



Annual Report

2019-2020



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Mission Statement

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

the protection of the environment from the significant adverse impacts of proposed developments.

the protection of the social, cultural, and economic well-being of residents and communities in the Mackenzie Valley; and

the importance of conservation to the well-being and way of life of the Aboriginal peoples of the Mackenzie Valley.

Vision Statement

Making wise environmental impact assessment decisions that balance the diverse values, interests, and knowledge of all residents of the Mackenzie Valley, while ensuring the protection of the environment for present and future generations.



VALUES

The following values guide the Board's decisions as we work toward realizing our mission, vision, and goals.

Committed	<ul style="list-style-type: none"> • We are committed to our obligation and duty to ensure our decisions are balanced and respect the interests and knowledge of all communities in the Mackenzie Valley.
Balanced	<ul style="list-style-type: none"> • We consider both traditional knowledge and scientific knowledge.
Diverse	<ul style="list-style-type: none"> • We acknowledge and benefit from the diversity, unique backgrounds, knowledge, and perspectives of our Board and staff.
Fair	<ul style="list-style-type: none"> • Our processes are transparent to ensure fair, accessible, and accountable decisions and operations.
Inclusive	<ul style="list-style-type: none"> • We are inclusive and open, considering holistic perspectives and consulting and collaborating with each other and our parties to ensure the highest benefits for all.
Trust and Respect	<ul style="list-style-type: none"> • We strive to create an environment based on mutual respect, trust, and honesty that enables effective and efficient teamwork and consensus decision making.
Continuous Learning	<ul style="list-style-type: none"> • We value continuous learning and improvement, fostering an environment of innovation and adaptation.

About the Review Board

The Review Board is an administrative tribunal that was established through the *Mackenzie Valley Resource Management Act* (MVRMA) that resulted from the Gwich'in Comprehensive Land Claim Agreement, the Sahtu Dene and Métis Comprehensive Land Claim Agreement, and the Tłıchǫ Agreement. The Review Board conducts carries out Environmental Impact Assessment (EIA) in the Mackenzie Valley.

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 individuals nominated by government (federal and territorial) and Indigenous government organizations (IGOs). As a result, the Review Board is a co-management board with an equal number of members from IGOs and federal/territorial governments. Members are appointed for a three-year term from the date of appointment.

There were some changes to the composition of the Board this fiscal year.

Mr. Joe Handley (GNWT) completed his appointment term on June 2, 2019.

Mr. David Krutko (Gwich'in) completed his term on February 15, 2020.¹

Ms. JoAnne Deneron completed her second term as Chair on February 15, 2020.²

Ms. Sunny Munroe (Federal) was appointed by Board as Interim Chair on March 18, 2020.

As of March 31, 2020, the Board had the following members:

Sunny Munroe (Federal appointee) was reappointed to a second term on the Board February 20, 2020

Jim Edmonson (Federal appointee)

Kirby Marshall (Government of the Northwest Territories nominee)

Yvonne (nee Doolittle) Nakimayak (Sahtu nominee)

Bertha Norwegian (Dehcho nominee)

Dr. Ronald Wallace (GNWT nominee) was appointed to the Board on June 2, 2019

Jane Weyallon (Tłıchǫ nominee) was appointed to the Board on January 31, 2020.

Vacant (Gwich'in nominee)

¹ Mr. David Krutko was reappointed for a second term on July 30, 2020.

² Ms. JoAnne Deneron was reappointed for a third term as Chairperson April 3, 2020.



Review Board Members 2019-2020



Bertha Norwegian



Jane Weyallon



Ron Wallace



David Krutko



JoAnne Deneron-Chair



Jim Edmondson



Yvonne Nakimayak



Kirby Marshall



Sunny Munroe

Review Board Staff

In 2019-2020, there were a few staffing changes at the Review Board office.

Amanda Annand, an Environmental Assessment Officer, left the Board in March 2020 to pursue other opportunities.



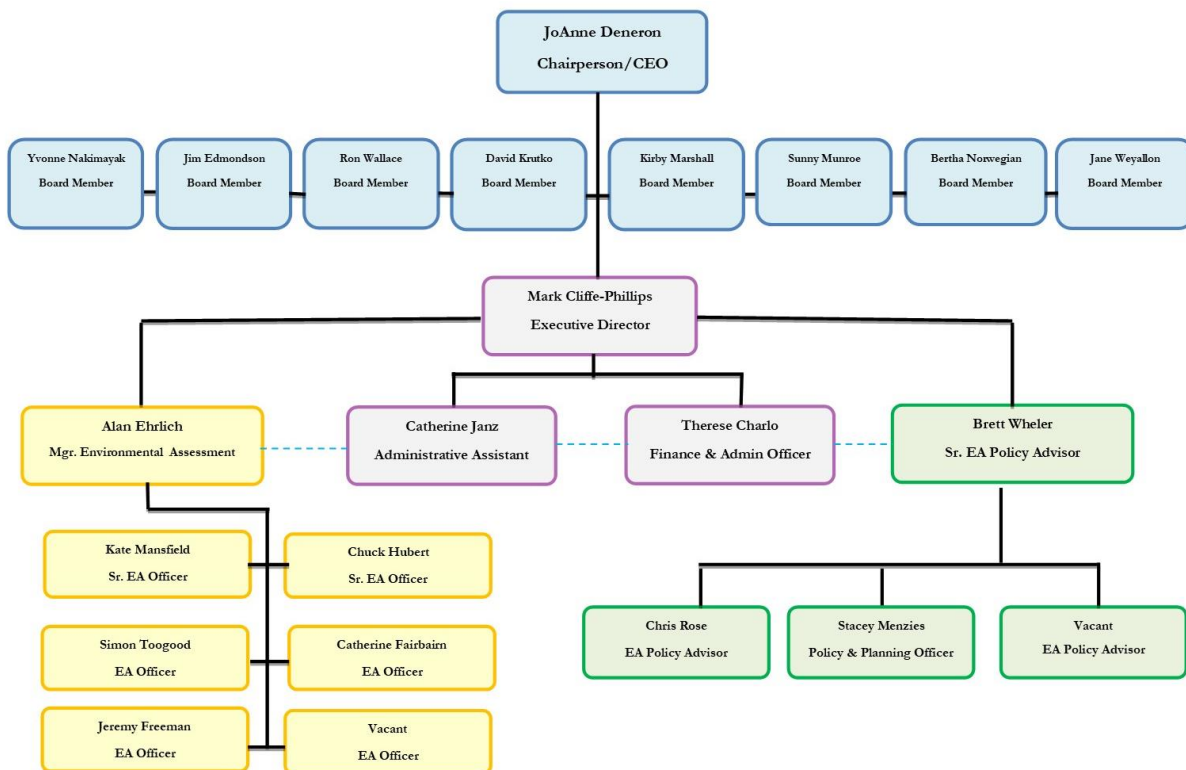
Back Row L-R: Catherine Fairbairn, Alan Ehrlich, Brett Wheler, Chuck Hubert, Simon Toogood, Mark Cliffe-Phillips & Jeremy Freeman.

Front row L-R: Stacey Menzies, Kate Mansfield, Catherine Janz, Amanda Annand & Therese Charlo



Chris Rose (absent)

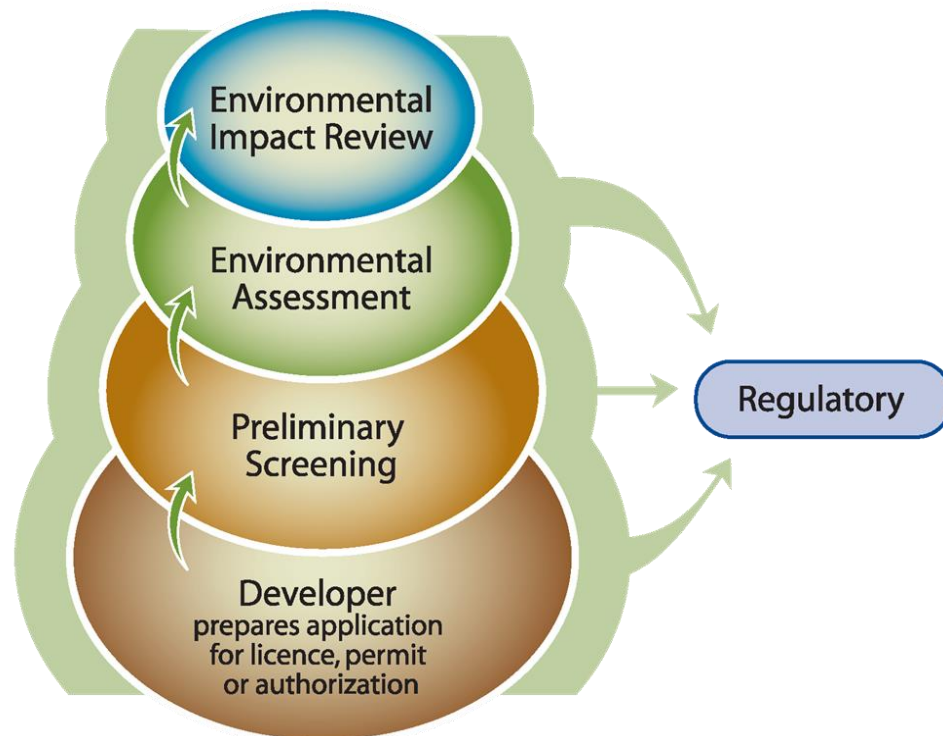
Organizational Chart



Environmental impact assessment process

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

Environmental Impact Assessment Overview



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)³ that includes the following:

