

Commission du Nunavut chargée de l'examen des répercussions

Katimayin Unipkaangit
Annual Report
Rapport annuel

2017-2018 ANNUAL REPORT

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**The mission of
the NIRB** shall
be to protect
and promote the
well-being of the
Environment and
Nunavummiut
through our work.



Our Mandate, Mission, and Responsibilities

The Nunavut Impact Review Board (NIRB) was established on July 9, 1996 as an Institution of Public Government created by the *Nunavut Agreement* to assess the potential impacts of proposed development in the Nunavut Settlement Area prior to approval of the required project authorizations. Using both traditional knowledge and recognized

scientific methods, NIRB will assess the biophysical and socio-economic impact of proposals and will make recommendations and decisions about which projects may proceed. The Board may also establish programs to monitor the impacts of projects that have been reviewed and approved to proceed.



Messages from the Executive Director & Chairperson

Executive Director's Message

It's been another busy year for the Nunavut Impact Review Board (NIRB) as we continued several active Review level assessments and implementation of the *Nunavut Planning and Project Assessment Act (NuPPAA)*. The NIRB also continues to monitor and report on the activities of seven major mining development projects that have previously undergone NIRB Reviews; several of which are currently back before the NIRB for assessment of proposed project amendments. In addition to many new screening assessments having been undertaken, throughout the year we also worked hard to make progress on many additional initiatives designed to further support and promote Nunavut's integrated regulatory system. The NIRB believes strongly in its ability to be a leader in Canada and the world for environmental impact assessment that respects the importance of public engagement and demonstrates consideration for traditional knowledge and Inuit Qaujimajatuqangit alongside scientific information. Public participation is strongly encouraged for the assessments of all projects before the Board, whether it's Screenings, Reviews or Monitoring programs!

In addition to our assessment updates, we have included short staff profiles, an updated organizational chart and a contact list to help ensure we remain accessible for your questions. We look forward to hearing from you!

Ryan Barry

Executive Director | Nunavut Impact Review Board

Message from the Chairperson

I am pleased to present the Nunavut Impact Review Board's (NIRB's) Annual Report for the 2017-18 fiscal year: April 1, 2017 – March 31, 2018. The NIRB's mission is to protect and promote the well-being of the Environment and Nunavummiut through the impact

assessment process established by the *Nunavut Agreement* and the *Nunavut Planning and Project Assessment Act (NuPPAA)*. It's been another busy and successful year for the NIRB, with several public hearings and continued reviews for major development projects, ongoing monitoring programs for approved projects with reconsiderations of several existing project certificates, and screenings for new project proposals.

I am proud of the work that my fellow Board members and our staff have completed, and we are actively preparing for another busy year ahead. We are also proud to be a part of the Nunavut Marine Council, working with our colleagues on the other Nunavut institutions of public government to provide advice and recommendations to Government on issues affecting our marine areas. In addition to reporting on the NIRB's activities, this Annual Report also provides details regarding the NIRB's efforts to advance the important work of the Council with our limited available budget.

I trust you will find this Annual Report to be informative and useful. The staff members in our office are always available to answer any questions that you may have; please feel free to contact them directly or through our general email address at info@nirb.ca. Also, we are continuously updating materials on our online public registry, which can be found through our website at www.nirb.ca.

Thank you for your interest in the NIRB and your continued support of the work we do. We look forward to continuing to work for Nunavummiut to ensure that the NIRB's assessment processes promote active public engagement by creating opportunities for you to get involved!



Elizabeth Copland

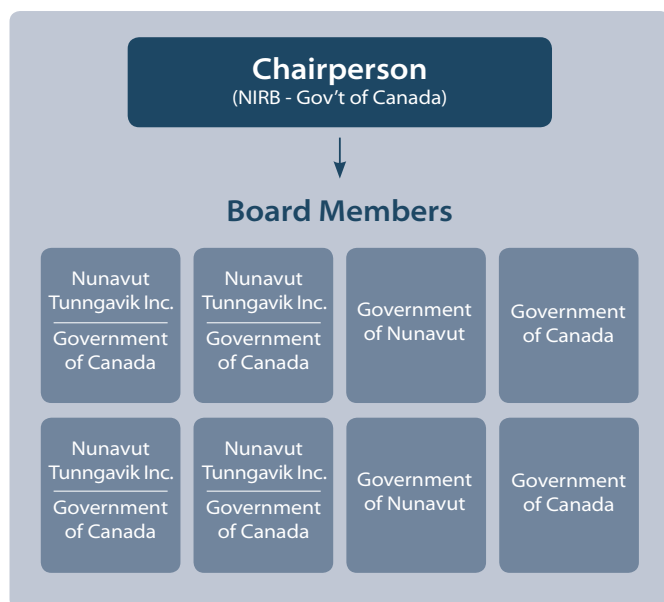
Chairperson | Nunavut Impact Review Board

Board

Board Structure

The membership of the Nunavut Impact Review Board consists of:

- Four members appointed by the Government of Canada upon nomination by a Designated Inuit Organization;
- Two members appointed directly by the Government of Canada;
- Two members appointed directly by the Government of Nunavut;
- A chairperson appointed by the Government of Canada in consultation with the Government of Nunavut upon nomination from the NIRB membership.



2017-2018 Board Members

Elizabeth Copland

Chairperson (Appointed by INAC)

Term current through November 26, 2021

Elizabeth has served on the Board for over ten years, chairing it for several of those years. She has also served on the Board of the Nunavut Planning Commission, and has further served her community as justice of the peace and economic development officer. Elizabeth was born and raised in Arviat, where she has served as a local radio announcer and a Hamlet Councillor. Elizabeth was trained and continues to work as a Coroner for Nunavut. She went to high school in Winnipeg, Manitoba. Elizabeth speaks both English and Inuktitut.

Philip (Omingmakyok) Kadlun

Board Member (Appointed by GN)

Term current through March 3, 2019

Philip was born in the Umingmaktok area and grew up in Bay Chimo. He joined the Board in 2009. Philip has served as the Chairperson for both the Umingmaktok and Kugluktuk HTOs. He currently lives in Kugluktuk, where he is involved with the community through hunting, as well as volunteering for Search and Rescue. Philip is fluent in both English and Inuinnaqtun.

Marjorie Kaviq Kaluraq

Board Member (Appointed by GN)

Term current through February 9, 2020

Kaviq joined the Board in February 2010. Originally from Baker Lake, she now lives in Iqaluit where she teaches at the Nunavut Arctic College. Kaviq completed a Bachelor of Science degree with Honours in Environmental and Resources Science at Trent University in Peterborough. She has volunteered extensively and been involved in various projects in Peterborough and across Nunavut, including serving as a member of Circle K Trent, a branch of Kiwanis International. Kaviq speaks both English and Inuktitut.



Henry Ohokannoak

Board Member (Appointed by NTI & INAC)

Term current through March 13, 2019

Henry was first appointed to the Board in 2005 and is currently serving his third term. Henry has lived in Cambridge Bay for the past 56 years, where he has worked as a freelance interpreter/translator for 26 years and as a carpenter before that; he is certified in several trades. Henry got involved in politics in 1974 when he served as the Chairman of the Settlement Council and later as Deputy Mayor. He has also sat on the board of the NWT Housing Corporation for two terms in the 1980's along with many other Boards and agencies. Henry's first language is Inuinnaqtun and English is his second.

Allen Maghagak

Board Member (Appointed by INAC on recommendation of NTI)

Term current through March 1, 2019

Allen joined the Board in January, 2010. He currently lives in Ottawa, but still calls Cambridge Bay home. Allen served on the Board of the Nunavut Planning Commission, with experience as Former Chief Negotiator for the Nunavut Lands Claims Agreement, and Executive Director for the Nunavut Constitutional Forum. He was also involved with negotiations for the Tunngavik Federation of Nunavut. Allen went to school in Yellowknife. His first language is Inuinnaqtun and his second language is English.

Guy Alikut

Board Member (Appointed by NTI & INAC)

Term expires September 25, 2021

Originally appointed in March, 2011, Guy is currently serving the second year of his second term as a NIRB Board Member. He has a rich background of life experience, including serving on the Arviat and Keewatin Chambers of Commerce, serving as Mayor of Arviat, as well as serving on the Board of Directors of several organizations. He was the Commissioner of the Nunavut Implementation Commission, and the President of three private enterprises. Guy has lived in Arviat his whole life. He speaks both English and Inuktitut.

Madeleine Qumuatuq

Board Member (Appointed by NTI & INAC)

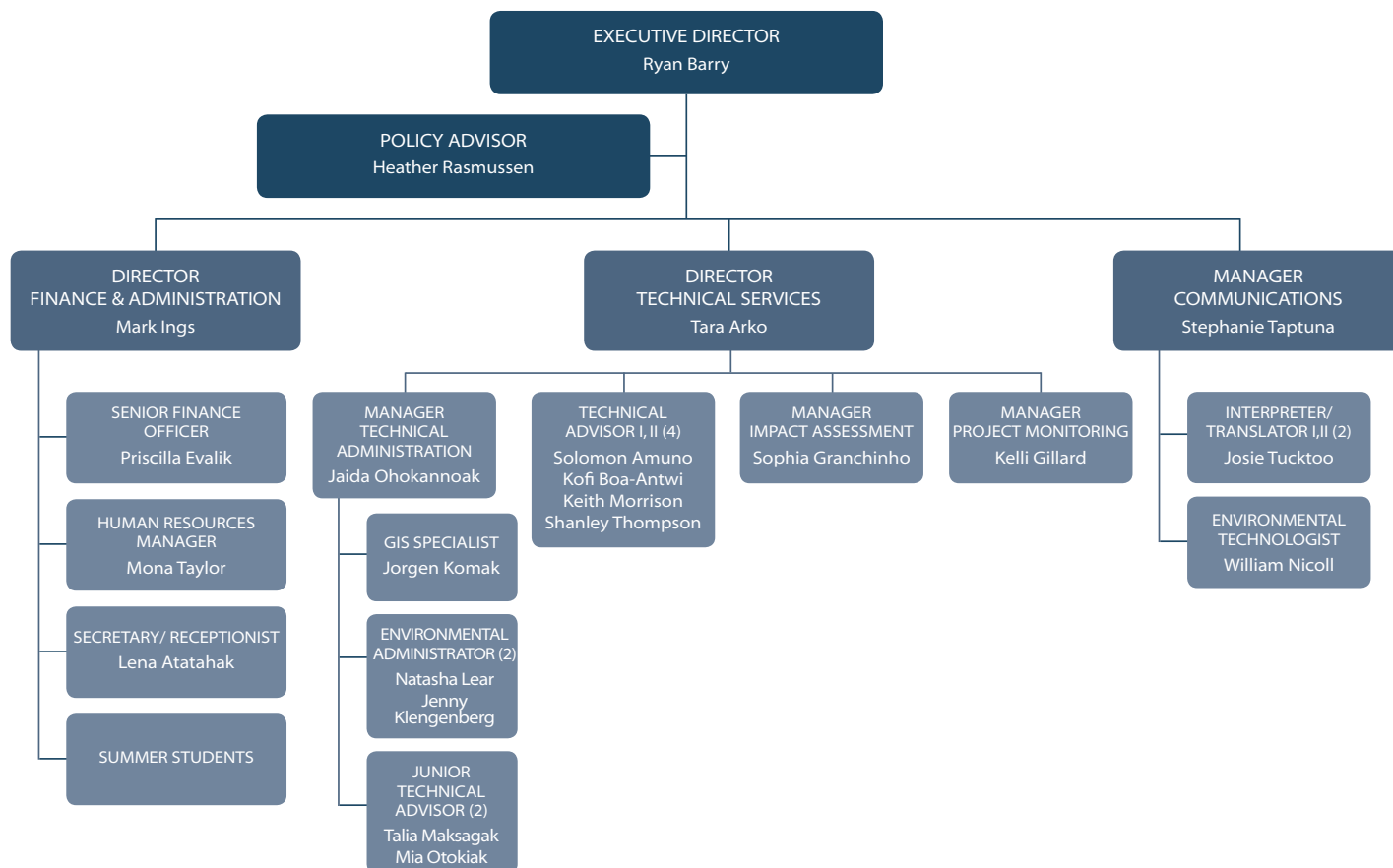
Term expires August 14, 2020

Madeleine is currently serving her first term with the NIRB. Originally from Pangnirtung and still living there today, Madeleine's family has a tradition of bowhead hunters and captains that continues today. An artist who enjoys painting, embroidering and volleyball, she also speaks and writes fluently in both Inuktitut and English. Madeleine has previously served as President of Qullit Nunavut Status of Women Council, as a board member for Nunavut Tunngavik Incorporated, Nunavut Broadband and Nunavut Social Development Council, and as a founding member of the Iqaluit Diversion Program for victims of crime. Madeleine is proud to now serve on the NIRB to ensure Nunavut's environment and waters are protected for future generations, including her children and grandchildren.

