

Nunatsiavut Government Annual Report

2020 2021



NUNATSIAVUT
kavamanga Government

Nunatsiavut Government

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NUNATSIAVUT SECRETARIAT

DEPARTMENT OVERVIEW

The Nunatsiavut Secretariat serves Labrador Inuit by providing a strategic oversight and support role for the Nunatsiavut Government.

Headed by the President, the Secretariat is responsible for providing advice and administrative support to the Nunatsiavut Executive Council and for supporting strategic planning and management activities for the Nunatsiavut Government. It is also responsible for policy and planning, intergovernmental affairs and communications activities.

The Secretariat works to ensure the rights of Labrador Inuit and the terms of the Labrador Inuit Land Claims Agreement are recognized and honoured. It maintains working relationships with the Government of Canada, the Government of Newfoundland and Labrador, and other Indigenous governments, groups and organizations.

Along with the President, the Department consists of the Deputy Minister/Secretary to the Nunatsiavut Executive Council, the Director of Communications, the Director of Policy, the Sustainable Energy Coordinator, the Communications Assistant, Community Liaison Workers, a graphic design division, as well as administrative and support staff.

Communications

The primary objective of the Communications Division is to inform Beneficiaries of the Labrador Inuit Land Claims Agreement of Nunatsiavut Government programs and activities. Along with the Director of Communications and the Communications Assistant, the Communications Division is comprised of six Community Liaison Officers (one in each of the five Labrador Inuit communities and one in Upper Lake Melville), as well as two Graphic Designers and an Account Manager with Sananguativut Nunatsiavut Visual Design.

Sananguativut Nunatsiavut Visual Design provides graphic design and printing and publishing services. Several projects were completed during the year, including the Nunatsiavut Government's annual report, the annual implementation report for the Labrador Inuit Land Claims Agreement, publications for various government departments, and a number of external design and printing projects.

Joint Management Committee

The Deputy Minister/Secretary to the Executive Council represents the Nunatsiavut Secretariat on the Joint Management Committee. Chaired by the Minister of Finance, Human Resources, and Information Technology, and made up of the AngajukKâk of each Inuit Community Government and the Nunatsiavut Government's assistant controller, the committee deals with operational and capital works funding and other financial matters of the five Inuit communities within Nunatsiavut.

Intergovernmental Affairs

The Nunatsiavut Government continues to work closely with the federal and provincial governments on advancing and addressing issues of concern for Labrador Inuit as all sides continue with implementing the Labrador Inuit Land Claims Agreement.

The Nunatsiavut Government continues to participate at the Inuit-Crown Partnership Committee technical and political tables; including three leaders meetings a year and one with the Prime Minister. The Committee continues to advance shared priorities between Inuit and the Government of Canada; including the implementation of Inuit Land Claims Agreements, social development, and reconciliation between Inuit and the Government of Canada.

The Committee includes President Lampe, the Prime Minister and select federal ministers, Inuit Tapiriit Kanatami President Natan Obed, Chair/CEO Duane Smith on behalf of the Inuvialuit Regional Corporation, President Aluki Kotierk on behalf of Nunavut Tunngavik Inc., and President Charlie Watt on behalf of Makivik Corporation.

The Committee also includes the presidents of the National Inuit Youth Council, Pauktuutit Inuit Women of Canada, and the Inuit Circumpolar Council Canada as observers.

Community Government

The Nunatsiavut Secretariat participates in the Joint Management Committee along with the First Minister and AngajukKât of each Labrador Inuit Community.

Policy and Planning

Policy Working Group

Chaired by the Director of Policy, the Policy Working Group strives to standardize policy approaches across the Nunatsiavut Government by working on cross-departmental issues. This group has developed draft guidelines for working with youth, is working with on a document to engage with elders, and has begun discussions on creating of a sustainability policy. The group meets monthly.

Research Advisory Committee

The committee meets monthly to discuss applications from researchers wishing to work with Labrador Inuit and within the Labrador Inuit Settlement Area. It coordinates with outside research bodies like Memorial University to determine ways to improve policies related to research in Indigenous communities.

COVID-19 response

In relation to coronavirus COVID-19 pandemic, the Nunatsiavut Secretariat took the lead on implementing a number of emergency response initiatives. The response programs were geared towards assisting seniors (60 years and older) on fixed incomes, persons with disabilities, single parents, low income families, and individuals and families who have had their employment hours cut or have been laid off because of the pandemic.

Energy Security

Nain Wind Micro Grid

The Nunatsiavut Government and our development partner Natural Forces are currently in the Front-end Engineering and Design stage of a wind power project for Nain. The Nunatsiavut Government is being advised by Lumos clean energy advisors for this project and is working in collaboration with Newfoundland and Labrador Hydro. Preliminary plans are to install a 2.3 MW turbine with a 5MWh battery storage system. The turbine location selected is behind the water towers in Nain.

Solar Installations

In 2019, the Nunatsiavut Government successfully completed a 50kW solar installation on the community arena in Makkovik. To follow, an organization was hired to gather solar data and determine feasibility on community buildings in the remaining four Labrador Inuit Communities. From this assessment, it was determined that a solar installation on the community center in each of the remaining four Labrador Inuit communities was feasible. The Nunatsiavut Government

will hire a contractor to install a 24kW system in Nain and Hopedale, 15kW system in Rigolet and 10kW system in Postville.

High-efficiency Woodstove Program

In 2020, the Nunatsiavut Government received funding from Natural Resources Canada for the purchase and installation of 200 high efficiency woodstoves throughout the five Labrador Inuit communities. This program will be separated in to two rounds of applications with the plan to complete 100 installs in each round. The first 100 woodstoves were purchased in 2020 and an RFP was released to hire an inspector to assess the applicants' homes.

Community-Specific Energy Plans

Our Community Energy Lead, funded and guided by the Indigenous off Diesel Initiative (IODI), has completed a green energy survey in all of the five Labrador Inuit communities. The purpose of this survey was to gather opinions on alternative energy sources and prioritize community needs and interests. This data will be used to develop community specific energy plans.

Multiple community engagement sessions also occurred to update residents on current programs and get their thoughts on renewable energy.

DEPARTMENTAL OVERVIEW

Under the direction of the First Minister, Nunatsiavut Affairs serves as an advocate for Labrador Inuit. It oversees the Nunatsiavut Government's operations and is responsible for ensuring the implementation of the Labrador Inuit Land Claims Agreement (LILCA). Nunatsiavut Affairs also oversees Beneficiaries' registration for the LILCA, infrastructure and public property, legal services and community justice, and housing and transportation.

Labrador Inuit Land Claims Agreement Implementation

The Implementation Committee (IC) continued to meet quarterly in 2020- 2021 to discuss issues related to the implementation of the Labrador Inuit Land Claims Agreement. The IC renewed the budgets for the Torngat Wildlife and Plants Co-management Board (TWPCB) and Torngat Joint Fisheries Board (TJFB); and discussed The TWPCB and TJFB activity reports and the submission of their 2020-21 work plans.

The Implementation Committee continued to discuss the harvesting of migratory birds in Schedule 12-E and Environment Climate Change Canada presented to the IC on options for moving the issue forward. Technical reviews for Amendments to Ch. 21 for the Dispute Resolution Board continued to progress.

Membership and Enrolment

Membership Committees continued their work reviewing applications for Beneficiaries' enrollment. The Inuit Appeals Board meets on a regular basis to review appeals of applications denied by the Membership Committees. The Nunatsiavut Government filled vacancies and reappointments on the Makkovik-Postville Membership Committee, Nain Committee and the Rigolet-Lake Melville Committee.

Membership Committees have continued to undertake reviews of the regional membership lists; this has caused an increase in workloads for some committees.

Public Property

New DHSD Building Rigolet

The contract for a new Department of Health and Social Development building in Rigolet was awarded, with construction to start in 2021.

Storage Building Hopedale

The contract for a new three Unit Storage Building in Hopedale was awarded, with construction to start in 2021.

Multiplex in Nain

The Nain Multiplex construction is complete but was delayed for occupancy due to a lack of water pressure in the building. The Nunatsiavut Government acquired a booster pump in late July; we are confident this will address the water issue and allow occupancy for the Multiplex.

The building is now occupied for Family Connections.

DHSD Building for Hopedale

Due to COVID-19, the contractors were unable to continue working on the Hopedale Department of Health and Social Development building this spring, however, Whites Construction arrived back in Hopedale in June 2020 and work commenced on the building.

The Nunatsiavut Government received a substantial completion certificate in December 2020. DHSD staff were able to begin migrating to the new office building in February 2021.

Nain Homeless Shelter

Nunatsiavut Affairs collaborated with DHSD to rehabilitate the building that was acquired in 2019 for the purpose of a homeless shelter. The interior renovations to the former Nain safe house are complete and the building is ready for occupancy. Renovations included drywall repairs, furnace repairs, electrical service inspection and fire alarm installation.

Postville Daycare Extension

The Nunatsiavut Government has released a second Request for Proposals for the construction of an extension to the daycare in Postville. RFPs were released this past year for an outside-gated area and increased space for the daycare to ensure that it met provincial regulations; however, the submissions for this work came significantly over budget.

Housing

Torngat Regional Housing Association (TRHA)

The Nunatsiavut Government and Torngat Housing are working together to ensure there is no disruption in the construction of houses in Nunatsiavut during the 2021-2022 construction season. Meetings are underway to establish an agreement.

Members of NG's Housing Commission Steering Committee met with officials from TRHA at the end of February to discuss the plan for this year's construction season; these discussions focused on improved energy efficiency of builds, preliminary designs and communities where construction may take place. A contribution agreement was signed for the 2021/2022 construction season.

Nunatsiavut Housing Commission (NHC)

The draft plan for the Housing Commission was finalized, and Nunatsiavut Affairs intends to present the implementation plan to the Nunatsiavut Executive Council (NEC) in the coming month. A key part of this implementation plan is the Director of Housing, and once the plan receives NEC approval, this position will be advertised.

2020 Affordable Warmth and Home Repair Program

The 2019 Affordable Warmth and Home Repair Program began in the five Labrador Inuit communities as of June 30, 2020. Successful applicants to the program were notified that construction would be taking place this summer and that the contractor must follow all provincial health guidance when carrying out the repairs in all communities.

The 2020 Affordable Warmth and Home Repair Program will begin inspections this summer to determine the amount of repairs required for approved applicants.

2021 Affordable Warmth Program & Home Repair Program

The construction phase of the 2019 Affordable Warmth and Home Repair Program has finished in the five Labrador Inuit communities. Thirty-five homes had repairs done through the program this year; there are some carry over items that will need to be resolved in the next construction season. Nunatsiavut Affairs is currently evaluating this program to ensure the program progresses well and meets the needs of homeowners.

A scope of work is currently being developed for the 2020 Affordable Warmth and Repair Program to be completed in the 2021 construction year

The application window for the 2021 Affordable Warmth and Home Repair Program will close on January 5, 2021.

From 2017 – 2019, the Nunatsiavut Government has repaired ninety-eight homes under the repair program at a cost of approximately \$4.5 million.

High Efficiency Wood Stoves

This past fall, the Nunatsiavut Government shipped twenty-one High Efficiency Wood Stoves to the five Labrador Inuit communities. This was done to meet the need of individuals who have no source of heat due to unsafe stoves, broken furnaces, etc. who qualify under the COVID-19 supplement program.

Nunatsiavut Affairs continues to assist the Nunatsiavut Secretariat in the future acquisition of High Efficiency Wood Stoves for distribution in the five Labrador Inuit Communities.

Rapid Housing Initiative

The Nunatsiavut Government has submitted an application to the Rapid Housing Initiative (RHI); this was a collaboration between DHSD and Nunatsiavut Affairs. The rapid housing initiative is a federal government initiative released through the Canada Mortgage and Housing Corporation (CMHC). The objective of the program is to help address urgent housing needs for vulnerable Canadians, especially in the context of COVID-19, through the rapid construction of affordable housing.

The Nunatsiavut Government was successful with the application to the RHI (Phase 1); a new seven-unit seniors' multiplex will be constructed in both Nain and Hopedale. Funding was also approved to repurpose the old DHSD building to be used as an eight-unit bedsitters in Hopedale.

Transportation

Nain Airport

The Nunatsiavut Government has received a positive response to the Expression of Interest application for feasibility studies on a new Nain Airport under the Northern Transportation Corridors Fund. The preparation of the Comprehensive Proposal for the National Trade Corridors Fund (NTCF) is underway and must be submitted before March 15, 2021.

The Nunatsiavut Government finalized the comprehensive proposal under the National Trade Corridors Fund for feasibility studies on a new location for an airport in Nain. Nunatsiavut Affairs

and Nunatsiavut Secretariat have worked together on the file and will have the application submitted by March 15.

A significant component of this application requires commitment from the Government of Newfoundland and Labrador in this 50/50 cost shared program with the Federal Government. While GovNL has been supportive of the project as of late, we await the exit of the Government's caretaker mode to have any assurance of a commitment.

Safe Freight Storage Facilities

The Nunatsiavut Government received funding under the Safety Equipment and Basic Marine Infrastructure in North Communities/Oceans Protection Plan. This funding is to construct 1250 sq. Safe Freight Storage Facilities in Nain, Postville and Rigolet.

A RFP for design and engineering of these facilities has been released as per the NG Procurement Act.



