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2022-2023

## 

Nunavumi Avatilikiyin Katimayin Nunavut Impact Review Board Commission du Nunavut chargée de l'examen des répercussions





This Annual Report covers the 2022–2023 fiscal year (April 1, 2022 to March 31, 2023) Published by the Nunavut Impact Review Board, Cambridge Bay, Nunavut © Nunavut Impact Review Board, 2023

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## Our mission

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

## Our vision

is to be a leader in Impact Assessment by incorporating Inuit Qaujimajatuqangit/Qaujimaningit and promoting public engagement.

## Our Mandate

The Nunavut Impact Review Board (NIRB) was established on July 9, 1996, as an Institution of Public Government created by the Nunavut Agreement as part of an integrated resource management system for the newly established Territory of Nunavut. The NIRB's mandate is 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, the NIRB will assess the biophysical and socio-economic impact of proposals and will make recommendations and decisions about which projects may proceed. The NIRB may also establish programs to monitor the impacts of projects that have been reviewed and approved to proceed. The NIRB's mandate and responsibilities are further detailed in the Nunavut Planning and Project Assessment Act.

## **Our Values**

- The input of all parties, including stakeholders, government and Inuit organizations, the public, industry, Board members and staff.
- The integrity of the Impact Assessment Process.
- Cooperation and collaboration with external stakeholders to facilitate efficient and timely impact assessments.
- Transparency and accountability. Board members and staff are accountable to the people of Nunavut, government, external stakeholders and industry.
- Accuracy and consistency in our predictions, recommendations and decisions, as well as our general communications.
- Flexibility in our operations and procedures to meet changing environmental conditions without compromising integrity.
- Inuit Qaujimajatuqangit/Qaujimaningit and the use of Inuktitut and Inuinnaqtun.
- Our Board members and staff; their knowledge, skills and ability; as well as their continued professionalism and dedication to the NIRB and its mandate.
- **Respect for all participants** in the NIRB's processes.
- Sustainable development that benefits
  Nunavummiut.
- **Objectivity**, which leads to fair and objective decision making, free of conflicts of interest.



## Message

## Message from the Chairperson

II am pleased to present the Nunavut Impact Review Board's (NIRB's) Annual Report for the 2022-23 fiscal year: April 1, 2022–March 31, 2023. The mission of the NIRB shall be to protect and promote the well-being of the Environment and Nunavummiut through our work as established by the *Nunavut Agreement* and the Nunavut Planning and Project Assessment Act (NuPPAA). Following the lifting of public health orders earlier in the year, it's been another busy and successful period for the NIRB, with several Public Hearings and continued assessments for major development projects, ongoing Monitoring programs for approved projects with reconsiderations of several existing project certifi-cates, 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 Ma-rine 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 by telephone, toll-free, at 1-866-233-3033 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.

M. Kang Kaling

Kaviq Kaluraq Chairperson | Nunavut Impact Review Board

## Board

## **Board Structure**

The Board membership of the NIRB 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.



## 2022-2023 Board Members

#### Marjorie Kaviq Kaluraq

Chairperson (Appointed by GN) Term expires February 26, 2026

Kaviq joined the Board in February 2010. She lives in Baker Lake, where she teaches in the Nunavut Teacher Education Program for Nunavut Arctic College. Kaviq completed a Bachelor of Science degree with Honours in Environmental and Resources Science at Trent University in Peterborough and is currently enrolled in a Master of Educational Studies program, also at Trent University. She is also a Jane Glassco Northern Fellow with the Gordon Foundation. She has volunteered extensively and been involved in various projects in Peterborough and across Nunavut, including serving as a member of the Joamie After School Program. Kaviq is currently a volunteer jury member for Infrastructure Canada's Smart Cities Challenge. Kaviq speaks both English and Inuktitut.



#### **Catherine Emrick**

Board Member (Appointed by CIRNAC) Term expires May 23, 2024

Catherine Emrick was first appointed to NIRB in 2018. She grew up in Manitoba until she moved to Calgary, Alberta, to start her career, where she currently resides with her husband, Ivan. Catherine's appreciation for Canada's North began when she practised environmental, administrative and regulatory law in Nunavut and the Northwest Territories with now Justice William Tilleman. Catherine holds a Bachelor of Laws and Master of Business Administration from the University of Calgary, is a Fellow and Life Member of the Chartered Professional Accountants and holds the Institute of Corporate Directors' ICD.D designation. Catherine served on the national board of Chartered Professional Accountants during the merger of the accounting profession in Canada, and she is a member of the board of a private mortgage investment corporation in Alberta.

#### Peter Kusugak

Board Member (Appointed by CIRNAC) Term expires May 10, 2025

Peter was appointed to the NIRB in May 2022. He was born in Naujaat and grew up with his family in Rankin Inlet. Before retiring, Peter enjoyed a nearly 30-year career as a federal resource management officer and field operations manager in the Northwest Territories and Nunavut. He began his career in the Keewatin Region (now Kivalliq) in 1982 and continued working after the establishment of Nunavut in 1999, based in Iqaluit. Peter has previous board experience, having completed appointments to the Beverly Qamanirjuaq Caribou Management Board and a 3-year term on the Nunavut Wildlife Management Board, which included a period as Acting Chairperson.

#### Phillip (Omingmakyok) Kadlun

Vice-Chairperson (Appointed by GN) Term expires March 3, 2025

Phillip was born in the Umingmaktok area and grew up in Bay Chimo. He joined the Board in 2009. Phillip 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 and volunteering for Search and Rescue. Phillip is fluent in both English and Inuinnaqtun.

## Albert Ehaloak

Board Member (Appointed by GN) Term expires June 29, 2026

Born on the Dew Line site outside of Cambridge Bay, Albert lived in Cambridge Bay until 2016, when he relocated to the City of Igaluit. He graduated from the Nunavut Arctic College with a Record of Achievement in the Environmental Technology program. Albert has served on many boards and volunteer organizations in the capacities of chairperson, vice and regular member, and has chaired community sessions, Public Hearings, and sessions on legislative reform. He has travelled extensively in Nunavut and has visited most of its communities, both for work and with many boards. Through his education, living out on the land, and work experience, he has developed a balance between our current and traditional lifestyle(s). He respects the traditional knowledge that has been passed on to him and believes that volunteering and giving back are very important parts of the Inuit culture. He is committed to representing Inuit interests.

### Allen Maghagak

Board Member (Appointed by NTI & CIRNAC) Term expired February 21, 2023 (awaiting reappointment)

Allen first joined the Board in January 2010. He also previously served on the Nunavut Planning Commission and has experience as a former Chief Negotiator for the Nunavut Agreement and Executive Director for the Nunavut Constitutional Forum. He was also involved with negotiations for the Tunngavik Federation of Nunavut. He went to school in Yellowknife, and while he currently lives in Ottawa, he continues to consider Cambridge Bay his home. Allen is also an experienced interpreter/translator and is fluent in his first language, Inuinnaqtun, and in English.

#### Henry Ohokannoak

Board Member (Appointed by NTI & CIRNAC) Term expires July 22, 2023

Henry was first appointed to the Board in 2005 and has served consecutive 3-year terms since. Henry has lived the majority of his life in Cambridge Bay, where he has worked as a freelance interpreter/translator for the past several decades 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 also sat on the board of the NWT Housing Corporation for two terms in the 1980s, along with many other boards and agencies. Henry's first language is Inuinnaqtun, and English is his second.

### **Guy Alikut**

Board Member (Appointed by NTI & CIRNAC) Term expires June 9, 2024

Guy was originally appointed to the Board in March 2011. He has a rich background of life experience, including serving on the Arviat and Keewatin Chambers of Commerce, as Mayor of Arviat, and 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 & CIRNAC) Term expires March 22, 2024

Madeleine is currently serving her second 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, embroidery, and volleyball, she also speaks and writes fluently in both Inuktitut and English. Madeleine has previously served as President of Qulliit 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 serve on the NIRB to ensure Nunavut's environment and waters are protected for future generations, including her children and grandchildren.





## NIRB Staff 2022-2023

The staff of the NIRB is organized into four 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.





## **DID YOU KNOW?**

In 2023, staff of the Nunavut Impact Review Board had a total of 182.5 years of service.

Can you guess who studied the Nunavut Agreement and Inuit History at Nunavut Sivuniksavut?

Hint: Find out more on page 11.

## **Executive Services Department**



## Karen Costello | Executive Director

A professional geologist, Karen moved North from Manitoba in 2005 to work with the Federal Government and spent the next 12 years in Iqaluit and another 3 years in Yellowknife before joining the NIRB as Executive Director in 2020. Karen is familiar to many from her participation in NIRB hearings and technical processes on behalf of CIRNAC. Embracing the long periods of daylight, Karen enjoys growing flowering plants and herbs on her windowsills; she has knitting and crochet projects on hand for those less bright days, and you may also find her officiating curling competitions on occasion. 867-983-4608, kcostello@nirb.ca



#### Heather Rasmussen | Senior Policy Advisor

Heather has a Master's 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. In this role, she is responsible for coordinating the NIRB staff contributions to Nunavut Marine Council (NMC) 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



## Colleen Parker | NMC Policy Advisor

Colleen has an undergraduate degree in Environmental Biology and a Master of Science in Geography focused on Inuit food security, both from the University of Guelph. She joined the NIRB as the NMC Policy Advisor in 2019 in order to support the implementation of the 2018–2023 NMC Strategic Plan and assist in the development of NMC recommendations to government on issues affecting marine areas of Nunavut. Colleen brings experience in the marine shipping and marine conservation fields, having spent four years living and working in conservation in Inuvik, NWT, with a focus on marine spatial planning, marine protected area network planning, and low-impact shipping corridors. She also worked in Ottawa with the federal government and is currently based there. She is an avid scuba diver, hiker and reader. cparker@nirb.ca

## **Communications** Department



#### Josie Tucktoo | Interpreter/Translator II

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

#### Brydon Beattie | Environmental Technologist

Brydon is originally from Winnipeg, Manitoba. He speaks English and is looking forward to learning some Inuinnaqtun with his common-law partner. The Environmental Technologist's duties include maintaining the NIRB's and the NMC's websites, looking after the sound and interpretation gear, dealing with Access to Information and Privacy requests, and helping Technical Services to verify information and populate data on the Public Registry. Brydon has taken multiple courses in HTML/CSS (web development) and has over 20 years of experience in dealing with sound gear. You can usually find Brydon at the Hall—when live bands come to town, he'll be operating the mixing board or recording the show. 867-983-4623, bbeattie@nirb.ca



#### Talia Maksagak | Outreach Coordinator

Talia was raised in Cambridge Bay and is a graduate of Kiilinik High School, Class of 2011. Talia Maksagak joined the NIRB as a Junior Technical Advisor in December 2016. Talia oversees the incoming and outgoing communications of the Technical Services department, directing inquiries and managing the flow of information pertaining to Screening and Review assessments and Monitoring programs. Talia has two kids (a boy and a girl) and two pets (a cat and a dog). When not at work, she enjoys spending time with her family and being out on the land. 867-983-4627, tmaksagak@nirb.caa

## 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 three 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 to attend school when she was 10. Ovik has worked for NIRB since 2007, when she started as a Finance Clerk before moving 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 the Government of Nunavut. 867-983-4604, pevalik@nirb.ca



## Lena Atatahak | Secretary/Receptionist

Lena Atatahak was born in Aklavik, NWT. She joined the NIRB in 2006 as 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 has worked for the NIRB since 2009 in the Technical Services department and currently coordinates the department's workload as Director. She fell in love with the North while 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



#### Keith Morrison | Manager, Impact Assessment

Keith was in the Canadian Forces before earning his B.Sc. in Geology at the University of New Brunswick and working as a mine geologist. Keith moved to Cambridge Bay in 1998 to join the Lands and Resources Department of Nunavut Tunngavik, where he worked for 17 years as an administrative geologist and later as Senior Advisor, Minerals, Oil and Gas. Following a brief stint as a consultant for the mining industry, he joined the NIRB in April 2017. He is also the Fire Chief in Cambridge Bay, handling both fire and emergency medical responses for the community. In his spare time, he does 3D graphic illustration and enjoys reading, writing and editing fiction. Keith is bilingual in English and French. 867-983-4617 kmorrison@nirb.ca



#### Kelli Gillard | Manager, Project Monitoring

Originally from Yorkton, Saskatchewan, Kelli has a Bachelor of Science 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 of environmental consulting experience conducting fieldwork in various disciplines and wrote reports for various projects in Alberta, Saskatchewan, and Manitoba, as well as Yukon and NWT. 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 Manager, Project Monitoring. In this role, she 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 that need a hand. Kelli and her family love Nunavut and get out on the nuna as often as they can. Fishing, photography and quadding are her favourite personal pursuits. 867-983-4619, kgillard@nirb.ca



