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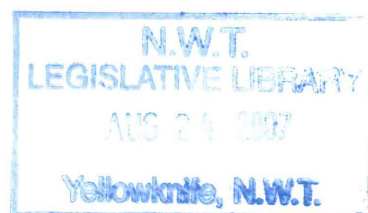


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The Northwest Territories Human Rights Commission

Financial Statements

March 31, 2007



The Northwest Territories Human Rights Commission

Financial Statements

March 31, 2007

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Auditors' Report

To the Members of The Northwest Territories Human Rights Commission

We have audited the balance sheet of The Northwest Territories Human Rights Commission as at March 31, 2007 and the statements of general operations, changes in net assets and cash flows for the period then ended. These financial statements are the responsibility of the Commission. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Commission, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2007 and the results of its operations and cash flows for the period then ended in accordance with Canadian generally accepted accounting principles.

We further report that the Commission has kept proper books of accounts and the financial statements are in agreement with the books of account. The transactions that have come under notice are in accordance with the *Human Rights Act*.

The audit report dated May 31, 2007 has been withdrawn and the financial statements have been restated. The restatement was to record a fund transfer of \$100,000 between the Judicial Review Fund and the General Fund.

**Yellowknife, Northwest Territories
May 31, 2007
July 10, 2007**

mackay LLP

Chartered Accountants

The Northwest Territories Human Rights Commission

Statement of General Operations

For the period ended March 31,	2007	2006
Revenue		
Government of Northwest Territories		
- operating grant	\$ 277,000	\$ 298,000
- reimbursement of expenses	28,365	28,365
Interest revenue	1,204	2,744
	306,569	329,109
Expenses		
Accounting	11,881	7,937
Advertising	5,244	9,885
Alarm/security monitoring	680	1,042
Bank charges	177	541
Benefits and pension	21,833	13,151
Catering	843	1,111
CASHRA conference 2007	273	-
Computer support	3,011	-
Contracts - administration	4,713	12,382
Contracts - investigators	20,257	26,040
Contracts - mediators	9,160	11,441
Contracts - other	1,950	280
Furniture and equipment	2,646	10,276
Honorarium	-	13,860
Investigators training	-	1,978
Legal expenses	54,096	28,728
Logo/letterhead	-	2,577
Meeting expenses	5,464	3,044
Office supplies	8,467	12,747
Postal and courier	4,769	3,676
Printing	13,057	22,919
Public service announcements	1,150	26,882
Staff training	4,470	3,906
Subscriptions (CHRR)	4,144	4,761
Telephone & toll free	16,341	24,688
Translation & interpretation	3,039	10,877
Travel - commission members	38,881	36,271
Travel - director and deputy director	11,330	17,033
Travel - investigators	-	2,536
Travel - other	1,152	6,228
Wages - administration	137,289	90,907
Website	-	10,904
Website hosting	142	134
	386,459	418,742
Excess expenses before the following	(79,890)	(89,633)
Transfer to Investment in Capital Asset Fund	273	13,536
Excess expenses	\$ (79,617)	\$ (76,097)

The Northwest Territories Human Rights Commission

Statement of Changes in Net Assets

				2007	2006
	Investment in Capital Asset Fund	General Fund	Judicial Review Fund	Total	Total
Balance, beginning of year	\$ 24,555	\$ 61,942	\$ 100,000	\$ 186,497	\$ 262,594
Excess expenses	-	(79,617)	-	(79,617)	(76,097)
Capital assets purchased	273	(273)	-	-	-
Transfer	-	100,000	(100,000)	-	-
	\$ 24,828	\$ 82,052	\$ -	\$ 106,880	\$ 186,497

The Northwest Territories Human Rights Commission

Balance Sheet

As at March 31, 2007 2006

Assets

Current

Cash	\$ 44,598	\$ 52,026
Restricted cash (Note 3)	11,000	10,000
Short term investment	-	102,075
Accounts receivable	28,765	29,861
Prepaid expenses	3,292	2,638

