

Standing Committee on
Government Operations



Report on the Review of the 2020-2021 Public Accounts

19th Northwest Territories Legislative Assembly

Chair: Mr. Rylund Johnson

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October 28, 2022

SPEAKER OF THE LEGISLATIVE ASSEMBLY

Mr. Speaker:

Your Standing Committee on Government Operations is pleased to provide its *Report on the Review of the 2020-21 Public Accounts* and commends it to the House.



Mr. Rylund Johnson
Chair, Standing Committee on Government Operations

STANDING COMMITTEE ON GOVERNMENT OPERATIONS
REPORT ON THE REVIEW OF THE 2020-21 PUBLIC ACCOUNTS

INTRODUCTION

Reviewing the Public Accounts to enhance financial accountability

On December 8, 2021, the Minister of Finance tabled the *2020-21 Public Accounts*.¹ The Public Accounts are financial statements that show the financial results of the Government of the Northwest Territories (GNWT) for a given year.

Each year, the Standing Committee on Government Operations (Committee) reviews the Public Accounts. These reviews assess the credibility of the government's financial position and provide accountability for the government's financial results. Put differently, these reviews matter because they ask whether public money was spent prudently and as intended by the Legislative Assembly.

On June 29, 2022, Committee held the public portion of its review. Committee received briefings from officials at the Office of the Auditor General (OAG) and the Office of the Comptroller General (CG). Their input was valuable to identify and clarify key issues.

In response, Committee developed eight (8) substantive recommendations to improve financial practices and reporting. These recommendations seek to achieve three (3) goals:

1. Understand and address NTHSSA's growing deficit;
2. Enhance disclosure on environmental liabilities, resource revenues, and tangible capital assets; and
3. Make fiscal reporting more timely, frequent, comparable, and digital

Committee is pleased to submit these recommendations and looks forward to their implementation.

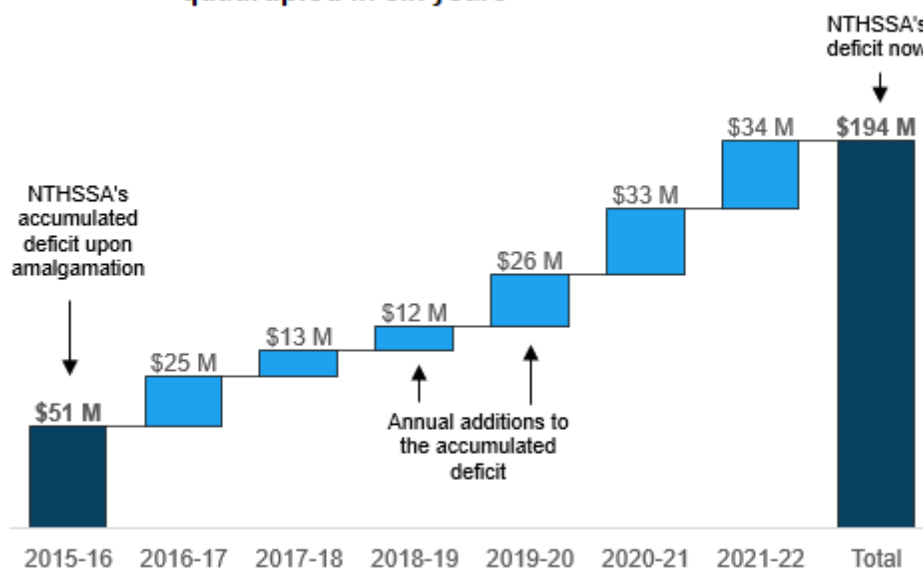
RECOMMENDATIONS

Understand and address NTHSSA's growing deficit

When NTHSSA was established, in 2016, its accumulated deficit stood at \$51 million.² Part of the promise of amalgamating the six regional health authorities was to “control spending” while “improving care.”³ NTHSSA's creation was supposed to help use resources more effectively and improve accountability and risk management.

