᖃᑎᒌᒍᑎᐅᓇᓱᑉᐸᑦ ᒐᕙᒪᑐᖃᒃᑯᓐᓂᑦ? ᑭᓲᕙᑦ ᔪᔪᑦ ᐊᑕᖕᒋᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒎᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᓚᕙᓛᓐᒃ–ᕼᐊᕚᑦ, ᐊᑏ.

been undertaking a government-wide "Climate Change Risk and Resiliency Assessment." As of today, what is the status of this work? Thank you. **Chairman**: Thank you, Mr. Kuliktana. I believe this one is for Ms. LeBlanc-Havard. Go ahead. **Ms. LeBlanc-Havard**: Thank you, Mr. Chair. Thank you for the question. The Risk Resiliency Adaptation Report has been completed, and each of the departments in the Government of Nunavut has received a primer document to assist them in analysis within their own departments. The dialogue is ongoing between the Department of Environment's Climate Change Secretariat and the Government of Nunavut's departments on this matter. Thank you, Mr. Chair. **Chairman**: Thank you, Ms. LeBlanc-Havard. Mr. Kuliktana, go ahead. **Mr. Kuliktana**: Thank you. Thank you for the answer. What is the approximate cost of this project to date? Thank you. **Chairman**: Thank you Mr. Kuliktana. Ms. LeBlanc-Havard. **Ms. LeBlanc-Havard**: Thank you, Mr. Chair, and thank you for the question. I wouldn't want to quote the dollar figure with fear of being incorrect, so we could follow-up with you if you like with an exact figure. Thank you. **Chairman**: Thank you for your reply. Mr. Kuliktana, go ahead. **Mr. Kuliktana**: Thank you. My next question is for the Auditor General of Canada. The Government of Nunavut's Response to the Standing Committee's Report on the Review of the 2023-2024 Public Accounts indicates that	**ᓚᕙᓛᖕᒃ-Hᐊᕖᑦ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᑦᓯᐊᕐᒪᑕ ᒪᓕᒐᓕᐅᖅᑎ. ᐅᖃᐅᓯᕆᒐᓗᒍᓐᓇᖅᑕᕋᓗᐊᕋ ᐅᖃᕐᒪᑦ ᒪᑯᐊ ᐱᔭᕆᑐᔪᑦ ᐋᖅᑭᐊᓂᒃᓯᒪᑦᓯᐊᓕᖅᑐᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᑐᑭᓯᐅᒪᔭᐅᐸᓗᑦᑐᓂ ᓄᓇᕐᔪᐊᕐᒥ, ᑭᓯᐊᓂ ᐃᓕᑕᕆᓪᓗᑎᒍᑦ ᐅᑭᐅᖅᑕᖅᑐᖅ, ᐅᑭᐅᖅ, ᐊᑦᓱᕈᕐᓇᖅᑐᕈᑎᖃᕈᓐᓇᕐᒥᒪᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓄᑦ. ᑐᓴᕈᑎᓪᓚᑦᑖᑦ ᐊᖏᖅᑲᑎᒌᒍᑎᑦᓴᐅᔪᒧᑦ ᐅᑎᖅᕕᕆᔪᓐᓇᓛᖅᐸᕆᑦ ᐃᓗᓕᒃᑲᓐᓂᖅᑲᕈᓂ, ᑭᓯᐊᓂ ᑕᒪᐃᓐᓂᐸᓗᒃ ᐃᓚᓕᐅᑎᓇᔭᖅᑐᖅ ᐊᖏᕈᒻᒥᒃ ᓄᓇᕗᑦ ᐃᓱᒫᓘᑎᖓᓂᒃ ᑕᑯᑎᑦᓯᒍᑎᐅᓗᓂ ᓇᒥ ᓄᓇᖅᑲᖅᓯᑦᑎᓐᓄᑦ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᓗ ᐱᓪᓗᒍ ᑖᒪᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ ᐊᒻᒪᓗ ᐊᐱᖅᑯᑎᐅᔪᒧᑦ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒥ ᒥᔅ ᓚᕙᓛᖕᒃ-Hᐊᕖᑦ. ᒥᔅᑕ ᖁᓕᖅᑖᓇ. **ᖁᓕᒃᑖᓇ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᖑᓪᓕᖅᐹᖅ ᐊᐱᖅᑯᑎᒐ ᓯᓚᐅᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓᓄᑦ ᓄᓇᕗᑦ. ᑭᓯ ᐅᖃᐅᓯᐅᓪᓗᐊᑕᖅᓯᒪᔪᓂᒃ ᐊᑦᑕᓇᒐᓚᑦᑐᕆᔭᐅᕙ ᐅᕝᕙᓗ ᐃᐸᓇᓪᓗᐊᑕᖅᓯᒪᕙᑦ? ᖁᔭᓐᓇᒦᒃ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᒥᔅ ᓚᕙᓛᖕᒃ-Hᐊᕖᑦ. **ᓚᕙᓚᖕᒃ-Hᐊᕖᑦ (**ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᓪᒪᑦ. ᑐᓴᕋᑦᓴᒃᑲᓐᓂᕈᓐᓇᕋᔭᖅᑰᖅᑐᒍᑦ ᑭᐅᓕᕈᑦᑕ ᑎᑎᖅᑲᑎᒍᑦ. ᖁᔭᓐᓇᒦᒃ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᑎᖁᑎᓐᓅᒻᒥᔪᖅ ᒥᔅᑕ ᖃᑉᐸᓗᑦᓯᐊᖅ. **ᖃᑉᐸᓗᑦᓯᐊᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓᑦ ᐅᖃᐅᓯᕆᑎᓪᓗᑎᒃᑯᑦ, ᐊᐱᖅᑯᑎᖃᕈᒪᓪᓗᖓ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᑮᓇᐅᔭᖃᖅᑎᑦᑎᒻᒪᑕ ᐅᑕᖅᑭᕕᖕᒥᒃ ᓴᓇᖁᑦᑐᒍ, ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐱᓪᓗᒍᒃ ᐊᒻᒪᓗ ᑖᒪᓂ ᐃᑭᐊᖓᓂᒃ ᖁᐊᖅ, ᓂᓚᖏᓛᒃ ᐊᐅᑉᐸᓪᓕᐊᑎᓪᓗᒍ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓇᓗᓇᐃᖅᓯᔪᓐᓇᖅᐸᑦ ᖃᓄᖅᑑᕈᑎᒋᔭᐅᒻᒪᑦ ᑕᒪᓐᓇ ᓱᕋᐃᕙᓪᓕᐊᓂᖓᑦ ᓯᓚ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐱᓪᓗᒍ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

"around the world, jurisdictions such as the European Union, the United Kingdom, and select Canadian provinces are exploring the integration of climate-related financial information into public reporting. Many are following international frameworks like the Task Force on Climate-Related Financial Disclosures to assign financial value to climate-related risk, such as coastal erosion, permafrost degradation, or infrastructure failure to extreme weather events." To what extent have other governments that your office audits made progress in this area? Thank you. **Chairman**: Thank you, Mr. Kuliktana. Ms. Awada. **Ms. Awada:** Thank you, Mr. Chair, and thank you for the question. From a territorial government's perspective, it's our understanding that there has been little to no progress made with respect to the integration of climate-related financial information into public reporting. From the federal government prospective, there has been some progress in this area, as the federal budget 2021 asked Crown corporations to report on their climate-related risks and opportunities by adopting the framework developed by the International Task Force on Climate-Related Financial Disclosures. The Crown corporations with more than 1 billion in assets were required to report by 2022, and those with less than 1 billion by 2024. Federal Crown corporations are in various stages of maturity in their reporting on climate risks and opportunities. Thank you, Mr. Chair. **Chairman**: Thank you, Ms. Awada. I'm just wondering, what about the NWT and the Yukon on this matter? Thank you, and go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᑉᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᑎᐊᕗᕉ, ᐊᐃᑦ. **ᑎᐊᕗᕉ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᖅᓗᒍᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᖕᒪᒍᒃ. ᑭᓯ ᒪᑯᐊ ᓴᓇᔭᐅᕙᑦ ᓴᓇᔭᐅᓂᐊᖅᑐᑦ ᓄᑖᑦ ᑕᒪᓐᓇ ᓄᓇ ᓯᓚᐅᓪᓗ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐃᓱᒪᒋᓪᓗᑎᒃᑯᑦ, ᐃᑭᐊᖓᓂᓗ ᓂᓚᒃ ᐊᐅᒃᐸᓪᓕᐊᑎᓪᓗᒍ. ᑕᐃᒃᑯᐊ ᑕᒪᒃᑯᓇᙵ ᑲᒪᔨᐅᕙᑦ ᐊᒻᒪᓗ ᓂᐅᖅᑐᖃᑦᑕᖅᑐᑦ ᐃᒡᓗᑉ ᑐᙵᕕᒃᓴᖏᓐᓂᒃ ᑕᒪᒃᑯᐊᓕᒫᑦ ᑲᒪᒋᔭᐅᖃᑦᑕᖅᑐᑦ ᖃᐅᔨᓴᖅᑕᐅᓪᓗᑎᒃ ᑎᑎᖅᑲᐅᔭᖅᑕᐅᓚᐅᙱᓐᓂᖓᓂᒃ. ᐊᒻᒪᓗ ᒫᓐᓇ ᓯᓚ ᖃᓄᐃᑉᐸᓪᓕᐊᓂᖏᑦ ᐊᒻᒪᓗ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᐊᕐᓂᖓ ᐃᓱᒪᒋᓯᓈᖅᓗᑎᒃᑯᑦ ᐃᒡᓗᓕᐅᕐᓂᐊᕈᑦᑕ ᖃᓄᐃᑦᑐᑐᐃᓐᓇᕐᒥᒃ ᑕᒪᒃᑯᐊᓕᒫᑦ ᐊᖅᑯᓵᖃᑦᑕᖅᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑎᐊᕗᕉ. ᐊᒻᒪᓗ ᑖᓐᓇ ᐃᓚᓗᒍᒃ, ᐊᓯᖏᓐᓂᑦᑕᐅᖅ ᑕᒪᒃᑯᐊ ᐱᖅᑯᑎᖅᔪᐊᓂᒃ ᑲᒪᒋᔭᕆᐊᖃᖅᑎᒃᑯᑦ, ᐊᒻᒪᓗ ᓯᓚᐅᑉ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᖓ ᐱᓪᓗᒍ ᑕᐃᒃᑯᐊᓕ ᐃᒡᓗᑦ ᒪᑭᑕᔪᑦ ᐊᒃᑐᖅᑕᐅᕙᓪᓕᐊᕙᑦ? ᖁᔭᓐᓇᒦᒃ. **ᑎᐊᕗᕉ** (ᑐᓵᔨᑎᒍᑦ): ᐋᒃᑲ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᑭᐅᒐᕕᑦ. ᓄᓇᐃᑦ ᓱᑭᖅᓯᒪᔪᑦ ᑖᒃᑯᐊ ᐊᐱᖅᑯᑎᖃᐅᑎᒋᔭᐅᓂᐊᖅᑐᒃᓴᐅᔪᑦ ᒪᓕᒐᓕᐅᖅᑎᓄᑦ. ᒥᔅᑕ ᖃᒪᓂᖅ, ᐊᐃᑦ. **ᖃᒪᓂᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᓄᓇᐃᑦ ᓱᑭᖅᓯᒪᔪᓄᑦ ᐊᑐᐊᒐᖅ ᐅᖃᖅᓯᒪᔪᑦ ᑖᒃᑯᐊ ᑮᓇᐅᔭᓕᕆᕕᒃᑯᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑐᒃᑕᖅᕕᓪᓕᕆᑎᒋᖕᒪᒍᑦ ᐊᒻᒪᓗ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃ ᑲᓇᑕᒥ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᒡᒍᑎᖏᑦ ᑐᑭᓯᐊᕈᑎᒋᓗᒋᑦ ᐊᒻᒪᓗ ᑐᓴᖅᑎᑕᐅᔪᒪᓂᖏᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ ᑎᑎᖅᑲᕕᖓᓂᒃ, ᐊᒻᒪᓗ ᕿᒥᕐᕈᓇᒡᓗᒋᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᓄᓇᐃᑦ ᓱᑭᖅᓯᒪᔪᑦ ᐱᓪᓗᒍᒃ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖏᑦ ᐋᖅᑭᒃᓱᖅᑕᐅᖃᑦᑕᖅᒪᑕ ᒪᓕᒃᓗᒋᑦ PS-3260. ᖃᔅᓯᐊᖅᑎᖅᓗᑎᒃ ᑖᒃᑯᐊ ᐱᓕᕆᕕᒃᑯᑦ ᑲᑎᖃᑎᖃᖅᓯᒪᕙᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ ᑎᑎᖅᑲᕕᖏᓐᓂᒃ ᑕᒪᑐᒪᓂ ᐊᕐᕌᒍᒥ ᐊᓂᒍᖅᑐᒥᒃ ᑕᒪᓐᓇ ᐅᖃᐅᓯᕆᓗᒍᒃ. (ᑐᓵᔨᑎᒎᑭᓐᓃᖅᑐᖅ) ᖁᔭᓐᓇᒦᒃ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅᑕ ᔭᖕ, ᐊᐃᑦ.

Ms. Awada: Thank you, Mr. Chair. When I was referring to the territorial government perspective, I was referring to the Yukon and the Northwest Territories. Thank you, Mr. Chair.

Chairman: Thank you for that clarification. Go ahead, Mr. Kuliktana.

Mr. Kuliktana: Thank you, Chair. My next question is to the Government of Nunavut. The Government of Nunavut's Response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicates that "while the quantification of climate change risks and uncertainties for the purpose of including a dollar value in public accounts is not currently a requirement under existing accounting standards, the Department of Environment is monitoring evolving practices in this area...in the Nunavut context, the Climate Change Risk and Resiliency Assessment represents a critical step toward enabling such financial analysis in the future."

What is the government's timeline for this work? Thank you.

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

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank the member for the good question. I believe with respect to the subject matter you are asking about, this is something that will always be ongoing with climate change. It's part of an ongoing dialogue and analysis within the departments to look at potential risks and then try to assign monetary values to those risks and how those particular risks can be mitigated or adapted to. So it's work that will always be ongoing. Thank you, Mr. Chair, and thank you for the question.

Chairman: Thank you, Ms. LeBlanc-Havard. Go ahead, Mr. Kuliktana.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ, ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᕚᓐᓂ. ᓄᓇᕗᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᒐᕙᒪᒃᑯᓐᓂᑦ ᑐᒃᑕᕝᕕᒋᔭᐅᒻᒪᑦ ᑭᓯᓚᒫᑦᑎᐊᕐᓄᑦ ᑐᒃᑕᕝᕕᒋᔭᐅᖃᑦᑕᖅᑐᒍᑦ ᐃᓚᒋᔭᐅᖃᑕᐅᓪᓗᓂ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓃᑦ. ᐊᒻᒪᓗ ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᖃᑦᑕᖅᑕᕗᑦ ᑕᒪᒃᑯᓇᖕᒐ ᓄᓇᓂᒃ ᓱᕈᖅᓯᒪᔪᓂᒃ ᑲᒪᔨᐅᔪᑦ ᑐᓴᖅᑎᑕᐅᖕᒋᓐᓇᖃᑦᑕᖅᑐᒍᑦ. ᑮᓇᐅᔭᓕᕆᔨᐅᔪᒍᑦ ᖃᔅᓯᐊᖅᑕᖅᖢᑕ ᑲᑎᒪᖃᑎᒋᖃᑦᑕᖅᓯᒪᖕᒋᑕᕗᑦ ᐆᒥᖕᒐ ᐅᖃᐅᓯᖃᖅᓗᑕ ᑐᓐᓂᖅᑯᑎᒋᔭᐅᖃᑦᑕᖅᒪᑕ ᑕᐃᒃᑯᐊ ᑐᓴᒃᓴᐃᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓱᐃᖅᑎᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅ ᓚᕙᓚᓐᒃ–ᕼᐊᕚᑦ, ᐃᓚᒃᑲᓐᓂᕈᒪᒍᖕᓂ, ᐊᑏ.

ᓚᕙᓛᓐᒃ–ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐋ’, ᒥᔅᑕ ᔭᖕ ᐅᖃᐅᓯᕆᔭᖕᒐ ᐊᔾᔨᖕᒐᓂᒃ ᐅᖃᐅᓯᖃᖅᖢᖕᒐ ᑕᒻᒪᖅᓯᒪᔪᖅᓱᐃᖅᑏᑦ ᑎᑎᕋᕝᕙᖕᒐ ᐊᑐᐃᓐᓇᐅᖕᒋᓐᓇᐅᔭᖅᒪᑦ, ᑕᐃᒪᖕᒐᓕᒫᖅ ᐅᖃᓪᓚᖃᑎᒋᖃᑦᑕᖅᑕᕗᑦ, ᐅᕙᑦᑎᓐᓂᒃ ᐱᒋᐊᖅᑎᑦᑎᓪᓗᑎᒃ ᐅᕝᕙᓘᓐᓃᑦ ᑕᐃᒃᑯᐊ ᑎᑎᕋᕝᕙᖕᒐᑦ. ᑕᐃᒪᖕᒐᓕᒫᖅ ᑐᓴᕝᕕᒋᖃᑦᑕᖅᑕᕗᑦ ᑲᑎᓪᓚᙱᒃᑲᓗᐊᖅᖢᑕ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᑏ, ᒥᔅᑕ ᖃᒪᓂᖅ.

ᖃᒪᓂᖅ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓱᓕ ᒐᕙᒪᒃᑯᓐᓄᑦ (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᒪᓕᒐᓕᐅᖅᑏᑦ ᑲᑎᒪᕐᔪᐊᖅᑎᓪᓗᒋᑦ ᔫᓂ 1, 2023-ᒥ, ᒪᓕᒐᓕᐅᖅᑏᑦ ᑐᓴᖅᑎᑕᐅᓚᐅᖅᓯᒪᔪᑦ ᑕᒪᒃᑯᐊ ᓄᓇᐃᑦ ᓱᕈᖅᓯᒪᓂᖕᒋᓐᓄᑦ ᑐᖁᒐᖕᒐᔪᑦ ᐱᔭᒃᓴᖅᑖᕆᔭᐅᓯᒪᕗᖅ, ᑮᓇᐅᔭᖅᑎᒍᓪᓗ ᐊᑭᓕᒃᓴᖅᑖᕈᑎᒋᑐᐃᓐᓇᓇᐊᖅᑲᖅᖢᑎᒃ ᐊᑐᓂ ᑕᐃᒃᑯᐊ ᓱᕈᖅᓯᒪᔪᑦ ᐱᓪᓗᒋᑦ. ᓄᓇ ᓱᕈᖅᑕᐅᓯᒪᑎᓪᓗᒍ ᒪᖀᖕᓄᑦ ᐅᓄᒃᑲᓐᓂᖅᑐᓄᓪᓘᓐᓃᑦ ᑲᒪᒋᔭᐅᔪᓐᓇᖅᒪᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐅᖃᓪᓚᖃᑎᖃᒃᑲᓐᓂᖅᓂᐊᖅᑐᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓂᒃ ᓄᓇᑦᓯᐊᖅ ᒐᕙᒪᒃᑯᖕᒋᓐᓂᒃ ᐊᒻᒪᓗ ᐊᓯᖕᒋᓐᓂᒃ ᑕᐃᒪᐃᖁᔭᐅᓂᖕᒋᑦ ᒪᓕᒡᓗᒋᑦ, ᑕᒪᒃᑯᐊᓗ ᐅᓗᕆᐊᓇᖅᑐᒦᒃᑐᑦ ᓄᓇᐃᑦ ᐊᑐᓂ ᑲᒪᒋᔭᐅᑦᑎᐊᕈᓇᖁᑦᑐᒋᑦ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᖦᖢᒍ, ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᑦ ᖃᓄᐃᓕᖕᒐᕙᑦ ᑕᒪᓐᓇ ᐱᔾᔪᑎᒋᓪᓗᒍᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓚᓐᒃᕝ–ᕼᐊᕚᑦ, ᐊᑏ.

Mr. Kuliktana: Thank you. This to the Government of Nunavut. The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicates that "the Climate Change Secretariat, in conjunction with Environment and Climate Change Canada, have developed a draft Canada-Nunavut Adaption Priorities Plan, which is envisioned as a bilateral agreement between the territorial federal governments. Informal, high-level meetings with Environment and Climate Change Canada have helped to surface shared priorities. The draft bilateral plan proposes the formalization of cross-departmental Government of Nunavut's representation to guide implementation. While technical elements are well-advanced, next steps require engagement at the executive level to navigate topics requiring political sensitivity."

What are the main elements of the proposed bilateral agreements with the federal government? Thank you.

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

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and I thank the member for the good question. I can speak broadly to this. You mentioned technical elements that were well-advanced, and besides the climate change is generally understood around the world, but we recognize that the Arctic and the North presents unique changes with respect to climate change. Specific information on the bilateral agreement we can get back to you on with more specifics, but in general it would be adapting that agreement to reflect some of Nunavut's concerns specific to where we live and the impact of climate change here. Thank you, Mr. Chair, and I thank you for the question.

ᓚᕙᓛᓐᑉ–ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᕆᖕᒪᑦ. ᖃᓄᐃᓕᖓᖕᒪᖔᑦ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᐃᓱᒪᓕᐅᕈᑎᔪᓐᓇᙱᑕᕋ, ᑭᓯᐊᓂ ᐅᕙᒍᓪᓕ ᑐᓴᐅᒪᖃᑎᒌᓐᓂᐊᕐᓂᕐᒧᑦ ᐋᖅᑭᒃᓯᓯᒪᔪᒍᑦ ᐱᔾᔪᑎᒋᓗᐊᕐᓗᒋᑦ ᑕᐃᒃᑯᐊ ᓱᕈᖅᓯᒪᔪᑦ ᓄᓇᐃᑦ. ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᐊᑐᐃᓐᓇᐅᖃᑦᑕᖅᑐᑦ ᑕᒪᒃᑯᓂᖓᓗ ᐅᖃᐅᓯᖃᕈᒪᑐᐃᓐᓇᖅᓱᑕ, ᑭᓯᐊᓂ ᐃᒪᐃᓕᖓᔫᓚᒍᓐᓇᙱᑕᒃᑲ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᓚᕙᓚᓐᑉ–ᕼᐊᕚᑦ. ᒥᔅᑕ ᖃᒪᓂᖅ.

ᖃᒪᓂᖅ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑕᐃᒃᑯᐊ ᑐᓴᐅᒪᔾᔪᑏᑦ ᒪᒃᐱᖅᑐᒐᖅ 34-ᒦᑦᑐᑦ, 2024-2025 ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᑦ ᐅᖃᖅᓯᒪᔪᑦ; ᓄᓇᒋᔭᐅᖃᑦᑕᖅᓯᒪᓂᑯᑦ ᐊᑕᐅᓯᐅᙱᑦᑐᑦ ᓴᓗᒻᒪᖅᓴᖅᑕᐅᔭᕆᐊᖃᕐᓂᖏᑦ ᐱᕙᓪᓕᐊᑐᐃᓐᓇᖅᑐᑦ, ᑎᓴᒪᐃᓐᓇᐅᓚᐅᖅᓯᒪᔫᒐᓗᐊᑦ ᐊᖅᕿᓂ, ᐅᓪᓗᒥ ᑕᓪᓕᒪᐅᓕᖅᓱᑎᒃ. ᓇᓕᐊᑦ ᓄᓇᐃᑦ ᓇᓗᓇᐃᖅᑕᐅᓯᒪᓕᖅᐸᑦ ᐊᒻᒪᓗ ᓇᓕᐊᒃ ᐃᓚᔭᐅᒃᑲᓐᓂᕐᓂᑰᕙᑦ ᑖᒃᑯᓄᖓ ᓱᕈᖅᓯᒪᔪᓕᖕᓄᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓚᓐᑉ-ᕼᐊᕚᑦ, ᐊᑏ.

ᓚᕙᓛᓐᑉ–ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᔭᐃᑦ. ᓵᓐᓃᖏᒻᒪᑕ ᐅᑎᕐᕕᒋᓛᑐᐃᓐᓇᖅᐸᒋᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᓚᕙᓛᓐᑉ-ᕼᐊᕚᑦ. ᒥᔅᑕ ᖃᒪᓂᖅ, ᐊᑏ.

ᖃᒪᓂᖅ: ᐋ, ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᒡᒍᑎᕕᓂᖏᑦ, ᑲᑎᒪᔨᕋᓛᑦ ᐅᓂᒃᑳᓕᐊᕕᓂᖏᓐᓄᑦ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᓐᓂᒃ, ᐅᖃᖅᓯᒪᔪᑦ ᑕᐃᒃᑯᐊ ᓄᓇᐃᑦ ᓱᕈᖅᓯᒪᓂᖏᓐᓄᑦ ᐱᔭᕆᐊᑭᓪᓕᑎᑦᑎᔩᑦ ᑲᑎᒪᔨᕋᓛᑦ ᑕᐃᒪᙵᓕᒫᖅ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ, ᕿᒥᕐᕈᓇᒃᓱᓂᒡᔪᓪᓗ ᑕᐃᒃᑯᐊ ᓄᓇᐃᑦ ᓱᕈᖅᓯᒪᔪᑦ ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᕆᐊᖃᕐᓂᕐᒧᓪᓗ ᐊᑐᐊᒐᖅ ᖃᓄᖅᑑᕈᑎᒋᔭᐅᓪᓗᑎᒃ ᖃᓄᖅ ᑖᓐᓇ ᐊᑐᐊᒐᖅ ᐋᖅᑭᒋᐊᖅᑕᐅᒃᑲᓐᓂᕈᓐᓇᕐᒪᖔᖅ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᔅᓱᒍ ᑖᒃᑯᐊ ᖃᓄᐃᓕᖓᓕᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Chairman: Thank you, Ms. LeBlanc-Havard. Mr. Kuliktana.

Mr. Kuliktana: These are my last questions under climate change to the Government of Nunavut. What specific topics are considered to be sensitive? Thank you.

Chairman: Thank you, Mr. Kuliktana. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. I think we can provide more information on that when we provide a written response to you. Thank you.

Chairman: Thank you. Next I have Mr. Kablutsiak.

Mr. Kablutsiak: Thank you, Chair. While we're on the topic of climate change, I just have one question and this relates to the GN. The federal government has approved funding to replace Arviat's airport terminal building. Due to the impact of climate change and permafrost, the current ATV is damaged.

Can the GN witnesses describe how the government is addressing the issue of replacing infrastructure due to climate change impacts? Thank you, Chair.

Chairman: Thank you Mr. Kablutsiak. Mr. Devereaux, go ahead.

Mr. Devereaux: I thank the member for the question. With any new construction project we undertake geotechnical investigations, onsite conditions, soil conditions, impacts of climate change on permafrost, and that information is, you know, examined by structural engineers who design foundations, and that gets is built into the design. And the same would hold true for the Arviat Airport terminal building that we're moving ahead with and just entering into the design phase. So it will be a whole series of

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ.

ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᕙᖕᓂ. ᑖᓐᓇ ᐃᖅᑲᓇᐃᔮᕆᕙᓪᓕᐊᓕᖅᑕᕗᑦ ᖃᓄᖅᑑᕈᑎᒋᓕᖅᓗᑎᒃᑯᑦ ᓇᐅᒃᑯᑦ ᐊᓯᔾᔨᖅᐸᓪᓕᐊᓂᐊᕐᒪᖔᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ.

ᐃᒃᓯᕙᐅᑖᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖃᒪᓂᖅ, ᐊᑏ.

ᖃᒪᓂᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑲᑎᒪᔨᕋᓛᓄᑦ ᑭᒡᒍᑎᖏᑦ ᐅᓂᒃᑳᓕᐊᕕᓂᖏᑦ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᖄᓇᐅᔭᖅᑐᕈᑎᕕᓂᖏᓐᓂᒃ, ᑖᒃᑯᐊ ᓴᓗᒻᒪᒃᓴᕆᐊᓖᑦ ᓄᓇᐃᑦ ᑲᑎᓐᓂᖅ ᑲᒪᔨᐅᔪᑦ ᑲᑎᒪᔨᕋᓛᑦ ᑖᓐᓇ ᖃᓄᖅ ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᕆᐊᓕᒃ ᐊᖏᖅᑕᐅᓂᐊᕐᒪᖔᖅ ᐋᒃᑳᖅᑕᐅᓂᐊᕐᒪᖔᑦᑐ. ᐅᑦᑐᒥᒧᑦ ᑎᑭᕐᓗᒍ ᖃᓄᐃᓕᖓᓕᖅᐸ ᑕᒪᓐᓇ ᐃᖅᑲᓇᐃᔮᖑᔪᖅ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ.

ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ. ᑖᒃᑯᐊ ᐋᖅᑭᒃᓯᒪᓕᖅᑕᕗᑦ, ᒫᓐᓇᓗ ᐊᑐᓕᖅᓗᑎᒃᑯᑦ ᓄᓇᐃᓪᓗ ᑕᐃᒃᑯᐊ ᓱᑭᖅᓯᒪᔪᑦ ᕿᒥᕐᕈᓇᒃᑕᐅᔪᐃᓐᓇᐅᓯᒪᓕᖅᓗᑎᒃ. ᐄ, ᐊᑐᖅᑕᐅᓕᖅᑐᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᒋᕙᖕᓂ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ ᐊᑏ.

ᖃᒪᓂᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᓇᓗ ᐊᐱᖅᑯᑎᒋᔭᒪᓪᓗᒍᒃ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ ᑎᑎᕐᕋᕕᖓᓄᑦ. ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᑲᓇᑕᒥ ᑲᑎᒪᔩᖏᑦ ᓵᖅᑭᑦᑎᓯᒪᓕᖅᑐᑦ ᑉᔅ-3260-ᒥᒃ, ᑖᓐᓇ ᖄᓇᐅᔭᓕᕆᔾᔪᑦ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᒪᑦ ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᖅᑐᖃᓕᖅᑎᓪᓗᒍ ᓱᑭᖅᓯᒪᔪᑦ ᓄᓇᐃᑦ ᐱᓪᓗᒋᑦ. ᒫᓐᓇ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᑐᓕᖅᑎᑦᑎᕙᓪᓕᐊᕙᑦ ᑖᓐᓇ ᒪᓕᒐᖅ ᐱᓪᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓚᓐᒃ-Hᐊᕚᑦ.

undertakings to examine not only current conditions but modelled conditions that climate change is anticipated to impact from degradation in the design of foundations to accommodate that building or any other building that we might construct across the territory. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Devereaux. Just in addition to that, I wonder how many other pieces of major infrastructure require replacing due to climate change-related impacts. Are you aware of that number of do you know how many that is? Thank you.

Mr. Devereaux: I'm not, Mr. Chair. Thank you.

Chairman: Thank you for your reply on that. Next area is related to contaminated sites, and I open the floor to questions from members. Mr. Qammaniq, go ahead.

Mr. Qammaniq (Interpretation): Thank you. I will direct these questions to the Government of Nunavut. (Interpretation ends) The Government of Nunavut's *Contaminated Sites Policy* indicates that the Department of Finance "is the Government of Nunavut's primary point of contact with the Office of the Auditor General of Canada. This involves coordinating the Government of Nunavut's response to requests for information from the Office of the Auditor General and reviewing the Government of Nunavut's contaminated sites inventory annually to ensure the Government of Nunavut's Public Accounts are prepared in accordance with PS 3260."

On how many occasions has the department met with the office of the Auditor General over the past year to discuss this issue? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Mr. Young, go ahead.

ᓚᕙᓛᓐᒃ-ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᒐᖕᓂ. PS-3260 ᓱᕈᖅᓯᒪᔪᓄᑦ ᐊᑐᖅᑐᑦ 2014-2015 ᐊᕐᕌᒍᐊᓂ ᐊᑐᓕᖅᑎᑕᐅᓚᐅᖅᓯᒪᔪᑦ, ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᕆᐊᓖᑦᑐ ᒥᑭᑦᓕᒋᐊᖅᐸᒃᕈᑎᒃ ᐊᖏᑦᓕᒋᐊᖅᐸᒃᕈᑎᒡᓗ ᐊᓯᔾᔨᖅᐸᑦᓕᐊᓃᑦ ᑕᒪᓐᓇ ᓄᓇᐅᑉ ᐊᓯᔾᔨᖅᐸᑦᓕᐊᓂᖕᒐ ᒪᓕᑐᐃᓐᓇᖅᕈᒍᒃ. ᐃᓱᒫᓘᑎᒥᙱᑕᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑖᔅᓯᒥᖕᒐ ᐊᑐᓕᖅᑎᑦᑎᓂᖕᒐᑦ 2024-2025 ᐊᕐᕌᒍᐊᓂ ᐃᓕᓴᕆᓚᐅᖅᑕᕗᑦ ᑕᒪᒃᑯᐊ ᐊᒻᒪ ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᕆᐊᖃᕐᓂᖕᒐ ᓂᑦᓕᐅᑎᒋᓚᐅᖅᓯᒪᓪᓗᑎᒃᑯᑦ ᑕᐃᑲᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖃᒪᓂᖅ.

ᖃᒪᓂᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᒡᒍᑎᖏᑦ ᑲᑎᒪᔨᕋᓛᕐᓄᑦ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᑦᑐᒋᑦ 2023-2024 ᑮᓇᐅᔭᖅᑐᕈᑎᕙᓂᖕᒋᓐᓂᒃ ᐅᖃᖅᓯᒪᔪᑦ; ᐊᕙᑎᓕᕆᔨᒃᑯᑦ ᑕᓚᕖᓴᒃᑰᖅᑐᓂᒃ ᐅᓂᒃᑲᐅᓯᖃᕈᒪᓚᐅᖅᑐᑦ ᓱᕈᖅᓯᒪᔪᑦ ᓄᓇᐃᑦ ᐱᑦᑐᒋᑦ ᐊᑭᓕᒃᓴᙳᑐᐃᓐᓇᕆᐊᖃᕐᓂᖏᑦᓗ ᓄᓇᕘᒥ ᓄᓇᓖᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᑲᑎᒪᔨᖏᓐᓄᑦ ᐊᒻᒪ ᐊᑐᖅᑕᐅᓚᐅᖅᕈᓂ ᑕᒪᓐᓇ ᓰᑏᕝᕙ 2025-ᒥ. ᖃᓄᒃᑲᓐᓂᖅ ᑖᒃᑯᐊ ᐱᓕᕆᖃᑎᒋᕙᓯᐅᒃ ᓄᓇᓕᖕᓂ ᓄᓇᓖᑦ ᑲᑐᔾᔨᖃᑎᒌᖕᒋᑦ ᓄᓇᐃᑦ ᓱᕈᖅᓯᒪᔪᑦ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᕼᐋᒻᒪᓚᒃᑯᑦ ᑭᒡᓕᓕᐅᖅᑕᐅᓯᒪᓂᖕᒐᓂᑦ ᖃᓂᒋᔭᖃᖅᑐᑦ ᐃᓗᐊᓂᓘᓐᓃᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᑏ, ᒥᔅ ᓚᕙᓛᓐᒃ-ᕼᐊᕚᑦ.

ᓚᕙᓛᓐᒃ-ᕼᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᒐᖕᓂ. ᐋ’, ᓄᓇᕘᒥ ᓄᓇᓖᑦ ᑲᑐᔾᔨᖃᑎᒌᖕᒋᑦ ᑲᑎᒪᖃᑎᒋᓚᐅᖅᑕᕗᑦ, ᑖᒃᑯᓂᖕᒐᓗ ᐅᓂᒃᑳᓕᐅᓚᐅᖅᓯᒪᓪᓗᑕ ᐊᕙᑎᓕᕆᔨᒃᑰᔪᒍᑦ, ᐊᒻᒪ ᐊᐱᖅᑯᑎᖃᕌᖕᒐᑦ ᑕᒪᒃᑯᐊᓕᒫᑦ ᑲᒪᒋᓚᐅᖅᑕᕗᑦ. ᖃᖕᒐᑐᐃᓐᓇᕐᓗ ᐃᑲᔪᖅᑕᐅᔭᕆᐊᖃᕈᑎᒃ ᓂᑦᓕᕐᕕᐅᔪᓐᓇᖅᑐᒍᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᓚᕙᓛᓐᒃ-ᕼᐊᕚᑦ. ᒥᔅᑕ ᖃᒪᓂᖅ, ᐊᑏ.

ᖃᒪᓂᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᒡᒍᑎᖏᑦ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᑦᑐᒋᑦ 2023-2024 ᑮᓇᐅᔭᖅᑐᕈᑎᕙᓂᖕᒋᑦ ᒐᕙᒪᒃᑯᑦ ᐅᖃᖅᓯᒪᔪᑦ;

Mr. Young: Thank you, Mr. Chair, and thank you for the question. I think that statement about the Department of Finance being the main point of contact with the Office of the Auditor General is a blanket one for all things concerning the Public Accounts. However, internally within the government we work pretty closely with our colleagues at the Department of Environment. They manage the list of contaminated sites, and we pull the information directly from them. However, when we transmit things to the Office of the Auditor General, it does go through the Department of Finance.

As far as how many times we've met to discuss this, I don't believe we have met specifically to discuss this, but it is an ongoing topic as we review all of the materials that we provide to the OAG. Thank you, Chair.

Chairman: Thank you, Mr. Young. Ms. LeBlanc-Havard, I wonder if you might have anything to add to that? Go ahead.

Ms. LeBlanc-Havard: Thank you, Mr. Chair. Thank you for the question. I would echo what Deputy Minister Young has brought forward. What we do see is that the Auditor General is always available, and so it's not formalized meetings, but we're in contact with them regularly. They reach out to us or we reach out to them if we have specific questions, so the communication is ongoing. Thank you, Mr. Chair, and thank you for the question.

