



YLUPC
YUKON LAND USE
PLANNING COUNCIL

Annual Report

2023-2024





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Chair's Message



Throughout 2023-2024, the Council made strides in embracing Traditional Knowledge, recommending new planning regions, recommending plan reviews, and establishing new strategic priorities.

In 2023-2024, we saw a pause in the progress of regional planning, as Parties continued their review of the Recommended Plan for the Dawson Region and as the Council awaited responses to our recommendations for new planning processes.

A highlight this year was the Council's formal recommendation for the establishment of a Na-Cho Nyäk Dun Planning Commission. We would have preferred to recommend a Northern Tutchone region. However, we recognize that there are significant development

pressures in the Na-Cho Nyäk Dun region that must be addressed. At this point, neither Selkirk First Nation nor Little-Salmon Carmacks First Nation are ready to proceed with Chapter 11 regional planning. The Council hopes that Government of Yukon and the First Nation of Na-Cho Nyäk Dun will agree to proceed in 2024-2025.

The Council also made a formal recommendation for a review of the North Yukon Plan. This is the first time the Council has recommended a Chapter 11 Plan review. The North Yukon Regional Plan was approved in 2009, and there is a strong case to be made for review of the plan that is based upon the 15-year implementation time frame and the evolving issues and opportunities in the region.

The Council, supported by its Traditional Knowledge Circle, hosted a Land Relationship Gathering at Brooks Brook, near Teslin, on August 29-30, 2023. We chose Brooks Brook to be on the land and reconnect with the natural environment.

The purpose of the gathering was to identify ways that Traditional Knowledge and Traditional Ways can be implemented in land use planning processes. Some key take-aways that I had from the gathering included the need to develop the following:

- educational tools for the use of Traditional Knowledge;
- safe spaces to hear and share Traditional Knowledge; and
- traditional decision-making processes for land use planning.

Early in the 2023-2024 year, the Council developed a new set of strategic priorities to replace the 2018-2021 Yukon Land Use Planning Strategic Plan: the chart to the right shows key elements.

I am hopeful that we will see positive progress in Dawson, Na-Cho Nyäk Dun, and North Yukon planning initiatives in 2024-2025, for the benefit of First Nations, Yukoners, and all Canadians, according to the spirit and intent of the Umbrella Final Agreement.



Neil Salvin, Chair
Yukon Land Use Planning Council



Mandate

- ▶ **Make recommendations to Yukon and First Nation governments regarding land use planning.**
- ▶ **Assist commissions.**
- ▶ **Support Chapter 11 (land use planning) in the Umbrella Final Agreement.**

Role

- ▶ **Trusted and valued leader-in-service.**
- ▶ **Bring wisdom to regional planning conversations.**
- ▶ **Rooted in the spirit, intent, and objectives of Chapter 11 within the overall UFA.**

Guiding Values

Everything we do:

- ▶ **strengthens relationships;**
- ▶ **builds collective capacity; and**
- ▶ **adds value to realizing the spirit and intent of Chapter 11 within the larger context of the UFA.**

Why We Matter

- ▶ **We are stewards.**
- ▶ **We bring people together.**
- ▶ **We are valued.**



Introduction

This report summarizes the achievements and activities of the Yukon Land Use Planning Council (the Council) during the 2023–2024 fiscal year (April 1, 2023 to March 31, 2024).

Our Role

Under Chapter 11 of the Yukon Umbrella Final Agreement and First Nation Final Agreements, the Council makes recommendations to the Yukon Government and Yukon First Nations on regional land use planning and supports regional planning commissions.

The Council is mandated to make recommendations relating to:

- policies, processes, goals and priorities;
- planning regions, boundaries and priority planning areas;
- Terms of Reference for the planning commissions; and
- such other matters as government and each affected Yukon First Nation may agree upon.



Relationship to Planning Parties

The Council works collaboratively with the Parties who are the signatories of the Final Agreements in various forums, with the Council playing the role of an advisory body on regional planning matters. As part of this role, the Council has worked with the Yukon Forum Regional Planning Leads Committee. YLUPC and Leads have considered how regional planning in Yukon could be timelier and more effective, building upon experience and direction from the Yukon Forum.

The Council's meetings with the Yukon Forum Regional Planning Leads group were paused in 2023–2024, as the Council and Parties moved towards implementing the ideas to advance planning. Despite the challenges to get collaborative projects underway, there has been some progress, including joint work on the Na-Cho Nyäk Dun Planning Region General Terms of Reference and the Na-Cho Nyäk Dun Planning Region Regional Bibliography.



Relationship to Commissions

In 2023-2024, there was one commission in place, the Dawson Regional Planning Commission.

The Council provided support to the Commission, guided by a Memorandum of Understanding between the Council and Commission. This agreement was updated and co-signed in April, 2023 and made part of the Dawson Commission's Financial Transfer Payment Agreement.

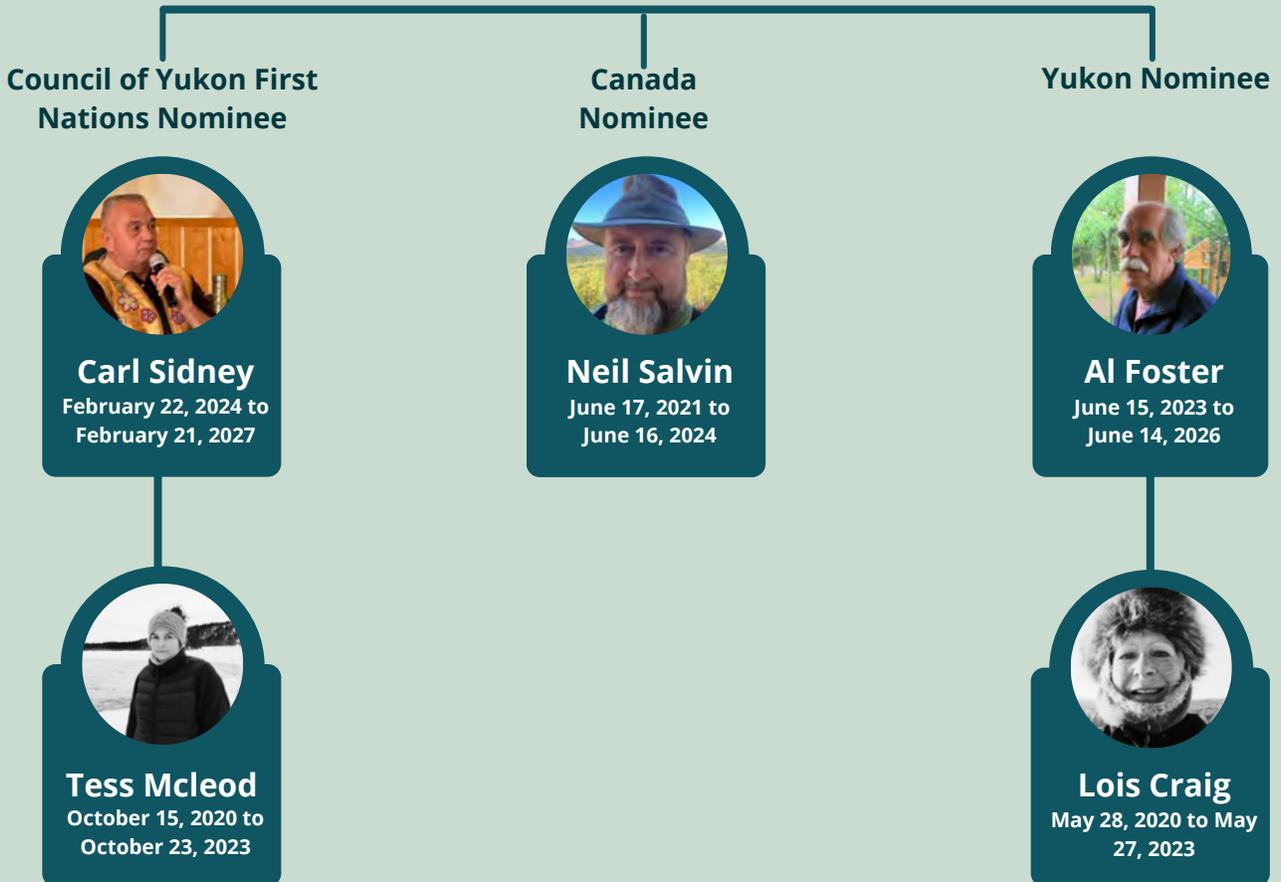
In this past year, the Council provided assistance to the Dawson Regional Planning Commission, including technical, financial, administrative, planning, and communication support. Details are included on page 9 of this report.