- a recommendation that the project may proceed to regulatory permitting and licensing⁴ ; or
- a recommendation that the project may proceed to regulatory permitting and licensing subject to the imposition of mitigation measures; or

- 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)⁵ recommending whether the proposal for the development should be approved, with or without mitigative or remedial measures or a follow-up program, or rejected.

Environmental Assessments Summary

The following table is an overview of the status of environmental assessments during the period from April 1, 2019 to March 31, 2020.

³ For projects partly or wholly on Federal (Crown) land or Tłıchó 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 Tłıchó Government, and the designated regulatory authority, respectively.

⁴ Alternately, the report may be made to the federal Minister, a designated regulatory agency (e.g. NEB), or Tłıchó Government, as the case may be.

⁵ Alternately, the report may be made to the federal Minister, a designated regulatory agency (e.g. NEB), or Tłıchó Government, as the case may be.



Environmental assessment	Referred	Status at April 1, 2019	Status at Mar 31, 2020	Notes
Depositing Processed Kimberlite in Pits and Underground - Diavik Diamond Mines - EA1819-01	February 19, 2019	In March 2019, the Review Board conducted an issue scoping meeting with parties	The Review Board submitted its Report of EA to the Minister of Lands on January 6, 2020	GNWT and Canada were conducting consultation with Indigenous organizations during February and March 2020
Howard's Pass Access Road- Selwyn Chihong Mining Ltd. EA1516-01	June 10, 2015	Selwyn Chihong preparing its Developer's Assessment Report	Selwyn Chihong preparing its Developer's Assessment Report	Selwyn Chihong continues to update Review Board on baseline data collection work in support of its Developer's Assessment Report
Mackenzie Valley Highway - GNWT – Infrastructure EA1213-02	February 8, 2013	GNWT Infrastructure preparing its Developer's Assessment Report	GNWT Infrastructure preparing its Developer's Assessment Report	GNWT's revised project description (321 km all-weather gravel highway from Wrigley to Norman Wells) was submitted Aug 2014. Revised terms or reference approved by the Board February 2015.
Yellowknife Gold Project- Tyhee NWT Corporation EA0809-003	September 2008	EA suspended.	EA suspended.	Review Board issued letter July 25, 2013 suspending EA until developer provides requested information Last communication from Tyhee to

Environmental assessment	Referred	Status at April 1, 2019	Status at Mar 31, 2020	Notes
				Review Board received August 19, 2013.

Review Board Workload

The Review Board's EA workload has remained consistent with the previous fiscal year. The Review Board conducted (or was in the process of conducting) four environmental assessments during the 2019-2020 fiscal year, which required the use of not only Board staff resources, but also required external technical support (consultants), legal review, and community and technical sessions.

The four active environmental assessments during the 2018-2019 fiscal year were:

EA1819-01 Diavik Diamond Mines Inc.—Depositing Processed Kimberlite in Pits and Underground
 EA1213-02 – Government of Northwest Territories (GNWT)-Department of Transportation – Mackenzie Valley Highway Extension
 EA1516-01 – Selwyn Chihong Mining Ltd.—Howard's Pass Access Road Upgrade Project
 EA0809-003: Tyhee NWT Corporation—Yellowknife Gold Project (2008)

In addition, the Review Board received and reviewed follow-up and monitoring program reports for the following three projects:

1. EA1314-01 – Dominion Diamond Ekati Corporation – Ekati Mine Jay Expansion Project
2. EA1415-01 – Canadian Zinc Corporation—Prairie Creek Mine All-Season Road
3. EA1617-01 – Government of Northwest Territories (GNWT) – Tłı̄chq All Season Road

ENVIRONMENTAL ASSESSMENTS

There were four active environmental assessments during the 2019-20 fiscal year:

1. EA1819-01 Diavik Diamond Mines Inc. – Depositing Processed Kimberlite in Pits and Underground
2. EA1213-02 – Government of Northwest Territories (GNWT) -Department of Infrastructure – Mackenzie Valley Highway Extension

3. EA1516-01 – Selwyn Chihong Mining Ltd.— Howard's Pass Access Road Upgrade Project
4. EA0809-003: Tyhee NWT Corporation– Yellowknife Gold Project (2008)

The following environmental assessment status updates are provided for the reporting period from April 1, 2019 to March 31, 2020.

1. EA1819-01: Depositing Process Kimberlite in pits and underground – Diavik Diamond Mines

<http://reviewboard.ca/registry/ea1819-01>

Referral to environmental assessment

On February 19, 2019, the Review Board decided on its own motion, under subsection 126(3) of the MVRMA, to conduct an environmental assessment of the proposed changes to processed kimberlite containment at the Diavik Diamond Mine. Diavik Diamond Mines Inc. (Diavik) proposed to amend its water license to deposit processed kimberlite, a mine waste, into mined out open pits and underground mine workings. Diavik proposed to then cover the processed kimberlite in the pits with fresh water from adjacent Lac de Gras. Diavik would then breach the dykes around the pits, reconnecting the flooded pits to Lac de Gras.

Scope of development and scope of assessment

The Review Board released its *Scope of Environmental Assessment and Reasons for Decision* for EA1819-01 on April 18, 2019. For this environmental assessment, the scope of development was based on Diavik's water license amendment application and the public review that followed, as well as the Review Board scoping process. The scope of development included:

- transporting, depositing, and storing processed kimberlite into pits and underground mine workings
- closing and reclaiming any mine infrastructure related to the transport, deposition and storage of processed kimberlite in pits and underground mine workings

The scope of assessment defined what issues were examined through the course of the environmental assessment. The Review Board determined that, for this environmental assessment, the scope of environmental assessment would include the potential impacts of Diavik's proposed activities on:

- water quality and quantity
- cultural use of the area
- fish and fish habitat
- other wildlife (specifically caribou, aquatic and migratory birds, and species at risk)



On May 21, 2019, the Review Board clarified the scope of this environmental assessment to include reasonably foreseeable future activities as part of the Review Board's cumulative effects assessment. This included the potential impacts of Diavik's proposed activities in combination with potential impacts from transporting and storing processed kimberlite from the existing processed kimberlite containment facility in the pits and underground mine workings.

Information Requests

Section 115 (1) (c) of the *Mackenzie Valley Resource Management Act* requires the Review Board to consider how projects might affect the well-being and way of life of aboriginal peoples who use the Mackenzie Valley. In order to understand these potential impacts, the Review Board issued information requests to Indigenous governments and organizations asking how this project might affect Aboriginal well-being and way of life through impacts on cultural use of the Lac de Gras area. All parties were also given the opportunity to send information requests to the developer. Information requests and responses occurred from May through July 2019.

In May, Crown-Indigenous Relations and Northern Affairs Canada, distributed participant funding to eight potentially affected Indigenous organizations so they could meaningfully participate in the environmental assessment. CIRNAC granted funding to every party that submitted an application. Review Board members, Board staff, and interveners went on a site visit to the Diavik Mine on July 24, 2019.

Hearing phase

Review Board staff hosted two pre-hearing meetings. In the first meeting, held on July 9, 2019, Review Board staff provided guidance on preparing interventions, which were submitted at the beginning of August. During the second meeting, on August 9, 2019, Review Board staff discussed the draft hearing agenda and hearing procedures.

The Review Board hosted community hearings in Behchokò on August 3 and in Dettah on August 4, along with formal hearings in Yellowknife September 5 and 6, 2019. After the hearings, interveners were given the opportunity to comment on Diavik's response to post-hearing supplemental information requests on September 20. Intervenors submitted closing arguments on October 4 and Diavik submitted its closing argument on October 18, 2019.

