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1 YEAR IN REVIEW: 2022-2023

This Final Activity Report of the Eeyou Marine Region Planning Commission (EMRPC or “the Commission”) covers the period from April 1, 2022 to March 31, 2023 (subsequently referred to as FY 2023). This report was prepared and submitted to Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) to document the activities, expenditures, and budget variance during the noted fiscal year, in fulfillment of its mandate as set out in the Eeyou Marine Region Land Claims Agreement (EMRLCA or “the Agreement”). For FY 2023, in accordance with EMRPC’s mandate as defined in the EMRLCA, the Commission undertook these relevant activities under its budget:

- 11 meetings of the EMRPC (9 virtual meetings and 2 in person meetings); 1 joint in-person meeting of the EMR Boards
- Submission of the FY 2024 Annual Work Plan and Budget (core and carry forward funding) as well as a Supplemental Funding Request to CIRNAC; and
- Advancement of the Land Use Plan by: continuing to build partnerships with key regional stakeholders and planning partners; completing the EMR Regional Portrait; developing an updated Planning Timeline with key plan development steps; and conducting a Land Use Designation Workshop with the EMRPC and Cree regional representatives

The EMRPC underwent several significant internal changes: appointment of Chairperson; hiring of a Land Use Planner; resignation of a Grand Council of the Crees (Eeyou Istchee) (GCC(EI)) Member; and the Director not passing his evaluation at the end of his probationary period, and subsequent appointment of Interim Director. The appointment of a new Chairperson and the hiring of a Land Use Planner necessitated additional operational resources this fiscal year.

In addition to hiring a contract Land Use Planner, COVID-19 restrictions in place throughout Eeyou Istchee, the Cree homeland, were lifted for most of this FY. As a result, operational travel increased substantially from the previous FY. The EMRPC continued to hold virtual meetings.

BDO Canada conducted an audit of the EMRPC’s financial statements for FY 2023. The auditors found that the financial statements reviewed fairly represent the financial position of the EMRPC in accordance with Canadian accounting standards for not-for-profit organizations. This Final Activity Report complements the financial information presented in the Audited Statements, by detailing actual activities of the EMRPC

during FY 2023 compared to the approved Workplan. The EMRPC finished FY 2023 with deferred contributions totalling \$55,005. For information about actual expenditures, the Audited Statements should be consulted.

2 THE EMRPC

The EMRPC is an Institution of Public Government (IPG) that was established pursuant to the provisions of the Agreement between the Crees of Eeyou Istchee and Her Majesty the Queen in Right of Canada Concerning the Eeyou Marine Region, also known as the EMRLCA, which was signed on July 7, 2010 and came into force by Order of the Government of Canada on February 15, 2012. The Agreement is a treaty between the James Bay Cree of Quebec and Government of Canada that sets out the ownership, use, governance, and management of, and the rights regarding, an area within eastern James Bay and portions of southeastern Hudson Bay known as the Eeyou Marine Region (EMR). The EMR is a fundamental and integral part of Eeyou Istchee. The EMRLCA also established two other IPGs with roles and responsibilities in the EMR — the Eeyou Marine Region Impact Review Board (EMRIRB) and the Eeyou Marine Region Wildlife Board (EMRWB).

2.1 MANDATE

As set forth under Chapter 8 of the EMRLCA, the EMRPC shall be the main instrument of land use planning in the EMR. Accordingly, the primary functions of the EMRPC include:

- Prepare land use plan(s), that guide and direct resource development and use in the EMR; and,
- Develop planning policies, priorities and objectives regarding the conservation, development, management, and use of land in the EMR.

In addition to its primary functions, the roles, and responsibilities of the EMRPC include:

- Identify planning regions;
- Identify specific planning objectives, goals and variables that apply to planning regions and are consistent with the broader objectives and goals;
- Contribute to the development and review of arctic and sub arctic policies;
- Disseminate information and data;
- Solicit opinions from Cree Bands, Cree community residents and others about planning objectives, goals and options of the region;

- Prepare and circulate draft land use plans;
- Promote public awareness and discussion and conduct public hearings and debate throughout the planning process;
- Recommend plans to the Minister;
- Consider modifications requested by the minister in the event that a draft plan is rejected;
- Consider amendments to a land use plan in accordance with this chapter;
- Determine whether a project proposal is in conformity with a land use plan;
- Monitor projects to ensure that they are in conformity with land use plans; and,
- Report annually on the implementation of land use plans.

The EMRPC also has a key role within the development impact screening and review processes established by the EMRLCA. The EMRPC is responsible for receiving all Project Proposals for projects in the EMR and conducting a pre-screening process pursuant to Chapters 8 and 18 of the EMRLCA. The EMRPC determines whether Project Proposals are exempt from EMRIRB screening under Schedule 18-1. For Project Proposals that are not exempt, the EMRPC determines if they are in conformity with the Land Use Plan, once a Land Use Plan has been approved, and provides a determination and any recommendations to the EMRIRB and the appropriate federal and territorial agencies. As per 18.3.5, in the absence of an approved Land Use Plan, the EMRPC maintains responsibility for receipt of Project Proposals, and refers any Project Proposals, other than those exempt under Schedule 18-1, directly to the EMRIRB. The EMRPC may also refer exempt Project Proposals if the Commission has concerns respecting cumulative impacts.

Further, under 18.7.6, EMRPC has responsibilities for general monitoring in the EMR. The EMRPC is responsible for cooperating with government in the development of a general monitoring plan and for directing and coordinating general monitoring and data collection.

2.2 OPERATIONS

The EMRPC consists of five members, including the Chairperson:

- Two members are appointed by the Grand Council of the Cree of Eeyou Istchee (GCC(EI))/Cree Nation Government (CNG);
- One member is appointed by Canada through the federal Minister of CIRNAC; and
- One member is appointed by the federal Minister of environment under the Government of Nunavut (GN).

The Chairperson is nominated by consensus of the EMRPC members and is jointly approved by the federal Minister of CIRNAC, the GCC(EI)/CNG, and the GN. Membership of the EMRPC as of March 31, 2023 is shown in Table 1.

Table 1. EMRPC membership as of March 31, 2023

Appointing party	Position	Length of Term (years)	Name (End of term)
GCC(EI)/CIRNAC/GN	Chairperson	3	James Bobbish (December 16, 2023)
GCC(EI)	Member	3	Vacant
GCC(EI)	Member	3	Chantal Tetreault (August 23, 2024)
CIRNAC	Member	3	Lorne McNeice (June 17, 2023)
GN	Member	3	Elijassie Kavik (April 16, 2024)

Management and administrative staff support the Commission and carry out the day-to-day operations of the organization. The EMRPC core staff is currently made up of three individuals: Director, Administrative Assistant, and Accounting Administrator. In the past, the Commission has also retained a Land Use Planner on a contract basis to support the Land Use Plan development.

The 2012 Implementation Plan allocated funding to the EMRPC for 50% of the expenses for two staff positions that were to be shared with the EMRIRB: a Regional Planner and an Administrative Assistant. The Regional Planner was reclassified as Director in late FY 2016, but the position remained shared between the two Boards. A part-time Regional Planner/Director for both the EMRPC and EMRIRB was unable to meet the leadership, managerial, and technical needs of the organizations, and this arrangement resulted in an unsustainable workload and the resignation of the Director. In FY 2019, the EMRPC and EMRIRB split the Director position into two dedicated positions: one for each Board. While efforts have been made to hire an EMRPC Director with both managerial and land use planning technical capacity, this has proved difficult to obtain.