Who We Are

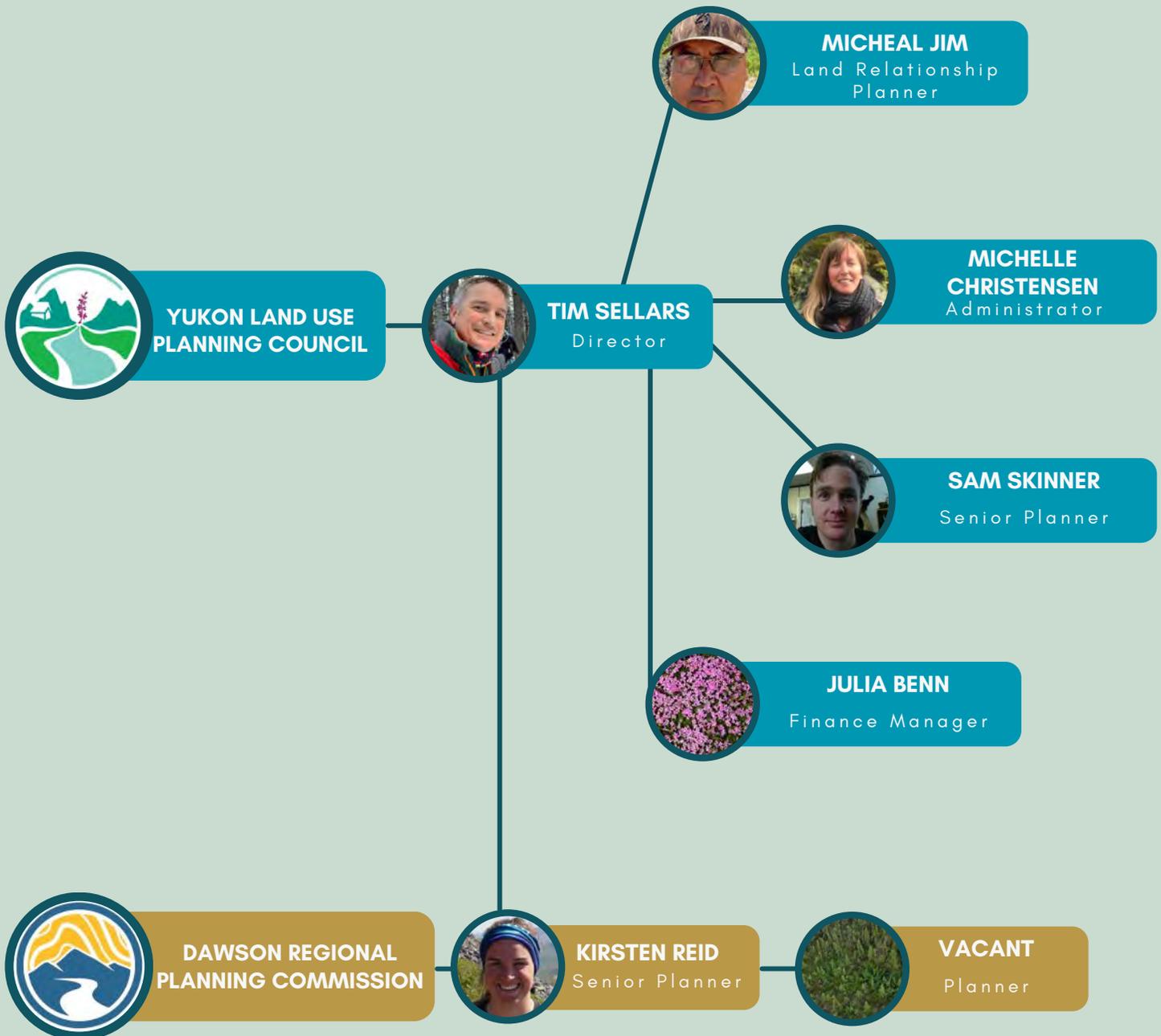
Council Members

In 2023–2024, both the Yukon and Council of Yukon First Nations nominees were replaced.



Staff

Andrea Kenderova, Manager of Finance, resigned July 31, 2023 and was replaced by Julia Benn on July 17, 2023. Micheal Jim, Land Relationship Planner, was hired October 1, 2023.



Our Activities

In this section, Council activities are presented in two sub-sections. First is the support for planning regions, and second is other Council work.

Support of Planning Regions

The Council is responsible for supporting the establishment of planning regions, development of regional plans, and the implementation of approved plans. The following outlines the support and activities in various planning regions provided by Council throughout the 2023-2024 fiscal period.

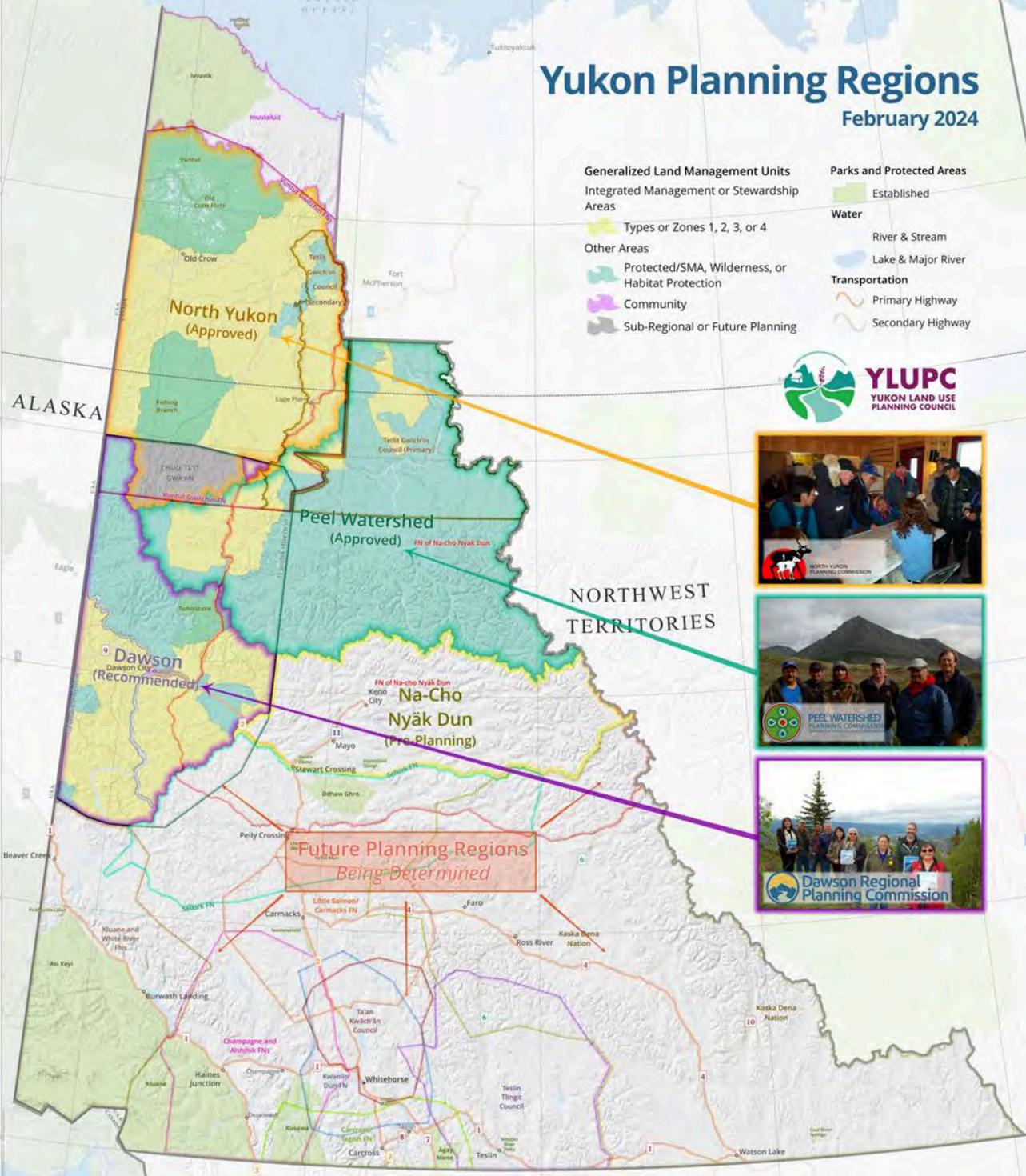
Implementation support includes the review of proposed projects for consistency with approved regional plans under YESAA and under mining legislation.



