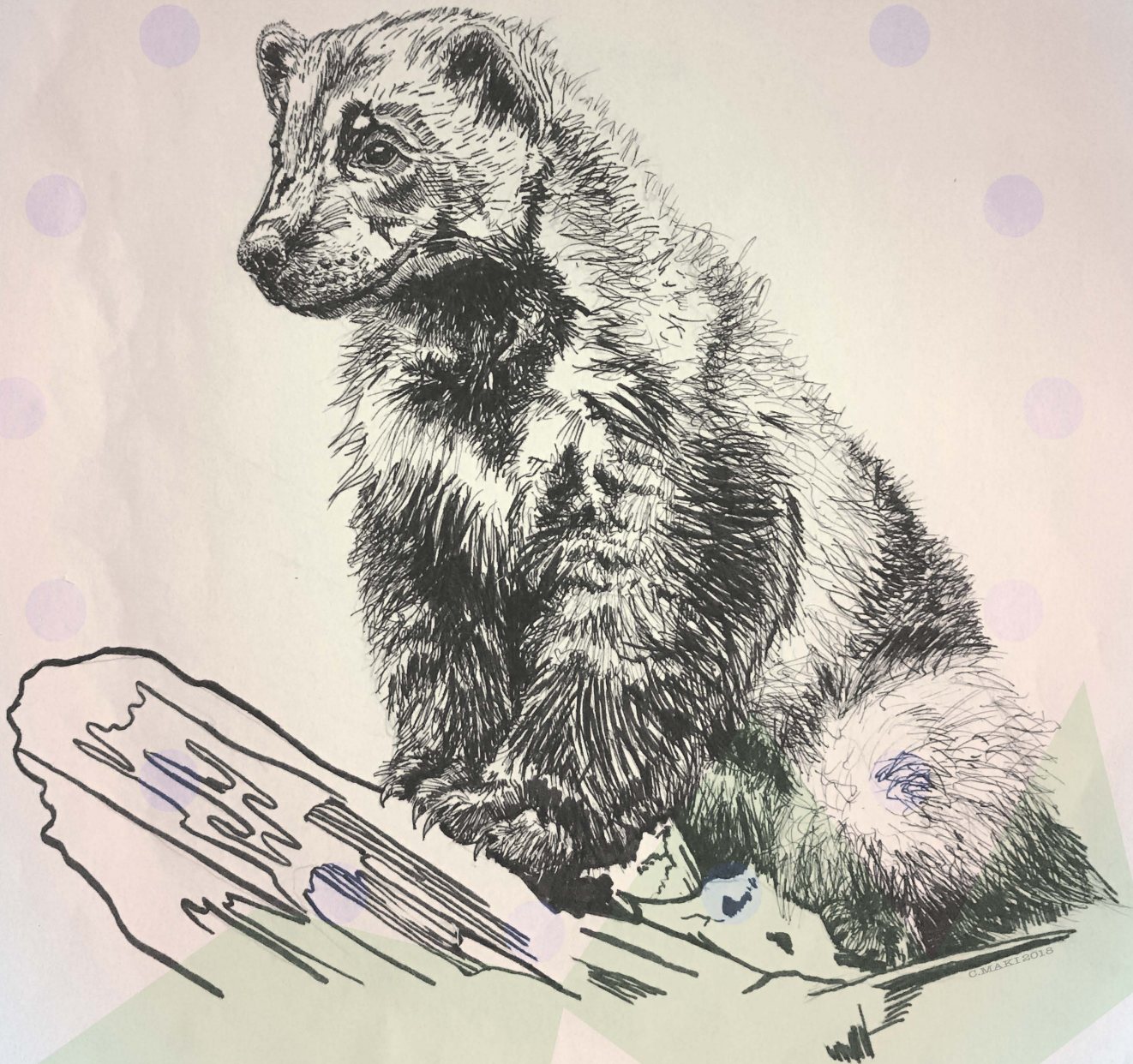


Mackenzie Valley  
**Review Board**  
2017 - 2018



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JoAnne Deneron  
Chairperson

Welcome to the Review Board's Annual Report for April 1, 2017 to March 31, 2018.

Firstly, I would like to give appreciation and thanks to the people who have contributed to the growth and development of the Review Board, helping to bring it to its current state today. The Review Board has been carrying out its legal duties doing environmental assessment under the *Mackenzie Valley Resource Management Act* for twenty years. This experience has produced many improvements and innovations in the environmental assessment

process that are unique to the north.

This year's annual report highlights the environmental assessments that the Board has been doing in the Mackenzie Valley. A milestone reached this year was releasing its decision on the potential impacts of the Tłıcho All Season Road on people and the ecosystem. Based on these, the Review Board issued its recommendation to the Tłıcho Government and the Government of the Northwest Territories Minister of Lands. This is the first time in the history of the Mackenzie Valley that the Review Board's decision and recommendation have been directed to an Indigenous government that has equivalent authority to the territorial government in our environmental assessment process!

The Board is awaiting the federal Minister of Crown-Indigenous Relations and Northern Affairs' decision on the Prairie Creek All Weather Road. Projects such as the Mackenzie Valley Highway and the Howard's Pass Access Road are still preparing their Developer's Assessment Reports (DARs) which describe their proposed project and potential impacts.

The Review Board has also carefully reviewed its Strategic Plan for the next five years and is com-



mitted to setting priorities that reflect the goals included in the plan. The range of priorities include public and party awareness and participation and better engagement and consultation.

As well as increasing our own internal capacity, the Review Board is building up broader capacity with other co-management boards in the NWT (through the NWT Board Forum), and with other co-management boards in Nunavut and the Yukon (through the Pan-territorial forum). With coming changes to the Canadian Environmental Assessment Act, the Review Board has been working with the CEAA agency in monthly meetings to provide practical input into the federal process based on our experiences here in the Mackenzie Valley. We are proud that some of the lessons from environmental assessment here are valuable to other jurisdictions, and we are happy to learn from them when we can.

We hope that this report helps show how the Review Board has been working hard to make decisions that protect the land and people of the Mackenzie Valley.

## MISSION STATEMENT

We conduct fair, effective, timely, and evidence-based environmental impact assessment processes that consider:

- a) the protection of the environment from the significant adverse impacts of proposed developments;
- b) the protection of the social, cultural, and economic well-being of residents and communities in the Mackenzie Valley; and
- c) the importance of conservation to the well-being and way of life of the Aboriginal peoples of the Mackenzie Valley.

## About the Review Board

The Review Board is an administrative tribunal that was established through the *Mackenzie Valley Resource Management Act* that resulted from the Gwich'in Comprehensive Land Claim Agreement and the Sahtu Dene and Métis Comprehensive Land Claim Agreement.

### Board membership

The Review Board consists of nine members appointed by the Minister of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC). The chairperson is typically appointed on the nomination of the Review Board. The remaining eight regular board members are appointed in equal numbers from nominees submitted by government (federal and territorial) and Aboriginal land claimant organizations. As a result, the Review Board is a co-management board with an equal number of members from Aboriginal land claimant organizations and from both levels of government.

There were some changes to the composition of the Board this fiscal year. Mr. Kirby Marshall (Yellowknife), was reappointed to the Board on November 21 2017. His previous term was from April 2014 to March 2017. Mr. Marshall is a GNWT nominee. Mr. Jim Edmondson was appointed to the Board on December 14 2017. Mr. Edmondson is a federal nominee.

As of March 31, 2018, the Board has full membership. This is the first time in many years that there is a full Board.