## Mia Otokiak | Technical Advisor I

Mia was born and raised in Cambridge Bay, NU, and is a graduate of Kiilinik High School, class of 2014. She joined the NIRB as a Junior Technical Advisor in October 2016. She currently serves as a youth mentor for Ikaarvik, a program that 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 is not at work, Mia enjoys fishing, hunting and spending time with her family. 867-983-4622, motokiak@nirb.ca

## Francis Emingak | Technical Advisor I

Francis Emingak was born and raised in Cambridge Bay and lived in Kugaaruk for several years. Francis joined the NIRB team in August 2019 as a Junior Technical Advisor. He graduated in 2017 from Nunavut Arctic College with a diploma in Environmental Technology. Francis previously worked in the mining industry at Hope Bay and most recently worked as a research assistant in the Department of Geography at the University of Calgary. In his own time, Francis likes to hunt, fish and camp throughout the year with his family. 867-983-4616, femingak@nirb.ca

## Leah Klaassen | Technical Advisor I

Leah is from Toronto, Ontario, and started as a Technical Advisor II in January 2023. She has a B.Sc. in Forestry and a graduate diploma in Environmental Management, both from the University of Toronto. She also completed a certificate in Natural Resource Science from the University of British Columbia while living in Haida Gwaii. Leah spent the past 4 years working in the solar energy industry doing surveying/monitoring work in the southwestern United States and internationally. She speaks English and a bit of French and is excited to begin learning some Inuktitut. Her hobbies include knitting/crocheting, reading, yoga, exploring the outdoors, and seeing live music back in Toronto. 867-983-4603, Iklaassen@nirb.ca

## Guillaume Daoust | Technical Advisor II

Guillaume grew up in Montreal and joined the NIRB in November 2020. He graduated with a degree in Construction Engineering from his hometown and went on his first international cooperation mandate with the World University of Canada in Mongolia. He worked in collaboration with a technical school and a private company to develop and exchange capacities on technical and environmental challenges. Back home, he did a Bachelor of Arts in Sociology, focusing on economic and environmental subjects. After obtaining his second degree, he went on another international cooperation mandate for Canada World Youth in Bolivia, where he worked with a technical school, assisting in environmental capacity. Guillaume speaks French, English and Spanish and has an interest in learning new languages. In his free time, he enjoys sports, yoga, music, and outdoor activities—and sometimes, he just enjoys relaxing. 867-983-4609, gdaoust@nirb.ca



#### Robby Qammaniq | Technical Advisor II

Robby is originally from Arctic Bay, Nunavut. He began working for the Nunavut Impact Review Board in July 2022 as a Technical Advisor II. Robby earned a high school diploma, a Bachelor of Science degree from Trent University, and a Provincial Instructor diploma from Vancouver Community College. He was an educator for 10 years at the high school and college level before joining the Board. During his free time, Robby enjoys spending time with his family, playing play board games, and hunting. 867-983-4600 | rqammaniq@nirb.ca







## Cory Barker | Technical Advisor II

Cory grew up in North Bay, Ontario, and joined the NIRB in November 2018. He worked on his Bachelor of Science in his hometown and travelled to Ottawa, Ontario, for his Master's degree. He speaks both English and French and has a very broad background in ecological research. He has worked on projects ranging from ungulate population dynamics in Gros Morne National Park Newfoundland (joint with Parks Canada) to pollination ecology of endemic orchids in Northern Ontario to examining how urbanization is affecting pollination services and pollinator population health in Ottawa, Ontario. Outside of work, he enjoys spending lots of time reading, hunting and fishing, as well as exploring the land with his wife. 867-983-4607, cbarker@nirb.ca



#### Emily Koide | Technical Advisor II

Emily started as a Technical Advisor I in October 2019. She is originally from Victoria, British Columbia, but got her Bachelor of Science in Nova Scotia, where she had the opportunity to work on research studying the health of the aquatic systems around the Halifax region, as well as travel all the way to Honduras to study the effects of an invasive fungus. Back in Victoria, she continued her education with a Master's degree in biochemistry, working on environmental genetics projects and looking at the effects of temperature or aquatic chemicals on frog development. She speaks English and a little bit of French and is interested in learning the Inuktitut language. Outside of work she enjoys reading, crafting and going out on the land to look for new adventures. 867-983-4612, ekoide@nirb.ca



### Cassel Kapolak | Manager, Technical Administration

Cassel is originally from Bathurst Inlet and moved to Cambridge Bay to further her education. She joined the NIRB team as an Environmental Administrator in April 2018. **Cassel previously studied the** *Nunavut Agreement* **and Inuit History at Nunavut Sivuniksavut**. She enjoys hunting, fishing and camping with her family outside of work. 867-983-2605, ckapolak@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 (KIA) in Kugluktuk as a Lands Manager. While employed with the KIA, Jorgen completed an Environmental Technology Program, which included coursework in geographical information systems (GIS), which has since become the focus of much of his career. Jorgen began working for NIRB as a GIS Specialist at its inception in 1996 and has remained employed with the NIRB ever since, having also served as a Technical Advisor and managing many of its IT functions. A few years later, he became a Technical Advisor to help ease the workload for the very few technical advisors that NIRB had at the time. Jorgen is fluent in English and Inuinnaqtun (written and oral). Jorgen grew up on the land before attending residential school and moving to Cambridge Bay. Jorgen's hobbies include watching sports and the news. 867-983-4613, jkomak@nirb.ca



## Calvin Ehaloak | Technical Administration Coordinator

Calvin Ehaloak was born and raised in Cambridge Bay. He joined the NIRB in October 2021 as an Environmental Administrator. Calvin loves the outdoors and learned to live off the land at a very young age. This is what caught his interest in the environmental field. Calvin enrolled in the Environmental Technology Program in Iqaluit and graduated with his diploma in 2020. He started his career at the Canadian High Arctic Research Station as a summer student and worked for the Department of Environment in the Conservation Office as a summer student for two summers. On his own time, Calvin likes to spend time camping and hunting with family and friends. 867-983-4615, cehaloak@nirb.ca

## Brittany Hogaluk | Technical Administration Coordinator



Brittany is originally from Cambridge Bay and started as a Technical Administration Coordinator in March of 2023. Brittany's main language is English, but she would love to learn to speak fluent Inuinnaqtun. She attended the Nunavut Arctic College here in Cambridge Bay in 2019 and graduated in 2020 from the College Foundations Program. Brittany enjoys spending time with her family, going fishing and camping, reading and doing self-care. 867-5627, bhogaluk@nirb.ca

## Incoming Staff

Incoming staff this year include Robby Qammaniq, Rose Christensen, Leah Klaassen and Brittany Hogaluk.

## Outgoing Staff

Outgoing staff members in the 2022–2023 year included:

Caitlin Pelletier | Technical Advisor I, August 2, 2022 Rose Christensen | Technical Advisor II, November 7, 2022 Stephanie Taptuna | Manager, Communications, November 10, 2022

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 endeavours.



## Screening

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 NIRB may make one of three determinations :

- a. The proposal may be processed without a Review; the NIRB may recommend specific terms and conditions to be attached to any approval;
- b. The proposal requires a Review; the NIRB shall identify particular issues or concerns that 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.





## **DID YOU KNOW?**

You can sign up to follow any of the Projects that the NIRB screens and you will receive an email notification when new documents become available.

www.nirb.ca/following-projects

#### NIRB Assessments: 2022-2023

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 NIRB determines whether project proposals should proceed and, if so, under what terms and conditions, providing these recommendations to government decision-makers. The NIRB also plays 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 in being mandated for Screening, Review and Monitoring functions, which are often carried out by separate boards in other jurisdictions. In addition, it is 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, 2022, to March 31, 2023, the NIRB received a total of 58 project proposals pursuant to Part 4, Article 12 of the *Nunavut Agreement* and Part 3 of the NuPPAA. Of these, 50 proposals were for new projects or significant modifications to existing projects, which resulted in a new Screening Decision Report being issued by the NIRB, one proposal was suspended from Screening and seven Screening assessments were terminated or the proposals were withdrawn.

The following is a breakdown of all project proposals resulting in a Screening Decision by the NIRB in 2022–2023:

- 29 Research
- 3 Mineral Exploration
- 4 Infrastructure
- 1 Mining
- 0 Access/Leases/ Camps
- 2 Defence
- 4 Tourism
- 1 Quarries
- 0 Road/Trail
- 2 Water
- 4 Other

As each piece of information related to the NIRB's Screening, Review 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.



may have significant adverse effects on the environment or Nunavummiut, or involves the technological

innovations for which the effects are unknown, the re-

sponsible Minister(s) may send the proposal to the NIRB

## **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,





## **DID YOU KNOW?**

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.

## Reviews

The following files remain in the Review stage with the NIRB; however, they have been in a dormant state for the last several years:

## The Bathurst Inlet Port

and Road Project Proposal NIRB File No. 03UN114 The BIPAR Company, Glencore Canada Corporation & Sabina Gold and Silver Corporation

## **The Hackett River Project Proposal** NIRB File No. 08MN006 Glencore Canada Corporation

**The Garry Lake Project Proposal** NIRB File No. 08EN037 Uravan Minerals Incorporated

Izok Corridor Project NIRB File No. 12MN043 MMG Resources Incorporated

#### The Iqaluit Hydroelectric Project Proposal NIRB File No. 13UN00

Qulliq Energy Corporation

Information on these files can be accessed on the NIRB Public Registry using the file numbers or searching the Proponent names.

## Active Reviews Chidliak Diamond Mine NIRB File No. 22MN025 | De Beers Canada Inc

In May 2022, the NIRB received a referral to screen De Beers Canada Inc.'s Chidliak Diamond Mine Project Proposal from the Nunavut Planning Commission. The NIRB assessed the Chidliak Project Proposal and, in November 2022, issued a Screening Decision Report recommending that the Chidliak Diamond Mine project proposal required a Review.

In February 2023, the Ministers referred the Project to the NIRB for a Review and agreed that the eight particular issues or concerns relating to the proposal noted by the Board in the Screening Decision Report should be given careful consideration in the course of the Review. These issues include potential adverse effects on terrestrial wildlife; potential adverse impacts on the freshwater environment; potential adverse effects on vegetation, soil and permafrost; potential adverse effects on air quality; potential negative effects on Inuit traditional harvesting and other activities; potential positive socio-economic impacts; and the likelihood of significant public concern. Based on the Ministers' decision, the NIRB commenced the Review of the Chidliak Diamond Mine project proposal.

On March 21, 2023, the NIRB released the Draft Scope List for information and indicated that the Draft Scope List and Draft Impact Statement Guidelines would be released for comment in April 2023. In addition, the NIRB will hold public scoping and Draft EIS guidelines meetings in the affected communities of Kimmirut, Iqaluit and Pangnirtung in April 2023. The NIRB anticipates holding a Guidelines Development Workshop in Iqaluit in August 2023, followed by the release of the Final Impact Statement Guidelines in September 2023.

## 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 the NIRB's Monitoring program, as outlined in Section 12.7.2 of the *Nunavut Agreement* and s. 135(3) of the *NuPPAA*, are:

- 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) Corp.

On July 14, 2004, pursuant to Section 12.5.12, Article 12 of the Nunavut Agreement, the NIRB issued the Jericho Diamond Mine Project Certificate No. 002 to Tahera Corporation Limited (Tahera) following the impact assessment of the Jericho Diamond Mine Project (Jericho). Jericho is situated in the West Kitikmeot Region, about 430 kilometres southwest of Cambridge Bay and 240 kilometres 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 mine. The mine was then managed by the then-named Indian and Northern Affairs Canada and placed in temporary closure until the site was purchased by Shear Diamonds (Nunavut) Corp. (Shear) in August 2010. On August 23, 2011, the NIRB issued Amendment #2 to Project Certificate No. 002 in the name of Shear Diamonds (Nunavut) Corp.

Following a period of additional exploration and re-processing of on-site ore stockpiles in October 2012, Shear shut down operations at the Jericho Mine and provided notice that the required environmental monitoring would be suspended. Following extensive efforts to engage with the Proponent and achieve the required compliance with various project authorizations on January 22, 2014, the then 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.

The Jericho Mine site remains in temporary closure under the management of CIRNAC, who con-ducted remediation and stabilization activities at the site in 2017 and 2018 under NIRB File No. 16UN058. CIRNAC has



## **DID YOU KNOW?**

Every year the NIRB's project monitoring includes on-site observations and direct feedback from the community closest to the project. All of this information helps the Board develop recommendations to the Proponent and parties.

been implementing an Operation, Maintenance and Surveillance (OMS) Plan at the site since 2018 (the year after the Site Stabilization work was completed). To date, CIRNAC has undertaken OMS activities for 5 years (2018, 2019, 2020, 2021, 2022) and has observed minor changes at the site. The OMS inspections visually monitor the West Dam breach, Divider Dyke A breach, PKCA Coarse Cover, PHC Soil Containment Cell and the performance of the C1 Diversion Channel. Additionally, CIRNAC monitors the water level in the Pit Lake and takes water samples. The next phase of CIRNAC's OMS Plan starts to space out the event years, and 2023 (Year 6) is a year of no activity. Neither CIRNAC nor the NIRB will visit until the next site visit, planned for 2024 (Year 7).

