

Havakvingni Ministam Pamela Hakongak Gross

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Office of Minister Pamela Hakongak Gross

Bureau du ministre Pamela Hakongak Gross

Ms. Helen Klengenberg Chairperson Nunavut Arctic College Box 600, Iqaluit, Nunavut X0A 0H0

Re: Nunavut Arctic College Letter of Expectation 2022-23

May 16, 2022

Dear Ms. Klengenberg,

I am pleased to provide you with this Letter of Expectation for 2022-23. This letter outlines the priorities and goals intended to guide Nunavut Arctic College (NAC or the College) in the new fiscal year and ensure the College meets the expectation for its success, as set out in the Government of Nunavut's (GN) new mandate *Katujjiluta*

I look forward to working with the Board and College to provide high quality postsecondary educational opportunities for Nunavunmiut. As Minister, I also want to ensure we continue to respect the roles and responsibilities of the Board of Governors and Executive team, as outlined in the *Nunavut Arctic College Act*. I believe that through collective efforts the College can continue creating important educational opportunities to Nunavut's students.

Meeting the Expectations of Katujjiluta

The *Katujjiluta* mandate establishes the direction for priority actions that will be implemented by the GN departments and territorial corporations. Reinvesting in education is one of these for which NAC will play a central role.

Katujjiluta represents a joint commitment to work collaboratively and cooperatively towards a better territory, NAC has an important role in Nunavut reaching its full potential. We know that investing in the supports for adults, results in healthier relationships, employment, and more meaningful futures for them. The College also plays a critical role in reducing Nunavut's dependence on imported labour by fostering, developing, and supporting the skills and abilities of Nunavunmiut.

NAC's 2022-26 business plan and budget outline several important priorities for the College, many of which align with the *Katujjiluta*. I encourage the College to work with government partners to achieve the priorities of the mandate. In particular, I ask the Board to commit to leading the priority to expand education and training programs that provide Nunavunmiut with the necessary qualifications for professional and paraprofessional work in healthcare, mental health, and addictions treatment.



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COVID-19 Response:

The COVID-19 pandemic proved challenging in many ways and has transformed the way we all do business. By focusing on the health and safety of your employees, students, and communities, you were able to limit the negative impacts on Nunavunmiut. I want to commend you for your work over the past two years.

As the public health emergency ends and we move toward this next phase, now is the time to seize opportunities emerging in recovery. I encourage the board to I conduct an 'after-action review', to collect data and insights on lessons learned from the challenges you faced during the pandemic, and have these lessons inform administrative policies.

Strategic Outcomes:

While you continue to provide information about operational priorities in business plans, I encourage the Board of Directors and the College's senior management to work collaboratively to develop meaningful performance indicators. The performance indicators should focus on tracking success of the college's current initiatives: These indicators will allow the College to track the status of ongoing initiatives.

The College will develop the systems, such as the Student Information System, to be able to support reporting on performance indicators. I ask that these be included in your 2022-23 annual report.

Expectations and Priorities for 2022-23

As Minister responsible for the College, I recognize the importance of partnerships with Inuit organizations, education authorities, and other levels of government to encourage and support early learning, educational attainment, and career development. As outlined in section 16 (b), the Board has the power to enter into agreements with "persons, associations, District Education Authorities, Hamlet Councils or Government". With these authorities in mind, I ask that particular effort is directed to these over the coming fiscal year:



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Inuit Employment Plan

The GN Master Inuit Employment Plan (IEP) and NAC's detailed employment plan should continue to guide the College's recruitment, and human resources activities to increase Inuit employment at all levels through 2022-2023.

As of March 2022, Inuit employment at the College is 59%. While I am encouraged by the College's commitment towards a strong, representative work force, the Board is responsible for determining administrative polices for the College, I look forward to seeing strong initiatives taken to improve the College's IEP, particularly increasing the number of Inuit instructors delivering the programs as well as ensuring progress on these strategic initiatives is reported on semi-annually basis the GN.

Central Accountability Committee and Territorial Corporations Committee

The College is encouraged to actively engage with the Central Accountability Deputies Committee (CAC) as well as continuing to participate in and contribute to the Territorial Corporations Committee (TCC). As the GN's audit committee, CAC plays an important oversight role in maintaining confidence in public government. The TCC not only supports CAC on the working level but provides an opportunity for collaboration with Nunavut's other territorial corporations, helping to foster a positive working relationship and allowing Corporations to work collectively to meet their statutory reporting requirements.

Memorandum of Understanding

In 2022-23, I ask that the College continue working with the Department of Finance to develop an expanded version of the existing funding agreement. This new Memorandum of Understanding (MOU) will further strengthen the College's relationship with the GN and ensure the efficient and effective administration of operations and delivery of the College's mandate. This MOU will in no way diminish the duties or powers of either my office, or the College, but rather build upon the foundational principles of autonomy, accountability, and collaboration to ensure Nunavunmiut are provided services at the highest level.

Long Term Strategic Planning

As we move forward together as a territory, long term planning and strategic objective setting will be crucial to the success of any organization serving the needs of Nunavunmiut. Strategic partnerships allow the College to expand development in areas such as program delivery, student support services, faculty and staff development and research collaboration.



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While the immediate needs of the College and its students often take priority, it is critical that these long-term goals be identified, with realistic and achievable mechanisms for implementation. I look forward to seeing the College's completed 10-year strategy, including a plan for implementation.

In 2022-23, I expect the College to work closely with GN departments and other employers to identify specific opportunities for post-secondary education that can strengthen the service and increase local and Inuit employment in the territory.

Strategically aligning the training available locally with the territory's public service needs requires a commitment to collaboration, and I look forward to seeing evidence of this in the coming year. Expanding Opportunities For Teachers

I am encouraged by NAC's renewed focus on creating bilingual teachers for Nunavut and look forward to updates on the *Uqariuqsatittijit* Inuit Language specialist training pilot project that aligns with the Nunavut Teacher Education Program (NTEP).

Successful delivery of NTEP is critical to the wellbeing for children of all ages, but the youngest Nunavunmiut are often the most vulnerable. I encourage the College to prioritize the promotion and expansion of the two Early Childhood Education programs.

Pathfinder & Pre-Health Programs

I want to commend the College on securing approximately \$12 million for the coordination and administration of training on Pathfinder program and \$4 million for delivery of the pre-Health (Standard) Certificate program and Practical Nurse program. I look forward to the College starting both these projects in 2022-2023. I expect the College will respect the conditions of the MOU with the Department of Human Resources and ensure financial and training reports are submitted within 60 days of training completion and at the end of each fiscal year.