Staff

2017-18 Staff Members

The staff of the Nunavut Impact Review Board (NIRB) is organized into 4 departments as set out below, with up to 25 staff members reporting to the Executive Director who serves as the liaison between the Board and its staff.



Executive Services Department



Ryan Barry | Executive Director

With a B.Sc and M.Sc in Biology, Ryan has extensive experience in impact assessment theory and practice and regularly participates in regulatory improvement initiatives throughout Canada and the Arctic. Ryan joined the NIRB as a Technical Advisor in 2007, later transitioning into the Director, Technical Services position in 2009 and again into the Executive Director position in 2011. As Executive Director he manages the daily operations of the NIRB, leading a team of talented professionals who advise the Board Members on numerous assessments and activities each year. Ryan also plays an active role in the activities of the Nunavut Marine Council (NMC), assisting in the development of NMC recommendations to Government on issues affecting the marine areas of Nunavut. Outside the office, Ryan enjoys spending time at his cabin on the Dease Strait or making music with his friends in Cambridge Bay. 867-983-4608, rbarry@nirb.ca.



Heather Rasmussen | Policy Advisor

Heather has a Masters Degree in Environment-Environmental Assessment and moved to Cambridge Bay in October, 2013 to join the NIRB as a Technical Advisor. In 2016 she transitioned to a Policy Advisor position and is responsible for coordinating the NIRB staff contributions to Nunavut Marine Council initiatives and working on the Strategic Environmental Assessment in Baffin Bay and Davis Strait. Heather enjoys living in Cambridge Bay and getting out on the land as much as possible. 867-983-4606, hrasmussen@nirb.ca.

Communications Department



Stephanie Taptuna | Manager, Communications

Stephanie Taptuna grew up in Fort Smith, NWT and moved back north in 1996. She moved to Cambridge Bay in '97 to attend high school and has lived here since. She has a Diploma in Office Administration from the Nunavut Arctic College. Stephanie joined the NIRB in September 2013 as an Environmental Administrator; in 2016 she left the Technical Department and joined the Communications Department as the Outreach Coordinator. In December 2017 she was promoted to Manager, Communications. When Stephanie is not at work she enjoys following the char during their yearly migration through the surrounding lakes, rivers and ocean with her family. 867-983-4610, staptuna@nirb.ca.



Josie Tucktoo | Interpreter/Translator

Josie Tucktoo is originally from Taloyoak, Nunavut. She has worked with the NIRB as an Interpreter/Translator II since 2005. Josie is fluent in Inuktitut, speaks some Inuinnaqtun, and can also comprehend some French. She is an experienced simultaneous interpreter with a demonstrated history of working in the translation and localization industry. Skilled in Intercultural Communication, Linguistics, Translation, Editing, and Public Speaking, Josie's hobbies include knitting, photography, art and sewing, and fishing in the spring. 867-983-4614, jtucktoo@nirb.ca.



William Nicoll | Environmental Technologist

Originally from Waterloo, Ontario, William Nicoll joined the NIRB as Environmental Technologist in 2017. As part of the Communications team William is responsible for managing the NIRB's online presence, maintaining and operating its conferencing and interpreting audio equipment, ensuring its adherence to access to information protocols as well as providing a wide range of logistical support for its public events. William brings with him extensive experience working and communicating with the public, having acted in roles such as coxswain of a Canadian Coast Guard search and rescue team, instructor and manager for Nunavut Arctic College as well as volunteer Chairperson for the Cambridge Bay Childcare Society. He holds a BA from Memorial University of Newfoundland, and has training and experience in environmental response through his work with the Coast Guard. When not at work William can be found in town playing and recording music or out on the land exploring the tundra with his friends and family. 867-983-4623, wnicoll@nirb.ca.

Finance and Administration Department



Mark Ings | Director of Finance and Administration

Mark joined the NIRB in February 2011 as the Director, Finance and Administration. Originally from Morinville, Alberta, Mark brings extensive experience from the banking sector, having held senior roles in corporate finance for 12 years. Mark holds several designations including CFP, CSC, CMA, Business Finance and Business Administration. He has taken an active role in the community of Cambridge Bay, and loves what the North has to offer. He has 3 wonderful children back in Edmonton and is proud to call Cambridge Bay his home. 867-983-4602, mings@nirb.ca.



Priscilla Evalik | Senior Finance Officer

Priscilla (Ovik) Evalik is originally from Bathurst Inlet and Bay Chimo, she moved to Cambridge Bay when she was 10 to attend school. Ovik has worked for NIRB since 2007, she started as a Finance Clerk and moved up to Senior Finance Officer. She can speak basic Innuinaqtun. Ovik's duties as Senior Finance Officer are Data Entry, Payroll, Accounts Payable, Accounts Receivable and Auditing. Ovik has worked in finance since 1995 when she started with Government of Nunavut. 867-983-4604, pevalik@nirb.ca.



Mona Taylor | Human Resources Officer

Mona Taylor was born and raised in Cambridge Bay. She started with NIRB in September 2017 as Human Resources Officer. She can understand and speak a bit of Inuinnaqtun. Her hobbies include sewing and spending as much time with her family. She lives with her husband and daughter and has 2 boys, each with their own with families, providing Mona with 4 grandchildren and another one on the way. 867-983-4624 mtaylor@nirb.ca



Lena Atatahak | Secretary/Receptionist

Lena Atatahak was born in Aklavik, NT. She has been working with NIRB for 13 years as the Secretary/ Receptionist and can speak both Inuinnaqtun and English. Her main duties with the NIRB are greeting people, answering the phone and always having a smile and warm welcome ready for the public. She enjoys being professional on the job and loves meeting people from other Nunavut communities. In her personal time her hobbies include playing darts and attending feasts. 867-983-4600, latatahak@nirb.ca.

Technical Services Department



Tara Arko | Director, Technical Services

Tara has worked for the Board since 2009 in the Technical Services Department and currently coordinates the department's workload as director. She fell in love with the North living and working seasonally at Kasba Lake where she manned a weather station. After completing a Bachelor of Science in Agriculture from the University of Saskatchewan (major Plant Science, minor Soil science), Tara gained experience in project and personnel management working with non-profit organizations and the City of Edmonton at the Muttart Conservatory. In addition to her work with the NIRB, Tara enjoys travelling to remote communities and finding new ways to grow plants for food in an arctic climate. 867-983-4611, tarko@nirb.ca.



Sophia Granchinho | Manager, Impact Assessment

Sophia joined the Board in February 2007 as a Technical Advisor, later transitioning to the Senior Technical Advisor position in 2012 and to Manager, Impact Assessment in 2016. Sophia holds a MSc. in Analytical Chemistry from the University of British Columbia with research interests in arsenic transformation in the marine environment, and also an Environmental Professional certification specializing in Natural Resource Management, Policy and Legislation, and Water Quality with the Canadian Environmental Certification Approvals Board. Sophia speaks English, Afrikaans and a little French. In her position with the NIRB Sophia coordinates and leads the

assessment of proposed projects, including coordinating development and standardization of impact assessment methodologies, procedures and guidance materials. Having lived in a number of locations throughout the North including Yellowknife, Cambridge Bay and Baker Lake, Sophia now works for the Board remotely from Arviat and when not at work, enjoys spending time outdoors with her husband and dogs, pursuing photography and travelling.
867-857-4829, sgranchinho@nirb.ca.



Kelli Gillard | Manager, Project Monitoring

Originally from Yorkton, Saskatchewan, Kelli has a B.Sc. in Environmental Earth Sciences from the University of Saskatchewan and holds dual membership as a Professional Agrologist in Saskatchewan and Alberta. Prior to joining the NIRB in 2009 as a Technical Advisor, Kelli had 8 years environmental consulting experience conducting fieldwork of various disciplines and wrote reports for various projects in Alberta, Saskatchewan, Manitoba, as well as the Yukon, and the Northwest Territories. She has her Supervisory Designation and is currently working to complete a Certificate in Ecological Restoration through the University of Victoria. In 2016 she was promoted to the Manager, Project Monitoring and works with NIRB monitoring officers to develop a strong monitoring program for projects with Project Certificates in Nunavut. Outside of the office, Kelli advocates for education and volunteers with the Cambridge Bay Minor Hockey Association and other local organizations who need a hand. Kelli and her family love Nunavut and get out on the nuna as often as they can, while fishing, photography, and quadding are always favorite personal pursuits.
867-983-4619, kgillard@nirb.ca.



Solomon Amuno | Technical Advisor II

Solomon joined the NIRB in July 2014 with over 10 years' experience focused on environmental monitoring, environmental assessment and ecotoxicology. He holds a PhD in Environmental Science and in addition to his position with the NIRB, currently serves as an adjunct professor at the School of Environment and Sustainability, University of Saskatchewan. He is also a professional member of the Society of Environmental Toxicology and Chemistry (SETAC) and is presently undertaking basic training in Inuktitut. Outside of the office, Solomon enjoys exploring the arctic environment, spending time with his family and participating in local community events.
867-983-4603, samuno@nirb.ca.



Kofi Boa-Antwi | Technical Advisor II

Having worked with the NIRB previously from 2010-12, Kofi re-joined the Board in June 2016 as a Technical Advisor II, relocating from Vancouver, BC. He is a Registered Professional Biologist (R.PBio.) with over 10 years' experience focused on environmental management and Environmental Assessment practice and holds a Master of Science (MSc) in Environmental Science from Memorial University of Newfoundland. Kofi is a technical lead and monitoring officer for review and monitoring files with the Board. Prior to joining the NIRB, he held various environmental management positions in the mining industry and in consulting practices in multiple Canadian jurisdictions, and has also been involved in boreal ecology research programs with Parks Canada. Outside of work, he enjoys hikes on the land, a good book, and a game of basketball in the community.
867-983-4616, kboaantwi@nirb.ca



Keith Morrison | Technical Advisor II

Originally from Bathurst, New Brunswick, Keith has worked with the NIRB since April 2017 and currently resides in Cambridge Bay with his wife and a small herd of cats. Prior to arriving in Nunavut he worked as a field geology assistant with the Government of New Brunswick and, following graduation from the University of New Brunswick, as a mine geologist. In 1998, Keith moved to Cambridge Bay and joined Nunavut Tunngavik Incorporated, where he worked until 2015, initially as Administrative Geologist and finally as Senior Advisor – Minerals, Oil and Gas. Keith has also worked as a consultant for TMAC Resources and throughout his career has developed

extensive experience and knowledge of the mining industry, land and mineral tenure, land and resource issues, and the Nunavut Agreement. Keith currently serves as the chief of the Cambridge Bay Fire Department and, when he isn't running off to deal with an emergency, in his spare time he reads far too much, edits for other writers, creates 3D graphic art, and enjoys watching movies. Keith is bilingual in English and French. 867-983-4617 kmorrison@nirb.ca

Shanley Thompson | Technical Advisor II



Shanley Thompson joined the NIRB in April 2017 as a Technical Advisor II. She grew up in Thunder Bay, Ontario and also spent many years living in coastal British Columbia. Shanley has degrees in geography and forestry, with specializations in GIS / remote sensing, and terrestrial and landscape ecology. She has previously worked for environmental consulting firms in Ontario and British Columbia. Her work and academic research has led her to Nunavut to conduct field studies several times in the past, and she was eager to return. Shanley enjoys walking, hiking, and camping with her dog, and travelling the world when time and money allows! 867-983-4607 sthompson@nirb.ca

Jaida Ohokannoak | Manager, Technical Administration



Jaida grew up in Port Coquitlam, British Columbia and graduated from Simon Fraser University with a Bachelor of Science in Physical Geography with a minor in Environmental Toxicology as well as a Science Co-op Degree. She has lived and worked in all three territories and has significant experience working in environmental assessment, research and resource management, having held positions with the federal government, co-management boards, and with Parks Canada as a Park Warden. Jaida has lived in Cambridge Bay for 22 years and was one of the original staff with NIRB during its inception, serving as the Environmental Assessment Officer. She has since held several Technical Advisor contracts with the NIRB and in 2014 returned to the Board full time as the Manager of Technical Administration, more recently returning to a Technical Advisor role. Jaida has many outside interests and serves as Chair on the Independent Environmental Monitoring Agency which monitors the Ekati Diamond Mine. She is also a volunteer on many community boards and groups including serving as the former Chair for the OvaYuk Community Joint Park Management Committee and as the Cambridge Bay Zone Commander for the Civil Air Search and Rescue Association (CASARA). Jaida loves being out on the land, spending time with her twins, and going on adventure travel excursions, having travelled to all seven continents in the world with her husband. 867-983-4609, johokannoak@nirb.ca.