The members are:

JoAnne Deneron, Chairperson  
 Jim Edmonson (Federal nominee)  
 Joe Handley (GNWT nominee)  
 David Krutko (Gwich'in nominee)  
 Sunny Munroe (Federal nominee)  
 Yvonne (Doolittle) Nakimayak (Sahtu nominee)  
 Kirby Marshall (GNWT nominee)

Bertha Norwegian (Deh Cho nominee)  
 James Wah-Shee (Tl'cho nominee)

The Review Board continues to work with CIRNAC to ensure the Review Board vacancies do not give rise to quorum issues, which could delay Board business.

### Review Board Staff

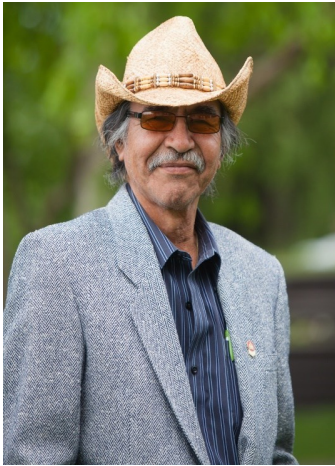
In 2017-18, there were a few staffing changes at the Review Board office.

Roxane Landry, Finance and Records Clerk, has moved on to pursue further career goals in advocacy. She worked with the Review Board from July, 2012 to September 2017. Robyn Paddison, Environmental Assessment Officer, completed her one year contract with the Board and moved on to pursue her career goals in Alberta in September 2017. Ruari Carthew, a Senior Environmental Assessment Officer, has relocated with his family to Sweden. He was with the Board from May 2015 to March 2018.

Jeremy Freeman started as an Environmental Assessment Officer in January, 2018. Amanda Anand began her role as an Environmental Assessment Support Officer in January, 2018. Davin St. Pierre was hired as an Environmental Assessment Policy Advisor, joining the Board after recently working for the Nunavut Impact Review Board. He started his new position with the Board in February, 2018.

Alan Ehrlich, Manager of Environmental Assessment, returned in April 2017 from a sabbatical year. Kate Mansfield, Environmental Assessment Officer, went on parental leave in August 2017 and returned in August 2018. Simon Toogood, Environmental Assessment Officer, returned March 2017 from a sabbatical year. Chris Rose was on parental leave from October 2017 and will return in March 2018.

## Review Board Members 2017-2018



**James Wah-Shee**



**Yvonne (Doolittle) Nakimayak**



**Joe Handley**



**David Krutko**



**JoAnne Deneron**  
**Chairperson**



**Sunny Munroe**



**Kirby Marshall**



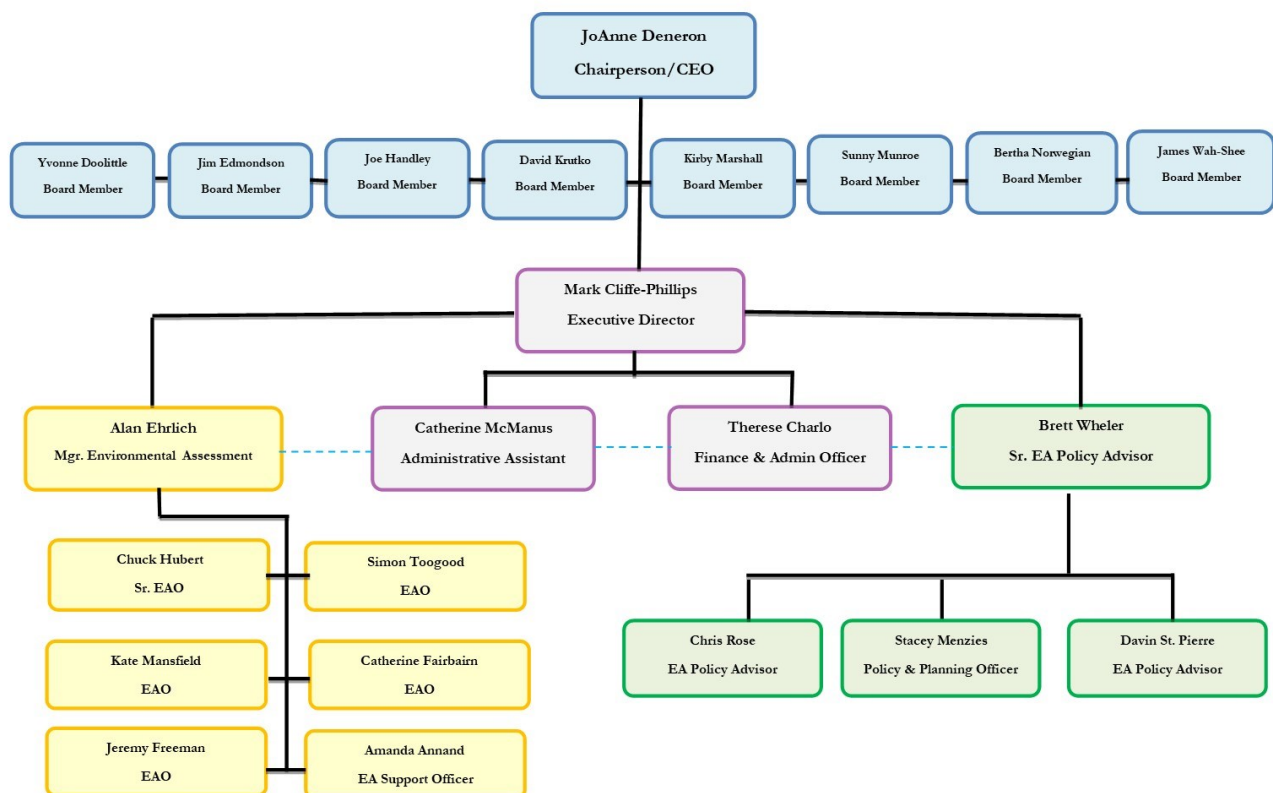
**Bertha Norwegian**



**Jim Edmondson**



## Organizational Chart



## Review Board Staff 2017-2018



Back row, L-R: Simon Toogood, Davin St. Pierre, Brett Wheler, Jeremy Freeman, Alan Ehrlich.  
Middle row, L-R: Chuck Hubert, Amanda Annand, Catherine Fairbairn, Mark Cliffe-Phillips.  
Front row, L-R: Therese Charlo, Stacey Menzies, Catherine McManus.



L-R Top: Roxane Landry, Chris Rose, Ruari Carthew , Kate Mansfield, Robyn Paddison

# Environmental Assessment Process

There are three stages in the environmental impact assessment process in the Mackenzie Valley.

## 1. Preliminary screening

All proposed developments requiring a license, permit, or other authorization are subject to preliminary screening. Preliminary screening is the initial examination of a proposal for potential environmental impacts and the potential to cause public concern. It is the first, and often last stage in the Environmental Impact Assessment (EIA) process. Preliminary screenings are usually conducted by a land and water board (e.g. the Mackenzie Valley Land and Water Board) or by another regulatory authority. Preliminary screening is a cursory review of a proposed development to determine if it *might* have significant adverse impacts on the environment, or *might* cause public concern. If either of these is found to be the case, the application is referred to environmental assessment. If not, the application can proceed to permitting and licensing.

## 2. Environmental assessment

Only a small number—less than 5%—of proposed developments go through environmental assessment. Environmental assessment is a more thorough study of a proposal to decide if it is *likely* to have a significant adverse impact on the environment, or *likely* to be a cause of public concern. Upon completion of an environmental assessment, the Review Board issues a Report of Environmental Assessment and Reasons for Decision to the Minister of Lands (GNWT)<sup>1</sup> that includes the following:

- a) a recommendation that the project may proceed to regulatory permitting and licensing<sup>2</sup>; or

- b) a recommendation that the project may proceed to regulatory permitting and licensing subject to the imposition of mitigation measures; or
- c) a recommendation that the project be rejected without further review.