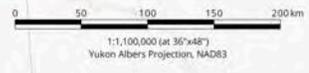
Yukon Planning Regions

February 2024

- Generalized Land Management Units**
Integrated Management or Stewardship Areas
- Types or Zones 1, 2, 3, or 4
- Other Areas**
- Protected/SMA, Wilderness, or Habitat Protection
 - Community
 - Sub-Regional or Future Planning
- Parks and Protected Areas**
- Established
- Water**
- River & Stream
 - Lake & Major River
- Transportation**
- Primary Highway
 - Secondary Highway



BRITISH COLUMBIA



Dawson Region

The Dawson Regional Planning Commission was appointed in December 2018 and planning began in 2019. The Commission released a Recommended Plan in June 2022. Throughout the 2023-2024 year, the Tr'ondëk Hwëch'in Government and the Government of Yukon continued their Plan Review process under 11.6.2 and 11.6.4 of the Tr'ondëk Hwëch'in Final Agreement.

The Council supported the Commission in the recruitment of a new Senior Planner. Kirsten Reid (bottom right photo) was hired under the shared services agreement as the Dawson Senior Planner.

The Council continues to provide financial and administrative support for the Commission. This includes assistance with the Dawson budget and work plan, Financial Payment Transfer Agreement, Annual Report, and auditing process.

Other support the Council provided the Commission includes: providing office space, computer support, administrative services, human resource management, technical analysis, mapping, cumulative effects modelling, and other related activities. This has proven a successful model for reducing the non-planning work of commission members and staff.

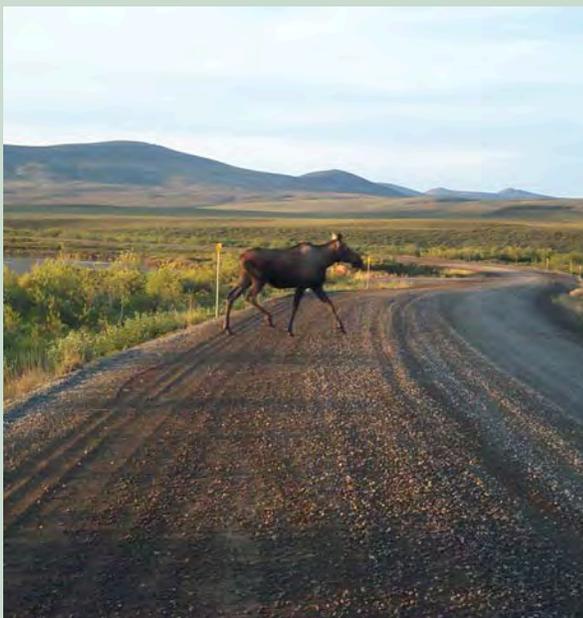


North Yukon Region

There is no active commission in this region. The plan was approved in 2009 and is being implemented by the Parties (Yukon and Vuntut Gwitchin governments), with assistance from the Council.

Support from the Council includes consistency reviews under YESAA and technical work related to cumulative effects assessment. There was one project reviewed in the North Yukon region, related to Class 1 mineral activity.

A plan review is overdue and should be conducted for the North Yukon planning region. In March 2024, Council approved a motion to recommend a plan review process be initiated. The Council formally made the recommendation on April 3, 2024.

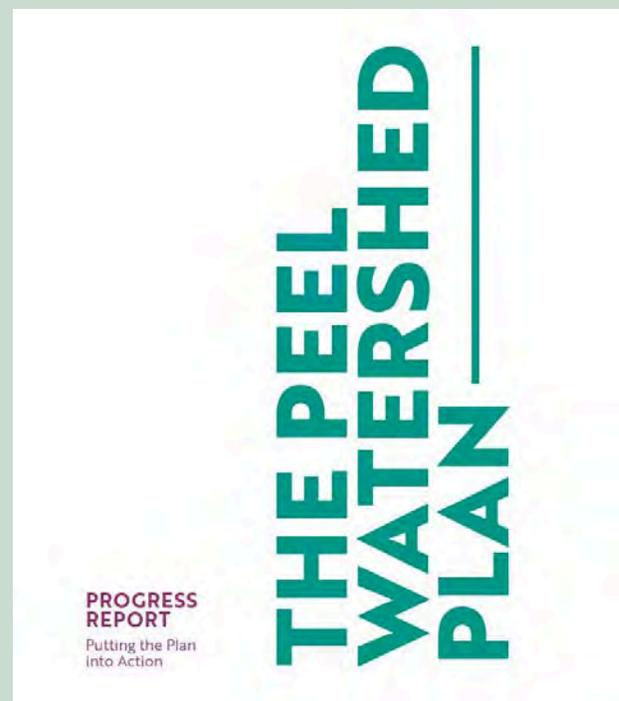


Peel Watershed Region

There is no active commission for the Peel Watershed planning region. The Plan was approved in 2019. The Parties (Yukon, First Nation of Na-Cho Nyäk Dun, the Tr'ondëk Hwëch'in First Nation, the Vuntut Gwitchin First Nation, and the Gwich'in Tribal Council governments) have developed an implementation plan and formed the Peel Plan Implementation Committee (PPIC) to support implementation. YLUPC is an active participant in PPIC meetings.

The Council worked with PPIC to produce a 4-Year Status Report on the implementation of the Plan. The report was posted on the Council's website and social media and distributed to each of the five Parties.

One project was reviewed in the region under YESAA.



Northern Tutchone Na-Cho Nyäk Dun Region

The Council participated in a Technical Working Group tasked with developing a Terms of Reference for planning in Na-Cho Nyäk Dun Traditional Territory within the Northern Tutchone region. This group included representation from the Yukon and Na-Cho Nyäk Dun governments.

In October, 2023 the Council formally submitted an 11.3.3 Recommended General Terms of Reference for a Na-Cho Nyäk Dun Planning Commission.

The First Nation of Na-Cho Nyäk Dun and Government of Yukon continue to negotiate this General Terms of Reference and a Memorandum of Understanding for planning in the region.

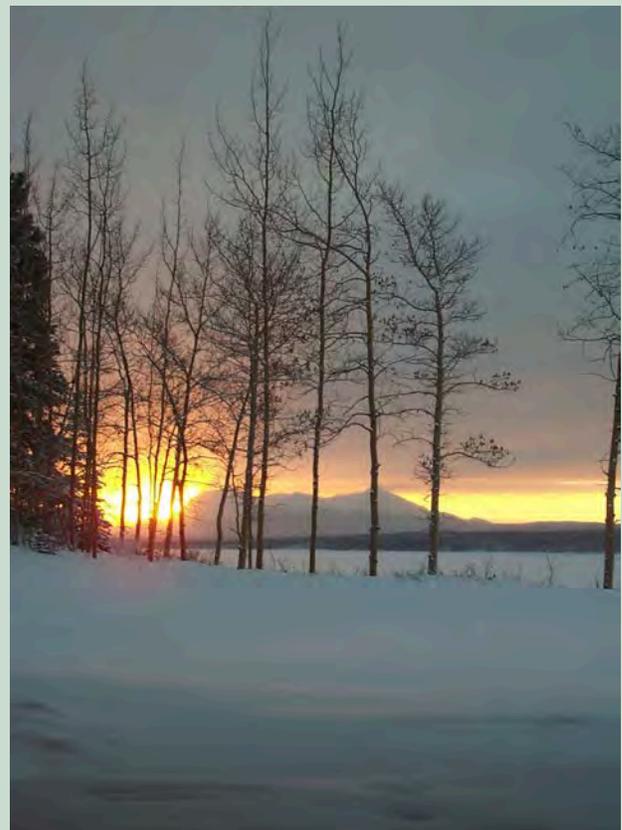
The Council has meanwhile undertaken pre-planning work, including rewriting of the Commission Source Book, developing a regional bibliography, drafting a work plan and budget, developing commission orientation materials, and collection of key documents.