Official Languages Act

As a territorial institution, NAC has operational requirements under the *Official Languages Act*. Noted in their previous report, "territorial institutions should take appropriate measures to establish and maintain the operational policies necessary to implement subsections 12(7) of the *NAC Act*. I ask that NAC take the time to thoroughly understand your responsibilities under the *Act*, and work toward implementing these priorities.

Further, it is important for public agencies to be accessible to all Nunavunmiut. Therefore, I ask that you review the administrative policies of the College to ensure



Havakvingni Ministam Pamela Hakongak Gross Γσ¹C <Ր⊂ H⊲d⁴∿ს⁵ь ⅃Ϛ՝ ∩∩Ϛჼል∿ს°σ Office of Minister Pamela Hakongak Gross Bureau du ministre Pamela Hakongak Gross

procedures and guidelines are in place to ensure all external communications are done in Nunavut's official languages, thereby broadening the opportunity for all Nunavunmiut to access NAC's programs and services.

Harassment Free Workplace

In accordance with the respectful and *Harassment-Free Workplace Policy*, our government has zero-tolerance for harassment, bullying or reprisals of any type. It is crucial that all employees read, understand, and follow this policy, as well as the Human Resource Manual directive. Further, I expect you to ensure that the President and Board of Directors take person responsibility for ensuring a respectful and harassment-free workplace.

Accountability and Financial Management Reporting Expectations for 2022-23

The *Financial Administration Act* (FAA), in Section IX, Public Agencies, outlines the minimum reporting responsibilities and timeframes for Nunavut's public agencies, including provisions for territorial corporations. Additionally, please be aware that in the interest of increased transparency, accountability, and effectiveness, Ministers responsible for territorial corporations may issue directives to provide additional important information to the GN and Nunavummiut. *Ongoing reporting responsibilities include tabling the following in the Legislative Assembly*:

- The College's Business Plan, to coincide with the tabling of the GN's Business Plan.
- A yearly comprehensive report on all procurement, contracting and leasing activities undertaken by the College. This report should contain, at a minimum, the information currently available in the GN Annual Procurement Activity Report, Lease Activity Report and Contract Activity Report.
- Formal responses to letters of expectation, letters of instruction and Ministerial directives at the first session of the Legislative Assembly subsequent to the College receiving such correspondence.

During 2022-23, you are asked to ensure the following reporting requirements are submitted to the Department of Finance, through the Manager of Public Agencies, using the Central Accountability Committee (CAC) reporting template and timeframe indicated in the 2022-23 GN-NAC Contribution Agreement:

 Reporting template will include corporate financials, policy and strategic planning, interim budget variance reports and expense projections for both operations and maintenance, capital, and year-end fiscal forecast with surplus/deficit reporting.



These reports will be presented semi-annually to CAC for review.

The College is also asked to work with staff at the Department of Finance's Financial Reporting and Controls division to provide all requested documents in the GN's ongoing effort to ensure Public Sector Accounting Standards are appropriately implemented:

- All schedules and supporting documents required in the preparation of the consolidated public accounts at their earliest availability or as per the distributed requirement timetable.
- Management letters or other reporting (including NAC's response) issued by the auditor (both the Auditor General of Canada and any other independent auditor) for all audits conducted on the College for the year.

It is important that dialogue and communication be ongoing throughout our government. In the spirit of strengthening our public agencies, I ask that the College continue its close working relationship with the Department of Finance at all levels.

I look forward to discussing with you the priorities and directions as stated in this Letter of Expectation. I also look forward to receiving your formal response to this letter.

Sincerely,

Hon. Pamela Gross

Minister Responsible for Nunavut Arctic College

CC: Rebecca Mearns, President, Nunavut Arctic College Jeff Chown, Deputy Minister, Department of Finance



Marg Epp Chairperson Nunavut Business Credit Corporation PO Box 2548, Iqaluit, NU X0A 0H0

May 26, 2022

Nunavut Business Credit Corporation Letter of Expectation 2022-23

Dear Ms. Epp,

I am pleased to provide you with this letter of expectation for fiscal year 2022-23. This letter outlines the priorities and goals intended to guide Nunavut Business Credit Corporation (NBCC) throughout the new fiscal year, particularly in relation to the economic development priorities set out in the Government of Nunavut's new mandate *Katujjiluta*.

Additionally, this letter outlines the important financial reporting requirements and responsibilities of the corporation, intended to promote transparency and accountability in operations and governance.

I look forward to working with the Board of Directors and staff as we strive to support opportunities for economic development in Nunavut.

Expectations and Priorities for 2022-23

As we move forward with a new mandate, it is important that we set achievable priorities. NBCC's 2022-23 business plan outlines several important priorities for the corporation, which align with *Katujjiluta* and help in developing enduring partnerships that will improve the daily lives of Nunavummiut and lay strong foundations for our future.

For the first time in our territory's history, the Government of Nunavut's mandate was developed with input from all Members of the Legislative Assembly, the leadership of Nunavut Tunngavik Inc. and Nunavut's three Regional Inuit Organizations. This approach is a testament to the GN's commitment to work collaboratively towards a better territory, a commitment that Nunavut Business Credit Corporation also shares. As we approach a new

fiscal year, I ask that you continue to foster this mindset, and continue to build and strengthen partnership opportunities to achieve this direction.

Response to COVID-19

The COVID-19 pandemic proved challenging in many ways and has transformed the way we all do business. I want to commend you for your work over the past two years.

As the public health emergency ends and we move toward this next phase, now is the time to seize opportunities emerging in recovery. I encourage your organization to conduct an 'after-action review', to collect data and insights on lessons learned from the challenges you faced during the COVID-19 pandemic. Businesses that take these steps now will be well positioned to respond to opportunities that arise in post-pandemic marketplaces.

Communications

As a territorial institution it is critical for NBCC to communicate effectively and clearly with the people you serve. I encourage you to introduce additional ways of reporting to the Government of Nunavut, and to Nunavummiut on the actions you are taking, and your progress towards the strategic outcomes you have set for your organization.

While you continue to provide information about operational priorities in business plans, I encourage NBCC Board of Directors and Senior Management to work collaboratively to develop meaningful performance indicators. By collecting and analyzing pertinent data to develop reports and indicators, NBCC will be better able track the status of ongoing initiatives. I ask that these new indicators are presented in your 2022-23 Annual Report.

