

Status Update

January 21, 2025

Chapter 1, Northern Municipal Trust Account, 2023 Provincial Auditor Report – Volume 1

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>OUTSTANDING: Partially Implemented</p> <p>We recommended the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information.</p>	<p>16</p>	<p>Implemented</p>	<p>In January 2024, the Ministry of Government Relations (GR) hired a Director of Finance and Accounting to oversee the financial reporting of the Northern Municipal Trust Account (NMTA).</p> <p>In 2024, all quarterly financial reports of the NMTA were consistently reviewed and approved within the expected timelines.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>NEW</p> <p>We recommend the Ministry of Government Relations regularly update its cost estimates to decommission landfills under the Northern Municipal Trust Account’s responsibility.</p>	<p>18</p>	<p>Implemented</p>	<p>In 2023, GR implemented processes to obtain updated engineering reports to ensure cost estimates to decommission landfills under NMTA’s responsibility are up to date.</p>	<p>Not applicable</p>	<p>Not applicable</p>

<p>OUTSTANDING: Not Implemented</p> <p>We recommended the Ministry of Government Relations provide the Northern Municipal Trust Account's Annual Report to the Legislative Assembly in accordance with timelines set in <i>The Executive Government Administration Act</i>.</p>	19	Not Implemented	<p>GR has worked closely with third parties that are required to provide information for NMTA's annual report and the Provincial Auditor to improve its timelines for tabling the annual report.</p> <p>GR has reviewed its financial reporting processes to reduce the risk of errors in accounting records and financial statements.</p>	<p>GR will continue to work with third parties and the Provincial Auditor to table the NMTA Annual Report in accordance with the timelines set in <i>The Executive Government Administration Act</i>.</p> <p>GR will also continue to review its financial reporting processes to reduce the risk of errors in its accounting records and financial statements.</p>	April 2025
<p>OUTSTANDING: Not Implemented</p> <p>We recommended the Ministry of Government Relations clarify the legislated authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.</p>	18	Implemented	<p>In 2023, amendments to Part 12 of <i>The Northern Municipal Regulations</i> to clarify the legislated authority were approved by Cabinet.</p>	Not applicable	Not applicable
<p>OUTSTANDING: Partially Implemented</p> <p>We recommended the Ministry of Government Relations adequately segregate duties of employees responsible for key accounting functions of the Northern Municipal Trust Account.</p>	19	Implemented	<p>In 2023, GR identified segregation deficiencies in current practices and redefined staff responsibilities to resolve them.</p>	Not applicable	Not applicable

Status Update

January 21, 2025

Chapter 3, Northern Municipal Trust Account, 2023 Provincial Auditor Report – Volume 2

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<p>OUTSTANDING: Partially Implemented</p> <p>We recommended the Ministry of Government Relations require management to carry out a detailed review of quarterly and year-end financial information (e.g., financial reports, journal entries, reconciliations) prepared by the staff responsible for recording Northern Municipal Trust Account financial information.</p>	<p>26</p>	<p>Implemented</p>	<p>In January 2024, the Ministry of Government Relations (GR) hired a Director of Finance and Accounting to oversee the financial reporting of the Northern Municipal Trust Account (NMTA).</p> <p>In 2024, all quarterly financial reports of the NMTA were consistently reviewed and approved within the expected timelines.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>NEW</p> <p>We recommend the Ministry of Government Relations obtain the necessary information to adopt Canadian Public Sector Accounting Standard 3280 – Asset Retirement Obligations for the year ending December 31, 2023.</p>	<p>27</p>	<p>Implemented</p>	<p>In 2023, GR obtained consulting services to assist with completing the estimates for Asset Retirement Obligations for the year ending on December 31, 2023.</p>	<p>Not applicable</p>	<p>Not applicable</p>