Decision phase

The public record was closed on October 18, 2019. The Review Board submitted its *Report of Environmental Assessment and Reasons for Decision* (the Report) on Diavik's Depositing Process Kimberlite in pits and underground project to the GNWT Minister of Lands on January 6, 2020.

In the Report, 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 measures required the developer to:

- ensure that water in the pit lake(s) meets new water quality objectives
- collaboratively develop criteria for judging if water will be good for cultural use
- update water quality modelling
- establish an independent review panel to improve updated modelling
- conduct additional and more effective engagement with potentially affected Indigenous communities

The Review Board directed a measure to the GNWT to work with potentially affected communities to develop community-specific indicators of well-being and adaptively manage project specific and cumulative impacts on cultural use of Lac de Gras.

The Report also required a follow-up program, including annual reporting from Diavik, the GNWT, and regulatory authorities on the implementation of the measures. With these measures and Diavik's commitments to reduce or avoid impacts so that they are no longer significant, the Review Board concluded that the Project may proceed to the regulatory phase for approvals.

The GNWT Minister of Lands has up to 6 months from the Report's release date to decide whether to accept the Review Board's recommendation, refer it back for further consideration, or reject it and order an environmental impact review. (It accepted the recommendation without changes in the next fiscal year).

In February and March 2020, the GNWT and Government of Canada conducted Crown consultation activities with Indigenous Governments and organizations. Specifically, GNWT and Canada asked Indigenous Governments and organizations whether, after considering the Review Board's Report and recommendations, they identified any outstanding adverse impacts on established Treaty rights or asserted Aboriginal rights. As of March 31, 2020, this consultation process was ongoing.

2. EA1213-002: Mackenzie Valley Highway – GNWT Infrastructure

http://www.reviewboard.ca/registry/project.php?project_id=672

The Mackenzie Valley Highway Project is the construction and operation of a 321 km permanent all-season gravel highway from Wrigley to the Norman Wells. The route mostly follows the existing on-land winter road. The Project includes water crossings, temporary and permanent quarry sites, and maintenance camps along the route.

The developer is the Government of the Northwest Territories, Department of Infrastructure. The Review Board issued its revised Terms of Reference for the all-season highway on February 13, 2015. The GNWT continues to update the Review Board on its community engagement and



baseline information collection activities in support of its Developer's Assessment Report but has not proposed a submission date.

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

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. The 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. In addition, supplies needed to construct and operate the mine throughout its life, including fuel, milling reagents, camp supplies, and consumables will be transported north through the NWT along the project to the Yukon mine site.

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 and on March 17, 2016, the Review Board issued its Final Terms of Reference for the environmental assessment of the project.

Selwyn Chihong continues to update Review Board on baseline data collection and community engagement work in support of its Developer's Assessment Report but has not indicated a submission date.

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

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 told the developer in writing 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 was therefore suspended until further notice.

Follow-up and monitoring phase for environmental assessments

In recent *Report of Environmental Assessment and Reasons for Decision* documents, the Review Board included measures requiring developers and regulatory authorities to report on the implementation and effectiveness of Report of EA measures. The Review Board was actively monitoring the follow up and monitoring programs for the following projects:

EA1314-01 – Dominion Diamond Ekati Corporation – Ekati Mine Jay Expansion Project

EA1415-01 – Canadian Zinc Corporation – Prairie Creek Mine – All-Season Road

EA1617-01 – Government of Northwest Territories (GNWT)-Infrastructure –Tlicho All Season Road

1. EA1314-01: Jay Project – Dominion Diamond Ekati Corporation

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 Report of Environmental Assessment with its measures was accepted by the Minister in 2016.

Measure 13-3 in the Report of EA, requires that Dominion Diamond Mines annually report on the implementation and effectiveness of its measures directed to it. Highlights from [Dominion's measures reporting document](#) includes:

Measure 6-1: Constructing the Jay road to mitigate caribou impacts.

Dominion implemented the use of real-time caribou collar satellite information and other detection systems to enable early detection of caribou in the vicinity of the road - as a trigger for action levels for management responses.

70% of the Jay road was constructed with designed caribou crossing ramps with small size crush gravel

Measure 6-2: Caribou Off-set and mitigation plan

Dominion completed its Dust Suppression Pilot Study using alternative suppressant techniques along Misery Road. A report will be submitted in 2020

Measure 6-5: TK-based caribou monitoring and mitigation

TK Elders observed caribou crossing on the Sable Haul Road and reported on the visit to the Crusher Pad. Elders were given information on the Ekati Reclamation and Closure Plan and discussed the Traditional Knowledge of wildlife research and water and fish programs

Measure 8-2: Increased employment opportunities for women

Collaboration with other mines to form a Women in Mining Chapter for the Northwest Territories.

Since the workshop held in 2016, Dominion has updated the Harassment and Discrimination Policies and rolled the new Policies out to all staff and contractors. Ongoing efforts to establish a framework for addressing women in mining issues and a plan for how Dominion will move towards improvements in this area.

Measure 9-2: Reporting on greenhouse gas emission and management

Dominion is committed to optimizing the use of Dual-Powered Road Trains (larger trucks which make hauling more efficient) as means to reduce overall traffic on long haul roads such as the Misery Haul Road.

The Ekati Diamond Mine Energy Steering Committee continues to facilitate energy reduction projects at the mine site. The Committee is currently working on projects involving idle vehicle management, boiler heat demand optimization, building optimization strategies, the use of a fuel additive to improve fuel efficiency, and lighting management (swapping HID lighting for LED).

Measure 13-2: Engagement on cultural impacts

Dominion, GNWT and Lutsel K'e Dene FN entered into an agreement with the objective of furthering a shared goal of ensuring the continued wellbeing of the Bathurst Caribou Herd, and to jointly explore monitoring and management approaches in respect of the herd and the Jay

Project. Final report is forthcoming.

Tłıchq Boots on the Ground Caribou Monitoring: An Indigenous-driven environmental monitoring program. The program is based on the TK of Elders and harvesters. It relies on their ways of traveling the land and assessing the conditions on the land. The purpose is to monitor current conditions of the Bathurst caribou herd, the habitat, and cumulative impacts on the herd from natural factors and human activities. Dominion provided support to offset transportation costs. Four site tours were held with Impact Benefits Agreement holders.

Measure 13-4 from the Report of EA requires that GNWT reported on the implementation and effectiveness of its measures from the Jay Project. Highlights from [GNWT annual measures reporting](#) includes:

Measure 6-2: Research into design of offset plans to mitigate impacts to caribou

In 2017, GNWT provided the Review Board with *A Preliminary Assessment of Offset Measures for Caribou for the Development of the Dominion Jay Diamond Mine* and a framework document titled *Offsetting for Caribou: Toward an Assessment Framework for the Northwest Territories*.

Measure 6-4: Dust fall standards

GNWT developed an interim dust fall objective for the Jay project

Measure 6-6: Timely completion of caribou management plan

In May 2019, the GNWT submitted the Bathurst Caribou Range Plan (BCRP) to the WRRB for consideration as a management proposal under Section 12.5.1 of the Tłıchq Agreement. The Plan contains nine management recommendations, including a cumulative land disturbance framework that contains tiered development thresholds that together will guide GNWT and co-management partner actions to ensure the Bathurst annual range is in a resilient landscape condition.

Measure 8-1 Minimize negative socio-economic impacts to communities

GNWT and the three diamond mines travelled to Łutsel K'e for a two-day recruitment workshop and leadership meeting. At the workshop, community members were provided information and support on the types of work positions, application processes, skills and training, and health and wellness supports available.

The GNWT is implementing measure 8-1 through its Socio-economic Agreement (SEA) requirements and meetings with impacted communities as part of its commitments in the SEAs. These meetings and the GNWT's monitoring of the socio-economic indicators address potential linkages of diamond mining effects on the health and well-being of affected communities, and community members are actively engaged with and encouraged to provide feedback on any adverse social impacts to health and well-being in this process.



Alongside these efforts, the GNWT is currently developing a formal plan to actively investigate linkages of diamond mining effects on the health and wellbeing of affected communities and a plan to engage and collaborate with diamonding mining communities on this work.

2. EA1415-01: Prairie Creek All-Season Road - Canadian Zinc
http://reviewboard.ca/registry/project.php?project_id=680

Canadian Zinc Corporation (CanZinc) proposes to construct, operate, and close an all-season gravel 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 Relations and Northern Affairs Canada. Construction will take 3 years and the operational phase of the road is 17 years.