Early on in Phase 1 of EMRLCA implementation, the three EMR Boards decided to share their administrative staff resources and the two shared administrative staff (1.0 FTE allocated to the EMRWB, and 0.5 FTE allocated to each of the EMRPC and EMRIRB) have split their time equally between the three Boards. Financially, the EMRWB has funded the Accounting Administrator position, and the EMRIRB and EMRPC have split the cost equally of the Administrative Assistant position.

In the winter of 2018, through a request for additional funding, a Land Use Planner (external consultant) was hired on a part time contract to develop and lead a consultation process with the coastal Cree communities in the summer of 2018. This consultation was a success in relationship-building with the Cree coastal communities and for gathering valuable information upon which to build a land use plan. The EMRPC used carry forward funding to renew this contract planner to continue the technical planning work, including the development of a Planning Framework, an EMRPC engagement plan, and a new draft broad planning policies goals and objectives document. Clearly, with the appropriate managerial and technical capacity, the EMRPC has demonstrated that it is able to fulfill its mandate for the development of a land use plan. Limitations in funding and Director capacity have led to vacancies and turnover in the contract Land Use Planner position, resulting in the inability to advance the land use plan process.

Additional staff support is provided through part-time in-kind IT Support from the CNG.

3 FINANCIAL OVERVIEW

3.1 REVENUE

Revenues of the EMRPC come primarily from the Government of Canada through the department of CIRNAC, through an annual funding agreement. Base annual revenue covered in the Funding Agreement is set in the EMRLCA Implementation Plan and is adjusted annually by the Final Domestic Demand Implicit Price Index (FDDIPI). Base annual revenue is split between Core and Land Use Plan budgets. Surplus funds from previous year(s) are also included in annual revenues as carry forward funds. Table 2 provides the details of the funding amounts in FY 2023, including core and carry forward amounts.

Table 2. EMRPC revenue sources for FY 2023

Source	Amount
CIRNAC – Funding Agreement FY 2023 - Core	290,405
Carry Forward	254,718
Total	545,123

3.2 CORE AND CARRY FORWARD BUDGETS

The Annual Work Plan and Budget for core funding in FY 2023 was prepared by the EMRPC and submitted a first version to CIRNAC for review and approval in April 2022. The carry forward budget was combined with the core budget, with notes clarifying budget amounts split between the core and carry forward. After some clarifying questions from CIRNAC, a finalized version was submitted in June 2022. Appendix A provides the core and extrapolated carry forward budget, along with variances, for FY 2023. The EMRPC finished FY 2023 with a surplus of \$55,005.

3.3 AUDITED FINANCIAL STATEMENTS

BDO Canada conducted the annual audit on the financial statements of the EMRPC for FY 2023 (Appendix B). The audit concluded that the financial statements are accurate, as follows:

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations. (Page 2)

4 COMMISSION ACTIVITIES AND EXPENDITURES

4.1 COMMISSION MEETINGS AND MANDATE-RELATED WORK

4.1.1 WORKPLAN

The Commission budgeted for two regular in-person meetings, one in Eeyou Istchee and one in Montreal, to conduct operational business. Travel costs for these meetings included airfare/mileage, meals and incidentals, and accommodation. In addition, conference calls were budgeted at three days for the Chair and two days for each member.

For other Commission work, the Chair was allocated 36 days (as per the Implementation Plan) and members were allocated four additional days each.

Conferences and events budgeted for the Chair, including 24 days of honoraria and associated travel costs, included:

- Cree Outfitters and Tourism Association (COTA) Annual General Assembly (AGA),
- Cree Nation Government (CNG) AGA,
- Cree Trappers Association (CTA) AGA, and
- Two other conferences or events.

Hiring a new Land Use Planner was also anticipated for FY 2023; as such, two days were budgeted for the Chair to participate in this process.

4.1.2 ACTUAL

Most Commission meetings were held virtually. A list of regular and special meetings held by the EMRPC in FY 2023 is presented in Table 3. In total, 11 meetings were held with a combined meeting time of over 7.5 days. An additional meeting day was held collectively by the three EMR Boards to discuss common

items, including activity updates from all EMR Boards, a presentation of the new EMR logo, a review of the wildlife research M.O.U., as well as a review of the Shared Resources 10-Year Projection Plan. This meeting was held in Montréal on November 3, 2022.

While the workplan anticipated that the EMRPC Chair would attend the Cree Outfitters and Tourism Association (COTA) Annual General Assembly (AGA), the Cree Nation Government (CNG) AGA, and the Cree Trappers Association (CTA) AGA, none of these events were attended by the Chair.

Additional organizational and strategic meetings were held between the Chair, EMRPC staff, as well as other partners throughout the fiscal year. These meetings included a staff meeting in Waskaganish on January 27, 2023, after a staffing change, as well as a strategic planning meeting with CNG on February 14, 2023, to discuss land use planning collaboration between the EMRPC and the Eeyou Planning Commission (EPC).

The absence of a permanent Chairperson for the first half of the fiscal and reduced Commission activity resulted in substantially lower expenditures for Commission honoraria. In addition, some Commission members did not draw an honorarium as they performed this role as a component of their regular employment. The increased cost of travel, accommodation, and room rentals for in-person Commission activity offset anticipated cost-savings by holding meetings virtually. Altogether, a surplus of \$29,743 was realized under the Commission meetings budget category in this fiscal year.

Table 3. EMRPC regular and virtual meetings during FY 2023

Date	Meeting type	Location	Duration
April 19, 2022	Virtual	-	½ day

Attendees: Chantal Tetreault (Interim Chairperson), Chris Beck (Member), Lorne McNeice, (Member), Donovan Moses (Director), and Priscillia Wesley (Administrative Assistant)

Key Agenda Items:

- Chairperson nomination sent to CIRNAC
- FY 2023 Carry Forward Workplan and Budget template received from CIRNAC; to be developed by Director for EMRPC review/approval
- Employment offer for Land Use Planner reviewed; to be sent to successful candidate
- Outstanding Activity Reports reviewed, edited, and approved by resolution:
 - FY 2019 EMRPC Final Activity Report
 - FY 2020 EMRPC Final Activity Report
 - FY 2021 EMRPC Final Activity Report