Yet now, six years later, NTHSSA's accumulated deficit has almost quadrupled. It stands at \$194 million,⁴ up by over \$140 million. The accumulated deficit has climbed because expenses have exceeded revenues by \$10 to \$35 million in each of the last six years.

Figure 1: NTHSSA's accumulated deficit has almost quadrupled in six years



Source: Office of the Clerk calculations of data from the 2021-22 NTHSSA Annual Report

NTHSSA reports that the reasons for the operating deficit are “numerous.”⁵ Five notable cost drivers include:

1. Cost of overtime due to staffing shortages;
2. Underfunded locum costs;
3. Unfunded or underfunded programs;
4. Unfunded growth in healthcare positions; and
5. Underfunded COVID-19 costs.

To understand and address these and other cost drivers, the GNWT has pointed to a “Financial Sustainability Plan.” The Plan was finalized in December 2020. Shortly afterwards, the Minister of Health and Social Services (HSS) said:

“What we are trying to do is reduce the size of [NTHSSA’s] deficit to zero through the health system sustainability plan, [...] to understand the drivers that are adding to the deficit and address those and reduce them [...] so we get to a point where we are not budgeting with deficits for the health authorities.”⁶

It’s unclear whether the Financial Sustainability Plan is on track to reach its zero-deficit goal. Early reporting suggested that the Plan was “delayed” and staffing efforts faced difficulties.⁷ This work may have been delayed due to the COVID-19 Pandemic. In 2021-22, the first full fiscal year after the Plan was finalized, NTHSSA’s annual deficit reached an all-time high of \$34M. Other reporting in the HSS Business Plan⁸ document and the NTHSSA annual report⁹ does not indicate whether any savings have been achieved.

The territory’s medium-term fiscal outlook adds to our concern. The GNWT’s financial forecasts say it will run out of room to borrow money within four years, in 2026-27.¹⁰ Meanwhile, the health system faces relentless cost pressures, an ageing population, and a need to keep up with technological innovation, all while maintaining service levels. Without reforms to achieve better value from existing health system resources now, the GNWT may be forced to reduce healthcare services in the future.

Committee is concerned that the GNWT’s Financial Sustainability Plan may not be sufficient to ensure the healthcare system’s long-term, or even medium-term, financial sustainability. The OAG believes that recent changes to increase financial reporting capacity at the NTHSSA are not enough, on their own, to address the persistent deficits.

Committee expects to see improved performance towards attaining the healthcare system’s goals while respecting budget constraints. As the Minister previously said, this work starts with a better understanding of NTHSSA’s deficit.

Committee therefore recommends:

Recommendation 1: That the Department of Health and Social Services provide detailed reporting and analysis on each cost driver of the Northwest Territories Health and Social Services Authority’s persistent operating deficit. The analysis should quantify how each driver contributes to NTHSSA’s operating deficit. The analysis should also quantify, break-down, and explain, for each driver, the difference between:

- (1) Budgeted expenses, positions, and programs; and
- (2) Actual results.

The OAG also raised concerns about internal controls at NTHSSA. Internal control

processes are important to protect the public sector from fraud, corruption, waste, and abuse. Internal controls also help governments measure value-for-money of services.¹¹

The OAG reported that “*many areas of internal controls needed improvement*” and noted this problem in a management letter to the authority. Better internal controls at NTHSSA are a key element to improving performance and restoring financial sustainability.

Committee wants to reinforce accountability for the OAG’s recommendations, and therefore recommends:

Recommendation 2: That the Department of Health and Social Services disclose its response to the Office of the Auditor General’s 2020-21 audit observation that many areas of internal controls need improvement at Northwest Territories Health and Social Services Authority. The Department should also disclose its action items, progress on those action items, and timelines to improve internal controls.