Southern Yukon

Teslin Tlingit Council, Carcross/Tagish First Nation, Government of Yukon, and Government of British Columbia met regularly throughout 2023-24 about regional planning in southern Yukon, with the possibility of initiating a Chapter 11 process. YLUPC is monitoring the progress of these discussions, but is not currently part of these meetings.

The Council has also been informed of discussions between Government of Yukon, Champagne & Aishihik First Nations, and Kluane First Nation about establishment of the Kluane planning region.





Other Activities

YLUPC's 2023-2024 workplan identified several other priorities, including:

- Advancing land use planning
- Indigenous planning
- YESAB collaboration
- Plan implementation
- Future funding
- Workshops
- Communications
- Gary Darbyshire, Southern Tutchone, Member
- Shirlee Frost, Gwich'in, Member
- Roland Peter, Upper Tanana, Member
- Carl Sidney, Inland Tlingit, Chair
- Hammond Dick, Kaska, Member (front row)
- Angie Joseph-Rear, Hän, Member (absent from photo)

Indigenous Planning

In June 2023, the Council formed a Traditional Knowledge Circle as an advisory group to the Council. The Circle has representation from language groups across the Yukon (from left to right in the photo above):

The Circle played a pivotal role in supporting the Council's land relationship gathering at Brooks Brook, in August 2023.

Subsequently, the Circle provided advice on the outcomes of the gathering and has developed a work plan and drafted improvements to the Chapter 11 common land use planning process.



Advancing Land Use Planning

The Council collaborated with the Parties through the Yukon Forum Regional Planning Leads group to review recommendations from the 2020-2021 Advancing Planning Workshops and develop a work plan. This work plan is guiding the priorities of the Council and Parties. Some of the work identified in the work plan includes:

- the development of a land relationship planning approach;
- exploring interim measure options;
- updating the Commission Source Book;
- developing regional bibliographies; and
- recommending a 10-year strategy for regional planning.

The Council has made progress in each of these areas.



YESAB Collaboration

The Council has no authority to undertake conformity checks for projects undergoing assessment under the Yukon Environmental and Socio-Economic Assessments Act. However, the Yukon Government and Affected First Nations have asked the Council to take on this role. The Council has agreed on an interim basis to do reviews of projects for consistency with approved plans until such time as a permanent solution is found. However, these do not replace conformity checks as required under the legislation which were intended to be carried out by regional planning commissions. This remains an ongoing issue that the Council has flagged for the Parties to address.

For the Dawson region, Council secretariat staff engaged with YESAB and Dawson Commission staff to consider how to improve the integration of plan conformity checks into project screening processes, with a specific focus on the Dawson Regional Plan. The goal of this project is for an efficient and effective conformity check process that aligns with legislative and Final Agreement requirements.

The Council also collaborated with YESAB on feedback to the Peel Plan Implementation Committee on their Standard Terms and Conditions in the Peel Watershed.



Plan Implementation

The Council is supporting implementation of the North Yukon and Peel Watershed regional land use plans through various projects and initiatives.

Future Funding

The 10-year Umbrella Final Agreement (UFA) implementation funding agreement with Canada expired March 31, 2024. The Council was informed that negotiations would continue during the 2023-2024 fiscal year to establish the upcoming 10 years of implementation funding, and in the meantime, funding would be extended to March 31, 2025.

Workshops

As part of efforts to embrace Indigenous planning and Traditional Knowledge, the Council planned and hosted a land relationship gathering on the Traditional Territory of the Teslin Tlingit Council, at Brooks Brook on August 29-30, 2023. The event was attended by over 80 people from First Nations, Umbrella Final Agreement Boards and Councils, and the Traditional Knowledge Circle.

Proceedings and summary reports from the Land Relationship Gathering were produced and are available from the Council. There were 94 recommendations for improvements to the land use planning process and numerous suggestions on how to integrate Traditional Knowledge into land use planning.

In April 2023, the Council participated in the Renewable Resources Council Annual General Workshop. The Council made a presentation which provided an update on regional planning, provided some examples of plan recommendations relevant to Renewable Resources Councils, and answered questions.



Communication

In the spring of 2023, the Council undertook a strategic planning exercise, including both internal and external workshops. Key products from this work included a new outlook on the Council’s role and guiding values, and subsequent Communications Strategy and Communications Plan.

Other communications work and products completed during the 2023-2024 year included the following:

- Presented to and engaged with Yukon University's Renewable Resource students and researchers on regional planning and disturbance and recovery ideas.
- Developed new on-line GIS for website. This included building new webpages that integrated plan guidance and descriptions with cumulative effects indicators.
- Collaborated with Geomatics Yukon to increase the visibility of YLUPC on the interactive mapping pages.
- Produced and shared a Regional Planning Status Report in April 2023.
- Graphic design, printing, and distribution of the 2022-2023 Annual Report.
- Worked with the Peel Plan Implementation Committee to write and distribute a Peel Watershed Status Report.
- Replaced the Council’s old “Frequently Asked Questions” with a “What You Should Know” pamphlet that includes new language and concepts.

- Initiated work on a photo library to better enable photo access and tracking.
- Posted regular updates on the planyukon.ca website and Facebook page.
- Active participation in meetings and events as outlined on page 16 of this report.
- Created a LinkedIn account.

YUKON LAND USE PLANNING COUNCIL **APRIL 2024**

STATUS REPORT

Planned Regions of the Yukon
Approved or Recommended Plans
Spring 2024

REGIONAL PLANS

Regional plans under Chapter 11 of the Umbrella Final Agreement and First Nation Final Agreements have been completed and approved in two planning regions:

- The North Yukon Plan was approved in 2009.
- The Peel Watershed Plan was approved in 2019.

In June of 2022, the Dawson Regional Planning Commission delivered a Recommended Plan for the region to the Yukon Government and Tr’ondëk Hwëch’in Government.

The Dawson Regional Planning Commission is awaiting a decision from these parties on whether to reject, modify, or accept the Recommended Plan.

We anticipate modifications to the plan will be requested by these parties soon.

HOME **ABOUT US** **RECOMMENDATIONS** **PROJECTS** **PLANNING REGIONS**

Click on titles to link to full articles

Brooks Brook Land Relationship Gathering – Reporting Back
Mar 7, 2024 | News, Uncategorized
In August 2023, the Yukon Land Use Planning Council and Traditional Knowledge Circle hosted a Land...

New Map Resources
Jan 29, 2024 | News
We just released our spatial data hub to complement our interactive map that we released last...



Council Meetings

During 2023-2024, the Council hosted four public meetings and six working sessions and the Traditional Knowledge Circle hosted four meetings. In addition to these meetings, Council attended several other key events and meetings.

Event	Location	Date
Yukon Forum Regional Planning Leads	YLUPC Office	April 11, 2023
Renewable Resource Councils Annual General Workshop	Sternwheeler Hotel	April 14, 2023
Indigenous Land & Water Relationship Planning Gathering	Whitehorse & Carcross	April 19-20, 2023
CYFN General Assembly	Klukshu	June 27-29, 2023
CAFN General Assembly	Haines Junction	July 21-23, 2023
Land Relationship Gathering	Brooks Brook	August 29-30, 2023
Yukon Forum Regional Planning Leads	YLUPC Office	September 29, 2023
First Nations Climate Leadership	Mount McIntyre Recreation Centre	January 16-18, 2024
Canada-Yukon Nature Agreement Workshop	Kwanlin Dun Cultural Centre	January 30-31, 2024
Meeting of the Chairs	YLUPC Office	February 19, 2024



Workplan Variance

As noted in the previous sections, the Council made progress on most key priorities in its 2023-2024 Work Plan.