Alternately in the case of a) or b) above, the Review Board may decide based on the evidence presented during the assessment, to order an environmental impact review.

## 3. Environmental impact review

If the Review Board or Minister determines that a more comprehensive examination of a proposed development is needed, an environmental impact review is ordered following the environmental assessment. Environmental impact reviews are conducted by an independent panel. The panel may consist of both Review Board members and non-Review Board members, all appointed by the Review Board. An environmental impact review provides a more rigorous study of the issues raised during the environmental assessment.

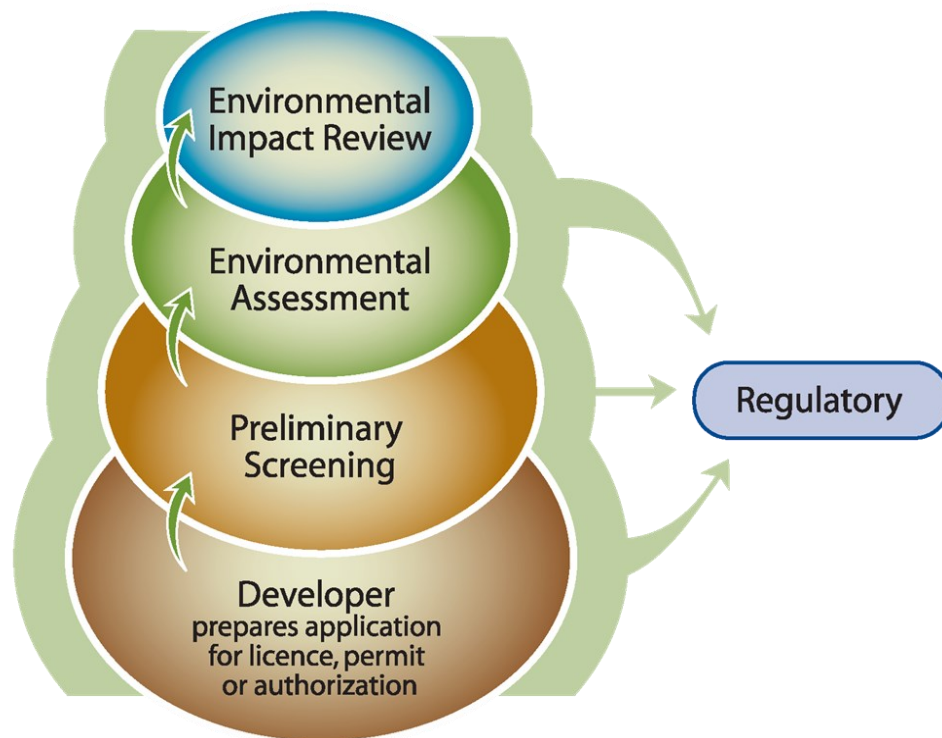
Upon completion of the environmental impact review, the panel will issue a report to the Minister of Lands (GNWT)<sup>3</sup> recommending whether the proposal for the development should be approved, with or without mitigative or remedial measures or a follow-up program, or rejected.

<sup>1</sup> For projects partly or wholly on Federal (Crown) land or Tlicho lands, or for which an authorization is needed from a designated regulatory agency (e.g. NEB), the Review Board's report is sent to the Minister of Indigenous and Northern Affairs Canada, the Tlicho Government, and the designated regulatory authority, respectively.

<sup>2</sup> Alternately, the report may be made to the federal Minister, a designated regulatory agency (e.g. NEB), or Tlicho Government, as the case may be.

<sup>3</sup> Alternately, the report may be made to the federal Minister, a designated regulatory agency (e.g. NEB), or Tlicho Government, as the case may be.

## Environmental Impact Assessment Overview



### Preliminary Screenings

The Review Board was notified of 62 preliminary screenings from April 1, 2017 through March 31, 2018. The screenings were conducted by:

- Mackenzie Valley Land and Water Board
- Wek'èezhìi Land and Water Board
- Sahtu Land and Water Board
- Gwich'in Land and Water Board
- Parks Canada, for tourism activities in Nahanni National Park Reserve
- Government of the Northwest Territories, Environment and Natural Resources, for timber harvesting
- Crown-Indigenous Relations and Northern Affairs, for activities on Indigenous reserve lands

The Review Board was also notified of activities that were exempt from preliminary screening during the reporting period. These exemptions included extensions to the expiry date of existing permits and licenses as well as amendments.



## Environmental Assessments Summary

Environmental Assessment	Referred	Status at April 1, 2017	Status at March 31, 2018	Notes
<b>Thcho All-Season Road GNWT Infrastructure EA1617-01</b>	July 27, 2016	Developer preparing Adequacy Statement Response	March 29, 2018 Review Board submits Report of EA to GNWT Minister of Lands and Thcho Government	GNWT Minister and Thcho Government have 5 months to decide whether to accept, modify or reject Board's recommendation and required measures.
<b>Howard's Pass Access Road Selwyn Chihong Mining Ltd. EA1516-01</b>	June 10, 2015	Developer preparing its Developer's Assessment Report	Developer preparing its Developer's Assessment Report	
<b>Prairie Creek All-Season Road Canadian Zinc Corporation (Can Zinc) EA1415-01</b>	May 22, 2014	Technical reports submitted by parties March 10, 2017. Developer preparing responses to technical reports	Review Board submits Report of EA to Minister of CIRNAC, September 2017. Minister submits information requests to developer as part of crown consultation with Indigenous	Public hearings were held in Nahanni Butte April 24, and in Fort Simpson April 25-27, 2017
<b>Mackenzie Valley Highway (Wrigley to Norman Wells) GNWT Infrastructure EA1213-02</b>	February 8, 2013	Developer preparing its Developer's Assessment Report	Developer preparing its Developer's Assessment Report	Revised scope of development proposes construction and operation of an all-weather highway from Wrigley to Norman Wells.
<b>Yellowknife Gold Project Tyhee NWT Corporation EA0809-003</b>	August 27, 2008	EA suspended	EA suspended	Review Board issues letter dated July 25, 2013 suspending EA until developer provides requested information.  Last communication from Tyhee to Review Board received August 19, 2013

## Environmental assessments active in 2017-2018

The following environmental assessment status updates are provided for the reporting period from April 1, 2017 to April 1, 2018.

### EA1617-01: Tłıcho All-season Road, Government of the Northwest Territories, Department of Infrastructure

[http://reviewboard.ca/registry/project.php?project\\_id=958](http://reviewboard.ca/registry/project.php?project_id=958)

The Tłıcho All-season Road (TASR) project con-

sists of the construction and operation of a 94 km all-season road from Highway 3 at km 196 west of Behchokò, north to Whatì. The two-lane road will have a gravel surface with a 60 m wide right-of-way. Road construction is expected to take up to four years to complete. The road will be permanent, and will operate. The developer is the Government of the Northwest Territories.

This environmental assessment (EA) focussed on potential impacts from the all-season road on caribou, people in Whatì, traditional harvesting success, fish and fish habitat, and the economic well-being of Tłıcho citizens. The developer submitted its *Adequacy Statement Response* on April 13, 2017, in ac-

Tłıcho All Season Road: Technical sessions in Behchokò, August 2017



cordance with the Review Board's *Terms of Reference*. The Review Board completed its conformity review of the *Adequacy Statement Response* on April 28 and advised the developer that despite some deficiencies, the environmental assessment could proceed to the next phase to further examine the potential impacts.