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<p>OUTSTANDING: Not Implemented</p> <p>We recommend the Ministry of Government Relations regularly update its cost estimates to decommission landfills under the Northern Municipal Trust Account is responsible for.</p>	<p>27</p>	<p>Implemented</p>	<p>In 2023, GR implemented processes to obtain updated engineering reports to ensure cost estimates to decommission landfills under NMTA’s responsibility are up to date.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>OUTSTANDING: Not Implemented</p> <p>We recommended the Ministry of Government Relations provide the Northern Municipal Trust Account’s Annual Report to the Legislative Assembly in accordance with timelines set in <i>The Executive Government Administration Act</i>.</p>	<p>28</p>	<p>Not Implemented</p>	<p>GR has worked closely with third parties that are required to provide information for NMTA’s Annual Report and the Provincial Auditor to improve its timelines for tabling the annual report.</p> <p>GR has reviewed its financial reporting processes to reduce the risk of errors in accounting records and financial statements.</p>	<p>GR will continue to work with third parties and the Provincial Auditor to table the NMTA Annual Report in accordance with the timelines set in <i>The Executive Government Administration Act</i>.</p> <p>GR will also continue to review its financial reporting processes to reduce the risk of errors in its accounting records and financial statements.</p>	<p>April 2025.</p>

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<p>OUTSTANDING: Not Implemented</p> <p>We recommended the Ministry of Government Relations clarify the legislated authority to make grants from the Northern Municipal Trust Account to northern municipalities for landfills not wholly owned by the Ministry.</p>	<p>29</p>	<p>Implemented</p>	<p>In 2023, amendments to Part 12 of <i>The Northern Municipal Regulations</i> to clarify the legislated authority were approved by Cabinet.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>OUTSTANDING: Implemented</p> <p>We recommended the Ministry of Government Relations adequately segregate duties of employees responsible for key accounting functions of the Northern Municipal Trust Account.</p>	<p>30</p>	<p>Implemented</p>	<p>In 2023, GR identified segregation deficiencies in current practices and redefined staff responsibilities to resolve them.</p>	<p>Not applicable</p>	<p>Not applicable</p>

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Chapter 11, Providing Safe Drinking Water in Northern Settlements, 2024 Provincial Auditor Report – Volume 1

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<p>OUTSTANDING: Partially Implemented</p> <p>We recommended the Ministry of Government Relations take prompt action to address problems in providing safe drinking water to northern settlements.</p>	<p>159</p>	<p>Partially Implemented</p>	<p>The Ministry of Government Relations (GR) has installed a bottle-fill reverse osmosis water system to replace the water treatment plant, as the source of potable water in Uranium City. The system became operational by October 2024.</p>	<p>Uranium City has a permit to operate its old water treatment plant and distribution system. A new permit is needed to replace the old water treatment plant with the new reverse osmosis water system, as the source of potable water in Uranium City. This permit is being applied for.</p>	<p>April 2025</p>
<p>OUTSTANDING: Intent of Recommendation Met</p> <p>We recommend the Ministry of Government Relations test drinking water samples and document the results, as required by its water system permits issued by the Water Security Agency (previously issued by the Ministry of Environment).</p>	<p>160</p>	<p>Implemented</p>	<p>GR provided water treatment plant operators additional training to ensure the required water quality tests are completed and documented.</p>	<p>Not applicable</p>	<p>Not applicable</p>

<p>OUTSTANDING: Partially Implemented We recommended the Ministry of Government Relations consistently carry out all required maintenance for its water systems.</p>	162	Partially Implemented	GR has expanded the use of its new digital maintenance system to include all settlement water system assets. GR continues to utilize third-party assistance to ensure that all maintenance and documentation requirements are met with its water systems.	GR will continue to expand the use of the digital water maintenance system to track maintenance activities on all assets related to water treatment plant operations.	Throughout 2025
<p>OUTSTANDING: Implemented We recommended the Ministry of Government Relations document its monthly supervision of maintenance carried out on its water systems to evidence that all required maintenance is occurring.</p>	162	Implemented	GR has implemented processes to document its monthly supervision of maintenance carried out on its water systems to evidence that all required maintenance is occurring.	Not applicable	Not applicable

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