Jorgen Komak | GIS Specialist



Jorgen Komak was born and raised in Kangikhoayok (Daniel Moore Bay) west of Omingmaktok, where his grandfather and his immediate family lived year-round. Bathurst Inlet (Kingoak) was a trading post at that time and his family would travel there for store-bought food. Before moving to Cambridge Bay to work with the NIRB, Jorgen worked with the Kitikmeot Inuit Association in Kugluktuk as a Lands Manager. While employed with the KIA, Jorgen completed an Environmental Technology Program which included coursework in GIS (geographical information systems) which became the focus of much of his career since. Jorgen began working for NIRB as a GIS Specialist at its inception in 1996 and has remained employed with the Board ever since, having also served as a Technical Advisor and managing many of the IT functions of the Board. His first position was GIS Specialist. Few years later became a Technical Advisor to help ease the work load for very few technical advisors that NIRB had at the time. Jorgen is fluent in English and Inuinnaqtun (written and oral). 867-983-4613, jkomak@nirb.ca.

**Talia Maksagak | Junior Technical Advisor**

Talia Maksagak joined NIRB as a Junior Technical Advisor in December 2016. She graduated from Kiilnik High School in Cambridge Bay in 2011 and aspires to study Kinesiology in the future. Talia is very community-oriented and currently serves on the Board of Directors for the Cambridge Bay Housing Association (CBHA), as a Director at Large on the Board of the Recreation and Parks Association of Nunavut (RPAN), and also as a Member of the Cambridge Bay Community Joint Planning and Management Committee (CJPMC). 867-983-4627, tmaksagak@nirb.ca.

**Mia Otokiak | Junior Technical Advisor**

Mia was born and raised in Cambridge Bay, Nunavut and is a graduate from Kiilnik High School, class of 2014. She currently serves as a youth mentor for Ikaarvik, a program which brings together Arctic researchers and Inuit youth to bridge science and Traditional Knowledge for mutual benefit. She is also a Board Member of the Ikaluktutiak District Education Authority. When she's not at work, Mia enjoys going out fishing, hunting and spending time with her family. Mia joined the Board as a Junior Technical Advisor in October, 2016. 867-983-4622, motokiak@nirb.ca.

**Natasha Lear | Environmental Administrator**

Natasha was born and raised in Cambridge Bay, Nunavut and has worked with the NIRB for the past six years, first as an Environmental Administrator and more recently having been promoted to her current position of Manager, Technical Administration. Natasha is responsible for overseeing the daily maintenance of the online and hardcopy public registries associated with the NIRB's assessments, as well as managing the incoming and outgoing communications of the Technical Services department. Natasha has over fifteen years of administration experience working with various organizations within Cambridge Bay. When not at work her hobbies include sewing, cooking, fishing and camping, and playing darts in the local dart league. Natasha and her husband Keith are proud parents of four children and three grandchildren; Natasha comes from a huge family which consists of a grandmother, Polly Neglak who is 90 years young, a loving mother, Margo Neglak, eleven aunts and many, many cousins. Natasha can speak basic Inuinnaqtun and has learned from listening to conversations between her grandmother, mother and her mother's siblings. 867-983-4612, nlear@nirb.ca.

**Jenny Klengenberg | Environmental Administrator**

Jenny is originally from Kugluktuk, just recently moved to Cambridge Bay in December of 2016. Jenny has always been passionate about the land and animals and is extremely pleased to be employed with the Nunavut Impact Review Board as an Environmental Administrator. 867-983-4621, jklengenberg@nirb.ca

Outgoing Staff**Outgoing staff members in the 2017-2018 year included:**

Sandra Naqitarvik-Interpreter/Translator II, August 31, 2017

Jeannie Ehloak- Manager Communications, November 6, 2017

Davin St. Pierre- Technical Advisor II, January 19, 2018

We would like to sincerely thank each of our outgoing staff members for their hard work and dedication to the NIRB's mandate; we wish them the very best of luck in their future endeavors!





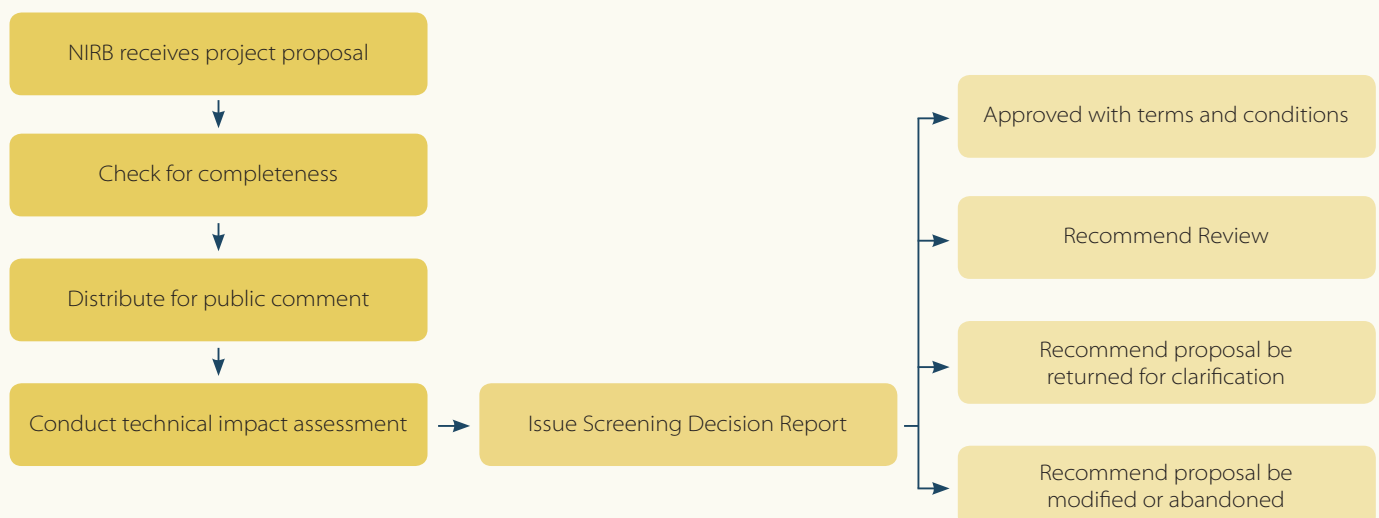
Screening

Screening Process

The NIRB conducts screenings of project proposals in accordance with Section 12.4.1 of the *Nunavut Agreement* and Part 3 of the NuPPAA to determine whether a proposed project has significant impact potential and therefore requires a full environmental review.

The screening process may take up to 45 days and at the conclusion the Board may make one of three determinations :

- a. *The proposal may be processed without a review; NIRB may recommend specific terms and conditions to be attached to any approval;*
- b. *The proposal requires review; NIRB shall identify particular issues or concerns which should be considered in such a review;*
- c. *The potential adverse impacts of the proposal are so unacceptable that it should be modified or abandoned.*



NIRB Assessments: 2017-2018

The NIRB screens project proposals to determine whether or not a review is required, gauging and defining the extent of regional impacts by reviewing the ecosystemic and socio-economic impacts of proposed projects. The Board determines whether project proposals should proceed, and if so, under what terms and conditions, providing these recommendations to Government decision-makers.

The NIRB also has a role in establishing monitoring programs and monitoring for project effects and compliance with terms and conditions of approval once proposals have been screened or reviewed and approved to proceed. The NIRB is unique for being mandated for Screening, Review and Monitoring functions, which are often carried out by separate boards in other jurisdictions, in addition to being the sole environmental assessment body for the entire territory of Nunavut, whose total area comprises more than 1/5 of Canada's land mass.

Screenings

From April 1, 2017 to March 31, 2018 the NIRB received a total of 82 project proposals pursuant to Part 4, Article 12 of the *Nunavut Agreement* and Part 3 of the *Nunavut Planning and Project Assessment Act*. Of these, 65 proposals were for new projects or significant modifications to existing projects which resulted in a new Screening Decision Report being issued by the NIRB, while 1 project proposal was withdrawn from screening and 3 screening assessments were terminated.

The following is a breakdown of all project proposals received by the NIRB in 2017-18:

32	Research
7	Exploration
8	Infrastructure
0	Mining
2	Access/Leases/ Camps
1	Defense
4	Quarries
1	Road/Trail
7	Other

As each piece of information related to the NIRB's screenings, reviews and monitoring programs is received by the NIRB, it is filed and uploaded to an online public registry and distributed to our project-specific email distribution lists. For more information on any of the projects featured below, please visit the NIRB's public registry system by accessing our website at www.nirb.ca.

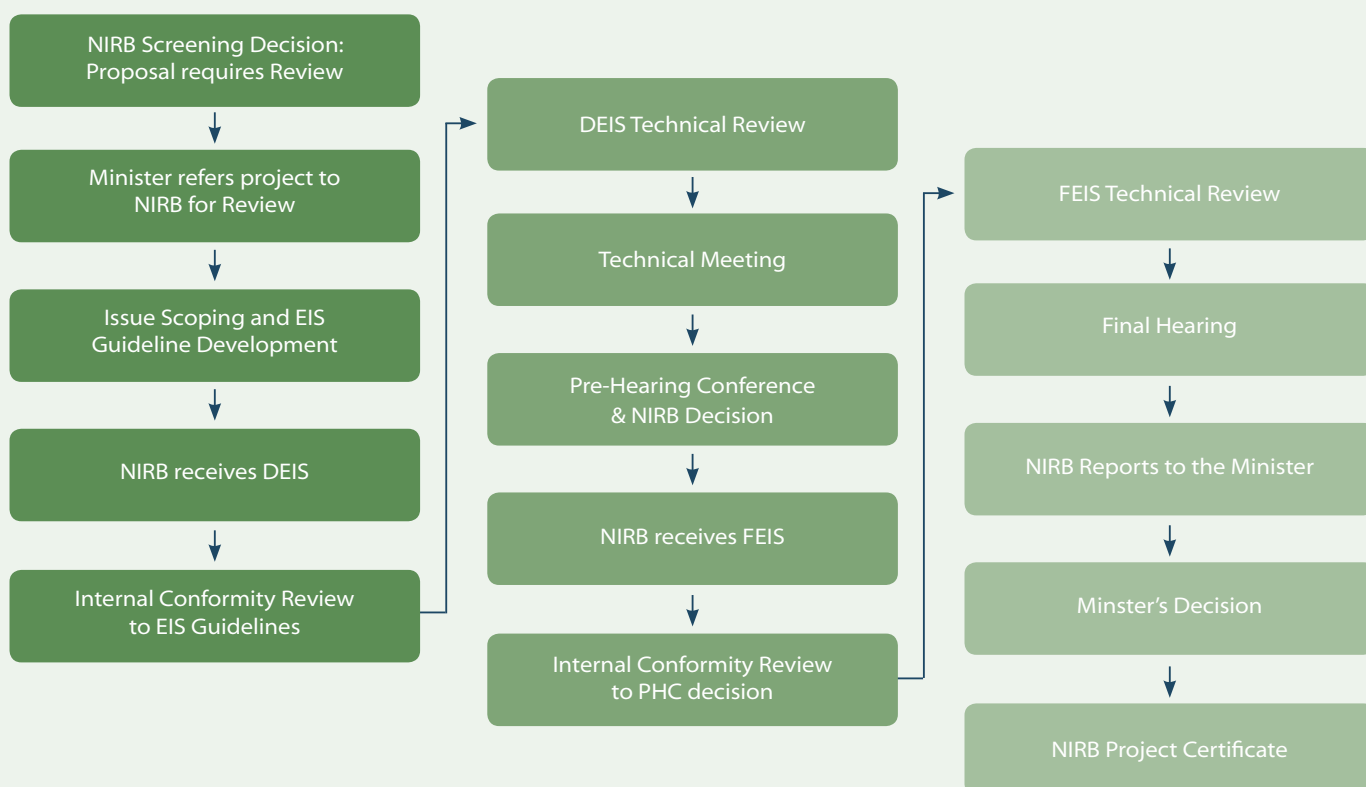
Review

Review Process

When the initial 45-day Screening of a project proposal demonstrates that a proposed project in the Nunavut Settlement Area will cause significant public concern, may have significant adverse effects on the environment or Nunavummiut, or involves the technological innovations for which the effects are unknown, the responsible Minister(s) may send the proposal to the NIRB for a full Review. NIRB Reviews may take several years to complete and include

requirements for development of an Environmental Impact Statement (EIS), multiple public commenting opportunities and meetings in potentially-affected communities, technical meetings and a public hearing.