In May 2017, the developer hosted meetings to present its *Adequacy Statement Response* and answer questions with Aboriginal organizations, government departments, and other parties to the EA. Parties submitted written information requests to the developer in May seeking clarification on impact predictions, the effectiveness of proposed mitigation techniques, and residual impacts. The developer responded to these information requests in

writing in June and July.

From August 15-17, 2017, Review Board staff hosted technical sessions in Behchokò, for parties to discuss outstanding issues face-to-face with the developer. In September, the developer submitted an updated list of mitigations and commitments from the technical sessions that improved the way the road would be built, reduced impacts on the environment, and minimized potentially harmful changes to the community of Whatì.

The hearing phase for the project began in October, with technical reports submitted by parties on October 11 and 23, 2017. The developer submitted responses to technical reports on October 27 and November 1. Parties and the developer sub-



**Tłıcho All Season Road: Public hearings in Whatì, November 2017**

mitted hearing presentations in early November and the public record was closed on November 6 prior to the public hearing.

The Review Board held a three day public hearing in Whatì from November 15-17 to hear directly from the people of Whatì and parties to the EA. The hearing focussed on outstanding issues in the EA including impacts from the project to caribou, impacts to traditional harvesting, impacts on the health and well-being of people in Whatì, and changes in their traditional way of life. Parties to the EA submitted closing arguments on December 15, 2017, and the developer submitted its closing argument on January 18, 2018.

On March 29, 2018, the Review Board submitted its *Report of Environmental Assessment and Reasons for Decision for the Tłıcho All-season Road* to the GNWT Minister of Lands and the Tłıcho Government. Both governments are decision makers for the project because the road passes through both territorial and Tłıcho titled lands.

In its *Report of Environmental Assessment*, the Review Board recommends that the Tłıcho All-Season Road Project is likely to cause significant adverse impacts on the environment. To mitigate these, the Review Board made measures to require the developer and other organizations mitigate impacts. These include measures to:

- track and manage project related changes to well-being of Whatì residents, including harmful behaviours associated with increased access to drugs and alcohol, traffic accidents, safety of young women and changes in harvest success
- require policies that increase the safety of young women in work camps and communities
- for boreal caribou (tqdzı) in the Project area, make a range plan with actions to reduce or avoid impacts and protect boreal caribou, offset habitat, and create a temporary no-hunting

corridor where non-Aboriginal hunting of boreal caribou (tqdzı) will be prohibited.

- use Traditional Knowledge in barren ground caribou (zekwq) habitat monitoring
- complete the Bathurst Caribou Range Plan as soon as possible
- create an Integrated Fisheries Management Plan that prevents significant impacts from additional fishing pressure resulting from increased access
- monitor harvest and manage wildlife to help maintain successful Aboriginal harvesting
- conduct, and take actions based on, a bird survey before construction
- include important details in the Wildlife Management and Monitoring Plan
- establish and fund the Tłıcho All Season Road Corridor Working Group

The Tłıcho Government and GNWT Minister of Lands will decide within five months whether to accept, reject, or modify the Board's recommendation and required mitigation measures.

#### EA1415-02:Howard's Pass Access Road – Selwyn Chihong

[http://reviewboard.ca/registry/project.php?project\\_id=949](http://reviewboard.ca/registry/project.php?project_id=949)

The Howard's Pass Access Road project is an expansion and upgrade of the existing 79 km mineral exploration road in the NWT between Cantung and Howard's Pass. The developer is Selwyn Chihong Mining Ltd. The proposed project begins at km 188 of the Nahanni Range Road, east of the Yukon border near Cantung, and continues north in the NWT to Howard's Pass where the road turns west into the Yukon. The majority of the project passes through the Nahanni National Park Reserve and the Naats'ihcho'oh National Park Reserve in the NWT.



Project activities include widening and clearing the existing road right of way, upgrades to bridges and culverts, extraction of borrow materials, and use of the road for a proposed lead-zinc mine site in the Yukon west of Howard's Pass. The scope of development for the project includes use of the road by the Yukon mine throughout its operations phase, to haul lead and zinc concentrates from the mine through the NWT south to markets. The developer will also transport supplies needed to construct and operate the mine through the NWT along the proposed access road to the Yukon mine site, including fuel, milling reagents, camp supplies, and consumables.

The project was referred to the Review Board for environmental assessment by Parks Canada in June 2015. The Review Board began its review of the developer's proposed Terms of Reference and conducted scoping meetings in NWT and Yukon communities during the summer and fall of 2015.

The Review Board drafted a Terms of Reference in February 2016 based on information gathered during scoping meetings, information from the developer, and suggestions from parties. Parties submitted comments on the draft Terms of Reference in early winter 2016. On March 17, 2016, the Review Board issued its Final Terms of Reference for the environmental assessment of the project.

Selwyn Chihong is preparing its Developer's Assessment Report. There was no correspondence between the developer and the Review Board during the 2017-2018 reporting period. Board staff met with Selwyn Chihong staff in March 2018 to discuss the potential submission of the DAR in the 2018-2019 fiscal year.

### EA1415-01: Prairie Creek All-Season Road - Canadian Zinc

[http://reviewboard.ca/registry/project.php?project\\_id=680](http://reviewboard.ca/registry/project.php?project_id=680)

Canadian Zinc Corporation (CanZinc) proposes to construct, operate, and close an all-season road from the Liard Highway at the Nahanni Butte access road to the Prairie Creek mine. Approximately half of the proposed 180 km road passes through the Nahanni National Park Reserve. The majority of the other half is on GNWT lands, with a small portion passing through lands administered by Crown Indigenous and Northern Affairs Canada.

On April 7, 2017, CanZinc submitted responses to parties' technical reports which had been completed by parties in March. Review Board staff held a pre-hearing conference on April 10 to describe hearing procedures for the community hearings in Nahanni Butte and Fort Simpson and the formal three-day public hearing also in Fort Simpson. Parties and the developer submitted hearing presentations and the Review Board set the final agenda on April 13. The Review Board hosted a community hearing in Nahanni Butte on April 24, a community hearing in Fort Simpson on April 25, and a three-day formal hearing in Fort Simpson on April 26-28, 2017. Responses to hearing undertakings, or responses to questions that could not be answered at the hearing, were received May 10. Parties submitted closing arguments on May 26 and CanZinc submitted its closing argument on June 5. The public record was closed on June 6.



Prairie Creek All-season Road: Public hearings held in Nahanni Butte, April 2017.





Prairie Creek All-Season Road: Public hearings in Fort Simpson, April 2017

The Review Board submitted its *Report of Environmental Assessment and Reasons for Decision for the Prairie Creek All Season Road* to the Minister of Crown-Indigenous Relations and Northern Affairs Canada on September 12, 2017. In its Report of EA the Review Board found that the Project is likely to cause significant adverse impacts on the environment and recommended measures to mitigate those impacts. These require the developer to:

- create an Independent Technical Review Panel to ensure that the road is designed to a standard that is highly protective of people and the environment
- create a Traffic Control Mitigation and Management Plan
- conduct systematic wildlife monitoring and adaptive management incorporating Traditional Knowledge
- prepare a Wildlife Management and Monitoring Plan
- install stations to collect baseline water flow data, to use when designing water crossings
- collect detailed baseline information, monitor effects and make an adaptive management framework for the Sundog Creek diversion
- further engage Aboriginal groups and consider Traditional Knowledge in all project phases including monitoring
- further engage Traditional Knowledge holders about cultural and heritage resources in the Project area, and conduct an Archaeological Impact Assessment incorporating

this Traditional Knowledge

- conduct a rare plant survey and establish a Rare Plant Management Plan
- conduct permafrost investigations to inform road design and appropriate permafrost mitigations and create a Permafrost Management Plan with systematic permafrost monitoring and adaptive management
- carry out monitoring and reporting, and support independent community monitoring of the Project

In September 2017, Review Board staff hosted meetings for parties and the developer to explain the reasons for the Board's findings of significant impacts and present the measures required to mitigate those impacts. The federal and territorial governments consulted with Aboriginal organizations on the Board's Report of EA recommendation with measures in September and received responses in October 2017.