On October 9, 2018 the Minister accepted the Review Board's recommendation to approve the project subject to implementation of the measures and the developer's commitments.

Measure 15-2 and Measure 15-3 require the developer and GNWT respectively to report on the implementation and effectiveness of measures directed to them in the Report of EA. The reporting date is the end of June 2019 and annually on that date for the life of the project.

While the project had not yet commenced, GNWT reported the following:

Measure 6-1: Wildlife baseline data collection

Measure is not directed to GNWT. GNWT will continue to participate in review processes as required. This measure requires surveys to be conducted at the direction of and approval by the GNWT. The GNWT has provided advice on the methods and standards to the developer. ENR reviewed and provided feedback on CZN's baseline data collection programs for boreal and mountain woodland caribou, and collared pika.

Measure 6-2: Wildlife Management and Monitoring Plan

GNWT-ENR provided extensive comments on the most recent draft of the WMMP that was submitted to the MVLWB and Parks Canada as part of the post-EA package for the land use permits and water licenses. ENR participated in the MVLWB-Parks Canada technical sessions held June 5-7, 2019.

GNWT-ENR coordinated the WMMP requirements with Parks Canada. Out for public review June 2019.



Measure 10-2: Archaeological Impact Assessment

Measure is not directed to GNWT. GNWT will continue to participate in review processes as required.

The final report for the AIA of the geotechnical program footprint of the ASR has been submitted to the GNWT Department of Education, Culture, and Employment, Culture and Heritage Division and is under review. This report is summarized in Appendix 8-1 - Preliminary AIA Summary in the Post-EA Information Package. It is likely that further AIA work will be required in advance of the geotechnical testing program. The full AIA of the all-season road borrow site locations, and other areas of proposed ground disturbance, as per Measure 10-2 of EA14-01, has not yet been completed.

The Review Board did not receive a measures implementation report from the developer. The project had not yet started during the reporting period.

3. EA1617-01: Tłıchq All-season Road, GNWT Infrastructure

http://reviewboard.ca/registry/project.php?project_id=958

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

Measure 14-1 requires the developer (GNWT Infrastructure) to report on the actions taken to implement the measures directed to it and to evaluate the effectiveness of measures directed to it. Measure 14-2 requires other GNWT departments, the Tłıchq Government, and other regulators to similarly report on measures directed to their organizations. Annual measures reporting is required annually each year beginning on October 25, 2019, the date of final approval of the Report of Environmental Assessment by the decision makers.

Permits for road construction were obtained in September 2019 and the project was therefore in the early construction phase at the reporting date of October 2019. The GNWT and the Tłıchq Government both submitted annual measures reporting documents in October 2019.

Responses to measures implementation from the Territorial and Tłıchq Governments are closely linked due to the close working relationship between the two governments in health and social services and other program delivery in the Tłıchq communities. Highlights from the [GNWT Annual Measures Report](#) and [Tłıchq Government Annual Measures Report](#) included:

Measure 5-1: Developer's support of monitoring adverse health and well-being impacts to Whatì
The Tłıchq Government hosted a three-day Measure Review and Implementation Planning Workshop in January 2019, which was attended by staff from the Tłıchq Government, the GNWT, Tłıchq Community Services Agency, and the Community Governments of Behchokò and Whatì. During this meeting, a session was held to discuss socio-economic, health and way of life monitoring and reporting.

An outcome of this workshop was the creation of a Health and Well-being Working Group. A draft Terms of Reference was prepared, and the group held its first meeting in April 2019. The primary objective of this group is to cooperatively develop the health and well-being indicators, including thresholds and adaptive management plans relating to impacts from the project.

Measure 5-2: Tłıchq monitoring, engagement and reporting of adverse health and well-being impacts

In May 2019, the departments of HSS, Justice (JUS), and Education, Culture and Employment (ECE) attended the Whatì Interagency Committee meeting with other GNWT departments, the TG, and community members. At the Whatì Interagency Committee meeting the approach to implementing the measure as well as potential sources of data were discussed. Working Group meetings will continue throughout 2019 and 2020 to cooperatively develop the monitoring and mitigation framework and identify needs and appropriate indicators of health and well-being. Some of the preliminary health and wellness indicators include but are not limited to: baseline information on alcohol and drug hospitalizations, data related to emergency department visits, data related to children receiving services, chronic diseases and infections, income security programs, childhood development, education, employment, and Indigenous languages.

Measure 5-3: Safety of young women in relation to work camps

Women have been hired from the community and were orientated using gender-specific policies. The gender-specific policies were developed in consultation with the Community Governments to ensure the safety of all women at the camp. The P3 operator (North Start Infrastructure), acting on behalf of the developer, continues to consult on a weekly basis with Tłıchq Government representatives and the Community Governments of Whatì and Behchokò on the policies.

With the exception of Behchokò residents, workers and staff are required to stay in camp during non-working hours. Daily and weekly meetings are held with worker representatives and senior leadership, providing a forum for issues and concerns to be raised and resolved.

No safety issues or concerns have been raised by any female employees since the implementation of the policies



Measure 5-4: Employee awareness training and policies

Employee awareness training and policies were developed in consultation with the Tłıchǫ Government and the Tłıchǫ Community Services Agency to ensure all personnel working onsite completed a mandatory onsite orientation. This has been completed. The onsite orientation provides training on key elements of workplace safety with emphasis on zero-tolerance for harassment, racial or sexual discrimination. Policy reminders are posted at worksite vantage points.

Training materials cover factors that are likely to increase risks of sexual assaults on Indigenous women. The P3 operator meets weekly with Tłıchǫ Government and the Tłıchǫ Community Services Agency to review the policies.

Racial or sexual discrimination, sexual assault or harassment has not been reported since commencement of construction on September 2, 2019.

Measure 5-5: Community engagement and grievance mechanisms

The developer held public engagement sessions in Whatì and Behchokò in June and August 2019. The developer has designed a camp grievance mechanism and a community grievance mechanism. The camp grievance mechanism was put in place prior to September 3, 2019 and is included in the onsite orientation. The grievance policies were reviewed with the Tłıchǫ Government Client Service Department. The Tłıchǫ Government meets weekly with the developer to review events, grievances, and policies.

Measure 5-6: Include Behchokò in accident response planning

The NWT Ground Ambulance Highway Rescue Action Plan was discussed at the Measure Review and Implementation Planning Workshop.

In June and September, the Municipal and Community Affairs department met with the communities of Whatì and Behchokò to conduct an operational assessment of highway rescue services.

Other GNWT departments will work together to discuss next steps towards the development and implementation of an action plan to meet the intent of the measure.

Measure 5-7: Prioritize northern hiring

The developer has prioritized Northern Hiring and at the time of reporting (October 2019) has a total of 15 local people from the Community of Behchokò and the hamlet of Fort Providence working on the Tłıchǫ All-season Road Project since the start of construction on September 3, 2019.



Measure 6-1: Develop and implement boreal caribou range plans and information and adaptive management requirements

In August 2019, GNWT-ENR released A Framework for Boreal Caribou Range Planning that will guide the development of five regional range plans for boreal caribou. The Framework is intended to guide what factors regional range plans will consider, how disturbance will be managed, what kinds of actions are recommended for different levels of disturbance, and how those actions will be implemented. This includes setting regional limits for total habitat disturbance, and human disturbance thresholds to determine the intensity of management actions required. Range planning for the Wek'èezhìi region will start in fall 2019.

ENR initiated a boreal caribou monitoring program in the North Slave region focused on the TASR corridor in March 2017, with the deployment of 20 GPS collars on adult female caribou. Five more collars were deployed in the study area in March 2018, and ENR completed the first classification survey to determine cow: calf ratios in March 2018. Seven more collars were deployed in March 2019, and classification surveys were also completed. There are currently 30 active collared caribou within the study area. ENR has hired a contractor to begin evaluating sustainable harvest levels using available demographic data from NWT boreal caribou monitoring programs.

Measure 6-2: Determine sustainable harvest levels for boreal caribou (tòdzì) and implement measures to ensure harvest is sustainable if required

GNWT- ENR has hired a contractor to begin evaluating sustainable harvest levels using available demographic data from NWT boreal caribou monitoring programs. ENR will engage on the results of the contractor's report once it is finalized.

In July 2019, ENR introduced new harvest regulations to split woodland caribou into separate "boreal caribou" and "northern mountain caribou" tags based on where each ecotype of woodland caribou lives the caribou live to improve ENR's ability to track resident harvest levels of each ecotype. For boreal caribou, resident hunters and General Hunting License holders can now only hunt bulls and the hunting season have been shortened.

