



Crown-Indigenous Relations
and Northern Affairs Canada

Relations Couronne-Autochtones
et Affaires du Nord Canada

Financial Review of the Nunavut Planning Commission February 2018



Canada



Background

- Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) contracted Ernst and Young to perform a follow-up to the previous financial review of the Nunavut Planning Commission (NPC).
- The follow-up included:
 - Reviewing the NPC’s conflict of interest policy, management practices and financial controls for the 2015-2016 and 2016-2017 fiscal years.
 - Determining whether departmental funding was used in accordance with the funding agreement.





Findings: General

- There was adequate supporting documentation and evidence of approval for the sample items selected.
- There were no instances where the Department's funding was used to cover unsupported or ineligible expenditures.
- NPC has well-established policies and procedures and consistent controls and oversight practices that were clearly documented.





Findings: Management Practices

- Policies and procedures around management practices and financial controls are clearly documented and are deemed adequate for the organization when followed.
- Conflict of Interest Policy:
 - Is included in NPC`s operations, HR & Administration policies and procedures
 - Is communicated to employees and discussed annually
 - Does not include specific disclosure forms





Findings: CIRNAC-funded Amounts

- NPC receives Core and Supplemental funding for development of land use.
- Supplemental funding was intended for the development of a Land Use Plan the cost related to nine (9) hearing/consultation sessions.
- At the time of the review, eight (8) sessions had been held and two more were being planned .
- The costs related to the sessions held exceeded the budget by \$138,554. The shortfall was covered using the NPC Contribution Agreement funding received from CIRNAC.





Conclusions

- NPC has sufficient policies and procedures in place for an organization of its size to effectively manage the departmental funding it receives.
- Departmental funding was used in accordance with the funding agreement.
- Management practices and financial controls are clearly documented and provide adequate guidance.
- The number of hearings deviated from the plan but the sessions held were consistent in purpose to those planned.





Recommendations

- Long standing contracts should be reviewed periodically and consideration given to re-tendering. The decision should be documented.
- The documentation that needs to be maintained around any RFP process undertaken should be clarified, including the justification as to why an RFP process was not followed.
- Consider formalizing the Conflict of Interest Declaration process and the required frequency of the Declaration.
- Formalize the review and approval of invoices.
- Formalize the required documentation for justifying deviations from written policies.