Date	Meeting type	Location	Duration
May 18, 2022	Virtual	-	½ day
Attendees: Chantal Tetreault (Interim Chairperson), Chris Beck (Member), Lorne McNeice, (Member), Eli Kavik (Member), James Bobbish (Chairperson Designate), Donovan Moses (Director), James O’Leary (Land Use Planner), and Priscillia Wesley (Administrative Assistant)			
Key Agenda Items:			
<ul style="list-style-type: none"> • FY 2023 Carry Forward Workplan and Budget reviewed and discussed • BC2 project can proceed with support from Land Use Planner • Pre-screening Project: National Geographic, Pristine Seas Project – approved the project 			
June 1, 2022	Virtual	-	½ day
Attendees: Chantal Tetreault (Interim Chairperson), Chris Beck (Member), Lorne McNeice, (Member), Eli Kavik (Member), James Bobbish (Chairperson Designate), Agata Durkalec and Kaitlyn Breton-Honeyman (Polynya Consulting Group, PCG), Pailin Chua-oon Rinfret (EMRIRB Director), Donovan Moses (Director), James O’Leary (Land Use Planner), and Priscillia Wesley (Administrative Assistant)			
Key Agenda Items:			
<ul style="list-style-type: none"> • PCG 10-year Projection Plan discussion and information gathering on Commission needs • Pre-screening Project: National Geographic, Pristine Seas Project – presentation on EMRLCA provisions by EMRIRB Director • FY 2023 Carry Forward Workplan and Budget presented • James Bobbish Chairperson nomination was accepted 			
October 6, 2022	Virtual	-	½ day
Attendees: Chantal Tetreault (Interim Chairperson), Chris Beck (Member), Lorne McNeice, (Member), Eli Kavik (Member), Donovan Moses (Director), James O’Leary (Land Use Planner), Priscillia Wesley (Administrative Assistant), and Susan Esau (Accounting Administrator)			
Key Agenda Items:			
<ul style="list-style-type: none"> • Update on participation in Eelgrass Symposium in Chisasibi • Labtech 360 contacted to create new website for the EMRPC • Update from Accounting Administrator on status of EMRPC funds • Data-sharing Agreement with the Nunavik Marine Region Planning Commission (NMRPC) discussed • Discussed ongoing relationship building with the Eeyou Planning Commission (EPC) and CNG Land Use Planning team 			
November 1, 2022	In Person	Montréal	1 day

Date	Meeting type	Location	Duration
Attendees: James Bobbish (Chairperson), Chantal Tetreault (Member), Chris Beck (Member), Eli Kavik (Member), Donovan Moses (Director), James O’Leary (Land Use Planner), and Priscillia Wesley (Administrative Assistant)			
<ul style="list-style-type: none"> Announced that James Bobbish (Chairperson) was officially appointed as Chairperson of EMRPC by the Minister Reviewed Governance Policies Discussed 10-year Report being written by EMRLCA Implementation Committee LabTech 360 contracted to create new EMRPC website 			
November 2, 2022	In Person	Montréal	1 day
Attendees: James Bobbish (Chairperson Designate), Chantal Tetreault (Member), Chris Beck (Member), Eli Kavik (Member), Donovan Moses (Director), James O’Leary (Land Use Planner), Susan Esau (Accounting Administrator), Priscillia Wesley (Administrative Assistant), Marie-Pierre McDonald, Frances Grout-Brown, and Kianna Côté (Groupe BC2), and David Pluta (BDO Canada)			
Key Agenda Items:			
<ul style="list-style-type: none"> BC2 presented the completed Background Report – discussed other plans and recommended next steps Financial presentation of the audited financial report for 2021-22 FY from BDO Canada – Resolution to adopt audited financial statements Discussion of EMRPC funding and presentation by Susan Esau on Q2 financial statements and fund reporting 			
November 3, 2022	In Person	Montréal	1 day
Attendees: James Bobbish (Chairperson), Chantal Tetreault (Member), Chris Beck (Member), Eli Kavik (Member), James O’Leary (Land Use Planner), Gordon Blackned (EMRWB Chairperson), Fred Tomatuk (EMRWB Member), Robbie Tapiatic (EMRWB Member), Peter Hale (EMRWB Member), Daniel Caron (EMRWB Member), Angela Coxon (EMRWB Director), Félix Boulanger (EMRWB Biologist), Stephanie Varty (EMRWB Biologist), Isaac Masty (EMRIRB Chairperson), Brendan O’Donnell (EMRIRB Member), Brian Craik (EMRIRB Member), Pailin Chua-oon Rinfret (EMRIRB Director), Susan Esau (Accounting Administrator), Priscillia Wesley (Administrative Assistant), Qajaq Robinson (EMRWB Legal Counsel)			
Key Agenda Items:			
<ul style="list-style-type: none"> EMRWB, EMRIRB, EMRPC activity updates <ul style="list-style-type: none"> WB presented update on wildlife management and wildlife research files IRB presented update on environment program officer and issues with impact review process 			

Date	Meeting type	Location	Duration
	<ul style="list-style-type: none"> ○ PC presented update on planning policies and goals, a potential timeline for final land use plan, and building relationships with important planning stakeholders ● Discussed wildlife research MOU drafted for all three Boards as well as the screening process ● Reviewed draft Shared Resources for the 10-year Projection Plan ● EMRPC in camera HR session 		
November 23, 2022	Virtual	-	½ day
Attendees: Chantal Tetreault (Member), Chris Beck (Member), Eli Kavik (Member), James O’Leary (Land Use Planner), Peter Hale (EMRWB Member), Daniel Caron (EMRWB Member), Angela Coxon (EMRWB Director), Félix Boulanger (EMRWB Biologist), Stephanie Varty (EMRWB Biologist), Isaac Masty (EMRIRB Chairperson), Brendan O’Donnell (EMRIRB Member), Pailin Chua-oon Rinfret (EMRIRB Director), Priscillia Wesley (Administrative Assistant), Deputy Grand Chief Norman Wapachee (Cree Nation Government), Tina Petawabano (Cree Nation Government), Judy Cooper (Cree Nation Government), and Denis Blanchette (Gowling WLG)			
Key Agenda Items:			
<ul style="list-style-type: none"> ● Presentation on the historical Cree use and land regime context of the EMR ● Presentation and discussion on the first ten years of implementation of the EMRLCA 			
December 13, 2022	Virtual	-	½ day
Attendees: Chantal Tetreault (Member), Chris Beck (Member), Lorne McNeice, (Member), James O’Leary (Land Use Planner), Priscillia Wesley (Administrative Assistant), and Marie-Pierre McDonald and Frederico Palacios (Groupe BC2)			
Key Agenda Items:			
<ul style="list-style-type: none"> ● BC2 presentation of proposed updated Planning Timeline ● Discussed how this planning timeline can be incorporated in 10-year Projection Plan ● Discussed administrative needs for James O’Leary as he assumes Interim Director position in January 			
December 15, 2022	Virtual	-	1 day
Attendees: James Bobbish (Chairperson), Chantal Tetreault (Member), Chris Beck (Member), Lorne McNeice, (Member), Eli Kavik (Member), James O’Leary (Land Use Planner), Priscillia Wesley (Administrative Assistant), and Agata Durkalec, Kaitlyn Breton-Honeyman, and Andrea Hicks (Polynya Consulting Group, PCG)			
Key Agenda Items:			
<ul style="list-style-type: none"> ● Polynya presented an overview of the process leading up the 10-year Projection Plan ● Presentation of the EMRPC 10-Year Projection Plan 			