Official Languages Act

As a territorial institution, NBCC has operational requirements under the *Official Languages Act*. The Office of the Language Commissioner report stats, "territorial institutions should take appropriate measures to establish and maintain the operational policies necessary to implement subsections 12(7) of the *Official Languages Act*. I ask that NBCC take the time to thoroughly understand your responsibilities under the *Act*, and work toward implementing these priorities.

It is important for public agencies to be accessible to all Nunavummiut. Therefore, I ask that you make your website available in Inuinnaqtun, broadening the opportunity for all Nunavummiut to access NBCC's programs and services.

Harassment-Free Workplace

In accordance with the respectful and Harassment-Free Workplace Policy, our government has zero-tolerance for harassment, bullying or reprisals of any type. It is crucial that all employees read, understand, and follow this policy, as well as the Human Resource Manual directive. Further, I expect you to ensure that the Chief Executive Officer and Board of Directors take personal responsibility for ensuring a respectful and harassment-free workplace.

Inuit Employment Plan

The GN Master Inuit Employment Plan and the NBCC detailed plan should continue to guide recruitment, and human resource activities to increase Inuit employment at all levels. All departments and territorial corporations are responsible for implementing their respective Inuit Employment Plan, including effective use of training and development programs provided by the GN. All departments and territorial corporations are expected to report on progress semi-annually, as the government works to enhance the employment opportunities available to Nunavut Inuit.

I am pleased to see NBCC identify internship opportunities as a priority item for the 2022-23 fiscal year. For the past several years, Inuit employment at NBCC has consistently been 25%. While I recognize that NBCC has a small team, I look forward to seeing the Corporation meet their business plan commitment directly in 2022-23, by filling the staff intern position.

Leasing and Procurement

As the Minister responsible for the NBCC I understand that Nunavut is a unique territory with limited competition. The risk of actual or perceived conflicts of interests may occur, particularly when hiring, procuring goods locally, or leasing properties. I expect continued ethical conduct as you work to fulfill the operational requirements of the corporation.

Fostering Strong Partnerships

Katujjiluta highlights the importance of maximizing the opportunities to establish enduring partnerships for initiatives in the short, medium, and long term. The work of NBCC is largely centred around strong business partnerships that allow the corporation to offer varied economic development opportunities for Nunavummiut.

I am pleased to hear NBCC is working to establish a Memorandum of Understanding (MOU) with additional business financing partners across Nunavut. These MOUs are critical to providing customized support required by growing businesses in the territory and

strengthening existing partnerships., As such, I ask that you prioritize completing MOUs with Kakivak and Kivalliq Business Centre.

Further, I expect NBCC to work with officials at the Department of Economic Development and Transportation (EDT) on opportunities to increase integration with the Nunavut Development Corporation. This should at minimum include regular communication regarding investments, dividend rates, and due diligence.

Strategic Plan

As outlined in your Business Plan, I look forward to finalization of the 2022-23 to 2024-25 strategic plan, particularly as it aligns with *Katujjiluta* priorities. *Katujjiluta* highlights the importance of diversifying our local economies by promoting and providing long-term core funding to support and expand effective models for community-led programs and services. To support this priority, I look forward to updates on implementation of the new strategic plan.

Transparency and Accountability

It is important that NBCC continues to include a disclosure of recipients of NBCC financial assistance in its annual reports. I expect this practice to continue in 2022-23, and trust that the Board understands the importance of this disclosure from a perspective of transparency and accountability.

Legislative Amendments

I would like to congratulate you on your hard work on Bill 64, *An Act to Amend the Nunavut Business Credit Corporation Act*, receiving assent in March 2021. With the Corporation's increased legislative lending limit from \$1 million to \$2 million, I expect there will be an increase in lending activity with both existing and potential new clients.

As noted in the business plan, NBCC hopes to introduce further revisions to the *Nunavut Business Credit Corporation Act* in the Legislative Assembly in 2022-23.

I look forward to seeing updates on your lending activity and legislative amendment progress through your quarterly reports to CAC.

Accountability and Financial Management Reporting Expectations for the 2022-23 Fiscal Year

The foundations of the GN and its public agencies are built on maintaining public trust through adherence to the principles of good governance. This commitment to transparency and accountability requires us to meet all financial reporting requirements and responsibilities outlined in legislation.

The Financial Administration Act (FAA), in Section IX, Public Agencies, outlines the minimum reporting responsibilities and timeframes for Nunavut's public agencies, including particular provisions for territorial corporations. Additionally, please be aware that in the interest of increased transparency, accountability, and effectiveness, Ministers responsible for territorial corporations may issue directives to provide additional important information to the GN and Nunavummiut. Ongoing reporting responsibilities include tabling the following in the Legislative Assembly:

- NBCC's Business Plan, to coincide with the tabling of the GN's Business Plan.
- A yearly comprehensive report on all procurement, contracting and leasing activities undertaken by NBCC. This report should contain, at a minimum, the information currently available in the GN Annual Procurement Activity Report, Lease Activity Report and Contract Activity Report.
- I expect NBCC to participate in the Territorial Corporations Committee's work to create and use a standardized template for Activity Reporting for all territorial corporations.
- Formal responses to letters of expectation, letters of instruction and Ministerial directives at the first session of the Legislative Assembly subsequent to the NBCC receiving such correspondence.

Again in 2022-23, you are asked to ensure the following reporting requirements are submitted to the Department of Finance, through the Manager of Public Agencies, on a quarterly basis using the Central Accountability Committee (CAC) reporting template and timeframe indicated below:

- Reporting template will include corporate financials, policy and strategic planning, interim budget variance reports and expense projections for both operations and maintenance, and capital. These are to be submitted within 10 days of the end of the quarter, including a year-end fiscal forecast with surplus/deficit reporting.
- Board approved budget variance reports can be submitted within 30 days of the end of the quarter.

The NBCC is also asked to work with staff at the Department of Finance's Financial Reporting and Controls division to provide all requested documents in the GN's ongoing effort to ensure Public Sector Accounting Standards are appropriately implemented:

- All schedules and supporting documents required in the preparation of the consolidated public accounts at their earliest availability or as per the distributed requirement timetable.
- Management letters or other reporting (including NBCC's response) issued by the auditor (both the Auditor General of Canada and any other independent auditor) for all audits conducted on NBCC for the year.
- These reports will be presented to CAC as part of a mid-year update, or at any time upon request of the committee.