The NIRB was not able to go to the site with CIRNAC but was able to conduct a community update session in Cambridge Bay in the 2022–2023 Monitoring year. The NIRB continues to monitor the site. For information regarding the site and NIRB's Monitoring, please go to www.nirb.ca/project/123035.

## The Meadowbank Gold Mine Project

## NIRB File No. 03MN107 | Agnico Eagle Mines Ltd.

In December 2006, pursuant to the *Nunavut Agreement*, the NIRB issued the Meadowbank Gold Mine Project Certificate No. 004 to Cumberland Resources Ltd. In early 2007, Agnico Eagle Mines Ltd. (now Agnico Eagle Mines Limited or Agnico Eagle) acquired Cumberland Resources Ltd.'s assets, including the Meadowbank Gold Mine Project. It began construction of the mine facilities and poured its first gold bar on February 27, 2010.

The Meadowbank Project involves the construction and operation of an open-pit gold mine located in the Kivallig Region of Nunavut, approximately 70 kilometres north of the Hamlet of Baker Lake on Inuit-owned surface lands. Production at the Meadowbank mine site was expanded into 2019, with the extension of the mine plan to include Vault, Phaser and Portage, along with operations into Phaser Lake. Ore was exhausted, and mining of all the pits was completed in 2019, with in-pit tailings deposition in Goose Pit starting the same year. In February 2018, Agnico Eagle proposed an amendment to the approved Meadowbank Gold Mine Project involving the disposal of mine tailings into the mined-out pits within the existing mine footprint. The in-pit tailings disposal method would accommodate tailings produced through processing ore from the Whale Tail Pit Project (NIRB File No. 16MN056) and be used in addition to the approved method of tailings disposal within the existing Meadowbank Tailings Storage Facility. In 2020, Agnico Eagle started in-pit tailings disposal at Portage Pit E, and it continued in 2021.

In addition to the mining infrastructure and activities, ancillary Project infrastructure is located approximately 2 kilometres east of the Hamlet of Baker Lake to receive supplies by ship annually. The facilities include barge unloading facilities, a laydown storage and marshalling area, a temporary laydown storage area for cyanide, a 60 million-litre fuel tank farm with the fuel tank farm being expanded to 80 million litres in 2019, associated interconnecting roads, and a 110-kilometre all-weather access road from the Hamlet of Baker Lake to the Mead-owbank mine site.

In March 2018, the NIRB issued Project Certificate No. 008 to Agnico Eagle for the Whale Tail Pit Project. Construction of infrastructure at Whale Tail started in the spring of 2019. For more information on that Project, please see the next section.

In 2020, due to the COVID-19 pandemic, Agnico Eagle determined that it had to reduce production to 50% in April and May. They were able to boost levels back to full production in June. In 2021 Agnico Eagle continued operations at the site without Nunavummiut on site due to the COVID-19 pandemic. In 2022, the COVID-19 restrictions were reduced, and Nunavummiut were able to return to the site.



Map 1. The Meadowbank Gold Mine Project and Whale Tail Pit Project sites Source: Agnico Eagle Mines Limited.

## NIRB Monitoring Meadowbank/Whale Tail Pit Projects

In 2022, as the Mine Sites had reduced COVID restrictions, the NIRB was able to conduct a site visit and view the Meadowbank and Whale Tail sites. The NIRB was able to host in-person meetings in Baker Lake for both the Meadowbank Gold Mine and the Whale Tail Pit Projects. For the 2023–2024 fiscal year, the NIRB will continue to monitor the Meadowbank Gold Mine and Whale Tail Pit Projects by conducting a site visit and reviewing Agnico Eagle's Annual Report.

For information regarding the original Meadowbank Project refer to www.nirb.ca/project/124588, and for information regarding current monitoring of the Amended Project or the NIRB's Monitoring program, please go to www.nirb.ca/project/125253.

## The Whale Tail Pit Project

### NIRB File No. 16MN056 | Agnico Eagle Mines Limited

In March 2018, the NIRB issued Project Certificate No. 008 to Agnico Eagle Mines Limited (Agnico Eagle) for the Whale Tail Pit Project. The Whale Tail Pit Project, as proposed by Agnico Eagle, is an open-pit gold mine located on the Amaruq property within the Kivalliq Region, approximately 150 kilometres north of the hamlet of Baker Lake and approximately 50 kilometres northwest of the existing Meadowbank Gold Mine Project (NIRB File No. 03MN107), also operated by Agnico Eagle. The project includes a main camp, associated mining infrastructure and the development of one open pit. Ore from the proposed mine site will be hauled by truck via an approximately 65-kilometre haul road to the Meadowbank mine site for milling. The Whale Tail Pit Project will require the use of existing infrastructure at the Meadowbank mine site and the Baker Lake marshalling facility in order to support the mine activities. Construction began in mid-2018, with major infrastructure completed by March 2019 that allows access to an estimated 8.3 million tonnes of ore.

For information on the original Whale Tail Project, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124683.

## Whale Tail Pit Expansion

In November 2018, Agnico Eagle proposed an amendment to the Whale Tail Pit Project to include expansion of the Whale Tail Pit, development of a new open pit, and underground mining below both open pits. As proposed, the Whale Tail Pit Expansion Project Proposal would extend the extraction of ore over an approximately 4-year period and generate an additional 15.2 million tonnes of ore. The NIRB assessed the proposed modification and, in February 2020, after the Ministers' acceptance of the NIRB's recommendation, issued the Amended Project Certificate for the Whale Tail Pit Project and started using the amended Project Certificate.

In April 2021, the NIRB received correspondence regarding Agnico Eagle's "IVR and Whale Tail Pushbacks" modification. The modification was for the activities at the Whale Tail site, including IVR Pushback in the southwest portion of the IVR pit and under the east portion of the Whale Tail waste rock storage facility; Whale Tail Pushback in the northeast portion of the Whale Tail pit; continued use of existing waste and water management facilities; and modifications to the closure and reclamation of the IVR and Whale Tail pits. In May 2021, the NIRB acknowledged the Nunavut Planning Commission's determination that a Screening was not required. The NIRB expected to be informed regarding updates of those plans or any other plans the NIRB managed and requested to have information included in Agnico Eagle's annual Monitoring report to the NIRB.

In 2022, with the reduction of COVID-19 restrictions, Nunavummiut returned to the site. Agnico Eagle continued to conduct mining at the IVR and Whale Tail pits, as well as a deep-drilling campaign, and it expects to continue mining into 2023-2024.

## NIRB Monitoring of the Whale Tail Pit Project

In 2022, as the Mine Sites had reduced COVID restrictions, the NIRB was able to conduct a site visit and view the Meadowbank and Whale Tail sites. The NIRB was able to host in-person meetings in Baker Lake for both the Meadowbank Gold Mine and the Whale Tail Pit Projects. For the 2023–2024 fiscal year, the NIRB will continue to monitor the Meadowbank Gold Mine and Whale Tail Pit Projects by conducting site visits and reviewing Agnico Eagle's Annual Report.

For information on the amended Whale Tail Project or the NIRB's Monitoring program, please refer to the Project Dashboard on the NIRB's Public Registry at www. nirb.ca/project/125418.

## The Doris North Gold Mine

## NIRB File No. 05MN047 | TMAC Resources Inc.

In September 2006, the NIRB issued Project Certificate No. 003 to Miramar Hope Bay Ltd. for the Doris North Gold Mine project. The Doris North Project is located 110 kilometres south of Cambridge Bay in the West Kitikmeot Region of Nunavut on the Canadian mainland, which is accessible by sealift and air. The major components include a camp, an underground mine and associated facilities at the mine site, as well as a laydown area and saline discharge at Roberts Bay, linked to the Doris North mine site by a 5-kilometre all-weather road and combination airstrip. Newmont purchased the project in 2008.

In 2012, when construction of the site was almost complete, Newmont placed Doris North into care and maintenance due to changes in the commodity market. In 2013, TMAC Resources Inc. (TMAC) purchased Doris North and restarted construction. In June 2015, TMAC submitted an amendment application to the NIRB to extend the mine's life along with amendments to its waste storage, tailings disposal methods, and various other activities at the site, which was approved by the NIRB. In 2017, TMAC poured its first gold bar and started gold production. In January 2021, TMAC was purchased by Agnico Eagle Mines Ltd. (Agnico Eagle), and they suspended operations for the Project in order to focus on exploration of the area.

In December 2017, after an assessment, the NIRB determined that the Crown Pillar Recovery, a 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, could proceed with modifications to the Monitoring program. This program was completed in 2018.

In November 2018, pursuant to the Nunavut Agreement, the NIRB issued Project Certificate 009 to TMAC Resources Inc. for the Phase 2 Hope Bay Belt Project (NIRB File No. 12MN001). Construction of infrastructure for the Madrid North deposit started in the spring of 2019 (please see the following section).

During the 2020–2021 Monitoring year, TMAC reduced production at the site due to the COVID-19 pandemic. In January 2021, Agnico Eagle Resources Limited (Agnico Eagle) announced that it had purchased TMAC along with the Doris North and Phase 2 Hope Bay Belt projects. In February 2021, TMAC reported that there were challenges with the Roberts Bay Discharge System that would require a modification of the length of the line into Roberts Bay. The NIRB assessed the proposed shortening of the discharge line and requested information in the Proponent's 2021 Annual Report.

In March 2022, Agnico Eagle announced that it would be suspending commercial production with the Nunavut Water Board until further notice; however, the camp would remain active while the Proponent conducted exploration to determine how best to develop the deposit.

In 2022, as COVID-19 restrictions were reduced, the NIRB was able to conduct a site visit and hosted in-person meetings in Cambridge Bay for both the Doris North and Phase 2 Hope Bay Belt Projects. For the 2023–2024 fiscal year, the NIRB will continue to monitor the Doris North and Phase 2 Hope Bay Belt Projects by conducting a site visit and reviewing Agnico Eagle's Annual Report.

For information on the Doris North Project, the 2016 Amendment, and the NIRB's Monitoring program, please see the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124632.

## The Phase 2 Hope Bay Belt Project Proposal

## NIRB File No. 12MN001 | TMAC Resources Incorporated

In November 2018, pursuant to the Nunavut Agreement, the NIRB issued Project Certificate 009 to TMAC Resources Inc. for the Phase 2 Hope Bay Belt Project. The Phase 2 Hope Bay Belt Project is a gold mining and milling operation located approximately 125 kilometres southwest of Cambridge Bay that constitutes a new mining development on the Hope Bay greenstone belt directly associated with the Doris North Project (NIRB File No. 05MN047) and connected via an all-weather road. The proposed milling rate is 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 involves gold mining at the Madrid/Patch and Boston mineral deposits using both open-pit and underground mining methods. Construction of infrastructure for the Madrid North deposit started in the spring of 2019 for mining operations at the Naartok East Crown Pillar and Madrid North underground decline, including stripping, the building of laydown pads, waste rock storage pad, infrastructure pads, the contact pond, and the overburden stockpile. Due to the COVID-19 pandemic, TMAC reduced operations at the site but completed the Naartok East Crown Pillar Pit at Madrid. After the Crown Pillar, TMAC halted construction at Madrid, and Agnico Eagle Mines Limited (Agnico Eagle) purchased the property in January 2021.

In 2022, as COVID-19 restrictions were reduced, the NIRB was able to conduct a site visit and hosted in-person meetings in Cambridge Bay for both the Doris North and

Phase 2 Hope Bay Belt Projects. For the 2023–2024 fiscal year, the NIRB will continue to monitor the Doris North and Phase 2 Hope Bay Belt Projects by conducting site visits and reviewing Agnico Eagle's Annual Report.

For information on the Phase 2 Hope Bay Belt Project, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124148.



Map 2. Hope Bay Belt Project | Source: TMAC Resources Incorporated

## The Mary River Iron Ore Project

## NIRB File No. 08MN053 | Baffinland Iron Mines Corporation

On December 28, 2012, pursuant to the *Nunavut Agreement*, the NIRB issued Project Certificate No.005 to Baffinland Iron Mines Corporation (Baffinland) for the Mary River Project. The open-pit iron ore mine is located approximately 150 kilometres from Pond Inlet. It includes the use of an existing Tote Road between Milne Inlet and the Mine Site and a 143-kilometre railway connecting the Mine Site to the Steensby Port (Map 3) to ship 18 million tonnes of iron ore per annum year-round. Several elements have not yet been constructed, including the port at Steensby Inlet, the railway from the Mine Site to Steensby Inlet and the fleet of purpose-built ore carriers.