There were a number of areas where there was a variance in spending as compared with the original budget. Variances included:

- **Administration** (expenditures reduced by \$21,294)
 - Cost-sharing of office space with Dawson Commission.
 - Switched to digital records and communications systems.
- **Council** (expenditures increased by \$4,002)
 - Travel honoraria costs increased, as all Council members now live outside of Whitehorse.
 - Total honoraria were very close to the budget; however, honoraria for working sessions were replaced by special assignments. These include on-boarding sessions, workshops, strategic planning, and Traditional Knowledge Circle meetings.
- **Personnel** (expenditures decreased by \$25,540)
 - The main cost savings were from vacant positions of Finance Manager and Land Relationship Planner.
 - There was also some cost sharing related to support provided to the Dawson Commission.
- **Planning** (expenditures decreased by \$7,861)
 - The key saving was that the Council did not pay to have a booth at the Geoscience Forum.
 - The Council prioritized promotion at other venues such as the CYFN General Assembly, which did not incur charges under the planning category.
- **Special Projects** (expenditures increased by \$42,490)
 - The Traditional Knowledge Circle incurred the largest portion of this, with a planning workshop increase of over \$30,000. Much of this went to honoraria to the Circle members and a portion went towards other land relationship gathering Brooks Brook costs.
 - Strategic planning also incurred \$7,300 of unexpected costs.



YLUPC 2023-2024		Original Budget	Actuals March 31, 2024	Variance	%
Revenue					
	YG ECO	\$748,968	\$748,968	-	0%
	Carry forward	\$20,000	\$26,665	\$6,665	25.00%
	Interest	-	\$5,744	\$5,744	100.00%
	Total Revenue	\$768,968	\$781,377	\$12,409	1.61%
Expenses					
	Administration	\$146,074	\$124,780	-\$21,294	-14.58%
	Council	\$40,050	\$44,052	\$4,002	9.99%
	Personnel	\$485,182	\$459,642	-\$25,540	-5.26%
	Planning	\$13,300	\$5,439	-\$7,861	-59.10%
	Special Projects	\$84,362	\$126,852	\$42,490	50.37%
	Amortization & Adjustments		\$3,470	\$3,470	100.00%
	Total Expenses	\$768,968	\$764,235	-\$4,733	-0.62%
Net Surplus/ Deficit			\$17,141		-2.19%



Finance

Financial Administration

Several other activities were undertaken to improve the financial administration of the Council.

- A Finance Policy was adopted by the Council, replacing the 2017 Council Policies and Procedures.
- The Council shifted from a paper-based online payroll system to an online system.
- The Council digitized its hard copy records and is now managing its digital records based upon a new Records Management Policy.
- Human resources were realigned to clarify and delineate financial and administrative responsibilities.

2022-2023 Annual Report and Audited Financial Statements

In September 2023, the 2022-2023 Annual Report and Audited Financial Statements were completed. There was no management letter associated with the audit.

Subsequent to this, the Council designed and published a public-facing version of the Annual Report.



Looking Forward

2024-2025 Priorities

1.0 Dawson Planning Region

- Continue supporting the Dawson Regional Planning as it reviews Recommended Plan feedback and develops a Final Recommended Plan.

2.0 Na-Cho Nyäk Dun Planning Region

- Support the establishment and start-up of the Na-Cho Nyäk Dun Planning Commission.

3.0 Advance Land Use Planning

- Work cooperatively with the Parties to implement the joint YLUPC/YG/CYFN work plan for advancing planning.

4.0 Embrace Traditional Knowledge

- Continue the work of the Traditional Knowledge Circle in providing advice on how to embrace Traditional Knowledge in planning processes.
- The Traditional Knowledge Circle will lead a land relationship gathering with the goal of improving the regional planning process.

5.0 YESAA Consistency Opinions

- Undertake consistency opinions for the Peel Watershed and North Yukon, as requested by the Parties to those regions, in place of conformity checks by commissions.
- Improve the approach to conformity checks through collaboration with YESAB and commissions.



2024-2025 Priorities

6.0 Plan Implementation

- Assist the North Yukon and Peel Watershed plan implementation through communications, consistency opinions, and cumulative effects monitoring.
- Undertake an assessment of the need for a North Yukon Plan review.

7.0 Future Funding

- Participate in any funding analyses as required for the next 10-year funding period.

8.0 Conferences and Workshops

- Host a land relationship gathering workshop focussed on advancing the discussion of Traditional Knowledge application to land use planning.
- Collaborate with other UFA Boards and Committees on workshops that make progress towards closer cooperation.
- Attend First Nation General Assemblies.

9.0 Communications

- Conduct outreach with a focus on First Nation engagement.
- Implement the Communications Strategy and Communications Plan.



Financial Report

September 3, 2024

Crowe MacKay LLP
200 - 303 Strickland Street
Whitehorse, YT Y1A 2J9

Dear Sirs/Mesdames:

We are providing this letter in connection with your audit of the financial statements of Yukon Land Use Planning Council (the "Organization") for the year ending March 31, 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that:

Financial Statements

1. We take responsibility and have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 30, 2024, for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented (or give a true and fair view) in accordance therewith.
2. We have fulfilled our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In particular we confirm:
 - (a) The estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take.
 - (b) We confirm the methods, the data and the significant assumptions used in making accounting estimates including:
 - (i) the valuation of accounts receivable and the related doubtful account provision.
 - (ii) the carrying value of property, plant and equipment and the related impairment analysis and determination of the estimated useful lives.
 - (c) and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of Canadian accounting standards for not-for-profit organizations.

No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements.

4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.

- 5 All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
- 6 The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- 7 All adjustments and reclassifications to our general ledger and financial statement amounts that have been initiated by you have been approved.
- 8 The significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
10. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- 11 We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
12. The Organization has satisfactory title to all assets, and there are no liens or encumbrances on the Organization's assets.

Information Provided

1. We have provided you with, as agreed in the terms of the audit engagement:
 - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - (b) Additional information that you have requested from us for the purpose of the audit; and
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - (a) Management;
 - (b) Employees who have significant roles in internal control; or
 - (c) Others where the fraud could have a material effect on the financial statements.

5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements, any such litigation or claims have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

We have read and approve the issue of the financial statements.

Yours truly,

Yukon Land Use Planning Council



CEO or equivalent

(08/14)

July 30, 2024

Yukon Land Use Planning Council
302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9

Dear Sir/Madame

Objective, scope and limitations of the audit

You have requested that we audit the financial statements of Yukon Land Use Planning Council (alternatively the "Organization"), which comprise the statement of financial position at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year ending March 31, 2024 and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

This engagement letter sets out our respective obligations, the limitations upon our liability, and other terms pursuant to which Crowe MacKay LLP is pleased to accept this engagement. If the terms and conditions proposed for this engagement meet with your approval, please execute the last page of the duplicate copy of this letter enclosed and return the signed copy to us.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Our statutory function as auditors of Yukon Land Use Planning Council is to report to the members by expressing an opinion on Yukon Land Use Planning Council's annual financial statements. We will conduct our audit in accordance with Canadian generally accepted auditing standards.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

- (a) factors such as use of judgment, and the use of testing of the data underlying the financial statements;
- (b) inherent limitations of internal control; and
- (c) the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not

eliminate that possibility. For these reasons, we cannot guarantee that fraud, error and illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Yukon Land Use Planning Council (the "Organization"), which comprise the statement of financial position as at March 31, 2024 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 Organization as at March 31, 2024, and its financial performance 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 *Auditors' 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.

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.

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 Organization'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 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 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 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.

If our opinion on the financial statements is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion, we may decline to express an opinion as a result of this engagement.