87,655 196,600

Capital assets (Note 4)

24,828 24,555

\$ 112,483 \$ 221,155

Liabilities

Current

Accounts payable and accrued liabilities	\$ 5,603	\$ 34,655
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Net Assets

Investment in capital assets	24,828	24,555
General Fund	82,052	61,945
Judicial Review Fund	-	100,000

106,880 186,500

\$ 112,483 \$ 221,155

Approved on behalf of the ~~Board~~ Commission

Mary Pat Short ~~Director~~ Chairperson
~~Director~~ Vice-Chairperson

The Northwest Territories Human Rights Commission

Statement of Cash Flows

For the year ended March 31, 2007 2006

Cash provided by (used in)

Operating activities

Excess revenue (expenses) \$ (79,617) \$ (76,097)
Items not affecting cash

Change in non-cash operating working capital

Short term investment 102,075 (2,075)
Accounts receivables 1,096 (15,605)
Prepaid expenses (654) (1,409)
Accounts payable and accrued liabilities (29,055) 24,803

(6,155) **(70,383)**

Investing activities

Purchase of capital assets (273) (13,536)

Change in unrestricted cash **(6,428)** **(83,919)**

Cash, opening **62,026** **145,945**

Cash, closing **\$ 55,598** **\$ 62,026**

Cash consists of:

Cash \$ 44,598 \$ 52,026
Restricted cash 11,000 10,000

\$ 55,598 **\$ 62,026**

The Northwest Territories Human Rights Commission

Notes to Financial Statements

March 31, 2007

1. Nature of Operations

The Northwest Territories Human Rights Commission (Commission) was established to promote human rights through education and advocacy and provide a complaint process. The Commission was established by the *Human Rights Act* of the Northwest Territories. The Commission is exempt from income taxes and GST.

These financial statements only report the funding and expenditures relating to the contribution funding from the Legislative Assembly of the Northwest Territories. The Legislative Assembly makes expenditures on behalf of the Commission and the expenditures are not included in these financial statements. The salary for Director and Deputy Director, honorarium and rent expenses are paid directly by the Legislative Assembly and are not reflected in these financial statements. The Commission was established by the *Human Rights Act* which came into effect on July 1, 2004. The Commission commenced operations on July 1, 2004.

2. Accounting Policies

The following is a summary of the significant accounting policies used by the Commission in the preparation of these financial statements.

(a) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Commission are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

(b) Equipment and investment in capital assets

Equipment is expensed on the statement of operations and capitalized on the balance sheet at cost in the period the expenditures are incurred. The investment in capital assets reflects the historical cost of all capital assets owned by the Commission.

(c) Fund accounting

Revenue and expenses for general operating activities are reported in the General fund. The Investment in Capital Asset fund reports the assets, liabilities, revenue and expenses related to capital assets.

(d) Revenue recognition

The Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Northwest Territories Human Rights Commission

Notes to Financial Statements

March 31, 2007

2. Accounting Policies (continued)

(e) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires the Commission to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the period. Actual results could differ from those estimates.

(f) Budget

Budget figures are unaudited and are those approved by the Commission.

3. Restricted Cash

A separate bank account was set up for the Canadian Association of Statutory Human Rights Agencies (CASHRA) conference. The Commission will be the host of the annual professional conference in 2007. The Commission has provided a temporary amount for the conference. This account was created specifically for the conference expenses and revenues. The Commission will recover this amount with registration fees. Any profit from the conference goes to CASHRA. During the year, \$1,000 was transferred to this account.

4. Capital assets

	2007	2006
Office equipment	\$ 8,790	\$ 8,517
Website development	16,038	16,038
	\$ 24,828	\$ 24,555

5. Economic Dependence

The Commission derives the majority of its funding from a contribution agreement with the Government of Northwest Territories. The Commission is of the opinion that operations would be significantly affected if the funding was substantially curtailed or ceased.