LANGUAGE, CULTURE, AND TOURISM

DEPARTMENTAL OVERVIEW

The Department of Language, Culture and Tourism (LCT) is an energetic and positive team consisting of approximately 22 staff located in various locations including the Nain administrative building, the Illusuak Cultural Centre, the 1A Hillcrest Crescent office, the Nunatsiavut Government Makkovik Office, the Nunatsiavut Assembly Building and the Nunatsiavut Government Postville Office.

Organizational Order

The Nunatsiavut Government updated its Organizational Order in October of 2019, and subsequently updated the duties of the Department of Language, Culture and Tourism. As stated in the Nunatsiavut Government Organization Order (Original Enactment NGSL-2005-01, Amended NGSL -2019-10), the Department has the following duties and shall perform the following functions:

- a) Establish and administer the cultural and linguistic affairs of the Inuit and the Nunatsiavut Government, including policies, programs and services for the preservation, use and development of Inuktitut;
- b) Ensure the supply of translation services for the public in relation to Nunatsiavut Government programs and services;
- c) Oversee and manage the Illusuak Cultural Centre;
- d) Establish and administer policies, programs and services to ensure the Nunatsiavut Government meets its responsibilities to preserve, protect and manage the historic resources of Nunatsiavut; and
- e) Administer Nunatsiavut Government policies, programs and services in relation to tourism.

COVID-19

Due to COVID-19 restrictions, the following LCT programs and initiatives were cancelled during the pandemic:

- Inuttitut Terminology Workshop
- Inuttitut Classes
- Master Apprentice Program
- Kajak Revival Program

Due to public health restrictions, the Illusuak Culture Centre and exhibit area were closed various times throughout the pandemic.

Language and Culture

Within the area of Language, the division works on project areas as follows: Master Apprentice Program (MAP), IlinniaKatigennik, Language Nest, language resource development, Tusâlanga, and public health packages. The culture division focuses on the following areas: cultural resource development, kajak revival project and the Illusuak Cultural Centre.

Language Strategy

The Nunatsiavut Executive Council approved the Nunatsiavut Language Strategy on March 2, 2021. On August 31, the 2021-2026 Language Strategy was made public and available through the Nunatsiavut Government website.

Inuttitut is a significant piece of core cultural identity for Inuit. It is something that connects Inuit today with their past and is something that ignites a passion for the future. Throughout the years, Inuttitut has been in the forefront of priorities for Inuit. Due to this priority and the significant work completed to date, the 2021-2026 Inuttitut UKâlalluta, ilinniatitsiluta, InosiKalluta! Nunatsiavut Language Strategy could be created. This work is driven and compiled by and for Nunatsiavut Inuit.

The strategy sets out the vision, mission and values that, combined with the three strategic pillars that were identified at the 2019 Language Summit, provide a framework for prioritizing projects and investments into language that align with the years of work and input gathered from the Nunatsiavut Government and its beneficiaries. This strategy is a key piece in reigniting a spark in beneficiaries and within our division that will allow us to progress the state of Inuttitut.

Based on a five year plan, the division will set forth to complete the goals for the preservation, promotion and protection of Nunatsiavut Inuttitut. By working closely with communities, other departments within the Nunatsiavut Government, and other Inuit regions, the division hopes to progress the language by 2026 to a point where an increased number of Nunatsiavut

Beneficiaries can confidently converse in basic, intermediate and/or expert levels of Inuttitut.

Master Apprentice Program (MAP)

The Master Apprentice Program is a six-month program that pairs fluent Inuttitut speakers (often Elders) with a non-fluent Inuttitut speaker in each Nunatsiavut community. This pair works together intensely practicing language speaking skills. It is designed to be a one-on-one partnership between the Master (fluent speaker) and the Apprentice (language learner). Previously delivered through a partnership with Carleton University to help support, oversee and guide the evaluation of the program, the department is now delivering this program independently. This is a permanent program of the LCT department.

IlinniaKatigennik

IlinniaKatigennik is a weekly Inuktitut radio show in partnership with OKâlaKatiget Society. IlinniaKatigennik is designed to be interactive with its listeners. Listeners can call in to the radio show to guess a sound, or an Inuktitut word. People also call in to tell stories in Inuktitut.

Language Nests

There are currently two language nests - one in Hopedale and the other in Nain. They are overseen by the Department of Health and Social Development, and partially funded by LCT. This program is an immersion based Inuttitut program that accommodates infants aged 0-2. The Department of LCT funds a portion of staff positions, provides support to staff, and provides language and culture resources.

Planning has begun in 2021 to allow the department to take over the Language Nest from DHSD, as stated in the Year 1 goal in the Nunatsiavut Language Strategy under Transmission, "Increase number of Inuttitut speakers through first language learning with babies and children".

Language Resources

A significant goal within the division is to develop more language resources to have in each Nunatsiavut community. This will include childrens books; posters containing cultural and language information for children, youth and adult learning settings; prizes; as well as Inuktitut signs in public settings to assist people in speaking Inuktitut.

Tusâlanga

LCT has been working with an Inuit Organization in Iqaluit called Pirurvik Centre to modify an existing Inuttitut website and develop three learning resources from the Nunavut template into Nunatsiavut dialect. These resources will allow learning from home from anywhere in Canada. It will support greater advancement for Inuttitut classes to have readily available resources for Inuttitut instructors in beginner, intermediate and advanced levels of Inuttitut learning. Language

Program Coordinators have been working on this since January 2021 with plans for the project to be complete by March 2022.

Public Health Packages

Collaboration with the Department of Health and Social Development and Public Health to incorporate language and culture items into care packages has been a great success. The care packages are distributed to infants during their vaccinations. In addition to the existing provincial program, we are adding a crochet puijik toy, an Inuttitut children's book, flash cards with Inuktitut colors and numbers, and a magnet containing baby's first words in Inuttitut. This resource will help to incorporate Inuttitut and cultural resources into the day-to-day lives of infants, allowing more room for language and culture into their play and learning time.

Culture Resources

Cultural items such as Inuit drums were created for the Language Nests, Day Cares, Schools, and the Illusuak. This year's cultural items include mini Inuit drums for children to play with, learn from, to see and have readily available culturally relevant items in their learning, play and social spaces. This will help children to be more confident in recognizing cultural items, knowing what these significant items are for, and how to use them in life and play.

Kajak Revival Project

The Kajak Revival Project aims to revive the valuable traditional skill of the Kajak and includes building Kajait from scratch, Kajait lessons to community members of all ages, preservation of knowledge through interviewing Elders on traditional knowledge of Kajait use in Labrador, as well as information sharing on Kajait knowledge. This year the division has built a cabin north of Nain at Tikigâtsuk for Kajak programming purposes. The cabin was completed in March 2021.

Illusuak Cultural Centre

The Illusuak Cultural Centre is the gathering place that tells stories that make Labrador Inuit proud, by highlighting the long and strong Inuit history through programming, architecture, design, and exhibits.

During the time of the pandemic when it was allowable and safe to do so, Elders tea socials were held. This provided an opportunity for Elders within the community to gather at the Illusuak, share stories, speak Inuttitut and socialize together while enjoying some snacks and tea from Café Illusuak.

Tourism

Nunatsiavut Tourism Strategy

During the fall of 2020, the Tourism division awarded a contract to Canadian Ecotourism Services to develop a refreshed five-year Nunatsiavut Tourism Strategy. A steering committee was also established to help with the development of the strategy. Due to travel restrictions, community consultation and feedback were incorporated via online surveys and Zoom interviews.

During the fall and spring of 2020, staff worked to develop and finalize the refreshed five-year Nunatsiavut Tourism Strategy as well as the first-ever Nunatsiavut five-year Arts Strategy.

Hebron Ambassador and Restoration Project

The division did not operate the Hebron Ambassador and Restoration programs this year; however, a Hebron Researcher was hired. The researcher is working to develop a Hebron Ambassador Guidebook through funding received from the Indigenous Guardian Pilot Program. Research will be conducted and interviews with relocatees and their families will occur to aid in the development of the guidebook.

Green's Construction was also hired through a Requests for Proposals process to build a cabin in Hebron for staff.

Torngat Mountains Base Camp and Research Station

The Torngat Mountains Base Camp and Research Station (Base Camp) did not open for the season due to the global COVID-19 pandemic. Although Base Camp was not open for visitors, the department's Deputy Minister and staff, Nunatsiavut Group of Companies, Ocean's North and Parks Canada were able to do a clean-up of old fuel drums.

Mealy Mountain National Park Reserve

We are currently working with Canadian Ecotourism Services to develop a plan that will identify experience and product development needs for the Mealy Mountains National Park Reserve.

Nunatsiavut Art Strategy

In the fall of 2019, Consulting Matrix was hired to develop a five-year Nunatsiavut Arts Strategy. A steering committee was established to provide input and guidance into the development of the strategy. The committee was comprised of the following individuals: John Terriak, Sarah Jensen, Josephine Jacque, Inez Shiwak, Sandra Rideout, Rowena House, Reg Winsor, John Angelopoulos, April Martin, Joan Andersen and Brenda Stratton. The process undertaken to develop the Nunatsiavut Arts Strategy includes:

- Community consultations;
- 50+ interviews with artists within Nunatsiavut;
- Online surveys; and
- 10+ sessions with arts business' and stakeholders

The goal is to have the strategy finalized in 2021.

Jewellery Studio

The Jewellery Studio closed for a few months due to the COVID-19 pandemic, but opened at times with shortened hours to allow for cleaning. When restrictions allowed, only three people were permitted in the building at a time to ensure social distancing.

National Indigenous Peoples Day Online Auction

Under normal circumstances, artists have numerous opportunities throughout the year to attend tradeshows to sell their products. Due to the COVID-19 pandemic, all of these shows were cancelled.

It was important for the division to provide an opportunity for crafts people to sell their products. To do so, an online auction to celebrate Indigenous People's Day was held where all money went directly back to the artists. The total value of product sold was \$23,754.00. Building upon the success of the first online craft auction, a Nunatsiavut Christmas Art and Craft online auction was organized in November. The auction was a success and a total \$42,437 worth of product was sold with profits going directly to artists.

Archaeology and Heritage

The 2020-2021 fiscal year was very different for the Archaeology/Heritage Division. The 2020 summer field season was scrapped due to the COVID-19 Pandemic. Researchers were discouraged from coming to the region and community engagement and consultation initiatives went virtual or were scrapped. The Annual Heritage Forum was postponed, the Hebron Family Archaeology Project was cancelled, the Placenames Project was stalled, as well as consultation on climate change and archaeology. Two departmental staff, Michelle Davies and Kyle Crotty, went on parental leave in March and welcomed their beautiful baby girl Amira on April 17, 2020.

Archaeology/Heritage supports the Minister of Language, Culture and Tourism in fulfilling department functions relating to the preservation, protection and presentation of Nunatsiavut's archaeological and historical heritage. Some of the Archaeology/Heritage division's important

roles are listed and explained below.

Archaeological Permitting

The Nunatsiavut Government Archaeologist reviews permit applications and issues permits with the support of Archaeology/Heritage staff members. Permit applications are submitted by archaeologists who plan to conduct research activity in the region or who plan to carry out historic resource impact assessments in Nunatsiavut. In 2020, three permits were issued by the Nunatsiavut Government for Archaeological Activity on Labrador Inuit Lands and the Inuit communities.

Review of Land Use Referrals

Archaeology/Heritage staff members review land use referrals as part of their day-to-day activities to mitigate potential impacts of development to archaeological sites in the region. This aids the department in determining if there is a need for historic resource impact assessments when reviewing applications for land use from the private sector, government agencies, and researchers. In 2020, the office reviewed 35 land use referrals for cabin and land use on Labrador Inuit Lands.

The Nunatsiavut Government Archaeologist also collaborates with the Nunatsiavut Government Research Advisory Committee that reviews research applications every month. Forty-five applications were reviewed for 2020.

Policy Development and Implementation

Archaeology/Heritage provides support to the NEC/Minister of Language, Culture, and Tourism in the development of policies and procedures that protect historic resources in Nunatsiavut. The Archaeologist had the opportunity to familiarize herself with various policies in development such as the Collections Management Policy and the Repatriation Policy, which have been in progress since the former colleagues were in place.

Consultation and Public Engagement

Archaeology/Heritage staff regularly consult with other Nunatsiavut Government departments, the Labrador Inuit public, the Innu, the Provincial Archaeology Office, the Rooms Provincial Museum, the Archaeology Unit at Memorial University of Newfoundland, Parks Canada, community heritage groups and researchers on archaeological and heritage related matters. Due to the COVID-19 Pandemic, consultations were significantly decreased.

Archaeological Data Management

Archaeology/heritage staff members do a substantial amount of work to preserve, protect, study, interpret, develop, and promote an awareness and appreciation for the historic resources

of Nunatsiavut. This includes, for example, maintaining a database of archaeological sites within Nunatsiavut, maintaining an associated library and geographic information system, as well as plotting the locations of known sites on 1:50,000 scale topographical maps.

Archaeological Records Management

Records for work from the 2019 field season continues to be submitted by archaeological permit holders. This work is a necessary part of updating the NG's archaeological sites inventory and is uploaded into the archaeological database.