It is expressly understood and agreed that we will not have responsibility for determining whether any tax or similar filings are correct or otherwise in accordance with their respective statutory requirements unless such filings are prepared by us. This includes but is not limited to federal and provincial statutory tax returns, GST, PST and HST returns, T4, T5 and NR4 Summary returns and related supplementary slips, or other regulatory filings. Procedures conducted involving such returns, if any, will be limited to those we consider necessary to enable us to report on the financial statements in accordance with the terms of this engagement.

Independence

We are required to at all times remain independent with respect to Yukon Land Use Planning Council within the meaning of our Rules of Professional Conduct under which we are governed. We are accepting this engagement believing that we are independent with respect to our services to be provided to you and that there is no conflict of interest in existence between us. If you become aware of any circumstances that could change our interpretation of these important factors, you must advise us immediately.

We will communicate in writing to the Board of Directors the relationships between our Firm and Yukon Land Use Planning Council (including related entities) that, in our professional judgment, may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to Yukon Land Use Planning Council.



Our responsibilities

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements that is sufficient and appropriate to provide a basis for our opinion. The procedures selected depend on the auditor's judgment, including the assessment of and response to the risks of material misstatement of the financial statements, whether due to fraud or error. 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 controls.

An audit also involves

- (a) Obtaining 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 entity's internal control.
- (b) Communicating to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- (c) Evaluating
 - i. the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management; and
 - ii. 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.
- (d) Concluding 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 entity'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 the auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.

The engagement partner is responsible for the direction, supervision and performance of the audit engagement in compliance with professional standards and applicable legal and regulatory requirements and for our audit report being appropriate in the circumstances.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by Yukon Land Use Planning Council of its obligations.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that you have agreed in this engagement we may release to Service Providers, we will not provide any third party with confidential information concerning the affairs of Yukon Land Use Planning Council without Yukon Land Use Planning Council's prior consent, unless required to do so by legal authority, or the Rules of Professional Conduct.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, in addition to any significant deficiencies in internal control relevant to the audit that we identify, if we identify any of the following matters, they will be communicated to the appropriate level of management and/or those charged with governance:

- (a) misstatements, resulting from error, other than trivial errors;
- (b) fraud or any information obtained that indicates that a fraud may exist;
- (c) any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred; and
- (d) related party transactions identified by us that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management and/or those charged with governance in discharging their responsibilities. The type and significance of the matter to be communicated will determine the level of management and/or those charged with governance to which the communication is directed.



Management's responsibilities

Our audit will be conducted on the basis that management, and where appropriate, those charged with governance, acknowledge that they have responsibility:

- (a) for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
- (b) for such internal control as management and / or those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) to provide us with
 - (i) timely access to all information of which management and / or those charged with governance are aware that is relevant to the preparation of the financial statements such as complete accounting records and related data, supporting documentation, copies of all minutes of meetings of the members, directors and committees of directors, and all other relevant matters;
 - (ii) additional information that we may request from management and / or those charged with governance for the purpose of the audit; and
 - (iii) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

It is the responsibility of the Board of Directors of Yukon Land Use Planning Council to ensure that policies are in place for effective Organization governance, and to ensure that all unusual and material transactions during the year are properly approved.

In addition management is responsible for:

Completeness of information

- (a) providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- (b) providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (c) providing us with information regarding all related parties and related party transactions;

Fraud and error

- (a) the design and implementation of internal control to prevent and detect fraud and error;



- (b) an assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- (c) providing us with information relating to fraud or suspected fraud affecting the entity involving:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or _____
 - (iii) others, where the fraud could have a non-trivial effect on the financial statements
- (d) providing us with information relating to any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others;
- (e) communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

Recognition, measurement and disclosure

- (a) providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
- (b) providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (c) providing us with information relating to the measurement and disclosure of transactions with related parties;
- (d) providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed;
- (e) providing us with information relating to claims and possible claims whether or not they have been discussed with Yukon Land Use Planning Council's legal counsel;
- (f) providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Yukon Land Use Planning Council is contingently liable;
- (g) providing us with information on whether Yukon Land Use Planning Council has satisfactory title to assets, liens or encumbrances on assets exist, or assets are pledged as collateral;



- (h) providing us with information relating to compliance with aspects of contractual agreements and laws and regulations that may affect the financial statements;
- (i) providing us with information concerning subsequent events;
- (j) providing us with representations on specific matters communicated to us during the engagement, and;

Written confirmation of significant representations

- (a) providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
 - (i) directly related to items that are material, either individually or in the aggregate, to the financial statements;
 - (ii) not directly related to items that are material to the financial statements but are significant, either individually or in the aggregate, to the engagement; and
 - (iii) relevant to your judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Restrictions upon use and reproduction of our report

The examination of the financial statements and the issuance of our audit opinion are for the use of Yukon Land Use Planning Council, its members.

We make no representations of any kind to any other person in respect of these financial statements and we accept no responsibility to any other person for their use. *Accordingly, you confirm that you will not distribute, reproduce or make available our Auditors' Report to any other person without our express written consent.*

If reproduction or publication of our Auditors' Report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the Auditors' Report and other related information contained in an (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the



consistency of other information in the electronic site with the original document

Working papers

The working papers, files, or other materials, reports and work created, developed or performed by us during the course of the engagement are the exclusive property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

Internet communications

Unless otherwise agreed with you, Crowe MacKay LLP may correspond with you by means of the Internet or other electronic media. Because of the inherent risks associated with the electronic transmission of information on the Internet or otherwise, Crowe MacKay LLP does not guarantee the security and integrity of any electronic communications sent or received in relation to this engagement. While it is Crowe MacKay LLP's policy to check its email correspondence with anti virus software, Crowe MacKay LLP does not guarantee that transmissions will be free from infection and accepts no responsibility or liability for any damages as a result of communicating by means of the Internet or other electronic media.

Use of electronic signatures

To facilitate efficiency and timeliness in communications between us, Crowe MacKay LLP may choose to use an electronic signature facility when we ask you to sign and return certain documents to us. Crowe MacKay LLP currently uses Citrix RightSignature to complete electronic signing of documents. You may at any time decline to use electronic signatures and may instead ask to sign documents manually on paper and return either a scanned electronic copy of the document, an original copy of the document via mail, or a copy of the signed document via fax. If you choose to use the electronic signature facility however, it is understood and agreed that:

- Instructions in its use will be provided to you anytime we ask you to sign a document electronically.
- The electronic signature will have the same force in law as an original hand-written signature.
- Our obligations for and your entitlement to confidentiality will be the same as for all other information and communications between us.

The Citrix RightSignature Signature Certificate, generated with each use of the facility, will be used to verify the authenticity of your electronic signature

Upon execution of the electronic signature on a document, all parties will receive a copy of the signed document via email

You will be responsible for maintaining a copy of the final document for your records

Data storage and third party service providers

Your data will be hosted in an environment where reasonable security measures, both physical and logical, have been taken to secure it from unauthorized access, modification, theft, misuse or destruction. Data will be stored in Canada whenever possible. During the course of our engagement with you, we may need to use third party service providers for their services or data storage (the "Service Providers"). These Service Providers may be located inside or outside of Canada.

Crowe MacKay LLP and any Service Provider retained by us will maintain an adequate level of physical security controls over its facility and maintain an adequate level of data security controls. Please note that personal and/or confidential information processed and stored outside of Canada by a Service Provider may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the information is processed or stored which laws may not provide the same level of protection for such information as will Canadian laws.

If we choose to employ services or storage accessed through Service Providers in connection with our engagement with you, you consent to:

1. Crowe MacKay LLP releasing your personal and/or confidential information to the Service Provider engaged to provide services;
2. Uploading of your data as requested by us to the secure website or service of our choice; and
3. Services, such as analysis of your data, by the third party service provider according to parameters established by us.

It is our policy to use digital solutions other than emails for file sharing with you. We will inform you during the course of the engagement of the solution to use. Where you authorize and/or request Crowe MacKay LLP (either in writing or verbally) to use any remote access service, email, or other file sharing service other than the one we have informed you to use to download, upload, amend, or otherwise access in any manner your information stored and/located on such file sharing services, you acknowledge that this may lead to a loss or unintended exposure of your confidential information to unintended audiences, or, in the case of remote access services, potential damage or loss to your computer system or documents. You expressly accept that any such exposure and/or release of confidential information, or damage to your computer system or documents as a result of using such services will not be the responsibility of Crowe MacKay LLP and you will indemnify us for any losses incurred by you as a result of loss or exposure of your information arising from the use of such file sharing or remote access services.