It is important that dialogue and communication be ongoing throughout our government. In the spirit of strengthening our public agencies, I ask that the NBCC continue its close working relationship with the Department of Finance at all levels.

I look forward to discussing with you the priorities and directions as stated in this Letter of Expectation. I also look forward to receiving your formal response to this letter.

Sincerely,

Hon. David Akeeagok

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Minister Responsible for the Nunavut Business Credit Corporation

cc. Peter Ma, CEO, Nunavut Business Credit Corporation
David Kunuk, Deputy Minister, Economic Development and Transportation
Jeff Chown, Deputy Minister, Finance



Kolola Pitsiulak Chairperson Nunavut Development Corporation PO Box 249, Rankin Inlet, NU X0C 0G0

May 17, 2022

Nunavut Development Corporation Letter of Expectation 2022-23

Dear Mr. Pitsiulak,

I am pleased to provide you with this letter of expectation for fiscal year 2022-23. This letter outlines the priorities and goals intended to guide Nunavut Development Corporation (NDC) in the new fiscal year, particularly in relation to the economic development priorities set out in the Government of Nunavut's new mandate *Katujjiluta*.

Additionally, this letter outlines the important financial reporting requirements and responsibilities of the corporation, intended to promote transparency and accountability in operations and governance.

I look forward to working with the Board of Directors and staff as we strive to support opportunities for economic development in Nunavut.

Expectations and Priorities for 2022-23

As we move forward with a new mandate, it is important that we set achievable priorities. NDC's 2022-23 business plan outlines several important priorities for the corporation, which align with *Katujjiluta* and help in developing enduring partnerships that will improve the daily lives of Nunavummiut and lay strong foundations for our future.

For the first time in our territory's history, the Government of Nunavut's (GN) mandate was developed through dialogue between all Members of the Legislative Assembly, the leadership of Nunavut Tunngavik Inc. and Nunavut's three Regional Inuit Organizations. This approach is a testament to the GN's commitment to work collaboratively towards a better territory, a commitment that NDC also shares. As we approach a new fiscal year, I

ask that you continue to foster this mindset, and continue to build and strengthen partnership opportunities to achieve this direction.

Response to COVID-19

The COVID-19 pandemic proved challenging in many ways and has transformed the way we all do business. I want to commend you for your work over the past two years. I am particularly impressed by your innovative work with subsidiaries and local artists to produce mitten kits for isolation hubs, continued creation of masks for frontline workers, and support for harvesting activities.

As the public health emergency ends and we move toward this next phase, now is the time to seize opportunities emerging in recovery. I encourage your organization to conduct an 'after-action review', to collect data and insights on lessons learned from the challenges you faced during the COVID-19 pandemic. Businesses that take these steps now will be well positioned to respond to opportunities that arise in post-pandemic marketplaces.

Communications

As a public agency it is critical for NDC to communicate effectively and clearly with the people you serve. I encourage you to introduce innovative ways of reporting to the GN, and to Nunavummiut on your operations, and your progress towards the strategic outcomes you have set for your organization.

I encourage NDC Board of Directors and Senior Management to work collaboratively to develop meaningful performance indicators which identify clear targets and report on these outcomes to show tangible outcomes. By collecting and analyzing pertinent data, NDC will be better able track the status of ongoing initiatives. I ask that these new indicators presented in your 2022-23 Annual Report. These may include;

- Inuit employment levels;
- use of the Venture Investments Fund;
- number of jobs created (direct, Indirect);
- new investment targets

Economic Diversification

 Katujjiluta highlights the importance of diversifying our local economies by promoting and providing long-term core funding to support and expand effective models for community-led programs and services. To support this priority, I look forward to updates on implementation plans for the Capital Fund, Subsidy Fund, and Capital Reserve Fund, as well as the Venture Investment Fund, and Venture Reserve Fund. In 2022-23, I expect NDC, through its Venture Investment Fund, to seek new investments, with an emphasis on Inuit and Nunavut businesses operating in our arts sector. In 2022-23, I also expect NDC to update me on the potential for a new subsidiary in either the housing or health service delivery sectors.

Fostering Strong Partnerships

Katujjiluta highlights the importance of maximizing the opportunities to establish enduring partnerships for initiatives in the short, medium and long term. The work of NDC is largely centred around strong business partnerships that allow the corporation to offer varied economic development opportunities for Nunavummiut.

I am pleased to see outlined commitments for harvesting and fisheries opportunities in the NDC Corporate Plan. New projects and investments in our commercial fishery and harvesting sectors will lead to enhanced employment and income earning opportunities for Nunavut hunters, fishermen and processing plant workers, as well as support for Nunavut business operating in these sectors.

Your partnerships with subsidiaries such as Ivalu, Uqqurmiut Arts and Crafts Ltd., and supply partnerships with artists and enterprises are key to expanding Nunavut's economic future. In 2022-23, I expect NDC to continue to foster these existing partnerships, and work to develop potential new strategic partnership opportunities, including investments in new subsidiaries.

Further, I expect NDC to work with EDT officials on opportunities to increase integration with the Nunavut Business Credit Corporation (NBCC). This should at minimum include regular communication regarding investments, dividend rates, and due diligence.

Opportunities through Community Banking

The economic development and overall wellbeing of the territory is limited by the inability of many Nunavummiut to access banking services in their respective communities. Access to services of a financial institution not only means more opportunity for investment in businesses or homeownership, but also the increased potential for savings, financial literacy, and increased self-reliance. I expect NDC to continue working towards more options in community banking for Nunavummiut living in underserved communities.

Official Languages Act

As a territorial institution, NDC has operational requirements under the *Official Languages Act*. Noted in their previous report, "territorial institutions should take appropriate measures to establish and maintain the operational policies necessary to implement subsections

12(7) of the Official Languages Act. I ask that NDC take the time to thoroughly understand your responsibilities under the Act, and work toward implementing these priorities.

Further, it is important for public agencies to be accessible to all Nunavummiut. Therefore, I ask that you make your website available in Inuinnaqtun and French, broadening the opportunity for all Nunavummiut to access NDC's programs and services.

Harassment Free Workplace

In accordance with the respectful and Harassment-Free Workplace Policy, our government has zero-tolerance for harassment, bullying or reprisals of any type. It is crucial that all employees read, understand, and follow this policy, as well as the Human Resource Manual directive. Further, I expect you to ensure that the President and Board of Directors take person responsibility for ensuring a respectful and harassment-free workplace.