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

Mr. Qammaniq: (Interpretation) Thank you. Again, I will direct my questions (no interpretation) (interpretation ends). During the Legislative Assembly on June 1st, 2023 MLA's were informed that "Responsibility for contamination, as well as associated financial liability at each site, is determined on a

ᑖᒃᑯᐊᒎᖅ ᐱᓕᓇᕕᐅᑉ ᐸᕐᓇᐅᑎᖏᑦ ᓱᕉᖅᓯᒪᔪᑦ ᓄᓇᐃᑦ ᐱᓪᓗᒋᑦ ᐊᑐᐃᓐᓇᕈᖅᑎᑕᐅᓂᐊᖅᑐᑦ ᑕᖅᑲᐅᖓ ᔫᓐᓄᐊᓕ 2027-ᒥ. ᓱᓕ ᑖᓐᓇ ᔫᓐᓄᐊᓕ 2027 ᑐᕌᒐᓇᕕᓯᐅᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᒪᓂᖅ. ᒥᔅ ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ.

ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐄ', ᑖᒃᑯᐊ ᑭᒡᓕᓕᐅᖅᑕᐅᓯᒪᓂᕗᑦ ᓱᑲᓗᐊᕐᓂᖅᓴᓂᒃ ᒫᓐᓇ ᐊᑐᖅᑐᒍᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑭᒃᑯᑦ ᓴᓗᒻᒪᖅᓴᐃᔪᖅᑲᖅᑎᓪᓗᒍ ᐊᑭᓕᖅᑲᑦᑕᕐᓂᖓ ᐱᓪᓗᒍ ᐊᒻᒪᓗ ᖃᐅᔨᒪᓪᓗᖓ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᑭᐅᑎᑦᑐᓐᓇᙱᑕᑎᑦ. ᐃᓕᔅᓯᖕᒎᖅᖏᓐᓈ ᐊᑭᓖᖅᑲᑦᑕᖅᐱᓯᑦ ᓴᓗᒻᒪᖅᓴᓇᐊᓕᖕᓂᑦ? ᒥᔅ ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ.

ᓚᕙᓛᓐᒃ-Hᐊᕚᑦ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᒋᒐᖕᓂ. ᐄ', ᐱᔭᒃᓴᖅᑖᖅᑎᑕᐅᓯᒪᓂᕗᑦ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦ ᑕᐃᒃᑯᐊ ᓴᓗᒻᒪᖅᓴᐃᔨᐅᖅᑲᑦᑕᖅᑐᑦ, ᑐᙵᕕᒋᔭᕗᑦ ᒪᓕᒡᓗᒋᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᑐᑭᓯᓇᖅᓯᑎᒃᑲᖕᓂ. ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᓯᒪᓂᖏᑦ. ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᓐᓄᑦ ᐊᐱᖅᑯᑎ. ᒪᓕᒐᓕᐅᕐᕕᒃ ᑖᒃᑯᐊ ᐊᖏᖅᓯᒪᒻᒪᑕ $55-ᒥᓕᐊᓐ ᐅᖓᑖᓄᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖏᓐᓄᑦ ᓄᓇᕗᒻᒥ ᓄᓇᕘᑉ ᒐᕙᒪᒃᑯᖏᑦᑕ ᖃᕋᓴᐅᔭᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖓᓂᒃ Fusion Cloud-ᒥᒃ. ᒐᕙᒪᒃᑯᑦ ᑭᒍᓯᖓ ᑲᑎᒪᔩᖁᓛᑦ ᐅᓂᒃᑳᖏᓐᓂᒃ ᕿᒥᕐᕈᓇᓚᐅᖅᑎᓪᓗᒋᑦ, 2024-2025 ᑮᓇᐅᔭᖅᑐᕈᑎᒥᓂᕐᓄᑦ ᐅᓂᒃᑳᖏᓐᓄᑦ ᑖᒃᑯᐊ ᐅᑯᐊ ᑐᓂᓯᓯᒪᒻᒪᑕ. ᓴᖅᑭᓚᐅᖅᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒃᓴᐃᑦ ᕖᕝᕗᐊᓕ 2025-ᒥ.

ᓴᖅᑭᑕᐅᓚᐅᖅᑎᓪᓗᒋᑦ ᓄᓇᕘᑉ ᒐᕙᒪᒃᑯᖏᑦ ᓄᒃᑎᓚᐅᕐᒪᑕ ᐊᑐᓕᖅᑎᑦᑎᔪᒪᓪᓗᑎᒃ ᐊᑭᓕᖅᓱᐃᔾᔪᑏᑦ ᐋᖅᑭᒃᓯᒪᓂᖓᓐᓄᑦ. ᑖᒃᑯᐊ ᑮᓇᐅᔾᔭᒃᓵᓄᑦ ᐊᑭᓕᖅᓱᐃᔾᔪᑎᒃ ᐊᑐᖅᑕᐅᓗᓂ Fusion Cloud, ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᓄᖅᑲᖓᓂᖏᑦ ᐊᒻᒪ ᐅᐸᒍᑎᓂᖏᑦ ᑎᑎᕋᖅᑕᐅᕙᓪᓕᐊᔾᔪᑎᖃᕐᓂᐊᕐᒪᑕ ᑖᒃᑯᐊ ᐃᓕᐅᖅᑲᖅᑕᐅᖃᑦᑕᕐᓂᐊᕐᒪᑕ. ᐱᓕᓇᕕᐅᔪᑦ

case-by-case basis. Responsibility for contamination of a given site may be shared amongst two or more parties. The Government of Nunavut will pursue further discussions with the Government of Canada, the Government of the Northwest Territories, and other parties as required to ensure the necessary resources are secured for appropriate risk management measures at each contaminated site." As of today, what is the Government of Canada's position regarding this issue? *Qujannamiik.*

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

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. I can't speak to Government of Canada's position on this particular matter, but what we are doing on our end is developing an engagement strategy, specifically for those types of shared response sites that have shared responsibility. The Government of Canada is available and willing to discuss those sites, but a formal position I couldn't speak to. Thank you, Mr. Chair. Thank you for the question.

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

Mr. Qammaniq: (interpretation) Thank you (interpretation ends). Information contained on page 34 of the 2024-2025 Public Accounts indicates that the number of town sites "identified as requiring environmental remediation" increased from four sites during the previous fiscal year to five sites.

Which sites have been identified and which site was added to the government's inventory? *Qujannamiik.*

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

ᐊᑐᓕᓃᖅᑐᑦ ᑖᒃᑯᐊ ᐃᖅᑲᓇᐃᔭᙱᑦᑐᕕᓃᑦ ᑎᑎᕋᖅᑕᐅᕙᓪᓕᐊᓪᓗᑎᒃ, ᓄᓇᕘᓪᓗ ᒐᕙᒪᒃᑯᖏᑦᑕ ᐊᑐᖃᑦᑕᕐᓂᐊᖅᑕᖏᑦ ᐊᐅᓚᑦᑎᐊᕈᓐᓇᕐᒪᖔᑦ ᒪᓕᒃᓴᖅᑎᓪᓗᑎᒋᓪᓗ ᐊᓯᖏᑦ ᐱᓕᕆᕕᐅᔪᑦ 2025-ᒥ. ᐱᓕᕆᕖᑦ ᑕᐃᒃᑯᐊ ᐃᖅᑲᓇᐃᔭᕐᒪᑕ ᐃᓘᓐᓇᖏᓐᓄᑦ ᐊᑐᖅᑕᐅᔪᐃᓐᓇᐅᓂᐊᕐᒪᑦ 2026-ᒥ, ᑖᒃᑯᐊ ᓯᕗᒻᒧᐊᑦᑎᐊᕐᑯᓪᓗᒋᑦ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᖅᑎᓪᓗᒍ ᓇᓗᓇᐃᖅᑎᓪᓗᒋᑦ ᓄᓇᕘᑉ ᒐᕙᒪᒃᑯᖏᑦ ᐊᑐᓇᐊᕐᓂᐊᓕᖅᐳᒡᒎᖅ Fusion Cloud-ᒥᒃ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᓪᓗᒍ ᖃᓄᐃᓕᖓᓕᖅᐸᑦ ᑖᒃᑯᐊ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᑮᓯᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᓰᓕᒪᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᑮᓯᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒻᒪᖕᒋᑦᑐᖅ ᑲᑎᒪᔩ, ᑖᒃᑯᐊ ᓴᖅᑭᓚᐅᕋᑦᑎᒍᑦ ᕿᓇᐅᔭᖅᑐᕈᑎᒃᓴᓄᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ, ᑕᐃᒃᑯᐊᓗ ᐋᖅᑭᐊᖅᑎᖅᑕᐅᓪᓗᑎᒃ ᐊᑲᐅᙱᑦᓕᐅᕈᑎᒋᔭᖏᓐᓂᒃ ᖃᕋᓴᐅᔭᐃᑦ.

ᐃᔨᒋᓂᖅᓴᐅᓕᕐᒥᔪᑦ ᑖᒃᑯᓄᖓ ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᑐᖅᑕᐅᓂᐊᕐᒪᑕ, ᐊᒻᒪ ᐊᐅᓚᑦᑎᔾᔪᑎᒋᔭᐅᓂᐊᕐᒪᑦ. ᑖᒃᑯᓂᖓ ᐆᑦᑐᕋᐃᓪᓗᑕ ᖃᐅᔨᓴᐃᔪᒍᑦ, ᐱᓕᕆᕕᑦᑎᓐᓂᑦ ᐊᑐᖅᑕᐅᑦᑎᐊᕐᑯᓪᓗᒍ. ᐃᖅᑲᓇᐃᔭᓇᐊᖅᓯᒪᔪᑦ ᐃᑲᕐᕋᖕᒋᓪᓗ ᑎᑎᕋᖅᑕᐅᕙᓪᓕᐊᓪᓗᑎᒃ ᑕᐃᑰᓇ, ᐃᓕᑉᐹᓪᓕᖅᓯᒪᓚᐅᖅᑐᒍᑦ ᑕᐃᑲᓂ ᐱᓕᕆᓚᐅᖅᑎᓪᓗᑎᒍᑦ. ᑭᖑᓪᓕᖅᐹᖅᓯᐅᑎᖏᓐᓄᑦ ᐃᓕᐅᖅᑲᐃᔾᔪᑎᒋᓂᐊᕐᒥᔭᕗᑦ ᑕᐃᒃᑯᓇᙵᓗ ᐃᓕᑉᐹᓪᓕᖅᓱᑕᓗ ᖃᐅᔨᓴᐃᓪᓗᑕ ᐆᑦᑐᕋᕐᓂᐊᕐᓗᑎᒍᑦ. ᑭᖑᓪᓕᖅᐹᖅᓯᐅᑎ ᑕᐃᓐᓇ ᐊᑐᓕᕐᓂᐊᕐᒪᑦ. ᑕᐃᒃᑯᐊ ᐊᑐᓕᖅᑕᐅᔪᓐᓇᕐᓂᐊᖅᑐᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᔾᔪᑎᒋᔭᖏᓐᓄᑦ, ᑕᑎᒋᔭᐅᔪᓐᓇᖅᓯᑦᑎᐊᕐᓂᐊᕐᒪᑦ ᓇᓕᖅᑯᑦᑎᓯᒪᑦᑎᐊᕐᓗᑎᒃ ᓇᓕᖅᑯᑦᑎᓯᒪᑦᑎᐊᕐᓂᖅᓴᖅ ᐱᑐᖃᕐᒥᒃ ᖃᕋᓴᐅᔭᕐᒥᒃ ᐊᑐᓚᐅᖅᑕᑦᑎᓐᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᑮᓯᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᑮᓯᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᑎᑎᕋᕐᕕᖓᓐᓄᑦ ᐊᐱᕆᓂᐊᖅᑐᖓ.

ᒪᓕᒐᓕᐅᕐᕕᒃ ᐊᖏᖅᓯᓚᐅᕐᒪᑕ ᐅᖓᑖᓂᒃ $55-ᒥᓕᐊᓂᒃ ᐊᑭᑐᔪᖅᑐᕈᑎᒃᓴᖏᓐᓄᑦ ᓂᐅᕕᕐᓂᐊᕐᒪᑕ

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. The specific site I don't have the details right with me, but we'll get back to you on that. Thank you.

Chairman: Thank you. Mr. Qammaniq, go ahead.

Mr. Qammaniq: (Interpretation) Thank you (interpretation ends). The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicates that one of the ongoing activities of the Contaminated Sites Liability Working Group has been to "review the *Contaminated Sites and Liabilities Policy*, as per the sunset clause, to determine how best to improve and adjust the policy reflecting devolution."

As of today, what is the status of this work? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the good question. We're actually at the beginning of that work and we've started looking at the policy and what changes need to be made to reflect changes with devolution. Thank you, Mr. Chair. Thank you for the question.

Chairman: Mr. Qammaniq, go ahead.

Mr. Qammaniq: *Qujannamiik*. The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicates that one of the ongoing activities of the Contaminated Sites Liability Working Group has been to develop a "responsibility matrix" which is described as being "a tool to provide a defensible way to accept or reject responsibility for liabilities."

Fusion Cloud ᖃᕋᓴᐅᔭᓕᕆᔾᔪᑎᒥᒃ, ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᑐᕈᑎᒥᒃ. ᖃᓄᑎᒋᒃ ᑎᑎᕋᖅᑲᓯ ᖃᐅᔨᓴᐃᓯᒪᓕᖅᐸᑦ ᓇᐅᑦᑎᖅᓱᐊᖃᖅᑐᑎᒃ ᒪᑭᒪᒃᑯᑦ ᐊᑐᓕᖅᑎᑦᑎᕙᓪᓕᐊᓂᖓᓂᒃ ᓄᓚᕐᒥᒃ ᓚᔅᓯᒧᖓ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᓚᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐅᓪᐋᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᓚᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᖅᑦ. ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᑖᒃᑯᐊ ᑐᓴᒐᒃᓴᐃᑦ ᑐᓂᔭᐅᓚᐅᖅᑐᑦ ᖄᕝᕙᐊᕆ 2025-ᒥ, 2024-2025-ᒥ ᓈᓴᐃᑎᓪᓗᑕ. ᑖᒃᑯᐊ ᐊᐅᓚᑕᐅᑦᑎᐊᖁᓪᓗᒋᑦ ᐆᕈᒃᑯᑦ ᐆᒃᑐᕋᖅᑕᐅᑦᑎᐊᖁᓪᓗᒋᑦ ᖃᕋᓴᐅᔭᐃᑦ ᐃᓚᖓᒋᑦ ᓴᐳᒥᐅᓯᖅᑕᐅᓯᒪᓪᓗᑎᓪᓗ ᓇᓪᓕᖅᑯᑎᓯᒪᔪᖅ ᓄᐊᑕᐅᓂᑯᑦ ᑐᓴᒐᒃᓴᐃᑦ. ᓇᓗᓇᐃᖅᓯᓚᐅᖕᒋᑦᑐᒍᑦ ᑖᒃᑯᓂᖓ ᑲᑎᒪᔩᖏᑦ ᐃᖅᑯᓪᓕᐅᑎᓴᓂᑦ ᓇᓂᓯᓚᐅᖕᒋᑦᑐᒍᑦ ᑭᓯᐊᓂ ᓈᓴᐃᓚᐅᖅᑎᓪᓗᑕ ᒪᓕᒐᕆᓚᐅᖅᑕᖏᓐᓂ ᐱᓕᕆᔭᐅᔪᑦ ᐊᖑᒻᒪᑎᑦᑎᐊᓚᐅᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐃᐅᓪᐋᑐ. ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒪᑭᒪᒃᑯᖏᓐᓄᑦ ᐊᐱᖅᑯᑎᐅᔪᖅ. ᖃᓄᐃᑦᑐᓂᑦ ᐋᒃᓱᕉᓴᐅᑎᖃᓚᐅᖅᐱᓯ ᓄᓚᖅ ᑖᓇ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᐅᓚᑦᑎᔾᔪᑎ ᐊᑐᖅᑕᐅᓕᖅᑎᓪᓗᒍ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᑦᑕᐅᖅ ᐊᐱᕆᒐᖅᑦ. ᑖᒃᑯᐊ ᑭᓇᑐᐃᓐᓇᖅ ᑕᐃᒃᑯᓂᖓ ᓄᓚᒥᒃ ᖃᕋᓴᐅᔭᒥᒃ ᐊᐅᓚᑦᑎᔾᔪᑎᒥ ᐊᑐᖅᑐᖃᓂᖅ ᐋᒃᓱᕉᓴᕐᓇᖅᑦᑕᒥᒻᒪᑕ ᐃᓚᖓᒋᑦ ᑕᒪᒃᑯᐊ ᓄᓛᑦ ᐊᑐᖅᑕᐅᓕᖅᑎᓪᓗᒋᑦ. ᐋᒃᓱᒃᑲᓪᓚᕈᓗᒃ ᐋᒃᓱᕈᕐᓇᖅᑐᖃᖃᑦᑕᓚᐅᖅᑐᖅ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐱᖏᖅᑯᕆᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ ᐊᖓᔪᖅᑲᐅᑏᑦ ᐊᓯᔾᔨᑲᑕᑦᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᑲᓐᓂᓇᐊᖃᖅᑯᑕ ᖃᓄᖅ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᕐᒪᖔᑕ ᖃᕋᓴᐅᔭᑎᒍᓪᓗ ᑖᒃᑯᐊ ᓱᕐᓗ ᐋᖅᑭᓱᖅᑕᐅᓪᓗᑎ ᓄᓇᕗᑦ ᒪᑭᒪᒃᑯᖏᑕ ᐱᐅᓯᖏᓐᓂ ᐃᓕᖅᑭᑎᓐᓇᓱᒃᑲᓗᐊᖅᑐᒍ ᐱᔭᕐᓂᖏᑦᑑᓚᐅᕐᒪᑦ.

ᐊᓯᔾᔨᖅᑕᐅᓪᓗᑎᓗ ᖃᕋᓴᐅᔭᑦ ᐱᐅᓯᓇᔭᕗᓪᓗ ᐱᓕᕆᔾᔪᓯᕗᑦ ᐊᓯᔾᔨᖅᑕᐅᓪᓗᑎᑦ. ᑕᐃᒪᓐᓇ

As of today, what is the status of this work? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. The tool has been developed and we are using it actively in the review of all the sites. So we have good data analysis from that review, so it's actively being used. Thank you, Mr. Chair. Thank you for the question.

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

Mr. Qammaniq: *Qujannamiik*. The question to the Auditor General. The Public Sector Accounting Board of Canada has issued *PS 3260*, which is an accounting standard regarding liability for contaminated sites. What observations and concerns does your office currently have with respect to the Government of Nunavut's implementation of this standard? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. PS 3260 regarding the liability for contaminated sites was adopted by the government during the 2014-2015 fiscal year. We would expect to see fluctuations on the liability for contaminated sites each year as it's adjusted for the passage of time. (indiscernible) obligation. Changes are management estimates and actual costs incurred. We have no observations or concerns with regards to the government's implementation of this standard based on the results of our audit for the 2024-2025 fiscal year. The government had appropriately recognized, measured and presented the

ᐋᖅᑭᓱᐃᑦᑎᐊᒃᑲᐃᓐᓇᕈᓐᓇᓚᐅᖅᑐᒍᑦ ᑕᒪᐅᖕᒐ ᐱᓕᕆᐊᒃᓴᑦᑐ ᑕᒪᐅᖕᒑᕐᓂᐊᖅᑐᑦ ᐊᑐᖖᒋᓂᖅᓴᐅᓚᐅᖅᑐᑎ ᑖᒃᑯᐊ ᐊᑑᑎᖃᕐᓂᖅᓴᒨᖅᑕᐅᓚᐅᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖃᖕᒐᓕ ᑖᓐᓇ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᑐᒐᒃᓴᖅ ᐊᐅᓚᑦᑎᔾᔪᑎ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᒋᔭᖕᒋᓐᓄᑦ ᓄᓇᕗᒻᒥᑐ ᑯᐊᐳᕇᓴᐅᔪᓄᑦ ᖃᖕᒐᒃᑯᑦ ᐊᑐᓕᖅᑎᑕᐅᓂᐊᖅᐸᑦ ᑖᒃᑯᓄᖕᒐ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

ᔭᖕ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᖃᐅᑕᒫᖅᓯᐅᑏᑦ ᐸᕐᓇᐅᑏᑦ ᑖᒃᑯᐊ ᒥᔅᑕ ᓱᓕᒪᓐ ᑭᒪᒋᒻᒪᒍ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᐊᑏ, ᒥᔅᑕ ᓱᓕᒪᓐ.

ᓱᓕᒪᓐ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᑲᑎᒪᔨ ᐊᐱᕆᒻᒪᑦ. ᑖᓐᓇ ᓄᑖᖅ ᐊᐅᓚᔾᔪᑎ ᐊᒃᓱᑲᓪᓚ ᐅᓄᖅᑑᕐᒪᑕ ᑕᒪᒃᑯᐊ ᐱᓕᕆᔭᐅᖃᑦᑕᖅᑐᑦ ᐱᔾᔪᑎᐅᔪᓪᓗ ᐃᓚᖕᒐᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ ᑖᒃᑯᐊ ᐊᐅᓚᑦᑎᔾᔪᑏᑦ.

ᐃᓕᓐᓂᐊᖅᑎᑦᑎᖃᑦᑕᕐᒥᔪᒍᑦ ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᓯᖕᒋᑦᑕᐅᖅ ᑕᐃᒃᑯᐊ ᐅᓄᖅᑐᑲᓪᓚᕈᓗᐃᑦ ᐱᓕᕆᔭᐅᒥᒻᒪᑕ ᐅᖕᒐᑖᓅᕆᐊᔅᓴᖅ ᐊᑐᓕᖅᑎᑕᐅᑎᑦᑐᒍ ᐊᓯᖕᒋᓐᓂ, ᓲᕐᓗ ᓄᓇᕗᑦ ᑎᒥᖁᑎᒋᔭᖕᒋᓐᓄᑦ ᒐᕙᒪᒃᑯᖕᒋᑕ ᕿᒥᕐᕈᓇᒃᑐᒍᑦ ᑯᐊᐳᕇᓴᐅᔪᓄᑦ.

ᑐᖕᒋᓕᖕᒋᓐᓄᑦᑐ ᒥᓂᔅᑕᐅᔪᑦ ᑖᒃᑯᓄᖕᒐ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᖕᒋᔪᖄᕆᓴᐅᑦᑐᓂ ᑕᒪᑐᒥᖕᒐ ᐱᓕᕆᐊᖃᖅᑐᓂ. ᑭᖕᒍᒻᒪᔭᐅᓂᖕᒋᓐᓄᑦ ᐱᓕᕆᕕᓐᓄᑦ ᒪᓕᒃᓯᒪᑐᐃᓐᓇᕐᓂᐊᖅᑐᖅ. ᐊᒃᓱᑲᓪᓚᕈᓗᒃ ᐱᓕᕆᐊᒃᓴᖃᕐᒪᑕ ᑕᕝᕗᓇ ᑖᔅᓱᒪ ᑲᒪᒋᔭᐅᓂᕆᔭᖕᒋᓐᓄᑦ ᐊᑐᖅᑕᐅᓂᖕᒐᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᓱᓕᒪᓐ. ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏ.

ᑕᖅᑐ (ᑑᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖕᒋᑕ ᑭᒡᒍᓯᖕᒐ, ᑲᑎᒪᔨᕐᓖᑦ ᐅᓂᒃᑳᖕᒐᓐᓂ

liability in accordance with the standards. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Go ahead, Mr. Qammaniq.

Mr. Qammaniq: (interpretation) I will direct this to the Government of Nunavut (interpretation ends). The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicated that the Department of Environment planned to "provide a Power Point presentation about the Contaminated Sites and Liabilities Program for the Nunavut Association of Municipalities Board and deliver it in September 2025."

In what other ways is the department working with the Nunavut Association of Municipalities regarding contaminated sites within or near municipal boundaries? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Go ahead, Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. You're correct, we did have a meeting with the Nunavut Association of Municipalities and did provide them with an information session in Power Point. We set up a point of contact within the Department of Environment for any requests that the Nunavut Association of Municipalities or individual municipalities would have to contact us, and we would assist as needed. Thank you, Mr. Chair. Thank you for the question.

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

Mr. Qammaniq: *Qujannamiik*. The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2023-2024 Public Accounts* indicated that

ᕿᒥᕐᕈᓚᐅᖅᑎᓪᓗᒋᑦ 2022-2023 ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᕐᓄᑦ, ᐅᖃᓚᐅᕐᒪᑕ ᖃᓂᒋᔮᓄᑦ 40%−ᖑᔪᖅ ᐃᖅᑲᓇᐃᔮᒃᓯᐃᑦ ᑮᓇᐅᔭᓕᕆᕝᕕᒥ ᑖᒃᑯᐊ ᐃᓐᓄᒃᓯᒪᓚᐅᙱᒻᒪᑕ ᔮᓐᓄᐊᕆ 31, 2025 ᑎᑭᒃᖢᒍ. ᐅᓪᓗᒥᒧᑦ ᑎᑭᕐᖢᒍ ᐱᓕᕆᕝᕕᒥ ᐊᒡᒍᓯᖅᒪᓂᕆᔭᖓᓂ ᑕᐃᑲᓂ ᖃᓄᖅ ᐃᓐᓄᒃᓯᒪᙱᑦᑐᑦ ᖃᔅᓯᐅᕙᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖃᐅᔨᒪᔭᕗᑦ ᐱᐅᓯᒋᐊᕈᓐᓇᖅᑑᕙᓗᐊᖅ, ᓈᓴᐅᑎᖏᓐᓂ ᐱᓯᒪᙱᓐᓇᒪ ᐃᓐᓄᒃᓯᒪᙱᑦᑐᑦ. ᑖᓐᓇ ᐅᑎᕐᕕᓂᐊᖅᐸᕋ ᑐᓴᒃᓴᖅ ᑐᓂᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᓯᓂᑦ ᓇᓗᓇᐃᖅᓯᓚᐅᖅᐱᓯ ᑐᓗᒃᑕᐅᑎᖅᑲᕐᓂᖓᓂ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᒃᑎᓪᓗᓯ ᑖᒃᑯᓂᖓ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒃᓱᕈᓐᓇᕐᓂᕆᓚᐅᖅᑕᖓ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᒃᑎᓪᓗᑕ ᐊᔾᔨᑲᓴᑦᑎᐊᖓ ᒐᕙᒪᒃᑯᓐᓂ ᐃᒡᓗᑭᔅᓴᓂᕐᒧᓪᓗ ᓄᓇᕗᒻᒥ ᐊᒻᒪ ᓄᓇᕗᒻᒥ ᐃᖅᑲᓇᐃᔭᕈᓐᓇᖅᑐᑦ ᐃᓕᓴᓇᔭᐅᔾᔪᑎᑖᖅᓯᒪᔪᑦ ᑕᑉᐸᓂ ᐱᑕᖃᓗᐊᙱᒻᒪᑦ.

ᐊᒡᓚᕝᕕᐅᑉ ᐃᓗᐊᓂ ᓈᓴᐃᓂᕐᒧᑦ ᐊᓯᖏᓐᓂᑦ ᓇᓂᓯᔪᓐᓇᖅᑑᒐᓗᐊᑦ, ᑭᓯᐊᓂ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐃᖅᑲᓇᐃᔮᒃᓯᐃᑦ ᑎᑭᑦᑎᑦᑎᑕᐃᔭᕆᐊᖃᓲᖑᒐᑦᑕ ᐊᒻᒪᓗ ᑕᐃᒃᑯᐊ ᐊᓯᖏᓂᓪᓗ ᐱᓕᕆᕝᕕᒦᖒᖅᑐᓂᑦ ᐱᖅᑦᑕᕐᓗᑕ. ᒐᕙᒪᒃᑯᑦ ᐅᓄᖅᓯᕆᐊᖅᑎᑦᑎᔪᒪᔫᒐᓗᐊᑦ ᑕᐃᒃᑯᓂᖓ ᑕᐃᒪᐃᓐᓇᐃᑦᑐᓕᕆᔪᓐᓇᖅᑐᓂᑦ ᐃᓕᓴᓇᔭᐅᔾᔪᑎᖃᖅᑐᓂ. ᐊᓯᔾᔩᕙᓪᓕᐊᔪᒧᑦ ᑕᒪᒃᑯᓄᖓ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᖅᐸᓪᓕᐊᕐᑯᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᕙᓪᓕᐊᓪᓗᑎᓪᓗ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖃᖓᓕ ᐃᓐᓄᑦᑕᐅᔪᓐᓇᖅᓯᓂᐊᖅᐸᑦ ᐃᖅᑲᓇᐃᔮᒃᓯᐃᑦ ᑖᒃᑯᐊ

the department plans to make its Contaminate Sites Database accessible to the public in January of 2027. Is this still the department's timeline? *Qujannamiik.*

Chairman: Thank you, Mr. Qammaniq. Ms. LeBlanc-Havard.

Ms. LeBlanc-Havard: Thank you, Mr. Chair, and thank you for the question. I'm actually pleased to report that we're ahead of schedule, so hope to make that available by the end of this fiscal.

Chairman: Just going back to the issue of who pays for the cleanup, we know you can't speak on behalf of the federal government, but can you indicate what position they have been conveying to the Government of Nunavut regarding that, Ms. LeBlanc-Havard?

Ms. LeBlanc-Havard: Thank you, Mr. Chair, for the question. Where we demonstrate clear responsibility, the responsibility of the Government of Canada, then they would be responsible for the cleanup. So under the pollute or pay principle. Thank you, Mr. Chair.

Chairman: Thank you for that clarification. Moving on to Comptrollership Branch Priorities. Questions from members. I'll open the floor. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Chair. This is for the Government of Nunavut. The Legislative Assembly has approved over $55 million in funding for the government's new “Fusion Cloud” Enterprise Resource Planning System. The government's response to the Standing Committee's *Report on the Review of the 2024-2024 Public Accounts* indicated that "Following the release of core financial modules in February of 2025, the GN has shifted focus to implementing pay-related modules. The first step towards payroll is to begin using Fusion Cloud to manage employee

ᐅᓄᖅᑑᒐᓗᐊᑦ ᖃᐅᔨᒪᔪᖓ, ᑭᓯᐊᓂ ᖃᖓᒃᑯᑦ ᐃᓐᓄᑦᑕᐅᓂᐊᕐᒪᖔᑕ ᓇᓗᓇᐃᖅᓯᓯᒪᕕᓲ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᖃᐳᓐᓇᖅᑐᖓ ᐊᕐᖑᒍᖅᑲᐃ ᑎᓴᒪᑦ ᐊᒡᒋᖅᑐᑦ, ᑭᓯᐊᓂ ᐅᖃᐳᓐᓇᙱᑦᑐᖓ ᐃᓐᓄᒃᑕᐅᔪᐃᓐᓇᐅᑲᑕᓂᐊᕐᒪᖔᑕ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑕᕝᕗᖓ ᑎᑭᓪᓗᒍ. ᑖᒃᑯᓄᖓ ᑲᑎᒪᔾᔪᑎᒃᓴᑎᓐᓄᑦ ᐊᖏᓄᑦ ᑎᑭᒃᑲᑦᑕ, ᒫᓐᓇ ᐅᓪᓗᕈᕐᒥᑕᕆᐊᕐᓂᐊᖅᐳᒍᑦ, 1:30-ᒥ ᐅᑎᕐᓂᐊᕆᓪᓗᑕ. ᖁᔭᓐᓇᒦᒃ.

>>ᓄᖅᑲᖓᑲᐃᓐᓇᖅᑐᑦ 11:23 ᐱᒋᐊᒃᑲᓂᖅᑐᑦ 1:28

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᐅᓪᓗᒃᑯᑦ, ᐅᑎᑦᓯᐊᕐᒥᕗᓯᑦ. ᑲᔪᓯᑐᐃᓐᓇᖅᐳᑦ ᑲᑎᒪᔩᑦ ᒪᕆᒪᒃᑯᑦ ᐊᐅᓚᓂᖕᒋᓐᓄᑦ ᑮᓇᐅᔭᕐᑯᑎᖕᒋᑕᓗ ᒪᕆᒪᒃᑯᑦ 2024-2025 ᑮᓇᐅᔭᖅᑐᕈᑎᖕᒋᑕ ᓄᓇᕗᑦ, ᐃᓱᓪᕝᕕᐊᓂ ᐱᐊᓂᒃᓯᓪᓚᖅᑲᐅᔪᑦ ᑮᓇᐅᔭᓪᓚᕓᕐᔪᐊᒃᑯᑦ ᓱᕗᓪᓕᐅᔅᔭᖕᒋᑦ ᒥᔅᑕ ᑕᖅᑐ ᐊᐱᖅᓱᖃᑦᑕᖅᑲᐅᒻᒪᑦ. ᒥᔅᑕ ᑕᖅᑐ ᐱᒋᐊᕈᓐᓇᖅᓯᕗᑎᑦ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᒡᒍᑎᒋᓯᒪᔭᖕᒋᑦ ᑲᑎᒪᔩᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖕᒋᓐᓂᑦ ᐅᖃᖅᓱᑎᑦ, ᐱᕙᓪᓕᐊᔭᐅᓂᖓ 2024-2028 ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᓂᕐᒧᑦ ᐸᕐᓇᒍᑎ ᑭᖑᕙᕆᐊᖅᑕᐅᓯᒪᙗᖅ ᑐᑭᒧᐊᑦᑕᕆᐊᖅᑲᕐᒪᒡᎬᖅ ᐱᖓᓱᐃᓕᖓᓚᔪᓄᑦ ᐃᓄᐃᑦ ᐃᖅᑲᓇᐃᔭᔅᓵᓕᕐᓂᕐᒧᑦ ᐱᓕᒻᒪᔅᓴᐅᓂᕐᒧᑦ ᐸᕐᓇᐅᑎᒃ.

ᐋᖅᑭᔪᖅᑕᐅᕙᓪᓕᐊᒻᒪᑦ ᓄᓇᕗᑦ ᑐᙵᕕᒃᑯᓐᓄᑦ, ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖕᒋᓐᓄᑦ, ᐊᒻᒪ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᑖᓐᓇ ᐱᖓᓱᐃᓕᖓᓂᖓ ᑲᑎᒪᔩᖏᑦ ᓂᕈᐅᑉᐳᑦ ᐃᓄᓐᓄᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᔅᓵᓕᕐᓂᕐᒧᑦ ᐱᓕᒻᒪᔅᓴᐅᑎᑦᓴᒧᑦ ᐸᕐᓇᐅᑦ ᐱᐊᓂᑦᓱᒫᖅᑐᖅ ᐅᑭᐊᑦᓵᖅ 2025.

ᐅᓪᓗᒥᒧᑦ ᑎᑭᑦᑐᒍ ᖃᓄᐃᓕᖓᓕᖅᐸ ᑖᓐᓇ ᐃᖅᑲᓇᐃᔮᙳᓂᖓ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

leave and attendance, which are crucial inputs to pay calculations. Several departments are already using the basic time and absence modules. The GN will address issues, add functionality, and onboard remaining departments throughout 2025. We are working to have all departments using time and absence by 2026. Once all departments are successfully Fusion Cloud to manage time and absence - and after significant testing and validation - the GN will begin using the system to calculate payroll."

As of today, what is the status of the work? *Qujannamiik.*

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

Mr. Young: Thank you, Chair. The member is correct, we did rollout the finance modules last year, and we've since worked to correct all bugs and deficiencies with that and it's now working fine. Our focus has shifted now to human resources functions, namely, payroll, time and absence and human resource management. We've just completed our time and absence prototype pilot project which was the -- six departments were using it actively. It was where employees would go in to log their time sheets, log their time in the office, and they got away from paper forms. So that has been completed.

We learned a lot from that process. We're now taking that information and we're building it into what we hope is the final version. So the status is we are currently collecting all business requirements and building in what we learn in the pilot project to rollout a final version.

Once we get to a state where we can implement the payroll in parallel in the background running at the same time as the current system, then we get to a confidence level that the new system is calculating pay as accurately as the old system, then we will switch over

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᔅᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒐᕕᑦ.

ᑖᓐᓇ ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᔨᒃᑯᓐᓄᑦ ᑲᒪᒋᕙᓪᓕᐊᔪᑦ ᑐᓴᖅᑎᑦᓯᓯᒪᓪᓗᓂ ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᓕᒫᖏᑦ ᐃᓚᐅᓪᓗᑎᑦ ᑐᖏᓕᒋᔭᐅᔪᑦ ᑖᒃᑯᐊ ᑲᑎᒪᔨᐊᓛᑦ ᐋᖅᑭᑦᓱᐃᕙᓪᓕᐊᔪᑦ ᐱᖓᓱᐃᓕᖓᓂᖏᑦ ᓯᕗᒻᒧᐊᒍᑎᑦᓴᐅᕙᓪᓕᐊᓂᐊᓕᖅᓱᑎ, ᐸᕐᓇᐅᑎᓕᒫᖏᑦ ᐅᖅᑲᐅᓯᕆᔪᓐᓇᖏᒃᑲᓗᐊᖅᑕᒃᑲ ᑭᓯᐊᓂ ᐃᖅᑲᓇᐃᔮᕆᕙᓪᓕᐊᒻᒪᔾᔪᒃ ᑭᐅᒐᓱᒍᓐᓇᓛᖅᐸᕗᑦ ᑖᒃᑯᐊ ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᔨᒃᑯᑦ ᐊᐱᖅᑯᒻᒧᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᑕᖅᑐ ᐊᑏᒎᖅ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔨᐊᓛᑦ ᐅᓂᒃᑳᖏᓐᓂᑦ ᖃᒥᖅᑭᖅᑎᓪᓗᒋᑦ 2023-2024 ᒐᕙᒪᒃᑯᑦ ᕿᓇᐅᔭᖏᓐᓂᒃ ᐅᖅᑲᖅᓯᒪᕗᑦ; ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᔨᒃᑯᑦ ᐋᖅᑭᑦᓱᐃᓯᒪᓕᖅᐳᑦ ᐅᖓᓯᑦᑐᒥᒃ ᐃᖅᑲᓇᐃᔭᖅᑎᔅᓴᒧᑦ ᐊᑐᐊᒐᕐᒥᒃ ᕿᓇᐅᔭᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᑐᕈᓐᓇᕐᓗᓂ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓗᓂ ᐱᓕᕆᔨᑖᕐᓗᑎᓪᓗ.

ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍᑦ ᖃᑦᑏᑦ ᐃᖅᑲᓇᐃᔫᖑᔪᐃᑦ ᕿᓇᐅᔭᓕᕆᔨᒃᑯᓐᓂᑦ ᐃᓐᓄᑦᑕᐅᓯᒪᓕᖅᐸᑦ ᐅᖓᓯᑦᑐᒥᒃ ᐃᖅᑲᓇᐃᔭᖅᑐᓄᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ, ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍᑦ ᐊᕐᕕᓂᓛᑦ ᐃᖅᑲᓇᐃᔫᑦ ᐃᓐᓄᑦᑕᐅᓯᒪᓕᖅᑐᑦ ᐱᓕᕆᕝᕕᐅᔪᓂᑦ, ᐊᑐᓗᐊᖅᑕᐃᓕᒪᒐᓱᑦᓯᒪᔭᕗᑦ ᐅᓐᓂᑦᓯᒪᒐᓱᐊᖅᓯᒪᔭᕐᓗᐊᑦᑎᓐᓄᑦ ᒪᖅᑮᒃ ᐃᓐᓄᑦᑕᐅᓚᐅᖅᑐᑦ ᐱᔪᓐᓇᖅᓂᖅᑲᖅᑐᑦ ᐱᔪᓐᓇᖅᓯᓚᐅᖅᓯᒪᖏᓚᑦ ᑭᓯᐊᓂ ᒪᖅᑮᓐᓂᒃ ᐃᓐᓄᑦᓯᒍᓐᓇᖅᓯᓚᐅᖅᐳᒍᑦ.

ᐊᓯᖏᑦ ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᕿᒥᕐᕈᔨᖓᑦ ᑖᓐᓇ ᐊᐃᑉᐸᕆᔭᖓ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏᒎᖅ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᕿᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᓯᕗᓪᓕᐅᔭᐅᓯᒪᔪᑦ ᐃᓚᖓᑦ ᐋᖅᑮᓗᑎᒃ ᐱᓕᕆᐊᔅᓯᒥᒃ ᐃᑲᔪᖅᑐᐃᕙᓐᓂᐊᖅᑐᓂᒃ

completely to the new system. Thank you, Chair. **Chairman**: Thank you, Mr. Young. Mr. Taqtu, go ahead. **Mr. Taqtu**: Thank you, Chair. This is for the Office of the Auditor General. The Legislative Assembly has approved over $55 million in capital funding for the acquisition of the “Fusion Cloud” Enterprise Resource Planning platform. To what extent has your office been monitoring the government's implementation of this new system? Thank you, Chair. **Chairman**: Thank you, Mr. Taqtu. Ms. Awada, go ahead. **Ms. Awada:** Thank you, Chair, and thank you for the question. With respect to the first phase that was implemented in February 2025, as part of our 2024-2025 audit, we performed procedures to ensure that appropriate controls were in place to ensure that Oracle was adequately tested and approved before (indiscernible) migrated into production. And we also tested the accuracy and completeness of the data conversion for financial statement purposes. We did not identify any concerns to bring to the attention of the committee in this regard, and we will perform similar audit procedures when the second phase of the project is implemented. Thank you, Mr. Chair. **Chairman**: Thank you, Ms. Awada. Mr. Taqtu, go ahead. **Mr. Taqtu:** Thank you, Chair. This is for the government of Nunavut. What specific challenges have been encountered with the new Enterprise Resource Planning system? Thank you, Chair. **Chairman**: Thank you. Mr. Young.	ᑮᓇᐅᔭᓕᕆᔨᓂᒃ ᓄᑖᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᐅᕙᒌᖅᑐᓂᓪᓗ ᐊᑐᕐᓗᑎᑦ ᒐᕙᒪᒃᑯᓐᓂ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑎ ᑭᐅᒍᑎᒋᓚᐅᖅᑕᖏᑦ ᑲᑎᒪᔨᐊᓛᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2022-2023 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ ᐅᖃᖅᓯᑎᒃ; ᐊᒡᒍᖅᑕᐅᓯᒪᔪᑦ ᐃᓄᐃᑦ ᐃᓅᙱᑐᓪᓗ ᐊᔪᙱᓐᓂᖃᕐᓂᕋᖅᑕᐅᔪᓂᑦ ᐃᖅᑲᓇᐃᔮᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᖃᖅᑐᓘᓐᓃᑦ ᐃᓕᓐᓂᐊᖅᓯᒪᓂᖃᖅᑐᓘᓐᓃᑦ ᑕᐃᒪᓐᓇ ᐊᑐᐃᓐᓇᐅᓚᐅᙱᒻᒪᑕ ᑭᐅᒐᒥᒃ. ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍᑦ ᖃᑦᑎᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐃᓕᓐᓂᐊᖃᑕᐅᕙᑦ ᑕᒪᑦᓯᒪᓂ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ. **ᔭᖕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓯᑕᒪᑦ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᔩᕐᔪᐊᒃᑯᓐᓂᒃ ᐃᓕᓐᓂᐊᖃᑕᐅᓯᓐᓈᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᒻᒪᕆᐅᓂᕐᒧᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᑕᖅᑐ, ᐊᑏᒎᖅ. **ᑕᖅᑐ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᔅᓯᕙᐅᑖᖅ. ᖃᑦᓯᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᑖᒃᑯᐊ ᐃᓅᕙᑦ ᓄᓇᕗᒻᒥᐅᑕᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ. **ᔭᖕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐱᑕᖃᙱᑦᑐᖅ ᒫᓐᓇ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᒥᔅᑕ ᑕᖅᑐ, ᓱᓕ ᐊᐱᖅᑯᑎᔅᓴᖃᖅᑐᑎᑦ? **ᑕᖅᑐ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᖅᑖᖅ. ᑖᓐᓇ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᖏᓐᓄᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑭᐅᔾᔪᑎᒋᓯᒪᔭᖏᑦ ᑲᑎᒪᔨᐊᓛᓄᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ 2022-2023 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ ᐅᖃᖅᓯᒪᕗᑦ; ᑕᒫᓂ 40% ᐃᖅᑲᓇᐃᔮᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᑮᓇᐅᔭᕐᔪᐊᖁᑎᖏᓐᓂᒃ ᐃᓐᓄᑦᓯᒪᓚᐅᙱᓚᑦ ᔮᓐᓄᐊᓕ 31, 2025-ᒥ.

Mr. Young: Thank you, Chair. And thank you for the question. I think anyone who's ever been through an implementation of a new Enterprise Resource Planning system for any organization will tell you challenges are limitless and more than you could ever plan for. I think the largest challenges that we face were on the human side. Change management, encouraging your employees to take on new processes, training and then you're changing the way people do work.

On the technology side, fitting an out-of-the-box customizable system to current Government of Nunavut practices has been a challenge, because it requires both changing the system and changing the way we do things to meet in the middle. Some of that is good; some of that is bad. It gave us an opportunity to lean out a lot of our processes and get rid of a lot of the waste, but it also meant a lot of change for a lot of employees, and that's difficult. I would say that was the biggest challenge to date. Thank you, Chair.

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

Mr. Taqtu: Thank you, Chair. What is the timeline for expanding the Enterprise Resource Planning platform to the government's public agencies and territorial corporations? Thank you, Chair.

Chairman: Thank you, Mr. Taqtu. Mr. Young, go ahead.

Mr. Young: Thank you, Chair. The day-to-day planning for the project is led by Mr. Suleiman. If you could allow him to answer this question. Thank you.

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

Mr. Suleiman: Thank you, Chair. I thank the member for the question. So with the new

ᖃᓄᖅ ᐊᔾᔨᐅᙱᑎᒋᕙ ᑖᓐᓇ ᒐᕙᒪᑐᖃᒃᑯᑦ ᓴᓂᐊᓂ, ᔫᑳᓐᒥ, ᐊᒻᒪ ᓄᓇᑦᓯᐊᑉ ᒐᕙᒪᒃᑯᖏᓐᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅ ᐊᕚᑕ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ.

ᓄᖅᑲᖅᐸᑦᑐᓂᒃ ᐱᑕᖃᓪᓚᕆᓚᐅᙱᑦᑑᒐᓗᐊᖅ ᓄᓇᑦᓯᐊᕐᒧᑦ, ᔫᑳᓐᒧᓪᓗ ᑮᓇᐅᔭᓕᕆᕐᕕᓪᓚᕆᖕᒐᓄᑦ. ᑭᓯᐊᓂ ᐃᓐᓄᑦᓯᐊᖅᓯᒪᒋᐊᖕᒋᑦ ᑐᓴᖅᓯᒪᔪᒍᑦ, ᒐᕙᒪᑐᖃᒃᑯᓪᓕ ᑐᓴᕋᑦᓴᖃᓗᐊᓚᐅᙱᑦᑐᒍᑦ ᐊᒡᒍᑐᖅᓯᒪᐅᕐᓂᖓ ᓯᐊᒻᒪᑦᓯᒪᓂᖅᓴᐅᒻᒪᓪᓕ ᑎᒥᖁᑎᒥᓄᑦ ᒐᕙᒪᑐᖃᒃᑯᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᕚᑕ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᓱᑦ ᐊᒃᓱᕈᕈᑕᐅᓯᒪᕙᑦ ᑕᒻᒪᖅᓯᒪᔪᓐᓂᐊᖅᑎᒧᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᒧᑦ ᐱᓯᒪᑦᓴᐃᓐᓇᕐᓂᕐᒥᒃ ᑮᓇᐅᔭᓕᕆᐳᒻᒪᕆᓐᓂᒃ, ᖃᓄᖅ ᖃᓄᖅᑑᕈᑎᖃᖅᐸᓪᓗ ᑕᒪᑐᒪᙵᑦ ᐱᒍᑕᐅᔪᒥᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅ ᐊᕚᑕ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒥᔅ ᕼᐊᕚᑦ ᑭᐅᓂᐊᖅᑕᖓ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅ ᑲᕚᓇ.

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ.

ᐊᓪᓚᕝᕕᕗᑦ ᐊᑕᐅᓯᐅᙱᑦᑐᓂᑦ ᐱᔭᕇᑦᑐᓴᖃᑦᑕᖅᓯᒪᔪᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᕐᒥᑦ ᐱᓯᒪᑦᓴᐃᓐᓇᕐᓂᕐᒥᒃ ᑮᓇᐅᔭᓕᕆᐳᒻᒪᕆᓐᓂᒃ, ᒪᑯᐊ ᓲᕐᓗ ᑕᒪᒃᑯᐊ ᐊᑦᑎᓂᖅᓴᒦᑦᑐᑦ ᐱᓪᓗᒋᑦ ᐊᒻᒪ ᑭᖑᕙᕆᐊᕈᑕᐅᔪᓪᓗ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᖃᓄᖅᑑᕈᑎᖃᕿᓱᒃᓯᒪᕗᒍᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᒧᑦ ᐱᕚᓪᓕᑎᑦᑎᒐᓱᐊᖅᓱᑕ ᓄᑖᙳᕆᐊᖅᑎᒐᓱᒃᓱᒋᑦ ᐃᖅᑲᓇᐃᔭᕝᕕᕗᑦ, ᐊᒻᒪ ᐃᑲᔫᑎᖃᑦᑎᐊᕐᓂᖅᓴᐅᓗᓂ, ᐊᒻᒪ ᐃᖅᑲᓇᐃᔭᕝᕕᒋᔪᒥᓇᑦᑎᐊᕐᓗᓂ.

system there's a lot going on with release 1, release 2. There's also other initiatives ongoing right now, one of them being the Financial Administration Student System, FANS, which is being replaced. There's also work on the Learning Management System with the department of HR that we're working. So you may only see the ERP, but there's a lot of other initiatives also ongoing, so there are many of those.

Expanding it beyond that, we are looking at the other territorial corps. We put together a digital planning committee which is headed by the Deputy Minister's, I believe TIN and Finance. They will be able to determine which projects goes first, depending on need and substantiation by departments and things of that nature. But the ERP is very expansive; there's lots that we can do with it. We just have to make sure that we do it in a strategic and fair approach. Thank you, Chair.

Chairman: Thank you, Mr. Suleiman. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Chair. The Government of Nunavut's response to the Standing Committee's *Report on the Review of the 2022-2023 Public Accounts* indicates that approximately 40 percent of the positions in the Comptrollership Branch of the Department of Finance were vacant as of January 31, 2025.

As of today, what is the branch's current vacancy rate? Thank you, Chair.

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

Mr. Young: Thank you, Mr. Chair. We know there's been some improvement, but I can say I don't have the numbers of filled and vacant positions in front of me, but we can commit to getting that back to you. Thank you, Chair.

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

ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᑦᓯᒪᕗᑦ ᐊᔪᙱᓐᓂᖅᑲᖅᑐᓂᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖃᑦᑎᐊᖅᓱᑕ ᖃᓄᐃᙱᑦᓯᐊᕐᓂᔅᓴᖕᒐᑕᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᐅᑉ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕘᓇ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑮᓇᐅᔭᓕᕆᔾᑯᑦ ᒫᓐᓇ ᐸᕐᓇᐅᑎᒋᓯᒪᔫᑦ ᑮᓇᐅᔭᓕᕆᔨᖁᑎᖓᑕ ᐃᓚᖓᑦ ᓯᕗᑦᓕᐅᔾᔭᐅᓯᒪᔪᑦ ᐅᖅᑲᖅᓱᕆᑦ ᐋᖅᑮᓗᑎᒃ ᐱᓕᕆᐊᔅᓴᓂᑦ ᐃᑲᔪᖅᑐᐃᒍᑕᐅᓂᐊᖅᑐᓂᑦ ᑮᓇᐅᔭᓕᕆᔨᐅᔪᓂᒃ ᐊᒻᒪᓗ ᓇᓗᓇᐃᕆᓗᑎᑦ ᓄᑖᓄᑦ ᐃᖅᑲᓇᐃᔮᔅᓴᐅᕙᕇᖅᑐᓄᓪᓗ ᑲᕙᒪᒃᑯᓐᓂᑦ.

ᑭᓱ ᑕᐃᒪ ᖃᓄᖅ ᐊᑦᓯᓛᒃᑯᑦ ᐃᓕᓐᓂᐊᖅᓯᒪᓂᖅᑲᓇᐊᖅᑲᖅᐸᑦ ᐃᓱᒪᒋᔭᐅᓂᐊᕈᑎᑦ ᐊᔪᙱᓐᓂᖅᑲᖅᑐᓄᑦ ᐃᖅᑲᓇᐃᔮᓄᑦ ᑖᒃᑯᓇᓂ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᖅᓂᐊᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᐊᓂ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ,

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅ ᑲᕘᓇ.

ᑲᕘᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᒻᒧᑦᓗ.

ᐃᓱᒪᒋᓂᐊᕈᑦᑎᒍᑦ ᐃᓕᓐᓂᐊᓯᓐᓈᕋᔭᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᔅᑯᑎᒻᒪᕆᑦᑎᓐᓂᑦ ᐃᓕᑕᕆᔭᐅᔾᔪᑎᑖᖅᓂᐊᕈᑎᑦ, Bachelor Degree’s–ᑖᕋᓱᒋᐊᖅᑲᓲᖑᔪᑦ ᑮᓇᐅᔭᓕᕆᓪᒪᕆᐅᓂᖅᒧᑦ ᐊᔾᔨᐸᓗᐊᓂᒡᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᖅᕕᒻᒨᖅᓯᒪᓗᓂ, ᐊᒻᒪᓗ ᑕᐃᒪᐃᑦᑐᓕᕝᕕᐅᔪᒧᑦ ᑮᓇᐅᔭᓕᕆᓂᖅᒧᑦ ᐃᓕᓐᓂᐊᖅᕕᐅᔪᒧᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕘᓇ. ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᑭᖑᓪᓕᖅᐹᓂᐊᖅᑐᒍ ᐊᐱᖅᑯᑦ.

ᐃᖅᑲᓇᐃᔭᖅᑎᖅᑲᖅᐸᑦᑯᓯ ᐃᓄᓐᓂᒃ, ᖃᑦᓯ ᐃᖅᑲᓇᐃᔭᖅᐸᑦ ᐃᓄᐃᑦ ᑲᓇᑕᐅᑉ ᑕᒻᒪᖅᓯᒪᔪᓐᓂᐊᖅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᐊᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅ ᑲᕘᓇ.

Mr. Taqtu: Thank you, Chair. What have been identified as the main barriers to filling these positions? Thank you, Chair.

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

Mr. Young: Thank you, Chair. The challenges in filling these positions are similar to what you see in all positions across government. There's a lack of available staff housing for recruiting them outside of the territory, and then within the territory there are only so many people that are qualified to do specific jobs depending on which department you're looking at. We have had some success in bringing in remote employees in the Internal Audit Division that I mentioned earlier, but these financial positions are required in every department.

So one of the challenges is when we bring in an employee, often it's taken from another department, and when they hire a new employee it's taken from us. So we're struggling to expand the number -- the pool of qualified candidates, but we have had some progress through the remote hiring policy, and we're hoping to continue to train some of our staff through our laddering programs, bringing staff in at entry level positions and training them up as we go. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Chair. What is the realistic timeline for filling all of the branch's positions? I know it's hard, but do you have realistic timeline for filling the positions?

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

Mr. Young: Thank you, Mr. Chair. I can honestly say that I believe this is going to be an ongoing struggle for years to come. We're going to continue to work on it, but I can't

ᑲᖀᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᖅᑲᓇᐃᔭᖅᑎᖃᕋᓱᑦᓯᒪᕙᑦ ᖃᓪᓗᓈᖏᓐᓇᐅᖏᑦᑐᓂᑦ ᓄᓇᖃᖅᑳᖅᑑᓂᕋᖅᑐᓂᓪᓗ ᓇᓗᓇᐃᕆᓯᒪᓪᓗᑕ ᑎᒥᖁᑎᓕᒫᑦᑎᓐᓂᒃ ᑕᒪᒃᑯᐊ ᐃᖅᑲᓇᐃᔭᕐᕕᒋᔭᑦᑎᓐᓂᒃ ᐊᐱᖅᑯᑎᓄᑦ ᐋᖅᑮᓯᒪᓲᖑᔪᒍᑦ ᐊᐱᖅᓱᖅᑕᐅᔪᑦ ᓇᓗᓇᐃᖅᓯᖁᔭᐅᓲᖑᔪᑦ ᓄᓇᖃᖅᑳᖅᑑᒍᑎᑦ, ᐊᒻᒪ ᑐᑭᓯᔭᐅᒍᓐᓇᕐᓗᓂ ᑭᓇ ᐃᓅᑉᐸᑦ, ᐊᓪᓚᐅᑉᐸᑦ, ᐅᕝᕙᓗ ᐊᓪᓚᖓᔫᒍᓂ.

ᑕᐃᒪᐃᒻᒪᑦ ᓄᐊᓯᒪᓕᖅᑕᕗᑦ ᑐᓴᕋᔅᓴᐃᑦ ᑲᑎᖅᓱᕈᓐᓇᖅᑕᕗᑦ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᓄᓇᖃᖅᑳᖅᑑᓪᓗᑎᑦ ᑭᓯᐊᓂ ᐊᒥᓲᓂᖏᑦ ᐱᓯᒪᙱᑦᑐᑦ ᐃᓄᐃᑦ ᓄᓇᕗᒻᒥ. ᓯᑎᐱᕆ 2025-ᒥ ᓄᑕᐅᓛᖑᒻᒪᑦ ᑐᓴᕋᔅᓴᖅᑯᑎᒋᔭᓐᓂᓪᓕ, 11-ᖑᔪᑦ ᓄᓇᖃᖅᑳᖅᑑᓂᕋᖅᓯᒪᕗᑦ ᑕᒫᓂ 1.4%-ᖑᕗᑦ ᐊᒥᓲᓂᕆᔭᕗᑦ ᒪᓕᓪᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᖀᓇ. ᐊᐱᖅᑯᑎᑦᓵᖅᔪᑐᐃᓐᓇᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᓐᓄᑦ ᐱᓕᒻᒪᑦᓴᖅᓂᖅᒧᑦ, ᐅᓂᒃᑳᒃᑲᓐᓂᖅᐊᔪᒍᓐᓇᖅᐱᑦ ᖃᓄᖅᑑᖅᑲᓱᒃᓯᒪᕕᓯ ᐱᕕᖃᑦᓯᐊᖅᑯᓪᓗᒋᑦ ᓄᓇᕗᒻᒥᐅᑕᐃᑦ ᐃᓄᐃᑦ ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᐅᓕᖅᓴᖅᑯᑦᓗᑎᑦ ᑕᒻᒪᖅᓯᒪᔪᓐᓂᐊᖅᑎᐅᓂᐊᕈᑎᒃ ᖃᓄᖅᑑᖅᓃᑦ?

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐱᔭᑦᓴᖅᑲᕈᓘᔭᖅᐸᑦᑐᒍᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐃᓄᐃᑦ ᐅᓄᖅᓯᖅᑯᑦᑐᒥᑦ ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᐅᓕᖅᑯᑎᑦᑎᓐᓂᑦ ᐱᓗᐊᖅᑐᖅ.

ᐃᖅᑲᓇᐃᔮᑦ ᐃᓯᒪᒋᔪᒪᔭᕗᑦ ᐊᑐᐊᖅᑕᐅᕙᓪᓕᐊᒍᓇᖅᓴᖅᑐᑦ ᐊᑦᓯᓛᓂᒃ ᑎᑎᕋᖅᑎᐅᓂᖏᑦ ᐊᒻᒪᓗ ᐱᓕᕆᔨᒻᒪᕆᐅᓂᖏᑦ ᑎᑭᑦᑐᒍ, ᑐᑦᓯᒪᐅᑎᒥᓂᖅᐸᓈᓯᒪᔭᕗᑦ ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᐅᓂᐊᓕᕈᑎᑦ ᐃᓕᓐᓂᐊᖅᓯᒪᓪᓚᕆᓐᓂᖏᑦ ᖁᑦᑎᑦᑐᒥᒃ. ᑖᒃᑯᐊ ᑐᓴᐅᒪᑎᑦᓯᕙᓐᓂᖅᓴᕗᑦ ᐃᓚᖏᑦ ᑐᓴᖅᓯᒪᔫᖃᓗᐊᑦ ᐱᑐᒪᓂᖅᒥᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᖅᓯᐅᖅᑐᓂᑦ ᐃᖅᑲᓇᐃᔮᓯᓴᓕᒥᓄᓐᓂᑦ ᐃᓄᓐᓂᑦ ᐱᑕᖃᙱᑦᑕᓚᒍᑦ ᐱᓇᓱᑦᓯᒪᔪᒥᒃ ᑖᑦᓱᒪᙵᑦ ᒪᓂᒪᑎᑕᐅᔪᒥᒃ ᐊᑐᐃᓐᓇᐅᓚᐅᓗᐊᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐊᓯᐊᓄᐊᓕᕐᒥᓗᑕ. ᑮᓇᐅᔭᖅᑐᕈᑎᓄᑦ ᑮᓇᐅᔭᖅᑑᑎᖅᑲᖅᓂᖅᓴᖏᑦ ᐸᖅᓇᐅᑎᐅᔪᓄᓪᓗ ᐊᐱᖅᑯᑎᓄᑦ, ᒥᔅᑕ ᐳᐊᑐ.

imagine we'll have all of our positions filled anytime soon. Thank you, Chair.

Chairman: Thank you. And on that note we're roughly half way through our issues, so we'll use the Chair's prerogative to take a break now for lunch and we'll reconvene at 1:30 p.m. Thank you.

>>Committee recessed at 11:33 and resumed at 13:28

Chairman: Good afternoon, and welcome back. We're continuing on with the Standing Committee on Oversight of Government Operations and Public Accounts regarding the 2024-2025 Public Accounts of Nunavut.

When we left off before lunch, we were on the comptrollership branch priorities, and Mr. Taqtu was asking questions, and he still has a few more. Mr. Taqtu, the floor's yours.

Mr. Taqtu: Thank you, Chair. This one is going to the Government of Nunavut. The Government of Nunavut's response to the standing committee's report on the *Review of the 2023-2024 Public Accounts* indicated that "the development of 2024-2028 Human Resource Strategy is delayed due to the need to align with the Tripartite Inuit Pre-Employment Training Framework Strategy, which is being developed by Nunavut Tunngavik Incorporated, the Government of Canada and the Government of Nunavut. The Tripartite Title Working Group anticipate having the Inuit pre-employment training framework completed by fall 2025."

As of today, what is the status of this work? Thank you.

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

Mr. Young: Thank you, Mr. Chair, and thank you for the question. That work is being led by

ᐳᐊᑐ: ᖁᔭᓇᖅᐳᑎᑦ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒋᓂᐊᖅᑕᑦᑲᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖓ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ). 2024-2025-ᒥ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖏᑦ ᐅᖃᖅᓯᒪᕗᑦ; ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑑᑎᖃᓚᐅᖅᐳᑦ $56.033-ᒥᓕᐊᓐᓂᒃ 2023-2024-ᒥ, $35.841-ᒥᓕᐊᓐᒧᑦ ᐃᓚᙵᖅᓱᓂ 2024-2025-ᒥ. ᑖᓐᓇ ᐃᓚᙵᓇᐊᖅᓯᒪᓕᕐᒪᑦ 36.6%-ᒥᒃ. ᓱᒻᒪᐅᓇ ᐃᓚᙵᓗᐊᖅᓯᒪᓕᖅᐸ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦ, ᒥᔅᑕ ᐳᐊᑐ. ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

ᔭᖕ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒻᒪᑦ. ᒪᕐᕉᒃ ᐱᔾᔪᑕᐅᓗᐊᖅᑑᖅᑲᐃ. ᐃᓚᙵᖅᑕᐅᓯᒪᔪᖅ ᓯᕗᓪᓕᖅ ᖃᖓᒃᑯᑦ ᐱᒋᐊᓚᐅᕐᓂᖓ ᑮᓇᐅᔭᖅᑐᕈᑎᑦᓴᐃᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᒋᓇᓱᑦᑕᕗᑦ ᓈᒻᒪᑦᓯᐊᙱᒻᒪᑕ 2023-2024-ᒥ. ᕿᑐᖏᐅᕈᑎᖃᓪᓚᓇᓚᐅᕐᒪᑕ ᑳᒃᑯᐊ ᐊᒻᒪ ᓈᒻᒪᓕᖅᓱᑎᒃ ᐊᖅᖀᒍᒧᑦ. ᑖᓐᓇ ᓯᕗᓪᓕᖅᐹᒧᓪᓗ ᐊᑦᑐᐊᒻᒥᔪᖅ. ᑳᒃᑯᐊ ᓄᕙᔾᔪᐊᕐᓂᖅᑲᖅᑎᓪᓗᒍ ᖃᑦᓯᐅᓂᓇᕙᓚᐅᖅᑕᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᒋᓇᓱᑦᑕᖏᑦ ᖁᑦᓯᑦᑑᓚᐅᕐᒪᑕ. ᑭᖑᓂᐊᒍᓪᓕ ᐊᑦᓯᓂᖅᓴᐅᓯᒪᓕᕐᒥᒻᒪᑕ ᖁᕝᕙᓯᓐᓂᓇᔭᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᑦᓴᐃᑦ.

ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒥ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᐳᐊᑕ, ᐊᑏᒎᖅ.

ᐳᐊᑐ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᑭᐅᔾᔪᑎᓐᓄᑦ ᐊᒻᒪᓗ ᐊᐱᕆᒃᑲᓐᓂᕐᓗᖓ ᒐᕙᒪᒃᑯᓐᓂ ᖃᑦᓯᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᕐᓯᓐᓂᐊᖅᑐᓇᕙᑦ? ᑮᓇᐅᔭᓕᐅᕈᑎᒋᓇᓱᒃᓯᒪᔭᒥᓐᓂᒃ 2025-2026 ᐅᑭᐅᖏᓐᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐳᐊᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒫᓐᓇ ᑭᖑᓪᓕᖅᐹᖅᓯᐅᕋᓱᑉᐸᓪᓕᐊᔭᕗᑦ ᐊᖅᖀᓂᓕᓴᐃᑦ ᐃᓪᓗᒨᓚᐅᖅᓯᒪᔭᕗᑦ ᑖᓐᓇ ᐅᑭᐅᖅ ᓄᖑᓚᐅᖅᑎᓐᓇᒍ, ᓱᓕ ᐱᓯᒪᙱᓐᓇᑦᑎᒍᑦ ᒫᓐᓇᑯᓗᒃ ᐱᓛᖅᑕᑦᓴᓇᓕᕐᓗᐊᖅᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᐳᐊᑐ.

the Department of HR, but they have been keeping us informed through the Deputy Minister Committee and involving all departments. They have recently set up a full new division to work on that Tripartite Group and they're actively engaged with Canada and NTI to move these initiatives forward.

I can't speak to the status of all their actions plans, but I know that there's active work happening, and we can commit in a formal response to get a formal response from the Department of HR to answer all your questions. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Mr. Chair. The Government's response to the standing committee's *Report on the Review of the 2023-2024 Public Accounts* indicated that "the Department of Human Resources has implemented the Remote Hiring Policy which the Department of Finance can use to recruit and retain financial management professionals."

As of today, how many positions in the Department of Finance have been filled under the Remote Hiring Policy? Thank you, Chair.

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

Mr. Young: Thank you, Mr. Chair. As of today we have six positions filled remotely in the department. We are cautious about using these beyond positions that we haven't been able to fill and that we actually tried to fill were filled. Two positions that we filled were insurance professionals. We advertised these positions over a course of many years with no success, but we have successfully hired two people into these positions.

ᐳᐊᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒫᓐᓇ ᓱᓕ ᐊᐱᖅᓱᕐᓂᐊᕋᒃᑯ ᒐᕙᒪᒃᑯᑦ. ᑖᒃᑯᐊ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᕿᑐᙵᕆᐅᕈᑎᓂᒃ ᑮᓇᐅᔭᐃᙱᑦ $10.548-ᒥᓕᐊᓐᖑᓚᐅᖅᓯᒪᔪᐃᑦ 2023-2024 ᐊᕐᕿᒋᐊᓂ, $25.114-ᒥᓕᐊᓐᖑᖅᐳᑎᒃ 2024-2025-ᒥ. ᑕᐃᒪ 138%-ᒥᒃ ᐊᙵᒡᓕᔪᖅ.

ᑭᓱᒥᒃ ᐱᔾᔪᑎᖃᖅᐳᑎᒃ ᐅᑯᐊ ᐊᑭᑦᑐᓇᐊᖅᑲᑦ? ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᐃᓐᓇ ᐃᒡᓗᖕᒫᖕᒐᒎᑦᑎᐊᕐᒪᑦ. ᕿᑐᙵᕆᐅᕐᓂᕐᒥᒃ ᑮᓇᐅᔭᕐᔪᐊᕐᓂᒃ ᐱᓚᐅᖅᐳᑎᒃ 2023-2024-ᒥ ᐃᓱᓕᒻᒪᑦ, ᑮᓇᐅᔭᖃᕐᓂᖅᓴᐅᓕᓚᐅᖅᓯᒪᔪᒍᑦ ᐊᕐᕿᓂ. ᑕᐃᒪᓐᓇ ᑕᐃᒪᐃᔾᔪᑎᓕᒃ. ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ. ᒥᔅᑕ ᐳᐊᑐ, ᐊᑏ.

ᐳᐊᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓈᒥᒃ ᑭᐅᒐᕕᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᓱᓕ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᕿᑐᙵᕆᐅᖅᑎᑦᑎᓂᕐᒧᑦ ᒪᓕᒐᖏᑦ ᑮᓇᐅᔭᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐱᖁᔭᕐᔪᐊᖅ ᒪᓕᒡᓗᒍ ᐋᖅᑭᒋᐊᖅᑕᓚᐅᖅᓯᒪᔪᖅ ᕖᕝᕗᐊᕆ 2025-ᒥ. ᒫᓐᓇ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᖅᐱᓲᑦ ᐊᓯᖏᓐᓂᒃ ᐊᓯᔾᔨᖅᓯᓂᐊᕐᓂᕐᒥᒃ? ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒫᓐᓇ ᐸᕐᓇᒃᓯᓯᒪᙳᑦᑐᒍᑦ ᐊᓯᔾᔨᕈᑎᒃᓴᓂᒃ. ᑕᐃᒪᐃᒃᑲᓗᐊᖅᑎᓪᓗᒍ ᑖᓐᓇ ᓯᕗᓪᓕᖅᐸᙴᓂᐊᖅᑐᖅ ᑮᓇᐅᔭᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐱᖁᔭᕐᔪᐊᖅ ᐋᖅᑭᒋᐊᖅᑕᐅᓂᖓ.

ᑖᓐᓇ ᐊᑐᐊᒐᖅ ᐊᑐᖅᑲᑦᑕᕐᑎᒃᑯᑦ ᖃᓄᖅ ᕿᑐᙵᕆᐅᖅᑎᑦᑎᓂᐊᕐᒪᖔᑦᑕ ᑮᓇᐅᔭᓂᒃ ᐊᒻᒪᓗ ᑖᒃᑯᐊ ᑐᑭᒧᐊᕈᑏᑦ ᐅᖅᑲᖅᓯᒪᖕᒪᑕ ᖃᓄᖅ ᑮᓇᐅᔭᑦ ᐃᓕᔭᐅᓂᐊᕐᒪᖔᑦ. ᖃᓄᐃᓕᐅᕈᓐᓇᕐᓂᕐᒧᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᑦᑎᐊᖅᑐᑦ ᑭᓱᐊᓂ ᐃᓗᓕᑯᓘᔭᒃᑲᓐᓂᕐᓂᒃ ᑐᓴᕈᒪᒍᕕᑦ ᐅᓇ ᐃᖅᑲᓇᐃᔭᖅᑎᕗᑦ ᐃᓚᓯᔪᓐᓇᖅᑐᖅ. ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅᑕ ᔩᒋᓈᕝ.

ᔩᒋᓈᕝ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓈᒥᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐋᖅᑭᒃᓯᕙᓪᓕᐊᔪᑦ ᕿᑐᙵᕆᐅᕈᑎᒃᓴᓂᒃ ᓄᓇᕗᑦ

The other four positions are the remote auditor positions that I mentioned this morning, which were vacant for many years. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Chair. One of the Comptrollership Branch's priorities has been to "develop a program to support professional finance and accounting designations for new and existing employees across government." The Government of Nunavut's response to the standing committee's *Report on the Review of the 2022-2023 Public Accounts* indicates that "a breakdown of Inuit and non-Inuit employees registered in professional designation courses or financial and accounting training modules was not available at the time of the response."

As of today, how many employees are taking these courses?

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

Mr. Young: Mr. Chair, there are four employees in the comptroller branch that are actively enrolled in education to become professional accountants. Thank you, Chair.

Chairman: Thank you Mr. Young. Mr. Taqtu, go ahead.

Mr. Taqtu: Thank you, Chair. How many of these employees are Inuit from Nunavut? Thank you, Chair.

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

Mr. Young: Thank you, Mr. Chair. Currently there are none. Thank you.

Chairman: Mr. Taqtu, you had more questions? Go ahead.

ᒐᕙᒪᒃᑯᑦ ᐊᑐᐃᓐᓇᖅᑳᖕᒐᑕ ᑮᓇᐅᔭᓂᒃ ᖃᐅᑕᒫᖅᓯᐅᑏᑦ ᐱᓕᕆᐊᕆᔭᕗᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᑦ ᐃᓱᖅᐸᓪᓕᐊᔪᑦ ᐊᓯᖕᕆᓐᓂᙲᖅᑐᑦ.

ᒐᕙᒪᒃᑯᑦ ᓯᕗᓪᓕᖅᐸᐅᑎᔭᖕᕆᓐᓇᓄᑦ ᐊᑐᖅᑐᒃᓴᒫᖑᓪᓗᑎᒃ. ᐊᔾᔨᒌᙱᑦᑐᓂᒃ ᒪᑯᐊ ᖅᑭᑐᖕᒋᐅᖅᑐᒃᓴᐃᑦ ᐊᔾᔨᒌᖅᑲᑦᑕᖕᒋᒻᒪᑕ ᐊᑕᐅᓯᖅᒦᖕᒋᖅᔪᑎᒃᓗ. ᐊᑐᐃᓐᓇᕈᖅᑳᖕᒐᑕ ᑕᒪᒃᑯᐊ ᐊᑐᕈᓐᓇᖅᑕᕗᑦ ᓯᕗᓪᓕᐅᔾᔭᖅ ᓈᓛᖄᖅᕚᒃᓴᖅᑲᓗᑕ ᓇᓚᐊᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᓂᐊᖅᒪᖔᑦ, ᑮᓇᐅᔭᖅᑲᓇᐊᖅᑲᖅᑐᓪᓗ ᒪᑯᐊ ᐃᓱᒪᒋᓪᓗᒋᑦ.

ᑖᓐᓇᐅᖕᒥᑎᓪᓗᒍ ᐆᒃᑑᑎᒋᓪᓗᒍ ᐊᑭᑐᔪᖅᑐᕈᑎᒃᓴᐃᑦ ᐊᑐᕈᒫᖅᓂᐊᖅᑐᑦ ᑮᓇᐅᔭᖅᑖᕆᓂᐊᖅᑕᕗᑦ ᐊᖅᖤᒍᓂ ᐊᒡᒋᖅᑐᓂ ᖃᓄᖅᑐ ᐃᓛᒃ, ᖃᔅᓯᓂᒃ ᑮᓇᐅᔭᖅᑲᖅᓂᐊᖅᒪᖔᑦᑕ ᑕᒪᑐᒪᓂ ᐊᖅᖤᒍᒥ ᐊᒻᒪᓗ ᐊᖅᖤᒍᒥ ᐊᒡᒋᖅᑐᒥᒃ. ᒪᑯᐊᓗ ᐅᓗᕆᐊᓇᖅᓯᖕᒋᑦ ᐃᓱᒪᒋᖅᑲᓯᐅᑎᓪᓗᒋᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔫᒋᓈᖕ. ᒥᔅᑕ ᐸᐊᑐ.

ᐸᐊᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᔪᒪᓕᖅᒥᔭᖅ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ ᑎᑎᖅᑲᕝᕕᖕᒐᓐᓄᑦ.

2024-2025 ᖅᑭᑐᖕᒋᐅᖅᑎᑦᑎᓂᖅᒧᑦ ᐊᑐᐊᒐᖅ $10.548-ᒥᓕᐊᓐᖑᓚᐅᖅᑐᑦ 2023-2024-ᒥ, $25.114-ᒥᓕᐊᓐᙳᖅᔪᑎᒃ 2024-ᒥ. ᑕᐃᒪ 138%-ᒥᒃ ᐊᑭᑦᑐᓇᐊᓚᐅᖅᑐᖅ. ᐊᓯᖕᒋᑦ ᑕᐃᒃᑯᐊ ᒪᖅᑮᒃ ᐃᓛᒃ ᔫᑲᓐ ᐊᒻᒪᓗ ᓄᓇᑦᓯᐊᖅ ᐃᓱᒪᒋᓪᓗᒍ, ᖃᓄᖅ ᐊᔾᔨᒌᙱᒌᑎᒋᕙᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐸᐊᑐ. ᒥᔅ ᐊᕚᑕ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᒐᖕᓂ. ᑕᐃᒃᑯᐊ ᔫᑲᓐ, ᓄᓇᑦᓯᐊᖅᓗ ᖅᑭᑐᖕᒋᐅᖅᑎᑦᑎᓂᖅᒋᑦ ᐱᓯᒪᙱᓐᓇᑦᑎᒃᑯᑦ. ᐊᔾᔨᒌᙱᒌᑦᑐᓂᒃ ᐊᑐᖅᑐᐃᓐᓇᐅᒐᑦᑕ. ᐃᓚᖕᒋᑦ ᐃᓗᐃᒃᑲᓂᒃ ᐱᕚᒃᓗᑎᒃ, ᐊᒻᒪᓗ ᑮᓇᐅᔭᓂᒃ ᑎᒍᒥᐊᖅᓯᖕᒋᑦ ᐊᔾᔨᒌᙱᑦᑐᐃᓐᓇᐅᒋᓪᓗᑎᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᐸᐊᑐ.

ᐸᐊᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᑭᐅᒐᕕᑦ. ᐅᓇ ᑭᖑᓪᓕᖅᐹᖅ ᐊᐱᖅᑯᑎᒋᔪᒪᓪᓗᒍ

Mr. Taqtu: Thank you, Chair. This one's going to the office of the Auditor General. The Government of Nunavut's response to the standing committee's *Report on the Review of the 2022-2023 Public Accounts* indicated that approximately 40% of the positions in the Department of Finance Comptrollership Branch were vacant as of January 31, 2025. How does this compare to the federal, Yukon and Northwest Territories governments? Thank you, Chair.

Chairman: Thank you, Mr. Taqtu. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chairman, and thank you for the question. We do not have specific vacancy rates for the Yukon and Northwest Territories Comptrollers offices, but we understand that they are generally well staffed.

With respect to the federal government, we do not have comparable information because the finance staff is spread across the government in the different government departments. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Taqtu.

Mr. Taqtu: Thank you, Chair. What challenges does the office of the Auditor General face with respect to the recruitment and retention of financial professionals, and how is it addressing that? Thank you, Chair.

Chairman: Thank you, Mr. Taqtu. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair. Ms. Cabana will be answering this question. Thank you.

Chairman: Go ahead, Ms. Cabana.

ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᕿᑐᕐᕈᐃᖅᑎᑦᑎᓂᕐᒧᑦ ᐊᑐᐊᒐᖅ ᒫᓐᓇᕈᓘᓚᐅᖅᑐᖅ ᐋᖅᑭᒋᐊᖅᑕᐅᓚᐅᖅᑐᖅ ᐆᕝᕚᐊᓇ 2024-ᒥ, ᐃᓱᓕᕝᕕᖃᖅᑲᓂ ᒫᑦᓯ 2028-ᒥ.

ᕿᑐᕐᕆᐅᖅᑎᑦᑎᓂᕐᒧᑦ ᐊᑐᐊᒐᖅ ᐊᓯᔾᔨᖅᑕᐅᒃᑲᓐᓂᕐᓂᐊᖅᐹ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐸᐊᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐋᒃᑲ ᒫᓐᓇ. ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᙱᑦᑕᕗᑦ ᐊᓯᔾᔨᕐᓂᐊᓂᖅ.

ᐊᒻᒪᓗ ᖃᐅᔨᒪᓪᓗᑕ ᒪᓕᒐᐃᑦ ᑕᐃᒃᑯᐊ ᐊᑐᐊᒐᐅᑉ ᐃᓗᐊᓃᑦᑐᑦ ᑕᐃᒃᑯᐊ ᐊᓯᔾᔨᓇᐊᖃᕐᓂᐊᖅᑕᕗᑦ ᕿᑐᕐᕆᐅᖅᑎᑕᕗᑦ ᑕᒪᒃᑯᐊ ᐅᓄᒃᑲᓐᓂᖅᑐᓄᑦ ᐃᑦᑐᖅᑲᕈᓐᓇᕐᓂᐊᕋᑦᑎᒃᑯᑦ. ᑖᓐᓇ ᐃᖅᑲᓇᐃᔮᓃᓐᓇᖅᑕᕗᑦ ᐊᒻᒪᓗ ᑭᓯᑦ ᐋᖅᑭᒃᑕᐅᒃᐸᑕ ᐊᓯᔾᔨᕐᓂᐊᖅᑕᕗᑦ ᕿᑐᕐᕆᐅᖅᑎᑦᑎᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ, ᐃᓱᓕᓚᐅᙱᓐᓂᖓᓂ ᑖᓐᓇ ᐊᑐᕈᓐᓇᖅᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᐄ, ᑐᓴᕈᒥᓇᖅᑐᖅ ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᑕᒪᑐᒥᖕᒐ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖅᑲᖅᒪᑕ ᐊᑕᐅᓯᐊᓗᖕᒧᑦ ᐃᓕᔭᐅᔾᔫᙱᒻᒪᑦ. ᐊᒻᒪᓗ ᐅᓇ ᐃᓚᒃᑲᓐᓂᕈᒪᓪᓗᒍ, ᖃᓄᐃᒻᒪᑦ ᑮᓇᐅᔮᓗᖕᓂᒃ ᑮᓇᐅᔭᒃᑯᕕᖕᒦᑎᑦᑎᕕᓯᑦ? ᖃᓄᖅ ᐅᑯᐊ ᐊᐅᓪᓚᔾᔪᑏᑦ ᒪᑭᒪᐅᑏᑦ ᓄᑕᐅᙱᑦᑐᒥᒃ ᓄᑖᖅᒧᑦ ᓄᒃᑎᖅᑕᐅᓂᖏᑦ ᑮᓇᐅᔭᑦ, ᑭᓯ ᐱᔾᔪᑎᒋᓪᓗᒍ ᑕᐃᒪᐃᑉᐸ? ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑕᒪᕐᒥᑦᑎᐊᖅ ᑖᒃᑯᐊ ᑕᐃᖅᑲᐅᔭᑎᑦ ᐱᔾᔪᑕᐅᔪᑦ. ᒪᑯᐊᓗ GST-ᒧᑦ ᐊᑭᓕᖅᓲᑎᒃᓴᐃᑦ ᐱᓕᓇᐊᓇᔭᐅᔪᒪᓪᓗ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᑕᒪᒃᑯᐊ ᕿᓈᕈᑑᔭᖅᑕᕗᑦ ᖃᓄᖅᑑᕈᑎᒋᒃᑲᓐᓂᖅᓱᑎᒃᑯᑦ. ᕿᑐᕐᕆᐅᖅᑎᑦᑎᓂᕐᒧᑦ ᐊᑐᖅᑲᑦᑕᖅᑕᕗᑦ ᑕᒪᒃᑯᐊ ᐊᑭᑦᑐᓇᐊᕈᑎᒋᔭᐅᔪᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᔩᑲᓈᕝ.

ᔩᑲᓈᕝ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓚᒃᑲᓂᖅᑐᒍ ᑖᔅᓱᒪ ᐅᖅᑳᖅᑕᖓ, $100-ᒥᓕᐊᓐᒧᑦ ᑎᑭᕝᕙᒍ ᕿᑐᕐᕆᐅᖅᑐᒃᓴᓂᒃ ᐃᓕᓴᖅᑦᑕᖅᑦᑕ ᐊᒻᒪᓗ ᑮᓇᐅᔭᑦ ᑕᐃᒃᑯᐊ ᐊᒥᐊᒃᑯᕐᒋᑦ ᕿᑐᕐᕆᐅᖅᑎᑕᐅᓪᓗᑎᒃ ᑮᓇᐅᔭᓪᓚᓇᕐᓄᓪᓗ ᐃᓕᔭᐅᓯᒪᓪᓗᑎᒃ. ᑕᐃᒃᑯᐊ

Ms. Cabana: Thank you, Mr. Chair. Thank you for the question. So, our office faces several challenges with respect to retention and recruitment of our financial professionals. Some of these challenges include intense competition for junior talents, public sector constraints, and also some delays in our staffing processes.

So, in terms of measures the OAG is taking to address these challenges, it includes enhanced recruitment strategies, modernizing our workplace, competitive benefit and strong working conditions, focused retention efforts, investing in skills allotment and employee wellness initiatives. Thank you.

Chairman: Thank you, Ms. Cabana. Mr. Taqtu.

Mr. Taqtu: Thank you, Chair. The Department of Finance's current Business Plan indicates that one of its Comptrollership branch priorities have been to "develop a program to support professional finance in accounting designations for new and existing employees across the government." What are the minimum formal education qualifications required for applicants to be considered for professional positions in the office of the Auditor General of Canada? Thank you, Chair.

Chairman: Thank you, Mr. Taqtu. Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair and for the question. To be considered for a student in our financial audit position within our office, meaning working towards their designation, the candidate must be considering a Bachelors degree in accounting, or the equivalent from an accredited university or from an accredited institution. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Cabana. Mr. Taqtu.

Mr. Taqtu: Thank you, Chair. This will be my last question. If you guys have any employees

ᖅᑭᑐᖅᖏᐊᖅᑎᑕᑦ GIC ᐊᓯᖏᓐᓄᑦᑐ ᑮᓇᐅᔭᒃᑯᕕᖕᓄᑦ ᐃᓕᓯᒪᔭᕗᑦ. ᑕᐃᒃᑯᐊᓗ GST ᐊᑭᒡᓕᒋᐊᖅᓯᒪᑦᑐᑎᒃ. ᐅᔾᔨᖅᓱᑦᑎᐊᕋᓱᒃᑕᕗᑦ, ᐊᕗᖓᐅᔾᔨᓂᖅᓴᐅᓗᒍ ᑕᑯᓐᓇᕋᑦᑎᒃᑯᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᕚᒋᓈᖅ. ᑖᓐᓇ ᐃᓱᓕᒻᒪᑦ, ᑲᒪᒋᓂᐊᓕᖅᑕᕗᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᕗᑦ.

ᐊᐱᖅᑯᑎᒃᓴᐃᑦ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᑐᓴᒐᒃᓴᐃᑦ ᒪᒃᐱᖅᑐᒐᖅ 5-ᒦᑦᑐᑦ 2024–2025 ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᖏᑦ ᐅᖃᖅᓯᒪᕗᑦ; "ᒫᔾᔪ 31, 2025-ᒥ ᐃᓚᙵᖅᓯᒪᕗᑦ ᑮᓇᐅᔭᑦᓚᓅᑦ ᐃᓚᒃᑲᓐᓂᓚᐅᖅᑐᑦ $6.2-ᒥᓕᐊᓐᓂᒃ, ᐊᐅᓚᔾᔪᑏᑦᑐ ᐊᒥᐊᒃᑯᖏᑦ $196.9-ᒥᓕᐊᓐ/$153.5-ᒥᓕᐊᓐ ᐊᑐᕈᒫᖅᓂᐊᖅᑐᓄᑦ ᓈᓴᐅᓯᖅᓯᒪᓂᖓ ᐊᑖᓂ ᐊᒻᒪᓗ $161.2-ᒥᓕᐊᓐ ᑲᑎᓚᒫᖅᑯᒋᑦ $60.0-ᒥᓕᐊᓐ ᑕᕝᕘᑭᓄᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᓂᒃ ᑖᒃᑯᐊ ᖃᔅᓯᓂᒃ ᑮᓇᐅᔭᖅᑖᖅᑲᑦᑕᖅᓂᐊᖅᒪᖔᑦ ᓇᓗᓇᖅᑐᖅ. ᓯᕗᓂᒃᓴᑦᑎᓐᓂ ᐊᑭᓕᐅᑎᒋᔭᐅᕗᑦ ᑕᐃᒪ ᒪᓕᒃᓯᒪᑐᐃᓐᓇᖅᒪᑕ ᑕᕝᕘᑭᓕᐅᖅᑏᑦ ᖄᖏᖅᓂᑯᓕᐊᖑᓂᒃ ᐊᒻᒪᓗ ᓂᐅᖅᕈᑎᖅᑲᖅᓂᖏᓐᓄᑦ.

ᒐᕙᒪᒃᑯᑦ ᓇᓗᓇᐃᖅᓯᓚᐅᖅᓯᒪᕗᑦ ᒫᔾᔪ 5, 2025-ᒥ, ᑲᑎᓚᒫᖅᑯᒋᑦ ᒐᕙᒪᒃᑯᑦ $97-ᒥᓕᐊᓐᖑᓂᐊᖅᑐᑦ, ᐋᓐᓂᐊᖅᑲᖅᓇᙱᑦᑐᓕᕆᓂᖅᒍᑦᑐ ᐊᑐᖅᓂᐊᖅᑯᓂ. ᑖᒃᑯᐊ ᑕᕝᕘᑭᓄᑦ ᐊᑭᓕᖅᑕᐅᕗᑦ ᐋᓐᓂᐊᖅᑲᖅᓇᙱᑦᑐᓕᕆᓂᖅᒍᑦᑐᐊᖅ ᑮᓇᐅᔭᖅᑐᕈᑎᓄᑦ ᐃᓕᖅᑲᓯᐅᔾᔭᐅᓂᐊᖅᐸᑦ ᐅᕝᕙᓘᓐᓃᑦ ᑭᓯᓕᒫᓄᑦ ᐊᑐᖅᑐᒃᓴᓂᒃ ᑮᓇᐅᔭᒃᑯᕕᖕᒍᐊᖅᑕᐅᓂᐊᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐋᒃᑲ. ᑖᒃᑯᐊ ᓇᒧᑦ ᐃᓕᓂᐊᖅᒪᖔᑦ ᐃᓱᒪᓕᐅᖅᓯᒪᙱᑦᑐᒍᑦ ᐊᒻᒪᓗ ᐊᓯᖏᑦ ᐱᔾᔪᑎᒃᓴᐃᑦ ᖃᖓ ᑮᓇᐅᔭᖅᑖᖅᑎᑕᐅᓂᐊᖅᒪᖔᑦ ᓇᓗᑦᑐᑕ. $24-ᒥᓕᐊᓐᓂᒃ ᐊᖅᑯᓂ ᐱᓚᐅᖅᓯᒪᕗᒍᑦ ᑮᓇᐅᔭᓂᒃ. ᐊᖅᑯᓂ $24-ᒥᓕᐊᓐᖑᓚᐅᖅᑐᑦ. ᑖᒃᑯᓇᙵᑦ $6-ᒥᓕᐊᓐ ᐋᓐᓂᐊᖅᑲᖅᓇᙱᑦᑐᓕᕆᔨᒃᑯᓐᓄᐊᖅᑕᐅᓚᐅᖅᓯᒪᕗᖅ ᑕᕝᕘᑭᓂᙳᖅᑐᑦ, ᐃᓚᖏᑦ ᑕᐃᒃᑯᐊ ᑭᓯᓕᒫᓄᑦ ᐊᑐᖅᑐᒃᓴᓄᑦ ᑮᓇᐅᒃᑯᕕᖕᓄᑦ ᐃᓕᔭᐅᓚᐅᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

that are new, how many are currently employed at the Office of the Auditor General of Canada? Thank you, Chair.

Chairman: Thank you, Mr. Taqtu. Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair. The OAG is committed to having a diverse workforce, including recruitment and retention of employees who identify as Indigenous at all levels in our organization.

We do collect diversity and inclusion information from our employees through a self-identification questionnaire. The self-identification questionnaire allows staff to identify as an Indigenous person. The term Indigenous should be understood to mean person who are First Nation, Inuk, Inuit or Metes.

As a result of the information that we're gathering, we can provide the number of OAG employees who have identified as Indigenous person, but not the number of Nunavut Inuit specifically.

So as of 30th of September, 2025, which is the most up-to-date information that we have at the moment, 11 employees have identified as Indigenous person, which would represent about 1.4 percent of our population. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Cabana. Just a quick question for the Government of Nunavut. It's going back to the training. I wonder if you could elaborate a little bit on what initiatives the Government of Nunavut is taking to provide opportunities for Nunavut Inuit to become a certified financial professional, such as auditors or accountants. Mr. Young.

Mr. Young: Thank you, Mr. Chair. We do a number of things in the department to try and

ᖁᓪᓚᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒋᔪᒪᔭᕋᐅᓇ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎ 2024-25 ᑮᓇᐅᔭᖅᑐᕈᑏᑦ ᒪᑉᐱᖅᑐᒐᖕᒋᓐᓂᑦ 5-ᒥ, ᒫᔅᓯ 31, 2025-ᒥ ᐃᓚᙵᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᑦ $6.2-ᒥᓕᐊᓐᖑᓚᐅᖅ ᐃᓚᒃᑲᓐᓂᓚᐅᖅᑐᑦ ᐊᐅᓚᔾᔪᑏᑦ ᐊᒥᐊᒃᑯᖕᒋᑦ $196.9-ᒥᓕᐊᓐᖑᓪᓗᑎᒃ, $153-ᒥᓕᐊᓐᓂᒃ ᐅᖓᑕᐅᔾᔨᓪᓗᑎᒃ.

$161.2-ᒥᓕᐊᓐ ᓂᕈᐅᕆᔭᑦ ᑮᓇᐅᔭᑦ ᐃᓱᖅᐸᓪᓕᐊᔪᓂᒃ ᑕᕝᕚᑭᓄᑦ ᐃᖅᑲᖅᑐᐃᕕᒃᑎᒎᖅᑎᑕᐅᓚᐅᕐᓂᖅᑭᓐᓄᑦ ᑮᓇᐅᔭᖅᑖᖕᒋᑦ. ᒫᔅᓯ 5, 2025-ᒥᑦ ᑲᕙᒪᑦ ᑲᑎᒪᓕᒫᖅᓱᒋᑦ $97-ᒥᓕᐊᓐᓂᑦ ᑮᓇᐅᔭᓂᑦ ᐱᓚᐅᖅᑐᑦ ᐋᓐᓂᐊᕐᑲᕐᓇᖅᑭᑦᑐᓕᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕈᑎᓄᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᓱᓂ. ᑎᑎᕋᕐᕕᓯ ᐊᒻᒪᓗ ᔩᑳᓐ ᐊᒻᒪᓗ ᓄᓇᑦᓯᐊᕐᒥ ᐊᒻᒪᓗ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᖅᓱᓯ, ᖃᑦᓯᓂᓪᓚ ᑕᕝᕚᑭᓂᑦ ᑮᓇᐅᔭᖅᑖᓚᐅᖅᐸᑦ, ᐅᕙᓘᓐᓃᑦ ᑭᓯᒧᑦ ᐊᑐᖅᑐᒃᓴᓂᑦ ᓇᓗᓇᐃᔭᐃᓯᒪᕙᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓪᓚᒃᑖᓇ. ᒥᔅ ᐊᕚᑕ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᖓᓂ. ᔩᑳᓐ, ᓄᓇᑦᓯᐊᕐᒧ ᑕᕝᕚᑮᑦ ᐱᔭᖕᒋᑦ ᑲᑎᓕᒫᕐᑐᒋᑦ ᐊᑐᖅᑐᒃᓴᓄᑦ ᐃᓕᖅᑲᓯᐅᔾᔭᐅᓯᒪᔪᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖁᓪᓚᒃᑖᓇ, ᐊᑏ.

ᖁᓪᓚᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᑐᓴᒃᓴᐃᑦ ᒪᑉᐱᖅᑐᒐᖅ 23, 2024-25 ᑮᓇᐅᔭᖅᑐᕐᑯᑎᕕᓃᑦ ᑖᒃᓲᔭᐅᑎᑎᒍᑦ ᑮᓇᐅᔭᓕᐅᖅᐸᓪᓕᐊᖕᒪᑕ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐃᓚᓕᐅᑦᓱᒋᑦ company income tax-ᓰᑦ ᐱᕐᑯᑎᓄᑦ, ᓄᓇᒧᑦ, ᐅᖅᓯᐊᓗᖕᓄᑦᓗ ᑖᒃᓲᔭᐅᑏᑦ ᐊᒻᒪᓗ ᐱᕐᑯᔭᕐᔪᐊᖅ ᒪᓕᒃᓱᒋᑦ ᑕᒪᒃᑯᐊ ᐅᔭᕐᓂᐊᕐᕖᑦ ᐊᐅᓚᑕᐅᔪᑦ ᓄᓇᕗᒻᒥ ᐊᓯᖕᒋᓐᓂᑦᓗ ᑲᑎᓕᒫᖅᓱᒋᑦ ᑖᒃᓲᔭᐃᕐᑲᑦᑕᖅᑐᑦ ᐊᑭᓕᐅᑎᒃᓴᓂᒃ ᓂᕆᖅᑕᐅᑎᓂᓪᓗ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ.

ᐃᓄᐃᑦ ᑎᒥᕐᑯᑎᖕᒋᑦ ᐊᓯᖕᒋᓪᓗ ᑭᓯᐊᓂ ᑕᐃᒪᐃᒃᑑᑎᓪᓗᒍ ᓇᓗᓇᐃᖅᓯᓯᒪᓪᓚᖕᒋᑦᑐᑦ ᖃᑦᓯᓂᑦ ᓇᒻᒥᓂᕆᔭᐅᔪᑦ ᐊᑭᓕᖅᓱᐃᕐᑲᑦᑕᕐᒪᑕ ᑖᒃᓲᔭᐅᑎᑎᒍᑦ.

ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖅᑲᖅᐱᓰᑦ ᑖᓐᓇ ᒪᓕᒐᖅ ᐊᓯᔾᔨᕐᓗᒍᒃ ᓴᖅᑭᑕᐅᕐᑲᑦᑕᕈᓐᓇᕐᓂᐊᕐᒪᑦ ᑕᐃᒃᑯᐊ ᑖᒃᓲᔭᐅᑎᑎᒍᑦ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᕙᓪᓕᐊᔪᑦ ᑕᒪᒃᑯᓂᖓ

improve our Inuit employment numbers, specifically in the Comptrollership Branch.

There are a number of positions that we've transitioned to be laddering positions, which means we have a junior entry level position, such a clerk, who can move to an officer to a senior officer. So we have some success in those positions.

However, the main hurdle moving from those positions into a professional a accounting position is formal education. We have opened the door through communications with staff who want to move up and provide the opportunity to support that education both financially and through the work that they're assigned.

Today we don't have any Inuit employees that have taken us up on that offer but it is something that is available. Thank you, Chair.

Chairman: Thank you, Mr. Young. Moving on to investment income and strategy issues. The floor is open to questions. Mr. Porter, go ahead.

Mr. Porter: (no interpretation) The Government of Nunavut. The 2024-2025 Public Accounts indicate that the Government of Nunavut's investment income decreased from $56.033 million for the 2023-2024 fiscal year to $35.481 million for the 2024-2025 fiscal year. This represents a decrease of 36.6%. What accounts for this decrease? (Interpretation) Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Porter. Mr. Young, go ahead.

Mr. Young: Thank you, Chair and thank you for the question. There are two contributing factors to this decrease. The first one is just the timing of when our investments matured. Quite a few investments have matured in 2023-2024, so we realized a lot of interest in

ᓇᒻᒥᓂᕆᔭᐅᔪᓂᑦ ᓄᓇᕗᒻᒦᑦᑐᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᒐᖕᓂ. ᓯᕗᓪᓕᖅᐹᖅ ᑐᓴᐅᒪᔾᔪᑎᓕᕆᓂᕐᒧᑦ ᐱᖁᔭᕐᔪᐊᖅ ᑕᒪᒃᑯᓂᖓ ᓈᓴᐅᑎᓂᒃ ᐅᖃᕆᐊᖃᙱᓐᓂᖄᖅᑕᐅᔪᑦ. ᐊᐃᑉᐸᖓ ᓇᒻᒥᓂᐅᔪᑦ income tax-ᖏᑦ ᐱᔭᐅᖃᑦᑕᖅᑐᑦ ᑮᓇᐅᔭᑦ ᐃᓱᖅᐸᓪᓕᐊᔪᑦ ᑕᑯᓐᓇᖅᑕᐅᓪᓗᑎᒃ.

ᑕᒪᒃᑯᓂᖓ ᐃᓗᓕᖃᐅᖁᓘᔭᖅᑐᓂᒃ ᐱᑎᑕᐅᖃᑦᑕᖏᑦᑐᒍᑦ, ᑭᒃᑯᑦ ᑖᒃᓰᔭᐅᑎᖏᑦ ᐊᑭᓕᖅᓱᐃᒻᒪᖔᖏᑦ, ᐅᔭᕋᓐᓂᐊᕐᕖᓪᓗ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᕐᖀᒍᑕᒫᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᑦ ᓴᖅᑭᑦᑎᖃᑦᑕᕐᒪᑕ ᑭᓇᒃᑯᑐᐃᓐᓇᐃᑦ ᑎᒥᐅᔪᓪᓗ ᐊᑭᓕᒃᓴᖃᖅᑐᑦ ᐱᖁᑎᖏᓐᓄᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᓄᑦ. ᖃᔅᓯᑦ ᑮᓇᐅᔭᑦ ᐅᓪᓗᒥᒧᑦ ᐹᕙᓐᓈᓐᑯᑦ ᐅᔭᕋᓐᓂᐊᖅᑎᖏᑦ ᐊᑭᓕᒃᓴᖃᖅᐸᑦ ᓄᓇᕗᒻᒥ ᓇᖕᒥᓂᖃᕐᓂᕐᒧᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᓄᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐱᖃᓯᐅᑎᖃᑦᑕᖏᓐᓇᒃᑯ ᐹᕙᓐᓈᒃᑯᑦ ᑎᑎᖅᓯᒪᔪᐃᑦ ᑕᕝᕙᓂ ᐱᔾᔪᑎᒋᓪᓗᒍ ᑖᒃᑯᐊ ᐱᖁᔭᕐᔪᐊᖅ, ᑖᒃᑯᐊ ᐅᖃᖅᓯᒪᔪᑦ ᐱᖁᑏᑦ ᐊᐃᕙᐅᑕᐅᔪᓂᑦ ᑖᒃᑯᐊ ᐱᖃᓯᐅᔾᔭᐅᔭᕆᐊᖃᙱᒻᒪᑕ. ᑕᖅᑲᒃᑯᐊ ᑭᖑᓂᑦᑎᓐᓂ ᑖᒃᑯᐊ $10-ᒥᓕᐊᓐᖏᓐᓃᓚᐅᖅᑐᑦ ᓈᓴᐅᑎᖓ ᐱᓯᒪᙱᓇᒃᑯ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᒻᒥ ᓇᖕᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᓄᓇᒥᐅᑕᐃᓪᓗ ᐱᖁᑎᖏᓐᓄᑦ ᐊᖏᕈᑏᑦ ᐊᑎᓕᐅᖅᑕᐅᓚᐅᕐᒪᑕ ᔮᓐᓄᐊᓕ 2024, ᐊᖏᖅᑲᑎᒌᓚᐅᕐᒪᑕ ᐱᔭᕆᐊᑭᒡᓕᑎᑦᑎᔫᑦ ᑲᑎᒪᔩᖏᓐᓂᑦ ᓴᖅᑭᑦᑎᔪᒪᓪᓗᑎᒃ ᒐᕙᒪᒃᑯᓐᓃᖒᖅᑐᓂᒃ ᓄᓇᕗᒻᒥ ᑐᙵᕕᒃᑯᓂᓪᓗ.

that year, whereas fewer matured in the following year.

The second, and sort of related to the first, is the rates that we made during COVID and post-COVID, when we made our investments, were quite high. In following years, that rate had declined. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Porter, go ahead.

Mr. Porter: Thank you for your answer. And my question again to the Government of Nunavut. How much revenue does the government expect to receive from investment income for 2025-2026 fiscal year?

Mr. Young: Thank you, Mr. Chair. We're currently in the process of finalizing the financial statements from last year, which we tabled in this Legislative Assembly before the end of this calendar year.

I don't have a number to provide today, but we should have that very soon when the financial statements are completed. Thank you, Chair.

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

Mr. Porter: (no interpretation) I still have nine questions to the Government of Nunavut.

The 2024-2025 public accounts indicate that the Government of Nunavut's income from interest on cash deposits increased from $10.548 million for the 2023-2024 fiscal year to $25.114 million for the 2024-2025 fiscal year. This represents an increase of 138%. What accounts for this increase? Thank you, Mr. Chair.

Chairman: Thank you, Mr. Porter. Mr. Young, go ahead.

ᐋᖅᑭᒋᐊᖅᑕᐅᓗᑎᒡᓗ ᓇᖕᒥᓂᖅᑲᖅᓂᖅᒧᑦ ᑖᒃᓰᔭᐃᓂᖅᒧᑦ ᐱᖁᔭᖅᔪᐊᖅ, ᐊᓂᒍᖅᑎᑕᐅᓚᐅᖅᑐᖅ ᒪᓕᒐᓕᐅᖅᑏᑦ ᑲᑎᒪᔩᖕᒋᓐᓄᑦ. ᖃᓄᐃᓕᖕᒐᓕᖅᐸᓕ ᑕᒪᑐᒧᖕᒐ ᐃᖅᑲᓇᐃᔭᖅᑕᐅᔪᑦ ᐅᓪᓗᒥ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᐅᕙᐅᑖᖅ. ᑖᓐᓇ ᐊᖕᒋᕈᑎᒃ ᐃᓯᖅᑲᓚᐅᖅᒪᓐ, ᐱᔭᕆᐊᑭᓪᓕᑎᒃᑎᔩᑦ ᑲᑎᒪᔩᖕᒋᑦ ᑖᒃᑯᓂᖕᒐ ᐋᖅᑭᒃᓱᐃᓚᐅᖅᑐᑦ ᐅᓪᓗᒥᒧᑦ ᑎᑭᓪᓗᒍ ᐃᖅᑲᖅᑐᐃᕕᒃᑰᖅᑎᑕᐅᓕᖅᒪᑦ. ᓂᑦᓚᐅᑎᒋᓗᐊᕈᓐᓇᖕᒋᑦᑕᕋ ᐱᔭᕆᐊᑭᓪᓕᑎᑦᑎᔩᑦ ᑲᑎᒪᔩᖅᑲᓚᐅᖅᑑᒐᓗᐊᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃᑕᐅᖅ ᑭᐅᒐᕕᑦ. ᑐᓴᒐᒃᓴᐃᑦ ᐃᓗᐊᓃᒃᑐᑦ ᒪᑉᐱᒐᖅ 12-ᒥ, 2024-25-ᒥ ᑮᓇᐅᔭᖅᑐᕈᑎᕕᓂᖅᓂ ᐅᖅᑲᖅᓯᒪᖕᒪᑕ ᐊᖅᖂᒧᑦ ᑕᑦᓕᒪᑦ ᐊᓂᒍᖅᑐᑦ ᓄᓇᕘᑦ ᒐᕙᒪᒃᑯᖕᒋᑦ ᑮᓇᐅᔭᐃᑦ ᐃᓯᖅᐸᑦᓚᐊᔪᑦ ᐅᓄᖅᓯᕙᑦᓚᐊᖕᒋᓐᓇᖅᒪᑕ. ᐊᖅᖄᒍᒋᔭᑦᑎᓐᓂ ᑕᕝᕚᑭᓂᓚᐅᖅᑏᑦ ᐃᖅᑲᖅᑐᖅᑕᐅᓂᖕᒋᓐᓃᖕᒎᖅᓯᒪᑦᓗᑎᒃ ᐅᖅᓱᐊᓗᓚᓇᓂᖅᒧᑦᓗ ᑮᓇᐅᔭᐃᑦᓗ ᑐᖅᑯᖅᑕᐅᕙᑦᓚᐊᓂᖕᒋᑦ. ᑖᒃᑯᐊ ᑲᓇᑕᒥᐅᑕᐃᑦᓚ ᑖᒃᓰᔭᐃᖅᑲᑦᑕᖅᓂᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᖅᑎᐅᖅᑲᑦᑕᖅᒪᑕ.

ᓄᓇᕗᒻᒥ ᑕᐃᒃᑯᐊ ᑯᐊᐳᕇᓴᐅᔪᑦ ᐊᓯᖕᒋᑦ ᑖᒃᑯᐊ 25.3%-ᒋᓚᐅᖅᒪᒍ ᑮᓇᐅᔭᓕᐊᕆᔭᐅᔪᑦ 2025 ᐊᖅᖂᒍᐊᓂ. ᓄᓇᕘᑦ ᒐᕙᒪᒃᑯᖕᒋᑦ ᓱᓕ ᐸᖅᓇᐅᑎᓕᐅᖅᒪᑕ ᑖᒃᑯᐊ ᑖᒃᓰᔭᐃᔾᔪᑏᑦ ᓇᖕᒥᓂᖅ ᐊᔪᕈᖅᓃᖅᓴᖅᑯᑦᑐᒋᑦ. ᑐᖁᒃᓴᖅᑲᖅᓗᑎᒃ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓂ ᑮᓇᐅᔭᓂᒃ ᑕᑎᖅᑲᐃᓐᓇᖕᒋᑦᓗᑎᒃ. ᓄᓇᕘᑦ ᒐᕙᒪᒃᑯᖕᒋᑦ ᐃᓚᓯᖅᓯᔪᖅᖕᒐᒥᑦ ᑕᐃᒪᓐᓇ ᖄᓂᓚᖅᖕᒐᑕ ᓇᖕᒥᓂᖅ ᑮᓇᐅᔾᑦ ᐃᓯᖅᐸᑦᓚᐊᖅᑯᑦᑐᒋᑦ ᐊᑭᑦᑐᓇᐊᖅᑯᓇᖕᒋᑦ ᑖᒃᓰᔭᐃᔾᔪᑏᑦ.

ᖃᓄᐃᓕᐅᖅᐸᑦᓕ ᖃᓄᐃᑦᑐᓂᒃ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖅᑲᖅᐸᑦ, ᓇᖕᒥᓂᖅ ᑮᓇᐅᔭᓕᐅᕈᓐᓇᖅᓂᖅᓴᐅᖅᑯᑦᑐᒋᑦ ᒐᕙᒪᒃᑯᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ, ᐊᑏ.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. The answer to this question is sort of the opposite of the one that I provided a minute ago.

While we received a lot of investment income in 2023-2024 when those investments matured at the end of that year, we then had more cash in the bank account the following year.
The more cash times the interest rate equals more interest earned. Thank you, Mr. Chair.

Chairman: Thank you Mr. Young. Mr. Porter, go ahead.

Mr. Porter: (no interpretation) Thank you for the answer. I still have questions for the Government of Nunavut.

The Government of Nunavut's *Investment Regulations* made under the *Financial Administration Act* were most recently amended in February of 2025. Are there any further amendments to the Investment Regulations being actively considered? Thank you, Mr. Chair.

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

Mr. Young: Thank you, Mr. Chair. We don't have any further plan changes to the *Financial Administration Act* with respect to investments. However, the changes to the *Financial Administration Act* were only meant to be the first part of what we were doing.
So, the *Financial Administration Act* is the policy that sets the perimeters in which we will invest. Beyond that, we're working on an investment strategy that works within the policy that tells us how we want to invest.
So, the FAM, *Financial Administration Act* tells us what we're allowed to do. This strategy tells us what we think we should do within that policy. If you would like some more details on that strategy, my colleague, Mr. Gerginov can provide more information for you, Mr. Chair.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᓇᖕᒥᓂᖅ ᑮᓇᐅᔭᕐᑯᑎᕗᑦ ᐃᓱᖅᐸᑦᓕᐊᕗᑦ ᑖᒃᓰᔭᖅᑕᐅᕗᑦ ᐅᓄᙱᑦᑐᕈᓘᖕᒪᑕ, ᓇᒻᒥᓂᕆᔭᐅᕗᓪᓗ ᑖᒃᓰᔭᕈᑏᑦ ᐅᓄᖅᑐᐊᓘᒡᓗᑎᒡᓗ, ᐃᖅᑲᓇᐃᔫᑦ ᐅᓄᖅᑑᖕᒋᖕᒪᑕ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᑲᓇᑕᓕᒫᕐᒥ ᓲᕐᓗ ᑕᒪᑐᒥᖕᒐ ᐱᓕᕆᐊᕐᑲᐃᓐᓇᕐᓂᖅᑕᖏᑦ ᑖᒃᓰᔭᕈᑎᖏᑦ ᐊᑭᓴᖅᑐᐃᒻᒥᖕᒪᑕ. ᐊᑭᑦᑐᖅᐅᑎᑦᑎᐊᕐᒪᑕ ᑲᓇᑕᒥᐅᓂᒃ ᒪᓕᒃᓯᕗᑦ, ᑕᒪᐅᖕᒐ ᐃᓇᒃᑎᓇᓱᒃᓗᑎᒃ ᓄᓇᕗᒻᒧᑦ ᐃᖅᑲᓇᐃᔭᓕᐊᕐᑯᓪᓗᒋ.