Education and Outreach

Archaeology/Heritage encourages and assists the promotion of information on Labrador Inuit culture and history, the archaeology of northern Labrador, and the history of Nunatsiavut. The division periodically receives requests to deliver talks and provide or review information to schools in the communities including requests such as having a high school class visit the Model T. Due to the pandemic, these services were greatly impacted. As a means to continue offering engagement, the Language, Culture and Tourism divisions have teamed up to offer a weekly calendar of events to engage and interact with the community via Facebook. Archaeology/Heritage uploads an archival photo or archival story to the Cultural-Historical Archives photo album on the Tourism Nunatsiavut Facebook page every Monday, with the hashtag #MondayMemories. The platform was eventually moved to the Illusuak Facebook page, which was a more suitable platform.

Development of Labrador Inuit Archives and Archival Protocols

The division now has a digital repository in place called Access to Memory (AToM) and has successfully digitized and uploaded data from the Uncle Jim Andersen Collection, the Hopedale Moravian Mission inventory, Isabella Pain Collection, and plan to start accepting data from Tradition and Transition researchers. The digital repository is also being discussed with other Nunatsiavut Government departments to get a sense of their data storage needs and to determine if the archaeology digital space and management software is adequate.

After a strategy session in December 2019 within the Archaeology and Heritage Division, Dr. Mark Turner developed a policy statement for the Department of Language, Culture and Tourism's Cultural-Historical Archives, which was submitted by the Archaeologist to the Deputy Minister for review. The policy statement is a first step towards clarifying how the Department of Language, Culture, and Tourism will manage its collection of archival records.

Uncommon Bonds

Work on this project was also made complex because of public health restrictions resulting from COVID-19. As official notice of the award was not given until March 25, 2020, and as

the Moravian Archives was closed for a number of weeks in the late winter and early spring of 2020, the timeline for the project shifted significantly. It is not anticipated that digitization of the records to be complete until the next fiscal year.

Because of these major impacts to the project, the advisory committee decided that developing a web presence for the project was an important part of public outreach in a pandemic. We launched www.uncommonbonds.org in January, 2021 and between then and March 31, 2021, have seen 176 unique visitors to the site. There will be a much more detailed update on this project in the next fiscal report.

Audio Visual Archives and Media Literacy

Work during this fiscal year was extremely complex due to public health restrictions resulting from the COVID-19 pandemic and the departure of Michelle Davies and Kyle Crotty from LCT. Working closely with Lena Onalik, the division was able to move some projects forward and pivot to deliver unanticipated projects.

One of the most important milestones of this fiscal year was wrapping the National Inuit Data Management Committee-funded project “Towards the Strategic Management of the Moravian Church in Newfoundland and Labrador’s Archival Materials”. The final report was submitted to Inuit Tapiriit Kanatami on April 30, 2020. The major deliverables for this project included the arrangement and description of materials prepared by missionary F.W. Peacock held at the Them Days archives in Happy Valley-Goose Bay, a comprehensive assessment of all Moravian archival records and archaeological materials in northern Labrador, and a framework for the oversight and management of Moravian Church records by LCT and the Moravian Church in Newfoundland and Labrador. Work on this project fed directly into the ongoing development of a Collections Management Policy for cultural-historical archival records held by LCT, and has had implications for parts of the Uncommon Bonds project.

While the COVID-19 pandemic derailed two major projects that were funded by the Tradition and Transition among the Labrador Inuit, the division was able to allocate some funding from the research partnership for two digitization projects with Memorial University’s Digital Archives Initiative and the Moravian Archives Bethlehem: F.W. Peacock’s Inuttitut language materials and Labrador Moravian Moraviamut Labradorime. LCT has received copies of these publications, which will also be added to the digital repository.

One of the projects affected by the loss of Tradition and Transition funding was the digitization of the Uncle Jim Andersen materials owned by Nunatsiavut Government and held at The Rooms. However, the Department of Education and Economic Development has provided generous

assistance to complete this work, which is anticipated to be completed by the end of the 2021 calendar year.

Monthly social media posts drawing on the digital historical records have been posted on the Department of Language, Culture and Tourism's social media channels as part of COVID-19 programming. Between May 2020 and the end of the 2021 fiscal year, the department prepared and published approximately 20 posts.

At the OKâlaKatiget Society, work has been progressing. On June 20, 2020, the International Grenfell Association sent notification that the application for a project called "Reclaiming Our Voices: Building the OKâlaKatiget Society's Infrastructure and Capacity" received \$15,000.00 in funding. The project will allow OK to purchase new computers and to develop an archival infrastructure plan. Work on digitizing OK's audiocassette tapes continues in-house and is expected to continue for some time.

Digital Outreach and Oral History Initiative

To date, the Nunatsiavut Stories website remains up and running, but no new stories have been added. A pilot project was launched in the spring of 2020 to gather stories from the community of Nain. Digital recorders were available for community members to record their stories safely during the pandemic. For every hour of recorded data, the participants would be paid \$50. Only one person participated but was able to provide several hours of data which will hopefully be upload to the Nunatsiavut Stories website. It is hoped that this project can expand to other communities in the next fiscal year.

Staff are considering conducting a workshop to train local people in each of the Inuit communities in digital story collection.

Climate Change and Archaeological Resource Management

A Requests for Proposals for a regional scale overview assessment of the climate change related impacts on archaeology was posted early in 2019. The bid was won by Hinterland Construction which provided valuable information regarding the impacts of climate change in the region. An interim report was provided in 2020 which indicates that one third of archaeological sites in Nunatsiavut are at risk of loss due to the effects of climate change. The final report will outline where attention needs to be directed to effectively manage fragile archaeological resources in the face of a daunting situation that involves impacts to archaeology from things like coastal erosion, storm surge, permafrost melt, changes to soil chemistry and vegetation changes.

Due to the COVID-19 pandemic, research has been at a halt in the region, but Archaeology/

Heritage were able to consult with Dr. Robert Way regarding the weather monitoring stations. Five weather monitoring stations were purchased from Hoskin Scientific that arrived at the end of the fiscal year. The hope is to deploy the stations in the next fiscal year.

Fieldwork 2020

Due to the COVID-19 pandemic, researchers and fieldwork were on hold for the 2020 season. This did not deter land use applications, three historic resources impact assessments (HRIA) were conducted in Young's Harbour/IkKigasâtsuk, Village Bay/ Tikigâtsuk and Hebron, all located on Labrador Inuit Lands. These sites were assessed to determine the impact a proposed development would have on archaeological resources in the area where the development is proposed to be carried out.



EDUCATION AND ECONOMIC DEVELOPMENT

DEPARTMENT OVERVIEW

The responsibilities of the Department of Education and Economic Development (EED) tie together two essential building blocks in the pursuit of self-reliance and prosperity for Labrador Inuit. Economic development will improve our ability to produce, to use and to trade goods and services on our own terms. This gives NG the opportunity to generate money and create opportunities for Labrador Inuit. Education empowers individuals to pursue those opportunities by obtaining the skills and knowledge needed to pursue their chosen careers.

EDUCATION DIVISION

Overview

The Education division focuses on programs and services to support Labrador Inuit seeking post-secondary education and/or labour market training. The division offers two programs to support Nunatsiavut Beneficiaries: the Post-Secondary Student Support Program (PSSSP) and Inuit Pathways. Education staff also continue to develop innovative, Inuit-specific programs to improve educational opportunities for Labrador Inuit.

Post Secondary Student Support Program

The objective of the Post-Secondary Student Support Program (PSSSP) is to assist Beneficiaries of the Labrador Inuit Land Claims Agreement in gaining access to post-secondary education and to graduate with the qualifications and skills needed to pursue individual careers and to meet the human resource needs of the Nunatsiavut Government and its communities.

This is an assistance program and is not intended to cover all education expenses or to replace an income. The PSSSP provides financial assistance to eligible Beneficiaries of the Labrador Inuit Land Claims Agreement towards the costs of their post-secondary education at a Canadian public post-secondary institution.

Amendment to PSSSP Policies

As of September 2020, amendments to PSSSP policies came in to effect. All amendments are included in the updated PSSSP Student Handbook, which is available on the Nunatsiavut Government website.

Inuit Education in Nunatsiavut Panel

In May 2020, members of the Nunatsiavut Government's Education division, along with other experts in the field of Inuit education, participated in a panel focused on Inuit education in Nunatsiavut. Hosted by Kathy Snow, this was the 13th annual UW Fulbright Canada Chair in Arctic Studies lecture and the first to focus on education. Panelists included Jodie Lane, the Nunatsiavut Government's Director of Education; Doris Boase, a teacher at Amos Comenius School in Hopedale; and Diane Obed, an Inuk mother, scholar and community member originally from Hopedale, now living in Halifax, Nova Scotia.

At-Home Education Kits

In October 2020, the Education division, in collaboration with local schools and teachers, created and distributed 'At-Home Education Kits' which provided educational resources for students during periods of remote learning due to the COVID-19 pandemic. These kits were funded by a donation made by the MasterCard Foundation to the Nunatsiavut Government for \$119,000.

ECONOMIC DEVELOPMENT DIVISION

Overview

The Economic division is responsible for guiding economic development and new business initiatives for the Nunatsiavut Government. The division works closely with other departments, such as Lands and Resources, to identify the best opportunities and use of Inuit resources in fishing, mining, tourism, technology, and more. Through our business development agency, the Labrador Inuit Development Corporation, the Nunatsiavut Government makes strategic investments in activities with direct impact and benefit for Labrador Inuit.

The division is also responsible for identifying and pursuing initiatives to improve opportunities for employment and entrepreneurship for Labrador Inuit. Initiatives include:

- Maximizing Inuit participation in the civil service
- Ensuring Inuit labour market and business participation through Impact and Benefit Agreements
- Providing access to training, investment and purchasing programs
- Assisting and promoting Labrador Inuit businesses through the Nunatsiavut Business Centre Incorporated

Coronavirus Inuit Business Impact Survey Results

The Division of Economic Development rolled out the Coronavirus Inuit Business Impact Survey

in April 2020 with the goal to assess the effects of the global pandemic on Inuit businesses registered with the Inuit Business Registry. Results from the survey were distributed in November 2020 and are available on the Nunatsiavut Government website.

Business Toolkit

The division's Business Toolkit has resources to help harness the power of entrepreneurship and profit with success. Using the toolkit as a guide can help entrepreneurs get started with the first steps, apply techniques to help advance in the right direction, and identify the right business solutions. The toolkit includes integration of thought-provoking information for doing business, and resources available for Nunatsiavummiut. Available in Inuktitut or English.

HEALTH AND SOCIAL DEVELOPMENT

DEPARTMENT OVERVIEW

The Department of Health and Social Development (DHSD) is responsible for the health and social development needs of all Beneficiaries. DHSD's mission is to improve Labrador Inuit's health and social status through community-based programs and services, advocacy, and collaboration.

There are four divisions within the department: Health Services, Mental Wellness and Healing, Community Programs, Family Services and Social Development. The department's work is organized around the following five priority areas: focusing on problematic alcohol use; increasing food security; addressing risk factors in childhood development; engaging in active outreach to prioritized vulnerable populations; and creating health promotion messages to support priority areas. The 2020-21 year was challenging as programs and services were greatly impacted by the COVID-19 global pandemic. Staff had to adjust approaches and find creative means to continue to work in the priority areas.

Mental Wellness and Healing

Throughout the 2020-2021 fiscal year, the Mental Wellness and Healing division continued to provide services to individuals, families, groups and communities targeting mental health and substance use related challenges as well as other prevention and early intervention services. The division has expanded in the past couple of years in response to direction outlined in the Regional Health Plan 2019-2024. In addition to the core programs, which include Youth Programs, Mental Health & Addictions/ Trauma programs/services and Fetal Alcohol Spectrum Disorder (FASD) services, the division has expanded to offer other special and term projects and services including Harm Reduction Services, The Inuit Child First Initiative, Child and Youth Mental Health Services, Justice Services, Sexual Violence Programming, etc.

Community Mental Health and Addictions Program

The Mental Health and Addictions Workers (MHAWs), under the guidance of the Mental Health and Addictions Manager, provided a wide range of promotion, prevention, and intervention support services within communities, with a primary focus on distance delivery from March 2020 to October 2020 as a result of meeting ongoing needs during the pandemic. The Mental Health and Addictions staff continue to develop and facilitate parenting/family programs, wellness and cultural programs, supportive groups, child and youth programs, land-based programs (with limitations), and programs promoting physical health as a component of maintaining and promoting mental wellness. Throughout the fiscal year, the Mental Health and

Addictions Manager, in collaboration with MHAWs, continued to consult the five-year Regional Health Plan to ensure continued prioritization of goals in service delivery, where possible, given the public health measures due to COVID-19. MHAWs also provided outreach and home visits as public health measures allowed, provided both distance and in-person support in times of crises, supportive counselling/one-on-one support and continued collaborating with other internal and external partners to ensure client-centered mental health programs and services were available in community.

As a part of innovative service delivery during the pandemic, MHAWs were involved in a scheduled rotation to provide distance mental wellness support through online messaging and a toll-free line, which included counselling services across the Nunatsiavut region and Upper Lake Melville area. This service operated 10 hours per day, 5 days per week from March 2020-June 2020, when MHAWs returned to offices and to regular business hours.