For information on the original Mary River Project, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/123910.



Map 3. Mary River Project | Source: Baffinland Iron Mines Corporation

### **Early Revenue Phase**

Shortly after the issuance of the Project Certificate for the Mary River Project, Baffinland filed for the Early Revenue Phase to allow for the transport of iron ore north on the Milne Inlet Tote Road to be stockpiled at Milne Inlet, with shipping of up to 4.2 million tonnes per annum during the open water season. On March 17, 2014, the NIRB issued its Public Hearing Report, and Ministers subsequently accepted the report and approved the Early Revenue Phase to proceed on April 28, 2014.

For information on the Early Revenue Phase, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124700.



Map 4. Early Revenue Phase of the Mary River Project Source: Baffinland Iron Mines Corporation

#### Phase 2 Development

On October 29, 2014, Baffinland filed for the "Phase 2 Development" proposal (the Phase 2 or Amendment) to the Mary River Project and the NIRB began its assessment and issued guidelines. In February 2016, Baffinland provided notice that its preferred alternatives had changed for Phase 2, and the NIRB suspended the assessment and referred it back to the Nunavut Planning Commission for a conformity determination on the revised project proposal. In March 2017, Baffinland reguested that the Nunavut Planning Commission pause its conformity determination as Baffinland submitted to amend the North Baffin Regional Land Use Plan and held Public Meetings regarding the proposed changes to Phase 2 Development. In March 2018, the Nunavut Planning Commission recommended that the North Baffin Regional Land Use Plan be amended.

The NIRB continued the reconsideration of the Phase 2 Development proposal between November 2 and 9, 2019, with a Public Hearing in Igaluit and Pond Inlet, which was suspended because of a motion from Nunavut Tunngavik Incorporated, supported by several other intervenors. As part of the suspension, the NIRB scheduled a third Technical Meeting and Pre-Hearing Conference in March 2020 prior to reconvening the Public Hearing. However, due to the COVID-19 pandemic and orders from the Chief Public Health Office of Nunavut, the NIRB cancelled the meetings scheduled for March and, after closely monitoring the advice from the Chief Public Health Office of Nunavut, hosted a third Technical Meeting via teleconference in September, and Community Roundtables and Pre-Hearing Conferences in September and October in Pond Inlet, Igaluit and Ottawa. The Technical Meeting and Pre-Hearing Conference were hosted September 4–18, 2020 and September 28–October 1, 2020, respectively. On October 30, 2020, the NIRB released the Pre-Hearing Conference Decision Report indicating that the Resumed Public Hearing would be scheduled from January 25 to February 6, 2021.

The NIRB held an in-person Public Hearing in Pond Inlet, Iqaluit and provided remote access via Zoom for participants unable to attend in person due to COVID-19 travel restrictions in January/February 2021. Due to delays in the agenda and several parties submitting various motions and objections to the filing of evidence, the Public Hearing was unable to complete the agenda as planned. The NIRB used 11 of the 12 scheduled Public Hearing days to cover technical sessions while using the final day in Pond Inlet to host a Community Roundtable to provide Pond Inlet Community members with an opportunity to comment on the proposal. On February 2, 2021, the NIRB's Panel for the Mary River Project partially granted the motion from the Ikajutit Hunters and Trappers Association, tentatively scheduling additional sessions in March 2021. Through February and March, the NIRB planned the Agenda for the Extended Public Hearing from April 12 to 21, 2021.

On April 12, 2021, the Panel commenced the scheduled Extended Public Hearing sessions in Iqalu-it, Nunavut, to complete the remaining technical sessions on the agenda and the Community Roundtable. However, on April 15, 2021, due to orders from Nunavut's Chief Public Health Officer, the Extended Public Hearing was suspended until further notice. On July 30, 2021, the NIRB issued notice to parties regarding the resumption of the Extended Public Hearing in Iqaluit and Pond Inlet between November 1 and 6, 2021. The NIRB conducted the Extended Public Hearing as planned but was unable to close the Public Hearing Record at the event. After exchanging materials, the record was closed on January 28, 2022, with the Public Hearing Report scheduled to be released in May 2022.

For information on Phase 2 Development, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124701.

## **Production Increase Proposal**

In April 2018, Baffinland submitted the Production Increase, Fuel Storage and Milne Port Accommodations Modification Proposal (Production Increase Proposal) to the NIRB. The Production Increase Proposal proposed an increase in the maximum volume of ore that would be permitted to be trucked from the Mary River site to the Milne Port via the Tote Road, from 4.2 million tonnes per annum to 6 million tonnes per annum (requiring up to 83 round trips by ore carriers to market in the open water season), as well as the addition of a 15 million-litre diesel fuel tank within the existing Fuel Storage Facility at Milne Port and the installation of new 380-person accommodations at Milne Port. After the NIRB's assessment, the NIRB recommended the assessment, fuel increase and installation of new accommodation at Milne Port without amendment to the Project Certificate. However, it recommended that the increase in shipping should not be allowed to go ahead.

In September 2018, the Ministers of Intergovernmental Affairs, Northern Affairs and Internal Trade and Crown-Indigenous Relations, on behalf of the responsible Ministers (the Ministers), accepted the NIRB's recommendation to allow the fuel increase and the installation of new accommodation at Milne Port without amendment to the Project Certificate. The Ministers also varied the NIRB's recommendation to not approve the increased shipping until the end of 2019. The Ministers revised existing Term and Condition #10 (air emissions) and added new Terms and Conditions 179(c), 183, and 184 to reflect the activities associated with the Production Increase Proposal. The revisions in Project Certificate No. 005, Amendment 002 also established mechanisms to audit Baffinland's delivery of benefits in the Qikiqtani Region and compliance with environmental management commitments in relation to the Tote Road and marine shipping. It also supported the verification of monitoring and mitigation efforts related to the potential for effects on marine mammals due to project shipping. The Ministers also recommended that the NIRB host a Marine Monitoring and Marine Mitigation Workshop as part of the NIRB's ongoing Monitoring program for the Mary River Project.

For information on the Production Increase Proposal, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124702.

## Production Increase Proposal Extension

In December 2019, Baffinland submitted the Extension Request to the Production Increase Proposal with a request to modify Terms and Conditions 179(a) and 179(b) of Project Certificate No. 005 to authorize the transportation and shipment of up to 6 million tonnes per annum of iron ore via Milne Inlet until December 31, 2020, while the NIRB concludes the assessment of the Phase 2 Development Proposal. On March 4, 2020, the NIRB provided its recommendation to the Minister to amend Project Certificate No. 005 and allow Baffinland to transport and ship up to 6 million tonnes of iron ore per annum until December 31, 2021. On May 19, 2020, the Ministers accepted the Board's recommendation and varied Terms and Conditions 179(c) and 183. With the 179(c) variation to bi-annual reporting, the Ministers recommended that the NIRB host a workshop with



the intent of clarifying the scope of the bi-annual performance audits to ensure the audits meet their intended purpose. Amendment 3 of the Project Certificate was issued on June 18, 2020.

For information on the Production Increase Proposal Extension, please refer to the Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124703.

#### Production Increase Proposal Renewal

On June 7, 2022, the Nunavut Planning Commission referred Baffinland's Production Increase Proposal Renewal Proposal to the NIRB for consideration of the modifications to Project Certificate No. 005. In June 2022, after receiving the online application and supplemental information package and direction from the Responsible Ministers regarding priorities and timelines for the Board, the NIRB requested comments on the proposal. On July 19, 2022, the NIRB issued a notice of the assessment and provided procedural guidance. This guidance advised parties and Baffinland of the process timeline and gave notice that designated Community Reps would have an opportunity to provide oral comment during a one-day Community Roundtable held in Pond Inlet. The Community Roundtable was hosted with audio/video links on August 16, 2022, and the Board closed the comment period on August 24, 2022. On September 22, 2022, the NIRB issued the Board's Reconsideration Report and Recommendation to the Responsible Ministers. On October 4, 2022, the Ministers accepted the NIRB's recommendation and varied Terms and Conditions 49, 77, and 183 and added Terms and Conditions 185, 186, 187, 188, and 189. On November 3, 2022, Amendment 4 of the Project Certificate was issued by the NIRB.

#### NIRB Monitoring for the Mary River Project

In 2022, as COVID-19 restrictions were reduced, the NIRB was able to conduct two site visits, one in June and the second in August. However, due to the number of events being hosted for Mary River, the NIRB was unable to host Monitoring update events in Pond Inlet or Igloolik. That said, with the regular events, the NIRB was in regular contact with the communities and incorporated information into the NIRB's annual Monitoring program and Board Recommendations.

Due to the Board's ongoing assessment of the Phase 2 Development proposal and overlapping issues discussed in the proceedings, it was not appropriate to host the Marine Monitoring and Marine Mitigation Workshop in 2021 and 2022.

After the Ministers provided the NIRB with their decision on the Board's recommendation for Phase 2 Development, agreeing that the proposal should not go ahead at this time, the NIRB issued correspondence related to the Audit Workshop. On December 14, 2022, the NIRB distributed notice of the in-person Audit Workshop on February 27 and 28, 2023, in Iqaluit, requesting parties indicate availability by December 21, 2022. On January 6, 2023, NIRB received comments from CIRNAC, the Qikiqtani Inuit Association and Baffinland indicating that these parties are engaged in active discussions regarding changes to the Monitoring program under the modified Terms and Conditions of Project Certificate No. 005, the establishment of an independent Project Monitor, and monitoring priorities for the Mary River Mine Project, as required under the recently modified Terms and Conditions. The NIRB considered the request reasonable and committed to proposing details regarding the rescheduling of the workshop in due course.

For the 2023–2024 fiscal year, the NIRB will continue to monitor the Mary River Project by conducting site visits and reviewing Baffinland's Annual Report.

## The Meliadine Gold Mine Project

## NIRB File No. 11MN034 | Agnico Eagle Mines Ltd.

In February 2015, pursuant to the Nunavut Agreement, the NIRB issued the Meliadine Gold Mine Project Certificate No. 006. The Meliadine Gold Mine Project involves the construction and operation of a gold mine located in the Kivallig Region, approximately 25 kilometres north of Rankin Inlet on Inuit-owned lands. The Proponent plans to develop five separate deposits in a phased approach, as well as a camp and all associated mining infrastructure, including facilities for waste, water, and fuel management. A barge unloading facility, laydown storage and fuel tank farm are located at Itivia Harbour in Rankin Inlet, which is connected by approximately 25 kilometres of all-weather access and bypass roads that go around the Hamlet of Rankin Inlet. Map 5 provides a layout of the Meliadine Mine Site, and Map 6 shows the marshalling facility at Rankin Inlet.

## 2018 Saline Effluent Discharge to the Environment

In 2018, Agnico Eagle applied for permission to include an additional method of saline groundwater management for its underground workings with discharge of effluent off the coast of Rankin Inlet at Melvin Bay. The NIRB assessed the Saline Effluent Discharge to Marine Environment project, which proposed that saline groundwater would be trucked during the open water season to Itivia Harbour and stored in a holding tank prior to release into Melvin Bay. The Saline Effluent Discharge proposal was subsequently approved in January 2019, and the amended Project Certificate was issued in February 2019.

### 2020 Saline Discharge Strategy

On March 18, 2020, the NIRB received correspondence from Agnico Eagle regarding proposed temporary measures to double the volume of saline effluent to be transported via truck to Itivia Harbour for discharge into Melvin Bay during the summer of 2020, from 800 m<sup>3</sup>/ day to 1,600 m<sup>3</sup>/day (or 800,000 to 1,600,000 litres/day or 175,975 to 351,950 imperial gallons/day). The update also described the expected increase in truck traffic on the existing all-weather access road to transport the increased volume of saline effluent to Melvin Bay in the 2020 open water season. In June 2020, the NIRB determined that the proposed interim measures for additional saline effluent to Itivia Harbour for discharge into Melvin Bay during the summer did not require changes to the existing Terms and Conditions of the Project Certificate, but it did request specific monitoring information from Agnico Eagle.

### 2021 Saline Discharge Strategy

On January 20, 2021, the Nunavut Planning Commission reviewed Agnico Eagle's proposal to extend the 2020 Saline Discharge Strategy for an additional year due to delays in the process resulting from public health restrictions required to prevent the spread of COVID-19. The Nunavut Planning Commission determined that the proposal was exempt from Screening by the NIRB as the scope was not changing; however, this was a change to the Meliadine Project, and Agnico Eagle was encouraged to discuss potential implications for project Monitoring. In April 2021, the NIRB determined that the proposed interim measures for an additional year for additional saline effluent to Itivia Harbour for discharge into Melvin Bay during the summer of 2021 did not require changes to the existing Terms and Conditions of the Project Certificate, but it did request specific monitoring information from Agnico Eagle.