Enhance disclosure on environmental liabilities, resource revenues, and tangible capital assets

Environmental Liabilities

Environmental liabilities represent the costs required to remediate contaminated sites for which the GNWT is responsible.¹²

The 2020-21 Public Accounts reported 277 contaminated sites with a total liability of \$68 million. This liability is further broken down according to seven types of sites, such as “abandoned mines” and “landfills.”¹³

For years, Committee has advocated for more transparency on the GNWT’s contaminated sites. In 2018, Committee recommended¹⁴ that the GNWT develop an online inventory modeled on the federal government’s Federal Contaminated Sites Inventory.¹⁵ The GNWT accepted that recommendation and, in the past year, released the GNWT Environmental Liabilities Dashboard.¹⁶

Committee commends the GNWT for this work. The Dashboard is a significant contribution toward more transparency on environmental liabilities.

However, the GNWT’s Dashboard is missing key categories of information of interest that are available on the Federal Inventory. Take, for example, the Giant Mine Remediation Project, which is co-managed by the GNWT and the federal government. The GNWT’s Dashboard plots the site on a map, identifies the site type and contaminant of concern, and provides a brief description. The Federal Inventory provides this information and much more, such as the volume of contaminated media, population estimates at

distances around the site, and a breakdown of remediation spending for each year.¹⁷

Committee encourages the GNWT to build on its Environmental Liabilities Dashboard and provide more disclosure. Committee therefore recommends:

Recommendation 3: That the Department of Finance provide a plan with timelines to enhance reporting on the GNWT Environmental Liabilities Dashboard by matching reporting practices in the Treasury Board of Canada Secretariat's Federal Contaminated Sites Inventory.

Resource revenues

The Public Accounts reported that in 2020-21, the GNWT collected \$66 million in gross non-renewable resources revenues. Non-renewable resource revenues include mineral, quarry, oil and gas, and water revenues as defined in the *Northwest Territories Lands and Resources Devolution Agreement*.¹⁸ The Public Accounts only break-down the gross revenue amount into three broad categories: minerals, oil and gas royalties; licences, rental and other fees; and quarry fees.¹⁹

Committee wants to see a more detailed breakdown of each type of resource revenue and a clear presentation of gross revenues, disbursements to other governments, and the resulting net revenues for the GNWT. Thorough reporting is important to maintain the credibility of resource revenue collection and distribution.²⁰

While current reporting practices meet minimum standards in the Public Service Accounting Standards, the OAG indicated that "*there is room for enhanced disclosure in a note.*" Committee agrees and therefore recommends:

Recommendation 4: That the Department of Finance provide more detailed resource revenue data on gross amounts received and calculations of amounts retained. This enhanced reporting should separate annual aggregate values from petroleum, mineral resources, and each other type of resource revenues.

Tangible Capital Assets

The Public Accounts reported that in 2020-21, the net book value of the GNWT's tangible capital assets (TCAs) was \$3.7 billion. Tangible capital assets are the buildings, roads, equipment, and other assets whose life extends beyond the fiscal year and are being used on an ongoing basis.²¹

Each asset is amortized over its estimated useful life. Some assets may be fully amortized even if they're still in use, making them assets with zero book value.

Committee is not aware of reporting in the Public Accounts on assets with zero book

value. Information on accumulated amortization, which was \$2.2 billion in 2020-21, does not indicate how much of that amortization comes from fully amortized assets. Committee believes this type of reporting is important as an indicator of future asset replacement costs that are potentially imminent.

Committee wants to see more reporting in this area and therefore recommends:

Recommendation 5: That the Comptroller General add to the Financial Statement Discussion and Analysis section of the Public Accounts information on tangible capital assets with zero book value and provide a timeline for implementation.

Make fiscal reporting more timely, frequent, comparable, and digital

For this review of the Public Accounts, Committee took a special look at transparency in fiscal reporting. This kind of transparency refers to the comprehensiveness, clarity, reliability, timeliness, and relevance of reporting on public finances.