ᑖᒃᓰᔭᕈᑏᑦ ᐃᓚᖕᒋᓐᓄᑦ ᓇᖕᒥᓂᓕᔭᐅᕙᓂᒃ ᐊᑭᑦᑐᓕᐊᓕᓚᐅᖅᑐᒍᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᓂᒃ, ᐊᖑᒻᒪᑎᓪᓕᖅᓱᒃᓗᑕ ᑐᖄᒃᓴᓄᑦ ᐊᕚᓪᓗᐊᖕᒋᓐᓄᑦ ᐃᖅᑲᓗᖕᓂ ᐊᑭᓕᐅᑕᐅᖅᑲᑦᑕᖅᑐᑦ ᐊᒻᒪ ᐊᑭᓕᒃᓴᐃᖅᑯᓪᓗᒋᑦ. ᑭᓯᐊᓂ ᑖᒃᓰᔭᐃᖕᒋᓐᓂᖅᓴᐅᓗᑎᒃ ᐊᑭᓕᒃᓴᐃᔭᖅᑎᓐᓇᓱᖕᖒᕐᓗᒋᑦ ᑕᒪᒃᑯᐊ ᑖᒃᓯᓄᑦ ᐊᑭᓕᒃᓴᓖᑦ.

ᑕᐃᒪᓐᓇ ᑕᕝᕙ ᐱᔾᔪᑎᒋᓪᓗᒍ ᐸᕐᓇᐅᑎᑦᑎᓐᓂᒃ ᑕᐃᒪᓐᓇ ᐃᖅᑲᓇᐃᔭᖅᑎᑦᑎᓐᓂᒃ ᐱᓇᓱᒃᓯᒪᕗᒍᑦ ᑖᒃᑯᓂᖕᒐ ᕿᒥᕐᕈᓇᖕᓂᐊᖅᑐᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᓄᑖᖅ ᐃᒥᐊᓗᐃᑦ ᑖᒃᓰᔭᖅᑕᐅᓂᖕᒋᓐᓄᑦ ᐱᖁᔭᕐᕗᐊᖅ ᐊᓂᒍᖅᑎᑕᐅᓚᐅᕐᒪᑦ ᒪᓕᒐᓕᐅᖅᑏᑦ ᑲᑎᒪᔩᖕᒋᓐᓄᑦ 2022-ᒥ, ᑭᓯᐊᓂ ᐊᑐᓕᖅᑎᑕᐅᓯᒪᖕᒋᒻᒪᑦ. ᖃᓄᐃᒻᒪᑦ ᐅᓪᓗᒥ ᐊᑐᙱᓚᖅ ᐊᑐᓕᖅᑎᑕᐅᓯᒪᖕᒋᓚᖅ ᑖᓐᓇ ᐱᖁᔭᕐᕗᐊᖅ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒪᕐᕉᖕᓂᒃ ᐱᔾᔪᑎᖃᓪᓗᐊᑕᖅᑑᒃ, ᓯᕗᓪᓕᖅ ᑖᒃᑯᐊ ᒪᓕᒐᖁᓖᔅᓴᖕᒋᑦ ᐱᔮᕆᖅᑕᐅᓯᒪᖕᒋᒻᒪᑕ ᑕᐃᔅᓱᒪᖕᒐ ᐱᖁᔭᕐᕗᐊᕐᒧᑦ. ᐊᖏᕗᐊᓘᖕᒋᑦᑑᒐᓗᐊᖅ ᑭᓯᐊᓂ ᐊᖏᓂᖅᐹᖑᕗᖅ, ᐃᓱᒪᓕᐅᓚᕐᒪᑕ ᐱᓕᕆᐊᑦᑎᓐᓂ ᒥᓂᔅᑕᐅᓚᐅᖅᑐᓂ ᓄᖅᑲᖖᒌᖅᑎᑕᐅᑲᐃᓐᓇᕐᑯᓪᓗᒍ ᑖᓐᓇ ᑖᒃᓰᔭᐃᕗᖅ.

ᖃᖓᓯᐅᔭᐃᑦ ᑖᒃᑯᐊ ᓇᐅᑦᑎᖅᓱᐃᔾᔪᑏᑦ ᓈᓴᐃᔾᔪᑏᑦᓗ ᐃᓕᔭᐅᓚᐅᙱᓐᓂᖕᒐᓄᑦ ᑖᒃᓰᔭᐃᔭᕈᑏᑦ ᐊᑭᑐᔪᐊᓘᖕᒪᑕ. ᑖᒃᑯᐊ ᑮᓇᐅᔭᐃᔭᕈᑕᐅᕗᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓗᑎᒃ ᑖᒃᓲᓐᓂᐊᑦ, ᑖᒃᑯᐊ

Chairman: Thank you, Mr. Young. Mr. Gerginov, go ahead.

Mr. Gerginov: Thank you, Mr. Chair. The investment strategy that we are developing essentially focuses on what type of investments should the Government of Nunavut do with its available cash so that it maintains liquidity for day-to-day operations at the same time as maximizes the revenue generated from other investments while taking account of forthcoming government priorities and forthcoming investments.

So, we are looking into formalizing ways to have different sort of investment buckets or investment portfolios where we would use different types of investment products available on the market to, as a first a priority, maintain liquidity of operations. As a second priority, allow the government flexibility when it comes to re-defining priority and reacting to an ad hoc need of funding.

Let's say in a disaster of remediation scenarios and at the same time allowing us to plan long term.

For example, if we have a capital project, our capital project plan, we know the cash flow we're expecting to have in the next several years, and from that we could assess how much funding we have available this year, the next year and going forward and it's maximized the revenues from investments within the risk perimeters that we set. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Gerginov. Mr. Porter.

Mr. Porter: Thank you, Chair. My next line of question is to the Office of the Auditor General. The 2024-2025 public accounts indicate that the Government of Nunavut's income from interest on cash deposit increased from $10.548

ᓄᖅᑲᖕᒋᖅᑎᑕᐅᑲᐃᓐᓇᕈᒪᒻᒪᑕ ᑭᓯᐊᓂ ᐃᓕᓯᓇᓱᓐᓂᑦᑎᓐᓂᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᕿᓇᐅᔭᓕᕆᔾᔪᑎᓂᒃ ᐊᑭᑭᓐᓂᖅᓴᐅᓗᓂ ᑲᒪᒋᔭᐅᔪᓐᓇᕐᓂᐊᕐᒪᑦ. ᐃᓕᔭᐅᔪᓐᓇᖅᑑᒐᓗᐊᑦ ᑭᓯᐊᓂ ᑕᐃᒃᑯᐊ ᕿᓇᐅᔭᑦ ᖃᕋᓴᐅᔭᑎᒎᕐᓂᐊᖅᑐᑦ ᓄᒃᑎᖅᑕᐅᖕᒋᓇᐊᖅᑲᕐᒪᑕ ᓄᑖᓄᑦ, cloud fusion-ᒧᑦ ᑕᐃᒪᓐᓇ ᑕᕝᕙ ᑕᐃᓐᓇ ᐊᑐᓕᓚᐅᙱᓐᓂᖓᓂᒃ ᑖᓐᓇ ᓄᖅᑲᖕᒋᖅᑎᑕᐅᑲᐃᓐᓇᖅᑐᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃᑕᐅᖅ ᑭᐅᒐᖃᑦ. ᖃᔅᓯᓂ ᕿᓇᐅᔭᓂᒃ ᐃᓯᖅᐸᒡᓕᐊᑎᑦᑎᓂᐊᕈᓯᒋᖃᓯᐅᒃ ᓄᑖᖅ ᐃᒥᐊᓗᖕᓄᑦ ᑖᒃᓯᔭᐃᔾᔪᑎ, ᐊᕐᕌᒍᑕᒫᑦ ᖃᔅᓯᓂᑦ ᕿᓇᐅᔭᖅᑖᕐᑲᑦᑕᕐᓗᑎᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓈᓴᐅᑎᓂᒃ ᐱᓯᒪᙱᑦᑐᒍᑦ, ᑖᒃᓰᔭᐃᓂᕐᒧᑦ ᐱᖁᔭᕐᔪᐊᖅ ᐊᖏᖅᑕᐅᓚᐅᖅᑐᖅ ᐊᔾᔨᙳᙱᑦᑐᓂᒃ ᑖᒃᓰᔭᐃᔾᔪᑎᓂᒃ ᐊᑭᒋᓂᐊᖅᑕᖏᓐᓂᒃ ᐃᓕᔭᐃᔪᓐᓇᖅᓱᑎᒃ ᒪᓕᒐᖄᕐᓄᑦ. ᑕᐃᖑᒐ ᓱᓕ ᑎᑭᓚᐅᙱᓐᓇᑦᑕ, ᖃᔅᓯᑦ ᕿᓇᐅᔭᐅᒐᓗᐊᖅᐸᑦ ᑖᓐᓇ ᖃᐅᔨᒪᔪᒧᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᓂᒃ ᐱᔭᕗᑦ $2-ᒥᓕᐊᓐᖏᓐᓅᒃᑲᔭᖅᓱᓂ ᐊᕐᕌᒍᑕᒫᑦ. ᐊᓪᓚᕝᕕᓕᕆᔾᔪᑎᖏᑦ ᐊᑭᓕᖅᓱᐃᔾᔪᑏᑦ ᐃᓚᙵᕐᑐᒥᑦ, ᑖᒃᑯᐊ ᑕᐃᒪᓐᓇ ᐋᖅᑭᒃᓯᒪᓂᖅᑲᖅᔭᖅᑐᑦ.

ᕿᓇᐅᔭᕐᔪᐊᓂᒃ ᐃᓯᖅᐸᒡᓕᐊᔪᖅᑲᔾᔫᖕᒋᑦᑐᖅ ᑕᕝᕘᓇ, ᓲᕐᓗ ᓴᓇᖅᑭᑎᒋᔭᐅᓪᓗᓂ ᐃᒥᐊᓗᖕᒋᓐᓂᖅᓴᐅᖁᓪᓗᑎᑦ ᑖᒃᓲᖁᑎᖕᒐ ᐊᑭᑐᓂᖅᓴᐅᑎᑕᐅᓗᓂ. ᒪᒥᐊᓇᖅ, ᐊᑭᑦᑐᕆᐊᕈᑕᐅᓗᑎᒃ. ᐃᒥᐊᓗᐃᑦ ᓴᙱᓂᖅᓴᐃᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᖏᑦ ᐊᖏᓂᖅᓴᐅᓗᑎᒃ, ᕙᐃᓃᓪᓗ ᐱᐊᓪᓗ ᑕᒪᒃᑯᐊ ᐱᓕᕆᕝᕕᑦᑎᓐᓄᑦ ᑕᒪᒃᑯᓄᖕᒐ ᑎᑭᐅᑎᓇᓱᒃᑲᓗᐊᖅᑐᒧᑦ ᑐᕋᒐᒃᓴᕆᔭᐅᔪᓄᑦ. ᑭᓯᐊᓂ ᑕᐃᒪᓐᓇ ᒫᓐᓇ ᐋᖅᑭᒃᓯᒪᕗᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖁᓕᒃᑖᓇ.

ᖁᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. 2024-25-ᖑᑎᓪᓗᒍ ᑖᒃᑯᐊ ᐊᑐᕋᒦᖅᑐᑦ ᒐᕙᒪᒃᑯᓐᓂᑦ ᐅᓄᖅᓯᒋᐊᓚᐅᕐᒪᑕ $20.9-ᒥᓕᐊᓂ ᕿᓇᐅᔭᓂᑦ ᑯᐊᐳᓈᓴᒃᑯᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᖏᑦ. 2024-25-ᒥ ᕿᓇᐅᔭᖅᑐᕈᑎᕕᓃᑦ ᐅᖅᑲᖅᓯᒪᖕᒪᑕ $27.305-ᒥᓕᐊᓂᖑᓚᐅᕐᒪᑕᒎᖅ. ᑐᓴᒐᒃᓴᐃᑦ ᐱᔭᐅᓯᒪᔪᑦ ᒪᑉᐱᒐ

million for the 2023-2024 fiscal year to $25.114 million for the 2024-2025 fiscal year. This represents an increase of 138%. How does this compare to the other two territories that your office audits? Thank you, Chair.

Chairman: Thank you, Mr. Porter. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. We do not have the interest income amounts of the other two territories with us on hand.

That being said, it would be difficult to make any meaningful comparison, given each territory may have different circumstances impacting their interest income, such as differences in investment policies as well as differences in the amount of cash on hand. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Porter.

Mr. Porter: Thank you for your answer. My last question is to the Government of Nunavut. The Government of Nunavut's *Investment Regulations* made under the *Financial Administration Act* were most recently amended in February of 2025. Are any further amendments to the Investment Regulations being actively considered?

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

Mr. Young: Thank you, Mr. Chair. None are being considered at this time. However, when that sunset comes closer, we will be reviewing again. There are some changes that we know that we need to make to the investment regulations, which is part of the *Financial Administration Act* to allow us to make broader investments to capture new investment types and new investment vehicles that weren't available when the *Act* was written many years ago.

4-ᒥ 2024-25 ᑎᑎᕋᖅᑎᓪᓗᒍ, ᐅᓂᒃᑳᑦ ᐅᖃᖅᓯᒪᖓᒪᑕ ᐃᒪᓐᓇ; “ᑯᐊᐳᕇᓴᐅᔪᑦ ᑮᓇᐅᔭᔅᓵᖓᑭᑕ ᑖᒃᓯᒋᔭᖓᑭᑦ ᒥᒃᓴᐅᓯᕆᐊᒃᓴᖅ ᐱᔭᕐᓂᖓᑮᒪᑕ ᓄᓇᕗᒻᒥ, ᑲᓇᑕᒥ ᒪᓕᒃᓯᓯᒪᖓᒪᑕ ᑯᐊᐳᕇᓴᓄᑦ ᑮᓇᐅᔅᓵᓴᓄᑦ ᑖᒃᓲᔭᕈᑕᐅᔪᓄᑦ ᒥᒃᓴᐅᓴᒃᑕᐅᓯᒪᒃᑐᑎᒃᑐ ᓄᓇᕗᒻᒥ.

ᑖᒃᑯᐊ ᐊᑭᓪᖅᓱᖅᑕᐅᓂᐊᖅᑐᑦ ᐊᔾᔨᒌᙱᓐᓂᖓᑭᑦ ᐊᑭᓪᖅᑕᐅᔪᑦ ᒥᒃᓴᐅᓴᒃᑕᐅᔪᓪᓗ ᓯᕗᓂᒃᓴᑦᑎᓐᓂ ᐅᓄᙱᑦᑐᕈᓗᐃᑦ ᓱᕐᓗ ᐊᖏᔫᑏᑦ ᑕᐃᒃᑯᐊ ᐊᓯᔾᔩᔭᓐᓇᕐᒪᑕ ᐱᓕᕆᕝᕕᐅᔪᑦ ᑯᐊᐳᕇᓴᐅᔪᑦ ᑖᒃᓲᔭᖅᑕᐅᓂᖓᓐᓂᑦ ᑲᓇᑕᒥ. ᐊᒃᑐᐃᓪᓗᑎᒃᑐ ᓄᓇᕗᒻᒥ ᐊᓯᔾᔨᑲᑕᒃᑎᑦᑎᓗᑎ ᑮᓇᐅᔭᓂᒃ ᐃᓱᖅᐸᓪᓚᐊᔪᓂᑦ.”

ᖃᓄᐃᑦᑐᑦ ᐆᒃᑑᑎᖃᕈᓐᓇᖅᐸᑐᑦ ᑕᐃᒃᑯᓄᖓ ᑕᐃᒪᓐᓇ ᐋᖅᑭᒃᓯᒪᔪᓂᒃ? ᐊᓯᔾᔨᖅᑕᐅᑎᓂᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓪᓕᒃᑖᓇ. ᖁᔭᓐᓇᒦᒃ, ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᓱᓕᔪᖅ. ᑯᐊᐳᕇᓴᓄᑦ ᑖᒃᓲᔭᕈᑎᑦ ᑖᒃᑯᐊ ᐆᑦᑐᖅᓯᒪᖓᒪᑕ federal model-ᖑᓂᖅᑕᐅᔪᒥᒃ, ᒐᕙᒪᒃᑯᓐᓂᑦ ᑖᒃᑯᐊ ᑯᐸᐃᒃ ᐊᒻᒪᓗ ᐅᐃᓪᔮᑕ ᐲᙶᑕᑐᐊᖑᓪᓗᑎᒃ ᒐᕙᒪᑐᖃᒃᑯᑦ ᐊᑐᖅᑕᖓᓂ ᐆᒃᑐᕋᐅᑎᓂᒃ %-ᑎᖏᑦ ᑕᐃᑰᓇ ᓄᓇᕗᒻᒧᑦ ᑐᓂᔭᐅᖃᑦᑕᖅᑐᖅ ᐊᖏᓂᕆᔭᕗᑦ ᒪᓕᒃᑯᒋᑦ ᐊᓯᔾᔨᖅᑐᓂᒃ ᒥᑭᑦᑐᒥᒃ ᑐᓂᔭᐅᖃᑦᑕᕋᓗᐊᖅᑎᓪᓗᑕ.

ᐆᒃᑑᑎᒋᓗᒍ ᓇᓪᓕᐅᒃᑯᒫᓕᕆᔾᔫᑦ ᐊᑭᑐᔪᑦ ᑖᒃᓲᔭᖃᑦᑕᖅᑐᓂᑦ ᐊᕿᕖᒍᒧᑦ ᑕᐃᒃᑯᐊ ᑕᐃᒪᓐᓇ ᑲᓇᑕᓕᒫᒧᑦ ᐊᓯᔾᔩᖃᓯᐅᔾᔩᖃᑦᑕᕐᒪᑕ ᑕᐃᒃᑯᐊ. ᐊᒻᒪ ᐊᕿᕖᒎᖑᖅᑎᓪᓗᒍ ᖃᐅᔨᒍᑎᒃ ᑮᓇᐅᔭᐃᑦ ᖃᓵᓯᐅᓂᐊᕐᒪᖔᑕ ᑖᒃᓲᔭᐃᔾᔪᑎᕕᓃᑦ. ᐊᑮᓪᓗᐊᕈᑎᒃ ᐋᖅᑕᐅᓂᐊᖅᑰᑎᒃ ᐊᕿᕖᒎᑦ, ᑕᐃᒪᓐᓇ ᐱᔭᕐᓂᖓᒻᒪᓐ ᑕᐃᒪᓐᓇ ᑐᓂᓯᔭᕆᐊᒃᓴᖅ ᑖᒃᓲᔭᐃᔾᔪᑎᓂᒃ ᖃᓴᑦ ᑮᓇᐅᔭᐅᓂᐊᕐᒪᖔᑕ ᓇᓗᓇᐃᖅᓯᒃᑎᐊᕆᐊᒃᓴᖅ ᒥᒃᓴᐅᓴᒃᓯᓗᑎᒃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅᑕ ᖁᓪᓕᒃᑖᓇ, ᐊᑏ.

ᖁᓪᓕᒃᑖᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᖑᓪᓕᖅᐸᕌᕐᒥ ᑖᔅᓱᒥᖓ ᐊᐱᖅᑯᑎᕐᖃᕐᓂᐊᖅᑐᖓ. ᖃᓄᐃᓕᐅᓕᖅᐱᓱᑦ ᐱᐅᓯᕆᐊᕐᑯᓪᓗᕆᑦ ᓇᓕᖅᑯᑦᑎᑦᑎᐊᖅᓯᒪᒐᓗᐊᕐᒪᖔᑕ ᑮᓇᐅᔭᐃᑦ

That work is continuing with the development of the investment strategy. Depending on the outcome of that, then we may have to make investment regulation changes. But at this time, there's no changes planned for the policy until the sunset. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Good to hear that the government is considering that, and not doing things like betting it all on crypto currency or things like that.

I have one more follow-up. Just wondering why there's so much money in the GN bank accounts. Is it connected to lapses in O&M budgets, capital carry-overs or delays in projects, things like that? Could you clarify, please. Thank you, Mr. Young.

Mr. Young: Thank you Mr. Chair. It's a little bit of all of those things that you mentioned. There's some planning for things that are coming. There was a maturation of a lot of bonds, or sorry, GSCs at the same time.
And there was potential projects that the GN was exploring. For example, it was public that we were exploring potential equity stake in an airline, so we had to keep cash aside for that. However, we have resumed normal investment activity.

If you'd like further information on that, Mr. Gerginov can provide that. Thank you.

Chairman: Thank you, Mr. Young. Mr. Gerginov, go ahead.

Mr. Gerginov: To add to what Mr. Young just said, we currently only have one investment of $100 million which will mature in October of this year, and the rest of the funding is in interest generating cash accounts.

And one of the -- another additional reason why we have so much cash is because the returns, the yields are currently between GICs

ᐃᓱᖅᐸᓪᓕᐊᓂᐊᖅᑐᑦ ᖃᓯᐅᓂᐊᕐᒪᖔᑕ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖁᓕᒃᑖᓇ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᑖᒃᓲᔭᐃᔾᔪᑏᑦ ᐱᖃᓯᐅᑎᖕᒋᔅᓱᒍ ᑕᐃᒃᑯᐊ ᑖᒃᓲᔭᐃᔾᔪᑏᑦ ᓇᓕᖅᑯᑦᑎᓯᒪᑦᑎᐊᖅᑐᑦ ᑮᓇᐅᔭᐃᑦ ᐃᓱᖅᐸᓪᓕᐊᔪᑦ. ᖁᕝᕙᓯᓐᓂᖅᓴᐅᔪᑦ ᑖᒃᑯᓇᖓᑦ ᓄᓇᕗᒻᒥ, ᐱᔭᕐᓂᖏᑦᑐᑦ ᓴᓇᔭᕗᑦ ᐊᒡᓗᕝᕕᑦᑕ ᐃᓗᐊᓂ, ᐅᓂᒃᑳᓕᐊᑦᑎᓐᓂᒃ ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᖃᑦᑎᑦ ᑮᓇᐅᔭᓪᓚᕆᐅᓂᐊᕐᒪᖔᑕ ᖃᑦᑎᑦ ᒥᓕᐊᓐ ᑮᓇᐅᔮᖅᔪᖕᓂᒃ, $2-ᒥᓕᐊᓐᖏᓐᓃᑦᑐᑦ ᐃᓚᓪᓗᒋᑦ.

ᐃᖅᑲᓇᐃᔭᖅᑲᑦᑕᖅᓯᒪᒐᑦᑕ ᑕᐃᒪᓐᓇᐃᑦᑐᓂᒃ ᑭᖑᓂᑦᑎᓐᓂᒃ ᑖᒃᑯᐊ ᐱᖃᓯᐅᑎᓂᐊᕐᒥᔭᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐅᔭᕋᖕᓂᐊᕐᕖᑦ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᑯᐊᐳᕇᓴᐃᑦ ᑖᒃᓲᔭᖅᑕᐅᔪᑦ ᓄᓇᕘᑉ ᒐᕙᒪᒃᑯᖕᒋᑦ ᐊᑭᑦᑐᓴᐊᖅᑎᑦᑎᓂᐊᖅᐹᑦ ᑯᐊᐳᕇᓴᐅᔪᓄᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᕙᒃᑐᓄᑦ ᑖᒃᓯᓂᒃ ᓄᓇᕗᒻᒥ? ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᙱᑦᑐᒍᑦ ᐊᑭᑦᑐᓴᐊᓇᓂᖅᒥᒃ ᑯᐊᐳᕇᓴᐅᔪᓄᑦ ᑖᒃᓲᔭᐃᔾᔪᑎᖕᒋᓐᓂᒃ. ᑭᓯᐊᓂ ᐊᑭᑐᓂᖅᓴᐅᒐᑦᑕ ᑲᓇᑕᒥᐅᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᔾᔪᑎᖕᒋᓐᓂᒃ, ᑖᓐᓇ ᐱᔾᔪᑐᐃᓗᐊᙱᑦᑐᖅ ᐅᔭᕋᖕᓂᐊᕐᕕᒻᒧᑦ, ᐅᔭᕋᖕᓂᐊᕐᕕᒻᒥ ᑮᓇᐅᔭᖕᒋᑦ ᒪᓕᒃᑕᐅᖃᑦᑕᖅᓱᑎᒃ. ᐱᔭᕐᓂᕐᓂᖅᐹᖑᓗᓂ ᑮᓇᐅᔭᐃᑦ ᐃᓱᖅᐸᓪᓕᐊᔪᑦ ᑮᓇᐅᔭᐃᑦ ᓇᓗᓇᐃᖅᑕᐅᔪᑦ ᑖᓐᓇᓪᓚᕆᐅᖃᑦᑕᖕᒋᒻᒪᑕ ᒥᒃᓴᐅᓴᒃᑕᐅᔪᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᓇᖕᒥᓂᖅᑲᖅᓂᖅᒧᑦ ᑖᒃᓲᔭᐃᓂᖅᒧᑦ ᐊᐃᕙᐅᑎᒋᔭᐅᔪᖅ ᑕᐃᓐᓇ ᒫᓐᓇ ᐱᔭᕆᐊᑭᓪᓕᑎᑦᑎᔾᑦ ᑲᑎᒪᔩᖕᒋᑦ ᐋᖅᑭᒃᓯᔪᓐᓇᓚᐅᙱᒻᒪᑕ ᑖᒃᓱᒥᖓ, ᓱᓕᕚ? ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐱᔭᕆᐊᑭᓪᓕᑎᑦᑎᔾᑦ ᓇᖕᒥᓂᖅᓱᖅᓂᖅᒧᑦ ᐱᓕᕆᔭᐅᔪᓄᑦ ᓯᕗᓕᖅᑎᐅᔪᑦ ᑕᐃᒪᓐᓇᐃᓕᖓᕙᖅ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓂ ᐊᑭᓕᕆᔾᔨᑎᓂᒃ

and interest generated by accounts is very small. Banks are offering fairly attractive rates at the same time the GIC market yields are down.

So far, we've been cautious into lock funding into longer term instruments in case government priorities would require funding.

Chairman: Thank you, Mr. Gerginov. That's it for that line of questioning. Our next issue is on territorial revenues. I'll open the floor to members for questions. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Mr. Chair and to the Government of Nunavut witnesses. Information contained on page 5 of the 2024-2025 Public Accounts indicates that “as of March 31, 2025 … net financial assets increased by $6.2 million, supported by an operating surplus of $196.9 million - $153.5 million above the budgeted surplus. This positive variance was driven by higher than anticipated revenues totalling $161.2 million, with $60.9 million of that increase attributable to proceeds from the tobacco settlement. These payments are expected to be received for the next 20 years. There is significant uncertainty relating to the amount and timing of these future payments, as they are dependent on the profitability of the tobacco companies and the sale of their products.”

The government's announcement of March 5, 2025 concerning the tobacco settlement indicated that the government will receive a total of $97 million to “strengthen healthcare services.”
Have the tobacco settlement payments received to date been allocated to a special purpose fund for health care specific expenditures, or have they been considered as general revenues?

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

ᐊᑭᑦᑐᓇᐊᖅᑎᑦᑎᓯᒪᒻᒪᑕ ᐃᒥᐊᓗᖕᒧᑦ. ᖃᓄᐃᒻᒪᓪᓕ ᓄᑖᕐᒥᒃ ᓴᓇᔭᓇᐊᖃᖅᐱᑕ ᖃᕋᓴᐅᔭᕐᒧᑦ ᑕᐃᒪᓐᓇ ᖃᓄᐃᒻᒪᑦ ᑕᐃᒪᐃᑦᑕᓇᐊᖃᖅᐸ? ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᐊᑭᑦᑐᓇᐊᕈᑎᖏᑦ ᐃᒥᐊᓗᖕᒧᑦ, ᓂᐅᕐᕈᑎᒋᔭᐅᓂᕐᒧᑦ ᓲᕐᓗ ᐃᒥᐊᓗᖕᓄᑦ ᑖᒃᑯᐊ ᐊᓯᖏᑎᒎᖅᑐᓂᒃ ᐅᖃᐅᓯᖃᖅᑐᒍᑦ, ᓲᕐᓗ ᓄᓇᖅᑲᑎᒋᙱᑕᑦᑎᓐᓃᙶᖅᑐᒍᑦ ᐊᑭᑦᑐᓇᐊᖃᑦᑕᖅᑐᑦ ᑕᐃᒃᑯᐊ. ᐃᒥᐊᓗᓕᐅᖅᑎᐅᖃᑦᑕᖅᑐᑦ ᓚᐃᔅᖃᖅᑐᓄᓪᓗ ᐃᒥᖅᑎᑦᑎᔨᐅᖃᑦᑕᖅᑐᓄᑦ ᐊᑭᑦᑐᓇᐊᖃᑦᑕᖏᑦᑐᖅ, ᑭᓯᐊᓂᓪᓕ ᐱᖁᔭᖅ ᑕᐃᓐᓇ ᐊᖏᕈᑕᐅᓚᐅᖅᑐᖅ ᐊᔾᔨᒋᙱᒻᒪᒍ ᑖᒃᓰᔭᐃᔾᔪᑎ ᓂᐅᕐᕈᑕᐅᑎᑦᑐᒋᑦ ᐃᒥᕐᕙᖕᒥ ᓲᕐᓗ ᐆᒃᑑᑎᒋᓗᒍ, ᑖᒃᓰᔭᖅᑕᐅᓂᐊᖅᑐᖅ ᒫᓐᓇ ᐱᐅᓯᐅᔭᖅ ᒪᓕᒃᖢᒍ ᑖᒃᓰᔭᕈᓐᓇᖏᓐᓇᑦᑎᒍ.

ᐃᓐᑲᒻᑖᒃᔅ ᓄᓇᕗᒻᒥ ᑕᐃᓐᓇ ᐃᒥᐊᓗᒃᑖᕐᕕᖕᒥᑦ ᑖᒃᓰᔭᐃᔾᔪᑎᐅᔪᖅ ᒫᓐᓇᐅᔪᖅ ᑖᒃᓰᔭᐃᔾᔪᑎᖏᑦ ᐋᖅᑭᒃᑕᐅᔪᓐᓇᖅᑑᒐᓗᐊᑦ ᑭᓯᐊᓂ ᕿᓂᕈᓐᓇᖅᑐᑦ ᑕᐃᒪᓐᓇᐃᑦᑐᓂᒃ ᐋᖅᑭᒃᓱᐃᓇᓱᒃᑎᑦᑐᒋᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕗᐊᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᐊᐱᖅᑯᑏᑦ ᑕᕝᕙ ᑖᒃᑯᓄᖓ. ᑮᓇᐅᔭᐃᑦ ᑐᓂᕐᕈᑏᑦ, ᐃᑲᔪᕈᑏᓪᓗ ᑖᒃᑯᓄᖓ ᑐᕌᖓᔪᖅ. ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ.

ᖃᐸᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒐ ᓄᓇᕘᑉ ᒐᕙᒪᒃᑯᖏᓐᓄᑦ ᑭᐅᔭᖅᑐᖅᓯᒪᔪᓄᑦ ᐊᐱᕆᓂᐊᖅᑐᖓ, ᑐᑭᓯᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᐃᓗᐊᓃᑦᑐᖅ ᒪᑉᐱᒐᖓᓂᒃ 74, 2023-ᒥ 2024-ᒧᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᖏᓐᓂᑦ ᐅᖃᖅᓯᒪᒻᒪᑕ ᒐᕙᒪᒃᑯᒡᒎᖅ ᐋᖅᑭᒋᐊᖅᓯᒪᔭᖏᑦ ᑮᓇᐅᔭᐃᑦ ᑐᓂᕐᕈᑎᔅᓴᐃᑦ, ᐃᑲᔫᑎᔅᓴᐃᓪᓗ ᐊᕐᕌᒍᒧᑦ $591.638-ᒥᓕᐊᓐᖑᓐᓂᕐᖓᑕ, ᒐᕙᒪᒃᑯᓪᓗ ᐊᑭᓕᐅᑎᒋᓪᓚᓇᑦᑕᒥᓂᖏᑦ $5.086-ᒥᓕᐊᓐᒥᓂᐅᓪᓗᑎᒃ. ᑖᓐᓇ ᐊᔾᔨᖃᙱᒻᒪᑦ $4.6-ᒥᓕᐊᓐ ᑮᓇᐅᔭᓂᑦ, ᐊᔾᔨᒌᙱᔾᔪᑎᖃᕐᖓᓂᓛᒃ.

ᐊᒻᒪᑦᑕᐅᖅ ᑐᑭᓯᐅᒪᔾᔪᑏᑦ ᒪᑉᐱᒐᖓ 74-ᒦᑦᑐᖅ 2024-2025-ᒥ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂᑦ ᐅᖃᖅᓯᒪᒻᒪᑕ ᐋᖅᑭᒋᐊᖅᓯᒪᔪᒡᒎᖅ ᐊᑐᕈᒫᕐᓂᐊᖅᑐᓂ ᑐᓂᕐᕈᑎᔅᓴᖏᑦ ᐃᑲᔫᑎᔅᓴᖏᓪᓗ ᐊᕐᕌᒍᒧᑦ $617.046-ᒥᓕᐊᓐᖑᓐᓂᕐᖓᑕ. ᒐᕙᒪᒃᑯᓪᓗᑦ ᑮᓇᐅᔭᐃᕈᑎᒋᓪᓚᓇᑦᑕᒥᓂᖏᑦ $598.627-ᒥᓕᐊᓐᒥᓂᐅᓪᓗᑎᒃ. ᑖᒃᑯᐊ ᐊᔾᔨᒌᙱᓐᓂᖃᕐᖓᑎᒃ $18.41-ᒥᓕᐊᓐᓂᑦ ᑮᓇᐅᔭᓂᑦ, ᓱᒻᒪᓄᑯᐊ ᐊᖏᓪᓕᒋᐊᖅᑕᐅᓂᖅᑲᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

Mr. Young: Thank you, Mr. Chair. The short answer is no, we have not set a special purpose fund. We view these funds as a reimbursement of costs for tobacco health care, and not necessarily new funding.

One of the other reasons we haven't set up a special purpose fund is because we don't know when the money is coming, and there's not much money coming for the next several years for sure.

We so did receive $24 million last year in cash. Despite the fact that we reported the whole amount of revenue in last year, the actual cash received has been $24 million.

Of that, an additional $6 million was given to the Department of Health so they can scan for lung-related illnesses from tobacco. But the rest of it was treated as general revenue. Thank you, Chair.

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

Mr. Kuliktana: Thank you, Chair. My next question is for the Auditor General of Canada. Information contained on page 5 of the 2024-2025 Public Accounts indicates that "as of March 31, 2025 … net financial assets increased by $6.2 mission, supported by an operating surplus of $196.9 million - $153.5 million above the budgeted surplus.

This positive variance was primarily driven by higher than anticipated revenues totalling $161.2 million, with $60.9 million of that increase attributable to proceeds from the tobacco settlement."

The government's announcement of March 5, 2025, concerning the tobacco settlement indicated that the government will receive a total of $97 million, which will "strengthen health care services."

Your office audits the territorial accounts of the Yukon and Northwest Territories. To what

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᐱᓕᕆᐊᓕᒫᓂᖓᖅᑐᐃᑦ ᑮᓇᐅᔭᓕᕆᔾᑯᓐᓄᑦ ᑲᒪᒋᔭᐅᕙᒻᒪᑕ. ᒐᕙᒪᒃᑯᓪᓗᑦ ᑐᓂᕐᕈᑎᖃᖅᐸᒻᒪᑕ ᐊᒥᓱᕓᔾᔪᐊᒻᒪᕆᐊᓗᓐᓂᑦ, ᓇᓕᐊᒃ ᐅᖃᐅᓯᕆᒋᐊᖓ ᐆᑦᑑᑎᒋᒋᐊᖓ ᑕᐃᒪᐃᑎᑦᑎᔪᒥᓂᖅ ᐱᔭᕆᐊᑐᔪᖅ. ᑎᑎᕋᒃᑲᓐᓂᓕᕈᒪ ᐃᓕᔅᓯᓐᓄᑦ, ᑎᑎᕋᖅᓯᒪᔪᓂ ᐊᖏᖅᑕᐅᓯᒪᔪᒥᓂᕐᓂᑦ ᑐᓂᕐᕈᑎᒥᓂᕐᓂᓪᓗ ᐃᑲᔫᑎᒥᓂᕐᓂᓪᓗ ᐱᓕᕆᐊᒃᑯᑎᒎᖓᓗᒍ ᐊᕕᑦᑐᖅᓯᒪᓗᒋᑦ ᑐᓂᒍᓐᓇᓖᖅᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ.

ᖃᐸᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᖑᓪᓕᖅ ᐊᐱᖅᑯᑎᒋᙵᓱᓕᕐᒥᔭᖃ ᐊᓪᓚᕝᕕᖓᓄᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ. ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᔪᕆᖅᓱᐃᔾᔨᔾᔪᑎᖏᑕ ᒪᓕᒃᑕᐅᖁᔭᖏᑦ 801, ᑐᓂᕐᕈᑎᓄᑦ ᐃᑲᔫᑎᓄᓪᓗ ᓄᑖᕈᕆᐊᖅᑕᐅᔫᒪᓪ ᐄᐳᓘ 2026-ᒥ.

ᐊᓪᓚᕝᕕᓯ ᑕᑯᓯᒪᔭᖅᑲᖅᑳᑦ ᓄᑖᖑᔪᒥᒃ ᒪᓕᒃᑕᐅᖁᔭᐅᓕᖅᓯᒪᔪᒥᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ..