For information on the original Meliadine Gold Mine Project, the 2018 Saline Effluent Discharge to the Marine Environment, the 2020 Saline Discharge Strategy, or the 2021 Saline Discharge Strategy, please refer to the Meliadine Project Dashboard on the NIRB's Public Registry at www.nirb.ca/project/124106.

## Waterlines Proposal

On March 25, 2020, the NIRB received a referral from the Nunavut Planning Commission for the Saline Effluent Discharge to the Marine Environment (the Waterlines Proposal), a Proposal for the use of waterlines to transport up to 20,000 m<sup>3</sup> (43,993,849 gallons/day) of water from the site to Melvin Bay instead of using trucks. In June 2020, the NIRB started the reconsideration of the Waterlines Proposal. The NIRB started its assessment and conducted Community Information Sessions and Technical Comment periods. The NIRB organized a Technical Meeting, Community Roundtable and Pre-Hearing Conference for November 25–26, 2020, but due to changes in COVID-19 protocols, the NIRB postponed the events until January/February 2021. Technical Meetings were held via teleconference in January, and an in-person Community Roundtable and Pre-Hearing Conference was hosted February 11–12, 2021. The Pre-Hearing Conference report was issued on March 11, 2021, with the announcement of Public Hearings from May 17 to 21, 2021. Due to the COVID-19 pandemic, the Public Hearing and Community Roundtable were delayed until June 14–17, 2021, and its decision was released on July 30, 2021. This was the first assessment entirely completed by the NIRB through COVID.

In January 2022, the Responsible Ministers accepted the NIRB's *Reconsideration Report and Recommendations for the Waterlines Proposal* with the recommended 11 revised and three new Terms and Conditions of Project Certificate No. 006, further varying three of these Terms and Conditions. On March 2, 2022, the NIRB issued the second amendment to the Meliadine Project Certificate, and the NIRB started Monitoring.

For information on the Waterlines Proposal and the NIRB's current Monitoring program, please visit the NIRB's Public Registry at www.nirb.ca/project/125515.

### **Meliadine Extension**

On April 1, 2022, the Nunavut Planning Commission referred Agnico Eagle's Meliadine Extension Project Proposal to the NIRB for assessment, and Agnico Eagle submitted its Final EIS in May. The NIRB started its assessment of the proposed modification to the approved Meliadine Project, which included notification to the Ministers after consulting parties and conducting community tours in September, technical comment periods and a Pre-Hearing Conference and Community Roundtable in November. The NIRB released its Pre-Hearing Conference decision, which indicated that more information was required from Agnico Eagle. The information was received in early 2023, and in February 2023, the NIRB provided notice of a second Pre-Hearing Conference by teleconference on March 16, 2023. March 2023 also saw the NIRB hosting Information Sessions in Saskatchewan and Manitoba.

For information on the Meliadine Extension, please visit the NIRB's Public Registry at www.nirb.ca/proj-ect/125684.



Map 5. Meliadine Mine Site | Source: Agnico Eagle Mines Limited

## NIRB Monitoring for the Meliadine Project

In 2022, the NIRB was able to conduct a site visit and hosted in-person meetings in Rankin Inlet for the Meliadine Gold Mine Project. For the 2023–2024 fiscal year, the NIRB will continue to monitor the Project by conducting a site visit and reviewing Agnico Eagle's Annual Report.

## The Back River Project Proposal

## NIRB File No. 12MN036 | Sabina Gold & Silver Corp.

In December 2017, pursuant to the *Nunavut Agreement*, the NIRB issued Project Certificate No. 007 for Sabina Gold & Silver Corp's Back River Gold Mine Project. The Back River Project 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 mine would include processing up to 7,000 tonnes of ore per day for an approximate 10–15-year operation period. The proposed development would take approximately 2 years to construct, followed by a 10–15-year mine operation phase and a 5-year closure period.

On March 13, 2018, Sabina received Type "B" Water Licence No. 2BC-BRP1819 from the Nunavut Water Board, which allowed for identified Initial Development Works to commence at both the Goose Property and Marine Laydown Area. In April 2018, Sabina and the KIA entered into a land tenure and Inuit Impact Benefit Agreement. On November 14, 2019, Sabina received its Type "A" Water Licence, which allowed for the construction and operation activities of the project.

In 2018, Sabina focused on pre-development activities at the site. The Marine Laydown Area work was focused on earthworks and the initial commissioning of the site. Two of three cargo sealifts were received, and materials were stored for hauling down the winter ice road. At the Goose Property, the quarry was expanded, including the initial road and bridge construction. Ongoing environmental Monitoring and Baseline programs and a targeted exploration program were also carried out. During the winter of 2018–2019, an ice airstrip was constructed at the Marine Laydown Area to bring in equipment and supplies via Hercules and other aircraft. In December 2018, Sabina commenced construction of the winter ice road, which was closed on May 9, 2019, after having transported 70 loads between the Marine Laydown Area and Goose Property.

In 2019, work continued at the Marine Laydown Area with the construction of a 10 million-litre fuel tank and a 500,000-litre fuel tank. The sealift was also received in August 2019, and materials are being stored for transportation down the winter ice road. Operations at the Goose Property resumed in March 2019 with Initial Development Works, including an exploration program similar to previous years, a trenching program, and ongoing environmental Monitoring and Baseline programs; ongoing geotechnical drilling occurred at key infrastructure sites.

Sabina was unable to conduct exploration in 2020 due to the COVID-19 pandemic and, due to seasonal closures, did not re-open until June 2020. There was no sealift planned for 2020, but Sabina continued activities such as work on the Goose airstrip, construction of all-weather roads on site, servicing of meteorological stations, environmental and archeological surveys along the winter ice road route and other site preparation.

## Back River Project 2020 Modification Package

In June 2020, the Nunavut Planning Commission referred the proposal to the NIRB for assessment as the components or activities were not part of the previously amended proposal. The proposed modifications to the original project would include an extension to the existing permitted airstrip at Goose Property and at the Marine Laydown Area, an extension of the planned underground operations at Umwelt, modifications to the waste rock storage infrastructure, shoreline pad extensions at the Marine Laydown Area, additional fuel storage at the Marine Laydown Area and upgrades to the winter road. The Modification Package proposal would extend the operations phase by 12 years compared to the previously proposed 10 years, and all other phase durations would remain the same. In August 2020, the NIRB determined that the 2020 Modification Package did not require further assessment. Further, the NIRB concluded that sufficient work was completed at the Goose Pit and Marine Laydown area for the NIRB to consider the project in construction for Monitoring.

In 2021, Sabina carried out work on expanding the airstrip at the Goose Site, worked on site roads and laydown areas, conducted exploratory and geotechnical drilling, and constructed the winter ice roads to move materials received on a sea lift to the Goose Camp. In 2022, Sabina continued construction at both the Goose Camp and the Marine Laydown Area. In February 2022, Sabina officially announced that it was moving into the construction phase of the Project. With the reduction of COVID-19 restrictions in 2022, Nunavummiut were able to return to the site.

All documentation associated with the original Back River Project is available on the NIRB's Public Registry at http://www.nirb.ca/project/124129.

### Sabina Energy Centre

On August 12, 2022, the Nunavut Planning Commission referred Sabina's Back River Energy Centre project proposal to the NIRB, and in September, the NIRB received the application package and commenced its assessment process. After consultation with parties, on January 20, 2023, the NIRB sent correspondence to the responsible Ministers with a determination that a formal reconsideration of Terms and Conditions for Project Certificate No. 007 was required; the NIRB officially started its assessment in March 2023 following a response from the responsible Ministers supporting the Board's determination.

For information on the Sabina Energy Centre, please visit the NIRB's Public Registry at www.nirb.ca/proj-ect/125740.

#### NIRB Monitoring for Back River

In 2022, the NIRB was able to conduct a site visit and hosted in-person meetings in Cambridge Bay for the Back River Gold Mine Project. For the 2023–2024 fiscal year, the NIRB will continue to monitor the project by conducting a site visit and reviewing Sabina's Annual Report.



## How to sign up for a NIRB Online Public Registry Account

## Signing up for an account goes as follows:

- 1. Gotowww.nirb.ca
- 2. Click on the Register for an Account button on the top right side of the home page. This will redirect you to the sign-up page, where you will then fill in all required information; be sure to click "submit."
- 3. Once you've completed registration, an email notification will be sent to the email address that you registered with to verify the address. Click on the link provided in the email notification to activate the account.
- 4. You're ready to log into your account!

# Achieving Our Mission

## Achieving Our Mission: 2022-2023

Within its 2018–2022 Strategic Plan, the NIRB has identified six primary goals to guide the organization moving forward:

- 1. The NIRB will comply with the requirements and spirit of the Nunavut Agreement and all applicable legislation.
- 2. The NIRB will conduct high-quality impact assessments.
- 3. The NIRB will maintain long-term organizational stability.
- 4. The NIRB will reflect the principles of Inuit Qaujimajatuqangit/Qaujimaningit through its work.
- 5. The NIRB will promote public confidence and participation in Nunavut's regulatory system and the NIRB processes.
- 6. The NIRB will collaborate to manage marine issues.

2022–2023 marked the final year of implementation for the third iteration of the NIRB's 5-Year Strategic Plan, which was developed in the 2017–2018 fiscal year by the NIRB Board and staff. The NIRB held a 2-day in-person workshop in the community of Rankin Inlet from July 18 to July 19, 2022, to bring together NIRB's Board members and staff to reflect on what they achieved together through their last strategic plan and discuss the future they would like to work toward over the next 5 years. This involved revisiting the NIRB's vision, mission, and values, as well as conducting an environmental scan to identify key strengths, challenges, opportunities and threats associated with NIRB's current operating environment. A new strategic plan for the 2023-2027 period has since been developed and will begin to be implemented and reported on in the next version of the NIRB's annual report.

The NIRB's 2018–2022 Strategic Plan and the new 2023–2027 Strategic Plan are both available for viewing from our website at www.nirb.ca.


## Goal 1:

# The NIRB will comply with the requirements and spirit of the *Nunavut Agreement* and all applicable legislation.

The NIRB staff continues to monitor eight major projects around the territory and work with regulators to report compliance and key updates to Project Certificate Terms and Conditions through a compliance table presented each year in the *NIRB's Annual Monitoring Report* for each project.

## Goal 2:

## The NIRB will conduct high-quality impact assessments.

The NIRB coordinated with the NWB to complete two site visits: Te first was Agnico Eagle's Meadowbank Gold Mine Complex on August 13, 2022, to view progressive reclamation and a fully developed mine; the second was Rio Tinto's Diavik Diamond Mine on September 10, 2022, to view and experience wind turbines. The latter occurred following a two-day joint workshop with the Mackenzie Valley Environmental Impact Review Board that included signing a new Memorandum of Understanding between MVEIRB and the NIRB.

## Goal 3:

## The NIRB will maintain long-term organizational stability.

As noted above, the NIRB held a facilitated Board-staff workshop in Rankin Inlet to discuss the previous 5-year strategic plan and develop the Board's next 5-year strategic plan for 2023–2027. The new strategic plan will guide the operations of the NIRB and will feature prominently in the annual reports for the NIRB going forward.

## Goal 4:

#### The NIRB will reflect the principles of Inuit Qaujimajatuqangit / Qaujimaningit through its work.

In August, the Board held a 5-day retreat near Rankin Inlet to reconnect on priorities in their work, discuss approaches to leadership as a Board, and share experiences from recent decision-making processes. These discussions occurred through specific shared activities, visiting specific locations of traditional land use near the community, and sharing traditional foods around facilitated discussion sessions.

## Goal 5:

## The NIRB will promote public confidence and participation in Nunavut's regulatory system and the NIRB process.

NIRB participated in the Cambridge Bay hearing session in September 2022 for the Nunavut Planning Commission's Nunavut-wide Land Use Plan by providing a comprehensive presentation of submissions to the Draft Land Use Plan. A joint presentation between the NIRB Board and staff was delivered to support the Land Use Plan development.

### Goal 6:

#### The NIRB will collaborate to manage marine issues.

The NMC Policy Advisor chaired the Hudson Bay Consortium Protected Areas Working Group (September 14, 2022), and an overview presentation was given at the draft Nunavut Land Use Plan (DNLUP) hearings in Cambridge Bay and Rankin Inlet in September 2022 outlining the NMC's mandate and the role the NMC can play in providing advice on marine areas by observing the DNLUP process. At the time of this report, the NMC plans to present at the last two DNLUP hearings in Nunavut. Upcoming meetings include the Hudson Bay Summit (November 29–December 1, 2022, in Montreal), ArcticNet's Annual Scientific Meeting (December 6–10, 2022, in Toronto), and the 5th International Marine Protected Areas Congress (IMPAC5) taking place in Vancouver in February 2023.