Date	Meeting type	Location	Duration
			<ul style="list-style-type: none"> Discussed Land Use Planning process and how it fits in the 10-year Projection Plan Discussed Polynya’s support for finishing past due EMRPC Activity Reports
March 2, 2023	Virtual	-	1 day
Attendees: James Bobbish (Chairperson), Chantal Tetreault (Member), Lorne McNeice, (Member), Eli Kavik (Member), James O’Leary (Interim Director), and Priscillia Wesley (Administrative Assistant)			
Key Agenda Items:			
<ul style="list-style-type: none"> Director’s update on key administrative matters (website; banking; audit information for next FY) 2023-24 FY Workplan and Budget reviewed and discussed – passed resolution approving Workplan and Budget as amended 10-year Projection Plan(s) discussed – will be reviewed next meeting 			
March 29, 2023	Virtual	-	½ day
Attendees: James Bobbish (Chairperson), Chantal Tetreault (Member), Lorne McNeice, (Member), Eli Kavik (Member), James O’Leary (Interim Director), and Priscillia Wesley (Administrative Assistant)			
Key Agenda Items:			
<ul style="list-style-type: none"> Discussed the submission of 2023-24 Workplan and Budget as well as a Supplemental Funding Request submitted to CIRNAC The pre-screening procedure for project proposals was discussed – decided that the Director will issue letters of determination and will update EMRPC Reviewed and discussed the EMRPC 10-year Projection Plan – approved the plan by resolution Reviewed and discussed the EMR Secretariat 10-year Projection Plan – approved the plan by resolution 			

4.2 COMMISSION TRAINING AND WORKSHOPS

4.2.1 WORKPLAN

There were no trainings or workshops planned for the Commission members in FY 2023.

4.2.2 ACTUAL

There were no trainings or workshops completed for the Commission members in FY 2023.

5 STAFF ACTIVITIES AND EXPENDITURES

5.1 STAFF SALARIES AND BENEFITS

5.1.1 WORKPLAN

As detailed under Section 1.2, the EMRPC core staff is currently made up of a Director, Administrative Assistant, and Accounting Administrator. Since the EMRWB funds the Accounting Administrator and the EMRIRB and EMRPC share the cost equally of the Administrative Assistant, the budget includes salary and benefit amounts for the Director and half of the Administrative Assistant position. The Director's salary and benefits are split evenly between the core and carry forward budgets; whereas, the cost for the EMRPC's portion of the Administrative Assistant position is from the core budget.

In FY 2023, the EMRPC proposed to support the administrative staff with technical staff that had the capacity and skills to effectively advance the land use planning mandate. In early FY 2023, a candidate was selected for the position of Land Use Planner on a full-time contract basis. Funding support for this position included salary and benefits from the carry forward budget.

DIRECTOR

The Director runs the EMRPC operations, supervises EMRPC staff and consultants, collaborates with other EMR support staff, represents the EMRPC publicly, and liaises and coordinates with the EMRPC Chairperson, implementation partners, and regional and local Cree governments. The position requires both managerial and technical roles; as such, the Director's salary scale was identified as EC-6 (Economics and Social Science Services; Step 2 \$103,629 per annum). In the absence of both managerial and technical experience, the Director's salary was identified as \$75,000 per annum in the work plan.

Salary and benefit costs for the Director included:

- Employer deductions
- Retirement plan

- Group health and insurance benefits plan
- Northern allowance
- Cargo allowance
- Professional development

ADMINISTRATIVE ASSISTANT

The Administrative Assistant provides secretariat services to the EMRPC, EMRIRB, and EMRWB. This includes making travel and meeting arrangements, preparing reports and maintaining appropriate filing systems, serving as recording secretary at Commission meetings, and screening phone calls and routing callers to the appropriate party. The Administrative Assistant salary was based on AS-01 (Administrative Services; Step 3 \$59,129 per annum).

Salary and benefit costs for the Administrative Assistant included:

- Employer deductions
- Retirement plan
- Group health and insurance benefits plan
- Northern allowance
- Cargo allowance
- Professional development (2 courses with travel)

LAND USE PLANNER

The Land Use Planner will play a lead role in the technical development implementation of the land use planning activities of the Eeyou Marine Region Planning Commission (EMRPC), as envisioned in the Eeyou Marine Region Land Claims Agreement. The Land Use Planner salary was budgeted at \$70,000 per annum.

Salary and benefit costs for the Land Use Planner included:

- Employer deductions
- Retirement plan
- Group health and insurance benefits plan
- Northern allowance
- Cargo allowance
- Professional development

5.1.2 ACTUAL

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DIRECTOR

The Director, Donovan Moses, was hired in November 2021 and continued in this role through the first half of FY 2023. While a candidate with both managerial and land use planning technical experience was sought for the Director position, Mr. Moses did not have the technical experience to warrant the EC-6 salary scale. As such, the Director's salary was set at \$75,000 per annum. Salary and benefit expenses for the Director position were generally in line with the budget, with roughly half the budgeted amounts being used during the first half of the fiscal. Mr. Moses did not pass his evaluation as Director at the end of his probationary period in November 2022. As a result, the Land Use Planner, James O'Leary, assumed the Interim Director position starting in January 2023.

ADMINISTRATIVE ASSISTANT

Priscillia Wesley continued in her role as Administrative Assistant for the EMR IPG's in FY 2023. Salary and benefit expenses for the Administrative Assistant position were generally in line with the budget. Professional development expenses were more than anticipated as Priscillia attended the International Association for Impact Assessment conference in Vancouver, BC in May of 2022. As she was unable to travel in the previous fiscal year due to Covid, these additional professional development expenses were consistent with expenses incurred over two years.

LAND USE PLANNER

Before assuming the Interim Director position in January 2023, James O'Leary was the Land Use Planner. Mr. O'Leary was hired on a one-year contract by the EMRPC and began his employment on May 2, 2022. The Land Use Planner's salary was set at \$70,000. Over the 2023 fiscal year, he was working out of his home in Montreal; as such, benefits associated with relocation and northern living were not expended for this position. Professional development costs were budgeted within the carry forward amount; however, no professional development occurred during the FY. Salary and benefit expenses were generally in line with budgeted amounts. Given Mr. O'Leary's education, the Interim Director salary was set at \$90,000.

Table 4 provides an overview of EMRPC staffing during the 2023 fiscal year.

DIRECTOR

The Director, Donovan Moses, was hired in November 2021 and continued in this role through the first half of FY 2023. While a candidate with both managerial and land use planning technical experience was sought for the Director position, Mr. Moses did not have the technical experience to warrant the EC-6 salary scale. As such, the Director's salary was set at \$75,000 per annum. Salary and benefit expenses for the Director position were generally in line with the budget, with roughly half the budgeted amounts being used during the first half of the fiscal. Mr. Moses did not pass his evaluation as Director at the end of his probationary period in November 2022. As a result, the Land Use Planner, James O'Leary, assumed the Interim Director position starting in January 2023.

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Table 4. EMRPC staff during FY 2023

Position	Name	Start Date	End Date
Director	Donovan Moses	November 8, 2021	November 18, 2022
Interim Director	James O’Leary	January 9, 2023	Current
Administrative Assistant	Priscillia Wesley	September 2016	Current
Land Use Planner	James O’Leary	May 2, 2022	January 8, 2023

5.2 HOUSING RENTAL

5.2.1 WORKPLAN

As in many other northern regions, there is a high demand for housing in Eeyou Istchee and limited availability. The EMRPC provides housing for the Director as an employment benefit to facilitate relocation to Waskaganish and to aid in staff recruitment and retention. The Director contributes \$500/month towards the rental cost, with the Commission paying the remainder of the rent and the hydro for the unit.

