

Government of the Northwest Territories Response to Committee Report 8-18 (3): Report on the Review of the 2016-2017 Public Accounts

Background

The Comptroller General and his staff were pleased to have the opportunity to review the Government's 2016-2017 Public Accounts with the Standing Committee on Government Operations and looks forward to reviewing the 2017-2018 Public Accounts with Committee in the near future.

In response to the report on the review of the 2016-2017 Public Accounts that was tabled in the Legislative Assembly on May 31, 2018, I provide the following responses to the Committee's recommendations contained within:

Recommendation 1

The Standing Committee on Government Operations recommends that the Office of the Comptroller General in the Department of Finance consider, and report back to the Standing Committee on, the utility of entering into service agreements or memoranda of understanding with GNWT boards, agencies, or other entities requiring support or assistance to complete their year-end financial reporting as required under the FAA.

GNWT Response

The Office of the Comptroller General will continue to assist all public agencies in order to meet legislated timelines. The utility of entering into a formal service agreement or memoranda of understanding will be discussed with these entities. The Comptroller General will report back to Committee on the utility of a formal agreement during the review of the 2017-18 Public Accounts.

Recommendation 2

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories considers bringing together all of its information about P3 projects under one note in the consolidated public accounts, until such time as the new Canadian Public Sector Accounting Board Standards on the accounting of P3 projects are put in place.

GNWT Response

The Department of Finance will increase the disclosure of P3 projects in the 2017-18 Public Accounts. This will include a new note disclosing information with respect to the liabilities of all P3 projects, as well as continued disclosure in the Management Discussion and Analysis section of the Consolidated Public Accounts.

Recommendation 3

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories make GNWT's inventory of contaminated sites available online modeled upon, and with a level of disclosure comparable to, the Federal Contaminated Sites Inventory maintained by the Treasury Board of Canada Secretariat.

GNWT Response

The Department of Finance will work with the Department of Environment and Natural Resources, as well as the GNWT contaminated site committee to discuss the possibility of expanding the current disclosure of these sites on a GNWT website. The Comptroller General will report back to Committee during the review of the 2017-18 Public Accounts.

Recommendation 4

The Standing Committee on Government Operations recommends that the Government of the Northwest Territories, giving consideration to the observations made in this Committee Report, strive to improve upon the information in the Financial Statement Discussion and Analysis section of the public accounts that indicates how the GNWT has met the Fiscal Responsibility Policy provisions related to debt servicing and infrastructure financing.

GNWT Response

The Department of Finance will continue to improve upon the information in the Financial Statement Discussion and Analysis section of the Public Accounts that indicates how the GNWT has met the Fiscal Responsibility Policy provisions related to debt servicing and infrastructure financing.

Recommendation 5

The Standing Committee on Government Operations recommends that the Department of Finance give consideration to reporting student loan remissions in another schedule in the public accounts, separate from the schedule reporting bad debts write offs and forgiveness.

GNWT Response

The Department of Finance will report student loan remissions in another schedule in the 2017-2018 public accounts, separate from the schedule reporting bad debts write offs and forgiveness.

Recommendation 6

The Standing Committee on Government Operations recommends that the Department of Finance, upon completion of a Privacy Impact Assessment in 2018-2019 by the Information and Privacy Commissioner and having considered the Committee's suggestions contained in this Report, reconsider amending the Non-consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions to better protect the privacy of individuals.

GNWT Response

The current view of the Department of Finance is there is a legal requirement under the *Financial Administration Act* to disclose names of students who have received student loan remissions. The disclosure of this information also supports the principles of transparency and accountability to the public. The Department of Finance is in the process of completing a Privacy Impact Assessment (PIA) to assess if publication of student names in the public accounts constitutes a breach of privacy for the individuals. Upon completion of the PIA the Office of the Comptroller General will incorporate any findings into the 2017-18 Public Accounts.

Recommendation 7

The Standing Committee on Government Operations recommends that the Department of Finance continue its effort to ensure that all annual reports required under the GNWT's Planning and Accountability Framework be translated in French and made available to the public in a timely manner.

GNWT Response

The Office of the Comptroller General will continue to work with public agencies to ensure that annual reports required under the GNWT's Planning and Accountability Framework are translated and made publically available.