The NIRB currently has ongoing Review level assessment files for eight major development projects in the Nunavut Settlement Area. At this time only a few are active. Each file has its own assigned NIRB staff person functioning as a Review lead.



Reviews

The Bathurst Inlet Port and Road Project Proposal (NIRB File No. 03UN114)

The BIPR Company – Glencore Canada Corporation & Sabina Gold And Silver Corporation

The Bathurst Inlet Port and Road (BIPR) project consists of a proposed port and facilities on Bathurst Inlet, a 211 km all-weather road to Contwoyto Lake (which would connect to the existing Tibbit to Contwoyto winter road), and a 20 person camp at Contwoyto Lake.

The BIPR project was referred to the NIRB for Review by the Minister of Indian and Northern Affairs on May 30, 2003. On December 6, 2004 the NIRB issued EIS Guidelines to the Proponent and, on December 21, 2007 the Proponent submitted a Draft EIS to the NIRB; however, on August 1, 2008 then-Proponent BIPR Joint Venture Ltd., requested that technical review be suspended until 2009 and the NIRB granted the suspension. In July, 2011 the Proponent advised the Board that it did not intend to re-engage the review process.

In December, 2011 Glencore Canada Corporation (Glencore, then Xstrata Canada Corporation) and Sabina Gold and Silver purchased the BIPR project and in March 2012 expressed interest in re-engaging the NIRB's Review process. Following receipt of direction from the NIRB on how to re-engage the Board's Review process, on February 28, 2013 the Proponent submitted an updated project description to the NIRB for consideration. On May 8, 2013 the NIRB issued an addendum for the EIS Guidelines for the BIPR project. On December 20, 2013 the NIRB was informed that the Proponent required additional time to complete studies and would provide a project update by December 23, 2014. Glencore indicated that did not expect to submit the DEIS in 2017 and would provide a further update in December 2017.; on this basis, the NIRB's review of this project proposal remains indefinitely suspended.

The Hackett River Project Proposal (NIRB File No. 08MN006)

Glencore Canada Corporation

The Hackett River Project is a proposed zinc, silver, copper, lead and gold mine located in the West Kitikmeot Region of Nunavut, approximately 75 km south of the southern portion of Bathurst Inlet. The proposed project includes the development of two pits and one underground mine. The mine and mineral

processing plant would operate for 14 years and employ 225 to 300 people, with operations utilizing the proposed facilities associated with the Bathurst Inlet Port and Road project proposal. The project would also include a camp, mineral processing plant, storage areas, maintenance and mechanical repair warehouses, fuel tanks, tailings impoundment, waste rock piles, airstrip and local site roads.

The Hackett River Project was referred to the NIRB for Review by the Minister of Indian and Northern Affairs Canada on September 9, 2008. Following extensive community scoping meetings and a guidelines development workshop, the NIRB issued its Guidelines for the Preparation of an Environmental Impact Statement (EIS Guidelines) to Sabina Gold & Silver Corporation on April 7, 2009. On March 16, 2012 Xstrata Zinc Canada Corporation confirmed its acquisition of the Hackett River Project, and effective July 1, 2013 changed its name to Glencore Canada Corporation. Glencore indicated that it did not expect to submit the DEIS in 2017; on this basis, the NIRB's review of this project proposal remains indefinitely suspended.

The Garry Lake Project Proposal (NIRB File No. 08EN037)

Uravan Minerals Incorporated

The Garry Lake project is a proposed uranium exploration program located in the Kivalliq region, approximately 235 km northwest of Baker Lake, as proposed by Uravan Minerals Inc. intends to conduct exploration activities for uranium on their property including constructing permanent and temporary camps, diamond drilling, prospecting, mapping, as well as ground geochemical sampling. The Garry Lake exploration camp would be a permanent camp used during the summer-fall field seasons and late winter (mid-March to mid-June), then temporarily shut down. Uravan also proposes to use a mobile camp to accommodate winter drilling. The mobile camp would be brought to drilling areas using a wide track Sno-Cat type vehicle.

The Garry Lake Project was referred to the NIRB for Review by the Minister of Indian and Northern Affairs on September 25, 2008. Following a community scoping session and guidelines workshop in Baker Lake in 2008, the NIRB issued guidelines for the preparation of an Environmental Impact Statement (EIS Guidelines) to the project proponent in February 20, 2009. In response to a number of requests for an

update from the NIRB to Uravan Minerals Inc. regarding the status of its required EIS submission, the Proponent has indicated its position that “the cost and time to complete an EIS on the Garry Lake Project robust enough to provide meaningful conclusions under the Guidelines is cost prohibitive”. The Proponent also requested the NIRB “reconsider the need for a Part 5 review and EIS”. On this basis, the NIRB’s review of this project proposal remains indefinitely suspended.

The Phase 2 – Hope Bay Belt Project Proposal

(NIRB File No. 12MN001)

TMAC Resources Incorporated

The Phase 2 Hope Bay Belt Project is a proposed gold mining and milling operation located approximately 125 kilometres southwest of Cambridge Bay that would constitute a new mining development on the Hope Bay greenstone belt directly associated with the approved Doris North Project. The Proponent has proposed a milling rate of up to 2 million tonnes of ore per year, with anticipated total waste rock of 350 million tonnes per year and tailings production of 25 million tonnes per year. The Phase 2 Project would facilitate gold mining at the Madrid/Patch and Boston mineral deposits in the Hope Bay greenstone belt using both open pit and underground mining methods.

The Phase 2 Hope Bay Belt Project was referred to the NIRB for Review by the Minister of Aboriginal Affairs and Northern Development in May 30, 2012. In December 2012 the NIRB issued Guidelines for the preparation of an Environmental Impact Statement (EIS Guidelines) for the proposed project. Following receipt of the Proponent’s Draft Environmental Impact Statement for the Project, the NIRB commenced the Technical Review Period in January, 2017. As part of the Review of the Project in 2017-18, the NIRB hosted a Technical Meeting and Pre-hearing Conference in Cambridge Bay in June 2017. On December 21, 2017 the NIRB received TMAC’s Final Environmental Impact Statement for the Project, and on January 17, 2018 the Board initiated a 60-day technical review period. On March 19, 2018 the NIRB received final written submissions from parties. The Proponent will be providing its response to parties’ final written submissions in April 2018, prior to the Final Hearing scheduled for May 2018 in Cambridge Bay.

The Back River Project Proposal

(NIRB File No. 12MN036)

Sabina Gold & Silver Corporation

The Back River gold mine project is proposed by Sabina Gold & Silver Corporation and is located in the West Kitikmeot Region approximately 150 kilometres south of the community of Bathurst Inlet. The development and operation of this proposed gold mining and milling project would include processing up to 7,000 tonnes of ore per day for an approximate 10-15 year operation period (for an approximate total of 20-28 million tonnes) and annual production of 300,000- 400,000 ounces of gold. The proposed development would take approximately two (2) years to construct followed by a ten to fifteen (10-15) year mine operation phase and a five (5) year closure period.

The Back River Gold Mine Project was referred to the NIRB for Review by the Minister of Aboriginal Affairs and Northern Development in December 2012. Following an extensive Review process, in its June 15, 2016 Final Hearing Report the Board determined that the project should not be allowed to proceed at this time, and submitted its recommendation for consideration by the Responsible Ministers. In January 2017, the Responsible Ministers referred the report back to the Board for further review or public hearings, citing areas of the report where clarification with respect to several ecosystemic issues was required. Following receipt of an updated Final Environmental Impact Statement submission from the Proponent on February 16, 2017, the NIRB initiated further technical review of the documentation and scheduled a technical meeting for May 4, 2017. A supplemental Public Hearing was scheduled for the Review in Cambridge Bay on May 31-June 3, 2017 after which the Board released an updated report to the Ministers for consideration on July 18, 2017, recommending that the project be allowed to proceed subject to project-specific terms and conditions. On December 5, 2017 the Responsible Ministers formally accepted the NIRB’s Report, leading the Board to issue a Project Certificate for the Back River Project on December 19, 2017; the NIRB looks forward to continuing to develop its monitoring program for the Back River Project moving forward.



Izok Corridor Project

(NIRB File No. 12MN043)

MMG Resources Incorporated

The proposed “Izok Corridor” project as proposed by MMG Resources Inc. (MMG) is located in the Kitikmeot region, with the proposed Izok Mine site situated approximately 260 kilometres (km) southeast of Kugluktuk; the proposed High Lake Mine site situated approximately 300 km northeast of the Izok site and 187 km southeast of Kugluktuk; and the proposed Grays Bay Port site situated approximately 328 km north of the Izok site and 179 km east of Kugluktuk. The Izok Mine site as included within the Izok Corridor Project proposal would be within approximately 3 km of the Nunavut–Northwest Territories border.

The Izok Corridor Project was referred to the NIRB for Review in April of 2013 by the Minister of Aboriginal Affairs and Northern Development. However, in May 2013 the Proponent (MMG) submitted correspondence to the NIRB requesting a suspension of the Review process to allow for submission of an updated Project description for the Izok project in December 2013. In December 2013, 2014, and 2015, MMG informed the NIRB that it was still considering options to increase the economic viability of the project. On this basis, the NIRB’s review of this project proposal remains indefinitely suspended.

The Iqaluit Hydroelectric Project Proposal

(NIRB File No. 13UN006)

Qulliq Energy Corporation

The Iqaluit Hydroelectric project as proposed by Qulliq Energy Corporation (QEC) is located on Baffin Island in the Qikiqtani region of Nunavut, between 30 and 60 kilometres (km) southwest of the city of Iqaluit. The proposal involves the development of storage hydroelectric facilities with the maximum capacity of 14.6 Megawatts (MW) at Jaynes Inlet and 7.5 MW at the Armshow South site to supply electricity to the City of Iqaluit. The project would also involve the development of barge landing sites, access roads for the construction and operation of these facilities, transmission lines linking the hydroelectric facilities with the City of Iqaluit as well as two potential airstrips. QEC has proposed a two phased development, beginning with the construction of the Jaynes Inlet hydroelectric facility, followed by the development the Armshow South site.

The Iqaluit Hydroelectric project was referred to the NIRB for Review by the Minister of Aboriginal Affairs and Northern Development in April 2013. In November 2013, the NIRB issued Guidelines for the Proponent’s preparation of an Environmental Impact Statement (EIS Guidelines). The Proponent has since indicated that it would not be in a position to submit an EIS to the NIRB for consideration in the coming year. On this basis, the NIRB’s review of this project proposal remains indefinitely suspended.