## Conferences and Workshops

Throughout the 2022–2023 fiscal year, Board members and staff participated in the following conferences and events:

- 2022 Northwest Territories and Nunavut Association of Professional Engineers and Geoscientists Professional Development Symposium, March 2022
- IAIA22 Conference and technical visit [Managing Impacts to Marine Mammals] in Vancouver, May 2022

- Prospectors and Developers Association of Canada Annual Trade Show and Convention, June 13–15, 2022
- WSCC Supervisor Safety Training (online), June 2022
- ATIP Online Management Tool training session for Authorizing Representatives and Officers, June 27, 2022
- Ocean Literacy and Justice, Equity, Diversity & Inclusion at the IMPAC 5 conference, June 2022
- Arctic Marine Natural Gas Supply Chain Study, led by the Canadian Natural Gas Vehicle Alliance (CNG-VA), VARD Marine, and Clear Seas Centre for Responsible Marine Shipping (Clear Seas) with support from Transport Canada's Innovation Centre
- Geoscience forum, November 2022
- All-staff training course in Effective Writing, November 2022; additional one-on-one focus document review/feedback occurred around the course
- Two-day course at the Canadian High Arctic Research Station for World GIS Day, November 2022
- Catherine attended Arctic Net, December 2022
- Doug Downs of Stories and Strategies, who has over 30 years of experience in media and is a professional communications consultant, returned to provide NIRB-specific training in Cambridge Bay the week of January 9–13 to help staff build their presentation and engagement skills and update media training for those interested. He provided media-specific training to staff and the Chairperson to build and refresh their skills
- AME Roundup, Vancouver January 2023
- Nunavut Planning Commission's Nunavut-wide Land Use Plan: NIRB participated in the Cambridge Bay hearing session in September 2022 by providing a comprehensive presentation of submissions to the Draft Land Use Plan. The presentation was given by the NIRB's Board member, Phillip Omingmakyok Kadlun, and NIRB's Director of Technical Services, Tara Arko.
- Up to 44 courses throughout the year were accessed on various topics from TrainHRLearn online learning platform



# Independent Auditors' Report

#### To the Board of Directors of Nunavut Impact Review Board

#### Opinion

We have audited the financial statements of Nunavut Impact Review Board, which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets (deficit) and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and schedules to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Public Sector Accounting Standards for Government Not-for-Profit Organizations.

#### **Basis for Opinion**

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Public Sector Accounting Standards for Government Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

#### Auditors' Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based no the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Yellowknife, Northwest Territories July 14, 2023

# Managment Responsibility Statement

The management of Nunavut Impact Review Board is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Public Sector Accounting Standards for Government Not-for-Profit Organizations. The financial statements are considered by management to present fairly Nunavut Impact Review Board's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal controls designed to provide reasonable assurance that Nunavut Impact Review Board's assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by Crowe MacKay LLP, Chartered Professional Accountants, Nunavut Impact Review Board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Mark Ings

Interim Executive Director and Director of Finance and Administration Nunavut Impact Review Board

July 14, 2023

## Nunavut Impact Review Board Statement of Financial Position

As at March 31,	2023	2022
Assets		
Current		
Cash and cash equivalents	\$ 5,744,478	\$ 5,284,989
Accounts receivable (Note 5)	38,291	125,538
GST receivable	154,239	82,054
Deposits (Note 6)	1,750	1,750
Prepaid expenses (Note 7)	92,628	65,820
	6,031,386	5,560,151
Capital assets (Note 8)	2,429,323	2,689,067
	\$ 8,460,709	\$ 8,249,218
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 155,908	\$ 147,692
Damage deposits	9,475	7,225
Deferred revenue - core (Note 9)	3,768,657	3,891,329
Deferred revenue - projects (Note 10)	1,682,222	1,332,346
Contributions repayable (Note 11)	260,496	
Wages and benefits payable (Note 12)	213,024	227,037
	6,089,782	5,605,629
sh and cash equivalents \$5,744,478 ccounts receivable (Note 5) 38,291 ST receivable (Note 6) 1,750 epaid expenses (Note 7) 92,628 d assets (Note 8) 2,429,323 d assets (Note 9) 3,768,657 d ages and benefits payable (Note 10) 1,682,222 antributions repayable (Note 11) 260,496 ages and benefits payable (Note 12) 213,024 d ages and benefits payable (Note 12) 213,024 d ages and benefits payable (Note 12) 213,024 d assets (Note 13) 2,422,951 d assets (Deficit) e d in capital assets (Note 13) 6,372 ousing fund 49,652	2,679,623	
	8,512,733	8,285,252
Net Assets (Deficit)		
Invested in capital assets	6,372	9,444
Staff housing fund	49,652	62,570
Unrestricted net assets (deficit)	(108,048)	(108,048)
	(52,024)	(36,034)
	\$ 8 460 709	\$ 8,249,218

Approved on behalf of the Board

M Kavig Kalurag Director Carkerine Envied

Director

## Statement of Operations

or the year ended March 31,		Budget 2023	Actual 2023	Actual 2022
evenue				
Core	(Schedule A)	\$5,009,518	\$ 4,919,235	\$ 3,986,723
Nunavut Marine Council	(Schedule B)	-	77,766	154,370
Nunavut Marine Council Symposium	(Schedule C)	28,706	-	12,623
Jericho Diamond Mine Project	(Schedule D)	97,959	68,335	80,452
Doris North Project	(Schedule E)	143,330	112,222	77,903
Meadowbank Gold Project	(Schedule F)	105,094	83,826	88,964
Audit	(Schedule G)	35,024	29,348	21,243
Mary River Iron Project	(Schedule H)	884,740	1,131,801	1,883,965
Meliadine Gold Mine Project	(Schedule I)	1,507,388	755,671	782,123
Hope Bay Phase II	(Schedule J)	143,330	114,585	82,318
Back River Project	(Schedule K)	132,374	151,114	28,416
Whale Tail Pit Project	(Schedule L)	713,173	191,449	90,673
Grays Bay Road Project	(Schedule M)	-	-	119,108
4-Plex Housing Project	(Schedule N)	-	78,188	89,775
Bayview Housing Project	(Schedule O)	-	98,925	111,495
Nunavut Marine Council DFO	(Schedule P)	-	-	59,022
		8,800,636	7,812,465	7,669,173
xpenses				
Core	(Schedule A)	5,009,518	4,919,235	3,986,723
Nunavut Marine Council	(Schedule B)	-	77,766	154,370
Nunavut Marine Council Symposium	(Schedule C)	28,706	-	12,623
	(Schedule D)	97,959	68,335	
Jericho Diamond Mine Project				80,452
Doris North Project	(Schedule E)	143,330	112,222	77,903
Meadowbank Gold Project	(Schedule F)	105,094	83,826	88,964
Audit	(Schedule G)	35,024	29,348	21,243
Mary River Iron Project	(Schedule H)	884,740	1,131,801	1,883,965
Meliadine Gold Mine Project	(Schedule I)	1,507,388	755,671	782,123
Hope Bay Phase II	(Schedule J)	143,330	114,585	82,318
Back River Project	(Schedule K)	132,374	151,114	28,416
Whale Tail Pit Project	(Schedule L)	713,173	191,449	90,673
Grays Bay Road Project	(Schedule M)	-	-	119,108
4-Plex Housing Project	(Schedule N)	-	86,026	98,618
Bayview Housing Project	(Schedule O)	-	104,005	83,773
Nunavut Marine Council DFO	(Schedule P)	-	-	59,022
		8,800,636	7,825,383	7,650,294
ccess (deficiency) of revenue over expe	200	\$ -	\$ (12,918)	\$ 18,879