Trauma and Addictions

The current Community Mobile Trauma and Addiction Treatment Team was formed in August 2019. The two staff were new to the role but they have years of clinical experience working Labrador's Inuit communities. These years of experience guided the staff in designing and developing trauma and addiction programming, and both were aware of the complexity and deep layers of issues in the communities. Within this fiscal year, the team developed and recruited two new team positions, including the Program Planning and Support Coordinator as well as the Peer Support Worker role. The team also includes a strong partnership and oversight of the Survivor Support Coordinator for Residential Schools.

Indigenous Justice Services

The Mental Wellness and Healing division secured funding from Indigenous Justice Services for 2019 through 2022. This funding supported the hiring of a Regional Justice Services Manager to oversee the implementation of supportive interventions for those involved in the justice system. Key components of the work plan included strengthening community and regional knowledge related to navigating supports for those involved in the justice system, building and strengthening partnerships with pertinent stakeholders, promoting mental wellness and other 'upstream' services to reduce rates of crime, and help support individuals involved in the justice system.

Prison Liaison

The Prison Liaison acts as a liaison between Inuit inmates and their family/community during their time in the Labrador Correctional Center, among many other responsibilities. The position has daily communication and collaboration with others in the Labrador Correctional Centre,

such as the Classification Officer, the Offender Services Coordinator, the Innu Prison Liaison, the Lieutenant, Correctional Officers, and the Assistant Superintendent on a daily basis. These interactions involve discussions of any needs, concerns, and requests regarding inmates, making plans to address concerns, and making plans to deliver programming and other supports to inmates. The Inuit Prison Liaison also partakes in meetings with staff of the Labrador Correctional Centre regarding internal matters (i.e. policies, procedures, and changes in such), and planning special events such as for Christmas, National Indigenous Peoples Day, and other activities.

Regional Youth Program Services

COVID-19 caused multiple program delays, including the 2020 Youth Symposium which was set to be held mid-February. Two days before it began, the province-wide lock down temporarily put the event on hold. The Regional Youth Administrator was requested to gather more information to help create a stronger youth strategy. As lock down restrictions eased and returning to work was permitted, the Youth Administrator created a survey to gather more information. Close to 100 surveys were completed throughout Nunatsiavut and Upper Lake Melville area. The data collected will help in creating a stronger youth strategy. As the Youth Symposium was put on hold, creating a Regional Youth Council has been delayed.

Youth Outreach Workers

The Youth Outreach program has two outreach staff located in Nain and in Hopedale. The program is driven by land-based programming. Youth in Nunatsiavut are interested in healing and learning traditional knowledge from respected Elders and the outreach staff. Land-based activities give youth a sense of identity and confidence, and the connection heals their mental and physical well-being.

Both Youth Outreach Workers collaborate and work with other divisions within DHSD, local harvesters, guides and Elders, as well as other youth services outside of DHSD or NG.

Nain Youth Center

With continued funding through the NISPS Innovation Fund, the Nain Youth Centre continues to offer the below services:

- Providing a safe, supportive drop-in space in the evenings for all youth (13-30) in the community.
- Providing a safe, supportive environment for youth (16-30) to stay overnight, with minimal restrictions for access.
- Providing informal learning opportunities for life skills, including food preparation, resume writing, homework/studying, and making positive life choices.

- Providing informal support to help youth strengthen personal skills including emotional regulation, communication skills, help-seeking behaviors, safe substance use/harm reduction, leadership, etc.
- Connecting youth with available opportunities, be they personal, educational, or professional.

Community Sheds

The Community Shed program, created for the communities of Rigolet, Hopedale and Nain, is filling a gap in services by providing a space for youth to learn hands-on skills such as woodworking and small engine repair. The coordinators in each community collaborate with other DHSD divisions or people who have the skills and knowledge to teach or present from within each community. These partnerships are an excellent way for youth to learn from Elders, kayak builders, net menders and carpenters.

The sheds not only provide scheduled programming but are also drop-in spaces. Youth aged 13-30 can avail of the sheds as a warm space and a place to learn. Each shed coordinator has been trained in first aid, CTRI training, ASSIST, and mental health first aid. These skills are needed if the coordinators encounter a situation that requires support or if they need to connect youth with services elsewhere in the communities, such as a mental health support from Labrador-Grenfell Health or a DHSD mental health worker.

Child First Initiative

Under the Child First Initiative, DHSD was approved for funding to enhance supports and care for children and youth with special needs, as well as their families. Funded positions include the following:

- Child and Youth Mental Health Specialist
- Indigenous Representative
- Child Intervention Services Manager
- Child Services Worker (8 positions)
- Student Support Workers (3 positions)
- Clinical Psychologist (Child/Youth Specialty)

With the exception of the Clinical Psychologist and three Student Support Worker positions, all other positions were filled in the 2020-2021 fiscal year. The Child Service Workers, formerly known as the Child First Intervention Workers, began in their roles in June 2020.

Child Services Program

There are currently Child Services Workers in Rigolet (1), Makkovik (1), Postville (1), Hopedale, (1), Nain (2) and Happy Valley-Goose Bay (2). The Child Intervention Services Manager oversees this program. When the Child Services Program was in the developmental stages in the first fiscal year, the main priority for these positions was to complete and support applications through the Inuit Child First Initiative (ICFI), which strives to address the unmet needs of Inuit children and ensure equal access to health and educational services and supports. Such access would include culturally relevant services.

Child and Youth Mental Health Specialist (CYMHS)

The Child and Youth Mental Health Specialist is another position funded under ICFI and is currently leading the development, implementation, and monitoring of interventions centered on strengthening child and family mental wellness. This specialist provides clinical mental health services to children/youth in individual, family, and/or group contexts. The CYMHS liaisons and collaborates with pertinent specialists and knowledge holders to incorporate best and promising clinical practices with cultural and community wisdom; and collaborates with and supports community and regional service providers in delivering programs and services for children and youth mental health.

Harm Reduction Specialist

In June 2020, the division was granted funding under the Health Canada Substance Use and Addictions Program for three years to provide a range of harm reduction services across the region, addressing problematic substance use and other harmful behaviours. This role has engaged community staff and external partners as well as regional, provincial and national collaborations throughout the development and delivery of education and awareness initiatives. To date, this individual has worked on developing and delivering a series of education sessions to increase the capacity and understanding of the need and context of service delivery for Nunatsiavut and ULM with a combined 356 participants reached on a community, regional, provincial and national level.

This role also holds a strong clinical component. At present, the harm reduction specialist has provided clinical consultation and has been involved in offering supports to several other service providers as well as providing direct clinical services.

The Harm Reduction Specialist has also been involved and trained in harm reduction and clinical practice in addition to other educational opportunities

Community Programs Division

All communities, staff and program areas were drastically impacted by the global pandemic.

Community Programs and Support

For the 2020-2021 fiscal year, community programs looked very different for all communities. Initially most community offices were effectively closed, allowing staff to work from home. With uncertainty and constantly changing information about the pandemic and protocols, community staff were always adjusting; they showed innovation in providing programming while adhering to pandemic restrictions.

After the first wave of COVID-19, meetings were held to discuss what went well and what needed to change. As a result, all staff were given the necessary equipment to work from home. Essential staff were identified to report to work in the event of a second wave; this was tested and workflow was greatly improved.

Communities offered virtual programming, drop off services, outreach and small group programs within safe public health protocols.

COVID-19 Pandemic Response Plan

Within the COVID-19 Pandemic Response Plan, the Community Programs division was involved in leading the Alternate Isolation Site Plan. Its purpose was to identify and coordinate an alternate space or spaces within each of the five Nunatsiavut communities for a COVID-19 positive individual to safely isolate if they could not do so at home. The plan was implemented once in the community of Postville. In that situation, the individual isolating was awaiting a COVID-19 test result, which came back negative. However, the experience was beneficial in that it enabled staff to evaluate how the plan worked in practice and to make adjustments for improvement.

Inuit Early Childhood Education (IECE)

All Inuit regions were involved in planning for the IECE COVID-19 Response Emergency Funding. The intent of the money is to meet pandemic related activities. In Nunatsiavut, we focused on enhancing the family connections work and the Inuit childcare home resource kits as well as larger resource kits for child care centers. We also provided physical resources such as vehicles and drivers in communities struggling with the impacts of isolation on families and transportation.

Early Childhood Education (ECE) Level 1 Certification Update

The ECE 1 graduation took place on December 11, 2021 in the Illusuak Centre. Due to COVID-19 restrictions, only 20 guests were permitted to attend. However, it went very well with Rutie Lampe lighting the Kullik, and President Johannes Lampe presenting an address. Messages were read from the Regional Child Care Coordinator, the Nunatsiavut Government Minister of Education and the Dean of Academics-College of North Atlantic. Six students graduated.

Division of Family Services

Family Connections

The Family Connections Program (FCP) is a voluntary program offered in three communities: Nain, Hopedale and Happy Valley-Goose-Bay. The program is staffed by a program coordinator, and six Family Connections Workers (home visitors) who are located in each respective community. The majority of staff are Beneficiaries of the Labrador Inuit Land Claims Agreement.

The FCP also has capability to offer supervised access programming for families of children in-care of the provincial child welfare authority, Children, Seniors and Social Development, (CSSD) however recruitment has been a challenge in Nain and Hopedale.

The demand continues to grow each year for Labrador Inuit families seeking support through FCP. The FCP is operationalized through a flexible and fluid approach whereby the Family Connections Workers visit with families in their homes, office or community locations on a regular basis. Through this program, families report feeling empowered to identify their needs and goals related to their family wellbeing. Further, Family Connections Workers provide individual advocacy required to help families reach their identified goals, and much of the work is rooted in sustainable ideas and solutions to promote family and overall community well-being. Individuals and families can self-refer however external organizations can also refer their clientele.

Some families have daily challenges that impede healthy functioning whereas others may experience a one-time challenge. For those who experience ongoing daily challenges, FCP staff provide outreach to help families maintain a greater sense of stability. Examples of support include but are not limited to: helping individuals obtain a birth certificate, photo ID or letters of support; mental health referrals and support; food insecurity; housing advocacy; and linking to other services such as: behavioral management services; legal aid; income support and social housing. However, at the request of the majority of families, there continues to be a

large focus on requests related to support navigating the child welfare system and advocacy for least intrusive measures for those involved. It appears that there have been less Inuit children entering the provincial in-care program and leaving the community this fiscal year due to the involvement of the FCP.

Indigenous Representative

The Indigenous Representative is the position that is designated on behalf of the Nunatsiavut Government to participate in the cultural connection plan of a child/youth who are in the care/custody of CSSD. The Indigenous representative can be heard in court where appropriate to ensure that cultural connection plans are filed in the best interest of the child with respect to maintaining family, culture and community connections. The policy for CSSD around cultural connection plans came into effect on June 28, 2019 and coincide with the child welfare legislation that outline cultural connection planning.

The policy and template surrounding the cultural connection plans are CSSD's documents; CSSD has an obligation to ensure that Indigenous children/youth have cultural connection plans and the Indigenous representative shall be invited to these plans as part of the planning team for the child/youth. We estimate there are 117 children/youth who are entitled to receive a cultural connection plan. In the 2020-2021 fiscal year, the Indigenous representative participated in the completion of 40 cultural connection plans. There are about five (5) children on this list who have at least two cultural connection plans which are to be updated every six months.

There are many positives and challenges related to the rolling out of the cultural connection plan policy and work. The importance of opportunities for Indigenous children and youth to develop, enhance and maintain their cultural connections is demonstrated in research and known for Indigenous groups. The current practice of removing Inuit children from their families and often their communities and culture is not a best practice approach to preserve Inuit families. This leads to similar consequences of that of residential schools – cultural genocide. An important goal of cultural connection planning has been collaboration and planning that works towards providing opportunities for Inuit children and youth to be immersed within their culture.

Caring for our Children Project

The Caring for our Children Project is a collaborative project between the Nunatsiavut Government and the provincial child welfare authority, CSSD. This project aims to enhance supportive services to existing Inuit foster parents, and to recruit new foster parents in Nunatsiavut and Upper Lake Melville region, with the overall goal of securing placements for Inuit children who are in-care/custody of CSSD.

Within this project, there are two social workers who are based out of Happy Valley Goose-Bay who frequently travel to Nunatsiavut region to support and recruit Inuit foster parents.

The Caring for our Children Project is a voluntary program. Remote supportive services are always available, and travel occurs on an as needed basis. The social workers travel to all communities in Nunatsiavut to host community events, attend home visits and offer flexible and fluid intervention to meet the needs of foster parents. Much of this work involves keeping ongoing communication going between foster parents and their in-care social workers, and fostering supportive relationships between foster parents and various service providers. This can include the delivery of PRIDE, a training program for foster parents; transition support for foster parents; supporting communication between social workers and foster parents and completing assessments for new foster homes. The COVID-19 pandemic has affected some travel plans this fiscal however remote services were readily available when in-person support could not be offered.

During this fiscal, we had 17 applications that were assessed for potential foster home recruitment; 2 foster homes were recruited; and we maintained 6 foster homes under our supportive services. Our staff also helped in other program areas in family services, and helped to coordinate cultural connection plans and logistics associated with foster parents traveling to the Nunatsiavut region. There are many benefits resulting from this program; there are extra resources for children who are placed outside of the community as staff explore alternative in-community placements; the NG are consulted whenever there is a foster home breakdown to begin recruiting/assessing for other placements in the region; foster parents report feeling supported as CSSD has limited staff which results in frustration on the part of the foster parent who requires assistance from a social worker.