Transparent fiscal reporting is important for effective fiscal management and accountability. It helps ensure Members, businesses, and residents have information to hold government accountable. It provides government with accurate information to make better budget and policy decisions. And it strengthens the credibility of a jurisdiction's fiscal health to markets.

In recent years the GNWT has made several changes to make the Public Accounts more transparent. Significant changes include enhancing the financial statement discussion and analysis section and more detailed disclosure in the notes. Committee appreciates the Comptroller General's commitment to continually improve the Public Accounts and openness to Committee recommendations.

In support of continual improvement, Committee evaluated the GNWT's fiscal transparency compared with international standards – specifically, the IMF's Fiscal Transparency Code. The IMF, an international financial institution, calls the Code "*the international standard for disclosure of information about public finances*."²² The Code includes 12 "dimensions" of transparency in fiscal reporting.²³

Committee found that the GNWT met the highest, "advanced" standard of transparency in five of the 12 dimensions. In the remaining dimensions, the GNWT could improve its fiscal reporting practices to meet the highest international standards.

Figure 2: GNWT performance on 12 international best practices of fiscal transparency

Dimension	Principle	Rating of GNWT Practices
1 Coverage of Institutions	Fiscal reports cover all entities engaged in public activity according to international standards.	Advanced
2 Coverage of Stocks	Fiscal reports include a balance sheet of public assets, liabilities, and net worth.	Advanced
3 Coverage of Flows	Fiscal reports cover all public revenues, expenditures, and financing.	Advanced
4 Statistical Integrity	Fiscal statistics are compiled and disseminated in accordance with international standards.	Advanced
5 External Audit	Annual financial statements are subject to a published audit by an independent supreme audit institution which validates their reliability.	Advanced
6 Timeliness of Annual Financial Statements	Audited or final annual financial statements are published in a timely manner.	Good
7 Internal Consistency	Fiscal reports are internally consistent and include reconciliations between alternative measures of summary fiscal aggregates.	Good
8 Classification	Fiscal reports classify information in ways that make clear the use of public resources and facilitate international comparisons.	Basic
9 Comparability of Fiscal Data	Fiscal forecasts, budgets, and fiscal reports are presented on a comparable basis, with any deviations explained.	Basic
10 Coverage of Tax Expenditures	The government regularly discloses and manages revenue loss from tax expenditures.	Less than basic
11 Frequency of In-Year Reporting	In-year fiscal reports are published on a frequent and regular basis.	Less than basic
12 Historical Revisions	Major revisions to historical fiscal statistics are disclosed and explained.	Unclear

Source: Office of the Clerk assessment using the IMF's *Fiscal Transparency Code*

Committee believes the GNWT should and can meet the highest standards of transparency. To that effect, Committee is advancing recommendations to improve in three (3) areas:

1. The timeliness of annual financial statements;
2. The frequency of in-year reporting; and
3. The comparability of fiscal data.

Committee recognizes that our recommended improvements will take time. The improvements imply significant administrative, technological, policy, and even legislative work. The most significant challenge may be to develop the internal government collaboration needed to produce greater external transparency. With these factors in mind, Committee is seeking the GNWT’s commitment to take steps, with timelines,

towards reaching the highest standards of fiscal transparency.

Timeliness of annual financial statements

Timeliness refers to the time lag between the end of the fiscal year – March 31st – and when the Public Accounts are published.

Timely publication is critical to ensure that past fiscal performance can inform future budgets. It also ensures that any irregularities identified by auditors can be addressed quickly.

Several international organizations, such as the IMF, recommend releasing the Public Accounts within six months of fiscal year-end. The GNWT does not meet this standard. Legislation only requires the GNWT to complete the Public Accounts within nine months.²⁴ Over the past five years, the GNWT has released the Public Accounts seven to nine months after fiscal year-end.