Inuit Employment Plan

The GN Master Inuit Employment Plan (IEP) and the NDC detailed plan should continue to guide recruitment, and human resource activities to increase Inuit employment at all levels. All departments and territorial corporations are responsible for implementing their respective IEP, including effective use of training and development programs provided by the GN. All departments and territorial corporations are expected to report on progress semi-annually, as the government works to enhance the employment opportunities available to Nunavut Inuit.

I am pleased to see that NDC is consistently targeting a minimum of 80% Inuit employment for its five permanent headquarter positions. As well, I am encouraged to see identified in NDC's Corporate Plan, a commitment to working with the board and the Minister responsible for the corporation to discuss approaches that will lead to elevated levels of Inuit employment and mentoring of Inuit staff into the Chief Financial Officer position.

I noted in your 2021-22 annual report that your sales division was cut by seven positions. While I recognize sales were negatively impacted by COVID-19, I ask that NDC closely monitor the employment levels in this division, look for opportunities to revitalize sales in this fiscal year.

Leasing and Procurement

As the Minister responsible for the NDC, I understand that Nunavut is a unique territory with limited competition. The risk of actual or perceived conflicts of interests may occur, particularly when hiring, procuring good locally, or leasing properties. With this in mind, I expect continued ethical conduct as you work to fulfill the operational requirements of the

corporation. As well, I expect NDC to continue to accurately provide this information as part of your annual reporting requirements.

Memorandum of Understanding

I expect NDC to continue work with the Departments of Finance and Economic Development and Transportation (EDT) to establish a formal memorandum of understanding (MOU) with the GN. This MOU will strengthen NDC's relationship with the GN and ensure the continued efficient and effective administration of operations and delivery of NDC's mandate. This MOU will in no way diminish the duties or powers of either my office of the NDC, but rather builds upon the foundational principles of accountability and collaboration to ensure Nunavummiut are provided the highest level of services.

Accountability and Financial Management Reporting Expectations for the 2022-23 Fiscal Year

The foundations of the GN and its public agencies are built on maintaining public trust through adherence to the principles of good governance. This commitment to transparency and accountability, requires us to meet all financial reporting requirements and responsibilities outlined in legislation.

The Financial Administration Act (FAA), in Section IX, Public Agencies, outlines the minimum reporting responsibilities and timeframes for Nunavut's public agencies, including particular provisions for territorial corporations. Additionally, please be aware that in the interest of increased transparency, accountability, and effectiveness, Ministers responsible for territorial corporations may issue directives to provide additional important information to the GN and Nunavummiut. Ongoing reporting responsibilities include tabling the following in the Legislative Assembly:

- NDC's Business Plan, to coincide with the tabling of the GN's Business Plan.
- A yearly comprehensive report on all procurement, contracting and leasing activities undertaken by NDC. This report should contain, at a minimum, the information currently available in the GN Annual Procurement Activity Report, Lease Activity Report and Contract Activity Report.
- I expect NDC to participate in the Territorial Corporations Committee's work to create a standardized template for Activity Reporting for all territorial corporations.
- Formal responses to letters of expectation, letters of instruction and Ministerial directives at the first session of the Legislative Assembly subsequent to the NDC receiving such correspondence.

Again in 2022-23, you are asked to ensure the following reporting requirements are submitted to the Department of Finance, through the Manager of Public Agencies, on a quarterly basis to using the Central Accountability Committee (CAC) reporting template and timeframe indicated below:

- Reporting template will include corporate financials, policy and strategic planning, interim budget variance reports and expense projections for both operations and maintenance, and capital. These are to be submitted within 10 days of the end of the quarter, including a year-end fiscal forecast with surplus/deficit reporting.
- Board approved budget variance reports can be submitted within 30 days of the end of the quarter.

The NDC is also asked to work with staff at the Department of Finance's Financial Reporting and Controls division to provide all requested documents in the GN's ongoing effort to ensure Public Sector Accounting Standards are appropriately implemented:

- All schedules and supporting documents required in the preparation of the consolidated public accounts at their earliest availability or as per the distributed requirement timetable.
- Management letters or other reporting (including NDC's response) issued by the auditor (both the Auditor General of Canada and any other independent auditor) for all audits conducted on NDC for the year.
- These reports will be presented to CAC as part of a mid-year update, or at any time upon request of the committee.

It is important that dialogue and communication be ongoing throughout our government. In the spirit of strengthening our public agencies, I ask that the NDC continue its close working relationship with the Department of Finance at all levels.

I look forward to discussing with you the priorities and directions as stated in this Letter of Expectation. I also look forward to receiving your formal response to this letter.

Sincerely,

CANASTRATE
Hon. David Akeeagok

Minister Responsible for the Nunavut Development Corporation

cc. Kyle Tattuniee, President and CEO, Nunavut Development Corporation
David Kunuk, Deputy Minister, Department of Economic Development and
Transportation
Jeff Chown, Deputy Minister of Finance



May 27, 2022

Mr. John Apt Chairperson, Nunavut Housing Corporation PO Box 1000, Station 1400 Iqaluit, Nunavut X0A 0H0

Nunavut Housing Corporation Letter of Expectation, 2022-23

Dear Mr. Apt,

I am pleased to provide you with this Letter of Expectation for 2022-23. This letter outlines the priorities and goals to guide the Nunavut Housing Corporation (NHC) in the new fiscal year, guided by the Government of Nunavut's (GN) *Katujjiluta* Mandate.

This letter also outlines the important financial reporting requirements and responsibilities of NHC, intended to promote transparency and accountability in operations and governance. I look forward to working with the Board of Governors and Executive team as we strive to meet the housing needs of Nunavummiut

Meeting the Expectations of Katujjiluta

Katujjiluta represents this government's commitment to work collaboratively and cooperatively towards a better territory. Katujjiluta has identified housing, in particular, expanding the housing continuum, as a key priority area. NHC will play a leading or supporting role in many Katujjiluta strategic outcomes:

The *Katujjiluta* mandate identifies NHC's priority actions and expects the NHC to work effectively and collaboratively to meet the strategic outcomes outlined in the mandate implementation plan. This will require NHC to provide implementation reports to the oversight committees and Cabinet regularly. I look forward to updates on the following important priorities for the Corporation:

Expanding the Housing Continuum:

The Katujjiluta mandate identifies the expansion of the housing continuum as a key priority. The primary feature of Nunavut's housing crisis is overcrowding caused by a shortage of homes. The immediate need to respond to this crisis has often meant limited types the housing options were available to Nunavummiut. Addressing this issue will require NHC to work collaboratively with GN departments and stakeholders to assess the needs of our communities, consider design options for new builds, financing alternatives and supportive housing programs. By enabling efficient use of our limited



resources, prioritizing a broader range of diverse choices, and expanding the supply of affordable options, I am confident NHC will continue to show its ability to work collaboratively towards a common goal.