5.2.2 ACTUAL

In FY 2023, the total annual rent for one staff unit in Waskaganish was \$21,386, with a contribution of \$500 monthly (\$6,000 annually) by staff living in the unit. When there was no one living in the unit, the EMRPC carried the full cost of the rental unit. The EMRPC also covered electricity costs and snow removal, which total approximately \$4,000 annually/unit when occupied. The unit was occupied by the previous Director until the end of his employment in November, at which point he had to move out of the house as he was no longer entitled for the housing benefit. This resulted in an increase in housing expenses as the EMRPC carried the full cost of the rent for the remainder of the fiscal. The housing expense was included within the housing subsidy budget in the work plan but appears as a separate line on the internal financial statements. However, the housing subsidy and expenses were still in line with the budgeted amount.

6 OPERATIONAL ACTIVITIES AND EXPENDITURES

6.1 STAFF TRAVEL

6.1.1 WORKPLAN

The Director is responsible for implementing the organization's goals and objectives identified by the Commissioners and to providing information, guidance, and advice to the Commissioners. As such, substantial funds were allocated for staff travel, for EMRPC staff to attend Commission meetings and for the Director, as a representative of the EMRPC, to meet and liaise with local, regional, provincial, and federal government agencies, rights-holding and representative organizations, and other co-management boards in EMR and overlapping jurisdictions. Operational travel included budget for staff attendance at the EMRPC meeting in Montreal and at the Annual General Assemblies (AGAs) of Cree entities. The Director was also budgeted to attend three other administrative meetings, as required. Travel costs for these meetings are within the core budget and included airfare/mileage, meals and incidentals, and accommodation. Conferences and events budgeted for the staff included:

- 1 EMRPC meeting in Montreal – 3 staff
- Cree Nation Government (CNG) AGA – 2 staff
- Cree Trappers Association (CTA) AGA – 2 staff
- 3 Administrative meetings in Montreal – Director

In addition, staff travel for the Land Use Planner (who resides in Montreal) for the same events was included under the carry forward budget.

6.1.2 ACTUAL

Due to the removal of COVID-19 travel restrictions, staff travel was again possible during the fiscal. While the workplan budgeted for EMRPC staff attendance at the CNG and CTA AGA's, none of these events were

attended by EMRPC staff. Virtual meetings with staff, the Commission, as well as key planning partners reduced travel expenses.

Events attended by staff that required travel expenses during 2023 FY included:

Date	Event	Location
July 18-22, 2022	Visit to EMRPC office and to meet with staff	Waskaganish
Expenses incurred: James O’Leary		
September 27-29, 2022	Eelgrass Symposium	Chisasibi
Expenses incurred: Donovan Moses and James O’Leary		
September 30 – October 10, 2022	Work from EMRPC office	Waskaganish
Expenses incurred: James O’Leary		
October 31 – November 4, 2022	EMRPC Meetings; joint-EMR Boards Meeting	Montréal
Expenses incurred: Donovan Moses and Priscillia Wesley		
November 14-18, 2022	Eeyou Planning Commission (EPC) Workshop	Eastmain
Expenses incurred: James O’Leary		
January 23-27, 2023	Interim Director orientation and meeting with Chairperson Bobbish and EMRPC staff	Waskaganish
Expenses incurred: James O’Leary		
Feb 21-23, 2023	EMRPC Land Use Designation Workshop	Gatineau
Expenses incurred: James O’Leary		

6.2 OFFICE AND OTHER

6.2.1 WORKPLAN

The costs to run an office for the EMRPC and other associated administrative costs are included annually in the budget. Table 5 provides an overview of the office expenses and Table 6 provides an overview of other expenses under each category extrapolated from internal financial statements.

Table 5. EMRPC office expenses for FY 2023

Expense	Description
Rent	25% of office costs shared with EMR IGPs: 6 offices, a storage room, heating and hydro, and cleaning services.
Communications	Telephone, fax, internet, project costs, email, conference call services.
Public information and advertising	Promotional items, press releases, articles in the Nation.
Computers and software	Computers, printers, software purchase/licences.
Miscellaneous expenses	Payroll software (Ceridian), banking fees, annual software licences (Microsoft, Antivirus), memberships (Canadian Payroll Association).
Furnishings/equipment	New/updated office furnishings and/or local art for display.
Supplies	Office supplies (e.g., pens, paper, binders, toner cartridge, agendas, note pads, etc.)

Table 6. EMRPC other expenses for FY 2023

Expense	Description
Annual Audit	External auditor to complete annual audit.
Banking fees	Cost for bank account and related services.
Courier and postage	Regular mail and courier services.
Vehicle maintenance	Insurance, maintenance, equipment (tires, safety, etc.)
Commission insurance	Liability and travel insurance for members and property insurance for office in Waskaganish.

Rental costs for an office space were shared between the EMRPC, EMRIRB, and EMRWB whereby the EMRPC pays 25% of the overall rent, utilities, and cleaning costs. In addition to office rent, shared costs included fax line, phone equipment, internet, and photocopier maintenance. The EMRPC was directly responsible for their phone line, conference call services, email, and the Director's cell phone.

Public information and advertising included a monthly budget for promoting the mandate and work of the EMRPC through promotional items, press releases, and articles in publications.

Computers/equipment budgeted in this fiscal year included new printers for travel and other office accessories for the new Director.

Miscellaneous office expenses included a number of costs, including payroll software (Ceridian), banking fees, annual software licences (Microsoft, antivirus), and memberships (Canadian Payroll Association).

The office furnishings budget included purchasing art to support local artisans.

Office supplies were budgeted based on a monthly amount for typical consumables (e.g., pens, paper, binders, toner cartridge, agendas, note pads).

Annual audit cost was anticipated to increase due to the pandemic and it was expected to be more time consuming to transfer files electronically rather having an auditor on location who had easy access to all the files.

Banking fees were listed as a separate category on the internal financial statements; however, these expenses were included above under Miscellaneous office expenses.

Banking fees, courier and postage, and Commission insurance were based on previous years expenses. Vehicle expenses were similarly budgeted, with the addition of cost for new winter tires.

6.2.2 ACTUAL

Costs for most office expenses were generally lower in the first half of FY 2023 than is typical due to less outward-facing activity by the Commission. Decreased communication and travel (i.e., vehicle maintenance) needs were in part due to lack of travel as well as the previous Director preferring to use his own vehicle to travel.

A new laptop was purchased for the Director, which resulted in a slight overrun in this category. Surplus in other Office categories can cover this overrun.

Board insurance costs were substantially less than anticipated in the workplan. The workplan budgeted the board insurance at \$3,900 whereas the actual cost of board insurance was \$585. Similarly, the audit cost was substantially less than anticipated, with \$13,000 budgeted but an actual cost \$8,025.

The other expenses (e.g., courier and postage, public info and advertising) were lower than budgeted. Banking fees were presented as a separate line item on the internal financial statements; however, they were accounted for under the Miscellaneous expenses category.