Figure 3: Release date of the Public Accounts since 2017

Public Accounts Year	2017	2018	2019	2020	2021
Release month	Nov. 2017	Oct. 2018	Dec. 2019	Dec. 2020	Nov. 2021
Months since year-end	8 months	7 months	9 months	9 months	8 months

Source: Office of the Clerk analysis of the Public Accounts

While the Comptroller General is required to produce an interim financial report within six months of fiscal year-end,²⁵ this practice falls short of the international best practice. The interim financial report is non-consolidated, unaudited, and generally not available to the public.

Committee believes a timelier release of the Public Accounts is achievable. Yukon’s Department of Finance, for example, is working with consolidated entities and the OAG to move up the release of the Public Accounts.²⁶ Committee therefore recommends:

Recommendation 6: That the Department of Finance amend the *Financial Administration Act*, section 35, to move the required release date of the Public Accounts by three months, from December 31 to September 30.

Frequency of in-year reporting

Frequency of in-year reporting refers to publishing information on government revenues, spending, and debt financing over the course of the fiscal year and comparing these results with the budget.

Frequent and regular in-year fiscal reports are important because they provide information on progress implementing the budget. This helps inform budget preparation for the next year. In-year reports also require government to create and enforce procedures to collect and consolidate data across public sector entities.

The GNWT does not appear to meet the “basic” level on this international standard: to publish in-year fiscal reports on a quarterly basis, within a quarter.²⁷ In fact, Committee is not aware of any in-year fiscal reports that the GNWT regularly releases to the public. Though the GNWT released an in-year fiscal update in 2021,²⁸ this practice is not routine. That document also did not offer data tables to compare results with the budget.

Other jurisdictions produce regular in-year fiscal reports. The federal government releases quarterly²⁹ and monthly³⁰ fiscal reports. Yukon releases a detailed semi-annual interim fiscal and economic update.³¹

Committee wants to see more transparency on the GNWT’s in-year progress implementing the budget, and therefore recommends:

Recommendation 7: That the Department of Finance take steps to publish in-year fiscal reports on a quarterly basis, within a month, and provide a timeline for implementation.

Comparability of fiscal data

Comparability refers to how information is presented in the Public Accounts to make easy comparisons over time and with other fiscal documents, like the Budget. Comparable fiscal data matter because they enhance the integrity and transparency of government finances.

A key aspect of comparability is the use of consistent classifications in fiscal documents. There are four (4) main internationally adopted classifications used for fiscal data:

1. Administrative, which identifies the department responsible for a financial item;
2. Economic, which identifies the type of spending, such as salaries or travel;
3. Functional, which identifies the socioeconomic objective of a financial item, and
4. Program, which consists of a set of activities to achieve a policy objective.³²

The GNWT’s Budget and Main Estimates documents use, more or less, all four types of classification.³³ By contrast, the Public Accounts use only three types, leaving out program classifications. The discrepancy makes it harder for users of the Public Accounts to scrutinize how well the GNWT implemented the budget.

An additional barrier to fiscal comparability is publication format. To Committee’s

knowledge, the only publication format for the Budget and the Public Accounts is PDF. Each PDF is limited to a single year's data, making it onerous and even prohibitive for users to manipulate data and assess long-term trends beyond those included in the Discussion and Analysis section.

Take, for example, a Public Accounts user trying to assess the GNWT's spending on child and family services over the past ten years. The user would have to locate, open, and search ten PDF documents. This task would be practical on only certain devices. While the user would find references to spending at the Department of Health and Social Services, an *administrative* data classification, they would not find information on child and family services, a *program* classification. This example illustrates how the current publication format and data classifications reduce the usefulness of the Public Accounts.