During this fiscal, we delivered one in-person PRIDE course. The COVID-19 pandemic impacted the number of times we could deliver the course.

Health Services

COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared the COVID-19 pandemic. This pandemic has brought significant challenges and changes to programming. Buildings shut down very rapidly which left gaps and challenges for those staff still working in our offices.

Home care program

Home care nursing was reduced to urgent services but regular services resumed late in the fall.

Some HSW's were laid off because of reduced work load and child care issues, but were rehired when the offices re-opened and services returned to normal in the fall.

Public health guidance documents for the Home and Community program was updated on a regular basis as provincial guidelines were updated to reflect the current state of the pandemic in the province.

Public Health Nursing

Services were reduced to child immunizations and communicable disease follow-up in the early days of the pandemic but gradually increased to full scope of program service delivery as restrictions lifted.

Staff continued to have the responsibility of providing community education, working with partners on a community response and being available to provide public health guidance and advice on everything COVID-19 related.

There was a requirement for Public Health nurses to be available on weekends to do Nasopharyngeal swabs for COVID-19 as they were requested from the LGH Public Health intake nurse (through the 811 provincial intake line). Close to the end of this fiscal year, weekend coverage was no longer required for Public Health staff.

Public health guidance documents for the Public Health program was updated on a regular basis as provincial guidelines were updated to reflect the current state of the pandemic in the province.

Multiple resources were created to provide information and messaging about COVID-19 which were distributed to communities. These included public health guidance documents for shelters, all Nunatsiavut Government offices, Nunatsiavut Government vehicles, Supportive Living and Public Health, Mental Health Home Care Nursing and Home Support Services.

There was on-going consultation with other DHSD departments, NG and the Public Health consultant about business processes and travel within Nunatsiavut.

Various media/social media outlets were engaged to disseminate COVID-19 messaging.

COVID-19 Vaccine campaigns were launched in all five communities the week of January 11 for the first dose and the week of February 11. Both campaigns were very successful and were done in collaboration with the Provincial Department Health & Community Services, Labrador Grenfell Health, Air Borealis and community partners.

On the evening of February 17, a positive COVID-19 NPA swab was reported in Makkovik. A response team was organized with Labrador Grenfell Health to fly into the community early in the morning of February 18 to complete community wide screening. The team included a physician, Licensed Practical Nurse and support staff from LGH, and the community Health Nursing Coordinator from NG DHSD. Two Rapid ID tests were set up and run over the course of two days while community testing was ongoing. At the community level LGH clinic staff and NG DHSD staff worked together, with the response team, in various roles to efficiently run a community wide screening clinic. A total of 293 swabs were completed with no positive results, and the original positive swab was confirmed to be negative (false positive).

Tuberculosis

For the past fiscal year, there were three TB cases (three in previous fiscal). All three cases were in Nain. There have been no new outbreaks or deaths.

A public health consultant (MD with public health expertise) continues to work with DHSD on all aspects of the TB file. A Public Health Officer from PHAC was deployed for a period of two years beginning in December of 2018. She was extended due to COVID-19.

Implementation of the Nunatsiavut End TB Action Plan is ongoing but there have been delays due to COVID-19. Key work that is being done presently includes:

- An updated TB manual which was launched in the fall 2020 as a pilot. It will be reviewed and revised as necessary in September. The manual provides Public Health nurses with an up-to-date TB resources that are Labrador/Inuit specific.
- A partnership with LGH and the Labrador Correctional Center (LCC) was struck to implement a TB screening program at the LCC. Education for staff is to commence in September with program roll out once everyone is trained.
- A quality assurance process has been developed to ensure the TB program is meeting local, regional, and national benchmarks. The “Cohort Review Process” aims to improve client outcomes as well as staff engagement and accountability. Nunatsiavut is leading the way in Inuit Nunangat with this work and will be the first region to implement this type of robust review process.
- A multidisciplinary committee has been struck that can be pulled together when necessary to help ‘wrap’ services around complex TB clients. A screening tool (to be used by Public Health nurses) is also in draft form to complement this work.

A Bag Lunch Program is being piloted to help combat malnutrition that can be a result and/or precipitator of TB.

Non-Insured Health Benefits (NIHB) Annual Report Highlights

Mobile optical clinics were held in Rigolet, Hopedale, and Nain for 2020-2021. There were no increase in vision fees for 01-Jan-2021.

First Light, St. John's Friendship Centre, provided ground transportation services to ~1,311 patient trips and/or their escorts during this reporting period. This is an approximate decrease of 60 per cent over the previous fiscal period. This is largely attributed to the COVID-19 pandemic and the substantial decrease in patient travel for specialist medical services from Nunatsiavut and the Upper Lake Melville area to St. John's.

Qanuippitaa? National Inuit Health Survey

The *Qanuippitaa? National Inuit Health Survey (QNIHS)* is a permanent national research project funded at over \$6 million per year. The Nunatsiavut Government is responsible for implementing the QNIHS in Nunatsiavut, and is committed to some significant deliverables including: data collection every five years, data management, increasing capacity for leading health research, increasing capacity for health research governance, and communicating research results. By signing on to the QNIHS, the Nunatsiavut Government has committed to taking on a permanent leadership role in research and data collection. The Department of Health and Social Development will be responsible for gathering and putting into action a large amount of personal health and wellness information on a regular basis. The creation of a permanent Inuit-owned and Inuit-led health survey will allow the Nunatsiavut Government to consistently monitor health and wellness indicators that are important to Inuit and Nunatsiavut communities. Collecting this crucial information every five years in a way that is designed by and appropriate for Labrador Inuit, will provide the Nunatsiavut Government with an indispensable evidence base to inform policy and programming decisions. The permanency of the QNIHS program also has the potential to foster meaningful and ongoing opportunities for involvement by Inuit in health research activities.

Social Development

Elder / Senior Programming

Due to COVID-19 restrictions and the vulnerable population of seniors in each Nunatsiavut community and Upper Lake Melville, the biannual regional Elders Conference that was to take place in 2021 was postponed. This led to an idea to host a smaller forum for seniors within their own respective communities. Three sessions were facilitated in 2021.

The Elder Coordinator has been reaching out to Elders/seniors through in-person visits when possible but also through a questionnaire with assistance from the Community Health and Mental Health Workers. The topics covered were: the terms senior versus elder, suggestions for seniors programming, building relationships between seniors and youth, motivating seniors to share experience and wisdom, and suggestions for future Elder gatherings.

Health Research

Health research this year continued to be virtual, in compliance with pandemic restrictions, so a lot of the work was accomplished using virtual team meetings, online surveys, online interviews, and teleconference use whenever internet connectivity became a challenge. Many research partners opted to reschedule research opportunities for post-pandemic times when communities would feel comfortable with in-person interviews, focus groups, information sessions, and any training that might need to be undertaken in order for research to proceed.

National Ethics Working Group

Work continued with the development of the National Inuit Ethics Working Group in collaboration with Inuit Tapiriit Kanatami (ITK) and each region within the Inuit Nunangat to put in place ethical guidelines and processes for applications to conduct research. This is especially important for health research as ethical guidance for Inuit regions and Inuit community members may include factors not normally captured in academic or provincial/territorial ethical review systems. The national Inuit ethics process includes components such as cultural knowledge capture, medicinal practice that incorporates traditional or Inuit specific components, language requirements, and knowledge mobilization in appropriate ways and means that support Inuit culture. The Qanuippitaa? National Inuit Health Survey will be one of the first Inuit-led surveys to use the national Inuit ethics process.

Supportive Housing

DHSD continued to administer the emergency shelter in Happy Valley-Goose Bay in partnership with the Newfoundland and Labrador Housing Commission. This was a particularly challenging year with COVID-19 restrictions. Many agencies closed their doors so the Housing Hub (shelter) was very busy. Due to the restrictions, several individuals were transferred to the Labrador Inn as a housing option, and continue to provide coordination of services at two locations. The shelter has been at full capacity for the entire year.

The emergency shelter in Nain has, for the most part, been at capacity. DHSD received some additional funding in order to have day staff present as many businesses and agencies that were open closed and clients had few options during the day.

DHSD continues to operate the Supportive Living units in Nain, Hopedale and Happy Valley-Goose Bay at full capacity with a waitlist.



LANDS AND NATURAL RESOURCES

Budgets

The Department of Lands and Natural Resources spending has been in accordance with the approved budgets.

Human Resources

Human Resources within the department were somewhat stable. Tyler Amos, the GIS Specialist with the Lands division, accepted a new position with the Manitoba Government in March of 2021.

Minister's Office

Gregory Flowers continued in his role as Minister of Lands and Natural Resources.

Due to the COVID-19 pandemic, face-to-face meetings were kept to a minimum throughout the 2020/2021 calendar.

Lands Division

The Lands Division reported 35 land use applications where submitted in 2020 and all where processed.

In 2019, the Assembly adopted regulations respecting access to Labrador Inuit Lands (LIL) by Non-Beneficiaries for the purposes of harvesting. One section of the regulations permits guests of recreational camps access to LIL for harvesting in accordance with agreements between NG and the owner or operator of a recreational camp. The Lands Division continued to work with recreational camp operators on these agreements.

The GIS Specialist, with the Environmental Assessment Manager, coordinated a response to the Open Geospatial Consortium/Natural Resources Canada Request for Information on national spatial data infrastructure. The GIS Specialist, along with numerous other stakeholders in the Department of Lands and Natural Resources, implemented an enterprise GIS system as part of

the agreement.

The Lands Division and the Non-Renewable Resources Division once again jointly conducted inspections of the fish camps operating in LIL as well as the Torngat Mountains Base Camp and the Department of Language, Culture and Tourism's Hebron camp.

The GIS Specialist supported the second round of COVID19 Relief program implementation, with a focus on data and information management. The entire lands division spent a considerable amount of their time assisting in the administration of NG's COVID-19 funding program for Nunatsiavut Beneficiaries.

The department was successful in introducing legislation for the expansion of three new quarries located on Labrador Inuit Lands within the communities of Nain, Postville and Rigolet. These quarries were required for the current and future development of the communities.

Environment Division

In response to the COVID-19 pandemic, the Environment Division modified the operations of the Nain Community Freezer from food pick-up at the Nunatsiavut Research Centre to home deliveries conducted by Environment Division staff with support from the Nain Conservation Officers. This ensured continued delivery of food while significantly reducing exposure risk.

COVID-19 also had a significant impact on research projects with our external partners, including preventing outside researchers from travelling to the region. However, given the importance of these projects to the Nunatsiavut region, the Environment Division has worked with the project partners to provide training using videos and online conferencing while shipping required equipment to the Nunatsiavut region. This has allowed important sampling to continue for methylmercury in Lake Melville, tagging of arctic char near Nain and sampling for ocean water parameters near Hopedale and Makkovik.

In early June, there was a large fuel spill near Postville. Immediately, the Environment Division sent a staff member to Postville to begin assessing impacts, while also working with relevant federal government departments to set up appropriate monitoring protocols to determine impacts on species of critical importance for Labrador Inuit. Additionally, the Environment Division interacted with the National Environmental Emergencies Committee to ensure the environmental response was appropriate and that critical monitoring pieces were not missed. Through a formal request from LNR, a Canadian Wildlife Service (CWS) biologist travelled

to Postville to help develop monitoring protocols for migratory birds and their eggs, while providing support to local migratory bird observers that were trained this past winter through an external funding agreement from CWS. Monitoring continues for the marine ecosystem and migratory birds, with additional samples being collected near other Nunatsiavut communities to compare contaminant levels. In partnership with the Canadian Coast Guard, and in response to the Postville Spill, the Environment Division coordinated Environmental Response training for NG staff, Inuit Community Government staff and other community members to ensure there are individuals trained in each Nunatsiavut community to respond to a spill.

The Environment Division through partnership with Language, Culture and Tourism, Parks Canada, Air Borealis, NGC, and Oceans North, opened the Torngat Mountains Base Camp and Research Station to conduct a clean up of the camp, including fuel drums, garbage material and testing of the soil and water for contaminants. Photos and measurements were taken for future planning to ensure operations are environmentally sustainable and following all proper regulations and laws. NGC, Air Borealis and Parks Canada completed additional work including roof repairs, repairs to tent platforms and the movement of domes in to Torngat Mountains National Park. The entire operation was a collaborative effort that led to successful outcomes, including the continuation of critical research projects in the area.

The Environment Division has worked with the Province of Newfoundland and Labrador to get the Terms of Reference for the Monitoring and Health Management Oversight Committee (MHMOC) finalized to allow for the implementation of a monitoring program to determine the impacts of the flooding of the Muskrat Falls reservoir. Since this committee is yet to be established, the Environment Division has continued to run monitoring programs in Lake Melville for the entire ecosystem, including plankton, fish, seals and birds.

In partnership with the Non-Renewable Division, the Environment Division finalized a draft of the update to the Strategic Environmental Assessment for the Labrador Offshore with the Canadian-Newfoundland and Labrador Offshore Petroleum Board (CNLOPB).

Impact Benefit Agreement Section

The Voisey's Bay Mine/Mill and the mine expansion went into care and maintenance mode mid-March of 2020 due to the pandemic. All employees who were residents of Nunatsiavut were off site. However, by end of December 2021 the Voisey's Bay Mine/Mill and the Mine Expansion was at full capacity with approximately 1,000 employees at site, of those, 394 were NG beneficiaries.