The Northwest Territories Human Rights Commission

Notes to Financial Statements

March 31, 2007

6. Contingent liabilities

As of March 31, 2007, there was one pending action against the Commission regarding an appeal to a decision made by the Commission. While the final outcome cannot be predicted with certainty, no liability has been recognized in the financial statements.

7. Financial Instruments

Financial instruments consist of recorded amounts of accounts receivable which will result in future cash receipts, as well as accounts payable and accrued liabilities which will result in future cash outlays.

The Commission is exposed to the following risks in respect of certain of the financial instruments held:

(a) Fair value

The Commission's carrying value of cash, restricted cash, accounts receivable and accounts payable and accrued liabilities approximates its fair value due to the immediate or short-term maturity of these instruments.

2006-07 FINANCIAL SUMMARY

For the period ended March 31, 2007

Statement of General Operations

Revenue – Government of the Northwest Territories

Operating grant	277,000.00
Reimbursement of expenses	28,365.00
Interest Revenue	1,204.00
	<hr/>
	306,569.00

Expenses

Accounting	11,881.00
Advertising	5,244.00
Benefits and pension	21,833.00
Contracts - investigation	20,257.00
Contracts - mediation	9,160.00
Legal expenses	54,096.00
Meeting expenses	6,307.00
Office administration	24,736.00
Printing	13,057.00
Public Service Announcements	1,150.00
Staff training	4,470.00
Subscriptions	4,144.00
Telephone & toll-free	16,341.00
Translation & interpretation	4,989.00
Travel - Commission Members	38,881.00
Travel - Director and Deputy Director	11,330.00
Travel - other	1,152.00
Wages	137,289.00
Website	142.00
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	386,459.00

Excess expenses (\$79 890,00)

Statement of Cash Flows

Cash provided by (used in) operating activities

Excess revenue (expenses)	(\$79 890,00)
<i>Change in non-cash operating working capital</i>	
Short term investment	102,075.00
Accounts receivable	1,096.00
Prepaid expenses	(654,00)
Accounts payable and accrued liabilities	(29 055,00)
Change in unrestricted cash	(6 428,00)
Cash, opening	62,026.00
Cash, closing	55,598.00

To receive a copy of the complete audited financial statements, please contact the Commission.

ABOUT THE COMMISSION

The NWT Human Rights Commission is an independent agency with the mandate to:

Promote human rights and prevent discrimination through education and deal with complaints from people who feel their rights under the NWT *Human Rights Act* have been violated.

Human Rights Commission

The Commission consists of five members. They are appointed by and report to the Legislative Assembly. The Commission prevents discrimination through education, promotion, research, and advocacy.

- ▶ Mary Pat Short, Chairperson – Fort Smith
- ▶ Colin Baile, Vice-Chairperson – Yellowknife
- ▶ Jolletta Larocque – Hay River
- ▶ Rita Mueller – Behchokò
- ▶ Tammy Rogers – Inuvik

Director and Deputy Director of Human Rights

The Director and Deputy Director are full-time appointments of the Legislative Assembly. They administer the complaints process.

- ▶ Thérèse Boullard, Director of Human Rights
- ▶ Deborah McLeod, Deputy Director

Human Rights Officers

- ▶ Isabel Gauthier
- ▶ Carolyn MacKay

Office Administrator

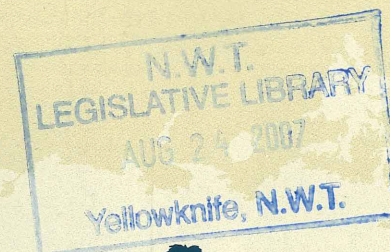
- ▶ Denise Jerome

For more information:

Northwest Territories Human Rights Commission

PO Box 1860, Yellowknife, NT X1A 2P4
Toll-Free: 1-888-669-5575

www.nwthumanrights.ca



NORTHWEST TERRITORIES HUMAN RIGHTS COMMISSION

ANNUAL REPORT 2006-07



MESSAGE FROM THE CHAIRPERSON

The third year of the Human Rights Commission has been an active one. The Commission members have maintained their efforts to promote an understanding of the NWT *Human Rights Act*, based on the principles of mutual respect and equality. The Commission has developed additional public information and education programs to help minimize discrimination in the Northwest Territories.