Measure 6-3: Habitat offset and restoration plan

The developer hired a consultant complete a draft Caribou Habitat Offset Plan for the in collaboration with the Tłıchq Government and the Wek'èezhìi Renewable Resources Board (WRRB), and in consultation with Environment and Climate Change Canada (ECCC), Yellowknives Dene First Nation (YKDFN), and North Slave Métis Alliance (NSMA). The consultant organized 2 workshops in Behchokò and 1 in Yellowknife.

At the workshops, offsetting was introduced to the Elders and Harvesters. The Elders and Harvesters described their traditional use of the land and the traditional knowledge they had of





todzi (boreal caribou) use of the land. Elders and Harvesters were consulted on methods of habitat offsetting and areas for potential offset. These methods and areas for offset were then incorporated into a draft Caribou Habitat Offset Plan.

The draft Habitat Offset Plan was completed and submitted to the WRRB for its review, in accordance with Measure 6-3, on July 31, 2019. The final Habitat Offset Plan is due at least 90 days prior to public use of the road, which is scheduled for Fall 2022.

Measure 7-1: Incorporate Traditional Knowledge into monitoring of barren-ground caribou (ᑕᑭᑦᑭᑦ)

The developer is collaborating with the Tłıchʼo Government to provide support for the design and implementation of a program that uses traditional knowledge and methods by Tłıchʼo harvesters to monitor the state of barren-ground caribou winter habitat starting in the 2019 winter season. Results from the implementation of the program will be provided after the 2019 winter season.

Measure 7-2: Barren-ground caribou mitigation and policy changes

The Bathurst Caribou Range Plan (BCRP) was released by GNWT-ENR on August 21, 2019. The BCRP was developed by a multi-stakeholder working group and will help decision-makers manage activities on the land in a way that supports the recovery of the Bathurst herd, while providing clarity on land use and access for developers, regulators and residents of the Northwest Territories (NWT). It includes guidance for managing the overall amount of disturbance on the land, as well as seven management tools to reduce and manage impacts to caribou and caribou habitat. Actions are currently underway to support implementation of the recommendations contained in the BCRP.

The BCRP contains a recommendation to: “On an annual basis, identify large, strategically-located patches of forest in the central Bathurst winter range for the GNWT fire management “Values at Risk” database. Response to fires in these areas would be based on an analysis of the current fire load, fire environment, resource availability and similar considerations of the management options at the time of the fire event.”

Measure 8-1: Fisheries Management Plan (directed to DFO and Tłıchʼo Government)

In 2019, new resources were identified, including fisheries study completed in the 1970s (Bond 1970), Fisheries Guardians Program and the Fisheries Management Plan for the Inuvik Tuk Highway Plan, WRRB Final Statements, 1972 Lac La Martre Study, and Bill Bond Lac La Martre study.

Working Group was struck, but not implemented as it was not required during the construction phase of the project. Fisheries Working Group includes: DFO, TG, INF and the WRRB.

A Terms of Reference has been developed and distributed to the Fisheries Working Group. In 2020 the WG will begin work on the Fisheries Management Plan, and in 2021 the Fisheries

Enforcement Plan.

Measure 9-1: Monitoring harvest and managing wildlife to maintain successful harvest
NWT -ENR and the Tłıchq Government participated in a community-based monitoring workshop in February 2019 that specifically focused on Measure 9-1. ENR will continue to work with the Tłıchq Government and will engage with other parties, including the Wek'èezhì Renewable Resource Board, on this measure

Measure 9-2: Cultural sensitivity in work camps

Cultural sensitivity orientation and training have been included in the new-hire orientation program. All new hires took the cultural sensitivity training prior to starting work. A re-training is mandatory for any employee who does anything contrary to the cultural sensitivity policy. Policies and training materials will be updated and reviewed as and when required, and whenever the project resumes construction after an extended shutdown.

Measure 9-3: Include traditional knowledge into project design from all relevant groups

The developer has received Traditional Knowledge Reports from The Tłıchq Government, NSMA, and YKDFN. These reports have been reviewed and information or concerns have been reflected in the Wildlife Management and Monitoring Plan (WMMP) where applicable.

The Tłıchq All Season Road Corridor Working Group is another forum where Traditional Knowledge is provided as the project progresses. As per the Terms of Reference of the Corridor Working Group, Elders are invited to participate at the meetings.

In the development of the draft Habitat Offset Plan, local Elders and Harvesters from Whatì and Behchokq attended two workshops. At these workshops Elders and Harvesters were presented with the concepts and possible strategies for offsetting, their opinions on these strategies were heard, as well as how they traditionally use the land in these areas, and they shared their knowledge of t̥d̥z̥ı (boreal caribou) in these areas. The Traditional Knowledge provided was used to help create the draft Habitat Offset Plan.

Throughout the construction, the developer and P3 operator will continue to seek Traditional Knowledge from IGOs where appropriate. b) The WMMP, draft Habitat Offset Plan, and project design have incorporated the Traditional Knowledge provided to INF.

The actions taken thus far have been effective at incorporating the Traditional Knowledge into the design of the project, mitigation, and monitoring.

Measure 10-1: Species at risk, pre-construction bird surveys, mitigation, and monitoring

The developer retained a consultant to undertake field surveys of bird species at risk and migratory birds. The consultant engaged with Environment and Climate Change Canada (ECCC) and GNWT-ENR to develop a methodology and timeline for the survey. Based on the agreed-



upon methodology and timeline, 60 Autonomous Recording Units (ARUs) were deployed between March 27-30, 2019 and were retrieved between July 3-6, and 11-12, 2019. In addition to the ARUs, 10 cameras were also set up along the alignment to capture wildlife and possibly human activities. The ARUs have been analyzed by avian biologists. A technical report has been written and has been provided to ENR for their review. Once the developer receives ENR's comments, the report will be submitted to ECCC.

The consultant provided a technical memo detailing how the results of the bird surveys could inform mitigations for the Tłıchq All-Season Road. As part of the technical memo, a thorough review of the mitigation measures proposed in the current Wildlife Management and Monitoring Plan (WMMP) was completed. The report concluded that adequate mitigation measures for birds, under GNWT-ENR's authority, have been included in the current WMMP.

One new mitigation measure has been recommended as a result of the information gathered from the bird survey, which is to create a suitable alternative habitat for bank swallows if they are found to be nesting in any Project stockpiles. This recommendation is currently under consideration. Results from the survey also reinforce the importance of the road alignment following the existing Old Airport Road.

Measure 10-2: Wildlife Management and Monitoring Plan

The WMMP was prepared by GNWT INF with assistance from ENR and formally reviewed during permitting by the WLWB. Version 3.3 of the WMMP was approved by ENR on August 30, 2019. In its August 23, 2019 Reasons for Decision, the WLWB did not approve the Version 3.3 and directed that Version 3.4 be submitted prior to the commencement of construction. Complying with the directives of the WLWB, Version 3.4 of the WMMP was submitted to the WLWB on August 30, 2019.

During permitting, the developer worked collaboratively with Environment and Climate Change Canada, GNWT -ENR, Wek'èezhìi Renewable Resources Board, Tłıchq Government and Indigenous groups and harvesters to develop an updated WMMP.

Traditional knowledge (TK) was provided by The Tłıchq Government and the Yellowknives Dene First Nations. The TK was incorporated into the WMMP with respect to caribou and will also be incorporated into a Caribou Habitat Offset Plan.

The Wildlife Management and Monitoring Plan has identified sensitive wildlife periods and construction activities are scheduled outside these sensitive periods.

Measure 11-1: Permafrost Management Plan

The Permafrost Management Plan was prepared by the developer and submitted to the WLWB on January 7, 2019 with the reapplication package following the environmental assessment. The WLWB provided further direction on the Permafrost Management Plan on April 17, 2019 based

on the comments received on the Online Review System. INF submitted a revised version of the Permafrost Management Plan on July 19, 2019, which was approved by the WLWB on August 23, 2019. The recommendations from ECCC were included in the Permafrost Management Plan. Permafrost was briefly discussed at the TASR CWG; however, no recommendations were provided at the June 24, 2019 meeting.

The Permafrost Management Plan requires annual winter and summer thermistor readings. The winter readings were taken between April 1 and April 8, 2019 and the summary report was presented to the WLWB. During summer reading of the thermistors the developer will flag the thermistor cables to try to protect the thermistors from any damage that may occur during construction, ensuring future readings can be taken to monitor the permafrost and inform adaptive management.