Throughout 2020/2021 there were weekly calls with Vale Aboriginal Affairs to discuss what is happening, on both sides, in relation to COVID-19 protocols and procedures.

Our IBA Coordinator and Vale Inuit Employment Coordinator, Trent Pottle, did community visits, which came to a halt in March 2020 due to COVID-19. They completed visits to Postville and Makkovik in September, visited Rigolet in November, and Nain and Hopedale in January and February.

The MMNPR CMB had a face-to-face meeting in Rigolet from October 21 - 23, 2020. There were presentations by NG Tourism Division and Economic Development Divisions. Discussions were held on administrative requirements for the CMB. There was also a tour of the community and facilities. Stephanie Webb started work on January 11 as the Visitor Experience Coordinator.

The TMNP CMB (Co-operative Management Board) met by teleconference on September 28. There was discussion on the Economic Summit, staffing, budget and the annual audit

Vale put a COVID-19 testing lab at site where all employees were tested upon arrival and departure. Vale and NG Public Health worked together to have employees, who are residents of Nunatsiavut and wanting to receive the COVID-19 vaccine, travel to Nain. Forty-one employees took advantage of this.

Winter shipping information sessions were held in Nain and Hopedale, January 27 and 28 respectively.

Non-Renewable Resources Division

The division has partnered with the Newfoundland and Labrador Prospector Association to develop a syllabus that would satisfy the provincial requirements for the Genuine Prospector designation. The course is planned to be presented in a one-week long format in Nain for Nunatsiavut Beneficiaries in the summer of 2021.

With the release of The Canadian Minerals and Metals Plan: Action Plan 2020, the Government of Canada has highlighted a desire to shift natural resource exploration in Canada to battery metals and rare earth elements. The division has written a report on the Rare Earth Elements (REE) near and in Nunatsiavut that are good prospects for mineral exploration detailing historical work and availability of the showings. Currently, the division is assessing what next steps could be done to the REE showings on LISA and LIL to further the understanding of the local geology at these showings.

On the exploration front, Vale continued exploration this year adjacent to their mine that will include prospecting, a geochemistry survey, ground geophysics, and drilling.

Labrador Gold has submitted their summary of exploration activities report for 2019 to the division. The report was reviewed and feedback provided to Labrador Gold on their Udjuktok project.

Commander / Fjordland was approved to construct two fly camps for prospecting, line cutting, and ground geophysics on their South Voisey's Bay property. Their approval is valid until August 24, 2021.

On the mining front, Vale has submitted an application to mine the Discovery Hill resource. They anticipate developing Discovery Hill into an open pit mine to keep the mill working at optimal rates while transitioning into the underground phase. The Discovery Hill deposit contains ore constituents that will supplement mill operations until the underground mine is operating at its maximum capacity. The idea is to use the overburden from the planned new open pit mine because they will be disturbing that ground anyway, which should generate material and aggregates for construction. So in theory, it should minimize the amount of ground disturbance. The Non-Renewable Resources and the Environmental divisions have reviewed and provided comments on the application; consultation is currently ongoing.

The division has been involved with the investigation and monitoring of mystery oil spill in Kiapokok Bay on June 7, 2020. The incident was reported to the National Environmental Emergencies Centre (NEEC) on the afternoon of June 8 and a formal response began. On the morning of June 10, staff members were sent to Postville to perform regular inspections of the spill area and to determine impacts on birds and the marine environment. The environmental enforcement officer has written a spill report on the spill.

The division has received interest from a Newfoundland based quarry company, Ocean Floor Granite to acquire and re-open the Ten Mile Bay quarry. The Department of Lands and Natural Resources is currently in discussions and investigating the interest from Ocean Floor Granite.

On the oil and gas front, Petroleum Geo-Services (PGS) completed a 3D seismic survey off Labrador on August 28; their survey is located 140 nautical miles East of Makkovik well outside of the Zone. They kept in contact with the division by sending their coordinates every 12 hours.

For the third successive year, the division has collaborated with the Lands division to conduct inspections of the fish camps located on Labrador Inuit Lands. The purpose of the inspections

is to make sure that the camp owners are abiding with their lease conditions. This year the majority of the camps were closed due to the global pandemic.

For the second successive year, the division collaborated with the Lands division to conduct inspections of the Torngat Mountains Base Camp (TMBC) Research Station and Hebron within the Labrador Inuit Lands on July 22, 2020. Both camps closed due to the global pandemic.

The federal government's Geological Survey of Canada (GSC) was pleased to inform us that their Geo-Mapping for Energy and Minerals program (GEM) has been renewed for an additional seven years.

Renewable Resources Division:

Fisheries

The pandemic has affected all aspects of the NG commercial fisheries, from marketing to processing. Torngat Co-op opened their plants in Nain and Makkovik on schedule and in compliance with the public health measures.

The 2JN snow crab fishery started up during the week of July 6 and performed poorly this year, primarily due to a resource issue; the last offload was made on August 13 with 40 per cent of the quota landed.

Between the Communal and Competitive turbot fishery, 195T of turbot landed in Makkovik. (428,188lbs). In the 2019 Turbot fishery, 493,316 lbs was landed.

In Nain, Torngat Co-op processed 33,359 lbs. of char, 18,613 lbs. of green scallops and 7,759 lbs. of scallop meat.

NG fishers landed about 50 per cent of the available shrimp quota. Northern shrimp from 2019 was still in storage in Europe. This delayed the normal opening for 2020 as processors were waiting on shrimp from last year to sell before purchasing more shrimp this season. It also significantly reduced the price for shrimp.

The English River counting fence closed on October 10 and exceeded 100 per cent of the conservation limits in 2020.

The Deputy Minister and the Renewable Resources Director will be attending the annual Torngat Fisheries board workshop in the first week of February.

In November of 2020, the Nunatsiavut Executive Council (NEC) authorized the department to explore options for bulk purchase of fish products for Inuit communities and Inuit Community Corporations.

The department contacted Torngat Fish Producers Co-op (TFPC) and the Labrador Fishermen's Union Shrimp Company (LFUSC) regarding various seafood product availability. The department purchased 600 lbs. of snow crab, 91 cases of scallop and 1200 lbs. of cod fillets from TFPC.

Also purchased was 1500 lbs. of scallops and 346 lbs. of salt cod from LFUSC.

Wildlife

The Torngat Secretariat completed their moose aerial survey in the Kiapokok south area this past winter, and the total number of moose seen was eight - five cows and three bulls with no sign of calf recruitment.

The polar bear hunting season closed on June 30 with 11 of 12 licenses filled. Labrador Inuit hunt bears from the Davis Strait sub-population, which was surveyed two years ago.

The Torngat Secretariat planned for an aerial survey of Torngat caribou this past winter, with ongoing support from the department. Due to the pandemic, the survey was cancelled and re-scheduled to the winter of 2021.

The department received 39 moose licenses from the province in 2020. Based on survey data, a traditional knowledge study and past hunting success, the NG decided to issue 23 of the 39 available licenses and moved seasons for an earlier closure. Fifteen of the 23 licences were filled, and the department did transfer one license from Nain to Sivunivut (NWR).

The George River Caribou Herd (GRCH) was surveyed in the summer of 2020. There are 8100 caribou in the herd, an increase of 2600 caribou from the 2018 survey (5500). Thirty-five per cent of the GRCH is now made up of calves. This November, a fall classification, which will include staff from LNR, will identify calf survival rates and possibly revise the estimate for the herd.

The department received a nuisance bear permit for Makkovik from the NL Wildlife Division, due to the bear causing damage to multiple cabins and becoming a safety hazard for residents. The bear was killed on January 12 and will count toward the community quota.

After a considerable amount of time and effort, the Department of Lands and Natural Resources has made an agreement with Kavaliq Arctic Foods (KAF) of Rankin Inlet to harvest 100 caribou

and 25 muskox for the Nunatsiavut Government. This is the maximum amount of caribou the KAF can harvest for us.

FINANCE, HUMAN RESOURCES, AND INFORMATION TECHNOLOGY

Legislation

During the 2020-2021 fiscal year, the Finance Division was involved in the preparation of the Budget Act 2021. This Bill, approved at the March 2021 sitting of the Nunatsiavut Assembly, authorized the NG to raise and collect revenues and to spend money from the Nunatsiavut Fund for the purposes set out in the budget for the 2021-2022 fiscal year.

Finance

Finance Division played a key role in the continuation of Nunatsiavut Government operations as the COVID-19 global pandemic began. While most employees were able to work remotely from home, finance employees continued to work from Nunatsiavut Government offices. Payroll, purchasing and accounts payables were kept up-to-date. The workload of the divisions increased significantly with the introduction of the COVID-19 emergency programs.

KPMG has been engaged to develop a business continuity plan and an IT Disaster Recovery plan for the government. To date, discovery and process discussions have been completed for all departments, and a risk impact scale and business continuity management policy approved. Departments have completed business impact analysis which will lead into the final business continuity plan.

BDO was engaged to complete a review and evaluation of the payroll processes.

Information Technology

Early March 2020, the IT Division finished the roll out of Multi Factor Authentication for the Nunatsiavut Government's products such as Outlook (E-mail), Skype, Teams, and SharePoint. Mid to late March, the Nunatsiavut Government finalized SharePoint in the cloud migration, which gives the ability of Nunatsiavut Government employees to access SharePoint from any internet location. With the COVID-19 global pandemic and the majority of employees working from home at the start of the fiscal year, IT helped Nunatsiavut Government users utilize Microsoft Teams to enable communication and collaboration from their home or office environments. An alternate Virtual Private Network was enabled during the pandemic to enable those who require additional access to the network an easier solution.

The IT Division is responsible for the supplying and managing the information technology

needs and resources of the Nunatsiavut Government. During the 2020-2021 fiscal year, there were \$3,187 support requests logged, a 23% increase from the prior year.

Janice Vardy accepted a promotion as the Manager of Data Systems. She will continue to administer SharePoint as well as collaborate on different data management solutions in house and with all Inuit regions across Canada.

Human Resources

The start of fiscal year had the majority of the efforts for the Human Resources Division responding to the COVID-19 global pandemic and its effect on the operations of the Nunatsiavut Government. There were multiple human resource issues that required legal and public health advice. The Human Resources Division took the lead role on drafting the recovery plan for the Nunatsiavut Government operations, which saw the employees return to work in a phased approach in June 2020. In February 2021, after the second lockdown, work from home guidelines were approved and implemented. Many public health measures have been implemented in the offices as well as new signage related to COVID-19. Janitorial services fall under Human Resources and were a critical element of the response to COVID-19 and to the recovery of the operations. A new policy was approved for Special Paid Leave which provides paid leave for employees who have COVID-19 or who are self-isolating based on public health advice.

Other projects that are in progress include digitizing and updating employee files; creating employee information database; updating job ad template, to name a few.

From April 1, 2020 to March 31, 2021, there were approximately 130 job competitions completed for the Nunatsiavut Government, which includes developing the job ad, interview questions and preparing the letters of offer, as well as the entire recruitment process. This does not include if any of these job competitions required re-advertising. The Human Resources Division also receives numerous policy interpretation requests, assistance with the development of job descriptions, disciplinary advice and action, along with many other tasks.

As of July 2020, the Government employed 315 permanent and temporary individuals; 81% per cent of the total workforce is composed of Beneficiaries to the Labrador Inuit Land Claims Agreement.

A new statutory holiday was approved - National Indigenous Day. This holiday celebrates the unique heritage, diverse cultures and outstanding contributions of First Nations, Inuit and Métis peoples.

Consolidated financial statements of Nunatsiavut Government

March 31, 2021

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Nunatsiavut Government

March 31, 2021

Management's Responsibility for Financial Reporting

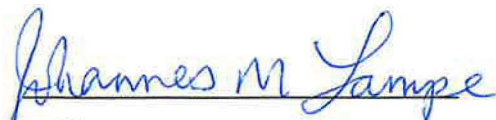
The accompanying consolidated financial statements of the Nunatsiavut Government and all the information therein are the responsibility of management and have been approved by the President and the Minister of Finance, Human Resources and Information Technology on behalf of the Government.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards, as defined by the Public Sector Accounting Handbook and the Chartered Professional Accountants of Canada Handbook. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Government maintains systems of internal accounting and administration controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Government's assets are appropriately accounted for and adequately safeguarded.

The Government is responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by Deloitte LLP in accordance with Canadian generally accepted auditing standards on behalf of the Beneficiaries of the Labrador Inuit Land Claims Agreement.



President



Minister of Finance, Human Resources
and Information Technology

Independent Auditor's Report

To the Members of the
Nunatsiavut Assembly

Opinion

We have audited the consolidated financial statements of Nunatsiavut Government (the "Government"), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, consolidated statement of rereasurement gains, consolidated changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 2021, and the results of its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Government 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.

Emphasis of Matter

We draw attention to Note 2 of the financial statements, which describes a restatement to the March 31, 2020 figures.