The Whale Tail Pit Project Proposal

(NIRB File No. 16MN056)

Agnico Eagle Mines Limited

The Whale Tail Pit project as proposed by Agnico Eagle Mines Limited (Agnico Eagle) is an open-pit gold mine located on the Amaruq property within the Kivalliq region, approximately 150 kilometres (km) north of the hamlet of Baker Lake and approximately 50 km northwest of the existing Meadowbank Gold Mine Project, also operated by Agnico Eagle. Ore from the proposed mine site would be hauled by truck to Meadowbank mine site for milling. Construction is proposed to begin in mid-2018, with operations expected to commence in late 2019 and continue for 3 to 4 years, followed by closure of the site from 2023 and 2029. Development of the pit is intended to allow for access to an estimated 8.3 million tonnes of ore.

In September 2016 the then-Minister of Indigenous and Northern Affairs referred the project proposal to the NIRB to conduct a Review under Part 5, Article 12 of the Nunavut Agreement and the NuPPAA subparagraph 94(1)(a)(iv). The NIRB began the Review process by visiting each of the communities of the Kivalliq Region

and soliciting comments regarding the draft scope of the project and the assessment. Working closely with the Nunavut Water Board (NWB) through a coordinated review process, in November 2016, the Boards jointly accepted the project proposal submitted by Agnico Eagle as an Environmental Impact Statement (EIS), and initiated a public technical review. In April/May 2017 the NIRB and NWB held a joint Technical Meeting and Pre-Hearing Conference (PHC) in Baker Lake, and in June 2017, the Boards released a joint PHC Report with direction to be addressed by the Proponent. In September 2017, the NIRB held the Final Hearing and Community Roundtable for this Review in Baker Lake, following receipt of parties' final written submissions. In November 2017, the NIRB issued its Final Hearing Report which recommended the Whale Tail Pit Project should be allowed to proceed to the regulatory stage with appropriate mitigation, management and monitoring measures in place. In February 2018, the then-Minister of Indigenous and Northern Affairs accepted the Board's Final Hearing Report and on March 15, 2018 the NIRB issued Project Certificate No. 008 for Agnico Eagle's Whale Tail Pit Project. The NIRB has since commenced monitoring the Project as it moves into the construction phase.

The Strategic Environmental Assessment In Baffin Bay/Davis Strait

(NIRB File No. 17SN034)

On February 9, 2017 Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC; then-Indigenous and Northern Affairs Canada) referred the Strategic Environmental Assessment in Baffin Bay and Davis Strait (the SEA) to the Nunavut Impact Review Board (NIRB or Board) pursuant to section 12.2.24 of the Nunavut Agreement. The Board is responsible for coordinating the SEA and preparing a final report with recommendations to the Minister of Intergovernmental Affairs, Northern Affairs and Internal Trade by May 2019 for consideration regarding future development of oil and gas related activities in the region. The objective of the SEA is to understand possible types of offshore oil and gas related activities that could one day be proposed in the Canadian waters of Baffin Bay and Davis Strait outside of the Nunavut Settlement Area and their associated risks, benefits, and management strategies. The SEA will incorporate available scientific information, Inuit Qaujimajatuqangit and Inuit Qaujimaningit, and public feedback. The SEA consists of three (3) phases: issues scoping, analysis of possible development scenarios, and development of a final SEA report and associated recommendations.

A working group comprised of Nunavut Tunngavik Inc. (NTI), the Qikiqtani Inuit Association (QIA), the Government of Nunavut (GN) and CIRNAC has assisted the NIRB throughout the course of the SEA. The role of the working group has been to provide guidance on how best to address expectations, ensure meaningful engagement with the public, identify and consider relevant scientific information and Inuit Qaujimajatuqangit, and ensure the SEA yields useful information for future decision-making. While the SEA is ongoing, the QIA is undertaking independent public engagement and solicitation of Inuit Qaujimajatuqangit to inform the NIRB's assessment.

Between April 20, 2017 and May 15, 2017, NIRB staff held initial public engagement sessions as part of the SEA throughout the Qikiqtani Region, with participation and support by representatives of the SEA working group. The objective of these sessions was to introduce

community members to the SEA. On September 11, 2017 the NIRB released a Draft Scope List for a period of public review and comment. Between October and November, 2017, the NIRB conducted public scoping sessions throughout the Qikiqtani Region and, on December 20, 2018 the NIRB released a Revised Draft Scope List for the assessment. Following a period of public review and comment, the NIRB released the Final Scope list for the SEA on March 9, 2018.

On June 5, 2018 the Board distributed two (2) independent reports prepared for the NIRB by Nunami Stantec Ltd. (Nunami Stantec) to communities, organizations, the public, and government for comment:

1. Oil and Gas Life Cycle Activities and Hypothetical Scenarios; and
2. Environmental Setting and Review of Potential Effects of Oil and Gas Activities.

Comments received by the NIRB regarding these reports were used to inform the development of a Preliminary Findings Report developed by the NIRB and the QIA. The Preliminary Findings Report summarized and presented key information from the reports, in combination with community and public feedback and Inuit Qaujimajatuqangit collected by the QIA. The Preliminary Findings Report was released on September 26, 2018 for information.

From September 27 to November 9, 2018 the NIRB staff – joined by representatives from the QIA, NTI, the GN, and CIRNAC – facilitated public engagement sessions in the 10 communities in the Qikiqtani region to share information collected to date for this assessment and to provide responses and follow up to questions and comments that had been received during the Public Scoping Sessions in Fall 2017.

The NIRB has scheduled a Final Public Meeting for the SEA in Iqaluit from March 18-22, 2019. The Board will be inviting up to three (3) community representatives from each of the 10 potentially interested communities to attend the Meeting and to participate in the associated Community Roundtable. Written and oral information provided during this Meeting, as well as during the SEA process, will be used to inform the Board's recommendation to the Minister in May, 2019.



Monitoring

Monitoring Process

One of the primary functions of the NIRB as stated in Section 12.2.2(e) of the *Nunavut Agreement* is to monitor projects in accordance with the provisions of Part 7 of Article 12.

The purpose of a monitoring program set up pursuant to Section 12.7.1 shall be:

- a. *To measure the relevant effects of projects on the ecosystemic and socio-economic environments of the Nunavut Settlement Area;*
- b. *To determine whether and to what extent the land or resource use in question is carried out within the predetermined terms and conditions;*
- c. *To provide the information base necessary for agencies to enforce terms and conditions of land or resource use approvals; and*
- d. *To assess the accuracy of the predictions contained in the project impact statements.*

Monitoring Programs

The Jericho Diamond Mine

(NIRB File No. 00MN059)

Shear Diamonds (Nunavut) Corporation

In July 2004, the NIRB issued Project Certificate No. 002 for the Jericho Diamond Mine project to Tahera Diamond Corporation (Tahera). The Jericho project is situated in the West Kitikmeot region about 430 km southwest of Cambridge Bay and 240 km southeast of Kugluktuk. Tahera commenced construction of the mine in March 2005, and maintained full mining operations between July 2006 and January 2008, after which Tahera filed for creditor protection citing insufficient funds to operate the Jericho Diamond Mine and the site was subsequently placed under Care and Maintenance. In August 2010, the purchase by Shear Minerals Ltd. (renamed to Shear Diamonds Ltd.) of Tahera's assets, including the Jericho Diamond Mine, was approved.

Following a period of additional exploration and re-processing of on-site ore stockpiles by the Proponent, in October 2012 the Proponent shut down operations at the Jericho Mine and provided notice that required environmental monitoring would be suspended. Following extensive efforts to engage with the Proponent and achieve the required compliance with various project authorizations, in January 2014 the Minister of Aboriginal Affairs and Northern Development declared the Jericho Diamond Mine abandoned, allowing its enforcement and contaminated sites division to formally assume control of the site and draw upon security bonding to facilitate continued site care and maintenance, and potentially future remediation as may be required. In October 2014 the Nunavut Court of Justice transferred the Jericho mining leases and personal property located on Crown lands to the Crown. Since 2013, INAC (since renamed Crown- Indigenous Relations and Northern Affairs Canada) has formally taken control of the site. In 2016 INAC proposed some site remediation activities which were screened by the NIRB and approved to proceed. In 2017 INAC conducted stabilization and remediation activities based on specific risks at site and on available funding. Areas of concern identified in the past particularly with regard to fuel and / or chemical contamination have been remediated. Hazardous materials have been transported off site. The Processed Kimberlite Containment Area (PKCA) has been capped with course tailings to prevent erosion and the West Dam and Divider Dyke A has been breached to allow

free flow of water. The C1 Diversion around the pit has been re-routed into the open pit and an outflow was created for the pit lake that will flow into Carat Lake restoring the original natural flow of surface water. The contractor will return to site in the summer of 2018 to finish a few tasks that were unable to be completed before the snow fell including fixing a "hump of fold" in the hydrocarbon contaminated soil storage cell liner. The NIRB will continue to monitor the site.

The Doris North Gold Mine

(NIRB File No. 05MN047)

TMAC Resources Incorporated

In September 2006, the NIRB issued a Project Certificate (PC No. 003) to Miramar Hope Bay Ltd for the Doris North Gold Mine project. The Doris North Project is located 110 km south of Cambridge Bay, in the West Kitikmeot region of Nunavut on the Canadian mainland and the site is accessed by sealift and by air. The major components proposed for the Doris North project included a campsite, underground mine and associated facilities at the mine site, as well as a laydown area at Roberts Bay linking to the Doris North mine site by a 5 km all-weather road. While much of the infrastructure associated with the approved project has been constructed, a mill has not yet been brought to site and mining has yet to occur. The Phase 2 Hope Bay Belt project proposal, NIRB File No 12MN001 is directly associated with the approved Doris North project and would constitute the second phase of development should it be approved. When construction of the site was almost complete, due to changes in the commodity market, the site was placed into care and maintenance then eventually sold by Newmont. TMAC Resources Inc. purchased the site and moved the site and restarted site construction. In June 2015 TMAC submitted its complete amendment application to the NIRB to extend the mine's life and amend its waste storage and disposal methods as well as various other activities at site, which was approved by the Board and the amended Project Certificate was issued in September 2016. As of January 2017 the site moved from construction to operations phase and the NIRB continues to conduct yearly site visits.

On November 23, 2017, TMAC applied for modifications to the Project to undertake a four (4) month daylighting and/or trenching program to access and remove gold rich ore located in the crown pillar of the Doris Connector zone adjacent to Doris Lake (Crown Pillar Recovery proposal). Following a review of a self-assessment by TMAC in support of the Crown

Pillar Recovery proposal, the NIRB, on December 12, 2017, determined that it had not identified any specific concerns with the proposed modifications or TMAC's conclusions regarding the potential effects of the modifications as proposed, that the proposed modifications do not require further assessment by the NIRB, and that the proposed modifications proceed to the next stage of the regulatory process.

The Meadowbank Gold Mine

(NIRB File No. 03MN107)

Agnico Eagle Mines Limited

In December 2006 the NIRB issued Project Certificate No. 004 to Cumberland Resources for the Meadowbank Gold Mine project. In early 2007, Agnico Eagle Mines Ltd (Agnico Eagle) acquired Cumberland Resources Ltd.'s assets, including the Meadowbank Gold Mine project and began construction of the mine facilities. The Meadowbank mine officially moved into the operations phase in 2010, with the first gold bar being poured on February 27, 2010. In August 2016, an amended Project Certificate was issued by the NIRB to include the Vault Pit Expansion Proposal which allowed for the expansion of the approved Vault Pit operations into Phaser Lake. The Meadowbank gold mine produced 352,256 ounces of gold and 276,853 ounces in silver in 2017.

The NIRB's Monitoring Officer conducted a site visit of the Meadowbank Gold Mine in August 2017 to determine whether, and to what extent, the land or resource use in question is being carried out within the predetermined terms and conditions of the NIRB's Meadowbank Gold Project Certificate. Prior to the site visit, the NIRB staff held a community information session in Baker Lake to update, discuss with, and receive feedback from community members on the NIRB's monitoring program for the Meadowbank Gold Mine project.