Measure 14-3: Project working group

The Tłıchǫ All-Season Road Corridor Working Group (TASR CWG) was formed in May 2019. It is made up of representatives from the following interested parties: the Tłıchǫ Government; Yellowknives Dene First Nations; North Slave Métis Alliance; Prince of Wales Northern Heritage Centre; Community Government of Whatı; Community Government of Behchokò; Wek'èezhìi Renewable Resources Board; Wek'èezhìi Land and Water Board; Environmental and Natural Resources; Department of Lands; Department of Infrastructure; Department of Finance; Fisheries and Oceans Canada; Environment and Climate Change Canada; North Star Infrastructure; Associated Engineering; Golder Associates

The group held its first meeting in Whatı on June 24, 2019, chaired by the Regional Superintendent of the Department of Infrastructure. The draft meeting minutes have been prepared and were distributed to all TASR CWG members for comments on August 6, 2019. Comments have been received and the final meeting minutes are ready for adoption at the next meeting before being made publicly available on GNWT-INF's project website. The next meeting will be held on December 11, 2019 at Behchokò.

Measure 14-4: P3 operator agreement

This measure has been fulfilled by the developer. The Project Agreement between the GNWT-INF and North Star Infrastructure captures the legal requirements to satisfy the commitments and measures resulting from the environmental assessment. Schedule 19 (Environmental Obligations) and Schedule 1 (Definitions and Interpretation) would be some of the more relevant sections that satisfy this measure. The Project Agreement is available on GNWT-INF's Project website.



Preliminary Screenings

Preliminary screening registry

In April 2019, the Review Board created a public registry for preliminary screening on its website. The preliminary screenings page is provided for the public because the Mackenzie Valley Review Board has a legislated responsibility to ensure all preliminary screenings are viewable online. Members of the public, regulators and Indigenous organizations and governments can subscribe to receive notification of screening documents.

The registry lists all preliminary screening notifications and screening reports from all regulatory authorities that conduct screenings. While most screenings are conducted by the Land and Water Boards, the registry also includes screening by Parks Canada, GNWT, ENR, OROGO, and other regulators.

<http://reviewboard.ca/registry/preliminary-screenings>

Ten-day pause period

In June 2019, MVRB amendments came into force establishing a 10-day pause period after preliminary screening decisions that do not result in referral to EA. During this period, no authorizations can be issued. The ten-day pause provides a short, formal period for the Review Board or other referral bodies to order an EA after a preliminary screening decision but before regulatory authorizations are issued and work begins.

The ten-day pause period begins on the day after the Review Board receives a preliminary screening decision from a regulatory authority. The Review Board notifies the regulatory authority that it has received the screening decision, and posts the screening decision to its public registry along with the date it was received and the date on which authorizations can be issued.

Anyone, including referral bodies, can subscribe to receive notification of screening decisions posted to the Review Board's registry. If no referral to EA is made by the end of the ten-day pause period, regulatory authorizations can be issued on the following day.

If the same development undergoes more than one preliminary screening, the ten-day pause period starts on the day after the Review Board receives the last screening decision. The Review Board encourages regulatory authorities to coordinate their screenings to ensure all aspects of the project are appropriately considered and to support efficient screening processes.

Government departments, the Gwich'in or Sahtu First Nation, and the Tłıchǫ Government conduct preliminary screenings of their own development proposals even if no license, permit, or other authorization is required. The ten-day pause period applies, and such developments cannot proceed until it ends.

[Reference Bulletin: 10-day pause period for preliminary screening decisions - 26-Jun-2019](#)

Board ruling on Thaidënë Nene National Park and GNWT Protected Area

In August 2019, the Review Board considered a request to order both the Thaidënë Nënë National Park and the Territorial Protected Area to environmental assessment during the 10-day pause period. After considering the evidence, the Review Board decided not to exercise its discretion under ss.126(3) MVRMA and did not order environmental assessments for the National Park or Protected Area.

Tracking screenings

Review Board Staff continue to actively track preliminary screening notifications and compile screening reports for our online registry. From April 1, 2019 to March 31, 2020 the Review Board received 68 preliminary screening notifications.

In addition, there were four notifications of developments from the Office of the Regulator of Oil and Gas Operations where the regulator adopted the preliminary screening from the Land and Water Board. There were five notifications of developments that were eventually found to be exempt from screening.





Environmental Assessment Map 2019-2020



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

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

Y Yellowknife Gold Project
Tyhee NWT Corporation
EA0809-003

D Diavik Diamond
Mines EA 1819-01

Monitoring and Implementation Phase 2019-2020

J Jay Project
Dominion Diamond Ekati Corporation
EA1314-01

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

TASR Tlcho All-season Road (TASR)
GNWT Infrastructure
EA1617-01

Summary of other Review Board Activities

Strategic Plan

The Board continues to focus on its main function of conducting EIA. In addition, the Review Board is working hard to achieve the goals of its Strategic Plan, which was approved in September 2018 for the period 2018-2022. The remaining goals are actioned out to support continuous improvement in EIA and support the integrated resource system in the Mackenzie Valley. The Review Board continues to develop relevant guidelines and policies to assist in effective participation in EIA. The Review Board has established working relationships with other co-management boards in the NWT, Nunavut, and the Yukon, as well as with federal and provincial assessment bodies, in order to address common challenges, share emerging best practices, and work towards practical solutions. The Review Board continues to do outreach across the spectrum of participants in the EIA including communities, IGOs, federal and territorial governments, industry, etc.

STRATEGIC GOALS

Goal 1

Conduct timely, effective, and evidence-based Environmental Impact Assessment (EIA) processes

Goal 2

Be an efficient, innovative, adaptive, and transparent Board

Goal 3

Enable and encourage inclusive and effective participation in EIA

Goal 4

Strengthen our role in, and contribute to, an effective integrated resource management system





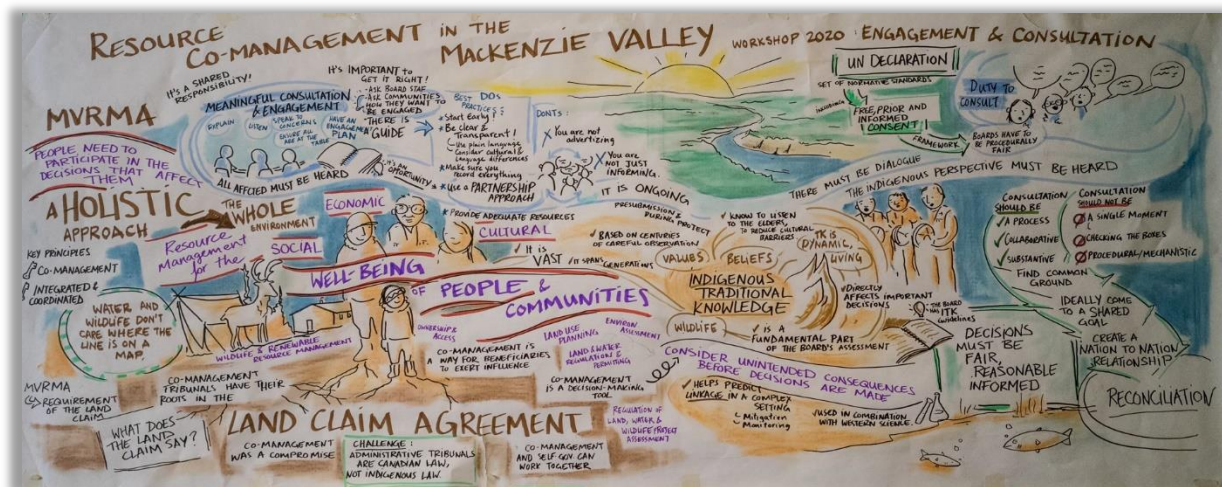
Outreach & Policy & Guideline Development Conferences

Executive Director Mark Cliffe-Phillips participated in a National Indigenous Roundtable on Cumulative Effects in Halifax, NS on April 25, 2019. This resulted in his appointment to an advisory panel for the formation of an Indigenous Led Centre of Expertise for Cumulative Effects. Follow up meetings occurred in Montreal twice later in June and September 2019.

Some staff and Board members attended the at the Canadian Institute Conference on Cumulative Effects in Calgary on June 5-6, 2019. Executive Director Mark Cliffe-Phillips presented on the Review Board's approach to assessing cumulative effects in impact assessments.