In January 2018, the federal Minister requested additional information from the developer to address specific issues raised during its consultation with Indigenous groups. The Minister required the developer to describe how it would implement measures in the Review Board's Report of EA involving Traditional Knowledge from the Nahanni Butte Dene Band (NBDB), Liidlii Kue First Nation (LKFN) and Dehcho First Nation (DFN) and how it would involve Indigenous groups in monitoring.

The information requests from the Minister



specifically require the developer to report on its:

- engagement with Indigenous groups on how Dene knowledge would be incorporated into the implementation of the Report of EA measures and developer commitments
- engagement with LKFN on a Traditional Knowledge study
- engagement with Indigenous groups on the independent third-party review of the Sundog Creek diversion
- method for involving Indigenous groups in monitoring required for the implementation of Report of EA measures
- support for independent monitoring by Indigenous groups.

The developer continued to engage with Indigenous groups to fulfill these information requests through the end of March 2018.

The Review Board issued its revised Terms of Reference for the all-season highway on February 13, 2015. In May 2016, the GNWT advised the Review Board that it was preparing its Developer's Assessment Report but did not commit to a submission date.

There was no written submission between the developer and the Review Board during the 2017-2018 reporting period.

### EA1213-002: Mackenzie Valley Highway – Government of the Northwest Territories

[http://www.reviewboard.ca/registry/project.php?project\\_id=672](http://www.reviewboard.ca/registry/project.php?project_id=672)

The Mackenzie Valley Highway Project is the proposed construction and operation of a 321 km all-season gravel highway from Wrigley to Norman Wells. The project includes water crossings, both temporary and permanent quarry sites, and maintenance camps along with access to these sites. The developer is the Government of the Northwest Territories.

### EA0809-003: Tyhee NWT Corporation– Yellowknife Gold Project (2008)

[http://reviewboard.ca/registry/project.php?project\\_id=71](http://reviewboard.ca/registry/project.php?project_id=71)

The Yellowknife Gold Project is a proposed open pit gold mine located 88 km northeast of Yellowknife and is adjacent to the historic Discovery Mine site. In August of 2012, the developer advised the Board of changes to the project description and indicated that a revised project description and responses to information requests would be submitted.

In June 2013, the developer stated to the Review Board that it required additional time to prepare an updated project description and respond to information requests from parties and the Board. On July 25 2013, the Review Board advised the developer that failure to provide the required information within one month would result in suspension of the EA. The developer responded on August 19, 2013 that it was unable to provide the information as requested. The Yellowknife Gold Project is therefore suspended until further notice.

### Projects in monitoring and implementation phase after Report of EA accepted by the Minister

#### EA1314-01: Jay Project – Dominion Diamond Ekati Corporation

[http://www.reviewboard.ca/registry/project.php?project\\_id=674](http://www.reviewboard.ca/registry/project.php?project_id=674)

The Jay Project is an expansion of the existing Ekati diamond mine and consists of a proposed open pit at Lac du Sauvage. The developer is Dominion Diamond Mines. The Review Board submitted its Report of Environmental Assessment and Reasons for Decision for the Jay Project to the GNWT Minister of Lands on February 1, 2016. On May 19,

2016, the GNWT Minister of Lands agreed to adopt the recommendation of the Review Board that the project be approved subject to the implementation of measures required to ensure adverse impacts were not significant.

The Jay Project proceeded to the regulatory phase and received its permits and licenses in 2017. The following post-EA follow-up and monitoring reports were submitted June 30, 2017:

- Measure 13-3: Dominion Diamond Mines report on the implementation and effectiveness of its measures from the Jay Project Report of EA
- Measure 13-4: GNWT reported on the implementation and effectiveness of its measures from the Jay Project Report of EA

**Environmental assessments withdrawn by developer and closed 2017-18.**

None

**Environmental assessments under further consideration in 2017-18.**

None

## Environmental Assessment Map 2017-2018

**Mackenzie Valley Highway (Wrigley to Norman Wells) (MVHW)**  
GNWT Infrastructure  
EA1213-02

**Howard's Pass Access Road (HPAR)**  
Selwyn Chihong Mining Ltd.  
EA1516-01

**Tlicho All-season Road (TASR)**  
GNWT Infrastructure  
EA1617-01

**Prairie Creek All-Season Road (PC)**  
Canadian Zinc Corporation (Can Zinc)  
EA1415-01

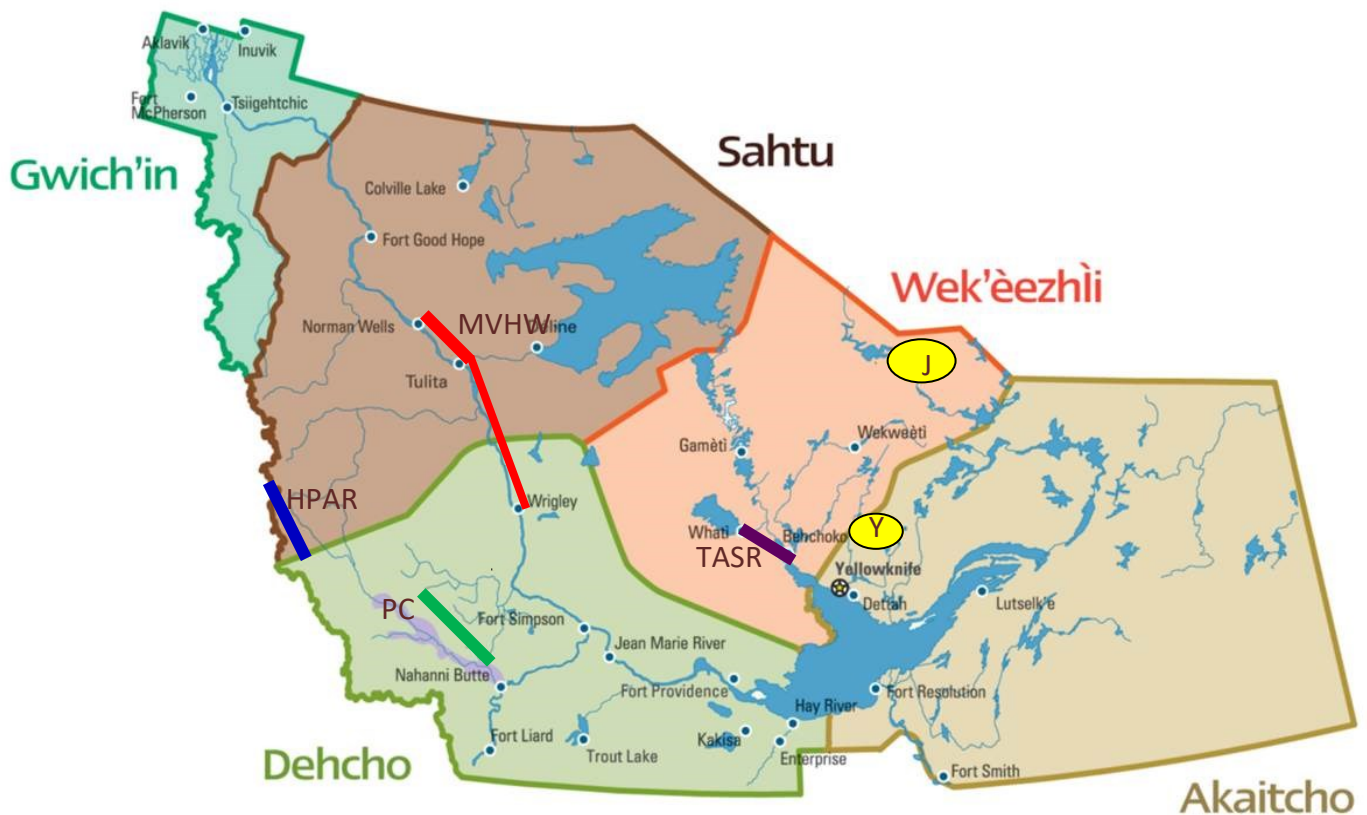


**Yellowknife Gold Project**  
Tyhee NWT Corporation  
EA0809-003



**Jay Project**  
Dominion Diamond Ekati Corporation

### Monitoring and implementation phase 2017-2018



Locations are approximate and not to scale.