In February 2018, Agnico Eagle submitted a proposal to change the method of tailings disposal for its operations at the approved Meadowbank Gold Mine. The NIRB will assess the proposed amendment to the Meadowbank Gold Mine to determine if any changes to the existing Terms and Conditions of Project Certificate No. 004 would be required. For the 2018 – 2019 fiscal year, the NIRB will continue to monitor the Meadowbank Project as it approaches the end of its mining operations by conducting a site visit and reviewing the 2018 annual report that is expected by Agnico Eagle.

The Mary River Project

(NIRB File No. 08MN053)

Baffinland Iron Mines Corporation

On December 28, 2012 the NIRB issued Project Certificate No. 005 to Baffinland Iron Mines Corporation (Baffinland) for the Mary River Project. Located on northern Baffin Island approximately 150 km south of Pond Inlet, the project involves the construction, operation, closure, and reclamation of an 18 million tonne-per-annum (Mt/a) open pit iron mine. High-grade iron ore would be mined and processed at the Mary River mine site and transported to an all-season deep seaport at Steensby Inlet via a 143 km railway system. From the port site, the ore products would be shipped to overseas markets by ore carriers through Foxe Basin and Hudson Strait. Year-round shipping would be undertaken with a dedicated fleet of cape-sized ore carriers with the capacity to break ice, while additional non-icebreaking ore carriers and conventional ships would be used during the open water season.

Shortly after issuance of the Project Certificate for the Mary River Project, at the request of Baffinland an assessment for the "Early Revenue Phase" amendment to the project was undertaken. The Early Revenue Phase as proposed by Baffinland would allow for transport of iron ore north on the Milne Inlet Tote Road to be stockpiled at Milne Inlet, with shipping of up to 4.2 MT/a during the open water season. Following NIRB's review, on April 28, 2014 the Minister of Aboriginal Affairs and Northern Development accepted the Board's recommendation that the Early Revenue Phase Proposal be approved to proceed, subject to the amended terms and conditions of the Mary River Project Certificate.

After submitting an application on October 29, 2014 for another amendment called the "Phase 2 Development" proposal, the NIRB began its assessment of the amendment and issued guidelines to direct Baffinland's submission of an Environmental Impact Statement. Baffinland provided notice on February 2016 that its preferred alternatives had changed for the amendment, and as a result the NIRB requested an updated scope for the amendment. Following Baffinland's submission of an updated scope, in December, 2016, the NIRB determined that the scope was significantly different than that referred for assessment and the NIRB suspended the assessment by referring Baffinland back to the Nunavut Planning Commission (NPC) for a conformity determination under the North Baffin Regional Land Use Plan for the amended project proposal. On



February 3, 2017, the Phase 2 proposal was resubmitted to the NPC by Baffinland. In March, 2017, Baffinland requested that NPC pause its conformity determination as Baffinland submitted a request to amend the North Baffin Regional Land Use Plan (NBRLUP). In December, 2017, the NPC held public meetings regarding the proposed amendment, and in March, 2018, recommended to the Governments of Canada and Nunavut, and Nunavut Tunngavik Incorporated, that the NBRLUP be amended.

During the 2017-18 period Baffinland exceeded (by 7.5 %) the 4.2 Mt/a production limit specified by Term and Condition 179(b) of the Mary River Project Certificate No. 005. The NIRB encouraged Baffinland to submit an application to amend Term and Condition 179(b) of the Mary River Project Certificate should it identify any challenges with complying in future. Baffinland subsequently submitted a production increase proposal to the NIRB and requested amendments to Term and Condition #179 (a) and (b) of the Project Certificate. The NIRB determined that the process for conducting the reconsideration of the Terms and Conditions of Project Certificate No. 005 would include soliciting and receiving written comments from interested members of the public, and also hosting a Community Information Session in Pond Inlet. As part of the NIRB's ongoing monitoring program for the Mary River Project, NIRB staff conducted two (2) site visits to the Mary River mine site in the winter (April) and summer (August) and provided monitoring updates to the communities of Pond Inlet and Igloolik.

The Meliadine Gold Project Proposal

(NIRB File No. 11MN034)

Agnico Eagle Mines Limited

The Meliadine Gold project as proposed by Agnico

Eagle Mines Limited (Agnico Eagle) involves development of a gold mine in the Kivalliq Region, approximately 25 km north of Rankin Inlet. There are five (5) separate deposits that the Proponent plans to develop in a phased approach. Phase 1 is focused on the Tiriganiaq deposit, which it plans to operate for eight (8) years. The project would use standard open pit and underground mining methods. The project uses existing and new infrastructure at Itivia Harbour in the Hamlet of Rankin Inlet, and a controlled access all-weather road leading from Itivia to the mine site. A bypass road is scheduled for completion in summer 2018 to allow mine-related traffic from Itivia to bypass the community before joining up with the all-weather access road. The all-weather access road will be opened to all public traffic for Phase 2 of the project in 2024.

The NIRB issued Project Certificate No. 006 to Agnico Eagle for the Meliadine Gold Mine on February 26, 2015. Since then the Proponent acquired all the other necessary permits and licenses to construct and operate the mine. The Project is currently in the construction phase, with plans to begin operations in late 2019.

In January 2018, Agnico Eagle applied to modify the way it would manage saline groundwater flowing into the underground mine. Agnico Eagle's "Saline Effluent Discharge to Marine Environment, Rankin Inlet, Meliadine Gold Mine" project proposal would involve discharge of excess saline groundwater into the marine environment at Itivia Harbour, Melvin Bay. On April 6, 2018 the NIRB provided formal notice to the Proponent and the Minister that it would be assessing the proposal through a reconsideration of Project Certificate No. 006 under Article 12, Section 12.8.2 of the *Nunavut Agreement*, and s. 112 of the *Nunavut Planning and Project Assessment Act (NuPPAA)*.



Achieving Our Mission

Achieving Our Mission: 2017-2018

Within its 2013-17 Strategic Plan the NIRB has identified five primary goals to guide the organization moving forward:

1. The NIRB will comply with the requirements and spirit of the Nunavut Land Claims Agreement.
2. The NIRB will continue to conduct high quality impact assessments.
3. The NIRB will work to achieve adequate funding to ensure long- term organizational stability.
4. The NIRB will reflect the principles of Inuit Qaujimajatuqangit/ Qaujimajangit through its work.
5. The NIRB will strive to maintain public confidence and participation in Nunavut's regulatory system and the NIRB's processes.

This is the second iteration of the NIRB's 5-Year Strategic Plan and was developed in 2012-13 over a period of 12 months with active participation of the entire NIRB Board and staff. During the 2017-18 year the NIRB Board and staff developed a new 5-Year Strategic Plan for the 2018-22 period, with new goals and initiatives to be undertaken and reported on through future annual reports.

The NIRB's 2013-17 Strategic Plan is available for viewing from our website at www.nirb.ca.

GOAL 1: The NIRB will comply with the requirements and spirit of the Nunavut Land Claims Agreement.

Integrated Resource Management

The *Nunavut Agreement* established an integrated resource management system for the whole of the Nunavut Settlement Area, over 2 million square kilometres of land and marine waters rich in both natural resources (such as minerals) and renewable resources (such as wildlife). The NIRB works hard to ensure it maintains effective working relationships with groups throughout Nunavut's regulatory system, and in particular with the other Nunavut institutions of public government to improve certainty and efficiency in the regulatory process.

The *Nunavut Agreement* allows for the Nunavut Impact Review Board (NIRB), Nunavut Water Board (NWB), Nunavut Planning Commission (NPC), and Nunavut Wildlife Management Board (NWMB) to, together as the Nunavut Marine Council (NMC), severally or individually, advise and make recommendations to other government agencies regarding the marine areas of the Nunavut Settlement Area. Government must consider such advice and recommendations when making decisions that may affect those marine areas.

During 2017-18 the member organizations of the NMC participated together in a workshop to develop a 5-Year Strategic Plan for the NMC. On February 23, 2018 during a Joint IPG session in Iqaluit, the final draft of the Nunavut Marine Council Strategic Plan was presented for consideration. Following a discussion amongst the IPGs, the NMC Strategic Plan was approved by the member organizations, with final edits to be addressed before the public release of the document. This Strategic Plan will enable the NMC to focus on several priority issues over the 2018-22 period utilizing the limited resources available to demonstrate the value of its contributions to marine policy development and other related issues and initiatives.

GOAL 2: The NIRB will continue to conduct high quality impact assessments.

Improving Access for the Public

The NIRB launched a new website in 2017 containing new and updates content provided in the four official languages in Nunavut. The NIRB worked with an external contractor, Strata360 based out of Montreal, QC to design

and create the new website over several years, ensuring that all required content from satellite mapping to employee profiles can be easily accessed by the public. An access to information request tool has also been integrated into the website to further enable the public to request any specific information that might not already exist on the online public registries or website. The NIRB looks forward to continued refinements to its website in future based on user feedback.

Increasing Monitoring Responsibilities

During 2017-18 year, the NIRB continued to employ full time monitoring officers to oversee the Board's monitoring programs for the Jericho Diamond Mine, the Doris North Gold Mine, the Meadowbank Gold Mine, the Mary River Iron Mine, Meliadine Gold Mine and the Whale Tail Pit Mine projects. Unlike most Northern environmental assessment boards, the NIRB has a mandate for Screening, Review, and Monitoring; as additional major developments are approved to proceed and begin operating within the Nunavut Settlement Area, the effort associated with fulfilling the NIRB's Monitoring mandate will continue to increase significantly. The NIRB hosted a monitoring workshop with industry during the 2017 Nunavut Mining Symposium in Iqaluit, Nunavut. This event provided opportunity for those proponents with monitoring programs to discuss their progress with the NIRB staff, including areas where further efforts are needed to realize potential improvements. The session was well-attended and yielded positive feedback from all attendees.

Board Member and Staff Training

The NIRB Board members and staff undertook a number of internal training events related to implementation of the *Nunavut Planning and Project Assessment Act*, as well as training and updates in the areas of board governance practices, Inuit Qaujimajatuqangit, phased development approaches, the draft Nunavut Land Use Plan, and scenarios for possible oil and gas development in Baffin Bay/Davis Strait.

The NIRB staff maintained numerous professional designations and memberships related to environmental assessment, which help to ensure they remain current and up to date on developments in their respective areas of expertise. During 2017-18 the NIRB staff was also provided with training for the NIRB's online public registry and internal enterprise management system, while individual staff members participated in courses in administrative skills, effective hearings, principles of administrative justice and more.



GOAL 3: The NIRB will work to achieve adequate funding to ensure long-term organizational stability.

Through the 2017-18 year the NIRB prepared a submission to Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) which provided cost expectations for potential future implementation of new transboundary provisions for the *Nunavut Agreement*, resulting from the planned settlement of land claims with neighbouring groups. The Board also successfully completed another annual audit with no significant issues identified by the independent auditors. Finally, the Board also liaised with CIRNAC representatives regarding its budget and work plans for CORE and HEARINGS operations on multiple occasions, ensuring that adequate funding would be in place to facilitate the NIRB's required workload.

GOAL 4: The NIRB will reflect the principles of Inuit Qaujimajatuqangit/ Qaujimajangit through its work.

Inuit Qaujimajatuqangit Activities

Through the NIRB's board-approved policies, the Executive Director is expected to ensure that at least two days of Inuit Qaujimajatuqangit-related activities are undertaken by the staff each year. These activities

are designed to illustrate relevant teachings and foster greater understanding and respect for the principles of Inuit Qaujimajatuqangit. Staff genuinely look forward to taking a break from their regular work to experience something which helps them better connect to Inuit culture and the surrounding environment. In 2017-18 the NIRB staff participated in a cultural trivia scavenger hunt that involved teams searching the areas surrounding Cambridge Bay for hidden trivia questions on local wildlife, while poor weather unfortunately cancelled a second planned boat trip to a nearby bay.