To further our education and promotion mandate, we made a range of community visits, which are detailed in the Education section of this report. We have also delivered specialized presentations for groups with particular interests, including school principals, youth, landlords and employers. In order to complement these specialized presentations, new information materials have been developed and are available on our website.

A further outreach program involved a series of audio conferences presented by Lancaster House. These are Canada-wide discussions led by experts in labour and human rights law, which provided participants with the opportunity to learn about current issues in human rights and labour law throughout Canada. GNWT senior administrators, human resource managers, health and education board representatives, lawyers, and union leaders from various communities attended the conferences.

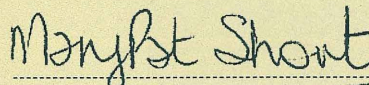
An additional area of the Commission members' responsibility is to promote the public interest in human rights cases. This year has marked the first time that we have exercised this responsibility and become a party to a complaint before the Adjudication Panel.

Public inquiries have increased over the three years of the Commission's existence. In 2004-2005 there were 158 inquiries, in 2005-2006, 253 and in 2006-2007 there were 427 inquiry calls, representing an increase of 270% over this period. This indicates the Commission's success at making the people of the NWT aware of the services

of the Human Rights Commission. As human rights officers answer these public inquiries, it has been helpful that we have received a funding increase to provide a second human rights officer.

The Commission is playing an active role in the Canadian Association of Statutory Human Rights Agencies (CASHRA). I am honoured to serve as first vice president of the Association. Some Commission members and staff attended the 2006 annual conference in Fredericton, New Brunswick. In June of this year, our Commission is preparing to host the annual CASHRA Conference in Yellowknife. We hope that members of the Legislative Assembly will be able to participate in this informative national conference.

This year has also been one of transitions. Two of our Commission members, Lorne Gushue and Rose Marie Kirby, completed their term. We greatly appreciated their creative ideas and dedication during their two years with the Commission. At the same time, we welcome our two new members, Rita Mueller from Behchokò and Tammy Rogers from Inuvik. I would like to thank the staff along with all of the Commission members for their dedication, hard work and commitment to the human rights of the people of the Northwest Territories. It has been a privilege to work with both the new and continuing Commission members: Colin Baile, Joletta Larocque, Rita Mueller and Tammy Rogers.



Mary Pat Short, Chairperson

WHAT TO EXPECT 07/08

COMMUNITY VISITS

The Commission will continue visiting communities outside of the regional centers. The Commission plans to visit the Delta (Tuktoyaktuk, Aklavik, Fort McPherson, Tsiigetich), the South Slave (Providence, Enterprise, Kakisa), the Tłı̄chǝ (Behchokò, Whati), the North Slave (Dettah), the Sahtu (Délı̄ne), and the Decho (Providence, Klatodechee First Nation).

EDUCATION

The Commission will host a national conference on behalf of the Canadian Association of Statutory Human Rights Agencies (CASHRA). This conference provides an opportunity for education on emerging human rights issues in Canada.

The Commission will extend the specialized information sessions offered to targeted audiences, such as the landlord and employer workshops offered in 2006-2007. The Commission will develop publications on specific issues, such as a guide to renting.

The Commission continues to provide free workshops on request.

HUMAN RIGHTS AND YOUTH

The Commission will develop a discussion guide on human rights for middle school students, similar to the guide that was created for high school students and that is posted on the Commission's website.

The Commission will also publish an anti-bullying resources guide for schools. The guide will be a resource for schools to address bullying among students. The guide will highlight programs that have worked in NWT schools.

RAISING AWARENESS

The Commission will publish regular advertisements to raise awareness about the importance of human rights in the Northwest Territories.