## **Review Board Strategic Plan 2015-2017**

### **Goal 1**

**Timely, effective, and evidence-based Environmental Impact Assessment processes**

### **Goal 2**

**Efficient, innovative, and transparent Board**

### **Goal 3**

**Parties to our process and residents of the Mackenzie Valley are aware of:**

- A) the purpose of the Board, and;**
- B) their role in the Environmental Impact Assessment process**

### **Goal 4**

**Improved collaboration within an integrated resource management system**



## Review Board Funding 2017-2018

Every year, the Review Board develops a work plan submission for Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) which describes the Review Board's plans and priorities for the upcoming fiscal year, and identifies the human and financial resources required to carry out those activities. This provides the foundation for the funding agreements that the Review Board reaches with the department. This fiscal year, after three yearly extensions, CIRNAC increased the core flexible funding the Review Board receives for the next 10-year period. Additionally, the Review Board received a small grant to assist the Board with on-going consultations on MVRMA regulatory amendment initiatives.

Fiscal Year	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Core	\$2,648,252	\$2,790,727	\$2,731,836	\$2,796,056	\$2,840,516	\$3,440,516
Supplementary Funding	\$155,000	NA	NA	NA	NA	\$8,750
Deferred Contribution from previous FY	\$263,410	NA	\$121,536	\$469,942	\$176,640	\$373,854
Total	\$3,066,662	\$2,790,727	\$2,853,372	\$3,265,998	\$3,017,156	\$3,823,120

## Summary of Review Board Operations

The Review Board continues to work on initiatives to develop and improve policy and guidelines for the environmental assessment process.

The Review Board has worked on the following initiatives this year:

- updating its Rules of Procedures (including collaboration with the Mackenzie Valley Land and Water Board)
- preliminary work on updating its Environmental Impact Assessment Guidelines
- preliminary work and engagement regarding the concept of Environmental Assessment initiation guidelines
- exploring options for an Engagement and Consultation Policy and Guidelines
- background work in preparation for development certificates.

The Review Board has also engaged with Crown-Indigenous and Northern Affairs Canada (CIRNAC) about the department's proposals for

the *Mackenzie Valley Resource Management Act* (MVRMA) amendments and administrative monetary penalties regulations. We also engaged with the GNWT on their proposed *Mineral Resources Act*.

The Review Board is working to develop an interactive guide to the NWT resource management system and working with the Yukon Environmental and Socio-economic Assessment Board (YESAB) on readiness for potential transboundary reviews.

The Review Board continues to participate actively as an NWT Water Stewardship Strategy Partner (including presenting at the annual meeting in Dettah), a member of the Cumulative Impacts Monitoring Program steering committee, (including regional results workshops—Fort Resolution 2017). We made presentations at the Prospectors and Developers Association of Canada conference, the Arctic Oil and Gas Symposium, the Yellowknife Geoscience Forum, delivered a short-course on the resource management system at Aurora College in Fort Smith and more. The Review Board also continued to promote and carry out frequent communication with preliminary screeners.

In November, the Review Board had the privilege of hosting a Mongolian delegation from the province



Delegation from the province of Dornad, Mongolia visiting Yellowknife, November 2017

of Dornod in Mongolia as part of Community Exchange program by the Canadian Executive Service Organization. The delegation was interested in learning of approaches to develop their resource development sector in a more a socially and economically sustainable way. They chose to look at the co-management integrated resource management system of the NWT, as the NWT and the province of Dornod have many similarities in terms of its low population, high potential for resource development, and many indigenous ethnic groups.

The Review Board held its Strategic Planning review session with Board and staff in February. The Board revisited its goals for 2017 to 2020. The focus of this session was on prioritizing action to support the already established goals and objectives, and identifying effective ways to operationalize the plan.

The Review Board, the Mackenzie Valley Land and Water Boards, GNWT Department of Environ-

ment and Natural Resources (ENR) and Department of Lands held a *Mackenzie Valley Resource Management Act* (MVRMA) workshop in Yellowknife on February 13 and 14, 2018. The theme was what happens to a development: post environmental assessment, during the life of the project and as the project goes through closure and reclamation. Panels focused on their experiences within each of the phases of the project covering topics such as implementation of EA measures and surprise impacts, adaptive management, regulation and enforcement, and the function and enforcement of securities.

Break-out sessions covered a variety of topics including participation in the regulatory process, wildlife monitoring, Traditional Knowledge in the life of a project, compliance, securities and closure planning. There were approximately 170 participants representing Aboriginal governments and organizations, the federal government, the GNWT, indus-



Board and staff at the Review Board's Strategic Planning Review session, February 2018

try, independent monitoring agencies, consultants and NGOs.

The Review Board attended the Pan Territorial Board Forum in Cambridge Bay, Nunavut in August. The purpose of this Forum is to meet annually to bring together representatives from each of the assessment and regulatory boards in the North (Yukon, Northwest Territories and Nunavut) to discuss common challenges and solutions, as well as opportunities for working together to address these challenges and share solutions. The Review Board also initiated a stronger working relationship and collaborative workshops with the Canadian Environmental Assessment Agency.

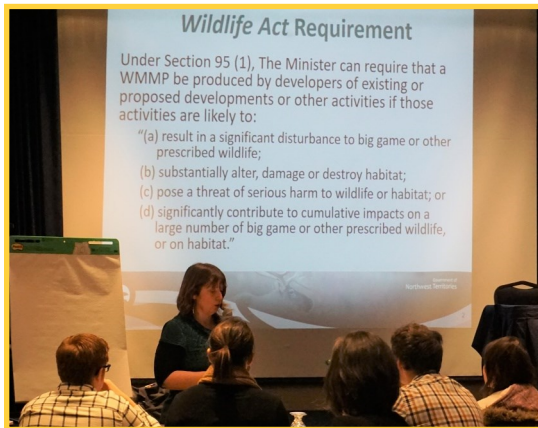
The Review Board continues to participate in the Northwest Territories Board Forum meetings and training as a way to share organizational developments and engage in problem solving issues that are a commonality between the co-management boards in the NWT. The Review Board attended the annual Board Forum meeting in November in Inuvik. The meeting was hosted by the Inuvialuit Water Board (IWB) and the Gwich'in Land and Water Board (GLWB). Common issues such as legislation, Board funding, public participation, and on-line tools were discussed. Specific to the regional area, the progression of projects in the regulatory system were discussed, namely the Inuvik Water Treatment Plant, the licensing and opening of the Road to Tuktoyatuk and the Mackenzie Valley Fiber Optic Line. Visits were made to the Inuvik Water Treatment Plant and to Tuktoyatuk via the newly opened highway.