GOAL 5: The NIRB will strive to maintain public confidence and participation in Nunavut's regulatory system and the NIRB's processes.

Public Participation

The NIRB operates under the principle that public participation is an important element of an open and balanced environmental assessment process. Effective public participation strengthens the quality of the NIRB's Review process and helps to avoid potential misunderstandings and conflict. The NIRB has an obligation to create opportunities for the active and informed participation of the public at every possible stage of the Review Process.

Highlights of the Board's extensive public participation programs in 2017-18 included:

- hosted a Major Project Monitoring Workshop at the Nunavut Mining Symposium
- hosted the Final Hearing in Cambridge Bay for the review of Sabina Gold and Silver's "Back River" project proposal;
- hosted a Public Hearing in Cambridge Bay for the review of the amendment to TMAC Resources Inc.'s "Doris North" project proposal;
- issuance of Final Hearing report for TMAC Resources' "Doris North" project proposal;
- issuance of Final Hearing report for Sabina Gold and Silver's "Back River" project proposal;
- hosted a scoping tour throughout the Kitikmeot region for the review of Kitikmeot Inuit Association and Government of Nunavut's "Grays Bay Road and Port" project proposal;
- hosted scoping sessions in Yellowknife and Inuvik for the review of the Kitikmeot Inuit Association and Government of Nunavut's "Grays Bay Road and Port" project proposal
- hosted a Final Hearing in Baker Lake for the review of Agnico Eagle Mines Ltd.'s "Whale Tail Pit" project proposal;
- hosted a community information session in Pond Inlet for the Mary River Mine;
- hosting public scoping meetings throughout 10 Qikiqtani communities for the of the Strategic Environmental Assessment;
- participated in the Kitikmeot Trade Show and an associated career tour for the Kitikmeot Region;

Conferences and Workshops

In addition to its internal initiatives, the NIRB is regularly approached to participate in outside initiatives led by government agencies, Inuit organizations and other groups. The Board does its best to collaborate and/or participate when there is a perceived benefit to Nunavummiut, Nunavut's regulatory regime, or the environment. During the 2017-18 year the NIRB participated in a number of outside initiatives, including:

- Transport Canada Workgroup for the development of Cruise Ship Guidelines for the Canadian Arctic – Guidelines to be issued July 2017 and updated annually
- Nunavut Mining Symposium- Iqaluit (April 2017)
- Presentations to the International Association of Impact Assessment 2017 conference – Montreal (April 2017)
- Presentation to Governor General's Canadian Leadership Conference – Cambridge Bay (June 2017)
- Attended The Canadian Institute- Cumulative Effects Conference- Calgary, AB (June 2017)
- Participated in Pan Territorial Environmental Assessment and Regulatory Board Forum – Cambridge Bay, NU (August 2017)
- Presentation to the US & Canada Northern Oil and Gas Research Forum (October 2017)
- Presentation to Oceans Innovation Conference – St. John's (October 2017)
- Presentation to Modern Treaties and Reconciliation Conference – Ottawa (November 2017)
- ArcticNet Conference – Montreal (December 2017)
- AMEC Cordilleran Roundup – Vancouver (January 2018)
- Hudson Bay Summit – Montreal (March 2018)
- Arctic Oil and Gas Symposium – Calgary (March 2018)
- EcoCanada Environmental Qualifications Workgroup and Research Community – ongoing
- Arctic Regional Advisory Council on Oil Spill Response – ongoing
- Arctic Council Initiative Re good practice recommendations for EIA and related public participation in the Arctic – ongoing
- Steering Committee for Pan-Territorial EA & Regulatory Board Forum – ongoing



Looking Forward

Looking Forward: 2018-2019 and Beyond

We have every reason to believe that 2018-19 will be another very busy year for the NIRB, with new screenings initiated and continued progress made in our ongoing reviews and monitoring programs, and the Strategic Environmental Assessment in Baffin Bay/ Davis Strait. The NIRB will be coordinating ongoing assessments for several major development project proposals and amendments to existing projects expected to require the Board to hold a number of public hearings throughout Nunavut, while we will also be undertaking a number of regional community consultation tours, technical meetings, pre-hearing conferences, site visits and other workshops. This is all in addition to screening the many new project proposals sent to the Board each month, so there continue to be many opportunities to become involved with the NIRB's assessments and have your input considered!

Key initiatives for the Board in the coming year are expected to include initiating consultation on updated Rules of Procedure and Standard Impact Statement Guidelines, working through implementation issues associated with the *Nunavut Planning and Project Assessment Act*, and completing updates to our series of Technical Guides. The NIRB will continue addressing key aspects of our mandate, including advancing integration of Inuit Qaujimajatuqangit into the NIRB's processes and procedures, working on marine issues through the Nunavut Marine Council, and ensuring our Board and staff members are provided with the training needed to remain informed and carry out their assigned duties.

The NIRB is continuously updating materials on its website (www.nirb.ca) and online public registry, and our staff members are always available to answer any questions that you may have! Please feel free to contact us toll free at 1-866-233-3033 or through the NIRB's general email address at info@nirb.ca.



Summary Financial Statements

Report of the Independent Auditor on the Summary Financial Statements

To the Board of Directors of Nunavut Impact Review Board

The accompanying summary financial statements, which comprise the summary statement of financial position as at March 31, 2018, the summary statements of operating fund, summary statement of changes in net assets and summary statement of cash flows for the year then ended, and related notes are derived from the audited financial statements of the Nunavut Impact Review Board for the year ended March 31, 2018. We expressed an unmodified audit opinion on those financial statements in our report dated . Those financial statements, and the summary financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summary financial statements do not contain all the disclosures required by Public Sector Accounting Standards. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of the Nunavut Impact Review Board.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of a summary of the audited statements in accordance with Public Sector Accounting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standards (CAS) 810, "Engagements to Report on Summary Financial Statements."

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of the Nunavut Impact Review Board for the year ended March 31, 2018 are a fair summary of those financial statements, in accordance with Canadian Public Sector Accounting Standards.

Yellowknife, Northwest Territories
September 11, 2018

Chartered Professional Accountants

Nunavut Impact Review Board

Summary Statement of Financial Position

As at March 31,

2018

2017

Assets

Current

Cash	\$ 3,867,065	\$ 3,600,651
Accounts receivable (Note 5)	50,209	3,359
GST receivable	81,034	74,839
Deposits (Note 6)	1,750	132,725
Prepaid expenses (Note 7)	61,776	81,517

4,061,834 3,893,091

Capital assets (Note 8)

3,433,221 3,063,839

\$ 7,495,055 \$ 6,956,930

Liabilities

Current

Accounts payable and accrued liabilities	\$ 59,655	\$ 58,650
Damage deposits	5,173	-
Deferred revenue - core (Note 9)	1,235,640	1,284,515
Deferred revenue - projects (Note 10)	2,317,787	2,099,455
Contributions repayable (Note 11)	254,267	254,267
Wages and benefits payable (Note 12)	223,978	260,122

4,096,500 3,957,009

Deferred contributions relating to capital assets (Note 13)

3,419,494 3,048,850

7,515,994 7,005,859

Net Assets (Deficit)

Net assets invested in capital assets

13,728 14,988

Staff housing fund

71,627 42,704

Unrestricted net deficit

(106,294) (106,621)

(20,939) (48,929)

\$ 7,495,055 \$ 6,956,930

Subsequent events (Note 15)

Commitments (Note 16)

Approved on behalf of the Board

Director

Director

Statement of Operations

For the year ended March 31,

		Budget 2018	Actual 2018	Actual 2017
Revenue				
Core	(Schedule A)	\$ 4,516,812	\$ 3,957,194	\$ 4,163,812
Jericho Diamond Mine Project	(Schedule B)	121,600	80,939	119,829
Bathurst Inlet Port and Road Project	(Schedule C)	-	-	-
Doris North Project	(Schedule D)	135,427	117,934	264,125
Meadowbank Gold Project	(Schedule E)	142,398	113,848	164,567
Audit	(Schedule F)	-	34,633	34,535
Mary River Iron Project	(Schedule G)	1,283,954	395,368	250,319
Meliadine Gold Mine Project	(Schedule I)	122,829	84,845	82,763
Hope Bay Phase II	(Schedule J)	873,128	471,526	258,588
Back River Project	(Schedule K)	742,115	328,020	607,655
4-Plex Housing Project	(Schedule L)	-	76,388	98,427
Nunavut Marine Council	(Schedule M)	26,397	52,907	31,464
Strategic Environmental Assessment	(Schedule N)	1,224,715	1,078,442	91,617
Whale Tail Pit Project	(Schedule O)	1,088,193	808,318	131,516
Grays Bay Road Project	(Schedule P)	207,401	124,750	-
Bayview Housing Project	(Schedule Q)	-	74,663	-
		10,484,969	7,799,775	6,299,217
Expenses				
Core	(Schedule A)	4,516,812	3,957,194	4,163,812
Jericho Diamond Mine Project	(Schedule B)	121,600	80,939	119,829
Bathurst Inlet Port and Road Project	(Schedule C)	-	-	-
Doris North Project	(Schedule D)	135,427	117,934	264,125
Meadowbank Gold Project	(Schedule E)	142,398	113,848	164,567
Audit	(Schedule F)	-	34,306	30,587
Mary River Iron Project	(Schedule G)	1,283,954	395,368	250,319
Meliadine Gold Mine Project	(Schedule I)	122,829	84,845	82,763
Hope Bay Phase II	(Schedule J)	873,128	471,526	258,588
Back River Project	(Schedule K)	742,115	328,020	607,655
4-Plex Housing Project	(Schedule L)	-	69,303	55,405
Nunavut Marine Council	(Schedule M)	26,397	52,907	31,464
Strategic Environmental Assessment	(Schedule N)	1,224,715	1,078,442	91,617
Whale Tail Pit Project	(Schedule O)	1,088,193	808,318	131,516
Grays Bay Road Project	(Schedule P)	207,401	124,750	-
Bayview Housing Project	(Schedule Q)	-	52,825	-
		10,484,969	7,770,525	6,252,247
Excess of revenue over expenses		\$ -	\$ 29,250	\$ 46,970

Statement of Changes in Net Assets (Deficit)

For the year ended March 31,

	Unrestricted	Staff Housing Fund	Invested in Capital Assets	2018 Total	2017 Total
Balance, beginning of year	\$ (106,621)	\$ 42,704	\$ 14,988	\$ (48,929)	\$ (94,640)
Excess of revenue over expenses	327	28,923	-	29,250	46,970
Deferred capital contributions received	592,157	-	(592,157)	-	-
Purchase of capital assets	(592,157)	-	592,157	-	-
Amortization	-	-	(222,773)	(222,773)	(179,131)
Amortization of deferred capital contributions	-	-	221,513	221,513	177,871
Net Change	327	28,923	(1,260)	27,990	45,710
Balance, end of year	\$ (106,294)	\$ 71,627	\$ 13,728	\$ (20,939)	\$ (48,930)

Statement of Cash Flows

For the year ended March 31,

	2018	2017
Cash provided by (used in)		
Operating activities		
Received from funders	\$ 7,771,331	\$ 6,374,972
Collected from renters	151,051	98,427
Paid to suppliers	(3,260,657)	(2,488,950)
Paid to employees	(4,395,312)	(3,784,336)
	266,413	200,113
Financing activity		
Deferred capital contribution	592,157	1,679,178
Investing activity		
Purchase of capital assets	(592,157)	(1,679,178)
Increase in cash and cash equivalents	266,413	200,113
Cash and cash equivalents, beginning of year	3,600,651	3,400,538
Cash and cash equivalents, end of year	\$ 3,867,064	\$ 3,600,651

Summary Notes to Financial Statements

March 31, 2018

1. Organization and jurisdiction

The Nunavut Impact Review Board (the "Board") is established under the Nunavut Land Claims Agreement with a mandate to use both traditional Inuit knowledge and recognized scientific methods in an ecosystem analysis to assess and monitor on a site-specific and regional basis the environmental, cultural and socio-economic impact of development proposals. The Board is exempt from tax under paragraph 149(1)(l) of the *Income Tax Act*.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations as issued by the Canadian Public Sector Accounting Board (PSAB). The significant policies are detailed as follows:

(a) Financial instruments

The Board classifies its financial instruments at cost or amortized cost. The Board's accounting policy this financial instrument category is as follows:

This category includes cash and cash equivalents, accounts receivable, deposits, accounts payable and accrued liabilities, damage deposits, contributions repayable and wages and benefits payable. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations.