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 PSAS, 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 Government'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 Government or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS 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 GAAS, 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 Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Government's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Government 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Government to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Deloitte LLP

Chartered Professional Accountants
January 25, 2022

Nunatsiavut Government

Consolidated statement of operations and accumulated surplus

Year ended March 31, 2021

	Notes	2021 \$	2020 \$ (Restated - Note 2)
Revenue			
Fiscal financing agreement		91,834,592	75,157,790
Interest and investment income		13,893,485	16,257,427
Indigenous Services Canada		10,208,278	1,401,410
Personal income taxes		7,514,227	7,385,977
Share of earnings from affiliated business entities Newfoundland and Labrador Housing Corporation		6,185,686	393,910
Other grants and contributions		4,543,539	4,368,692
Realized gains on portfolio investments		4,169,600	3,141,554
Employment and Social Development Canada		4,134,917	1,108,139
Other income	10	2,879,265	3,786,139
Goods and Services Tax		2,480,143	2,360,756
Inuit Tapiriit Kanatami		1,157,101	2,008,167
Labrador Grenfell Regional Health Authority		1,054,906	775,441
Government of Newfoundland and Labrador		798,465	674,737
Tasiujatsoak Trust		482,416	417,800
Vale Newfoundland and Labrador Limited		443,024	509,711
Atlantic Canada Opportunities Agency		206,625	206,433
Mining tax royalty		130,185	315,847
Health Canada		119,893	294,974
LILCA Chapter 19 fund		81,380	1,437,472
Gain on disposal of tangible capital assets		—	4,500,993
		—	4,404
		152,317,727	126,507,773
Expenditures			
Salaries and employee benefits		28,053,361	25,266,130
Fiscal financing agreement		23,422,245	22,682,540
Nunatsiavut Government - Department of Health and Social Development Non-insured Health Benefits Program		11,848,727	11,558,258
Program funding	16	7,835,273	3,199,638
Professional fees	16	5,003,503	6,172,024
Amortization		2,604,242	2,323,295
Nunatsiavut Government - Post-secondary Student Support Program		2,398,846	2,181,636
Rent and maintenance	16	2,197,729	1,783,552
Nunatsiavut Government - Inuit Pathways Program		1,495,427	1,813,709
Materials and supplies		1,224,978	585,177
Heat, light and insurance		1,176,108	935,841
Contingency reserve		628,500	581,500
Equipment		618,623	482,783
Publications and printing		575,242	439,432
Telephone		531,872	488,538
Travel	16	399,348	3,147,029
Training programs		268,624	210,899
Postage and shipping	16	179,195	481,283
Administration		156,826	157,210
Election costs		99,572	40,019
Foreign exchange loss		82,160	15,275
Bank charges		51,011	42,928
Bad debts		10,353	—
Resource and research		10,305	172,187

Nunatsiavut Government**Consolidated statement of operations and accumulated surplus (continued)**

Year ended March 31, 2021

	2021	2020
	\$	\$
		(Restated - Note 2)
Expenditures (continued)		
Translation and typing	4,915	26,360
Advertising	826	33,623
Amortization of deferred expenditures - land claims	—	3,383,848
	90,877,811	88,204,714
Annual surplus	61,439,916	38,303,059
Accumulated surplus, beginning of year	634,536,697	586,860,984
Capital transfers received during the year	12,995,499	9,372,654
Accumulated surplus, end of year	708,972,112	634,536,697

The accompanying notes are an integral part of the consolidated financial statements.

Nunatsiavut Government
Consolidated statement of financial position
As at March 31, 2021

	Notes	2021	2020
		\$	\$
			(Restated - Note 2)
Financial assets			
Cash and cash equivalents		142,496,508	91,571,479
Accounts receivable	5	18,018,623	22,303,080
Short-term investments		86,764,900	72,654,300
Restricted investments		568,083,604	524,715,986
Due from Labrador Inuit Capital Strategy Trust, non-interest bearing, no set terms of repayment		11,588,489	8,321,204
Investments at modified equity	4	2,918,402	1
		829,870,526	719,566,050
Liabilities			
Accounts payable and accrued liabilities		6,808,647	7,718,708
Demand loans		—	287
Deferred revenue	6	54,075,664	40,284,489
Accrued severance pay		2,757,748	2,432,316
		63,642,059	50,435,800
Net financial assets		766,228,467	669,130,250
Commitments	12		
Contingencies	14		
Non-financial assets			
Tangible capital assets	8 and 16	59,918,896	57,959,637
Intangible capital assets		1,725,075	—
Prepaid expenses		642,606	484,036
		62,286,577	58,443,673
Accumulated surplus is comprised of			
Accumulated surplus		708,972,112	634,536,697
Accumulated remeasurement gains		119,542,932	93,037,226
Accumulated surplus	9	828,515,044	727,573,923

The accompanying notes are an integral part of the consolidated financial statements.

On behalf of the Government


President


Minister of Finance, Human Resources
and Information Technology

Nunatsiavut Government
Consolidated statement of remeasurement gains
Year ended March 31, 2021

	Notes	2021 \$	2020 \$
Accumulated remeasurement gains, beginning of year		93,037,226	39,736,362
Unrealized gains on portfolio investments		27,598,261	54,332,837
Realized gain on portfolio investments transferred to consolidated statement of operations and accumulated surplus		(1,092,555)	(1,031,973)
Accumulated remeasurement gains, end of year	9	119,542,932	93,037,226

The accompanying notes are an integral part of the consolidated financial statements.

Nunatsiavut Government**Consolidated statement of change in net financial assets**

Year ended March 31, 2021

	2021 \$	2020 \$
		(Restated - Note 2)
Annual surplus	61,439,916	38,303,059
Prior period adjustment for deferred revenue (Note 2)	—	3,581,661
Net annual unrealized remeasurement gains	27,598,261	54,332,837
Net annual realized remeasurement gains transferred to consolidated statement of operations and accumulated surplus	(1,092,555)	(1,031,973)
	87,945,622	95,185,584
Change in tangible capital assets		
Acquisition of tangible capital assets	(4,563,501)	(7,983,857)
Acquisition of purchased intangible assets	(1,725,075)	—
Amortization of tangible capital assets	2,604,242	2,323,295
Proceeds from disposal of tangible capital assets	—	17,000
Gain on disposal of tangible capital assets	—	(4,404)
	(3,684,334)	(5,647,966)
Change in other non-financial assets		
Capital transfers	12,995,499	9,372,654
Amortization of deferred expenditures - land claims	—	3,383,848
Net change in prepaid expenses	(158,570)	(54,788)
	12,836,929	12,701,714
Increase in net financial assets	97,098,217	102,239,332
Net financial assets, beginning of year	669,130,250	566,890,918
Net financial assets, end of year	766,228,467	669,130,250

The accompanying notes are an integral part of the consolidated financial statements.

Nunatsiavut Government
Consolidated statement of cash flows
Year ended March 31, 2021

	2021	2020
	\$	\$
Notes		(Restated - Note 2)
Operating transactions		
Annual surplus	61,439,916	38,303,059
Changes in non-cash items		
Net annual realized remeasurement gains transferred to consolidated statement of operations and accumulated surplus	(1,092,555)	(1,031,973)
Forgiveness of notes payable	—	(4,430,573)
Share of earnings from affiliated business entities	(6,185,686)	(393,910)
Amortization of tangible capital assets	2,604,242	2,323,295
Amortization of deferred expenditures - land claims	—	3,383,848
Gain on disposal of tangible capital assets	—	(4,404)
Accrued severance pay	325,432	134,285
Other	17,007,001	3,909,750
	74,098,350	42,193,377
Capital transactions		
Acquisition of tangible capital assets	(4,563,501)	(7,983,857)
Acquisition of intangible assets	(1,725,075)	—
Proceeds from disposal of tangible capital assets	—	17,000
	(6,288,576)	(7,966,857)
Financing transactions		
Repayment of demand loans	(287)	(18,055)
Capital transfers	12,995,499	9,372,654
	12,995,212	9,354,599
Investing transactions		
Acquisition of short-term investments	(14,110,600)	(3,221,872)
Acquisition of restricted investments	(15,769,357)	(24,535,434)
	(29,879,957)	(27,757,306)
Net change in cash and cash equivalents	50,925,029	15,823,813
Cash and cash equivalents, beginning of year	91,571,479	75,747,666
Cash and cash equivalents, end of year	142,496,508	91,571,479

The accompanying notes are an integral part of the consolidated financial statements.

Nunatsiavut Government

Notes to the consolidated financial statements

March 31, 2021

1. Nature of operations

The Nunatsiavut Government (the "Government") is a legal entity by virtue of both federal and provincial law. It is also the successor of the Labrador Inuit Association for purposes of the Labrador Inuit Land Claims Agreement.

The Nunatsiavut Government is not incorporated or registered under any corporations, companies, societies or similar legislation of either Canada or the Province of Newfoundland and Labrador. Its legal status is conferred under the Labrador Inuit Land Claims Agreement and the Labrador Inuit Land Claims Agreement Act, SNL 2004, c.L-3.1 and the Labrador Inuit Land Claims Agreement Act, SC 2005, c.27.

On December 1, 2005, the Nunatsiavut Government became the primary organization representing the approximately 7,200 beneficiaries to the Labrador Inuit Land Claims Agreement. The Labrador Inuit live mainly in the communities of Nain, Hopedale, Makkovik, Postville and Rigolet, and in the Upper Lake Melville area, which includes Happy Valley-Goose Bay and North West River. The Nunatsiavut Government assumed responsibility for most of the activities, programs and services that were formerly carried on by the Labrador Inuit Association.

The Nunatsiavut Government has jurisdiction over Inuit citizenship and rights and benefits under the Labrador Inuit Land Claims Agreement. In Labrador Inuit Lands and in Inuit communities, it has the power to make laws relating to cultural affairs, education and health and social services. It manages Labrador Inuit Lands and has the power to require environmental assessments for development and to permit archaeological activities.

The Nunatsiavut Government is comprised of a President, Nunatsiavut Executive Council, the Nunatsiavut Assembly and the political, social, cultural and economic institutions established by the Nunatsiavut Assembly.

The President and members of the Nunatsiavut Assembly are elected for four-year terms. The President is head of the Nunatsiavut Executive Council and the Nunatsiavut Assembly. The Nunatsiavut Assembly must have no fewer than 16 members.

Members of the Nunatsiavut Assembly are elected to represent seven Inuit constituencies: Nain, Hopedale, Makkovik, Rigolet, Postville, the Upper Lake Melville area, and the rest of Canada. From the Members of the Nunatsiavut Assembly, the President appoints a First Minister who has the support of the Nunatsiavut Assembly. The First Minister then appoints additional members of the Nunatsiavut Assembly to the Nunatsiavut Executive Council.

The Nunatsiavut Assembly functions as the Inuit Parliament. It ensures a forum for debate and the enactment of laws and oversees the actions of the Nunatsiavut Executive Council. The Nunatsiavut Executive Council implements Inuit laws, develops and implements policy, initiates and prepares legislation, oversees the administration of government, and is accountable to the Nunatsiavut Assembly.

Nunatsiavut Government
Notes to the consolidated financial statements
 March 31, 2021

2. Restatement of prior period

The March 31, 2020 balances in tangible capital assets, and amortization have been restated to recognize correct amortization rates as previous calculations used rates which were inconsistent with policy. In addition, the March 31, 2020 balances in deferred revenue have been restated to correct the accounting treatment of government transfers previously received. As a result of these adjustments, the following balances have changed:

	Previously stated 2020 \$	Adjustment 2020 \$	Restated 2020 \$
Statement of operations			
Amortization of tangible capital assets	2,577,351	(254,056)	2,323,295
Statement of financial position			
Deferred revenue	43,866,150	(3,581,661)	40,284,489
Tangible capital assets	57,368,813	590,824	57,959,637
Statement of changes in accumulated surplus			
Accumulated surplus, beginning of year	582,942,555	3,918,429	586,860,984
Statement of changes in net debt			
Annual surplus	38,049,003	254,056	38,303,059
Amortization of tangible capital assets	2,577,351	(254,056)	2,323,295
Statement of cash flows			
Annual surplus	38,049,003	254,056	38,303,059
Amortization of tangible capital assets	2,577,351	(254,056)	2,323,295

3. Summary of significant accounting policies

Basis of accounting

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Institute of Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

Reporting entity and principles of financial reporting

The Government reporting entity includes the Nunatsiavut Government and all related entities which are accountable to and are either owned or controlled by the Nunatsiavut Government. Transactions and balances of organizations are included in these consolidated financial statements through one of the following accounting methods.

(i) Consolidation method

These consolidated financial statements consolidate the assets, liabilities and results of operations of the following government organizations:

- Nunatsiavut Government year ended March 31, 2021;
- Labrador Inuit Land Claims Implementation Trust ("Implementation Trust") year ended December 31, 2020; and
- Labrador Inuit Land Claims Settlement Trust ("Settlement Trust") year ended December 31, 2020.

All inter-organizational balances have been eliminated on consolidation.

(ii) Investments at modified equity

Labrador Inuit Capital Strategy Trust, a 100% owned subsidiary, is a Government Business Enterprise ("GBE"). This investment is accounted for using the modified equity method. Under the modified equity method, the Nunatsiavut Government recognizes its pro-rata share of the investee's net surplus (deficit) in its investment account.