Resource Co-management Workshop February 2020

The Review Board, Land and Water Boards of the Mackenzie Valley, the Government of Northwest Territories and Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC), held a resource co-management workshop to build capacity among all partners to participate in the NWT's co-management system. In 2020, the Resource Co-Management in the Mackenzie Valley Workshop, "Engagement & Consultation," was held in Yellowknife on February 4-6 at the Explorer Hotel. [Workshop Report](#)





Language Workshop February 2020

The Review Board held an Environmental Assessment Terminology workshop in Yellowknife, Northwest Territories (NT) on February 11, 12 and 13, 2020. The workshop was intended to build on previous terminology work conducted between 2008-2010 and in 2012, through which terminology glossaries were created as reference sources for interpreters and translators in particular, and also for the general public. This workshop was intended to build on the existing glossaries, filling gaps and targeting specific terminology anticipated for upcoming hearings.





Pan-territorial and NWT Board Forum

The Review Board continues to be actively involved in the Pan-Territorial Assessment and Regulatory Board Forum. Staff have been involved in the planning for the Forum meeting being held in Whitehorse on October 8-9, 2019. These meetings continue to be a useful forum to share challenges and best practices, initiate transboundary discussions, and identify areas for collaborative work between regulatory and assessment Boards in the three territories. A meeting report will be prepared and posted to the Board's website.

Staff continue to have regular discussions with counterparts in the Yukon and Nunavut on transboundary developments along the Yukon-NWT and Nunavut-NWT border.

The Review Board attended the NWT Board Forum in Fort Good Hope in June 2019. It was hosted by the Sahtu Land and Water Board and the Sahtu Land Use Planning Board. The focus of the Forum was themes of relevance to the Sahtu region with a focus on Indigenous Knowledge, protected areas and boreal caribou. The Review Board provided updates on changes to impact assessment processes.

CEAA Working Group / EA Improvement Initiative/other outreach

Review Board staff continue to meet with staff from CEAA, NIRB, and YESAB, with the addition of other regional assessment bodies, such as Northern Quebec (COMEX), British Columbia, and the Inuvialuit.

This year we have held monthly calls to keep each other up to date on emerging issues and practices, with a focus on effective conditions and mitigation measures, but a general goal of working together to improve impact assessment at the practitioner level. The Review Board staff also attended an in-person meeting in April 2019 in Whitehorse, with presentations being provided by the Review Board on the EA Initiation Guidelines, Regional Strategic EA, assessing unplanned closed mines, and assessing cultural well-being.

The Indigenous Monitoring Subcommittee of the Indigenous Advisory and Monitoring Committee for the Trans Mountain Expansion Project (IAMC-TMX) hosted a workshop in June 11, 2019 to learn from practitioners how regulators, industry, and government incorporate Indigenous Knowledge (IK) into decision-making, monitoring, and oversight related to natural resource projects.

The Chair, JoAnne Deneron, along with senior staff made a presentation to the Committee on the how in the Northwest Territories, natural resources are co-managed with Indigenous peoples through a variety of regional review boards. Indigenous Knowledge inclusion is rooted



in land claims agreements, legislation and policy. Though challenges exist, Indigenous Knowledge is viewed as complementary to science and inclusion leads to better projects with stronger public support.

Cumulative Impacts Monitoring Program (CIMP)

Review Board staff continues to actively participate in CIMP steering committee meetings. The NWT-wide results workshop is scheduled for December.

MVRMA amendments

Review Board staff continues to engage in discussions related to amendments of the MVRMA and associated regulations with CIRNAC and the GNWT.

Website and Online Registry

The Review Board continues to host the online public registry as well as a real time on-line review system for projects/developments in environmental assessment. This newer platform relaunched in the previous fiscal year includes greater staff editorial functionality to decrease ongoing operation and maintenance costs.

Other outreach:

Interviews with various university researchers interested in co-management and northern environmental impact assessment.

Various meetings with other organizations, for example: ECCC, Parks Canada, NWT ESRF, GNWT mineral resources act group, GNWT Lands EA staff, MVLWB policy staff (e.g., work on rules of procedure), etc.

The Board meets at regular scheduled meetings with the Land and Water Boards, GNWT and CIRNAC to discuss on-going concerns.

Public engagement activities such as the (Resources and Energy Development Information) REDI Trade Show, NWT Geoscience Forum & Tradeshow, and the (Association for Mineral Exploration) AME Roundup & Trade show. As well as participating activities such as Rivers to Oceans day



Rivers to Oceans day-June 2019.



REDI Trade Show-Fort Smith

COVID-19 – Impacts and Response

In light of the rapidly changing situation regarding the risks of transmission of the novel coronavirus disease (COVID-19) in the Northwest Territories, the Mackenzie Valley Review Board took a proactive approach to limit the possible spread of the virus by closing its offices on March 19, 2020.

This decision was made to ensure the health and safety of our staff, Board members, individuals involved in our proceedings, as well as the public at large. The Review Board will continue to monitor the situation and will adhere to all recommendations of the relevant public health

authorities. We have directed all staff to work remotely and have limited all face to face interaction between our staff/Board and our stakeholders and general public.

The Mackenzie Valley Review Board will continue to operate as best as possible to fulfill its mandate under the Mackenzie Valley Resource Management Act. Persons trying to engage with the Board will be required to do so by email or by phone. Our staff will try to respond to any inquiry in as timely a manner as possible under the circumstances.

To support staff transitioning to a work from environment, any equipment or supplies will be provided to create an appropriate and healthy workspace. Staff will be provided with a communications allowance to offset additional costs for phone and internet service.

The Review Board anticipates that future submissions to the Board will be inhibited by the impacts of the pandemic. It is likely that required field work or community consultations to meet the requirements of the EA process will be curtailed as travel restrictions and quarantines have been implemented. This will potentially have an impact on the Board to expend funds based on the workplan submitted to CIRNAC for the 2020-2021 fiscal year.



Review Board Funding 2020/2021

Every year, the Review Board develops a work plan submission to 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 was the third year of our 10-year flexible funding agreement from CIRNAC.

Fiscal year	2016/17	2017/18	2018/19	2019/2020
Core	\$2,840,516	\$3,440,516	\$3,499,631	\$3,544,745
Supplementary or other program funds	N/A	\$8750	\$150,000 ⁶	\$230,000 ⁷
Deferred contribution to next fiscal year	\$373,854	\$209,706	\$791,897	\$1,199,696

⁶ NWT Board Forum Training Funding

⁷ NWT Board Forum Training and EA Indigenous Language Terminology Workshop



AUDITED FINANCIAL STATEMENTS 2019-2020



Mackenzie Valley Environmental Impact Review Board

Financial Statements

March 31, 2020

Mackenzie Valley Environmental Impact Review Board

Financial Statements

March 31, 2020

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Independent Auditors' Report

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

Opinion

We have audited the financial statements of Mackenzie Valley Environmental Impact Review Board, which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Public Sector Accounting Standards for Not-for-Profit Organizations.

Basis for Opinion

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

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

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

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

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

Independent Auditors' Report (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Yellowknife, Canada
August 13, 2020



Chartered Professional Accountants

Mackenzie Valley Environmental Impact Review Board

Statement of Operations

For the year ended March 31,	2020 Budget (Unaudited)	2020 Actual	2019 Actual
Revenues			
Crown-Indigenous Relations and Northern Affairs Canada			
- Claims implementation	\$ 3,544,745	\$ 3,544,745	\$ 3,499,631
- Board forum training	-	230,000	150,000
	3,544,745	3,774,745	3,649,631
Expenses			
Amortization	-	44,409	47,225
Bad debts (recovered)	-	(5,430)	8,259
Training	25,000	38,172	14,032
Communications	40,986	11,684	16,721
Professional fees	533,000	620,288	357,014
Contract service	15,000	21,166	4,990
Honoraria	349,000	210,135	181,452
Office and administration	75,333	69,991	83,061
Office salaries	1,957,659	1,871,894	1,822,949
Outreach and workshops	30,000	30,497	-
Rent	318,552	306,240	307,567
Travel - Board	126,000	135,054	110,312
Travel - Staff	74,215	49,880	110,406
	3,544,745	3,403,980	3,063,988
Excess of revenues before other items	-	370,765	585,643
Other Items			
Transfer from deferred contributions	-	791,897	209,706
Transfer to deferred contributions	-	(1,199,696)	(791,897)
Excess (deficiency) of revenues over expenses	-	(37,034)	3,452
Transfer from (to) capital assets	-	37,034	(3,452)
Excess (deficiency) of revenues over expenses	\$ -	\$ -	\$ -

Mackenzie Valley Environmental Impact Review Board

Statement of Changes in Net Assets

For the year ended March 31, 2020

	Unrestricted	Investment in capital assets	Total 2020 (Unaudited)	Total 2019
Balance, beginning of year	\$ 1,991	\$ 145,533	\$ 147,524	\$ 144,072
Excess of revenues over expenses	-	-	-	-
Amortization of capital assets	-	(44,409)	(44,409)	(47,225)
Additions of capital assets	-	7,375	7,375	50,677
Balance, end of year	\$ 1,991	\$ 108,499	\$ 110,490	\$ 147,524