File inspections

In accordance with professional regulations (and by Firm policy), our client files may periodically be reviewed by practice inspectors and by other file quality reviewers to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Governing legislation

This engagement letter is subject to and governed by the laws of Yukon. The courts of Yukon will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Dispute resolution

You agree that prior to resorting to litigation, any dispute that may arise regarding the meaning, performance or enforcement of this engagement letter agreement will first be submitted to mediation and that we will both engage in the mediation process in good faith once a written request to mediate has been given by you or Crowe MacKay LLP.

The results of such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Indemnity

Yukon Land Use Planning Council agrees to indemnify, defend (by counsel retained and instructed by us), and hold harmless Crowe MacKay LLP and its professional staff, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of the breach by Yukon Land Use Planning Council, or its directors, officers, agents or employees, of any of the covenants made by Yukon Land Use Planning Council herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by Crowe MacKay LLP.

You further agree to hold harmless and indemnify Crowe MacKay LLP and its professionals and employees from any penalty or costs arising pursuant to Section 163.2 of the Income Tax Act as a consequence of false or otherwise incorrect information supplied by you or your agents to Crowe MacKay LLP for the purpose of providing any taxation services to you, including but not limited to tax planning or the preparation and filing of income tax returns on your behalf.

Limitation of liability

This section contains the limitations upon any liability that may be imposed in law upon Crowe MacKay LLP arising from the professional services provided by Crowe MacKay LLP to Yukon Land Use Planning Council, including any professional services in addition to those services specifically identified in this engagement letter.

Any and all actions, causes of action, contracts, demands or claims, whether in contract, negligence or otherwise known to law, which you may have arising out of services provided to you by Crowe MacKay LLP, (hereinafter referred to as "claims" or "claim") shall be limited in the aggregate to the lesser amount of **two hundred and fifty thousand dollars (\$250,000.00)** or the amount of our professional liability insurance in effect as at the date of the claim being made known to us and only to the extent that such insurance is available to satisfy any claim. *If this limit of liability is insufficient for your purposes, we would be pleased to discuss with you a different limit that may result in our charging a higher fee.*

You expressly agree that you will not bring any proceedings in any court of any jurisdiction advancing any claim against our individual professional staff and employees.

You expressly agree that you will not assert a claim against Crowe MacKay LLP unless you have concurrently or previously asserted a claim against all other persons who might reasonably be liable in relation to that claim.

You expressly agree that any liability our firm may have to you shall not be joint and several with any other party, but shall be several, and limited to the percentage or degree of our fault in proportion to the fault or wrongdoing of all persons who contributed to the loss arising from the claim, including and without limitation, any fault on the part of management or the Board of Directors of Yukon Land Use Planning Council.

Crowe MacKay LLP's liability for all claims you may have or bring in connection with the professional services rendered, whether arising out of or ancillary to this agreement or in addition thereto shall absolutely cease to exist after a period of four years from the date of:

- (a) completion of the engagement or any other specific professional services requested by you;
- (b) delivery to you of our engagement report, your financial statements, or the completion of the preparation of any tax filing with any government authority;
- (c) suspension or abandonment of the engagement; or
- (d) termination of Crowe MacKay LLP's services pursuant to this agreement,

whichever shall occur first, regardless of whether you were aware of the potential for making a claim against Crowe MacKay LLP within that period. Following the expiration of the aforesaid period, you agree that you shall make no claim against Crowe MacKay LLP, Crowe MacKay LLP shall have no liability to you, and you shall not bring any proceedings of any kind known to



law against Crowe MacKay LLP

Fees

Our professional fees for services rendered will be based not only upon the time spent by various members of our staff at our regular rates but may also take into account and reflect the complexity of this engagement, difficulty of the accounting issues involved, specialized skills, experience, knowledge and responsibility required to provide the services, time pressures, and other relevant factors. Our billings will also include any direct out of pocket expenses we incur plus all sales taxes required by law.

Our billings will normally be rendered (a) on completion of interim work and (b) on completion of year end work, or (c) more frequently if we consider it to be appropriate in the circumstances. Our fees for services are due and payable within 30 days of receipt of our account. Invoices unpaid within this time period may be deemed delinquent. Interest at the rate of 1.5% per month (19.56% per annum) is charged on overdue accounts.

We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection of our accounts, including our actual lawyers' fees, disbursements and taxes paid.

Compensation of staff

In respect of new clients introduced to the Firm or additional services provided to existing clients of the Firm by members of our staff (employees and, if applicable, contractors), we may pay them compensation based on a percentage of new fees generated in the first one or more years of service to the client. In the event that fees for services we provide to you qualify for such compensation, you agree and consent to Crowe MacKay LLP paying such compensation to our staff.

Termination

In the event we are forced to resign from this engagement in order to comply with generally accepted auditing standards or our Rules of Professional Conduct, we will not be responsible for any loss, costs, expenses or damages resulting from such occurrences, and we are specifically entitled to collect our fees for services provided to the date of ceasing to act.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.



Cost of responding to government or legal processes

In the event we are required to respond to a subpoena, court order, government agency, or other legal processes for the production of documents and / or testimony relative to information we obtained and / or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs (including applicable GST / HST) incurred.

Use of information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- (a) you represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- (b) we will hold all personal information in compliance with our privacy policy, a copy of which is available on request or which can be found on our website at www.croweMacKay.ca.

Other Matters

During this engagement, Crowe MacKay LLP may issue or provide to you draft reports, conclusions or advice. Such drafts may be subject to further work, revisions or other factors which may mean that the drafts are substantially different from any final report or advice issued. Unless otherwise agreed and confirmed in writing, you expressly agree that no reliance shall be placed on these draft reports, conclusions or advice.

In addition to the audit engagement services referred to above, we are always prepared to broaden at your request our procedures, or provide additional professional services where feasible. All professional services ancillary to, or arising from, this audit engagement, or in addition thereto, are also subject to the same terms and limitations of liability set out in this agreement.

Similarly, we welcome the opportunity to prepare your federal and provincial statutory tax filings and other special reports as required, and undertake any special work which you may request, provided such services do not compromise our independence as your auditor as governed by the Rules of Professional Conduct of our Association of Chartered Professional Accountants. In the event we compile your annual statutory tax filing or similar returns, it is understood and agreed that you will provide all information requested by us for preparation of the returns, and that you will file them with the appropriate authorities on a timely basis.

The terms of this agreement shall continue in force from year to year unless superseded by a subsequent agreement in writing.

In the event that any of the terms of this engagement letter are held to be invalid, void or unenforceable, then the remainder of the terms within this engagement letter will not be



affected but will remain valid and binding upon the parties.

Our services referred to in this letter do not extend to services that relate to your issuance of public documents of any kind except for an annual report to the members. However, we would be pleased to provide such services by separate agreement.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of being of service to you.

Yours very truly,

Crowe MacKay LLP
Chartered Professional Accountants



Per: Kynan McIntyre, CPA Ltd.
Engagement Partner

We agree and accept the terms of your engagement as auditors of Yukon Land Use Planning Council as set out in this letter.

Yukon Land Use Planning Council

Per: Julia Benn
Name

Signature

Manager of Finance
Title
September 4, 2024
Date

Yukon Land Use Planning Council

Financial Statements

March 31, 2024



Yukon Land Use Planning Council

Financial Statements

¹
March 31, 2024

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Management Responsibility Statement

The accompanying financial statements are the responsibility of the management of the Yukon Land Use Planning Council. The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and are considered by management to present fairly the financial position and results of operations.

Management is also responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by management.

Crowe MacKay LLP, an independent firm of Chartered Professional Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and their opinion on the financial statements, follows.



Manager of Finance
September 3, 2024



Independent Auditors' Report

To the Members of Yukon Land Use Planning Council

Opinion

We have audited the financial statements of Yukon Land Use Planning Council, which comprise the statement of financial position as at March 31, 2024, 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 Council as at March 31, 2024, and its results of 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council 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.