Other jurisdictions provide examples of digital publication formats that make it easier to use the Public Accounts. Ontario provides a searchable, web-based table of spending items broken down by program, as well as .csv data files highlighting five-year fiscal trends.³⁴ Quebec displays web-based graphs of high-level fiscal aggregates with ten years of historical data and links to the relevant page in the traditional Public Accounts document.³⁵ And Yukon's Department of Finance is implementing a recommendation from its Public Accounts Committee to digitize its Public Accounts.³⁶

Committee wants to see changes to make information in the Public Accounts more comparable over time and with the Budget, using user-friendly publication formats. Committee therefore recommends:

Recommendation 8: That the Department of Finance take steps to digitize the Public Accounts and provide a timeline for implementation and anticipated costs. The digitized presentation of financial results should align with the administrative, economic, functional, and program classifications used in the Budget and Main Estimates documents.

CONCLUSION

This concludes the Standing Committee on Government Operations' *Report on the Review of the 2020-21 Public Accounts*. Committee looks forward to the Government's response to these recommendations.

Recommendation 9: The Standing Committee on Government Operations recommends that the Government of the Northwest Territories provide a response to this report within 120 days.

APPENDIX: ENDNOTES

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- ¹ Available at: https://www.ntassembly.ca/sites/assembly/files/td_532-192.pdf.
- ² NTHSSA Annual Report 2021-22. Available at: https://www.nthssa.ca/sites/nthssa/files/resources/nthssa2021-2022-annual_report.pdf#page=38.
- ³ Minister of Health and Social Services, Glen Abernethy, speaking in Committee of the Whole on February 17, 2015. Available at: <https://www.ntassembly.ca/sites/assembly/files/hn150217.pdf#page=36>.
- ⁴ As of March 31, 2022. Available at: https://www.nthssa.ca/sites/nthssa/files/resources/nthssa2021-2022-annual_report.pdf#page=38.
- ⁵ Available at: https://www.nthssa.ca/sites/nthssa/files/resources/nthssa2021-2022-annual_report.pdf#page=38.
- ⁶ Minister of Health and Social Services (2021). Available at: <https://www.ntassembly.ca/sites/assembly/files/hn210225.pdf#page=41>.
- ⁷ GNWT Business Plan Annual Update 2021-22. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2021-22_gnwt_business_plan_annual_update.pdf#page=480.
- ⁸ Ibid.
- ⁹ Available at: https://www.nthssa.ca/sites/nthssa/files/resources/nthssa2021-2022-annual_report.pdf#page=22.
- ¹⁰ Department of Finance Fiscal Review 2022-2023. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2022-23_budget_address_and_papers_final_-_fiscal_review.pdf#page=15.
- ¹¹ OECD (2022). Internal Control. Available at: <https://www.oecd.org/gov/internal-control-processes.htm>.
- ¹² For more information, consult Note 2(r) of Volume I in the Public Accounts. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2020-2021-public_accounts-section_i.pdf#page=25.
- ¹³ For more information, consult Note 10 of Volume I in the Public Accounts. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2020-2021-public_accounts-section_i.pdf#page=34.
- ¹⁴ Standing Committee on Government Operations (2018). *Report on the Review of the 2016-2017 Public Accounts*. Available at: https://www.ntassembly.ca/sites/assembly/files/18-05-31_cr_8-183_report_on_the_review_of_the_2016-2017_public_accounts_of_the_gnwt_final_0.pdf#page=6.
- ¹⁵ Available at: <https://map-carte.tbs-sct.gc.ca/map-carte/fcsi-rscf/map-carte.aspx?Language=EN&qid=933569&backto=www.tbs-sct.gc.ca/fcsi-rscf/numbers-numeros-eng.aspx?qid=933569>.
- ¹⁶ Available at: <https://experience.arcgis.com/experience/7755a52f8f97474ebc177a9867443034/>.
- ¹⁷ Available at: <https://www.tbs-sct.gc.ca/fcsi-rscf/fsi-isf/C1048001-eng.aspx>.
- ¹⁸ For more information, consult Note 2(p) in Volume II of the Public Accounts. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2020-2021-public_accounts-section_ii.pdf#page=15.
- ¹⁹ For more information, consult Schedule A in Volume II of the Public Accounts. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2020-2021-public_accounts-section_ii.pdf#page=41.
- ²⁰ The IMF's *Guide on Resource Revenue Transparency* provides more information on the importance of transparency in resource revenue reporting and best practices. Available at: <https://www.imf.org/external/np/pp/2007/eng/101907g.pdf>.
- ²¹ For more information, consult Note 2(h) in Volume I of the Public Accounts. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/2020-2021-public_accounts-section_i.pdf#page=21.
- ²² IMF (2022). Fiscal Transparency Code. Available at: <https://www.imf.org/en/Topics/fiscal-policies/fiscal-transparency>.
- ²³ The Fiscal Transparency Code consists of four “pillars”. Committee looked at the first pillar on “Fiscal Reporting”. That pillar is broken down into 12 “dimensions” and a hierarchy of associated practices ranked as “advanced”, “good”, or “basic”. For more information, consult: <https://www.imf.org/external/np/fad/trans/Code2019.pdf>.