Mackenzie Valley Environmental Impact Review Board**Statement of Financial Position**

March 31, **2020** **2019**

Assets**Current**

Cash	\$ 1,583,714	\$ 1,167,631
Accounts receivable (note 3)	44,402	26,221
Prepaid expenses	44,101	44,654

1,672,217 **1,238,506****Capital assets (note 4)** **108,499** **145,533**

\$ 1,780,716 **\$ 1,384,039**

Liabilities**Current**

Accounts payable and accrued liabilities	\$ 114,837	\$ 210,195
Salaries, vacation and severance payable (note 6)	350,413	229,143
Contributions repayable (note 7)	5,280	5,280
Deferred contributions (note 8)	1,199,696	791,897

1,670,226 **1,236,515**

Fund balances

Unrestricted	1,991	1,991
Investment in capital assets	108,499	145,533

110,490 **147,524**

\$ 1,780,716 **\$ 1,384,039**

Approved on behalf of the Board:

Director_____
Director

Mackenzie Valley Environmental Impact Review Board

Statement of Cash Flows

For the year ended March 31	2020	2019
Cash provided by (used for)		
Operating activities		
Excess of revenues over expenses	\$ -	\$ -
Items not affecting cash		
Amortization	44,409	47,225
Transfer to (from) capital assets	(37,034)	3,452
	7,375	50,677
Change in non-cash working capital items		
Accounts receivable	(18,181)	112,703
Prepaid expenses	553	(13,751)
Accounts payable and accrued liabilities	(95,358)	(187,653)
Salaries, vacation and severance payable	121,270	(7,552)
Deferred contributions	407,799	582,191
	423,458	536,615
Capital activity		
Purchase of capital assets	(7,375)	(50,677)
Increase in cash	416,083	485,938
Cash, beginning of year	1,167,631	681,693
Cash, end of year	\$ 1,583,714	\$ 1,167,631

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

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 accounting 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.

(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 and rates in note 4.

(d) Cash

Cash consists of cash on hand and cash held with a financial institution.

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

2. Significant accounting policies (continued)

(e) 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.

(f) Use of estimates

The preparation of financial statements in conformity with Board 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

	2020	2019
Trade	\$ -	\$ 1,900
GST - Public Service Bodies rebate	28,245	24,321
Contribution receivable	15,000	-
Employee advances	1,157	-
	\$ 44,402	\$ 26,221

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

4. Capital assets

				2020	2019
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Leasehold improvements	20%	\$ 106,621	\$ 103,401	\$ 3,220	\$ 4,774
Furniture and fixtures	20%	175,996	87,608	88,388	109,446
Electronic data equipment	30%	1,066	755	311	444
Computer equipment	55%	91,304	77,389	13,915	30,869
Computer software	100%	17,253	14,588	2,665	-
		\$ 392,240	\$ 283,741	\$ 108,499	\$ 145,533

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, an assignment of insurance and all capital assets.

6. Salaries, vacation and severance payable

	Beginning of year	Used	Accumulated during the year	End of year
Severance payable	\$ 107,772	\$ -	\$ 19,718	\$ 127,490
Vacation & lieu time payable	95,371	(79,099)	86,110	102,382
Wages payable	26,000	(26,000)	120,471	120,471
	\$ 229,143	\$ (105,099)	\$ 226,299	\$ 350,343

During the year the Board included in the salaries, wages and benefits expense amounts of \$144,965 (2019 - \$150,015) of current and future employee benefits.

7. Contributions repayable

	2020	2019
Crown-Indigenous Relations and Northern Affairs Canada - Board Forum Training	\$ 5,280	\$ 5,280

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

8. Deferred contributions

	2020	2019
Crown-Indigenous Relations and Northern Affairs Canada - Claims Implementation	\$ 1,199,696	\$ 791,897

9. Impact of COVID-19

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the Board's environment and in the global markets due to the possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the Board's operations.

The extent of the impact of this outbreak and related containment measures has had minimal impacts on the Board.

10. Contractual rights

The Board has a long term contribution agreement with Crown-Indigenous Relations and Northern Affairs Canada for its regular funding which expires in March 2027.

11. 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 \$1,628,037 (2019 - \$1,193,852).

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

11. Financial Instruments (continued)

(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 \$470,460 (2019 - \$444,618). 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.

12. Budget amounts

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

13. Pension plan

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

	2020	2019
Employers' contribution	\$ 50,770	\$ 53,099
Employees' contribution	50,770	53,099
	\$ 101,540	\$ 106,198

Participating employers in the Plan, including the Board are required to make contributions to the plan of 8% (2019 - 8%) of pensionable earnings, and to remit employee contributions of 8% (2019 - 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, 2020, the NEBS Pension Plan had a going concern surplus of \$31,200,000 (2019 - \$25,200,000) and a funded ratio of 113% (2019 - 112%). The Plan serves over 3,364 employee members and 116 participating employers.

Mackenzie Valley Environmental Impact Review Board

Notes to the Financial Statements

March 31, 2020

14. Related party transactions

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

	2020	2019
Honoraria	\$ 202,013	\$ 175,294
Travel - Board	110,587	107,921
	\$ 312,600	\$ 283,215

15. Commitments

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

2021	\$ 331,548
2022	321,413
2023	6,257
	\$ 659,218

16. Comparative amounts

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

Mackenzie Valley Environmental Impact Review Board

Schedule of Remuneration and Expenses

March 31, 2020

Mackenzie Valley Environmental Impact Review Board

Schedule of Remuneration and Expenses

For the year ended March 31, 2020

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Independent Auditors' Report

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

Opinion

We have audited the Schedule of Remuneration and Expenses paid by the Mackenzie Valley Environmental Impact Review Board as at March 31, 2020 and a summary of significant accounting policies (together "the schedule").

In our opinion, the accompanying schedule present fairly, in all material respects, the disbursements of the Board for the Mackenzie Valley Environmental Impact Review Board as at March 31, 2020 in accordance with the Year-end Reporting Handbook for the Department of Crown-Indigenous Relations and Northern Affairs Canada Recipient and Flow Through Organizations.

Basis for Opinion

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

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with the Year-end Reporting Handbook for the Department of Crown-Indigenous Relations and Northern Affairs Canada Recipient and Flow Through Organizations relevant to preparing such a schedule; and such for internal control as management determines is necessary to enable preparation of schedules that are free from material misstatement, whether due to fraud or error.

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

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

Independent Auditors' Report (continued)

Auditors' Responsibility for the Audit of the Schedule

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

- ♦ Identify and assess the risks of material misstatement of the schedule, 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 detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the schedule or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- ♦ Evaluates the overall presentation, structure and content of the schedule, including the disclosures, and whether the schedule represent the underlying transactions and events in a manner that achieves fair presentation.

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

Yellowknife, Canada
August 13, 2020



Chartered Professional Accountants

Mackenzie Valley Environmental Impact Review Board

Schedule of Remuneration and Expenses

For the year ended March 31, 2020

Name	Position	Months	Salary and benefits (Inc. IPA and VTA)	Honoraria	Total	Travel Expenses
Elected or Appointed officials						
JoAnne Deneron	Chairperson	12	\$ -	\$ 48,325	\$ 48,325	\$ 40,493
Ronald Wallace	Board Member	12	-	11,112	11,112	7,999
Allison (Sunny) Munroe	Board Member	12	-	19,463	19,463	581
Yvonne Nakimayak (Doolittle)	Board Member	12	-	21,700	21,700	375
Kirby Marshall	Board Member	12	-	22,050	22,050	13,795
Joe Handley	Board Member	12	-	12,662	12,662	1,890
Jim H. Edmondson	Board Member	12	-	15,288	15,288	-
David Krutko	Board Member	12	-	38,950	38,950	30,345
Bertha Ruby Norwegian	Board Member	12	-	12,463	12,463	15,109
			\$ -	\$ 202,013	\$ 202,013	\$ 110,587
Unelected Senior Officials						
	Executive Director	12	\$ 172,775	\$ -	\$ 172,775	\$ 22,192

Mackenzie Valley Environmental Impact Review Board

Notes to Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration

March 31, 2020

1. Basis of Presentation

The financial information reflects only the salaries, honoraria, travel expenses and other remuneration paid to the senior officials and elected officials. It does not reflect the assets, liabilities or total revenue and expenses of the Mackenzie Valley Environmental Impact Review Board.