Needs & Demand Study

NHC's vision is to ensure families and individuals in Nunavut have access to a range of affordable housing options. This can be a challenge when faced with limited resources, therefore, it is important that NHC's programs are designed and delivered to those Nunavummiut who need them most. For this reason, I ask that NHC fulfill its commitment to conduct a housing need & demand study to update the data of the Housing Needs Survey (2010) and support the development of a purpose-built housing policy working alongside other GN departments.

Homeownership Programs

In September 2021, NHC tabled a Construction Cost Review Report. I noted that an analysis of NHC's construction allocation methodology and assessment of the Nunavut Down Payment Assistance Program (NDAP) were performed as part of this study. While this is a promising start, it is important NHC undertakes a more comprehensive review of its Homeownership Program as one of the key priorities of *Katujjiluta*. I look forward to working with NHC staff to improve and reinvest in homeownership assistance programs. NHC and LHO Governance and Organizational Structure

I look forward to NHC undertaking a strategic review of its governance and structure to identify potential options that could improve the delivery of housing to Nunavummiut. I encourage NHC to take a comprehensive look into various models of governance of the 25 Local Housing Organizations/Authorities and provide recommendations from such analysis.

Inuit Employment Plan

The GN Master Inuit Employment plan and NHC's detailed plan should continue to guide the Corporation's recruitment and human resources activities to increase Inuit employment at all levels. All departments and territorial corporations are responsible for implementing their respective Inuit Employment Plans, including effective use of training and development programs provided by the GN. All departments and territorial corporations are expected to report on progress semi-annually.

I look forward to seeing the Corporation's progress in implementing strategic efforts to increase Inuit employment in 2022-23.

National Housing Strategy

I want to commend the NHC for the ongoing success of its partnership with the Canada Mortgage and Housing Corporation (CMHC). This year marks the fifth year of funding



under the National Housing Strategy (NHS). I encourage NHC to continue meeting its commitments and reporting requirements outlined in the NHS Bilateral Action Plan, primarily the annual social housing construction targets which bring much needed units to our communities.

Nunavut is severely limited in the quantity and diversity of shelter for housing vulnerable. I was pleased to see NHC partner with the Department of Family Services sign an addendum to the National Housing Strategy to provide a rent subsidy directly to families and individuals in housing who need to rent housing units on the private market. This \$9 million investment over nine years will provide temporary relief for those Nunavummiut who find themselves victims of the gaps in the Nunavut's continuum, particularly the lack of transitional housing.

I want to commend NHC's for making two applications to access funds through CMHC's Rapid Housing Initiative. These applications totalled almost \$45 million and went directly to constructing new public housing units. I would like to see NHC continue to explore further opportunities for partnerships with CMHC, particularly those that utilize cost-sharing through existing GN funding.

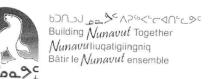
In addition to the efforts described above, it is important that NHC seek additional funding from our federal partners to support the targets identified for new housing units. This pursuit of increased investments in housing will require a well-defined business case and strategic plan.

Condo Program

The Condo program is a valuable affordable housing option for GN employees. I recognize the challenges and delays NHC has experienced in relation to implementing the Condo Program throughout the past two years in part because of the Ransomware and COVID 19 events. I ask that NHC make every effort to finalize the sale of the remaining units throughout the 2022/23 fiscal year, with the objective of having the majority of units sold within each condo corporation.

Public Transparency and Communications

As a public agency, it is critical for NHC to communicate effectively and clearly with the people they serve. I encourage NHC to continue working towards completing a comprehensive communications strategy. This strategy should include information on NHC's programs and services, including homeownership, condo, waitlist updates and any other programs to improve access and supports for Nunavummiut, particularly Elders. I look forward to reviewing the strategy in this fiscal year.



「けって へてんずらゅう。 ローシート ムレン こんくむりゅっち Minister Responsible for Nunavut Housing Corporation Minista Kamayiuyuq Nunavut Igluliqiyiryuatkunik Ministre responsible de la Societe d'habitation du Nunavut

Transfer of Human Resources Staffing Functions

I ask that NHC work to establish a formal memorandum of understanding (MOU) with the Department of Human Resources to transfer NHC's staffing functions to NHC. This MOU will strengthen NHC's relationship with the GN and ensure the efficient and effective administration of operations and delivery of NHC's mandate. This MOU will not diminish the duties or powers of the NHC but rather build upon the foundational principles of autonomy, accountability and collaboration to ensure that Nunavummiut are provided services at the highest level.

Central Accountability Committee and Territorial Corporations Committee

NHC is encouraged to actively engage with the Central Accountability Deputies Committee (CAC) as well as continuing to participate in and contribute to the Territorial Corporations Committee (TCC). As the GN's audit committee, CAC plays an important oversight role in maintaining confidence in public government. The TCC not only supports CAC on the working level but provides an opportunity for collaboration with Nunavut's other territorial corporations, helping to foster a positive working relationship and allowing Corporations to work collectively to meet their statutory reporting requirements.

Accountability and Financial Management Reporting Expectations for 2022-23

The foundations of the GN and its public agencies are built on maintaining public trust through adherence to the principles of good governance. This commitment to transparency and accountability requires us to meet all financial reporting requirements and responsibilities outlined in legislation.

The Financial Administration Act (FAA), in Section IX, Public Agencies, outlines the minimum reporting responsibilities and timeframes for Nunavut's public agencies, including particular provisions for territorial corporations. Additionally, please be aware that in the interest of increased transparency, accountability, and effectiveness, Ministers responsible for territorial corporations may issue directives to provide additional important information to the GN and Nunavummiut. Ongoing reporting responsibilities include tabling the following in the Legislative Assembly:

- NHC's Business Plan, to coincide with the tabling of the GN's Business Plan.
- A comprehensive yearly report on all procurement, contracting and leasing activities undertaken by NHC. This report should contain, at a minimum, the information currently available in the GN Annual Procurement Activity Report, Lease Activity Report and Contract Activity Report. I expect NHC to participate in the Territorial Corporations Committee's work to create and use a standardized template for Activity Reporting for all territorial corporations.