²⁴ *Financial Administration Act*, section 35.

²⁵ *Financial Administration Act*, section 36.

²⁶ Yukon Standing Committee on Public Accounts (2022). *Second Report – Yukon Public Accounts 2020-21*. Available at: <https://yukonassembly.ca/sites/default/files/2022-04/35-pac-report02.pdf#page=14>.

²⁷ See Dimension 1.2.1 of the IMF's Fiscal Transparency Code. Available at: <https://www.imf.org/external/np/fad/trans/Code2019.pdf#page=7>.

²⁸ Department of Finance (2021). *Economic Outlook and Fiscal Update*. Available at: https://www.fin.gov.nt.ca/sites/fin/files/resources/fiscal_and_economic_outlook_2021-09-10.pdf.

²⁹ Government of Canada – *Quarterly Financial Reports*. Available at: <https://www.canada.ca/en/departement-finance/corporate/transparency/plans-performance.html#03>.

³⁰ Government of Canada – *Fiscal Monitor*. Available at: <https://www.canada.ca/en/departement-finance/services/publications/fiscal-monitor.html>.

³¹ Government of Yukon – *Interim Fiscal and Economic Update*. Available at: <https://yukon.ca/sites/yukon.ca/files/fin/fin-2022-23-interim-fiscal-and-economic-update.pdf>.

³² For more information, see the *Fiscal Transparency Handbook* (2018). Available for download at: <https://www.elibrary.imf.org/view/book/9781484331859/9781484331859.xml?cid=va-com-compd-fth>.

³³ The quality of the functional classifications in the Budget, Main Estimates, and Public Accounts documents is limited. The GNWT uses “key activities” to provide a functional classification to sets of programs, grants, and contributions with a similar objective. However, the architecture of the GNWT's key activities is not consistent with national and international standards for functional classifications, such as Statistics Canada's *Canadian Classification of the Functions of Government* (CCOFOG). As a result, the GNWT's fiscal reports do not facilitate comparisons with other jurisdictions on a functional basis. For more information on the CCOFOG's classifications, consult:

<https://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDStruct&TVD=201435&CVD=201436&CPV=7&CST=01011960&CLV=1&MLV=4>.

³⁴ Ontario Public Accounts 2021-22. Available at: <https://www.ontario.ca/page/public-accounts-ontario-2021-22>.

³⁵ Quebec Public Accounts 2020-21. Available at: <http://www.finances.gouv.qc.ca/comptes-publics/en/Public-Accounts-2020-2021%E2%80%93In-brief/>.

³⁶ Yukon Standing Committee on Public Accounts (2022). *Second Report – Yukon Public Accounts 2020-21*. Available at: <https://yukonassembly.ca/sites/default/files/2022-04/35-pac-report02.pdf#page=14>.