(b) Fund accounting

The Board uses fund accounting and maintains the unrestricted fund, staff housing fund and invested in capital assets fund.

Unrestricted fund: reports the excess of revenues over expenditures relating to general operations of the Board excluding staff housing and capital asset purchases.

Staff housing fund: reports the excess of revenues over expenditures relating to the 4-Plex Housing Project and Bayview Housing Project.

Invested in capital assets fund: reports the investment in capital assets, less accumulated amortization.

(c) Accrued leave and termination benefits

A provision has been made for the Board's liability for employee future benefits arising from services rendered by employees to the date of the statement of financial position. Accordingly, the Board has provided for obligations related to unused vacation and severance entitlement. These amounts are accrued as earned and are not separately funded.

(d) Revenue recognition

The Board follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Under Canadian public sector accounting standards for not-for-profit organizations, unexpended restricted funding is required to be deferred. If the commitments of the Board under the funding agreement have been met; any remaining balance will be applied towards the planning and carrying out of duties and responsibilities assigned to the Board.

The Board follows the accrual method of accounting for recognizing other revenues. Interest revenue is recognized when it is earned. Rental revenues are earned as the accommodation is provided.

(e) Capital assets

Property and equipment is recorded at cost in Investment in Capital Assets. Amortization is calculated by the declining balance method except for leasehold improvements, which are calculated by the straight line method over the term of the lease, at the annual rates set out in Note 8.

In the year of acquisition, 50% of the normal amortization is recorded.

No amortization is recorded in the year of disposal.

Property and equipment acquired or constructed during the year are not amortized until they are put into use.

(f) Deferred contributions relating to capital assets

Contributions related to the purchase of capital assets are deferred and recognized into income on the same basis as the amortization expense related to the acquired capital assets over the course of their useful lives.

(g) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and bank deposits.

(h) Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenues and expenses during the period. Actual results could differ from those estimates.

(i) Allocation of expenditures

The Board allocates expenditures according to the contribution agreement to which the expenditure relates. The expenditures are any direct cost related to the fulfillment of the contribution agreement. The costs are then allocated to the contribution agreement based on the actual amount of the expenditure.

Wages and benefits are allocated to contribution agreements based on the time spent working on the fulfillment of the agreement. The percentage of individual staff wages and benefits that are allocated to each project range from 0-100%.

Office administrative costs are allocated to contribution agreements that allow such costs to be allocated. Office administrative costs are allocated based on the percentage of staff time required to fulfil that contribution agreement.

(j) Pension costs

The Board has a defined contribution plan providing pension and post-employment benefits for its employees. The cost of the defined contribution plan is recognized based on the required contribution by the Board during each period. The Pension Plan is a contributory multi-employer defined benefit plan covering employees eligible to participate.

3. Future accounting changes

(a) Restructuring Transactions, Section PS 3430

This new section establishes standards on how to record assets, liabilities, revenues and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor.

This Section applies to fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

(b) Financial Instruments, Section PS 3450 and related amendments to Financial Statement Presentation, Section PS 1201

This standard will establish how to account for and report all types of financial instruments including derivatives. Financial instruments include primary instruments and derivative financial instruments. Governments should adopt Section PS 3450 in the same fiscal year Section PS 2601, Foreign Currency Translation, is adopted.

This Section is effective for fiscal periods beginning on or after April 1, 2019. Earlier adoption is permitted. The impact of the transition to these accounting standards is being reviewed by management.

(c) Foreign Currency Translation, Section PS 2601

This section is replacing existing Section PS 2600, Foreign Currency Translation. Governments should adopt Section PS 2601 in the same fiscal year Section PS 3450, Financial Instruments, is adopted.

This Section is effective for fiscal periods beginning on or after April 1, 2019. Earlier adoption is permitted. The impact of the transition to these accounting standards has been reviewed by management and is not considered significant.

4. Demand loan facility

The Board has a revolving demand loan facility for general business purposes. Any outstanding balance bears interest at the prime rate. No amount was outstanding at year end. The demand loan is secured by a general security agreement over all assets of the Board.

5. Accounts Receivable	2018	2017
Canadian Northern Economic Development Agency	\$ 1,167	\$ -
Indian Affairs and Northern Development		
Whale Tail Pit Project	2,334	-
Grays Bay Road Project	6,558	-
Accounts receivable and other accruals	40,150	3,359
	\$ 50,209	\$ 3,359

As at March 31, 2018, there were no impaired receivables (2017 - Nil).

6. Deposits	2018	2017
Down payment for construction of the 5-Plex building	\$ -	\$ 130,975
Nunavut Power Corporation - deposit for power set-up	1,750	1,750
	\$ 1,750	\$ 132,725

7. Prepaid expenses	2018	2017
Insurance	\$ 19,542	\$ 15,440
Rent	24,383	29,312
Northern Employee Benefit Services	-	36,765
Workers' Safety and Compensation Commission	17,851	-
	\$ 61,776	\$ 81,517

8. Capital assets

				2018	2017
	Rate	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Artwork	0%	\$ 6,114	\$ -	\$ 6,114	\$ 6,114
Buildings	4%	2,898,854	163,855	2,734,999	1,296,446
Furniture and fixtures	20%	522,450	273,165	249,285	71,066
Computer equipment	50-55%	197,687	178,614	19,073	39,573
Leasehold improvements	5-15 S/L	888,565	464,815	423,750	506,407
Construction in progress	0%	-	-	-	1,144,233
		\$ 4,513,670	\$ 1,080,449	\$ 3,433,221	\$ 3,063,839

9. Deferred revenue - core

	2018	2017
Core funding	\$ 1,207,930	\$ 1,230,295
Nunavut Marine Council - Schedule M	27,710	54,220
	\$ 1,235,640	\$ 1,284,515

10. Deferred revenue - projects

	2018	2017
Back River Project (Schedule K)	\$ 74,494	\$ 732,734
Doris North Project (Schedule D)	77,307	135,427
Grays Bay Road and Port (Schedule P)	331,945	-
Hope Bay Phase II (Schedule J)	419,471	603,385
Jericho Diamond Mine Project (Schedule B)	72,185	-
Mary River Iron Project (Schedule G)	722,297	179,626
Meadowbank Gold Project (Schedule E)	78,327	10,011
Meliadine Gold Mine Project (Schedule I)	65,464	52,305
Strategic Environmental Assessment (Schedule N)	410,833	261,700
Whale Tail Pit (Schedule O)	65,464	124,267
	\$ 2,317,787	\$ 2,099,455

11. Contributions repayable

	2018	2017
Qulliq Energy Corporation - Iqaluit	\$ 254,267	\$ 254,267

12. Wages and benefits payable

	2018	2017
Federal payroll deductions - Canada Revenue Agency	\$ 3,467	\$ 12,981
Lieu and vacation	20,088	20,088
Nunavut payroll tax	24,226	23,825
Pension and removal benefits	124,760	150,195
Wages and benefits	51,437	53,033
	\$ 223,978	\$ 260,122

13. Deferred contributions relating to capital assets**2018****2017**

Opening balance	\$ 3,048,850	\$ 1,546,340
Additions	592,157	1,680,381
Amortization	(221,513)	(177,871)
Closing balance	\$ 3,419,494	\$ 3,048,850

14. Economic dependence

The Board is dependent upon funding in the form of contributions from the Government of Canada - Indigenous and Northern Affairs Canada. Management is of the opinion that if the funding was reduced or altered, operations would be significantly affected.

15. Subsequent events

Subsequent to the year end, the Board purchased system interpreting equipment from Duoson Multimedia for \$31,805.

16. Commitments

The Board has entered into a five year lease agreement, with a five year renewal period, for business premises commencing on April 1, 2014 and ending on March 31, 2024. Aggregate annual lease commitments including operations and management (O&M) costs as well as goods and services tax (GST) are as follows:

2019	\$ 294,258
2020	294,258
2021	294,258
2022	294,258
2023	294,258
Subsequent years	294,258
	\$ 1,765,548

The Board has entered into a three year lease agreement, for business premises ending on August 31, 2019. Annual lease commitments including operations are as follows:

2019	\$ 17,500
2020	7,292
	\$ 24,792

The Board has entered into a lease agreement for office equipment with Xerox that expires on September 30, 2023. Annual lease commitments are as follows:

2019	\$ 11,740
2020	11,740
2021	11,740
2022	11,740
2023	11,740
Subsequent years	5,978
	\$ 65,763

The Board has entered into an agreement for professional fees with Stantec that expires on March 31, 2019. Annual professional fees commitment is expected to be \$87,887

17. Pension contributions

As at January 1, 2018, the Northern Employee Benefits Services (NEBS) Pension Plan had a solvency ratio deficiency of (\$110,840,600) (2017 - (\$102,495,300)) and a solvency ratio of 66.0% (2017 - 64.0%). As of January 1, 2018, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$24,000,000 - Funded Ratio 112.8% (2017 - \$16,600,000 and 110.1%) on a going concern valuation basis.

The Plan serves 3,033 (2017 - 2,600) Employee Members and 107 (2017 - 99) Employer Members. Any potential deficiency in termination payments is guaranteed to be paid over the next 10 years or less, depending on the position of the fund. As of April 2004, the Office of the Superintendent of Financial Institutions (OSFI) has exempted NEBS from compliance with the Pension Benefits Standards Act (PBSA). Solvency is calculated for the purposes of determining obligations only in the event of a plan wrap up.

The contribution percentage remains the same at 16% (8% from the employees and 8% from the employer) up to a maximum of pensionable earnings of \$165,077 starting January 2017 and \$166,787 starting January 2018, with 16% of that maximum being \$26,412 (January 2017) and \$26,686 (January 2018) (\$13,206 \$13,343 from the employer and \$13,206 - \$13,343 from the employees). The Board participates in the NEBS Pension Plan which is a defined contribution plan. Substantially all employees with at least one year of service are eligible to participate.

During the year contributions made by the Board to the NEBS pension plan totaled \$182,506 (2017 - \$155,867).

18. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments:

Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board's maximum exposure to credit risk is represented by the financial assets for a total of \$3,919,024 (2017 - \$3,736,735). The Board is exposed to this risk relating to its cash, funds held in trust and accounts receivable. This risk has not changed since the prior year.

The Board holds its cash and cash equivalents with federally regulated chartered banks in excess of the amount insured by the Canadian Deposit Insurance Corporation.

The Board does have concentration risk. Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. At March 31, 2018, receivables from three (2017 - two) customers comprised 66% (2017 - 74%) of the total travel advances and other outstanding accounts receivables. This risk has not changed since the prior year.

Liquidity risk

Liquidity risk is the risk that the Board cannot repay its obligations when they become due to its creditors. The Board does have a liquidity risk in the accounts payable and accrued liabilities, damage deposits, contributions repayable and wages and benefits payable of \$543,073 (2017 - \$573,039). This risk has not changed since the prior year.

19. Budget

The 2018 budget amounts on the statement of operations are presented for information purposes only, are unaudited and not covered by the audit report of Crowe MacKay LLP, Chartered Professional Accountants, dated September 11, 2018.

20. Interfund transfer

At March 31, 2018, \$592,157 (2017 - \$1,679,178) was transferred from unrestricted funds to the investment in capital assets fund for the acquisition of capital assets.

21. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

22. Related Party Transactions

During the year, honoraria the travel expenditures were paid to members of the Board of Directors. These expenditures were in the normal course of the Board's operations and were measured at the exchange amount.

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Tadja atuqtangit NIRB Havaktiit Naunaitkutaq | Nutaannguqtiqhimayuq uvani Qiqailruq 2018-mi

Current NIRB Staff List | Updated March 2018

Liste actuelle du personnel de la CNER | Mise à jour en mars 2018

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Tukimuaqtittiyi
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