To へんこんららうら かんタート ひょうこんくしゅっし Minister Responsible for Nunavut Housing Corporation Minista Kamayiuyuq Nunavut Igluliqiyiryuatkunik Ministre responsible de la Societe d'habitation du Nunavut

 Formal responses to letters of expectation, letters of instruction and Ministerial directives at the first session of the Legislative Assembly subsequent to the NHC receiving such correspondence.

Again in 2022-23, you are asked to ensure the following reporting requirements are submitted to the Department of Finance, through the Manager of Public Agencies, every quarter to using the Central Accountability Committee (CAC) reporting template and timeframe indicated below:

- Reporting template will include corporate financials, policy and strategic planning, interim budget variance reports and expense projections for operations and maintenance, and capital. These are to be submitted within 10 days of the end of the quarter, including a year-end fiscal forecast with surplus/deficit reporting.
- Board-approved budget variance reports should be submitted within 30 days of the end of the quarter.

The NHC is also asked to work with staff at the Department of Finance's Financial Reporting and Controls division to provide all requested documents in the GN's ongoing effort to ensure Public Sector Accounting Standards are appropriately implemented:

- All schedules and supporting documents required to prepare the consolidated public accounts at their earliest availability or as per the distributed requirement timetable.
- Management letters or other reporting (including NHC's response) issued by the auditor (both the Auditor General of Canada and any other independent auditor) for all audits conducted on NHC for the year.
- These reports will be presented to CAC as part of a mid-year update or upon the committee's request.

It is important that dialogue and communication be ongoing throughout our government. In the spirit of strengthening our public agencies, I ask that NHC continue its close working relationship with the Department of Finance at all levels.

I look forward to discussing with you the priorities and directions as stated in this Letter of Expectation. I also look forward to receiving your formal response to this letter.



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Sincerely,

Hon. Lorne Kusugak

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Minister Responsible for Nunavut Housing Corporation

CC: Eiryn Devereaux, President & CEO, Nunavut Housing Corporation Jeff Chown, Deputy Minister, Department of Finance



The Honourable Craig Simailak

31-May-22

Mr. Keith Peterson Chairperson Qulliq Energy Corporation PO Box 250 IQALUIT, NU X0A 0H0

Dear Mr. Peterson,

I am pleased to provide you with the 2022-2023 Letter of Expectation. This letter outlines the priorities and goals intended to give clear guidance to the Qulliq Energy Corporation (QEC) in the new fiscal year, to not only achieve their energy objectives, but those set out in the Government of Nunavut's (GN) mandate, *Katujjiluta*. This new bold vision is characterized by Nunavut's striving for innovation and greater self-determination and should help guide your operations through the coming year.

We have all begun to see the early impacts of a changing climate in Nunavut. As Inuit have always drawn comfort and strength from our land, it is particularly important that we invest in infrastructure and technology that helps preserve our land and protect the wildlife around us.

QEC can lead Nunavut towards new possibilities in sustainable industries and renewable resources with guidance of the Inuit societal values of *Avatittinnik Katmatsiarniq*, respect and care for the land, animals and the environment.

I recognize the operational challenges resulting from COVID-19 pandemic, and I commend all QEC employees for their hard work, resiliency, and professionalism during these difficult times. These characteristics ensured that Nunavummiut continued to receive safe and reliable electricity during a period of uncertainty.

This letter also outlines the important financial reporting requirements and responsibilities of the corporation, intended to promote transparency and accountability in operations and governance. I look forward to further strengthening my relationship with the QEC board and senior management team, as we work closely to provide safe, reliable, and efficient electricity to Nunavummiut.

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Katujjiluta Implementation Plan *The strategic Outcomes:*

• Enduring partnerships with Inuit organizations, the private sector, and other levels of government in economic and labour market development.

Priorities:

- Refresh strategic plans for sustainable economic development and diversification in all sectors
- Investigate the potential for alternative building technologies to be used and manufactured in Nunavut, with an emphasis on energy-efficient and climatefriendly construction

Expectations and Priorities for 2022-23

QEC's 2022-23 Corporate Plan and budget outline several important priorities for the corporation, many of which align with *Katujjiluta*, and should be implemented strategically, and with the overall well-being of Nunavummiut in mind.

I remind the Board of the benefits of integrating the Inuit Societal Value *Aajiiqatigiinniq* (decision making through discussion and consensus) regarding the strategic direction of the Corporation.

The expectations laid out in this letter focus on; 1) harassment free workplace; 2) Inuit employment plan & Inuit education plan; 3) partnerships and capital projects; 4) auditor general's inventory controls; 5) memorandums of understanding; and 6) Central Accountability Committee and Territorial Corporations Committee.

Harassment Free Workplace

In accordance with the *Harassment Free Workplace Policy*, the GN has zero tolerance for harassment, bullying or reprisals of any type. It is crucial that all employees read, understand and follow this policy, as well as the Human Resource Manual directives that complement the policy. Further, I expect that the president and board of directors take personal responsibility for ensuring a harassment-free workplace at QEC.

Inuit Employment & Education Plans

The *Katujjiluta Mandate* continues the GN commitment towards the employment of a strong, representative workforce, which is critical to the ongoing success of the Corporation and territory. *Katujjiluta* recognizes the capabilities of Nunavummiut and commits to utilizing their many skills and abilities through investments in sustainable local economies that, along with education and training, will provide more job opportunities and enrich our communities. I expect that QEC's 2023 Inuit Employment Plan (IEP) will lay out strategic actions for increasing Inuit employment at all levels.

<u>Inuit Employment:</u> I note that QEC Inuit employment was 56% in March 2021, an increase of 4% from the previous year. I look forward to seeing QEC continue this progress in 2022-23, especially by supporting the six Inuit Employment Initiatives.

<u>Inuit Career Development Program:</u> I also commend QEC for engaging 32 Inuit employees in the Inuit Career Development Program. It is important for QEC to continue this process by ensuring that regular scheduling of re-assessments of the career development plans takes place.

<u>Internal Internship Program for Senior Management:</u> In the previous fiscal year, due to lack of capacity, QEC was required to delay the development of the internal internship program for senior management. It is heartening that capacity is improving and I look forward to commencement of that project in 2022-23.