6.3 PROFESSIONAL SUPPORT

6.3.1 WORKPLAN

The Commission regularly used the services of an external accountant, a legal firm, and a website hosting/maintenance firm¹ for administrative and operational support. Professional services were allocated funding under the carry forward budget in FY 2023. These included:

- Stephen Berry for external accounting support
- Gowling WLG for legal support
- Human Resources consultant, hired jointly by the EMR Boards/Commission, to revise policy and job descriptions
- BC2 to complete the EMR Regional Portrait and other technical process documents
- PCG to support the 10-year projection plan process for phase 2 of EMRLCA implementation

Website maintenance and development was allocated a separate budget as a new firm was being sought for this work and website redevelopment was anticipated.

6.3.2 ACTUAL

The financial reporting of the EMRPC was primarily conducted by the Accounting Administrator; however, external accounting support was required to fulfil the financial needs of the Commission. In addition, the Commission required legal support for matters such as employment contracts and project reviews to ensure the business of the EMRPC was being completed in accordance with applicable law and policies.

A new website consultant, Labtech360, was approached about providing website services to the EMRPC. A proposal totalling \$10,000 for the creation of a new website (which requires materials and content from the EMRPC) and maintenance was approved in October 2022. Final payment was made at the end of the fiscal.

As anticipated, BC2 was able to complete the EMR Regional Portrait with the support of the EMRPC Land Use Planner. The report was presented the Commission during the November 2022 EMRPC meeting.

¹ Website maintenance was included within the Communications budget; however, website redevelopment is included within professional support. The website redevelopment budget also differed from the contract amount (budget \$12,000 whereas the contract amount was \$10,000).

BC2 was further contracted to support the land use planning process by working with the Land Use Planner in developing an updated strategic planning timeline and designing and facilitating a planning tool analysis and land use designation workshop for EMRPC Commissioners and regional Cree representatives. Both proposals were approved in December 2022, and the cost associated with the external consultant planning work was \$15,000 and \$40,000 respectively. Most of the invoicing from BC2 was received/paid by the end of the fiscal, except for a portion (20%) of the workshop proposal which was paid in the next fiscal.

As indicated in the workplan, PCG developed the 10-year projection plan for phase 2 of the EMRLCA, with the final report submitted to the EMRPC on January 31, 2023. PCG was able to integrate the updated planning timeline into the 10-year projection plan.

In addition to supporting the 10-year projection plan process, PCG was further contracted to support the completion of past due EMRPC activity reporting for CIRNAC, with a proposal totalling \$7,695 approved in February 2023. This work and associated cost is anticipated to be completed in the next fiscal.

7 PLANNED ACTIVITIES

Planned activities are those specific tasks or activities which have been included within the annual Work Plan and Budget to complete Commission mandated and operational work. While several activities were discussed within the carry forward work plan and budget, these items were ultimately not included in the final carry forward budget.

GIS and data acquisition was identified in the FY 2023 budget with a small allocation that was realized in the first half of the fiscal year.

8 EMR LAND USE PLAN DEVELOPMENT

8.1.1 WORKPLAN

The work plan noted BC2 to complete the EMR Regional Portrait and other technical process documents.

8.1.2 ACTUAL

STRENGTHEN RELATIONSHIPS WITH PLANNING PARTNERS

There are several other regional planning partners who are responsible for planning in or near the EMR. Strengthening communication and the working relationships with these partners will be key to the successful development of a land use plan that is comprehensive in scope and acceptable to all parties. Throughout the FY 2023, regular meetings were held between planning staff of the EMRPC and the CNG Land Use Planning Team about closer collaboration and harmonization between the EMRPC planning work and the coastal terrestrial planning work. There were also important meetings between the EMRPC staff and the NMRPC staff about collaboration and planning processes. A data-sharing agreement between the EMRPC and NMRPC was reviewed by both Commissions, although as of the end of this fiscal it has still not been signed.

The recent work on the National Marine Conservation Area (NMCA) feasible study in the EMR between CNG and Parks Canada necessitates close collaboration with the project coordinators. Regular meetings were held between the EMRPC and the CNG planners and coordinators regarding the scope of the NMCA and the implications for the EMRPC's planning work.

EMR REGIONAL PORTRAIT

BC2 was able to complete the EMR Regional Portrait with the support of the EMRPC Land Use Planner. The Portrait is a background report meant to support the EMRPC in the completion of a land use plan for the EMR. The report collects all available information and data, which will serve to complete parts of the land use plan. It includes information related to conservation, protection, and utilization of the land that will help to guide and direct resource use and development in the EMR.

Included with the EMR Regional Portrait work, BC2 developed an ArcGIS Story Map as a companion to the report. The Story Map is a publicly accessible visual mapping and storytelling tool highlighting the information included in the report.

PLANNING TIMELINE

An updated strategic planning timeline was completed with the help of BC2. Due to a lack of support and staffing turnover, as well as the COVID-19 pandemic, the previous planning framework and timeline was out of date. This strategic timeline was an important endeavour to define the important priorities and stages of the land use plan development process.

PLANNING TOOL ANALYSIS AND LAND USE DESIGNATION WORKSHOP

A planning tool analysis and land use designation workshop was developed and facilitated by BC2 in collaboration with the EMRPC planning staff. The workshop was held in Gatineau in February 2023 as part of a larger CNG Protected Areas session. Purpose of the planning tool analysis and the land use designation workshop was to build consensus around the kind of land use planning tool the EMRPC should develop for the EMR. The workshop included EMRPC Members and planning staff, CNG planning and protected areas staff as well as regional coastal Cree community representatives².

The planning tool analysis included an analysis of Federal and Nunavut legislation that applies in the EMR as well as other legislation that may exist in joint areas and that are based on international conventions. This information was then integrated to evaluate the possibilities of land use designations and to deepen the EMRPC's understanding of how relevant legislation would fit in into a proposed land use plan.

The land use designation workshop component was important in order to build the EMRPC's as well as Cree representatives' understanding of a land use planning tool and the process of implementing such tools in the marine region.

² Cree community representatives included those invited on behalf of the CNG Protected Areas team, as well as the Eeyou Planning Commission (EPC) Members the EMRPC invited.

9 EMRPC APPROVAL

As chairperson of the EMRPC, I hereby acknowledge that the Final Activity and Variance Report for April 1, 2022 to March 31, 2023 has been reviewed and approved by the Commissioners of the EMRPC on: September 28, 2023.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized initial 'J' followed by a series of loops and a long horizontal stroke ending in a small dot.

James Bobbish

Chairperson

Eeyou Marine Region Planning Commission

APPENDIX A: CORE AND CARRY FORWARD BUDGET AND VARIANCE FY 2023

Statement of Operations - Core Budget

Eeyou Marine Region Planning Commission

For the year ended 31 March 2023

Budget is Core Operations, Unassigned.