The Review Board again administered the funds provided by Crown-Indigenous Relations and

Northern Affairs Canada (CIRNAC) to carry out the NWT Board Forum training for 2017-18. Due to a high number of appointments across the Boards of the NWT, the Board Orientation course and Administrative Law were held in person in Yellowknife in March, 2018. Board participants came from the Mackenzie Valley and from the Inuvialuit Settlement Region, both of which have different regulatory systems in place. On-line versions of these are available for public use via the NWT Board Forum website ([www.nwtboard-forum.com](http://www.nwtboard-forum.com)).



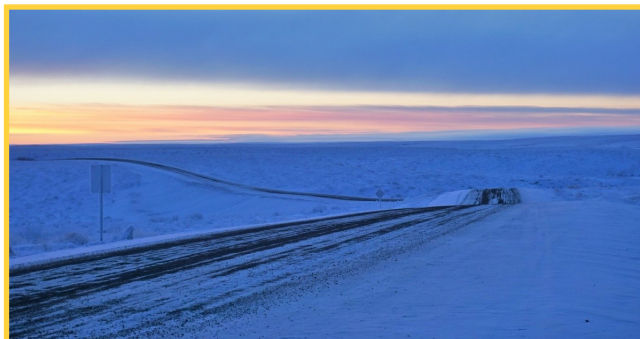
**Mackenzie Valley Resource Management Act Workshop held in Yellowknife, February 2018**



**Board Forum Training participants in Yellowknife, March 2018.**



**Board Forum: Sunset (2:00pm) on the Tuktoyatuk Highway in November, 2017**



## Financial Statements

**[reviewboard.ca](http://reviewboard.ca)**

**Mackenzie Valley Environmental Impact Review Board**

**Financial Statements**

**March 31, 2018**



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## **Mackenzie Valley Environmental Impact Review Board**

### **Financial Statements**

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**March 31, 2018**

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## **Independent Auditors' Report**

### **To the Board of Directors of Mackenzie Valley Environmental Impact Review Board**

We have audited the accompanying financial statements of Mackenzie Valley Environmental Impact Review Board, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mackenzie Valley Environmental Impact Review Board as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Public Sector Accounting Standards for Not-for-Profit Organizations.

Yellowknife, Canada  
June 15, 2018

*Crowe MacKay LLP*  
Chartered Professional Accountants

# Mackenzie Valley Environmental Impact Review Board

## Statement of Operations

For the year ended March 31,	2018 Budget	2018 Actual	2017 Actual
<b>Revenues</b>			
Government of Canada Department of Indigenous and Northern Affairs Canada			
- Claims implementation	\$ 3,440,516	\$ 3,440,516	\$ 2,840,516
- Board forum facilitation	-	54,275	-
- Board forum training	150,000	150,000	150,000
- MVRMA Consultation	-	8,750	-
Government of Northwest Territories	-	-	30,000
	<b>3,590,516</b>	<b>3,653,541</b>	<b>3,020,516</b>
Contribution not receivable	-	-	2,171
	<b>3,590,516</b>	<b>3,653,541</b>	<b>3,018,345</b>
<b>Expenses</b>			
Amortization	-	33,444	32,988
Communications	65,000	9,157	8,604
Contract service	15,000	38,764	8,364
Honoraria	349,000	274,663	161,037
Office and administration	127,361	71,371	52,100
Office salaries	1,914,748	2,065,182	1,479,771
Professional fees	597,500	630,263	635,565
Rent	311,352	311,841	295,578
Training	54,500	14,987	4,415
Travel - Board	105,500	189,514	75,069
Travel - Staff	50,555	101,591	93,426
	<b>3,590,516</b>	<b>3,740,777</b>	<b>2,846,917</b>
<b>Excess of revenues (expenditures) before other items</b>	-	(87,236)	171,428
<b>Other items</b>			
Loss on sale of capital assets	-	(3,683)	-
Transfer from deferred contributions	-	373,854	176,641
Transfer to deferred contributions	-	(209,706)	(373,854)
<b>Excess (deficiency) of revenues over expenses</b>	-	73,229	(25,785)
<b>Transfer from (to) capital assets</b>	-	(73,229)	25,785
<b>Excess of revenues over expenses</b>	\$ -	\$ -	\$ -

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## Mackenzie Valley Environmental Impact Review Board

### Statement of Changes in Net Assets

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For the year ended March 31, 2018

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	Unrestricted	Investment in capital assets	Total 2018	Total 2017
Balance, beginning of year	\$ 1,991	\$ 68,852	\$ 70,843	\$ 96,628
Excess of revenues over expenses	-	-	-	-
Amortization of capital assets	-	(33,444)	(33,444)	(32,988)
Additions of capital assets	-	110,355	110,355	7,203
Disposal of capital assets	-	(3,682)	(3,682)	-
Balance, end of year	\$ 1,991	\$ 142,081	\$ 144,072	\$ 70,843

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## Mackenzie Valley Environmental Impact Review Board

### Statement of Financial Position

March 31, 2018 2017

#### Assets

##### Current

Cash	\$ 681,693	\$ 708,491
Accounts receivable (note 3)	138,924	57,591
Prepaid expenses	30,903	7,020

851,520 773,102

Capital assets (note 4) 142,081 68,852

\$ 993,601 \$ 841,954

#### Liabilities

##### Current

Accounts payable and accrued liabilities	\$ 398,048	\$ 198,711
Salaries, vacation and severance payable (note 6)	236,495	193,266
Contributions repayable	5,280	5,280
Deferred contributions (note 8)	209,706	373,854

849,529 771,111

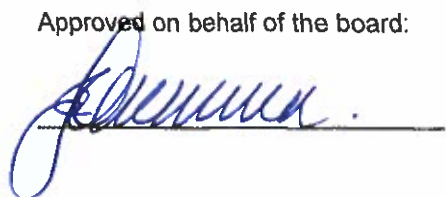
#### Fund balances

Unrestricted	1,991	1,991
Investment in capital assets	142,081	68,852

144,072 70,843

\$ 993,601 \$ 841,954

Approved on behalf of the board:

 Director

 Director

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## Mackenzie Valley Environmental Impact Review Board

### Statement of Cash Flows

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For the year ended March 31,	2018	2017
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenues over expenses	\$ -	\$ -
Items not affecting cash		
Amortization	33,444	32,988
Loss on sale of capital assets	3,683	-
Transfer to capital assets	73,229	(25,785)
	110,356	7,203
Change in non-cash working capital items		
Accounts receivable	(81,333)	(11,901)
Prepaid expenses	(23,883)	1,867
Accounts payable and accrued liabilities	199,336	29,624
Salaries, vacation and severance payable	43,229	(13,818)
Deferred contributions	(164,148)	197,214
	83,557	210,189
<b>Capital activity</b>		
Purchase of capital assets	(110,355)	(7,203)
<b>Increase (decrease) in cash</b>	<b>(26,798)</b>	<b>202,986</b>
<b>Cash, beginning of year</b>	<b>708,491</b>	<b>505,505</b>
<b>Cash, end of year</b>	<b>\$ 681,693</b>	<b>\$ 708,491</b>

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# Mackenzie Valley Environmental Impact Review Board

## Notes to the Financial Statements

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March 31, 2018

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### 1. Nature of operations

Mackenzie Valley Environmental Impact Review Board (the "Board") was established under the *Mackenzie Valley Resource Management Act* with a mandate to conduct environmental impact assessments in the Mackenzie Valley of the Northwest Territories.

The Board is exempt from income tax under section 149(1)(l) of the *Income Tax Act*.