## Statement of Changes in Net Assets (Deficit)

For the year ended March 31,

Excess (deficiency) of revenue over expenses - (12,918) - (12,918) 11   Deferred capital contributions received 14,439 - 14,439 -   Amortization of capital assets (14,439) - 14,439 -   Amortization of capital assets - - (263,180) (282   Loss from disposal of capital assets - - (11,003) (11,003) (14,39)   Amortization of deferred capital contributions - - 7,931 7,931 7,931   Amortization of deferred capital contributions - - 263,180 283 283   Net Change - (12,918) (11,003) (23,921) 14   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows - - 177,112 20 2023   Cash provided by (used in) Operating activities - 177,112 20   Received from funders \$ 8,149,348 \$ 8,40 2,459,489 1,11   Paid to suppliers (14,478,094) (4,22 <		Unrestricted	Staff Housing Fund	Invested in Capital Assets	2023 Total	2022 Total
Deferred capital contributions received 14,439 - (14,439) -   Purchase of capital assets (14,439) - 14,439 -   Amortization of capital assets - - (263,180) (263,180) (262,180)   Loss from disposal of capital assets - - (11,003) (11,003) (4   Transfer from deferred capital contributions - - 7,931 7,931   Amortization of deferred capital contributions - - 263,180 263,180 283   Net Change - (12,918) (11,003) (23,921) 1   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows For the year ended March 31, 2023 2023 2023 2023   Cash provided by (used in) Operating activities 177,112 20 20 20 2023 2023   Received from funders \$ 8,149,348 \$ 8,44 Collected from renters 177,112 20 20 20 20 20 20 20 20 20 20	Balance, beginning of year	\$ (108,048)	\$ 62,570	\$ 9,444	\$ (36,034)	\$ (50,629)
Purchase of capital assets (14,439) - 14,439 -   Amortization of capital assets - - (263,180) (282   Loss from disposal of capital assets - - (11,003) (11,003) (4   Transfer from deferred capital contributions - - 7,931 7,931 7,931   Amortization of deferred capital contributions - - 263,180 283 263,180 283   Net Change - (12,918) (11,003) (23,921) 14   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows - 2023 - <t< td=""><td>Excess (deficiency) of revenue o</td><td>ver expenses -</td><td>(12,918)</td><td>-</td><td>(12,918)</td><td>18,879</td></t<>	Excess (deficiency) of revenue o	ver expenses -	(12,918)	-	(12,918)	18,879
Amortization of capital assets - - (263,180) (282   Loss from disposal of capital assets - - (11,003) (11,003) (4   Transfer from deferred capital contributions - - 7,931 7,931 7,931   Amortization of deferred capital contributions - - 263,180 283 263,180 283   Net Change - (12,918) (11,003) (23,921) 1-   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows - 2023 - </td <td>Deferred capital contributions re</td> <td>eceived 14,439</td> <td>-</td> <td>(14,439)</td> <td>-</td> <td>-</td>	Deferred capital contributions re	eceived 14,439	-	(14,439)	-	-
Loss from disposal of capital assets - - (11,003) (11,003) (4   Transfer from deferred capital contributions - - 7,931 7,931 7,931   Amortization of deferred capital contributions - - 263,180 263,180 263   Net Change - (12,918) (11,003) (23,921) 1.   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows - - 2023 -	Purchase of capital assets	(14,439)	-	14,439	-	-
Transfer from deferred capital contributions-7,9317,931Amortization of deferred capital contributions-263,180263,180283Net Change-(12,918)(11,003)(23,921)1Balance, end of year\$ (108,048)\$ 49,652\$ 6,372\$ (52,024)\$ (36Statement of Cash FlowsFor the year ended March 31,2023Cash provided by (used in)Operating activitiesReceived from funders\$ 8,149,348\$ 8,4Collected from renters177,11220Received from (paid to) other sources(11,234)(11,234)Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22Capital activityDeferred capital contribution14,4391Capital activityPurchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,11Cash and cash equivalents, beginning of year5,284,9894,1	Amortization of capital assets	-	-	(263,180)	(263,180)	(282,222)
Amortization of deferred capital contributions-263,180263,180263Net Change-(12,918)(11,003)(23,921)1Balance, end of year\$ (108,048)\$ 49,652\$ 6,372\$ (52,024)\$ (36Statement of Cash FlowsFor the year ended March 31,2023Cash provided by (used in)Operating activitiesReceived from funders\$ 8,149,348\$ 8,4Collected from renters177,11220Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22Logatial activity11Deferred capital contribution14,4391Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,10	Loss from disposal of capital ass	ets -	-	(11,003)	(11,003)	(4,284)
Net Change (12,918) (11,003) (23,921) 1   Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows Statement of Cash Flows Statement of Cash Flows Statement of Cash Flows   For the year ended March 31, 2023 2023 Statement of Cash Flows   Cash provided by (used in) Operating activities S 8,149,348 \$ 8,4   Collected from funders \$ 8,149,348 \$ 8,4   Collected from funders \$ 8,149,348 \$ 8,4   Collected from neaters 177,112 20   Received from (paid to) other sources (11,234) (11,234)   Paid to suppliers (3,377,643) (3,25   Paid to employees (4,478,094) (4,22   459,489 1,10 1   Financing activity Deferred capital contribution 14,439 1   Capital activity Purchase of capital assets (14,439) (11   Increase in cash and cash equivalents 459,489 1,10   Cash and cash equivalents, beginning of year 5,284,989 4,10	Transfer from deferred capital co	ontributions -	-	7,931	7,931	-
Balance, end of year \$ (108,048) \$ 49,652 \$ 6,372 \$ (52,024) \$ (36   Statement of Cash Flows For the year ended March 31, 2023 2023   Cash provided by (used in) Operating activities 2023 2023   Received from funders \$ 8,149,348 \$ 8,44   Collected from renters 177,112 20   Received from (paid to) other sources (11,234) 20   Paid to suppliers (3,377,643) (3,25   Paid to employees (4,478,094) (4,22   459,489 1,14 1   Capital activity Deferred capital contribution 14,439 1   Capital activity 1 14,439 1   Purchase of capital assets (14,439) (11   Increase in cash and cash equivalents 459,489 1,10   Cash and cash equivalents, beginning of year 5,284,989 4,10	Amortization of deferred capital	contributions -	-	263,180	263,180	282,222
Statement of Cash Flows   For the year ended March 31, 2023   Cash provided by (used in) Operating activities   Received from funders \$ 8,149,348 \$ 8,44   Collected from renters 177,112 24   Received from (paid to) other sources (11,234) Paid to suppliers (3,377,643) (3,25   Paid to suppliers (3,377,643) (3,25 Paid to employees (4,478,094) (4,22   Financing activity Deferred capital contribution 14,439 1   Capital activity Uncrease of capital assets (14,439) (11   Increase in cash and cash equivalents 459,489 1,14   Cash and cash equivalents, beginning of year 5,284,989 4,14	Net Change	-	(12,918)	(11,003)	(23,921)	14,595
For the year ended March 31,2023Cash provided by (used in) Operating activitiesReceived from funders\$ 8,149,348Collected from renters177,112Received from (paid to) other sources(11,234)Paid to suppliers(3,377,643)Paid to employees(4,478,094)Paid to employees(4,478,094)Capital activity1Deferred capital contribution14,439Increase in cash and cash equivalents459,4891,14459,489Cash and cash equivalents, beginning of year5,284,9894,175,284,989	Balance, end of year	\$ (108,048)	\$ 49,652	\$ 6,372	\$ (52,024)	\$ (36,034)
Cash provided by (used in)   Operating activities   Received from funders \$ 8,149,348 \$ 8,4   Collected from renters 177,112 20   Received from (paid to) other sources (11,234) 1   Paid to suppliers (3,377,643) (3,25   Paid to employees (4,478,094) (4,22 <b>Financing activity</b> Deferred capital contribution 14,439 1 <b>Capital activity</b> Purchase of capital assets (14,439) (11   Increase in cash and cash equivalents 459,489 1,10   Cash and cash equivalents, beginning of year 5,284,989 4,10					2022	2022
Collected from renters177,11224Received from (paid to) other sources(11,234)Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22459,4891,14Financing activityDeferred capital contribution14,4391Capital activityPurchase of capital assets(11,439)(11Increase in cash and cash equivalents459,4891,14Cash and cash equivalents, beginning of year5,284,9894,1						
Collected from renters177,11224Received from (paid to) other sources(11,234)Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22459,4891,14Financing activityDeferred capital contribution14,4391Capital activityPurchase of capital assets(11,439)(11Increase in cash and cash equivalents459,4891,14Cash and cash equivalents, beginning of year5,284,9894,1						
Received from (paid to) other sources(11,234)Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22459,4891,10(4,22Financing activityDeferred capital contribution14,4391Capital activityPurchase of capital assets(11,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1						\$ 8,437,703
Paid to suppliers(3,377,643)(3,25Paid to employees(4,478,094)(4,22459,4891,10459,4891,10Financing activityDeferred capital contribution14,4391Capital activityPurchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1						201,270
Paid to employees(4,478,094)(4,22459,4891,10Financing activity Deferred capital contribution14,4391Capital activity Purchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1		ther sources				13,853
459,4891,10Financing activity Deferred capital contribution14,4391Capital activity Purchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1						(3,256,565)
Financing activity   Deferred capital contribution 14,439 1   Capital activity Increase of capital assets (14,439) (11)   Increase in cash and cash equivalents 459,489 1,10   Cash and cash equivalents, beginning of year 5,284,989 4,1	Paid to employees				(4,4/8,094)	(4,229,771)
Deferred capital contribution14,4391Capital activity Purchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1					459,489	1,166,490
Capital activity Purchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1	- ,					
Purchase of capital assets(14,439)(11Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1	Deferred capital contribu	tion			14,439	119,269
Increase in cash and cash equivalents459,4891,10Cash and cash equivalents, beginning of year5,284,9894,1	Capital activity					
Cash and cash equivalents, beginning of year5,284,9894,1	Purchase of capital assets				(14,439)	(119,269)
	Increase in cash and cash equ	ivalents			459,489	1,166,490
Cash and each a minute and of war	Cash and cash equivalents, be	eginning of year			5,284,989	4,118,499
Cash and cash equivalents, end of year \$ 5,744,478 \$ 5,26	Cash and cash equivalents, er	d of year			\$ 5,744,478	\$ 5,284,989

#### 1. Organization and jurisdiction

The Nunavut Impact Review Board (the "Board" or "NIRB") was established on July 9, 1996, as an Institution of Public Government created under Article 12 of the *Nunavut Land Claims Agreement* between the Inuit of the Nunavut Settlement Area and the Government of Canada. The Board's mandate is to assess and monitor, on a site-specific and regional basis, the environmental, cultural and socio-economic impact of project proposals in the Nunavut Settlement Area. The Board is exempt from tax under paragraph 149(1)(I) of the *Income Tax Act* (Canada).

#### 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 for this financial instrument category is as follows:

This category includes cash and cash equivalents, accounts receivable, deposits, accounts payable and accrued liabilities, damage deposits, wages and benefits payable, and contributions repayable. 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 net assets (deficits), staff housing fund and invested in capital assets fund.

Unrestricted net assets (deficit): reports the revenues and expenses relating to general operations of the Board excluding staff housing and capital asset purchases.

Staff housing fund: reports the revenues and expenses 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, accounts payable and accrued liabilities and deferred contributions relating to capital assets.

#### (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.

Unexpended restricted funding is 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.

Interest income is recognized when it is earned. Rental revenues are earned as the accommodation is provided.

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.

#### (e) Capital assets

Property and equipment is recorded at cost. 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, the amortization is prorated to the nearest number of remaining months in the year.

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) Cash and cash equivalents

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

#### (g) 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. Accounts subject to estimates and uncertainty include: amortization of tangible capital assets and contributions relating to tangible capital assets, and accrued employee removal benefits.

#### (h) Allocation of expenses

The Board allocates expenses according to the contribution agreement to which the expense relates. The expenses 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.

#### (i) 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) Revenue, Section PS 3400

This section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". This section applies to fiscal years beginning on or after April 1, 2023. Management has reviewed the transition and determined that there is no impact.

#### 4. Credit facilities

The Board has a revolving demand loan facility for general business purposes with the Royal Bank of Canada. The limit of the revolving demand loan facility is \$185,000. Any outstanding balance bears interest at prime plus 1.0%. The demand loan is secured by a general security agreement over all assets of the Board.

The Board utilizes three credit cards for general business purposes with the Royal Bank of Canada. The limit of these credit cards totals \$100,000. Any outstanding balance bears interest at 19.99%. The outstanding balance as of year-end is \$74,863 (2022 - \$58,874).

5. Accounts Receivable	2023	2022
Crown-Indigenous Relations and Northern Affairs Canada		
Nunavut Marine Council Symposium	\$ -	\$ 15,000
Minister of Transport Canada	-	108,304
Accounts receivable and other accruals	38,291	2,234
	\$ 38,291	\$ 125,538
6. Deposits	2023	2022
Nunavut Power Corporation - deposit for power set-up	\$ 1,750	\$ 1,750
7. Prepaid expenses	2023	2022
Insurance	\$ 36,887	\$ 33,191
Forticare computer support	21,508	32,039
Northern Employee Benefit Services	-	590
Workers' Safety and Compensation Commission	34,233	-
	\$ 92,628	\$ 65,820

8. Capital assets				2023	2022
	Rate	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Artwork	0%	\$ 6,114	\$ -	\$ 6,114	\$ 6,114
Buildings	4%	2,923,426	673,345	2,250,081	2,343,834
Furniture and fixtures	20%	379,989	272,257	107,732	127,077
Computer equipment	50-55%	200,640	147,693	52,947	117,330
Leasehold improvements	5-15 S/L	675,433	662,984	12,449	94,712
		\$ 4,185,602	\$ 1,756,279	\$ 2,429,323	\$ 2,689,067
9. Deferred revenue - core				2023	2022
Core funding				\$ 3,768,657	\$ 3,503,952
Nunavut Marine Council Sympos	ium - Schedule C			-	387,377
				\$ 3,768,657	\$ 3,891,329
10. Deferred revenue - pro	jects			2023	2022
Jericho Diamond Mine Project -	Schedule D			\$ 37,730	\$ 30,921
Doris North Project - Schedule E				40,688	68,856
Meadowbank Gold Project - Sche	edule F			16,051	11,658
Meliadine Gold Mine Project - Sc	hedule I			746,669	643,174
Hope Bay Phase II - Schedule J				36,343	21,130
Back River Project - Schedule K				-	77,613
Whale Tail Pit - Schedule M				670,870	345,123
Grays Bay Road Project - Schedul	e N			133,871	133,871
				\$ 1,682,222	\$ 1,332,346
11. Contributions repayab	le			2023	2022
Transport Canada - Nunavut Marii	ne Council Symposiu	m		\$ 50,000	\$ -
Crowe-Indigenous Relations and	Northern Affairs Cana	ida <i>-</i> Nunavut Mar	ne Council Symposium	210,496	
				\$ 260,496	\$
12. Wages and benefits pa	yable			2023	2022
Federal payroll deductions - Cana	da Revenue Agency			\$ 1,361	\$ 1,36
Lieu and vacation				-	46,056
Nunavut payroll tax				11,389	12,547
Pension and removal benefits				199,793	155,56
NEBS Payable				481	11,512
				\$ 213,024	\$ 227,037

13. Deferred contributions relating to capital assets	2023	2022
Opening balance	\$ 2,679,623	\$ 2,842,576
Additions	14,439	119,269
Amortization	(263,180)	(282,222)
Adjustment	(7,931)	-
Closing balance	\$ 2,422,951	\$ 2,679,623

#### 14. Economic dependence

During the year, the Board entered into Amending Agreements with CIRNAC to extend funding for both the core activities and public hearings operations until March 31, 2024. Future maximum funding for 2024 is \$5,333,814.

The Board is in negotiation with CIRNAC on renewing the funding agreement. The negotiation also addresses the potential treatment of any remaining unspent funding by the expiry date.

#### 15. 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:

2024	\$ 294,258
------	------------

The Board has entered into a lease agreement for office equipment with Xerox that expires on November 13, 2027. Annual lease commitments are as follows:

	\$ 54,576
2028	6,064
2027	12,128 6,064
2026	12,128
2025 2026	12,128
2024	12,128

#### 16. Pension contributions

The Board participates in the NEBS Pension Plan which is a defined benefits plan. Substantially all employees with at least one year of service are eligible to participate. As of January 1, 2023, the excess (deficiency) of actuarial value of net assets over actuarial present value of defined benefits is estimated to be \$81,300,000 - Funded Ratio 127% (2022 - \$65,900,000 and 124%) on a going concern valuation basis. A solvency analysis was not performed in the January 1, 2023 valuation report.

The Plan serves 3,789 (2022 - 3,655) Employee Members and 117 (2022 - 118) 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 \$193,715 starting January 2022 and \$198,644 starting January 2023, with 16% of that maximum being \$30,994 (January 2022) and \$31,783 (January 2023) (\$15,497 - \$15,892 from the employees).

During the year contributions made by the Board to the NEBS pension plan totaled \$184,880 (2022 - \$239,200).

#### 17. 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 \$5,784,519 (2022 - \$5,412,277). The Board is exposed to this risk relating to its cash 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, 2023, receivables from one (2022 - two) customers comprised 92% (2022 - 99%) of the total contribution 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, and wages and benefits payable of \$638,903 (2022 - \$381,954). This risk has increased since the prior year given the increase in contributions repayable.

#### 18. Interfund transfer

At March 31, 2023, \$14,439 (2022 - \$119,269) was transferred from unrestricted funds to the investment in capital assets fund for the acquisition of capital assets.