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᐊᕚᑕ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒪᓕᒐᓕᐅᕐᕕᒻᒥᑦ ᖃᐅᔨᓴᖅᑎᐅᓪᓗᑕ ᑕᒪᒃᑯᓂᖓ ᖃᐅᔨᓴᕈᓐᖑᙱᓇᑦᑕ, ᑭᓯᐊᓂᓕ ᖃᑦᑎᓂ ᑮᓇᐅᔭᓂᑦ ᑐᓂᓯᓐᓂᕐᒪᖔᑕ ᐃᑲᔫᑎᓂᑦ ᖃᐅᔨᓴᕈᓐᖑᒐᓗᐊᖅᑐᒍᑦ. ᑖᒃᑯᐊ ᐄᐳᓘ 2026-ᓕᓴᐃᑦ 2026-27 ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᑦᑎᓐᓄᑦ ᐃᓚᒋᔭᒥᓂᐅᒐᓗᐊᑦ. ᐊᒻᒪ 2024-25-ᒥ, ᑕᑯᔭᒥᓂᑦᑎᓐᓂᒃ ᐅᖃᐅᓯᒃᓴᖃᙱᑦᑐᒍᑦ ᒫᓐᓇ ᑲᑎᒪᔩᑦᓚᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᕚᑕ. ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ.

ᖃᐸᓗᑦᓯᐊᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᓪᓚᕝᕕᓯ ᐃᓱᒪᖃᕆᐊᖅᓯᒪᕚ, ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕆᐊᓵᖅ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᐃᔭᕐᕕᒋᕙᑦᑕᕆᓐᓂᑦ ᑐᓂᕐᕈᑎᓄᑦ ᐃᑲᔫᑎᓄᓪᓗ ᑮᓇᐅᔭᓕᐅᖅᓱᑦᑎᐅᔪᓄᑦ ᓇᒻᒥᓂᖅᑲᐅᑎᓄᑦ? ᖃᐅᔨᒐᓱᓪᓗᓯᒍ ᐃᖅᑲᓇᐃᔮᖅᓂᑦ

extent have these jurisdictions allocated their tobacco settlement payments to special purpose funds for health care specific expenditures?	ᓴᖅᑭᖅᓯᓪᓚᕆᔾᔪᑎᑕᐅᓐᓂᖃᓗᐊᕐᒪᖔᑕ ᓄᓇᕗᒻᒥ ᐃᓄᓐᓄᑦ ᐅᖄᖕᒐᔪᓂᑦ, ᐊᓯᖕᒋᓐᓄᓪᓗ ᓄᓇᕗᒻᒥᐅᓄᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.
Chairman: Thank you, Mr. Kuliktana. Ms. Awada.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅ ᑲᐹᓇ.
Ms. Awada: Thank you, Mr. Chair, and thank you for the question. According to the Yukon and Northwest Territories Public Accounts, the tobacco settlement amounts went into their respective consolidated revenue with no allocation to specific funds. Thank you, Mr. Chair.	**ᑲᐹᓇ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᓪᒪᑦ ᑕᐃᒫᒃ. ᑖᓐᓇ ᐸᕐᓇᐅᑎᑦᑎᓐᓃᖕᒋᑦᑐᖅ ᑕᒪᖅᓯᒪᔪᖅᓯᐅᕚᖅᑕᑦᑎᓐᓂᒃ ᓯᕗᓂᑦᑎᓐᓂ. ᑭᓯᐊᓂ ᑖᓐᓇ ᑎᑎᖃᕈᓐᓇᖅᑕᖃ ᒥᓇᕆᒍ ᐊᓪᓚᕕᑦᑎᓐᓄᑦ. ᐊᔾᔨᒌᖖᒋᑦᑐᓂᒃ ᐃᓱᒫᓗᓇᖅᑐᓂᒃ ᑲᒪᔫᖑᒐᑦᑕ ᐊᕙᑎᓕᕆᓂᕐᒥᓪᓗ ᒐᕙᒪᒃᑯᓐᓄᑦ. ᑕᐃᒃᑯᐊ ᖃᐅᔮᓴᖅᑲᑦᑕᕗᓘᒐᑦᑎᒍ ᐊᕐᕋᒎᑉ ᐃᓗᐊᓂ ᐊᔾᔨᒌᖖᒋᑦᑐᒃᑯᑦ, ᐸᕐᓇᐅᑎᓕᐅᕈᕐᒥᒐᑦᑕ ᑕᐃᒪ ᑖᓐᓇ ᒥᓇᕆᒍᓐᓇᕐᓂᐊᖅᑕᖃ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.
Chairman: Thank you, Ms. Awada. Mr. Kuliktana, go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᐹᓇ. ᒥᔅᑕ ᖃᐸᓗᑦᓯᐊᖅ.
Mr. Kuliktana: Thank you, Mr. Chair. This is to the Government of Nunavut witnesses. Information contained on page 43 of the 2024-2025 Public Accounts provides a breakdown of own-source tax revenues generated by the Government of Nunavut, including corporate income tax, property tax and fuel tax. Under the federal *Extractive Sector Transparency Measures Act*, mining companies operating in Nunavut and other Canadian jurisdictions are required to annually disclose the total amount paid in taxes, fees and royalties to the territorial government, Inuit organizations and other entities. However, these reports do not clearly indicate the specific amounts paid by companies in each category of taxation. What consideration is being given to amend territorial law to allow for a greater level of disclosure in the public accounts and other publications regarding taxes paid by large companies operating in Nunavut? Thank you.	**ᖃᐸᓗᑦᓯᐊᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᖑᓪᓕᖅ ᐊᐱᖅᑯᑎᒃᑲ ᓄᓇᕗᑦ ᒐᕙᒪᖓᑕ ᑭᐅᔭᖅᑐᖅᓯᒪᑎᑕᖏᓐᓄᑦ. ᓄᓇᕘᑦ ᒐᕙᒪᖓᑕ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᖁᔭᖓ 801, ᑐᓂᖅᑯᑎᓄᑦ ᐃᑲᔫᑎᓄᑦ ᓄᑖᕈᕆᐊᖅᑕᐅᔪᒻᒪᑦ ᐄᐸᓘ 2026-ᖑᑎᓪᓗᒍ. ᑭᓱᑦ ᑕᐃᒪ ᖃᓄᖅ ᐊᖏᕌᖑᕙᑦ ᐊᓯᔾᔨᖅᑕᐅᓯᒪᔪᑦ, ᖃᓄᖅ ᒐᕙᒪᒃᑯᑦ ᐊᐅᓚᑦᑎᕙᒪᖔᑕ ᑐᓂᖅᑯᑎᓂᒃ ᐃᑲᔫᑎᓂᓪᓗ ᑮᓇᐅᔭᓂᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.
Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.	**ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᖃᐸᓗᑦᓯᐊᖅ. ᒥᔅᑕ ᔭᖕ, ᑲᔪᓯᒋᐊᕆᑦ.
	ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᓪᒪᑦ ᑕᐃᒫᒃ. ᐊᑕᐅᓯᐅᖕᒋᑦᑐᒥᒃ ᐱᔾᔪᑎᖅᑲᓚᐅᖅᑐᖅ ᓄᑖᕈᐊᖅᓯᓚᖅᑭᔾᔪᑎᒋᓚᐅᖅᑕᕗᑦ, ᐊᐱᖅᓱᖅᑕᐅᕕᐅᑎᖅᑲᑦᑕᔪᒐᑦᑕ ᑮᓇᐅᔭᓕᐅᖃᓯᑦᑎᐅᖕᒋᑦᑐᓂᒃ, ᑖᒃᑯᓂᖓ ᑮᓇᐅᔭᖅᑲᖅᕕᑐᐊᖅᑲᖅᓂᖃᖅᑲᑦᑕᖅᑐᑎᒃ ᐃᑲᔫᑎᒋᕙᑦᑕᑦᑎᓐᓂᒃ. ᑐᑭᓯᓇᖅᓯᑎᑦᑎᑦᑎᐊᖁᔨᔪᒻᒪᑕ ᖃᓄᖅ ᐊᐅᓚᑕᐅᒋᐊᖅᑲᕐᒪᖔᑕ ᑐᓂᖅᑯᑎᐅᖅᑲᑦᑕᖅᑐᐃᑦ. ᐊᑐᓕᖁᔭᓕᐅᕈᔪᔪᑦ ᐊᐱᖅᑯᑕᐅᔾᔪᐊᓘᓯᑦ ᐃᑭᐊᖅᑭᕕᔅᓯᓐᓄᑦ ᓴᖅᑮᔭᓇᐊᖅᑎᔪᔭᕗᑦ ᑐᑭᓯᕚᓪᓕᕈᑕᐅᖃᑦᑕᕐᓂᐊᕐᒪᑕ. ᐊᒻᒪᑕᐅᖅ ᑐᑭᓯᓂᖅᓯᒋᐊᖃᕐᒥᔭᔪᖅ ᐊᕐᖁᓗᑦ ᐊᑕᐅᓯᐅᖕᒋᑦᑐᑦ ᑮᓇᐅᔭᖃᖅᑎᑕᐅᓲᑦ ᐊᐅᓚᒍᑎᓴᒥᑦ. ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᖕᒋᑦ ᑐᓂᓯᖃᑦᑕᕈᓇᖃᓗᐊᕐᒪᖔᑕ, ᐊᕐᖁᓗᑦ

Mr. Young: Thank you, Mr. Chair, and thank you for the question. There's a few things at play here. First, the *Access to Information and Protection of Privacy Act* specifically prohibits the sharing of information that was collected on a tax return. So that's the first.

The second is our corporate income taxes are collected by Canada Revenue Agency through a taxation agreement that we have with them, and we don't receive that level of detail by the tax payer who's paying the taxes.

Our experience has been though that we do not receive very much, if any corporate income tax from mining companies. Thank you, Chair.

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

Mr. Kuliktana: Thank you, Mr. Chair. Thank you for the answer. Each year, the Government of Nunavut publishes a list of individuals and entities that are in arrears with respect to property taxes. As of today, how much does Baffinland Iron Mines owe to the Government of Nunavut in property tax arrears? Thank you.

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

Mr. Young: Thank you, Mr. Chair. We don't specifically include Baffinland on that list because the *Property Assessment and Taxation Act* which mandates that we publish a list that properties are to be under legal dispute are to be left off.

The number, you know, it has been publicly stated in the past, it's growing significantly. It's in the tens of millions, but I don't have the exact number with me today. Thank you, Chair.

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

ᐊᑕᐅᓯᐅᙱᑦᑐᒧᑦ ᐃᑲᔫᑎᖏᓐᓂᑦ, ᑖᓐᓇ ᑕᐃᒪᐃᒍᓐᓇᕋᑦᑕ ᖃᐅᔨᔪᔪᒍᑦ. ᒫᓐᓇ ᐋᖅᑭᑦᑕᐅᓯᒪᔫᖃᙱᑦᑐᖅ ᒥᑭᓛᕐᓂᒃ ᑐᓂᕿᑎᐅᒍᓐᓇᖅᑐᓂᒃ, ᐅᑯᐊ ᐃᒪᓐᓇᓕ ᐱᓐᓂᖅᑲᑕ ᖃᐅᔨᓴᖅᑕᐅᒋᐊᖃᓕᖅᑰᓚᔾᔪᑎᔅᓴᓂᑦ.

ᑕᐃᒃᑯᐊ ᐃᑲᔫᑏᑦ ᐊᖏᖃᑎᒌᒍᑎᑎᒍᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᖃᑦᑕᕆᐊᖃᔪᒻᒪᑕ, ᐊᒻᒪᓗ ᑖᒃᑯᐊ ᑮᓇᐅᔭᑦ ᖁᑦᑎᑐᒡᒍᑎᐊᓘᙱᒻᒪᑕ, ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑏᑦ ᑮᓇᐅᔭᖅᑖᖅᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᖏᑦ ᐃᓚᙵᓪᓗᐊᑲᓪᓚᔪᒻᒥᒻᒪᑕ. ᖃᓄᕐᓗ ᖃᓄᐃᑦᑐᓂᓪᓗ ᑮᓇᐅᔭᖃᖅᑎᑦᑎᒍᓐᓇᕐᒪᙶᑦᑕ, ᓱᓕᙱᑦᑐᒥᒃ ᐅᖃᐅᓯᖃᖅᑐᖃᖃᑦᑕᔪᒻᒪᑦ ᐊᑐᕋᔅᓴᐅᖏᓐᓂᕋᖅᑕᐅᓪᓗᑎᒃ ᖃᓄᐃᑦᑐᑐᐃᓐᓇᕐᓄᑦ, ᐊᑐᕋᔅᓴᐅᒐᓗᐊᖅᑎᓪᓗᒋᑦ.

ᒥᓂᔅᑕᐅᑉ ᑐᖏᓕᖓ ᖃᑦᑎᓂᒃ ᑮᓇᐅᔭᓂᑦ ᒥᓂᔅᑕᐅᑉ ᑐᖏᓕᖏᑦ ᑐᓂᕐᕈᑎᖃᖃᑦᑕᕈᓐᓇᕐᒪᖔᑕ ᐊᐱᕆᖅᑳᖏᓪᓗᑎᒃ ᐊᖏᔪᖅᑳᒥᓐᓂᒃ $25,000-ᒥᒃ ᐊᖏᕈᓐᓇᖅᐸᓚᐅᙵᑕ, ᒫᓐᓇ $60,000-ᒨᙵᓕᖅᑐᒧᑦ. $25,000-ᒧᑦ ᓂᐅᕕᐅᑎᔅᓴᐃᑦ ᐅᓪᓗᒥ ᒥᑭᓂᖅᓴᓪᓚᕆᒻᒥᒃ ᓂᐅᕕᕈᑎᔅᓴᐅᖃᑦᑕᓕᙵᑕ.

ᑕᐃᒫᒃ ᑮᓇᐅᔭᑦ ᐅᓂᒃᑳᖑᑐᐃᓐᓇᖃᑦᑕᖏᓪᓗᑎᑦ ᑭᓱᒧᑦ ᐊᑐᕐᓂᕐᒪᖔᑕ, ᐊᔾᔨᙳᐊᓂᑦ ᐅᓂᒃᑳᓕᐊᙳᖃᑕᐅᓯᒪᔪᓃᑦᑐᓂᑦ ᑕᑯᔪᒪᖃᑦᑕᓕᖅᑐᒍᑦ, ᐃᓐᓇᒻᒪᕆᓪᓘᓐᓃᑦ ᐱᓕᕆᖃᑕᐅᓐᓂᖅᑲᑦ ᐃᑲᔫᓯᐊᖅᑐᒥᓂᕐᓄᑦ ᐊᔾᔨᙳᐊᖃᖃᑕᐅᖃᑦᑕᕐᓗᑎᒃ. ᑕᕝᕙ ᑖᒃᑯᐊ ᑕᐃᒪᐃᔅᓯᒪᔪᑦ ᐊᖂᒍᒥ ᑕᕝᕙᓂ.

ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑖᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐊᐱᕆᑐᐃᓐᓇᕐᓗᖓ ᑕᒻᒪᖅᓯᒪᔪᖅᓱᐃᖅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᖓᓄᑦ, ᐊᕐᕌᒍᓂ ᐊᓂᒍᖅᓯᒪᔪᓂᑦ ᐊᓪᓚᕝᕕᓯ ᖃᐅᔨᓴᕐᓂᕆᔭᖏᑦ ᐋᖅᑮᒋᐊᓚᕿᒍᑕᐅᖃᑦᑕᖅᓯᒪᒻᒪᑕ ᓄᓇᕗᒻᒥ ᐱᕙᓪᓕᐊᔪᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᓐ ᐊᐅᓚᓂᕆᕙᑦᑕᖏᓐᓂᑦ.

ᐃᖅᑲᓇᐃᔮᕐᓂᒃ ᓴᖅᑭᖅᑎᕆᖃᑦᑕᕆᐊᖃᓲᖑᒻᒪᑕ ᓄᓇᓕᑦᑎᓐᓄᑦ, ᒪᓕᒐᓕᐅᖅᑏᑦᑕᐅᖅ ᑕᐃᒪᐃᑦᑐᓂᒃ ᑕᑯᖃᑦᑕᖅᑲᑕ ᐱᐅᓪᓚᕆᒃᑲᔭᙵᑦ ᐃᑲᔫᓯᐊᖅᑎᑕᒥᓂᖏᓐᓂᑦ, ᓇᒻᒥᓂᖃᐅᑎᓕᓐᓄᓪᓗ ᑐᓂᔭᒥᓂᕐᓂᑦ, ᐃᖅᑲᓇᐃᔮᓪᓗ ᓴᖅᑭᖅᑕᐅᓚᕿᔪᒥᓃᑦ, ᑕᕝᕗᓇ ᑮᓇᐅᔭᖅᑎᒍᑦ ᑕᑯᔅᓴᐅᖃᑦᑕᖅᑲᑕ ᐱᐅᒐᔭᖅᐸᓪᓚᐃᒻᒪᑦ.

ᒥᔅ ᑲᐸᓈ ᑭᐅᔪᒪᕙ?

Mr. Kuliktana: Thank you, Chair. The Nunavut Lands and Resources Devolution Agreement was signed in January of 2024. The agreement includes a provision to establish a working group to resolve differences between the Government of Nunavut and Nunavut Tunngavik Incorporated concerning amendments to the *Property Assessment and Taxation Act* that were passed by the 5th Legislative Assembly. As of today, what is the status of this work?

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

Mr. Young: Thank you, Mr. Chair. That agreement part of the Devolution Agreement was time limited. There was a working group that worked together on this.

As of today, that matter is still proceeding towards being decided before the courts, and so I have to be pretty vague on what I can say to that. But there was a working group and we were still proceeding towards the courts. Thank you, Chair.

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

Mr. Kuliktana: Thank you, minister. Thank you for the response. Information contained on page 12 of the 2024-2025 Public Accounts indicates that “over the past five years, the GN’s own-source revenue has steadily increased, with the current year’s growth primarily driven by proceeds from a tobacco settlement, petroleum product sales, and interest earned on cash deposits. While most Canadian jurisdictions rely heavily on taxation as their primary revenue source, Nunavut’s personal, corporate, and other taxes represented only 25.3% of total consolidated own-source revenue in 2025. The GN continues to pursue strategies to expand its tax base and strengthen its own-source revenue capacity, with the goal

ᑲᐹᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᖃᕋᑖᕋᕕᓂᓛᒃ ᐊᑐᓕᖁᔭᓕᐅᖃᑦᑕᖅᓯᒪᔪᒍᑦ ᓄᓇᕗᒻᒥ ᐱᕙᓪᓕᐊᔪᓕᕆᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᓐᒧᑦ, ᑕᐃᒪᑦᑐᓂᒃ ᐅᓂᒃᑳᖃᖃᑦᑕᖁᓪᓗᑎᒍᑦ ᐃᖅᑲᓇᐃᔮᕐᓂᑦ ᓴᖅᑭᖅᐸᓪᓕᐊᔭᖏᓐᓂᑦ, ᐱᔭᔅᓴᖅᑖᕆᓯᒪᒻᒪᒍᐃᓛᒃ.

ᖁᕕᐊᓱᒃᑲᔭᖅᑐᒍᑦ ᐅᖃᖃᑎᖃᕆᐊᔅᓴᖅ ᓄᓇᕘᑉ ᒐᕙᒪᖓᓂ, ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕕᕈᓘᔭᓗᖏᓐᓂᑦ ᐅᖃᐅᓯᖃᕐᓗᑕ ᐊᒻᒪ ᑯᐊᐳᕇᓴᖁᑎᖏᓐᓂᑦ. ᐄ, ᐱᐅᖏᓐᓇᓲᖑᒻᒪᑦ ᖃᐅᔨᒪᒋᐊᔅᓴᖅ ᖃᑦᑎᓂᑦ ᐃᖅᑲᓇᐃᔮᕐᓂᑦ ᑕᐃᒪᐃᑦᑐᐃᑦ ᐃᑲᔫᑏᑦ ᓴᖅᑭᖅᓯᕙᒻᒪᖔᑕ.

ᐅᓇᖃᐃ ᐃᓚᒋᐊᖅᑕᐅᒍᒪᕙ ᑭᐅᔾᔪᑎᒋᕋᑖᖅᑕᕋ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᐹᓇ ᑭᐅᕋᑖᕋᕕᙵ.

ᐃᖅᑲᓇᐃᔮᕐᓂᑦ ᑖᓐᓇ ᓴᖅᑭᖅᑎᓇᓂᖅ ᐊᖏᓛᖑᕙᓪᓚᐃᒻᒪᓂᓛᒃ ᐃᓱᒫᓗᒋᔭᐅᓂᖓ, ᑐᓂᕐᕈᓯᐊᕋᐃᑉᐸᑕ ᐃᖅᑲᓇᐃᔮᕐᓂᑦ ᓴᖅᑭᖅᑎᓇᖃᑦᑕᕋᓗᐊᕐᒪᖔᑕ.

ᑭᖑᓪᓕᖅ ᑕᐃᒪ ᑕᑯᔭᐅᓯᒪᔪᐃᑦ ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ, ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖃᐅᑎᓂᑦ ᐊᑐᖅᑐᐊᕐᕕᒃ ᑯᐊᐳᕇᓴᓐᒥ, ᓄᓇᕗᒻᒥ ᐱᕙᓪᓕᐊᔪᓕᕆᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᓐᒥ, ᓄᓇᕗᒻᒥᑦᑐ ᐃᓪᓗᓕᕆᔨᕐᔪᐊᒃᑯᑦ ᑯᐊᐳᕇᓴᙵᓂᒃ ᐊᒻᒪ ᖁᓪᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᙵᓂ. ᒪᓕᒐᓕᐅᑏᑦ ᐊᐱᖅᑯᑎᔅᓴᖅᑲᑦ ᑖᒃᑯᐊ ᒥᔅᓵᓄᑦ?

ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ, ᐊᑏ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᓇ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᐊᓪᓚᕝᕕᖓᓄᑦ.

ᐊᓪᓚᕝᕕᖓ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᑦ ᖃᐅᔨᓴᖃᑦᑕᖓᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᖏᓐᓂᑦ ᐊᒥᓱᑲᓪᓚᐃᑦ, ᓄᓇᕘᑉ ᒐᕙᒪᖏᑕ ᑎᒥᖁᑎᖏᓐᓂᑦ ᐊᒻᒪ ᑯᐊᐳᕇᓴᖁᑎᖏᓐᓂᑦ, ᐱᖃᑕᐅᓪᓗᑎᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃ, ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖃᐅᑎᓄᑦ ᐊᑐᖅᑐᐊᕐᕕᒃ ᑯᐊᐳᕇᓴᙵ, ᓄᓇᕗᒻᒥ ᐃᓪᓗᓕᕆᔨᕐᔪᐊᒃᑯᑦ ᑯᐊᐳᕇᓴᙵ, ᓄᓇᕗᒻᒥ ᐱᕙᓪᓕᐊᑎᑦᑎᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᙵ ᐊᒻᒪ ᖁᓪᓕᖅ ᐆᒻᒪᖅᑯᑎᓕᕆᓂᕐᒧᑦ ᑯᐊᐳᕇᓴᙵᓂ. ᐊᓪᓚᕝᕕᓯ ᒫᓇ ᐃᓱᒫᓗᑎᖅᑲᖅᑳᑦ ᐱᔾᔪᑎᖅᑲᖅᑐᓂ ᒫᓇᓕᓴᐅᓛᖑᔪᓂᒃ

of reducing reliance on federal transfers overtime … The Government of Nunavut recognizes this high degree of reliance and is pursuing ways to increase its own source revenues without raising tax rates.”.

What specific options are being actively considered to “increase the government’s own-source revenues”?

Chairman: Thank you, Mr. Kuliktana. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. We struggle to increase our own-source revenues, mainly because we have such a small tax base, that is a small number of very profitable businesses, and a very high employment rate, and not a high percentage of people relatively to the rest of the country that are actively making employment income and paying taxes. So we will continue to struggle in that area.

Our taxes are very competitive. Our taxes are very competitive, our tax rates are very competitive with the rest of the country, partially as a measure to encourage people to work move and work and live in the territory.

We have made some advances in our tax base. We've made some increases in tobacco taxes last year. We continue to increase our property tax mill rates to try and catch up. Our goal is to catch up of half of the rate that's charged here by the City of Iqaluit, and then we focus on our collection efforts. So not necessarily levying more taxes, but collecting a bigger share of what is owed.

On the other side of that, I think we can make a bigger difference in cutting down our expenditures, which is why we put a -- in our Business Plan, we decided to add some auditor positions to really evaluate our expenditures. Thank you, Chair.

ᕿᓇᐅᔭᓕᕆᔾᔪᑎᒥᓂᕆᔭᕐᒋᓐᓂᑦ, ᑖᒃᑯᐊ ᓇᓕᐊᑐᐃᓐᓇᖅ ᑎᒥᐅᔪᐃᑦ.

ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ. ᒥᔅ ᐊᕚᑕ, ᐊᐦᐃ.

ᐊᕚᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓱᒫᓘᑎᒋᓪᓗᐊᑕᖅᑕᕗᑦ ᒪᑐᐃᖅᓯᒍᑎᑦᑎᓐᓂᒃ ᐅᖃᐅᓯᕆᒌᖅᑲᐅᔭᕗᑦ, ᐃᓱᒫᓘᑎᖃᓪᓗᐊᕋᖃᓚᐅᖅᑐᒍᑦ ᐊᑯᓂ ᑖᒃᑯᓂᖓ ᓈᓴᐃᑦᑎᐊᖃᑦᑕᕐᒋᔅᓯᒪᓂᕆᔭᕐᒋᓐᓂᒃ ᐱᖁᑎᖕᒋᓐᓂᒃ ᖁᓪᓕᖅ ᐆᒪᖅᑯᑎᓕᕆᔾᒃᑯᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᕚᑕ. ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᐅᓇ ᓄᓇᕗᑦ ᒐᕙᒪᖕᒐᓄᙵᖕᒐᓕᕐᒥᔪᖅ. ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑦ ᐅᓂᒃᑳᓕᐊᒥᓅᑦ ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖅᑲᐅᑎᓂ ᐊᑐᖅᑐᐊᕐᕕᖕᒐᓂ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᔪᖅᑲᓚᐅᖅᓯᒪᒍᓐᓃᕐᖕᒐᑦ ᑕᐃᒪᙵᓂᑦ ᒫᑦᓯ 2023. ᑕᐃᒃᑯᐊ ᐅᓂᒃᑳᓕᐊᖑᓚᐅᖅᑐᑦ 2021-2022 ᕿᓇᐅᔭᓕᕆᔾᔪᑏᑦ ᐊᕐᕋᒍᖕᒐᓅᑦᑕᓚᐅᖅᑐᖅ. ᑖᓯᒪᓗ ᑯᐊᐸᓃᓴᐅᑉ 2022-2023 2023-2024 ᐊᒻᒪᓗ 2024-2025 ᐊᕐᕋᒍᑕᒫᖅᓯᐅᑎᖕᒋᑦ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᓚᐅᖅᓯᒪᙱᒻᒪᑕ ᓱᓕ. ᖃᓄᖅᑖᒃᑯᐊ ᕿᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᑲᑎᒪᔨᖕᒋᑦ ᑲᒪᒋᔭᖃᕋᓱᐊᖅᑲᑦ ᑭᖑᕙᖅᓯᒪᔪᐊᓗᓐᓂᒃ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᓪᓗ ᐊᐱᕆᒻᒪᑦ ᑕᐃᒫᒃ. ᕿᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐱᖁᔭᕐᔪᐊᖕᒐᒍᑦ ᓄᓇᕗᒻᒥ ᑯᐊᐸᓅᓴᐃᑦ ᓴᖅᑭᖅᓯᒋᐊᖅᑲᕐᓂᖅᑲᓪᓚᕆᑦᑐᐃᑦ ᕿᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᒥᓂᔅᑕᖕᒐᓄᑦ ᐊᕐᕌᒍᑕᒫᑦ 90ᓂᒃ ᐅᓪᓗᓂᒃ ᐱᕕᑖᖅᑎᑕᐅᒃᑲᓐᓂᕈᓐᓇᖑᓗᐊᕐᓗᑎᒃ.

ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓯᒪᔪᓂᓕ ᑐᓂᓯᖅᑲᑦᑕᖅᓯᒪᔫᔭᖅᑑᒐᓗᐊᓪᓕ, ᐅᕙᖓ ᖃᐅᔨᒪᔭᖕᒐᒍᑦ, ᑕᐃᒃᑯᐊ ᑲᒪᒋᓗᐊᙳᕆᓐᓇᑦᑎᒍᐃᓛᒃ, ᐅᐊᑦᑎᓗᐊᓲᓇᙳᕆᓐᓇᑦᑎᒍᑦ. ᓇᒻᒥᓂᖅ ᑯᐊᐸᓅᓵᐃᑦ ᐊᐱᕆᔭᐅᑦᑎᐊᒻᒪᕆᒋᐊᓖᑦ ᓱᒻᒪᑦ ᑭᖑᕙᖅᐸᒻᒪᖔᑕ. ᖁᔭᓐᓇᒦᒃ.

Chairman: Thank you, Mr. Young. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Mr. Chair, and thank you, Deputy, for your response. A new Liquor Tax Act was passed by the Legislative Assembly in 2022, but is not yet in force. Why is the legislation not yet in force as of today? Thank you.

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

Mr. Young: Thank you, Mr. Chair. There are two main reasons. The first is that regulations haven't been completed and approved for that act. That's not a big hurdle to overcome. So that's not the main reason.

The biggest is a decision that was made in the department with our previous minister to hold off on implementing this new tax because of the limited technology we had to monitor and evaluate and audit this new tax type. These new tax systems are very expensive; in the millions of dollars, which would negate the amount of tax revenue we would collect for the first few years.

So, the decision was made to hold off and export adding it to a module in the new Enterprise Planning software at a much cheaper cost. So, we could go ahead and put it in sooner but all the money we're going to collect is going to go into software development a piece of software that we're likely going to transition out of it and into the new Fusion Cloud anyway. So that was the decision to hold off on that. Thank you, Chair.

Chairman: Thank you Mr. Young. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Chair, and thank you for the response. How much revenue is the

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ, ᐊᑏ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐅᓇᓕ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒃᑯᓐᓂᖕᒫᖕᒐᓕᕐᒥᔪᖅ. ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑎᒥᒃ ᐅᓂᒃᑳᓕᐊᒥᓂᕐᒥᒃ ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖅᑲᐅᑎᓕᓐᓄᑦ ᐊᑐᖅᑐᐊᕕᒻᒥ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᔪᕐᑲᓚᐅᖅᓯᒪᒍᓐᓃᕐᖕᒐᑦ ᒫᕐᓯ 2023-ᒥᓂᑦ. ᑖᒃᑯᐊ ᐅᑯᐊ ᐅᓂᒃᑳᓕᐊᒥᓂᐅᓚᐅᖅᑐᐃᑦ 2021-2022ᒥ ᑮᓇᐅᓕᕆᔾᔪᑏᑦ ᐊᕐᕌᒍᖕᒐᓂ ᐱᓕᕆᐊᖅᑲᖕᒐᑕ ᑖᔅᓱᒪ ᑯᐊᐸᕖᓴᐅᑉ 2022-2023, 2023-2024 ᐊᒻᒪᓗ 2024-2025 ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑏᑦ ᐅᓂᒃᑳᓕᐊᒥᓂᖕᒋᑦ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᓚᐅᖅᓯᒪᙱᓪᒪᑕ. ᒫᓐᓇᓕᓴᐅᓛᓪᓕᑭᐊᖅ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᓯᒪᔭᓯ ᑮᓇᐅᓕᕆᔾᔪᑎᓂ ᖃᖕᒐᓕᓴᕐᓂᖅᑲᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ. ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᓪᓚᕝᕕᕗᑦ ᐱᔭᕇᖅᓯᒪᓕᖅᑐᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑐᑕ ᐊᑐᖅᑐᐊᕝᕕᒃ ᑯᐊᐸᕖᓴᐅᑉ 2024-2025 ᐊᕐᕌᒍᖕᒐᓄᑦ ᐊᒻᒪᓗ ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑏᑦ 2022-2023, 2023-2024 ᐊᒻᒪ 2024-2025 ᒥᓂᔅᑕᒨᖅᑕᐅᓯᒪᓖᕙᓗᐊᑦ ᑲᒪᔨᐅᔪᒧᑦ. ᒥᓂᔅᑕᐅᑉ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑲᑦᑕᓇᐊᖅᑲᖕᒐᕐᒋᑦ ᐱᓚᐅᖅᑎᑦᑐᓂᒋᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓯᒪᔪᑦ ᐊᕐᕌᒍᑕᒫᖅᓯᐅᑏᑦ. ᖃᐅᔨᒪᙱᑦᑐᒍᑦ ᓱᒻᒪᑦ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᖅᑲᑦᑕᖅᓯᒪᙱᓪᒪᖕᒫᑕ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓪᐋᑕ. ᒥᔅᑕ ᐊᑕᒍᑦᑖᓗᒃ, ᐊᑏᒎᖅ.

ᐊᑕᒍᑦᑖᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᑭᖑᓪᓕᖅᐹᖅ ᐊᐱᖅᑯᑦ. ᑭᓯ ᐱᔾᔪᑎᒋᓪᓗᒍ ᐊᓪᓚᕝᕕᓯ ᑭᖑᕙᕆᐊᖅᓯᓯᒪᕙᑦ ᓄᓇᕗᒻᒥ ᓇᒻᒥᓂᖅ ᐊᑐᖅᑐᐊᕝᕕᒃᑯᑦ ᑯᐊᐸᕖᓴᖕᒋᑦ 2022-2023, 2023-2024 ᐊᒻᒪᓗ 2024-2025 ᐊᕐᕌᒎᑕᒫᖅᓯᐅᑦ ᐅᓂᒃᑳᖕᒋᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᑲᔪᓯᓗᑎᑦ, ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ. ᑭᖑᕙᕆᐊᖅᑕᐅᓂᖓ ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᑯᐊᐸᕖᓴᕐᑯᑎᖕᒋᓐᓄᑦ ᑭᐅᔭᐅᓪᓗᐊᖅᑐᖅ.

new liquor tax expected to generate on an annual basis? Thank you.

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

Mr. Young: Thank you, Mr. Chair. We don't have firm numbers because the *Tax Act* that was approved in the Legislative Assembly provides a range of tax rates, which are to be set in regulation, and they have not been set yet.

No matter where in that range we go, we know that the rates will be -- or the total amount of tax will be relatively low in the, you know, $2 million a year at the highest, minus administration costs and the extra staff that we have to hire to manage that.

So there's not a lot of revenue to come from it. It's more a social tool to help encourage people to consume less alcohol by increasing the price on it.

However, in the meantime the Nunavut Liquor and Cannabis Commission has recently changed its markup rates to provide a higher markup on higher alcohol content products. So, you'll pay more of a markup on hard liquor than on you would on wine or beer, for example.

So we've made some of the moves in that department already to try and achieve some of those goals, but the intention is to have both systems in place eventually. Thank you, Chair.

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

Mr. Kuliktana: Thank you, Chair. The 2024-2025 main estimates projected that the government would raise $20.9 million in corporate income tax revenues. The 2024-2025

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓪᐋᑕ. ᓅᓕᕐᒥᔪᒍᑦ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒨᖅᑐᒍᑦ ᒪᑐᐃᕐᓗᒍ ᐊᐱᖅᑯᑎᓄᑦ. ᒥᔅᑕ ᒪᐃᒃ, ᑲᔪᓯᑎᑦ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑐᕌᖅᑎᓐᓂᐊᖅᑕᕋ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᒍᑦ ᑖᓐᓇ ᓯᕗᓪᓕᖅ. ᐊᓪᓚᕝᕕᔅᓯᓐᓂ ᐅᖃᐅᓯᕆᓕᐊᖅᓯᒪᔭᓯ ᑳᒃᑯᓄᖓ ᑲᑎᒪᔨᕋᓛᓄᑦ ᐊᕐᖄᓂᐅᓚᐅᖅᑐᖅ ᑕᑯᔅᓴᐅᑎᓪᓗᒍ ᑕᕝᕘᓇ ᑏᕖᒃᑯᑦ.

ᑖᓐᓇ ᐊᕐᕿᒍᐊᓂ 2023-2024 ᐱᓕᕆᐊᖑᓯᒪᔪᐃᑦ ᓇᓗᓇᐃᖅᓯᓚᐅᖕᒐᑕ (ᑐᓵᔨᑑᓕᖅᑐᖅ) “ᑕᒪᒃᑯᐊ ᓄᓇᑐᖅᑲᕕᓃᑦ ᓄᓇᐃᑦ ᓄᓇᕗᒻᒧᑦ ᐊᖏᕈᑎᓕᐊᖑᓯᒪᔪᑦ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᐊᑎᓕᐅᖅᑕᐅᓚᐅᖅᓯᒪᔪᖅ ᔫᓄᐊᓕ 2024ᒥ. ᒐᕙᒪᒃᑯᑦ ᕿᒥᕐᕈᔪᓖᕐᒪᑕ ᑲᒪᒋᔭᐅᕙᓐᓂᖏᑦ ᑮᓇᐅᔭᖅᑐᕈᑏᑦ ᑕᒪᒃᑯᐊ ᓄᓇᐃᑦ ᓅᑕᐅᓚᐅᙱᓐᓂᖏᑦ ᐱᔪᓐᓇᐅᑎᓕᒃ ᐃᒥᖅ ᐱᓪᓗᒍ. ᓂᖏᖅᑕᕈᑕᐅᔪᓐᓇᖅᑐᓪᓗ ᐊᓯᖏᓐᓂᓪᓗ ᑐᓂᔭᐅᔪᓐᓇᖅᑐᑦ ᑲᒪᒋᔭᐅᔭᓕᐊᖅᑲᖅᑐᑦ ᐊᕙᑎᒍᑦ ᐱᓪᓗᒍ. ᑕᒪᓐᓇ ᐃᓱᒪᒋᓪᓗᒍ ᓂᓕᐅᕆᔭᐅᓂᖓ ᐄᐱᓕ 1, 2027-ᒥ ᐃᕝᖅᑎᑕᐅᔫᕐᒪᑦ. ᒐᕙᒪᒃᑯᑦ ᑕᒡᕙ ᓇᐅᑦᓯᖅᑐᑦᓯᐊᓕᐊᖅᑲᖅᐳᑦ ᐃᓄᖁᑎᖃᖁᓪᓗᒋᑦ ᐊᔪᙱᓐᓂᖅᑲᑦᓯᐊᖅᑐᓂᒃ ᐱᕙᖅᑲᑦᓯᐊᖅᓱᓂᓗ ᐱᓕᕆᔪᓐᓇᖁᓪᓗᒋᑦ ᒪᑐᒧᖓ”.

ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᐊᖏᕈᑏᑦ ᔫᑳᓐᒧᑦ ᓄᓇᑦᓯᐊᒧᓪᓗ ᐊᑯᓂ ᐅᑭᐅᑉ ᖁᓖᓄᑦ ᐊᑕᓯᒪᓕᖅᐳᑦ. ᑭᓯᒥᒃ ᓇᐅᑦᓯᖅᑐᖅᓯᒪᕕᓯ ᐊᓪᓚᕝᕕᔅᓯᓐᓂ ᐃᓕᓐᓂᐊᕈᑎᕆᔪᓐᓇᖅᑕᑦᑎᓐᓂᒃ ᓄᓇᕗᒻᒧᑦ ᐊᑐᖅᓯᒪᔭᖕᒋᑕ ᑕᑯᓪᓗᒋᑦ ᒐᕙᒪᖅᑲᕝᕕᐅᔪᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅ ᐃᐅᓪᐋᑕ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᐊᐱᖅᑯᑎᐅᔪᒧᑦ. ᑖᓐᓇ ᓅᑦᓯᖅᑕᐅᓂᖓ ᐄᐱᓕ 1, 2027ᒥ ᐱᔪᓖᑕᐃᓐᓇᕐᒪᑦ. ᔫᑳᓐ, ᓄᓇᑦᓯᐊᕐᓗ ᖃᐅᔨᒋᐊᖅᕕᒋᓯᒪᙳᕆᓇᒃᑭᑦ, ᕿᒥᕐᕈᔪᐃᑦ. ᑕᐃᒪᐃᒐᓯᓖᕐᓂᐊᖅᓗᐊᖅᑐᒍᑦ ᖃᓪᓕᒃᑲᓐᓂᖅᐸᑦ ᑮᓇᐅᔭᖅᑯᑎᖏᑦ ᒐᕙᒪᒃᑯᑦ ᕿᒥᕐᕈᔭᐅᓕᕈᑎᒃ 2027-2028ᒧᑦ ᐱᕝᕙᖅᑲᕈᓐᓇᓖᖅᑐᒍᑦ ᑕᐃᑲᓂ ᑭᐅᓖᕐᓗᑕ ᑲᑎᒪᔨᕋᓛᓄᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᐅᓪᐋᑕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐃᐅᓪᐋᑕ. ᒥᔅᑕ ᒪᐃᒃ, ᐊᐱᒎᖅ.

ᒪᐃᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒋᕙᑖᖅᑕᓐᓄᑦ, ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐱᖅᑯᑎᒋᓕᕐᒥᔭᕋ ᑖᓐᓇ.

Public Accounts indicates that the actual amount was $27.305 million. Information contained on page 4 of the 2024-2025 Mid-Year Fiscal Report indicates that "corporate income taxes are difficult to forecast because payments to Nunavut are based on Canada's overall corporate income tax projections and then an estimated portion of that is allocated to Nunavut based on the territory's historical share. Differences between actuals and the forecast are settled in future years. A small number of very large firms can cause large swings in the total corporate taxation base in Canada and those fluctuations flow through to Nunavut's revenues." What are some examples of these "swings"? **Chairman**: Thank you, Mr. Kuliktana. Mr. Young. **Mr. Young**: Thank you, Mr. Chair. That is correct. So, the way our corporate income tax is forecasted is based on a federal model. The Government of Canada through the Canada Revenue Agency collects corporate income taxes for all provinces and territories, with the exception of Quebec and Alberta. So, they have a federal model and then a percentage that they deem appropriate is allocated to Nunavut. So, because of our size, we're very subject to any change. Significant changes are a very small portion. For example, a large insurance company that could be one of the largest tax payers in the country, if they have a good year verses a year where there's a disaster and they have a very poor year, it changes the projections of the whole country, and our allocations could be wildly off.	(ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑕᒻᒪᖅᓯᒪᔪᓂᐊᖅᑎᐅᑉ ᐊᓪᓚᕝᕕᖓ ᐅᖃᖅᓯᒪᕗᑦ ᑕᐃᒪᙵᓂᑐᖃᖅ ᓄᓇᐅᑉ ᓄᓇᖁᑎᖏᑦ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᐊᖏᕈᑦ ᐊᑎᓕᐅᖅᑕᐅᓚᐅᖅᓯᒪᒻᒪᑦ ᔮᓄᐊᕆ 2024-ᒥ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐸᕐᓇᑉᐳᑦ ᕿᒥᕐᕈᓘᕐᓗᑎᒃ ᑮᓇᐅᔭᓕᕆᔭᐅᓂᑦᓴᖏᑕ ᓅᑕᐅᒍᑎᒃ ᓄᓇᐃᑦ ᐱᔪᓐᓇᐅᑏᑦᓗ ᐃᒪᖅ ᐱᓪᓗᒍ ᓂᕕᖏᑎᖅᑕᐅᔪᓐᓇᖅᑐᓪᓗ ᐊᓯᖏᓐᓂᓪᓗ ᑭᖑᓂᐊᒍᑦ ᐱᔭᕆᐊᖃᕋᔭᖅᑐᓂᒃ ᐊᕙᑎᑦᑎᓐᓃᑦᑐᓂᒃ ᐃᓱᒪᒋᓗᒍ ᐃᕕᖅᑎᑕᐅᔪᒫᕐᓂᖓ ᑐᓂᔭᐅᓂᖏᑦ ᐄᐱᕆ 1, 2027ᒥ. ᒐᕙᒪᒃᑯᑦ ᓇᐅᑦᓯᖅᑐᑦᓯᐊᕆᐊᖃᖅᐳᑦ ᑭᒃᑯᑦ ᐊᔪᙱᓐᓂᖃᑦᓯᐊᖁᓪᓗᒋᑦ ᐱᕕᖃᑦᓯᐊᖁᓪᓗᒋᑦ ᐱᓕᕆᔪᓐᓇᕐᓂᐊᕐᒪᑕ ᑕᒪᑐᒧᖓ. ᒫᓐᓇᒧᑦ ᑎᑭᑦᑐᒍ, ᖃᓄᐃᓕᖓᓕᖅᐸᑦ ᓅᑕᐅᕙᓪᓕᐊᓯᒪᓂᖏᑦ ᒐᕙᒪᑐᖃᒃᑯᓐᓂ ᐃᖅᑲᓇᐃᔭᖅᑎᐅᔪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖏᓐᓂᑦ? **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ, ᐊᑏᒎᖅ. **ᔭᖕ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᒃᑯᐊ ᑮᓇᐅᓕᕆᔨᒃᑯᑦ ᐃᓚᐅᒻᒪᕆᙱᒃᑲᓗᐊᖅᓱᑎᒃ ᓅᑕᐅᓂᖏᑕ ᒐᕙᒪᑐᖃᒃᑯᓐᓂ ᐃᖅᑲᓇᐃᔮᖑᔪᑦ ᓄᓇᕗᒻᒧᑦ. ᐊᑦᑐᖅᑕᐅᔪᓕᒫᑦ ᒐᕙᒪᑐᖃᒃᑯᓐᓂ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᓇᓗᓇᐃᖅᓯᒪᔪᓂᒃ ᐃᖅᑲᓇᐃᔮᖅᑖᕈᓐᓇᕐᓂᖏᓐᓂᒃ ᒪᓂᒪᕝᕕᐅᓯᒪᔪᑦ ᐃᓱᓕᓯᒪᓕᖅᓱᓂᓗ ᑭᒻᓕᖓ. ᐅᓪᓗᖅᑲᐃ 50 ᐱᕕᖃᓚᐅᕋᒥᒃ ᐃᖅᑲᓇᐃᔮᒥᒃ ᒪᓂᒪᑎᓯᒋᐊᕐᒥᓂᑦ. ᑖᒃᑯᐊ ᖃᑦᓯᑦ ᐃᖅᑲᓇᐃᔮᒥ ᒪᓂᒪᑎᑕᐅᔪᒧᑦ ᑎᒍᓯᓯᒪᓕᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᒪᐃᒃ. **ᒪᐃᒃ**: ᑖᓐᓇ ᑭᖑᓪᓕᖅᐹᖑᓕᖅᑐᖅ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐱᖅᑯᑎᒋᓂᐊᕐᒥᔭᕋ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᑖᒃᑯᐊ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᓯᕐᒧᑦ ᖃᓄᐃᒍᑕᐅᔪᑦ ᓇᓗᓇᐃᔭᖅᑕᐅᓯᒪᒻᒪᑕ. ᑭᓱ ᑖᒃᑯᓄᖓ ᑮᓇᐅᓕᕆᔨᒃᑯᓐᓄᑦ? (ᑐᓵᔨᑎᒎᕈᓐᓃᖅᑐᖅ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. **ᐃᒃᓯᕙᐅᑕᖅ** (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ.

And then in the following year when the actuals are known, because the tax returns are filed an assessed by the Canada Revenue Agency. If we're underpaid, we'll get a big extra payment. If we're overpaid, they'll take it from next year.

So it's been very difficult for us and for every province and territory to allocate corporate income taxes accurately. We're really at the mercy of the Canada Revenue Agency and Finance Canada's forecast on this one, unfortunately. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Kuliktana, go ahead.

Mr. Kuliktana: Thank you, Chair. This will be my last question on this section. What actions have been taken to improve the accuracy of revenue forecasting? Thank you.

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

Mr. Young: Thank you, Mr. Chair. With the exception of the challenges that I just mentioned in corporate income taxes, the rest of our tax forecasting is generally pretty accurate.

The biggest revenue source we receive is in high 80 percent of our total revenues from the territorial formula financing.

The complicated model that we've developed in-house has gotten that variance in our reporting to actuals down to only a few million dollars which, you know, on two plus billion dollars is actually very, very accurate.

We've done a lot of work in the past to build that model for each tax type, however, we will continue to struggle with that corporate income tax. Thank you, Chair.

ᔭᖕ (ᑐᒃᓯᕐᑎᒍᑦ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᔪᖅᓇᙱᑉᐸᑦ ᑖᓐᓇ ᑐᑭᓯᐊᙱᑲᐃᓐᓇᕋᑦᑎᒍᑦ ᐊᐱᖅᓱᖅᑎᓪᓗᒍ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᕐᑎᒍᑦ): ᒥᔅᑕ ᒪᐃᒃ, ᐊᐱᕆᒃᑲᓂᕈᓐᓇᖅᐱᑦ ᐊᐱᖅᑯᑎᒋᕗᖅᑕᕐᓄᑦ?

ᒪᐃᒃ (ᑐᒃᓯᕐᑎᒍᑦ) ᐊᒃᓱᑦ. ᑭᓱᓪᓚᑦᑖᖅ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ ᐊᑦᑐᐊᔪᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᓯᐅᔪᓂᒃ ᓈᒻᒪᙱᓐᓂᖕᒋᑦ ᓇᓗᓇᐃᖅᑕᐅᑦᓯᒪᕙᑦ ᐱᓕᕆᕝᕕᔅᓯᓐᓄᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᓐᓂ? (ᑐᒃᓯᕐᑏᑭᓐᓃᖅᑐᖅ) ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᕐᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᒪᐃᒃ. ᒥᔅᑕ ᔭᖕ, ᐊᑏᓘᖅ.

ᔭᖕ (ᑐᒃᓯᕐᑎᒍᑦ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑭᓱᓪᓚᑦᑖᒥᒃ ᓴᖅᑭᖅᓯᒪᔪᖃᙱᑦᑐᖅ ᑭᓯᐊᓂ ᐱᔭᕆᑐᓂᖓ ᐊᒥᓲᓂᖕᒋᓪᓗ ᐱᑦᓴᕆᐊᑦ ᐊᑦᑐᐊᔪᑦ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒧᑦ. ᐱᖁᑏᑦ ᐊᑭᑐᓂᖕᒋᑦ ᑭᑐᘁᐃᓪᓗ ᓅᑕᐅᒋᐊᖅᑲᖅᓂᖕᒋᑦ ᐃᓄᐃᑦ ᐱᖁᑏᓪᓗ ᑐᓂᔭᐅᓂᖕᒋᑦᑕᐅᖅ ᐊᒻᒪᑦᑕᐅᖅ ᓱᑲᓇᖅᑐᖅᑲᖅᑐᑦ ᓄᓇᐃᑦ. ᖃᐅᔨᒪᑦᓯᐊᖅᒪᐅ, ᒥᔅᑕ ᒪᐃᒃ, ᑕᒪᒃᑯᐊ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᖕᒋᓐᓄᑦ ᓅᑕᐅᓯᒪᓖᙱᓪᓗᑎᒃ ᓴᓗᒻᒪᖅᓴᖅᑕᐅᓚᐅᙱᓐᓂᖅᒥᓂᒃ ᓅᑕᐅᒍᓐᓇᖅᓯᓕᖅᔭᕐᓗᑎᒃ. ᑖᓐᓇ ᑭᖑᓪᓕᖅᐹᖑᒐᔭᕐᓗᓂᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᖅ. ᑕᒪᒃᑯᐊ ᒪᓂᒪᑎᑕᐅᓗᐊᖅᑐᑦ ᐃᖅᑲᓇᐃᔮᓄᑦ. ᑖᓐᓇ ᐱᒍᑕᐅᓯᒪᒻᒥᒻᒪᑦ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᒃᓯᕐᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐅᖃᐅᓯᐅᓂᐊᓕᕐᒥᔪᖅ ᑮᓇᐅᔭᓅᓕᖕᒐᔪᖅ ᐊᓪᓚᑕᐅᕙᓐᓂᖕᒋᑦ. ᒪᑐᐃᖕᒐᔪᖅ ᒪᓕᒐᓕᐅᖅᑎᓄᑦ, ᒥᔅᑕ ᑕᖅᑐ.

ᑕᖅᑐ (ᑐᒃᓯᕐᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐱᖅᓲᑎᖅᑲᖅᐸᓐᓂᐊᕋᒪ. ᓄᕕᐱᕆ 2025ᒥ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᐊᓪᓚᒃᓯᓚᐅᖅᓯᒪᕗᑦ ᐊᕐᕌᒍᑉ ᐊᑯᓐᓂᖓᓂ ᐅᓂᒃᑳᒥᒃ 2025-2026 ᐅᑭᐅᕐᒥ. ᐅᓂᒃᑳᑦ ᐅᖃᖅᓯᑎᒃ, ᒐᕙᒪᒃᑯᑦ ᓄᓇᕗᑦ ᐅᐸᑐᖕᒐᐃᔭᐅᓚᐅᖅᐳᑦ ᐊᕐᕌᒍᑉ ᐊᑯᓐᓂᖓᓂ ᐅᓂᒃᑳᒥᒃ ᐊᓚᒃᑲᐅᑦᓯᐊᖅᑐᒥᒃ ᓱᓕ ᐊᑐᐃᓐᓇᐅᑦᓯᐊᖅᑐᓂᓗ ᑮᓇᐅᔪᓕᖕᒐᔪᓂᒃ ᓴᖅᑭᑦᓯᕐᑯᓪᓗᑎᑦ. ᑕᒪᒃᑯᐊ ᐱᑕᖅᑲᓗᐊᙱᒻᒪᑕ ᐊᑐᐃᓐᓇᐅᔪᖅᑲᓗᐊᖅᐸᙱᒻᒪᑦ ᑭᒃᑯᓕᒫᓂᒃ ᑮᓇᐅᔭᓅᓕᖕᒐᔪᓂᒃ ᐅᖃᐅᓯᖅᑲᖅᕕᑎᑎᐊᖕᒋᑦ ᒐᕙᒪᒃᑯᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᒋᕙᑦᑕᒥᓂᒃ. ᖃᖓᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ ᐊᓪᓚᑦᓯᔪᓖᖅᐸᑦ ᐊᖅᑳᒎᑦ ᓇᐸᑉᐹᓅᖕᒐᔪᓂᒃ ᐅᓂᒃᑳᓂᒃ 2026-2027ᒧᑦ?

Chairman: Thank you, Mr. Young. Just regarding the mining and the corporate income taxes, I'm just wondering if the Government of Nunavut may be considering increasing corporate income tax rates in the territory. Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. We aren't considering increasing corporate income taxes at this time. Our corporate income taxes are a higher rate, which is at the upper range of what is charged in the rest of Canada.

However, that's not really the issue. When it comes to mining companies. The issue with meaning companies is the how the is permanent establishments.

So, the simplest way I could describe it is Canada Revenue Agency describes the economic activity is where the sale takes place, not necessarily where the minerals come out of the ground. Thank you, Chair.

Chairman: Thank you, Mr. Young. On the property tax dispute you mentioned the working group was unable to resolve the issue; is that correct? Mr. Young.

Mr. Young: Thank you, Mr. Chair. The working group is led by the team in the devolution secretariat, because it was wrapped into the devolution agreement. But yes, that is correct. Thank you, Chair.

Chairman: Thank you, Mr. Young. The Government already levies markups on liquor. So I'm wondering why a whole new system would have to be developed for the tax part. If you could explain that, please. Thank you. Mr. Young.

Mr. Young: Thank you, Mr. Chair. The markups that we currently charge on liquor is a markup on the sale of liquor, and it only applies

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ, ᐊᐱᕈᖅ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᒻᓗᒨᖅᓯᒍᒫᕐᓂᐊᖅᑐᒍᑦ ᐊᕐᕌᓂᑎᑐᑦ ᑕᖅᑭᒐᓚᐃᑦ ᐊᓂᒍᓚᐅᖅᑎᓪᓗᒋᑦ ᓇᕝᕖᕈᓐᓇᖅᓯᓕᑕᐃᓐᓇᖅᐸᒃᑲᑦᑕ ᑐᓴᕐᓴᓂᒃ ᐅᓂᒃᑳᓂᓪᓗ ᕿᓇᐅᔭᖅᑐᕈᑎᒥᓂᑦᑎᓐᓂᓪᓗ. ᑕᒫᓂᒐᓚᖅᑲᐃ ᐊᒃᑑᐸ, ᓅᕙᒻᐸᒥ ᐊᓪᓚᑕᐅᓯᕙᑦᑐᑦ ᐃᑭᐊᖅᑭᕕᑦᑎᓐᓂ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᒥᔅᑕ ᑕᖅᑐ, ᐊᐱᕈᖅ.

ᑕᖅᑐ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐊᓪᓚᑦᓯᕙᓕᕐᒥᒻᒪᑕ ᑎᑎᕋᖅᓯᒪᔪᓂ ᐅᖃᖅᓯᒪᓪᓗᓂ, ᓇᓕᖅᑯᖅᑕᐅᓯᒪᔪᑦ ᕿᓇᐅᔭᖅᑐᕈᑎᑦᓴᐃᑦ ᒐᕙᒪᒃᑯᑦ ᐅᓂᒃᑳᓕᐅᖅᐸᑦᑐᓄᑦ ᑳᒃᑯᓄᖓ ᐃᓚᓕᐅᑎᔭᐅᓂᐊᖅᓱᑎᒃ 2025-2026 ᐊᓪᓚᑕᐅᓚᐅᖅᓯᒪᔪᖅ ᒪᐃ 2025ᒥ. ᑎᑎᕋᖅᓯᒪᔪᖅ ᐅᖃᖅᓯᒪᔪᖅ ᒪᑉᐱᒐᖓᓂ 1, ᒐᕙᒪᒃᑯᑦ ᕿᓇᐅᔭᖁᑎᖏᓐᓂᒃ ᒪᓕᒋᐊᓖᓐᓂᒃ ᒐᕙᒪᒃᑯᑦ ᐅᓂᒃᑳᓖᐅᕆᐊᖃᕐᒪᑕ ᓇᓕᖅᑯᖅᑕᐅᓯᒪᔪᓂᒃ ᕿᓇᐅᔭᖅᑐᕈᑎᒥᓂᕐᓂᒃ. ᑕᐃᒪᓐᓇᑦᓴᐃᓐᓇᖅ ᐊᑐᕐᓗᑎᒃ ᕿᓇᐅᓕᕆᔾᔪᓯᒪᕆᓐᓂᒃ ᐅᓂᒃᑳᓕᐊᕆᕙᑦᑕᒥᓂᓪᓗ ᐅᓂᒃᑳᕐᓂᐊᖅᑎᓪᓗᒋᑦ ᓵᖅᑭᓪᓚᑦᑖᖅᓯᒪᔪᓂᒃ ᕿᓇᐅᔭᓅᓕᖕᒐᔪᑦ. ᑖᒃᑯᐊ ᓵᖅᑭᑎᑦᓯᒍᑎᐅᕙᑦᑐᑦ ᓇᓕᖅᑯᖅᑕᐅᓯᒪᔪᑦ ᕿᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕝᕕᐅᕙᑦᑐᒍᑦ. ᖃᖓ 2026-2027ᒥ ᑖᒃᑯᐊ ᐊᓪᓚᑕᐅᔫᒥᖅᐸᑦ? ᐃᓖᒃ 2026-2027ᒨᖓᔪᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᑕᖅᑐ. ᒥᔅᑕ ᔭᖕ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᕆᓵᕐᒪᑦ ᒪᓕᒐᓕᐅᖅᑎ ᐃᑭᐊᖅᑭᕕᒃᑯᑦ ᑕᑯᒋᐊᓵᖅᑯ. ᐄ’, ᐊᖏᖅᑕᐅᓯᒪᒻᒪᑦ ᑐᑭᓯᓯᒪᓪᓗᒍ ᐱᐊᓂᒃᑕᐅᓯᒪᒻᒪᑦ ᐊᑐᐃᓐᓇᐅᑎᒋᐊᕐᓂᐊᖅᐸᕐ ᐱᓇᓱᐊᕈᓯᐅᑉ ᓄᙳᐊᓂ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅᑕ ᔭᖕ. ᐱᐊᓂᖅᑰᖅᐳᑦ ᑖᔅᓱᒪᓂ ᑭᓯᐊᓂ ᐊᐱᕆᓵᕐᓗᖓ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒨᖓᖅᑲᐅᔪᒥᒃ ᓅᑕᐅᓂᖏᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ. ᐊᒥᓱᑲᓪᓚᐅᔪᒻᒪᑕ ᒐᕙᒪᑐᖅᑲᒃᑯᓐᓂ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐊᖏᓚᐅᙱᑦᑐᑦ ᒪᓂᒪᑎᐅᒐᓗᐊᖅᓱᑎᒃ. ᐊᐃᑉᐹᓂᒃ ᐸᕐᓇᐅᑎᖅᑲᖅᐸᑦ ᒐᕙᒪᒃᑯᑦ ᐱᒐᓱᓛᕐᓂᕐᒥᓂᒃ?

to the liquor that goes through the Liquor and Cannabis Commission.

So, anything that is imported through an import permit or otherwise isn't subject to the markup. And anything that is sold by a brewery that has the ability to sell directly in their taproom to a licensed establishment doesn't see that markup.

The tax that is proposed in the act that was passed is a different system in which it taxes the actual sale of liquor, not just the wholesale and retail of it.

So, for example, at a bar the amount that someone pays for a glass of beer is what will be taxed. So, there's currently no method - under the current methodology, we could not capture that. The only thing that we capture is sales from the Nunavut Liquor Commission that leaves our warehouses or goes out the door. There are ways that the tax could be structured to capture that but it will still be missing those pieces of sales that go outside of the Liquor Commission. Thank you, Chair.

Chairman: Thank you. That was all the questions under that issue. We'll move on to grants and contributions, and I'll open the floor for questions. Mr. Kablutsiak, go ahead.

Mr. Kablutsiak: Thank you, Chair. My question will be for the Government of Nunavut witnesses. Information contained on page 74 of the 2023-2024 public accounts indicated that the government's revised budget for grants and contributions for the fiscal year was $591.638 million. The government's actual expenses were $586.949 million. This was a lapse of approximately $4.6 million.

Information contained on page 74 of the 2024-2025 public accounts indicated that the government's revised budget for grants and contributions for the fiscal year was $617.046 million. The government's actual expenditures

ᓴᖕ (ᑐᓵᔨᑎᒍᑦ) ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐱᔪᓐᓇᐅᑎᖃᕐᕕᒋᓗᐊᙱᑕᕐᓗᐊᕐ, ᑭᓯᐊᓂ ᐅᖃᖃᑎᒋᓯᒪᓪᓗᒋᑦ ᓇᒻᒥᓂᖅᓱᖅᐸᓪᓕᐊᓂᕐᒥᒃ ᐱᓕᕆᔪᑦ ᐊᒥᓱᑲᓪᒪᐃᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐊᖏᖅᓯᒪᔫᒐᓗᐊᑦ ᐃᓚᐅᒍᒫᕐᓂᐊᖅᓯᒪᔪᑦ. ᑐᑭᓯᒋᐊᒃᑲᓐᓂᕐᓱᒍᓐᓇᓛᖅᐸᕐ ᑭᖑᓂᑦᑎᓐᓂᑦ. ᓂᓪᓕᐅᔾᔨᔪᒪᙱᓐᓇᒪ ᐊᓯᐊᓄ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᐊᓄᑦ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᓴᖕ. ᓅᓕᕐᒥᑐᑕ ᐅᓂᒃᑳᖏᑦ ᒪᓕᑦᑐᒋᑦ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᖅᑎᐅᑉ ᒪᓕᒐᓕᕐᕕᒻᒧᑦ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᐊᑏᒎᖅ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ.

ᐊᖑᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᐱᖅᑯᑎᒪ ᑕᒻᒪᖅᓯᒪᔪᓐᓂᐊᖅᑎᐅᑉ ᐊᓪᓚᕐᕕᖓᓄᑦ. ᐊᓪᓚᕐᕕᓯ ᐅᓂᒃᑳᒥᒃ ᑐᓂᓯᓯᔪᒻᒪᑕ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᑕᒪᒃᑯᐊ ᒐᕙᒪᒃᑯᓐᓄᑦ, ᐃᓚᒃ ᑭᒃᑯᓕᒫᓂᒃ ᐃᓪᓗᖅᑲᖅᑎᑦᓯᓂᐅᕙᑦᑐᖅ, ᑲᑎᒪᔨᐊᓛᑦ ᓈᓚᓐᓂᖃᓚᐅᖅᓯᒪᕗᑦ ᑏᕖᒃᑯᑦ ᓯᑎᐱᕆ 2025-ᒥ. ᐊᓪᓚᕐᕕᓯ ᐸᕐᓇᑉᐸᑦ ᐅᑎᕐᕕᒋᑖᕐᓂᐊᕐᓗᒍ ᐅᓂᒃᑳᖅ ᐅᑭᐅᑦ ᑕᓪᓕᒪᑦ ᐊᓂᒍᓚᐅᙱᓐᓂᖏᓐᓂᑦ?

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅ ᐃᐅᑦᐋᑕ. ᒥᔅ ᑲᕚᓇ.

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᒃ ᐊᐱᕆᒐᕕᑦ. ᐊᓪᓚᕐᕕᓯ ᓇᐅᑦᓯᖅᑐᐃᓐᓇᖅᑕᕗᑦ ᑕᒪᓐᓇ ᐱᒻᒪᕆᐅᒻᒪᑦ ᓄᓇᕗᒻᒧᑦ, ᐊᒻᒪᓗ ᐃᓱᒪᒋᓂᐊᕐᒥᔭᕗᑦ ᓯᕗᓂᑦᓴᑎᓐᓂᑦ ᕿᒥᕐᕈᑦᑕᓛᕐᓂᑦᑎᓐᓂᑦ 2026-2027 ᐸᕐᓇᐅᑎᓅᙱᑦᑑᒐᓗᐊᖅ ᑭᓯᐊᓂ ᓇᐅᑦᓯᖅᑐᕐᓯᒍᒫᕐᓂᐊᖅᑕᕗᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕚᓇ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᐊᑏᒎᖅ.

ᐊᖑᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᐊᓪᓚᑕᐅᓯᒪᔪᑦ ᐊᓪᓚᕐᕕᓯᓐᓂᑦ ᐅᖅᑲᖅᓯᒪᕗᑦ ᐱᓕᕆᑦᓯᐊᖅᑎᒋᓂᖏᓐᓄᑦ ᕿᒥᕐᕈᓂᐅᔪᖅ ᒪᓕᒐᓕᐅᕐᕕᒻᒨᖅᑕᐅᓂᖓ ᐅᖃᐅᓯᖃᕉᕐᒪᑦ ᑎᒍᐊᙳᐊᖅᐸᓐᓂᐊᕐᒧᑦ. ᖃᖓ ᓂᕆᐅᑉᐱᓯᐅᑦ ᑖᒃᑯᐊ ᐅᓂᒃᑳᑦ ᑐᓂᔭᐅᓛᕐᓂᖏᓐᓂᑦ ᐅᖃᖅᑎᒧᑦ ᒪᓕᒐᓕᐅᕐᕕᒃ ᐅᖃᖅᑎᖓᓄᑦ?

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᖑᑎᐊᓗᒃ. ᒥᔅ ᑲᕚᓇ.

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᑦᑐ ᐊᐱᕆᒐᕕᑦ. ᑕᒪᒃᑯᐊ ᑎᒍᐊᙳᐊᐸᑦᑐᑦ ᐱᔾᔪᑎᒋᓪᓗᖏᑦ ᐅᑎᕐᕕᒋᒐᒃᓯᒪᔭᕗᑦ ᐃᓄᓕᕆᔨᒃᑯᓐᓂᒃ ᐃᖅᑲᓇᐃᔮᕆᓯᒪᔭᕗᑦ ᒪᓕᑦᑐᒋᑦ ᑖᒃᑯᓂᖓ.

were $598.627 million. This was a lapse of approximately $18.419 million. What accounts for this increase? Thank you.

Chairman: Thank you, Mr. Kablutsiak. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. The number in the Public Accounts is a roll-up of the activities of all departments. I don't even want to guess. There are probably hundreds of grants and contributions across the government, so I'm not sure I can point to any one or two things easily here to give you an example of what caused that.

What I could commit to is in our report I can give a list of -- we can give a list of approved G & C amounts per department and how much was spent for the department and allow the members to dig down closer with those departments if you have other questions. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Kablutsiak go ahead.

Mr. Kablutsiak: My next question will be for the Office of the Auditor General. The Government of Nunavut's Financial Administration Manual Directive 801: *Grants and Contributions*, was updated in April of 2026. Does your office have any observations concerning the new directive? Thank you.

Chairman: Thank you, Mr. Kablutsiak. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chair and thank you for the question. As a legislative auditor, we do not comment on government policy. However, we do audit the grants and contribution numbers and the public accounts.

ᓴᖅᑭᕈᒪᓐᓂᐊᕋᓱᒋᔭᕗᑦ ᓅᕕᐱᓇ ᐱᒋᐊᓕᓵᖅᑎᓪᓗᒍ 2026 ᒫᓐᓇᕈᓗᒃ. ᕿᒥᕐᕈᓂᕗᓪᓗ ᓱᖅᑯᐃᖅᓯᒐᓱᒍᒫᖅᑐᒍᑦ ᑖᒃᑯᐊ ᐃᓄᓕᓇᔨᒃᑯᑦ ᑭᖑᕙᙱᑦᓗᑎᒃ ᐱᓕᓇᕐᑎᐊᖅᐸᓚᐅᕐᒪᖔᑕ ᑭᖑᕙᙱᑦᓗᑎᑦ ᑎᒍᐊᙳᐊᖅᐸᓐᓂᐊᕐᒥᑦ ᐊᑦᑕᕐᓇᖅᑐᒦᖃᑦᑐᖁᓇᒋᑦ ᐃᓅᓱᑦᑐᑦ ᓄᑕᖅᑲᑦᓗ, ᐊᑐᐊᒐᐃᑦᓗ ᑖᒃᑯᐊ ᒪᓕᑦᑐᒋᑦ ᐊᒻᒪᓗ ᒪᓕᒐᐃᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕚᓇ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ.

ᐊᖑᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᑖᒃᑯᐊ ᐅᓂᒃᑳᑦ ᓴᓇᔭᐅᓕᖅᐸᑕ ᑭᓱᒧᑦ ᓵᖓᓗᐊᙳᐊᕐᓂᐊᖅᐱᓯ?

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᑖᓐᓇ ᑭᐅᑲᐃᓐᓇᖅᑰᖅᑲᐅᒐᓗᐊᖅᑕᖓ ᑕᐃᔅᓱᒪ ᑭᐅᒃᑲᓐᓂᕈᒪᒍᕕᐅᒃ?

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᐄ’, ᖁᕕᐊᓇᖅ. ᐃᓄᓕᓇᔨᒃᑯᓐᓂᒃ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᐊᖅᑐᒍᑦ ᑕᒪᒃᑯᐊ ᓱᕈᓰᑦ ᐸᖅᑭᔭᐅᖃᑦᑕᖅᑐᑦ ᐱᓪᓗᒋᑦ ᐊᑦᑕᙱᑦᑑᒦᓐᓂᐊᕐᒪᑕ ᑕᒪᒃᑯᐊ ᓱᕈᓰᑦ ᐊᒻᒪᓗ ᒪᒃᑯᒃᑐᑦ. ᐊᑐᐊᒐᑦ ᒪᓕᒐᐃᑦ ᐊᒻᒪᓗ ᒪᓕᒋᐊᖅᑲᖅᑎᑕᐅᔪᑦ ᑖᒃᑯᓄᖓ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕚᓇ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᐊᑏ.

ᐊᖑᑎᐊᓗᒃ: ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. (ᑐᓵᔨᑎᒎᓕᖅᑐᖅ) ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑭᐅᒃᑲᓐᓂᕋᕕᑦ. ᑐᓴᐅᒪᔾᔪᑏᑦ ᑎᑎᕋᖅᑕᕕᓃᑦ ᑎᑎᕋᕝᕕᔅᓯᓐᓄᑦ ᐅᖃᖅᓯᒪᔪᑦ ᑭᖑᓂᐊᒍᒎᖅ ᐅᓂᒃᑳᓕᐅᑲᓐᓂᕐᓂᐊᕐᓱᔾ ᐊᕐᕌᒍ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᓱᕈᓰᑦ ᐊᒻᒪᓗ ᐃᓚᔮᓃᓐᓄᑦ ᑐᕌᖓᔪᑦ ᐱᔨᑦᑎᕈᑏᑦ. ᖃᖓ ᑕᐃᒪ ᑕᐃᒃᑯᐊ ᐅᓂᒃᑳᑦ ᒪᓕᒐᓕᐅᕐᕕᐅᑉ ᐅᖃᖅᑎᖓᓐᓅᓛᖅᐸᑦ ᓴᖅᑭᑕᐅᔪᓐᓇᕐᓂᐊᒪᑦ ᒪᓕᒐᓕᐅᕐᕕᐅᑉ ᐃᓗᐊᓄᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᖑᑎᐊᓗᒃ. ᒥᔅ ᑲᕚᓇ, ᐊᑏ.

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑖᓐᓇ ᐊᐃᑉᐸᖓ ᐃᓄᓕᓇᔨᒃᑯᓐᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᖅ 2026-2027 ᐱᒋᓕᐊᖅᐸᑦ ᑕᐃᒃᑯᐊ ᓴᖅᑭᑕᐅᓛᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᐊᑏ.

An update to the directive for April of 2026 would be considered as part of 2026-2027 Public Accounts audit.

With respect to grants and contribution amounts for the 2024-2025 audit, we have no observations to bring to the attention of the committee at this time. Thank you, Mr. Chair.

Chairman: Thank you Ms. Awada. Go ahead, Mr. Kablutsiak.

Mr. Kablutsiak: Thank you, Chair. Has your office considered undertaking a performance audit on the Government of Nunavut's spending on grants and contributions for-profit businesses to determine the extent to which these expenditures create employment for Nunavut Inuit and other Nunavummiut? Thank you.

Chairman: Thank you, Mr. Kablutsiak. Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair, and thank you for your question. This particular topic is not on our plan for audits to be completed in the near future, but I will take this subject back to our office.

Every year we go through different issues, the environment and topics proposed by government, and we re-assess those at different point in time in the year to come up with the new audit plan. So I will take it back with us. Thank you.

Chairman: Thank you, Ms. Cabana. Mr. Kablutsiak, go ahead.

Mr. Kablutsiak: My next line of questions be for Government of Nunavut witnesses. The *Government of Nunavut's Financial Administration Manual Directive* 801 *Grants and Contributions* was updated in April 2026.

ᐊᓐᒍᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᑎᑎᕋᖅᕕᓯ ᐅᓂᒃᑳᓂᒃ ᑕᒪᑐᒪ ᒥᒃᓵᓅᖓᔪᓂᑦ ᖃᐃᑦᑎᓚᐅᖅᑐᑦ 2023 ᐊᕐᕌᒍᐊᓂ ᐊᒻᒪᓗ 2025-ᒥ, ᐅᓂᒃᑳᑦ ᑭᖑᓪᓚᑦ ᑕᐃᒃᑯᐊ ᓴᖅᑭᓚᖅᑐᑦ ᑭᓱᓄᑦ ᓵᙵᓗᐊᙱᐊᓛᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᓵᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᓐᒍᑎᐊᓗᒃ. ᒥᔅ ᑲᕙᓇ. ᓱᐳᓯᕐᓄᑦ ᐃᓚᔩᓐᓄᓪᓗ ᑐᕌᖓᔪᓂᑦ ᐊᐱᖅᑯᑎᖃᖅᑐᖅ.

ᑲᕙᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᓱᐳᓰᑦ ᒪᒃᑯᒃᑐᓪᓗ ᐱᔨᑦᑎᖅᑕᐅᓂᖏᑦ ᐱᓪᓗᒋᑦ ᐅᖃᐅᓯᖃᓗᐊᙱᐊᕐᓂᐊᖅᑐᒍᑦ ᑲᒪᒋᔭᐅᑦᑎᐊᒻᒪᖓᖏᑦ ᑕᒪᒃᑯᐊ ᐃᓕᐅᖅᑲᖅᑕᐅᓯᒪᒻᒪᑕ ᐃᓄᓕᕆᔨᒃᑯᓐᓄᑦ ᐊᒻᒪᓗ ᖃᓄᖅ ᐊᑐᖅᑕᐅᓂᖃᕐᒪᖓᖅ ᑕᒪᒃᑯᐊ ᐱᔨᑦᑎᕉᑏᑦ ᓱᐳᕐᓯᕐᓄᑦ ᒪᒃᑯᑐᓄᑦ ᐃᓚᔩᓐᓄᓪᓗ ᑐᕌᖓᔪᑦ ᑕᒫᓂ ᓄᓇᕗᒻᒥ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ

ᐃᓵᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅ ᐊᓐᒍᑎᐊᓗᒃ, ᐊᑏ.

ᐊᓐᒍᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᑕᒪᑐᒪᓂ ᓇᓗᓇᐃᖅᓯᔪᓐᓇᖅᓯᓚᐅᖅᐱᓯ ᑖᒃᑯᐊ ᕋᕙᒪᒃᑯᑦ ᑲᒪᒋᔭᖅᓯᒪᒻᒪᖔᑦ ᑎᑎᕋᖅᕕᔅᓯᓐᓃᙶᖅᑐᑦ ᐊᑐᓕᖁᔭᐃᑦ ᐱᓪᓗᒋᑦ? ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᓵᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᓐᒍᑎᐊᓗᒃ. ᒥᔅ ᑲᕙᓇ.

ᑲᕙᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᒫᓇ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᖅ ᒫᓇ ᐊᑐᖅᑕᐅᒻᒪᑦ ᕿᓚᕗᓗᐊᕋᑦᑕ ᖃᓄᑎᒋ ᑖᒃᑯᐊ ᐊᑐᓕᖅᑎᑦᑎᓯᒪᒻᒪᖔᑦ ᕋᕙᒪᒃᑯᑦ ᐊᑐᓕᕐᑯᔭᕐᒥᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᓵᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕙᓇ. ᒥᔅ ᐊᓐᒍᑎᐊᓗᒃ.

ᐊᓐᒍᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᑐᓴᐅᒪᔾᔪᑏᑦ ᑎᑎᕋᖅᕕᓯᓐᓄᑦ ᓴᖅᑭᑕᐅᓚᐅᖅᑐᑦ ᐅᖃᖅᓯᒪᔪᑦ ᐊᕐᕌᒍᒎᖅ ᐅᓂᒃᑳᓂᒃ ᒪᓕᒐᓕᐅᖅᕕᒡᒍᑦ ᑐᓂᓯᓂᐊᕐᒪᑦ ᐃᒥᑦᑎᐊᕙᐃᑦ ᐱᓪᓗᒥ. ᖃᖓ ᑕᐃᒪ ᑎᑎᕋᖅᕕᓯᓐᓂᒃ ᐅᓂᒃᑳᑦ ᑐᓐᓂᖅᑯᑕᐅᓚᐅᖅᐸᑦ ᒪᓕᒐᓕᐅᖅᕕᐅᑉ ᐅᖃᖅᑎᖓᓄᑦ ᒪᓕᒐᓕᐅᖅᕕᒡᒍᑦ ᓴᖅᑭᑦᑐᓐᓇᖅᓂᐊᖅᒪᖔᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᓵᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᓐᒍᑎᐊᓗᒃ. ᒥᔅ ᑲᕙᓇ.

What are the most significant changes to the way in which the government manages grants and contributions expenditures? Thank you, Chair.

Chairman: Thank you, Mr. Kablutsiak. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair, and thank you for the question. There was a number of things that led to us updating this *Financial Administration Manual Directive*.

We received a lot of questions from not-for-profit organizations who received these grants and contributions as some of their main sources of funding, and a lot of questions from departments that wanted clarity on how to administer grants and contributions.

So, the key proposed changes that we made were we developed a frequently asked questions document, and we posted that online alongside the Directorate now to provide more clarity on how to interpret the guidelines.

We provided clarity for multi-year and core funding. We had a lot of questions about whether or not government departments could provide multi-year grants and contributions. We clarified that that is allowed. We confirmed that was allowed.
We've confirmed in writing that there is no set minimum amount for a grant and contribution to require financial audits. We had a lot of complaints from the public that they were getting a grant and contribution and had to be audited. But the amount in the grant and contribution was so low that the audit ate up a big portion of they received. So we clarified the rules and set a standard across all departments.

We confirmed administrative costs may be funded. There was an unwritten, I guess I would call it a rumour, that grants and

ᑲᕉᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᑖᓐᓇ ᐊᐱᖅᑯᑎᒋᒐᕐᓂᒃ. ᐃᒥᑦᑎᐊᕙᓕᕆᓂᖅ ᐅᐱᕐᙶᖅ 2027-ᒥ ᓵᖅᑭᑕᐅᓛᖅᑐᑦ ᒪᓕᒐᓕᐅᕐᕕᒻᒧᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ, ᐊᑏ.

ᐊᖑᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): 6-ᒋᔭᖓᓐᓂᒃ ᒪᓕᒐᓕᐅᖅᑏᑦ ᐃᓱᓕᑦᑎᓚᐅᖅᓯᒪᒻᒪᑕ ᓲᑏᕝᕙᒥ ᐊᕐᕌᓂ ᐊᒻᒪᓗ ᑲᑎᒪᔨᕋᓛᑦ ᑎᑎᕋᕐᕕᔅᓯᓐᓄᐊᖅᓯᓯᒪᔪᑦ ᐊᑕᐅᓯᐅᙱᑦᑐᓂᑦ ᖃᓄᖅᑑᕈᑎᒃᓴᓂᑦ ᓯᕗᓂᒃᓴᒥᑦ ᑭᓱᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓂᐊᕐᒪᖔᖏᑦ.

ᐃᓚᓕᐅᒃᖢᒋᑦ ᑮᓇᐅᔭᑦ ᐅᑎᖅᑎᒋᐊᑐᙱᑦᑐᑦ ᑐᓐᓂᖅᑯᑎᒋᔭᐅᖃᑦᑕᖅᑐᑦ ᖄᖏᖅᓂᑯᓕᐅᕋᓱᑦᑎᐅᙱᑦᑐᓂᑦ ᓇᒻᒥᓂᖃᖅᑎᓄᑦ. ᑳᓐᑐᖂᒃᑕᐅᓯᒪᓂᖏᑦ ᑕᒪᒃᑯᐊ ᑐᓴᐅᒪᔾᔪᑎᓕᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕈᑏᑦ, ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᑦ ᐱᖁᑎᖏᑦ ᓇᓪᓕᐅᒃᑯᒫᖅᑕᐅᓯᒪᓂᖏᑦ ᐅᓗᕆᐊᓇᖅᑐᒦᑎᑕᐅᙱᓐᓂᖏᓐᓗ. ᑎᑎᕋᕐᕕᓯ ᓇᓗᓇᐃᖅᓯᓯᒪᕚᑦ ᐊᒻᒪ ᑭᓱᓂᒃ ᐊᓯᖏᓐᓂᒃ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕈᒪᓂᐊᖅᐱᓯ 7-ᒋᔭᖓᓐᓂᒃ ᒪᓕᒐᓕᐅᖅᑏᑦ ᐃᒃᓯᕚᖅᑎᓪᓗᒋ. ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᖑᑎᐊᓗᒃ. ᒥᔅ ᑲᕉᓇ.

ᑲᕉᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᐃᓚᖏᑦ ᑕᐃᒃᑯᐊ ᐅᖃᐅᓯᕆᓯᒪᒐᑦᑎᒃᑯᑦ 2026-2027 ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᕐᒧᑦ ᐸᕐᓇᐅᑏᑦ ᐅᓂᒃᑳᑦ ᓱᕈᓰᑦ ᐸᖅᑭᔭᐅᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᓕᓵᖅᑐᑯᓗᐃᑦ ᑕᐃᒃᑯᐊᖑᓂᐊᕐᒥᔪᑦ. ᑭᖑᙵᓐᓂᒃ ᐃᓄᓕᕆᔅᑯᑦ ᐊᒻᒪᓗ ᐃᒥᓕᕆᓂᖅ ᐊᒻᒪᓗ ᑖᒃᑯᐊ ᐱᓕᕆᑲᓐᓂᕐᓂᐊᖅᑐᑦ 2027-ᒥ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᐊᖅᑐᒍᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐊᕐᓇᐃᑦ ᓂᕈᐊᖅᑳᓪᓗ ᐃᓄᐊᖅᑕᐅᖃᑦᑕᕐᓂᖏᑦ ᔭᒐᖃᑦᑕᕐᓂᖏᓪᓗ ᐊᓯᐅᖅᑲᔭᐅᖃᑦᑕᕐᓂᖏᓪᓗ. ᐄ’, ᑕᒪᒃᑯᐊ 2028-ᒥ ᑕᐃᒃᑯᐊ ᑭᖑᓪᓕᕐᒥᑦ ᐅᓂᒃᑲᐅᓯᐅᓕᕈᑎᒃ ᑖᒃᑯᐊ ᐃᓕᖅᑲᓯᐅᔾᔭᐅᓛᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕉᓇ. ᒥᔅ ᐊᖑᑎᐊᓗᒃ.

ᐊᖑᑎᐊᓗᒃ (ᑐᓵᔨᑎᒍᑦ): ᒪᒥᐊᓇᖅ ᒪᑉᐱᖅᑐᒐ 75-ᖃᖏᑦᑐᐊᓘᒐᒪ. ᓄᓇᕗᑦ ᐊᒻᒪᓗ ᐅᑭᐅᖅᑕᖅᑐᒧᑦ ᑐᕌᖓᔪᑦ ᑎᑎᕋᕐᕕᔅᓯᓐᓂᒃ ᕿᒥᕐᕈᓇᖅᑕᐅᓂᐊᖅᐸᑦ

contributions couldn't be used for these purposes, so we clarified that that was allowed.

Through the policy we also increased the amount that a deputy minister or a minister can provide through a grant and contribution without special approval through more formal methods. We increased that from $25,000 to $60,000, to allow more flexibility and to recognize that this threshold was quite old, and $25,000 today is not what it was when this was written decades ago.

We've allowed additional forms of reporting to satisfy the requirements of a grant and contribution. So rather than just financial reports, depending on what the grant and contribution was for, we now allow things like pictures of events or a summary of the event or even storytelling from an Elder who was at the event, depending on what the grant and contribution was and what makes sense.

Those are the main changes that we made this year. Thank you, Chair.

Chairman: Thank you, Mr. Young. Just a question for the Auditor General's office. In the past your audit work resulted in improvements to the way in which the Nunavut Development Corporation quantifies the extent to which its spending creates or maintains jobs in our communities. It would be useful to MLAs if we could see similar work in respect to the Government of Nunavut's spending on grants and contributions and grants to businesses so that we see the number of jobs that are being created with that. Could I have your thoughts on that, please. Thank you. And Ms. Cabana most likely.

Ms. Cabana: As you've noted, we've made some recommendations to the Nunavut Development Corp to incorporate that type of reporting and information on the jobs created, because it's part of their mandate mainly. We

ᐊᖀᒍᑦ ᑎᓴᒪᑦ ᐊᒻᒋᖅᑐᓐᓂᒃ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᑦᑕ ᐅᓂᒃᑲᐅᑎᒋᖃᑦᑕᖅᑕᖏᑦ ᐱᔭᒃᓴᐃᑦ ᑕᐃᒃᑯᓄᖓ ᑲᑎᒪᕕᖕᒥᓄᑦ? ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᐊᖑᑎᐊᓗᒃ. ᒥᔅ ᑲᕚᓇ. ᑐᓴᑦᑎᐊᓵᖅᐱᐅᒃ?

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᐋ’, ᑐᓴᖅᑕᕋ. ᑲᓇᑕᐅᑉ ᒐᕙᒪᒃᑯᖏᓐᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᕐᓂᖏᑦ ᐊᑦᑐᐃᓂᖃᕐᓂᐊᑐᑦ 2027-ᒥ North of 60 ᑕᐃᒃᑯᐊ ᐅᑭᐊᒃᓵᖑᓕᖅᐸᑦ 2027-ᒥ ᕿᒥᕐᕈᓐᓂᐊᕋᑦᑎᒃᑯᑦ ᐊᒻᒪᓗ ᐊᕐᓇᐃᑦ ᓱᕈᓰᑦ ᓂᕕᐊᖅᓵᓪᓗ ᔭᒐᖃᑦᑕᕐᓂᖏᑦ ᐃᓄᐊᖅᑕᖃᑦᑕᕐᓂᖏᓪᓗ ᑕᒪᒃᑯᐊ ᑲᒪᒋᓂᐊᖅᑕᕗᑦ ᐊᖀᒍ ᓯᕗᓂᐊᓂᓗ. ᓱᓕ ᐱᔭᕇᖅᓯᓯᒪᙱᑦᑐᒍᑦ 2027-ᒥ ᑭᓱᓂᐊᕐᒫᖔᑦ, ᑭᓯᐊᓂ ᐃᑭᐊᖅᑭᕕᒃᑯᑦ ᑖᒃᑯᐊ ᐃᓕᓴᖅᑲᓯᐅᔅᓴᐅᓛᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ ᑭᐅᒐᕕᑦ, ᒥᔅ ᑲᕚᓇ. ᐊᐱᖅᑯᑎᒃᓴᖃᖅᓗᒐ ᑎᑎᕋᕐᕕᒃᓯᓐᓄᑦ ᐃᒥᑦᑎᐊᕙᓕᓇᓂᕐᒧᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓂᖅ. ᑭᓱᒧᑦ ᓵᖕᒐᓗᐊᙳᐊᕐᓂᐊᕋᔅᓯ ᑖᓐᓇ ᑲᒪᒋᔭᐅᓕᖅᐸᑦ? ᖁᔭᓐᓇᒦᒃ.

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᑐᖀᒐᖅᑲᕐᓂᐊᖅᑐᒍᑦ ᑖᓐᓇ ᐱᓕᕆᐊᕆᓕᕈᑦᑎᒃᑯᑦ ᒦᓐᓇ ᐸᕐᓈᓇᔭᐅᕙᓪᓕᐊᒻᒪᑦ. ᓱᓕ ᓇᓗᓇᐃᖅᓯᓯᒪᓪᓚᓇᖕᒋᑦᑐᒍᑦ ᑭᓯᓄᑦ ᓵᖕᒐᓗᐊᙳᐊᕐᓂᐊᕐᒪᑦ ᑕᖅᑭᓚᓐᓇᓄᑦ ᓱᓕ ᐋᖅᑭᒃᓱᖅᐸᓪᓕᐊᓂᐊᕋᑦᑎᒃᑯᑦ. ᑖᒃᑯᐊ ᑕᒪᒃᑯᓄᖓ ᑐᖀᖕᒐᕙᑦ ᐱᓯᒪᓕᕈᒃᑭᑦ ᐊᔾᔨᖕᒋᓐᓂᑦ ᖃᐃᑦᑎᓛᖅᐳᖓ. ᖁᔭᓐᓇᒦᒃ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑖᒃᑯᐊ ᑕᕝᕙ ᐊᐱᖅᑯᑎᒃᓴᐃᑦ ᐊᑎᓪᓗ ᐱᓯᒪᖅᑲᐅᔭᒃᑲᑦ ᑖᒃᑯᓄᖓ ᓄᓇᕗᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᒻᒪᓗ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᑏᑦ ᑎᑎᕋᕐᕕᐊᓄᑦ. ᒪᑐᓯᔾᔪᑎᓄᑦ ᐅᖃᐅᓯᖅᑲᕈᒪᕕᑦ, ᒥᔅ ᑲᕚᓇ?

ᑲᕚᓇ (ᑐᓵᔨᑎᒍᑦ): ᒪᑐᓯᔅᐱᑎᖅᑲᙱᓗᖓ ᑭᓯᐊᓂ ᖁᔭᓐᓇᒦᕈᒪᔪᖓ ᐊᐱᖅᑯᑎᖅᑲᑦᑎᐊᖅᑐᐊᓘᖅᑲᐅᒐᔅᓯ ᑕᒪᓐᓇ ᑲᒪᒋᔭᐅᑎᓪᓗᒍ.

ᐃᔅᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᒥᔅ ᑲᕚᓇ. ᒪᑐᓯᔾᔪᑏᑦ ᒐᕙᒪᒃᑯᓐᓂᑦ.

ᔭᖕ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ. ᖁᔭᓐᓇᒦᕈᒪᓪᓗᖓ ᒪᓕᒐᓕᐅᖅᑎᓂᒃ ᐊᐱᖅᑯᑎᔅᓴᖅᑲᐅᒻᒪᑕ ᐊᒻᒪᓗ ᐊᖀᒍ

would be happy, I guess, to have the conversations with the Government of Nunavut. It may be a little more complicated, considering all the departments and all the corporations that it includes, but happy to -- it's always good information to know that, you know, how many employments these type of contribution create. I don't know if you wanted to add. Thank you, Mr. Chair.

Chairman: Thank you for your reply. I think a big part of them is the job creation grants and whatnot is creating jobs for Nunavummiut, and so that's why I asked that question.

Our next area is actually observations concerning Nunavut Arctic College, Nunavut Business Credit Corporation, Nunavut Development Corporation, Nunavut Housing Corporation, and Qulliq Energy Corporation. I'll look to the floor to members for questions on that. Mr. Attagutaluk, go ahead.

Mr. Attagutaluk: Thank you, Chair. This is for the Office of the Auditor General. The Office of the Auditor General audits the financial statements for a number of the Government of Nunavut's public agencies and territorial corporations, including the Nunavut Arctic College, Nunavut Business Credit Corporation, Nunavut Development Corporation, Nunavut Housing Corporation and the Qulliq Energy Corporation.

Does your office currently have any significant concerns regarding the most recent financial statements of any of these entities?

Thank you, Chairman.

Chairman: Thank you, Mr. Attagutaluk. Ms. Awada, go ahead.

Ms. Awada: Thank you, Mr. Chair. Thank you for the question. Our significant concerns were highlighted in our Opening Statements.

ᐃᓱᓕᓕᖅᑎᓪᓗᒍ ᒪᑐᐃᖓᑦᑎᐊᕐᓂᖅ ᓴᖅᑮᔾᑎᐊᕐᓂᓪᓗ ᑕᒪᓐᓇ ᐊᒃᓱᕉᑎᒋᒐᑦᑎᒃᑯᑦ. ᖁᔭᓐᓇᒦᕈᒪᓪᓗᑕ ᑕᐃᒪᓐᓇ ᐊᐱᖅᓱᖅᑕᐅᒍᓐᓇᖅᑲᐅᒐᑦᑕ, ᖁᔭᓐᓇᒦᕈᒪᓪᓗᒋᓪᓗ ᑖᒃᑯᐊ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑎᐅᑉ ᑎᑎᕋᕐᕕᖓᓐᓃᖔᖅᑐᑦ, ᐊᒻᒪᓗ ᑮᓇᔭᐅᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᑲᑎᒪᔩᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᓕᒫᖏᑦ ᑕᒪᒃᑯᓄᖓ ᐃᑲᔪᓚᐅᖅᑐᑦ. ᖁᔭᓐᓇᒦᒃ, ᐃᒃᓯᕙᐅᑖᖅ.

ᐃᒃᓯᕙᐅᑕᖅ (ᑐᓵᔨᑎᒍᑦ): ᖁᔭᓐᓇᒦᒃ. ᑐᓴᐅᒪᓂᐊᕐᒪᑕ ᑕᓚᕖᓴᒃᑯᑦ ᑕᐃᒃᑯᐊ ᑕᑯᓐᓇᖅᑐᑦ. ᖃᐅᑉᐸᑦ 1:30-ᖑᖅᐸᑦ ᐅᕙᖓ ᐅᑎᕌᖅᑐᒍᑦ ᑲᑎᒪᔾᔪᑎᖃᕐᓂᐊᕋᑦᑕ ᓱᕈᓯᕐᓄᑦ ᒪᒃᑯᒃᑐᓄᓪᓗ ᑭᒡᒐᖅᑐᐃᔨᐅᑉ ᐅᓂᒃᑳᖏᓐᓂᒃ. 9-ᒥ ᐅᓪᓛᖅ ᖁᓛᓃᓐᓂᐊᖅᑐᒍᑦ, ᐅᓪᓗᒥ ᐱᐊᓂᒃᑐᒍᑦ, ᐊᒻᒪᓗ ᖁᔭᓐᓇᒦᒃ ᐃᓚᐅᔪᐃᓐᓇᐅᒐᔅᓯ.

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So, with respect to territorial corporations, we highlighted one significant concern relating to the longstanding issue of inadequate inventory management with the Qulliq Energy Corporation. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Attagutaluk, go ahead.

Mr. Attagutaluk: This is for the Government of Nunavut. An annual report for the Nunavut Business Credit Corporation has not been tabled in the Legislative Assembly since March of 2023. This report was for the 2021-2022 fiscal year. The corporation's 2022-2023, 2023-2024 and 2024-2025 annual reports have not yet been tabled.

How is the Financial Management Board addressing this delay? Thank you, Chair.

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

Mr. Young: Thank you, Mr. Chair, and thank you for the question. Under the *Financial Administration Act,* the territorial corporations have an obligation to file their annual report with the Minister of Finance every year within 60 days of the end of the year, with a possibility of another 90-day extension.

They have been filing their audited statements, as far as I'm aware, but we don't have any direct operational or reporting oversight over them where we can, you know, force them to get these annual reports done. Questions as to why they have not been done will need to be asked directly of the corporations. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Attagutaluk, go ahead.

Mr. Attagutaluk: Thank you, minister. Thank you, Chairman. This is for the Auditor General. An annual report for the Nunavut Business Credit Corporation has not been tabled in the Legislative Assembly since March of 2023. This report was for the 2021-2022 fiscal year. The corporation’s 2022-2023, 2023-2024 and 2024-2025 annual reports have not yet been tabled.

What is the most recent set of financial statements to have been audited by your office? Thank you, Chairman.

Chairman: Thank you, Mr. Attagutaluk. Ms. Awada.

Ms. Awada: Thank you, Mr. Chairman, and thank you for the question. Our office has completed the Business Credit Corporation for the 2024-2025 fiscal year.

We also noted that the Annual Reports for the 2022-2023 2024-2025 reports were submitted to the responsible minister.

As was just mentioned, it's been the responsibility of the minister to table the reports at the first opportunity following the receipt of the annual report. In terms of reasons why they haven't been tabled, I think these are questions that will be best directed to the government or the corporations themselves. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Attagutaluk, go ahead.

Mr. Attagutaluk: Thank you, Chairman. This is the last question. What reasons has your office been provided for the delay in tabling the Nunavut Business Credit Corporation’s 2022-2023, 2023-2024 and 2024-2025 annual reports? Thank you, Chairman.

Chairman: Thank you. Go ahead, Ms. Awada.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. So, as I just mentioned, the reasons for the delay in tabling is best directed to the government or the corporations themselves. Thank you, Mr. Chair.

Chairman: Next we're moving on to devolution, and I open the floor to member's questions. Mr. Mike, go ahead.

Mr. Mike: *Qujannamiik*. (interpretation) Thank you, Mr. Chairman. My question is for the Auditor General of Canada first. Your opening statement to the standing committee last year during the televised hearing on the 2023-2024 public accounts indicated (interpretation ends) the historic *Nunavut Lands and Resources Devolution Agreement* was signed in January 2024. The government plans to assess the accounting treatment for the transferred public lands and rights in respect of waters, including royalty revenues and any post-transfer environmental obligations. Transfer is expected to take place on April 1, 2027, the government must ensure that it has the people, skills, and time to undertake this work."

Devolution agreements for both the Yukon and Northwest Territories have been in place for over a decade. What observations does your office have regarding lessons that can be learned by Nunavut from the experiences of the other two territories?
(Interpretation) Thank you, Chair.

Chairman: Thank you, Mr. Mike. Ms. Awada.

Ms. Awada: Thank you, Mr. Chair, and thank you for the question. Given that the transfers aren't expected to occur until April 1, 2027, we haven't had a chance yet to reach out to our Yukon and Northwest Territories audit teams to get a lessons learned.

We do plan to do that as we get closer to the Public Accounts audit, and that will affect the 2027-2028 fiscal year and it will be an opportunity to report back to the community on that at that time. Thank you, Mr. Chair.

Chairman: Thank you, Ms. Awada. Mr. Mike, go ahead.

Mr. Mike: *Qujannamiik*. (interpretation) Thank you for your prompt response to my question. My next question is for the Nunavut Government. (interpretation ends) The Office of the Auditor General has indicated that "the historic *Nunavut Lands and Resources Devolution Agreement* was signed in January 2024. The government plans to assess the accounting treatment for the transferred public lands and rights in respect of waters, including royalty revenues and any post-transfer environmental obligations. Given the transfer is expected to take place on April 1, 2027, the government must ensure that it has the people, skills, and time to undertake this work."

As of today, what is the status of transferring federal employees to the territorial government?

(interpretation) Thank you, Mr. Chairman.

Chairman: Thank you, Mr. Mike. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. While the Department of Finance is not directly involved with the transfer of employees from the federal government to the Government of Nunavut. All affected federal employees who are outlined in the *Devolution Agreement* have received a job offer. The time offer is not expired for them to accept the job offers yet. I think they have 60 days from the time of the offer to either accept or decline those offers. So, I can't provide an update until that time lapses on how many have been accepted. But those job offers have been made. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Mr. Mike, go ahead.

Mr. Mike: (no interpretation). What specific devolution-related accounting issues have been identified by the Department of Finance? (interpretation) Thank you, Mr. Chairman.

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

Mr. Young: Thank you, Mr. Chair. If you could, I would ask the member to respond or repeat the question. There was an issue with translation right around the middle of the question, and I didn't catch the crux of it. Thank you, Chair.

Chairman: Thank you. Mr. Mike, can you please repeat your question. Thank you.

Mr. Mike: Certainly. What specific devolution-related accounting issue has been identified by your department? *Qujannamiik*.

Chairman: Thank you, Mr. Mike. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. There's been no specific issue that is, you know, we can't overcome. The real issue has been the complexity and the number of moving parts that are related to devolution.

Putting a value on all the properties and the assets and the records, moving the people, accepting the assets, the legal property transfer of assets.

And then I guess the other major hurdle has been contaminated sites, which this committee is well aware of. Those that are owned by Canada and contaminated will not transfer to the government until such time when they are remediated and approved by the Government of Nunavut they will transfer.

So those are the complex issues. The final piece is staffing. Pending what happens with these job offers, that could be a big challenge. Thank you, Chair.

Chairman: Thank you, Mr. Young. The next issue, area we'll be asking questions on is financial publications. The floor is open to members. Mr. Taqtu.

Mr. Taqtu: Thank you, Chair. There this one line of questions are going to the Government of Nunavut.

In November of 2025, the Department of Finance published a Mid-Year Fiscal Report for the 2025-2026 fiscal year. The report indicated that “The Government of Nunavut has prepared this Mid-Year Report to increase transparency and accessibility of financial information between the tabling of the Main Estimates and the Public Accounts, as there is not a lot of easily accessible or publicly available financial information to gauge the progress of the government’s spending.”

When will the department publish a mid-year fiscal report for the 2026-2027 fiscal year?

Chairman: Thank you, Mr. Taqtu. Mr. Young, go ahead.

Mr. Young: Thank you, Mr. Chair. We intend to table our - sorry, post our report again this year around the same time as last year.

It takes a few months to collect the information after another year from all the departments, including all the various reports and all the accurate spending, so it will probably be around this time every year, in October or November we intend to post it online. Thank you, Chair.

Chairman: Thank you, Mr. Young. Mr. Taqtu, go ahead. **Mr. Taqtu**: Thank you, Chair. The Government of Nunavut now publishes a document titled "Consolidated Budget of the Government Reporting Entity" to accompany the annual main estimates. The 2025-2026 edition of this document was published in May of 2025. The document indicates on page 1 that "Public Sector Accounting Standards require the government reporting entity to consolidate its total budget on a line-by-line basis using the same accounting principles and presentation as it uses to report its actual financial results. This document provides the consolidated budget for the Government of Nunavut reporting entity." When will the 2026-2027 edition be published? **Chairman**: Thank you, Mr. Taqtu. Mr. Young, go ahead. **Mr. Young**: Thank you, Mr. Chair. As the member was asking the question, I pulled up the website, because I'm surprised to see that the link isn't active. It has been approved for uploading, and I will check with our team to understand what the issue is, but it has been completed and I will make sure that it's up by the end of this week. Thank you, Chair. **Chairman**: Thank you, Mr. Young. I think that completed that area, but I just wanted a quick question on devolution, as regarding the transfer of employees. So if a significant number of the federal employees do not accept the transfers, does the Government of Nunavut have a Plan B in place for that? Thank you. Mr. Young, go ahead. **Mr. Young**: Thank you, Chair. This is a little bit out of my field of expertise, but I can - what I can say is my conversations with the	

Devolution Secretariat are they are very hopeful that a large portion of those employees are intending on coming over based on conversations that they had.

But we can follow-up with more information in the response if you like, but I don't want to speak out of turn on behalf of another department. Thank you, Mr. Chair.

Chairman: Thank you, Mr. Young. Moving on, follow-up and future reports of the Auditor General to the Legislative Assembly. This is the next area. I'll open the floor. Ms. Angootealuk, go ahead.

Ms. Angootealuk (interpretation): Thank you, Mr. Chair (interpretation ends) My question is to the Office of the Auditor General. Your office submitted a report to the Legislative Assembly last year concerning the subjects of public housing. The Standing Committee held a held a televised hearing on the report in September of 2025. Does your office plan to undertake a follow-up report on this subject within the next five years?

Chairman: Ms. Awada - sorry, Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair, and thank you for your question. Our office continues to monitor this area, which is very important for the territory, and we will consider the topic for a future audit. At this time, it's not on the 2027 audit plan, but we'll continue to monitor and we'll adjust if necessary. Thank you.

Chairman: Thank you, Ms. Cabana. Ms. Angootealuk, go ahead.

Mr. Attagutaluk: Information published by your office indicates that its next performance audit report to the Legislative Assembly will be on the subject of foster care. When do you anticipate that your office reports will be transmitted to the Speaker of the Legislative Assembly for tabling in the House?

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana.

Ms. Cabana: Yes, thank you, Mr. Chair. Thank you for your question. The audit on foster care is part of our follow-up on the Child and Family Services, so the work we've been doing with the Department of Family Services. So we expect to table this audit on foster care early November 2026, so very, very shortly.
And the audit seeks to determine whether the Department of Family Services provided timely and effective foster care services within the territory to protect and support the safety and the well-being of children and youth in accordance with relevant legislation, policy, standards and procedures. Thank you.

Chairman: Thank you, Ms. Cabana. Ms. Angootealuk.

Ms. Angootealuk: What will be the focus on this report?

Chairman: I believe that you might have answered that, Ms. Cabana, but if you could reply to the question. Thank you.

Ms. Cabana: Thank you, Mr. Chair. My pleasure. So the objective on foster families will be to determine whether the Department of Family Services provided timely and effective foster care services within the territory to protect and support the safety and well-being of children and youth in accordance with legislation, policies, standards and procedures. Thank you.

Chairman: Thank you, Ms. Cabana. Ms. Angootealuk, go ahead.

Ms. Angootealuk: (No interpretation) Thank you for answering that again. Information published by your office indicates that it will submit a follow-up report next year to the Legislative Assembly on the subject of Child and Family Services. When do you anticipate that your office’s report will be transmitted to the Speaker of the Legislative Assembly for tabling in the House?

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana, go ahead.

Ms. Cabana: Thank you, Mr. Chair. The second part of our follow-up work on Child and Family Services we expect will be tabled early 2027.

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana, go ahead.

Ms. Cabana: Thank you, Mr. Chair. This second part of our follow-up work on Child and Family Services we expect would be tabled early 2027. Thank you.

Chairman: Thank you, Ms. Cabana. Ms. Angootealuk, go ahead.

Ms. Angootealuk: Your office submitted this subject during the year 2023 and 2025. What will be focused on the next report?

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana. And she's referring to the Child and Family Services.

Ms. Cabana: Thank you, Mr. Chair. So the second part of our follow-up on Child and Family Services, the plan is that it will specifically talk about the quality assurance function that has been put in place by the Department of Family Services, and it would be focussing on the impact of that quality assurance function on the service delivery for children, youth and families that are receiving the services within the territory.

Chairman: Thank you, Ms. Cabana. Ms. Angootealuk, go ahead. **Ms. Angootealuk** (interpretation): Thank you, Mr. Chairman (interpretation ends) At this point in time, have you been able to determine the extent to which the government has been acting on your office's previous recommendations? **Chairman**: Thank you, Ms. Angootealuk. Ms. Cabana. **Ms. Cabana**: Thank you, Mr. Chair. Considering that this performance audit is currently being conducted, it is too early for me, unfortunately, to be able to comment on the extent to which the government has been acting on the previous recommendations. Thank you. **Chairman**: Thank you, Ms. Cabana. Ms. Angootealuk. **Ms. Angootealuk**: Information published by your office indicates that it will submit a follow-up report next year to the Legislative Assembly on the subject of Child and Family Services. When do you anticipate that your office’s report will be transmitted to the Speaker of the Legislative Assembly for tabling in the House? **Chairman**: Thank you, Ms. Angootealuk. Ms. Cabana. **Ms. Cabana**: Thank you, Mr. Chair, and thank you for your question. So our audit on the management of drinking water is scheduled to be tabled spring of 2027. Thank you. **Chairman**: Thank you. Ms. Angootealuk, go ahead. **Ms. Angootealuk**: The 6th Legislative Assembly dissolved in September of last year. The standing committee has previously	

provided your office with a number of suggestions for future audit work, including the subject of grants and contributions to for-profit businesses, contracting of information technology services, and insurance of government assets and risk management.

Has your office identified which additional subjects it will examine and report on during the life of the 7th Legislative Assembly?

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair. So we already discussed some of these audits, so at the moment our 2026-2027 audit plan is expecting to be issuing reports on foster care. We do have early learning and childcare as well, and it's coming shortly. We will have the follow-up on Child and Family Services, an audit on management of drinking water.
And later in 2027 we are also expecting to have an audit on Missing and Murdered Indigenous Women and Girls in the territory.
Other than that, the 2028 audit plan is directly being worked on and as soon as we have identified the audits that we will be conducting in 2028. We will be publish that on our OAG website. Thank you.

Chairman: Thank you, Ms. Cabana, Ms. Angootealuk.

Ms. Angootealuk: Sorry. Sorry about that. I don't have page 75. *Qujannamiik*, Mr. Chair. What Nunavut- and Northern-specific topics is your office planning to examine over the next four years in respect to its federal report responsibilities to Parliament?

Chairman: Thank you, Ms. Angootealuk. Ms. Cabana, did you get the question good?

Ms. Cabana: Yes, I think I got the crux of it. If not, please just tell me. So ,in terms of federal audits that would have an impact on the territories, what we have planned for 2027 is an audit on North of 60, where it will access and affordability, which is fall of 2027.

In addition to that, we will also have an audit on Missing and Murdered Indigenous Women and Girls, but federally, which will be the first one that will be tabled, and then we will do the same topic for the three territories in the next year or so.

And as I mentioned before, our 2028 audit plans has not been finalized yet, but as soon as it will be, everything will be posted on our website. Thank you.

Chairman: Thank you for your response, Ms. Cabana. I've got a quick question for your office, and it's back to the drinking water audit. Can you give us a hint as to what the audit's focus might be? Thank you. Ms. Cabana.

Ms. Cabana: Thank you, Mr. Chair. In terms of the specific audit objective or areas that will be looked into for this specific audit, the audit is currently being planned, so all of these details are not determined yet. But it should be in a couple of months from now. And as soon as I do have the information, I would be happy to bring it back to you. Thank you.

Chairman: Thank you. Those are all the names and questions we had, I believe, for the witnesses from the Auditor General's office and for the Government of Nunavut.

So, at this time, I'll ask the Auditor General's office if they have any closing comments. Go ahead, Ms. Cabana.

Ms. Cabana: We actually do not have any closing remarks, but I thank you for all the good questions. It was a pleasure to participate.

Chairman: Thank you, Ms. Cabana. I'll ask the same question, closing comments from the Government of Nunavut, Mr. Young.

Mr. Young: Thank you, Mr. Chair. We want to say thank you to the members of the committee for asking questions.

In Finance, we recognize that the Public Accounts isn't just a year end reporting tool. They are actually an important measure of transparency and accountability for our government to the public and to the members of the Legislative Assembly. So we appreciate this forum and having the opportunity to provide additional clarity.

Beyond that, I just want to say thank you to the Office of the Auditor General and our partners in putting these public accounts together; to our financial services team within Finance; to the corporate services across all departments that contributed here, and then my colleagues that appeared with me here today. Thank you.

Chairman: Thank you, Mr. Young. And just information for the viewers at home, we'll be back here in the Chamber tomorrow at 1:30 p.m. in the afternoon for the televised hearing on the Annual Report for the Representative for Children and Youth.
Committee members will be upstairs in the Nanuq room at 9 a.m. tomorrow.

And, so, for today we're done and thank you all for taking part in today's hearing.

>>Committee concludes at 14:55.