Revenue recognition

The Government derives certain revenues from various funding agencies. Government grants and transfers are recognized in the period in which events giving rise to the transfer occur, provided the transfers are authorized, any eligibility criteria has been met, including performance and return requirements, and reasonable estimates of the amount can be determined. Government grants and transfers received under the funding arrangements which relate to a subsequent fiscal period are reflected as deferred revenue in the year of receipt and classified as such in the Statement of Financial Position.

Interest, share of earnings (loss) from affiliated business entities, and other income are recorded in the period in which they are earned, provided that persuasive evidence of an arrangement exists and collection is reasonably assured.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks. Bank borrowings are considered to be financing activities.

3. Summary of significant accounting policies (continued)

Investments

The fair values of investments, including mutual funds, are based on their quoted market prices on a recognized exchange. Investments are priced at their current bid prices. Subsequent changes in the fair value of investments are recognized in the statement of remeasurement gains and losses.

Restricted investments

Restricted investments consist of bank accounts and portfolio investments held by the Implementation Trust and Settlement Trust. The Settlement Trust and the Implementation Trust are more fully explained in Note 7.

Tangible capital assets

Tangible capital assets are assets owned by the Nunatsiavut Government which are recorded at cost. Amortization is based on the declining balance method at rates which will reduce original cost to estimated residual value over the useful life of the assets.

Rates and bases of amortization applied to write-off the cost of tangible capital assets are as follows:

Houses	4%
Mini homes	4%
Buildings	4%
Computers	30–100%
Vehicles	30%
Training facility	4%
Furniture and equipment	20%

Purchased intangible assets

Purchased intangible assets are recorded at cost and consist of purchased fishing licenses which are deemed to have an indefinite life.

Impairment of long-lived and purchased intangible assets

Long-lived and purchased intangible assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds their fair value.

Deferred expenditures – land claims

Government funding of land claims negotiation was done principally by way of loans. Accordingly, the Government deferred land claim expenditures in excess of revenue until such time as the terms of the ultimate land claims settlement were finalized. These expenditures are amortized on a straight-line basis over the period of the land claims settlement payment period, being fifteen years.

3. Summary of significant accounting policies (continued)

Severance pay

Severance pay is accounted for on an accrual basis and is calculated based upon years of service and current salary levels. The right to be paid severance vests with employees with five or more years of service and, accordingly, no provision has been made in the accounts for employees with less than five years of continual service. The amount is payable when the employee ceases employment with the Government.

Financial instruments

The carrying amount of the financial assets and financial liabilities of the Government, by measurement basis used, are summarized as follows:

- Short-term investments and restricted investments are measured at fair value.
- Cash and cash equivalents, accounts receivable and due from Labrador Inuit Capital Strategy Trust are measured at amortized cost.
- Accounts payable and accrued liabilities, demand loans and accrued severance pay are measured at amortized cost.

Capital reserve

(i) Implementation Trust

As of December 1, 2015, per the articles of the Implementation Trust indenture, a capital reserve was established. The capital reserve is restricted through the trust indenture and no payments are to be made from the capital reserve until termination of the Trust. At this time, the funds in the capital reserve shall be transferred and distributed to the Nunatsiavut Government.

At all times following the tenth anniversary of the Effective Date, the capital reserve shall have amounts equal to at least 75% of all capital transfers received prior to such time and at least 15% of the income of the fund for each fiscal year. Income from the fund is defined under the Trust indenture as income of the Trust for the year computed in accordance to provisions of the Income Tax Act (Canada) R.S.C 1985.

(ii) Settlement Trust

The capital reserve is a separate account of the Settlement Trust established and maintained by the trustees as per the articles of the trust indenture. This balance is comprised of 100% of all contributions to the Trust each fiscal year and additional amount from income of the Trust for a particular year, provided that this amount is not less than the rate of inflation for the fiscal year. No payment shall be made out of the capital reserve without the consent of a Special Resolution of the Nunatsiavut Assembly. The capital reserve shall be transferred to the Nunatsiavut Government or to any other organization that is organized and established exclusively for the benefit of Eligible Beneficiaries upon termination of the Trust.

Use of estimates

In preparing consolidated financial statements in conformity with Canadian public sector accounting standards, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenditures

3. Summary of significant accounting policies (continued)

Use of estimates (continued)

during the year. Key areas where management has made complex or subjective judgments include the valuation of short-term investments, restricted investments and investments at modified equity, collectability of due from Labrador Inuit Capital Strategy Trust, collectability of accounts receivable, residual value of tangible capital assets and purchased intangible assets, useful lives of tangible capital assets, and valuation of accruals. Actual results could materially differ from these estimates.

In addition, another financial statement item for which an annual estimate is made is personal income tax revenue. The Government receives a monthly amount from the Government of Canada which is recorded as revenue when received. Management believes this is a reasonable estimate of their total entitlement, but it is subject to an adjustment by the Government of Canada once the final figures are available.

4. Investment at modified equity

	2021 \$	2020 \$
Labrador Inuit Capital Strategy Trust	2,918,402	1

5. Accounts receivable

	2021 \$	2020 \$
Trade	17,981,004	22,093,094
Affiliated organizations, no set terms of repayment	37,619	209,986
	18,018,623	22,303,080

6. Deferred revenue

	2021 \$	2020 \$
Government of Canada	26,937,171	4,728,664
Fiscal financing agreement	21,230,397	25,870,571
Inuit Tapiriit Kanatami	3,197,310	3,462,877
Other	1,200,703	4,658,895
Government of Newfoundland and Labrador	623,446	202,290
Tasiujatsoak Trust	547,371	994,605
Personal income tax	200,000	200,000
Impact benefits agreement	139,266	166,587
	54,075,664	40,284,489

Nunatsiavut Government
Notes to the consolidated financial statements
 March 31, 2021

7. Trusts

The Nunatsiavut Government has established the Labrador Inuit Land Claims Implementation Trust and Labrador Inuit Land Claims Settlement Trust. The two separate trusts are formed to receive funds disbursed to the Government under the Labrador Inuit Land Claims Agreement. The two trusts are described below.

Labrador Inuit Land Claims Settlement Trust

The Government of Canada transferred \$140 million in 1997 dollars, according to a specified schedule of payments over 15 years.

Labrador Inuit Land Claims Implementation Trust

The Government of Canada has transferred \$156 million in 1997 dollars to the Nunatsiavut Government for implementation of the Agreement. In exchange for this implementation fund, the Inuit released the Government of Canada from future funding obligations, except for some specific funding obligations set out in the Agreement.

8. Tangible capital assets

	Cost	Accumulated amortization	2021 Net book value	Cost	2020 Net book value
	\$	\$	\$	\$	\$
Houses	1,451,333	516,284	935,049	1,451,333	974,009
Mini homes	910,404	419,274	491,130	756,303	354,283
Buildings	71,224,666	14,602,476	56,622,190	67,622,217	55,099,132
Computers	415,924	383,512	32,412	415,924	37,224
Vehicles	3,768,179	2,410,796	1,357,383	3,089,592	1,051,305
Training facility	195,665	35,321	160,344	195,645	167,005
Furniture and equipment	5,002,352	4,681,964	320,388	4,877,956	276,679
	82,968,523	23,049,627	59,918,896	78,408,970	57,959,637

Included in tangible capital assets above is \$2,412,248 (2020 - \$3,705,449) in costs related to the construction of assets. These assets are not ready for use and therefore are not yet subject to amortization.

9. Accumulated surplus

	2021	2020
	\$	\$
Unrestricted	107,779,992	96,036,569
Internally restricted	156,474,855	114,681,508
Accumulated remeasurement gains	119,542,932	93,037,226
Capital reserves (Note 3)	307,363,210	293,209,802
Labrador Inuit Land Claims Implementation Trust (Notes 3 and 7)	79,618,045	77,355,461
Labrador Inuit Land Claims Settlement Trust (Notes 3 and 7)	57,736,010	53,253,357
	828,515,044	727,573,923

The Government has decided to set aside certain funds in the amount of \$156,474,855 (\$114,681,508 in 2020) to be used for various purposes, including the future operations of the Government, equipment purchases, cultural activities and certain restoration work. The following details the balances contained in internally restricted funds:

	2021	2020
	\$	\$
Fiscal financing agreement	115,626,941	76,559,621
Mining and mineral rights tax	20,394,370	20,275,370
Personal income tax	9,895,275	7,352,248
Renewable resources fund	5,957,498	5,876,619
Health Canada - Non-insured Health Benefits	4,050,508	4,050,508
Residential schools	477,179	494,058
Other	73,084	73,084
	156,474,855	114,681,508

Accumulated surpluses of the Implementation Trust and the Settlement Trust include Capital Transfers to the Trusts under Chapter 19 and 23 of the Labrador Inuit Land Claims Agreement and investment income earned on those funds. Certain amounts within the Trusts are held as capital reserve as described in Notes 3 and 7. During the year annual surplus of \$14,153,408 (\$10,286,906 in 2019) was transferred to the capital reserve of the Trusts.

10. Other income

	2021	2020
	\$	\$
Other	2,212,207	2,230,565
Rentals	267,936	130,191
	2,480,143	2,360,756

11. Supplemental cash flow information

Change in other

	2021	2020
	\$	\$
Accounts receivable	4,284,457	(1,864,253)
Accounts payable and accrued liabilities	(910,061)	(347,413)
Deferred revenue	13,791,175	6,176,204
Prepaid expenses	(158,570)	(54,788)
	17,007,001	3,909,750
Interest received	4,392,070	3,451,261
Interest paid	—	368

12. Commitments

The Government has commitments for the lease of office space and office equipment as follows: \$181,110 in 2022; \$119,230 in 2023; and \$78,663 in 2024.

13. Financial instruments

Financial risk factors

The Government has exposure to credit risk, liquidity risk and market risk. The Government has overall responsibility for the oversight of these risks and reviews its policies on an ongoing basis to ensure that these risks are appropriately managed. The source of risk exposure and how each is managed is outlined below:

Credit risk

Credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligation. The Government's credit risk is primarily attributable to receivables and its counterparty risk in investments. Management believes that the credit risk with respect to receivables is not significant. As at March 31, 2021 the Government maintained an allowance for doubtful accounts of \$2,697 (\$2,697 in 2020) against receivables. Management also believes that the credit risk with respect to investments is not significant due to the underlying credit quality of the investments and the compliance with the Government's investment policy.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial obligations as they become due. The Government's assets are principally comprised of cash and liquid investments, which can be realized to meet the Government's obligations.

13. Financial instruments (continued)

Market risk

Market risk is the risk that changes in market prices, such as interest rates, foreign exchange rates, and equity prices will affect the Government's net surplus or deficit, or the value of its financial instruments.

(i) Interest rate risk

The Government's financial assets are exposed to fluctuations in interest rates with respect to its investment portfolio. Management believes that interest rate risk with respect to investments is not significant due to its diversification and investment strategies.

(ii) Foreign exchange risk

Foreign exchange risk arises from the Government's holding of foreign currency-denominated investments. As at March 31, 2021, the Government held foreign currency-denominated investments of \$162,599,700 (\$19,411,506 in 2020). The Government manages this risk primarily through diversifying the investments across currencies and complying with Government approved investment strategies.

(iii) Equity price risk

Equity price risk arises from the Government's holding of pooled equity funds. The Government manages this risk through diversifying its investments across industry sectors and complying with Government approved investment strategies.

Fair value

Financial instruments recorded at fair value are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

For the year ended March 31, 2021, short-term investments and restricted investments are included in Level 1, 2 and 3.

14. Contingencies

The Government is subject to various legal proceedings claims and other matters that arise in the ordinary course of carrying out its programs and other day to day operations. Management continues to evaluate their position in regards to these items and believe that the amount of liability, if any, from these items would not have a material effect on the Government's financial position or results of its operations.

Nunatsiavut Government
Notes to the consolidated financial statements
March 31, 2021

15. Defined contribution pension plan

The Nunatsiavut Government employees are members of a defined contribution pension plan registered in the name of the Nunatsiavut Government. The assets of the plan are held separately from those of the Government in an independently administered fund. Contributions paid and expensed by the Government for the year ended March 31, 2021 amounted to \$639,229 (\$569,663 in 2020).

16. Related party transactions

During the year, the Government entered into the following transactions with entities under common control. All related party transactions entered into during the year are in the normal course of business and measured at the exchange amount estimated and agreed to by the parties.

	NGC Nunatsiavut Construction Inc.	Timmiak Construction Limited Partnership	NunaKatiget Inuit Community Corporation	Sivunivut Inuit Community Corporation	NGC Solutions Inc.	Air Borealis Limited Partnership	Nunak Land Corporation	2021 Total	2020 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible capital assets									
Building additions	—	—	—	—	—	—	—	—	15,199
Expenditures									
Professional fees	75,168	333,124	—	—	40	183,750	—	592,082	876,791
Travel	—	—	—	—	—	30,830	—	30,830	783,667
Rent and maintenance	259,574	—	—	—	—	—	127,542	387,116	222,119
Heat, lights and insurance	1,692	—	—	—	—	—	—	1,692	177,639
Postage and shipping	—	—	—	—	—	36,789	—	36,789	43,973
Program funding	—	—	103,700	59,500	36,792	38,278	—	238,270	37,073
Stationary and supplies	1,286	—	—	—	1,106	24	—	2,416	2,866

17. Comparative figures

Certain of the comparative figures on the prior year statement of operations have been adjusted to conform with the current year's presentation.



NUNATSIAVUT
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