Account	Core Budget	Actual	Variance
Revenue			
4000 - Crown-Indigenous Relations and Northern Affairs Canada Agreement	290,405.00	290,405.00	0.00
4050 - Funding Carried Forward	0.00	(55,003.40)	55,003.40
4200 - Funding Deferred to next Period	0.00	(2.00)	2.00
Total Revenue	290,405.00	235,399.60	55,005.40
Operating Expenses			
Board Costs			
Board - Honoraria			
5000 - Board - Honoraria - Chairperson	25,000.00	8,350.00	16,650.00
5001 - Board - Honoraria - Members	18,000.00	5,512.50	12,487.50
Total Board - Honoraria	43,000.00	13,862.50	29,137.50
Board - Travel			
5002 - Board - Airfare and Mileages	16,700.00	11,102.12	5,597.88
5003 - Board - Meals and Incidentals	9,500.00	5,861.06	3,638.94
5004 - Board - Accommodations	10,200.00	8,893.53	1,306.47
5005 - Board - Meeting Room Rental and Catering	0.00	9,937.10	(9,937.10)
Total Board - Travel	36,400.00	35,793.81	606.19
Total Board Costs	79,400.00	49,656.31	29,743.69
Staff Costs			
Director			
6000 - Director - Salary	37,500.00	32,307.69	5,192.31
6010 - Director - Employer Expenses	4,000.00	6,168.06	(2,168.06)
6040 - Director - Northern Allowance	7,394.00	1,365.08	6,028.92
6030 - Director - Group Health Benefits	8,300.00	3,835.47	4,464.53
6020 - Director - RRSF/TFSA	0.00	1,168.29	(1,168.29)
6080 - Director - Housing Expense	0.00	3,081.10	(3,081.10)
6070 - Director - Housing Subsidy	18,900.00	17,924.49	975.51
6090 - Director - Prof Development	1,602.00	0.00	1,602.00
6260 - Administrator Cargo Allowance	0.00	331.13	(331.13)
Total Director	77,696.00	66,181.31	11,514.69
Administrator			
6200 - Administrator - Salary	29,565.00	28,626.25	938.75
6210 - Administrator - Employer Expenses	3,032.00	4,523.93	(1,491.93)
6240 - Administrator - Northern Allowance	7,394.00	7,251.95	142.05
6230 - Administrator - Group Health Benefits	3,426.00	2,353.44	1,072.56
6220 - Administrator - RRSF/TFSA	2,136.00	2,065.77	70.23
6250 - Administrator - Professional Development	1,500.00	3,399.75	(1,899.75)
Total Administrator	47,053.00	48,221.09	(1,168.09)
6300 - Other - Senior Planner	0.00	13,435.91	(13,435.91)
6400 - Land Use Planner - Salary	0.00	(4,846.24)	4,846.24
Total Staff Costs	124,749.00	122,992.07	1,756.93
Operational Travel			
5102 - Operational Travel - Accommodations	3,000.00	4,122.33	(1,122.33)
5100 - Operational Travel - Airfares and Mileages	21,600.00	14,096.78	7,503.22
5101 - Operational Travel - Meals and Incidentals	7,025.00	6,875.19	149.81
Total Operational Travel	31,625.00	25,094.30	6,530.70
Office Costs			
5120 - Office - Communications	10,743.00	5,906.74	4,836.26
5125 - Office - Computers and Software	4,000.00	2,571.91	1,428.09
5260 - Office - Furnishings/Equipment	1,000.00	288.05	711.95
5250 - Office - Miscellaneous Expenses	5,088.00	2,776.50	2,311.50
5122 - Office - Public Info and Advertising	3,900.00	350.00	3,550.00
5110 - Office - Rent	8,000.00	7,999.92	0.08
Total Office Costs	32,731.00	19,893.12	12,837.88
Other Costs			
5340 - Other - Annual Audit	13,000.00	10,713.36	2,286.64
5380 - Other - Board Insurance	3,900.00	585.00	3,315.00
5360 - Other - Courier and Postage	1,500.00	27.19	1,472.81
5310 - Other - Professional Services	0.00	1,867.66	(1,867.66)
5370 - Other - Vehicle Maintenance	3,500.00	686.80	2,813.20
5350 - Other - Web Site Maintenance & Development	0.00	329.73	(329.73)
Total Other Costs	21,900.00	14,209.74	7,690.26
5601 - Amortization - Equipment	0.00	1,140.95	(1,140.95)
5603 - Amortization - Software	0.00	181.79	(181.79)
5600 - Amortization - Vehicle	0.00	909.63	(909.63)
5602 - Amortization - Furniture	0.00	1,321.69	(1,321.69)
Total Operating Expenses	290,405.00	235,399.60	55,005.40

Statement of Operations - Carry Forward Budget

Eeyou Marine Region Planning Commission

For the year ended 31 March 2023

Budget is Carry Forward.

Account	Carryforward Budget	Actual	Variance
Revenue			
4050 - Funding Carried Forward	254,718.00	254,718.00	0.00
Total Revenue	254,718.00	254,718.00	0.00
Operating Expenses			
Staff Costs			
Director			
6000 - Director - Salary	37,500.00	37,500.06	(0.06)
6010 - Director - Employer Expenses	4,000.00	3,454.99	545.01
6040 - Director - Northern Allowance	7,394.00	4,436.51	2,957.49
6030 - Director - Group Health Benefits	5,300.00	0.00	5,300.00
6060 - Director - Cargo Allowance	1,300.00	0.00	1,300.00
Total Director	55,494.00	45,391.56	10,102.44
Land Use Planner			
6400 - Land Use Planner - Salary	70,000.00	57,692.75	12,307.25
6310 - Land Use Planner - Employer Expenses	5,200.00	6,410.14	(1,210.14)
6335 - Land Use Planner - Professional Development	3,000.00	0.00	3,000.00
6330 - Land Use Planner - Group Health	1,500.00	779.40	720.60
Total Land Use Planner	79,700.00	64,882.29	14,817.71
Total Staff Costs	135,194.00	110,273.85	24,920.15
Operational Travel			
5102 - Operational Travel - Accomodations	2,500.00	0.00	2,500.00
5101 - Operational Travel - Meals and Incidentals	3,344.00	0.00	3,344.00
Total Operational Travel	5,844.00	0.00	5,844.00
Other Costs			
5105 - Other- Meeting Rental Site	1,500.00	0.00	1,500.00
5310 - Other - Professional Services	90,000.00	87,003.49	2,996.51
5370 - Other - Vehicle Maintenance	500.00	0.00	500.00
5350 - Other - Web Site Maintenance & Development	12,000.00	10,404.87	1,595.13
7080 - Special Projects - Document Management Syster	0.00	12,643.25	(12,643.25)
7070 - Special Projects - GIS/Data Acquisition	295.00	227.69	67.31
7050 - Strategic Planning Workshop Final Report	0.00	21,521.60	(21,521.60)
5103 - Other - Travel	9,385.00	0.00	9,385.00
Total Other Costs	113,680.00	131,800.90	(18,120.90)
7090 - Ten Year Renewal Plan	0.00	12,643.25	(12,643.25)
Total Operating Expenses	254,718.00	254,718.00	0.00

APPENDIX B: AUDITED FINANCIAL STATEMENTS FY 2023

**Eeyou Marine Region Planning
Commission**
Financial Statements
For the year ended March 31, 2023

Eeyou Marine Region Planning Commission
Financial Statements
For the year ended March 31, 2023

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Statement of Revenue and Expenditures and Changes in Net Assets	6
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Independent Auditor's Report

**To the Members of
Eeyou Marine Region Planning Commission**

Opinion

We have audited the financial statements of Eeyou Marine Region Planning Commission (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of revenue and expenditures and 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 Organization as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization 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 Canadian 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.

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BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



Independent Auditor's Report

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Independent Auditor's Report

- 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization 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.