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

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

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:



Independent Auditors' Report (continued)

- ◆ 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 Council'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 Council'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 Council 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.

Whitehorse, Canada
September 3, 2024

Crowe Mackay LLP

Chartered Professional Accountants



Yukon Land Use Planning Council

Statement of Operations

For the year ended March 31,	2024	2023
Revenues		
Government of Yukon	\$ 748,968	\$ 770,271
Interest income	5,744	-
	754,712	770,271
Expenditures		
Administration - advertising and recruitment	-	3,519
Administration - equipment	4,903	8,440
Administration - general	122,474	151,827
Administration - office supplies	4,579	3,934
Administration - office support	975	4,237
Administration - rentals	74,562	68,589
Amortization	6,037	3,856
Council - honorariums	31,836	29,613
Council - meetings	3,394	3,329
Council - travel/conferences	8,322	2,787
Planning - general	443,011	348,538
Planning - travel/conference	3,126	14,751
Professional fees	10,629	10,331
Special projects	52,955	125,367
	766,803	779,118
Deficiency of revenues over expenditures before other item	(12,091)	(8,847)
Other expense		
Loss on disposal of property and equipment	373	3,161
Deficiency of revenues over expenditures	\$ (12,464)	\$ (12,008)



Yukon Land Use Planning Council

Statement of Changes in Net Assets

For the year ended March 31, 2024

	Investment in Property and Equipment	Unrestricted	Total 2024	Total 2023
Balance, beginning of year	\$ 21,054	\$ 26,665	\$ 47,719	\$ 59,727
Deficiency of revenues over expenditures	-	(12,464)	(12,464)	(12,008)
Amortization of property and equipment	(6,037)	6,037	-	-
Disposal of capital assets	(796)	796	-	-
Purchase of property and equipment	3,893	(3,893)	-	-
Balance, end of year	\$ 18,114	\$ 17,141	\$ 35,255	\$ 47,719



Yukon Land Use Planning Council

Statement of Financial Position

March 31, 2024 2023

Assets

Current

Cash	\$ 61,164	\$ 81,585
Accounts receivable	3,697	20,798
Prepaid expenses	5,573	41

70,434 102,424

Property and equipment (note 4)

18,115 21,055

\$ 88,549 \$ 123,479

Liability

Current

Accounts payable and accrued liabilities (note 5)	\$ 53,294	\$ 75,760
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Net Assets

Investment in Property and Equipment	18,114	21,055
Unrestricted	17,141	26,664

35,255 47,719

\$ 88,549 \$ 123,479

Commitments (note 6)

Approved on behalf of the Council:

 Member

 Member



Yukon Land Use Planning Council

Statement of Cash Flows

For the year ended March 31,	2024	2023
Cash provided by (used for)		
Operating activities		
Deficiency of revenues over expenditures	\$ (12,464)	\$ (12,008)
Items not affecting cash		
Amortization	6,037	3,856
Loss on disposal of property and equipment	373	3,161
	(6,054)	(4,991)
Change in non-cash working capital items		
Accounts receivable	17,101	(14,306)
Prepaid expenses	(5,532)	-
Accounts payable and accrued liabilities	(22,466)	4,538
	(16,951)	(14,759)
Investing activities		
Advances from related party	-	109,391
Purchase of property and equipment	(3,909)	(12,453)
Proceeds on disposal of property and equipment	439	3,475
	(3,470)	100,413
Increase (decrease) in cash (bank indebtedness)	(20,421)	85,654
Cash (bank indebtedness), beginning of year	81,585	(4,069)
Cash, end of year	\$ 61,164	\$ 81,585



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2024

1. Nature of operations

Yukon Land Use Planning Council (the "Council"), was established pursuant to the Umbrella Final Agreement, Article 11.3.0, between Government of Canada, the Council for Yukon First Nations and Government of the Yukon. The Council is responsible for coordinating the regional land use planning commissions in the Yukon Territory in creating their regional land use plans. The Council is not taxable under the Canadian Income Tax Act.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Cash

Cash consists of cash on hand, bank deposits and bank indebtedness.

(b) Property and equipment

Property and equipment are recorded at cost. The Council provides for amortization using the declining balance and straight-line methods at rates designed to amortize the cost of the assets over their estimated useful lives, as set out in note 4.

Property and equipment acquired or constructed during the year are not amortized until they are put into use.

No amortization is recorded in the year of disposal.

(c) Revenue recognition

The Council 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 received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2024

2. Significant accounting policies (continued)

(d) Financial instruments

Initial measurement

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Financial assets or liabilities originated or exchanged in related party transactions except for those that involve parties whose sole relationship with the Council is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If the instrument does, the cost is determined using the instruments undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise cost is determined using the considered transferred or received by the Council in the transaction.

Transactions, with parties whose sole relationship with the Council is in the capacity of management, are accounted for as arm's length transactions.

Subsequent measurement

The Council subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in debt instruments, equity instruments and forward exchange contracts that are quoted in an active market, which are measured at fair value without any adjustment for transaction costs. Changes in fair value are recognized in net income in the period in which they occur.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction cost for financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument and recognized in income over the life of the instrument using the straight-line method.



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2024

2. Significant accounting policies (continued)

Impairment

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.

(e) Measurement uncertainty

The preparation of financial statements in conformity with the selected standard (changes in statements) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

3. Due to related party

(a) During the year, the Council entered into transactions with the following related party:

Dawson Regional Planning Commission, related through a funding agreement

(b) Accounts receivable include amounts receivable from:

	2024	2023
Dawson Regional Planning Commission	\$ 99	\$ 93



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2024

4. Property and equipment

				2024	2023
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	20%	\$ 48,860	\$ 34,743	\$ 14,117	\$ 18,443
Computer equipment	55%	13,663	9,665	3,998	2,612
		\$ 62,523	\$ 44,408	\$ 18,115	\$ 21,055

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities is the following amount:

	2024	2023
Government remittances	\$ 5,915	\$ 10,670

6. Lease commitments

On September 29, 2022 the Council signed a new lease agreement with 42157 Yukon Inc. to rent office space. The agreement states that the term of the lease is 3 years commencing the first day of December 2022 and expiring November 30, 2025. The rent is payable in 36 consecutive monthly installments of \$6,825 including GST in advance on the first day of each calendar month.

7. Economic dependence

The Council receives the majority of its revenue through a funding agreement from the Government of Yukon. The Council's continued operations are dependent on this funding agreement and on satisfying the terms of the agreement.

8. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2024

8. Financial instruments (continued)

(a) Credit risk

The Council does have credit risk in accounts receivable of \$3,697 (2023 - \$20,798). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. Management believes this risk is minimized through extending credit to only well known companies. The Company performs continuous evaluation of its financial assets and records impairment in accordance with the stated policy. No significant change in risk from prior year.

(b) Concentration risk

The Council does have concentration risk. Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The balances in accounts receivable which comprise more than ten percent of the total accounts receivable are from the Canada Revenue Agency (for GST).

Substantially all of cash is comprised of deposits with one financial institution. This risk is reduced by using a Schedule I institution. No significant change in risk from prior year.

(c) Liquidity risk

The Council does have a liquidity risk in the accounts payable and accrued liabilities of \$53,294 (2023 - \$75,760). Liquidity risk is the risk that the Council cannot repay its obligations when they become due to its creditors. The Council reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due, maintaining an adequate line of credit to repay trade creditors and holding sufficient current assets to repay any debts. No significant change in risk from prior year.

(d) Interest rate risk

The Council is exposed to interest rate risk. Interest rate risk is the risk that the Council has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The Council reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. The Council does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management the interest rate risk exposure to the Council low and is not material. As of March 31, 2024 the line of credit has not been drawn on. No significant changes from prior year.

9. Line of credit

In the event of an overdraft, the Council can draw down upon a line of credit to a maximum of \$40,000 which bears interest at the bank's prime rate plus 1.5%. At March 31, 2024 and March 31, 2023, the line of credit had not been drawn on.