#### 19. Comparative figures

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

#### 20. Related party transactions

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

<b>21. Revenue by object</b> For the year ended March 31,	Actual 2023	Actual 2022
Government of Canada		
Crown-Indigenous Relations and Northern Affairs Canada	\$ 7,574,401	\$ 7,242,468
Transport Canada	-	154,370
Fisheries and Oceans Canada	-	59,022
	7,574,401	7,455,860
Interest	60,951	12,043
Rental	177,113	201,270
	\$ 7,812,465	\$ 7,669,173

<b>2. Expenses by object</b> or the year ended March 31,	Actual 2023	Actual 2022
Bad debt (recovery)	\$ 4,152	\$ (5,388)
Board and chair honoraria and remuneration	449,403	447,700
Board meetings	66,580	20,340
Board training	51,419	1,656
Board travel	655,351	677,247
Consulting services	324,951	208,244
Equipment rental	48,513	450,940
Freight	22,207	62,980
Insurance	51,145	45,533
Interest and bank charges	16,458	9,019
Office rent and janitorial	301,355	302,508
Office supplies	90,129	85,659
Repairs and maintenance	31,112	52,548
Professional fees	916,742	749,363
Public awareness	43,280	91,432
Staff training and travel	519,308	384,632
Telephone and internet	60,702	56,769
Utilities	124,543	108,819
Wages and benefits	4,048,033	3,900,293
	\$ 7,825,383	\$ 7,650,294

#### 23. Impact from Lifted COVID-19-Related Restrictions

During the prior fiscal years where the restrictions were in effect, the Board's discretionary travels, in-person meetings, professional development and training were largely prohibited, which led to large surpluses compared to budget for several programs. In addition, the costs to host meetings were significantly over budgeted amounts, as additional equipment was needed to be rented for enabling virtual meetings for participants in the south.

As of April 11, 2022, all public health restrictions related to COVID-19 were lifted in Nunavut. Consequently, the Board was able to resume the previously suspended activities noted above, with costs to host meetings reduced to the pre-pandemic level. In fiscal year 2022-2023, the Board returned to an operating level more reflective of the years before the pandemic.

#### SCHEDULE A

## Statement of Revenue and Expenses - Core

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affairs (	Canada \$5,009,518	\$ 5,009,518	\$ 4,851,368
Interest income	-	60,951	12,043
Deferred revenue - opening	-	3,503,952	3,008,581
Deferred revenue - transfer to/from other projects	-	127,910	(262,048)
Deferred revenue - closing	-	(3,768,657)	(3,503,952)
Deferred capital contributions	-	(14,439)	(119,269)
	5,009,518	4,919,235	3,986,723
Expenses			
Administration	40,829	72,756	68,208
Administration fees	11,000	20,609	3,631
Board honoraria	274,738	241,598	210,485
Board meetings	16,500	59,701	12,813
Board training	42,500	105,604	6,239
Board travel	211,719	223,249	45,794
Chairperson remuneration	102,000	101,275	86,106
Computer equipment and software	90,620	-	-
Consulting services	119,712	298,287	133,960
Freight	10,000	10,904	16,192
Insurance	45,388	51,145	45,533
Office rent and janitorial	294,011	287,252	288,533
Office supplies	25,000	26,331	47,107
Furniture and equipment	5,000	-	-
Professional fees	126,568	314,701	168,921
Public awareness	55,000	26,919	87,542
Staff training and travel	248,411	345,482	60,888
Telephone and internet	69,000	60,702	56,769
Wages and benefits	3,221,522	2,672,720	2,648,002
	5,009,518	4,919,235	3,986,723
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

### SCHEDULE B

## Statement of Revenue and Expenses - Nunavut Marine Council

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Crown-Indigenous Relations and Northern Affairs Cana	da \$ 28,706	-	\$ 104,152
Deferred revenue - transfer to/from other projects	-	77,766	50,218
	28,706	77,766	154,370
Expenses			
Administration	-	1,237	1,424
Board honoraria	-	516	750
Meetings	-	-	365
Professional fees	-	27,131	8,180
Translation/interpreter	-	6,715	18,086
Travel	-	7,368	5,899
Wages and benefits	28,706	34,799	119,666
	28,706	77,766	154,370
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

## SCHEDULE C

## Statement of Revenue and Expenses -Nunavut Marine Council Symposium

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada - Transport Canada	\$ -	\$ 88,119	\$ 50,000
Deferred revenue - opening balance	-	387,377	350,000
Deferred revenue - transfer to/from other projects	-	(200,000)	-
Deferred revenue - write-off of holdback receivable	-	(15,000)	-
Deferred revenue - transfer to/from contributions repaya	ible -	(260,496)	-
Deferred revenue - closing balance	-	-	(387,377)
Expenses	-	12,623	-
Consulting services	-	-	12,623
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -



## Nunavut Impact Review BoardSCHEDULE DStatement of Revenue and Expenses - Jericho Diamond Mine Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affai	rs Canada 💲 97,959	\$ 75,144	\$ 12,496
Deferred revenue - opening balance used	-	30,921	98,877
Deferred revenue - transfer to/from other projects	-	-	-
Deferred revenue - closing balance	-	(37,730)	(30,921)
	97,959	68,335	80,452
Expenses			
Board honoraria	4,933	-	-
Meetings	2,150	-	-
Professional fees	1,000	12,388	158
Translation/interpreter	18,200	-	-
Travel	-	-	780
Wages and benefits	71,676	55,947	79,514
	97,959	68,335	80,452
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -



SCHEDULE E

## Nunavut Impact Review Board Statement of Revenue and Expenses - Doris North Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Af	fairs Canada \$143,330	\$ 84,054	\$ 106,719
Deferred revenue - opening balance used	-	68,856	40,040
Deferred revenue - closing balance	(11,658)	(40,688)	(68,856)
	143,330	112,222	77,903
Expenses			
Board honoraria	4,933	-	-
Meetings	1,075	-	-
Professional fees	500	-	-
Translation/interpreter	18,200	15,940	650
Travel	5,000	1,123	1,737
Wages and benefits	113,622	95,159	75,516
	143,330	112,222	77,903
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

### SCHEDULE F

## Statement of Revenue and Expenses - Meadowbank Gold Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Af	fairs Canada \$105,094	\$ 88,220	\$ 40,719
Deferred revenue - opening balance used	-	11,657	59,903
Deferred revenue - closing balance	-	(16,051)	(11,658)
	105,094	83,826	88,964
Expenses			
Board honoraria	4,933	-	-
Meetings	1,075	600	-
Professional fees	500	-	-
Translation/interpreter	18,200	95	12,878
Travel	5,773	6,867	2,286
Wages and benefits	74,613	76,264	73,800
	105,094	83,826	88,964
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

#### SCHEDULE G

## Statement of Revenue and Expenses - Audit

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affairs	Canada \$ 35,024	\$ 35,024	\$ 34,980
Deferred revenue - transfer to/from other projects	-	(5,676)	(13,737)
	35,024	29,348	21,243
Expenses			
Professional fees	18,000	29,348	21,243
Travel	16,980	-	-
	35,024	29,348	21,243
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

## Statement of Revenue and Expenses - Mary River Iron Project

Travel Wages and benefits	279,836 337,437	77,228 359,783	260,242 287,103
Translation/interpreter	150,200	204,077	83,540
Professional fees	79,850	157,218	291,285
Meetings	27,250	41,039	393,193
Board travel	-	245,948	525,425
Board honoraria	10,167	40,050	43,177
Expenses Advertising	_	6,458	_
	884,740	1,131,801	1,883,965
<b>Revenue</b> Government of Canada Crown-Indigenous Relations and Northern Affairs Cana Deferred revenue - transfer to/from other projects	Canada \$ 884,740 -	\$ 886,754 245,047	\$ 1,726,319 157,646
For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022

#### SCHEDULE I

## Statement of Revenue and Expenses - Meliadine Gold Mine Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affairs Cana	ada \$1,507,388	\$ 1,114,670	\$ 1,285,109
Deferred revenue - opening balance used	-	643,174	140,188
Deferred revenue - transfer to/from other projects	-	(255,504)	-
Deferred revenue - closing balance	-	(746,669)	(643,174)
	1,507,388	755,671	782,123
Expenses			
Advertising	52,000	9,903	3,890
Board honoraria	55,700	13,063	23,264
Board travel	117,035	173,050	181,899
Meetings	73,200	34,699	115,410
Professional fees	100,600	67,417	88,804
Translation/interpreter	124,200	63,060	75,890
Travel	482,058	92,395	49,808
Wages and benefits	427,732	302,084	243,158
	1,507,388	755,671	782,123
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -



SCHEDULE J

## Statement of Revenue and Expenses - Hope Bay Phase II

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern	Affairs Canada \$143,330	129,798	\$ 73,674
Deferred revenue - opening balance used	-	21,130	29,774
Deferred revenue - closing balance	-	(36,343)	(21,130)
	143,330	114,585	82,318
Expenses			
Advertising	-	-	-
Board honoraria	4,933	-	-
Board travel	-	-	4,806
Meetings	1,075	-	-
Professional fees	500	-	-
Translation/interpreter	18,200	15,940	-
Travel	5,000	1,785	2,496
Wages and benefits	113,622	96,860	75,016
	143,330	114,585	82,318
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

#### SCHEDULE K

## Statement of Revenue and Expenses - Back River Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern A	ffairs Canada \$132,374	\$ 63,044	\$ 9,703
Deferred revenue - opening balance used	-	77,613	96,326
Deferred revenue - transfer to/from other project		10,457	
Deferred revenue - closing balance	-	-	(77,613)
	132,374	151,114	28,416
Expenses			
Advertising	-	-	-
Board honoraria	4,933	2,750	
Board travel	-	-	
Meetings	2,150	-	
Professional fees	1,000	1,366	
Translation/interpreter	18,200	62,974	
Travel	10,000	1,674	759
Wages and benefits	96,091	82,350	27,657
	132,374	151,114	28,416
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

## SCHEDULE L

## Statement of Revenue and Expenses -Strategic Environmental Assessment

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Deferred revenue - transfer to/from other projects	-	-	67,921
Deferred revenue - closing balance	-	-	(67,921)
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

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#### SCHEDULE M

## Statement of Revenue and Expenses - Whale Tail Pit

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affa	airs Canada 💲 713,173	\$ 517,196	\$ 124,452
Deferred revenue - opening balance	-	345,123	311,344
Deferred revenue - closing balance	-	(670,870)	(345,123)
	713,173	191,449	90,673
Expenses			
Advertising	32,000	-	-
Board honoraria	6,504	-	-
Board travel	-	513	-
Meetings	44,025	-	-
Professional fees	34,500	1,899	267
Translation/interpreter	51,200	95	13,813
Travel	248,287	5,515	2,285
Wages and Benefits	296,657	183,427	74,308
	713,173	191,449	90,673
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

#### SCHEDULE N

## Statement of Revenue and Expenses - Grays Bay Road Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada			
Crown-Indigenous Relations and Northern Affairs Ca	nada \$-	\$ -	\$ 125,120
Deferred revenue - opening balance	-	-	127,859
Deferred revenue - closing balance	-	-	(133,871)
	-	-	119,108
Expenses			
Professional fees	-	-	466
Travel	-	-	4,763
Wages and benefits	-	-	113,879
	-	-	119,108
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

### SCHEDULE O

## Statement of Revenue and Expenses - 4 Plex Housing Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Rental	\$ -	\$ 78,188	\$ 89,775
Expenses			
Land lease	-	1,050	1,050
Mechanical room	-	10,258	12,451
Municipal services	-	34,452	40,560
Property management	-	6,992	7,456
Utilities	-	17,442	8,785
Wages and benefits	-	15,832	28,316
	-	86,026	98,618
Excess (deficiency) of revenue over expenses	\$ -	\$ (7,838)	\$ (8,843)

#### SCHEDULE P

## Statement of Revenue and Expenses - Bayview Housing Project

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Rental	\$ -	\$ 98,925	\$ 111,495
Expenses			
Land lease	-	1,522	1,522
Mechanical room	-	7,888	9,925
Municipal services	-	43,407	38,235
Property management	-	6,858	7,335
Utilities	-	29,242	16,630
Wages and benefits	-	15,088	10,126
	-	104,005	83,773
Excess (deficiency) of revenue over expenses	\$ -	\$ (5,080)	\$ 27,722

## Nunavut Impact Review Board

### SCHEDULE Q

## Statement of Revenue and Expenses - Nunavut Marine Council DFO

For the year ended March 31,	Budget 2023	Actual 2023	Actual 2022
Revenue			
Government of Canada - Fisheries and Oceans Canada	\$ -	\$-	\$ 59,022
Expenses			
Consulting services	-	-	59,022
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -

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## Commission du Nunavut chargée de l'examen des répercussions

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