EDUCATION & OUTREACH



Director navigates a wheelchair for Disability Awareness Week organized by the NWT Council of Persons with Disabilities.

The Commission has continued its educational mandate with community visits, public presentations, and the development of new materials.

Community Visits

- ▶ **Fort Resolution:** The Commission hosted an elders' lunch and held a public information session.
- ▶ **Behchokò:** A presentation was delivered to the Behchokò Community Council about the *Human Rights Act* and the Commission.
- ▶ **Hay River:** Students at Aurora College learned about their human rights and responsibilities in the workplace.

Public Presentation Highlights

- ▶ **Peacemakers Conference:** Approximately 100 students at Weledeh School in Yellowknife learned about human rights and discrimination.
- ▶ **Public Service Alliance of Canada:** About 20 union representatives learned about the *Human Rights Act* and the complaint process.

- ▶ **Aurora College Office Administration Program (Yellowknife):** Students learned about human rights in the workplace.
- ▶ **Yellowknife Association for Community Living:** The Commission participated in an information session for parents wanting to learn about accommodating students with special needs in the public school system.
- ▶ **Landlords:** Over 15 landlords attended the Commission's information sessions in Yellowknife.
- ▶ **Employers:** Approximately 15 employers learned about human rights in the workplace and the duty to accommodate at the Commission's information session in Yellowknife.

In addition to public presentations, the Commission continued to provide educational audio conferences for the communities of Fort Smith, Hay River, Inuvik, and Yellowknife. These presentations consisted of a Canada-wide audio conference followed by a question and answer session with the NWT Director of Human Rights. The Commission hosted four audio conferences in the past year on themes such as accommodating family obligations and accommodating religious beliefs in the workplace.

Publications

The majority of complaints the Commission receives are about discrimination in the workplace. To address this need, the Commission developed the following publications:

- ▶ **Employer's Guide to Human Rights**
This gives an overview of how the *Act* applies in the workplace, including questions an employer can ask during hiring, and explains the duty to accommodate an employee's disability.



Human Rights Officer, Carolyn MacKay, provides information about the complaint process.

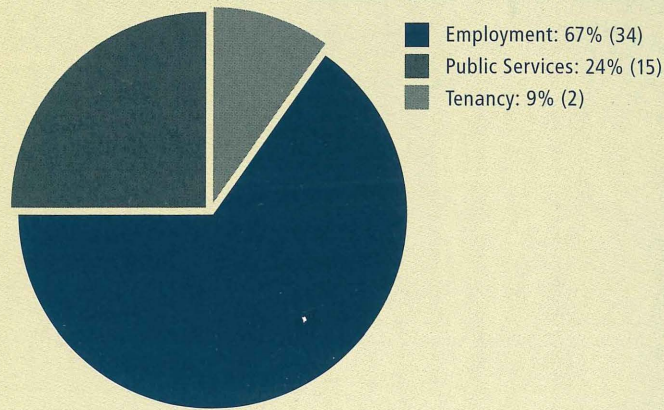
- ▶ **Duty to Accommodate: A Guide for Employers**
This provides detailed information about the duty to accommodate and includes a checklist to guide employers faced with a request for accommodation.
- ▶ **Drug and Alcohol Testing: A Guide for Employers**
This provides information about the human rights implications of drug and alcohol testing in the workplace. It outlines when it is acceptable and not acceptable to test employees.

The Commission also developed a Discussion Guide for High School. The Discussion Guide uses the Commission's public service announcements as a tool for stimulating discussion amongst high school students about the *Human Rights Act*, the duty to accommodate, discrimination, homophobia, and sexual harassment. The Discussion Guide was distributed to all schools in the NWT.