### 2. Significant accounting policies

These financial statements are prepared in accordance with Public Sector Accounting Standards for Not-for-Profit Organizations. The significant policies are detailed as follows:

#### (a) Revenue recognition

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

Under Public Sector Accounting Standards for Not-for-Profit Organizations, funding received for restricted purposes that has not been expended is required to be deferred. The commitments of the Board under the funding agreement have been met; any remaining balance will be applied towards the planning and carrying out of duties and responsibilities assigned to the Board under the Gwich'in Comprehensive Land Claim Agreements, Implementation Plan, and related Act(s) of Parliament.

#### (b) Financial instruments

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

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

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

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

#### (c) Capital assets

Capital assets are accounted for at cost. Amortization is based on their useful life using the declining balance method and rates in note 4.

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## Mackenzie Valley Environmental Impact Review Board

### Notes to the Financial Statements

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March 31, 2018

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#### 2. Significant accounting policies (continued)

##### (d) Employee future benefits policy

The Board has a defined contribution plan providing pension and post-employment benefits for its employees. The cost of the defined contribution plan is recognized based on the required contributions by the Board during each period.

Provisions has been made for the Board's liability for employee future benefits arising from services rendered by employees to the statement of financial position date. Accordingly, the Board has provided for obligations related to unused vacation and severance entitlement. The accrued amounts have been classified under accounts payable and accrued liabilities.

##### (e) Use of estimates

The preparation of financial statements in conformity with Public Sector Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

#### 3. Accounts receivable

	2018	2017
Trade	\$ 7,066	\$ 7,748
GST - Public Service Bodies rebate	60,890	27,509
Holdbacks receivable	67,104	17,329
Employee advances	3,864	5,005
	<b>\$ 138,924</b>	<b>\$ 57,591</b>

The holdback receivable was for development of the Yukon/NWT Environmental Assessment transboundary mapping process. Allowance for doubtful accounts at March 31, 2018 is nil (2017 – nil).



## Mackenzie Valley Environmental Impact Review Board

### Notes to the Financial Statements

March 31, 2018

#### 4. Capital assets

				2018	2017
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	20%	\$ 148,782	\$ 41,628	\$ 107,154	\$ 49,932
Leasehold improvements	20%	106,621	99,904	6,717	5,027
Computer equipment	55%	80,734	53,158	27,576	12,987
Computer software	100%	11,923	11,923	-	-
Electronic data equipment	30%	1,066	432	634	906
		\$ 349,126	\$ 207,045	\$ 142,081	\$ 68,852

#### 5. Bank indebtedness

A demand operating loan has been authorized to a maximum of \$100,000. It bears interest at CIBC's prime lending rate plus 1.5% per annum and is secured by a general security agreement and an assignment of insurance. Secured by capital assets with a net book value of \$142,081 (2017 - \$68,852).

#### 6. Salaries, vacation and severance payable

	Beginning of year	Used	Accumulated during the year	End of year
Severance payable	\$ 82,163	\$ (84)	\$ 16,868	\$ 98,947
Vacation payable	80,716	(107,342)	129,913	103,287
Wages payable	30,387	(30,387)	34,261	34,261
	\$ 193,266	\$ (137,813)	\$ 181,042	\$ 236,495

During the year the Board included in the salaries, wages and benefits expense amounts of \$137,467 (2017 - \$115,861) of current and future employee benefits.

#### 7. Contributions repayable

	2018	2017
Indigenous and Northern Affairs Canada - Board Forum Training	\$ 5,280	\$ 5,280

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## Mackenzie Valley Environmental Impact Review Board

### Notes to the Financial Statements

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**March 31, 2018**

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**8. Deferred contributions**

	<b>2018</b>	<b>2017</b>
Indigenous and Northern Affairs Canada - Claims Implementation	<b>\$ 209,706</b>	<b>\$ 373,854</b>

All deferred contributions from the March 31, 2017 fiscal year end were recognized as revenues during the year.

The full amount of the board forum facilitation funding was expended during the current fiscal year.

**9. Contractual rights**

The Board has a long term contribution agreement with INAC for its regular funding which expires in March 2027.

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## **Mackenzie Valley Environmental Impact Review Board**

### **Notes to the Financial Statements**

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**March 31, 2018**

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#### **10. Financial instruments**

The Board is exposed to credit and liquidity risks from its financial instruments. Qualitative and quantitative analysis of the significant risk from the Board's financial instruments by type of risk is provided below:

##### **(a) Credit risk**

Credit risk is the risk of financial loss to the Board if a debtor fails to make payments of interest and principal when due. The Board is exposed to this risk relating to its, cash, special purpose funds, trust assets and accounts receivable.

The Board holds its cash with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of default, the Board's cash is insured up to \$100,000.

Accounts receivable are receivable from government agencies. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that no accounts receivable required impairment.

The Board's maximum exposure to credit risk is represented by the financial assets for a total of \$820,617 (2017 - \$766,082).

##### **(b) Liquidity risk**

The Board does have liquidity risk in their accounts payable and accrued liabilities, salaries, vacation and severance payable and contributions repayable of \$639,823 (2017 - \$397,258). Liquidity risk is the risk that the Board cannot repay its obligations when they become due to its creditors. The Board reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains an adequate line of credit to repay trade creditors.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

#### **11. Budget amounts**

The budget figures presented are unaudited, and are those approved by the Board.

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## Mackenzie Valley Environmental Impact Review Board

### Notes to the Financial Statements

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March 31, 2018

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#### 12. Pension plan

The contribution remitted by the Board to the NEBS Pension Plan were as follows:

	2018	2017
Employers' contribution	\$ 50,757	\$ 40,679
Employees' contribution	50,757	40,679
Pension surplus	\$ 101,514	\$ 81,358

Participating employers in the Plan, including the Board are required to make contributions to the plan of 8% (2017 - 8%) of pensionable earnings, and to remit employee contributions of 8% (2017 - 8%). These contributions cover current service costs and a provision for adverse deviation.

The Plan is governed by the *Northern Employee Benefits Services Pension Plan Act* (in force October 1, 2015) (the Act) and a Plan text document maintained by the administrator of the Plan. Both the Act and the Plan text document provide that participating employers are liable for their share of any funding shortfalls in the Plan as determined on a going concern basis, and on Plan windup. The Act and the Plan text document provide any going concern shortfalls, should they arise, are to be paid down over no more than 15 years and that contribution rates may be increased if necessary to do so.

Pursuant to the Act, the Plan is exempt from compliance with the Pension Benefits Standards Act, 1985 (PBSA) and is not required to be funded on a solvency basis.

As at January 1, 2018, the NEBS Pension Plan had a going concern surplus of \$24,000,000 (2017 - \$16,600,000) and a funded ratio of 113% (2017 - 110%). The Plan serves over 1700 employee members and 115 participating employers.

#### 13. Related party transactions

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

	2018	2017
Expenses		
Honoraria	\$ 274,663	\$ 161,037
Travel - Board	161,835	65,234
	\$ 436,498	\$ 226,271



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## Mackenzie Valley Environmental Impact Review Board

### Notes to the Financial Statements

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March 31, 2018

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#### 14. Commitments

The Board's total obligation, under an equipment operating lease and a property lease agreement, is as follows:

2019	\$ 321,413
2020	321,413
2021	321,413
2022	190,967
2023	6,257
<hr/>	
	\$ 1,161,463

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#### 15. Subsequent event

During the 2012 fiscal year, a former employee filed a statement of claim in the Supreme Court of the Northwest Territories against the Board for constructive dismissal. On April 17, 2018 the claim was settled. The amount for this claim has been recorded in these financial statements.

#### 16. Comparative amounts

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