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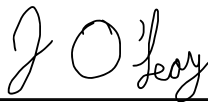
Montréal, Québec
September 13, 2023

¹ CPA auditor, public accountancy permit No. A128349

**Eeyou Marine Region Planning Commission
Statement of Financial Position**

March 31	2023	2022
Assets		
Current		
Cash	\$ 2,734	\$ 183,132
Short-term investment	20,000	20,000
Accounts receivable	26,376	61,885
Sales taxes recoverable	29,994	15,581
Prepaid expenses	4,916	2,590
	84,020	283,188
Capital assets (Note 2)	14,358	13,990
	\$ 98,378	\$ 297,178
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 43,374	\$ 42,460
Deferred contributions (Note 3)	55,004	254,718
	98,378	297,178
Net assets	-	-
	\$ 98,378	\$ 297,178

On behalf of the Board



Director



Chairperson

The accompanying notes are an integral part of these financial statements.

**Eeyou Marine Region Planning Commission
Statement of Revenue and Expenditures and
Changes in Net Assets**

For the year ended March 31	2023		2022
	Budget (Unaudited)	Actual	Actual
Contributions			
Crown-Indigenous Relations and Northern Affairs	\$ 290,405	\$ 290,405	\$ 278,671
Deferred contributions, beginning of year	-	254,718	283,727
Deferred contributions, end of year	-	(55,004)	(254,718)
	290,405	490,119	307,680
Expenditures			
Salaries and benefits	124,749	159,794	170,728
Professional fees	13,000	106,774	34,552
Travel, meals and accommodations	71,525	62,277	3,956
General and administrative	38,131	66,839	37,057
Honorarium fees	43,000	13,863	7,995
Amortization	-	3,554	4,147
Advertising and promotion	-	10,736	4,998
Land use planning	-	66,282	44,247
	290,405	490,119	307,680
Excess of revenue over expenditures for the year and net assets, end of year	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

**Eeyou Marine Region Planning Commission
Statement of Cash Flows**

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ -	\$ -
Item not involving cash		
Amortization	3,554	4,147
Changes in non-cash working capital balances		
Accounts receivable	35,509	33,623
Sales taxes recoverable	(14,413)	(4,712)
Prepaid expenses	(2,327)	(656)
Accounts payable and accrued liabilities	914	4,678
Deferred contributions	(199,714)	(29,009)
	<u>(176,477)</u>	<u>8,071</u>
(Decrease) increase in cash during the year	(180,398)	8,071
Cash, beginning of year	183,132	175,061
Cash, end of year	\$ 2,734	\$ 183,132

The accompanying notes are an integral part of these financial statements.

Eeyou Marine Region Planning Commission Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies

Nature of Activities and Incorporation

The Eeyou Marine Region Planning Commission was established upon the coming into force of the *Eeyou Marine Region Land Claims Agreement Act* on February 15, 2012. The organization started its operations on February 19, 2013. The Eeyou Marine Region Planning Commission is a not-for-profit organization, without share capital and without pecuniary gain to its members. The Commission was established to guide the development of planning policies, priorities and objectives in the Eeyou Marine Region.

This Agreement covers the offshore area of eastern James Bay and part of southeastern Hudson Bay known as the Eeyou Marine Region (EMR). The Commission is comprised of five members, composed of four commissioners (two nominated by the Grand Council of the Crees of Eeyou Istchee and one each recommended by the Government of Nunavut and the Government of Canada) plus a Chairperson nominated by the Board and appointed by the Minister of Indigenous Services Canada.

The Board shall, at all times, use its assets only for its stated purposes. No part of its income shall be payable to or otherwise available for the personal benefit of any person.

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Canada Handbook - Accounting.

Recognition of Contributions

The Eeyou Marine Region Planning Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and its collection is reasonable assured. Endowment contributions are recognized as direct increases in net assets in the year.

Financial Instruments

Measurement of Financial Instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

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Eeyou Marine Region Planning Commission Notes to Financial Statements

March 31, 2023

Financial assets measured at amortized cost include cash and short-term investment.

Financial liabilities measured at amortized cost include accounts payable.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of impairment and any reversal is recognized in the statement of revenue and expenditures.

Transaction Costs

The organization recognizes its transaction costs for financial instruments at fair value in the statement of revenue and expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their obligation, issuance or assumption.

Capital Assets

Capital assets are stated at cost less accumulated amortization. Cost is net of related investment tax credits and government grants. Amortization based on the estimated useful life of the asset is calculated as follows:

Automotive equipment	30% diminishing balance basis
Furniture	20% diminishing balance basis
Equipment	20% diminishing balance basis
Software and licences	30% diminishing balance basis

Long-lived Assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

**Eeyou Marine Region Planning Commission
Notes to Financial Statements**

March 31, 2023

2. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Automotive equipment	\$ 52,597	\$ 50,474	\$ 52,597	\$ 49,565
Furniture	20,996	15,709	20,996	14,388
Equipment	17,846	11,322	13,925	10,181
Software and licences	2,037	1,613	2,037	1,431
	\$ 93,476	\$ 79,118	\$ 89,555	\$ 75,565
Net book value		\$ 14,358		\$ 13,990

**Eeyou Marine Region Planning Commission
Notes to Financial Statements**

March 31, 2023

3. Deferred Contributions

	2023			
	Operations	Community Information Sessions	Community Stakeholder Visits	Total
Funding received	\$ 290,405	\$ -	\$ -	\$ 290,405
Plus: deferred revenue, beginning of year	78,923	9,249	166,546	254,718
Transfer	175,795	(9,249)	(166,546)	-
Less: deferred revenue, end of year	(55,004)	-	-	(55,004)
Total revenue	\$ 490,119	\$ -	\$ -	\$ 490,119

	2022			
	Operations	Community Information Sessions	Community Stakeholder Visits	Total
Funding received	\$ 278,671	\$ -	\$ -	\$ 278,671
Plus: deferred revenue, beginning of year	107,932	9,249	166,546	283,727
Less: deferred revenue, end of year	(78,923)	(9,249)	(166,546)	(254,718)
Total revenue	\$ 307,680	\$ -	\$ -	\$ 307,680

Eeyou Marine Region Planning Commission Notes to Financial Statements

March 31, 2023

4. Commitments

The organization has an operating lease at \$1,960 per month expiring in March 2026.

The minimum annual lease payments for the next years is as follows:

2024	\$	23,525
2025		23,525
2026		<u>23,525</u>
	\$	<u>70,575</u>

The organization has a commitment for professional services amounting to \$8,271 for 2024 year-end.

The organization also has a commitment for professional services amounting to \$500 per month. This agreement is for an indefinite period of time.

5. Risks Arising from Financial Instruments

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk with respect to cash from the potential default by counterparties that carry the organization's cash and accounts receivable. The organization mitigates the credit risk for cash by dealing with only large financial institutions with good credit ratings. The organization's cash is held with one financial institution. The organization mitigates the credit risk for accounts receivable by closely monitoring the aging of accounts receivable.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is subject to liquidity risk on its accounts payable and accrued liabilities which arise from its daily operations. The organization manages this risk by monitoring working capital and cash flows needs.

There has been no change to the organization's exposure to any of the above mentioned risks since the previous year.