<u>Cultural Immersion Key Performance Indicators:</u> QEC's business plan (2021-2024) identifies supporting cultural immersion through active engagement with QEC IQ Committee during this coming fiscal year. It is important to develop Key Performance Indicators (KPIs) for this process so that it can be continuously monitored, evaluated, and improved. I expect QEC to provide those as part of their 2022-23 Annual Report.

<u>Organizational Re-Structuring:</u> I understand that the QEC board is considering an organizational re-structuring that will help the Corporation deliver their program and services. I look forward to learning more about your plans.

Partnerships & Capital Projects

Katujjiluta has identified energy-efficient and climate-friendly infrastructure as a priority. This requires programs and strategic planning which recognizes Inuit values and the strong relationship Nunavummiut have with the land and managing their resources for future generations.

<u>Arctic Energy Fund:</u> It is important that QEC expands partnerships with the Federal government to facilitate alternative and renewable energy initiatives in the territory, in particular, the Arctic Energy Fund cost sharing arrangement. This arrangement has enabled QEC to continue with replacement of energy infrastructure which is critical to providing safe, reliable, and affordable energy.

<u>Energy Programs:</u> While I was pleased to see QEC continuing with the Net Metering Program and the launch of the Commercial and Institutional Power Producer Program, I ask that QEC work to complete the pricing structure this fiscal year. In addition, the Independent Power Producers program should be finalized and brought forward for implementation.

<u>Baker Lake Headquarters:</u> I would like to acknowledge the opening of the QEC Headquarters Baker Lake. This is an important milestone for not only QEC but the community of Baker Lake.

This vital operations hub and facility will improve staff wellbeing and efficiency.

<u>Kugluktuk Hybrid Power Plant:</u> I would also like to see significant progress on planning for the new solar-diesel hybrid power plant in Kugluktuk. These initiatives are important in realizing Nunavut's desire to enhance energy self-reliance and to conserve energy and energy resources.

<u>Community Contingency Plans:</u> I look forward to an update on QEC's contingency plans to advance major capital projects in Arctic Bay, Kugluktuk, and Baker Lake. As well as project permit applications for plant upgrades and replacements in Cambridge Bay, Gjoa Haven, Igloolik, and Iqaluit.

Auditor General & Inventory Controls

I once again received a qualified opinion of the persistence of inadequate inventory controls from this year's audit from the Office of the Auditor General (OAG).

The Independent Auditors Report found that due to "absence of reliable count procedures and appropriate procedures to account for the usage of the spare parts and lubricants", they must issue a qualified audit. This concerns me as Minister. QEC received similar opinion in 2019-2020, the Auditors Report identified the need to develop reliable and appropriate count procedures.

In 2022-23 I expect QEC provide my office with a comprehensive plan outlining how the reliable and appropriate controls are being implemented throughout the corporation's inventory management system. I look forward to receiving your unqualified audit in 2022-23.

Memorandum of Understanding

Through the Territorial Corporations Committee (TCC), I ask that QEC work to establish a formal memorandum of understanding (MOU) with the GN. This MOU will strengthen QEC's relationship with the GN and ensure the efficient and effective administration of operations and delivery of the QEC's mandate.

This MOU will strengthen the foundations of the principles of autonomy, accountability and collaboration to ensure Nunavummiut are provide quality services.

Central Accountability Committee & Territorial Corporation Committee

It is important for QEC to continue working with their counterparts in the GN and other territorial corporations. I encourage QEC to continue to participate in and contribute to the TCC. The opportunity for collaboration with Nunavut's other Territorial Corporations is invaluable, not only helping to foster a positive working relationship, but allowing Corporations to work collectively to meet their statutory reporting requirements.

Accountability and Financial Management Reporting Expectations for 2022-23 The foundations of the GN and its public agencies are built on maintaining public trust through adherence to the principles of good governance. This commitment to transparency and accountability, requires us to meet all financial reporting requirements and responsibilities outlined in legislation.

The *Financial Administration Act* (FAA), in Section IX, Public Agencies, outlines the minimum reporting responsibilities and timeframes for Nunavut's public agencies, including specific provisions for territorial corporations. Additionally, please be aware that in the interest of increased transparency, accountability, and effectiveness, Ministers responsible for territorial corporations may issue directives to provide additional important information to the GN and Nunavummiut. Ongoing reporting responsibilities include tabling the following in the Legislative Assembly:

- QEC's Business Plan, to coincide with the tabling of the GN's Business Plan.
- A yearly comprehensive report on all procurement, contracting and leasing activities undertaken by QEC. This report should contain, at a minimum, the information currently available in the GN Annual Procurement Activity Report, Lease Activity Report and Contract Activity Report (CAR/PAR/LAR).
- I expect QEC to participate in the Territorial Corporations Committee's ongoing work to create and use a standardized template for Activity Reporting for all territorial corporations.
- Formal responses to letters of expectation, letters of instruction and Ministerial directives at the first session of the Legislative Assembly subsequent to the QEC receiving such correspondence.

Again in 2022-23, you are asked to ensure the following reporting requirements are submitted to the Department of Finance, through the Manager of Public Agencies, on a quarterly basis using the Deputy Minister Central Accountability Committee (CAC) reporting template and timeframe indicated below:

- Reporting template will include corporate financials, policy and strategic planning, interim budget variance reports and expense projections for both operations and maintenance, and capital. These are to be submitted within 10 days of the end of the quarter, including a year-end fiscal forecast with surplus/deficit reporting.
- Board approved budget variance reports must be submitted within 30 days of the end of the quarter.

The QEC is also asked to work with staff at the Department of Finance's Financial Reporting and Controls division to provide all requested documents in the GN's ongoing effort to ensure Public Sector Accounting Standards are appropriately implemented:

- All schedules and supporting documents required in the preparation of the consolidated public accounts at their earliest availability or as per the distributed requirement timetable.
- Management letters or other reporting (including QEC's response) issued by the auditor (both the Auditor General of Canada and any other independent auditor) for all audits conducted on QEC for the year.
- These reports will be presented to CAC as part of a mid-year update, or at any time upon request of the committee.

In the spirit of strengthening Nunavut's public agencies, it is important that dialogue and communication be ongoing throughout our government, and we continue to foster a close working relationship between QEC and the Department of Finance at all levels.

I look forward to discussing with you the priorities and expectations outlined here, as well as receiving your formal response to this letter.

Sincerely,

Craig Simailak

Craig Simulak

cc: Mr. Rick Hunt, President and CEO, Qulliq Energy Corporation Mr. Jeff Chown, Deputy Minister, Department of Finance