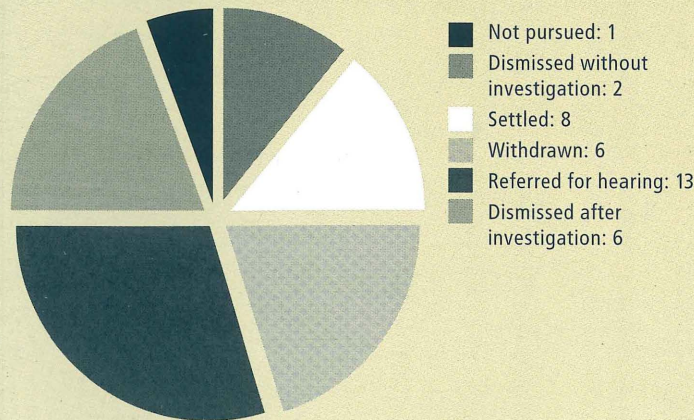
COMPLAINT STATISTICS

of complaints opened: 34 / # of public inquiries: 427

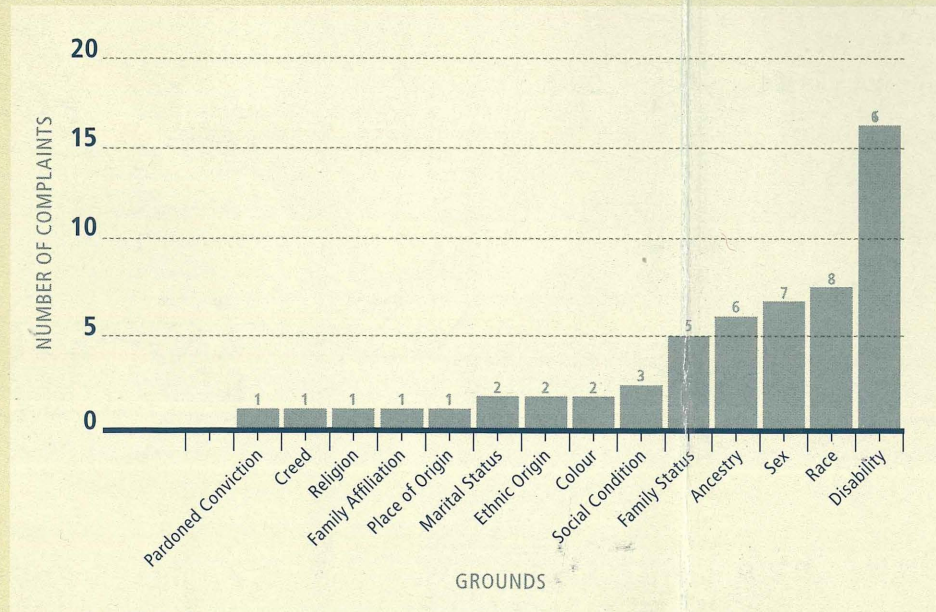
AREAS OF ALLEGED DISCRIMINATION



DISPOSITION OF COMPLAINTS



GROUNDS OF ALLEGED DISCRIMINATION



A person may file a complaint with the Commission when she or he believes a person or agency broke the law and discriminated against them. There is no cost involved in filing a complaint. A person must file a complaint within two years of the alleged discrimination.

Note: The areas and grounds of discrimination add up to more than the number of complaints because one complaint can include more than one area and ground.

PUBLIC INTEREST

The Commission's mandate includes promoting the public interest in human rights cases. This year, the Commission became a party to a complaint that was referred to the Human Rights Adjudication Panel for a hearing. The complaint was filed by a seasonal worker who was injured on the job while working in the NWT. The worker filed a complaint against the Workers' Compensation Board based on social condition.

The complaint is important because one of the issues in the complaint deals with clarifying the definition of "social condition" in the *Act*. The Commission argued that "social condition" could be defined broadly to include seasonal workers. This case could have an impact on workers in the NWT because many industries here are seasonal, including construction, tourism, ice road trucking and maintenance, operating ferries, and forest firefighting.

The Adjudication Panel hearing was held in January 2007. A decision has not been released in time for this report.



NWT Human Rights Commission members: Colin Baile, Mary Pat Short, Tammy Rogers, Jolletta Larocque (absent: Rita Mueller).