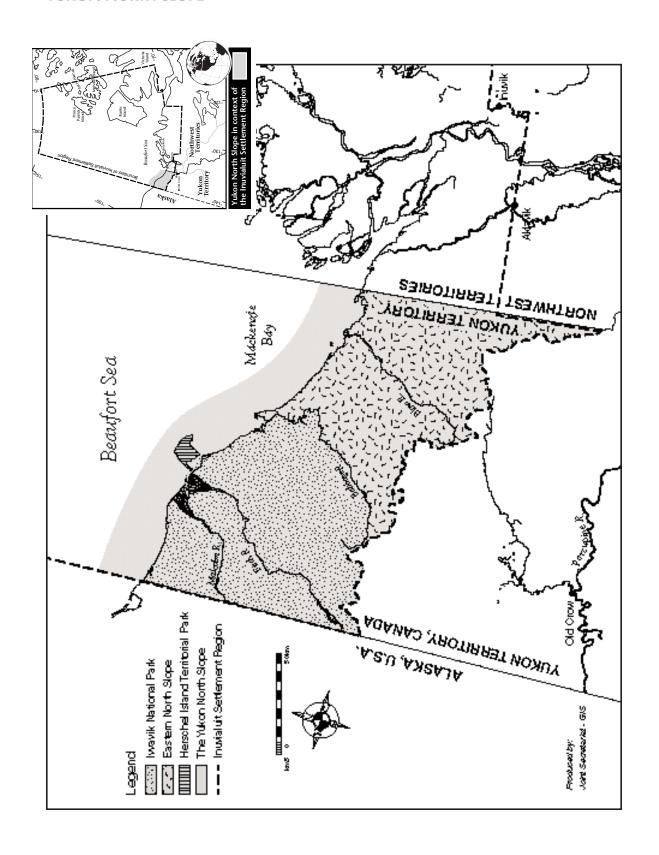
Wildlife Management Advisory Council (North Slope)



TERM REPORT April 1, 1995 – March 31,1997

YUKON NORTH SLOPE



MESSAGE FROM THE CHAIR June 1997

It is with pleasure that I forward the 1995-1997 term report of the Wildlife Management Advisory Council (North Slope).

For the past two years, the Council has undertaken several initiatives that are related to the application of Inuvialuit harvesting rights on the Yukon North Slope or derive from some of the recommendations of the Yukon North Slope Wildlife Conservation and Management Plan.

One of these was the establishment of an ecosystem monitoring regime for the Yukon North Slope. In collaboration with Environment Canada, the Council has facilitated the establishment of the Northern Yukon Ecological Knowledge Cooperative, as a component of the national Ecosystem Monitoring and Assessment Network (EMAN). In two Annual Gatherings, individuals from the Yukon, Northwest Territories and Alaska, representing government agencies, comanagement bodies and native organizations met to design, establish and implement a system for ecosystem monitoring that is relevant, feasible and practical in the northern Yukon.

Another significant Council initiative was the commencement of planning for the development of a long-term research plan for the Yukon North Slope. The intent of this plan is to complement the ecosystem monitoring regime through a program of research and meet the requirements of the Inuvialuit Final Agreement for the conservation of wildlife and habitat and the protection of Inuvialuit harvesting rights.

The Council has also given extensive attention to the development of management plans and regulatory arrangements that will facilitate the Inuvialuit harvest of grizzly bears and muskoxen on the Yukon North Slope. Most notably, a muskox management plan and quota recommendation have been prepared to address the unique legal and management context of muskoxen on the Yukon North Slope. Inconsistencies between the Yukon's Wildlife Act and the Inuvialuit Final Agreement, and differing management objectives in Alaska, the Yukon and the Northwest Territories have made this work challenging. Nonetheless, substantial progress has been made towards harmonizing approaches between government agencies and Inuvialuit organizations. This is largely a result of the cooperation and good will upon which many organizations, like the Council, depend to be effective.

As we look forward over the next two-year period, a lead priority for the Council will be amendment of the Yukon Wildlife Act and other legislation containing provisions inconsistent with the wildlife management, conservation, and harvesting provisions of the Inuvialuit Final Agreement.

Once again, I offer my appreciation for the generous efforts and commitment of Council members toward the conservation of wildlife, habitat and the protection of Inuvialuit hunting rights on the Yukon North Slope.

Lindsay Staples Chairperson

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INTRODUCTION

The Wildlife Management Advisory Council (North Slope), or WMAC(NS), was established in 1988 as a result of the Western Arctic (Inuvialuit) Settlement Act, which arose out of the 1984 Inuvialuit Final Agreement (IFA).

Since its beginnings, the Council has been an active and effective supporter of cooperative management on the Yukon's North Slope.

The council consists of four members and an independent chairperson. Two members are appointed by the Inuvialuit Game Council, while the governments of Canada and the Yukon each appoint one member.

Responsibilities of the council are defined in section 12(56) of the IFA, which states:

The Council shall provide advice to the appropriate minister on all matters relating to wildlife policy and the management, regulation, and administration of wildlife, habitat and harvesting for the Yukon North Slope and without restricting the generality of the foregoing the Council shall:

- a) provide advice on issues pertaining to the Yukon North Slope to the Porcupine Caribou Management Board, the Yukon Land Use Planning Commission, the Review Board and other appropriate groups;
- b) prepare a wildlife conservation and management plan for the Yukon North Slope for recommendation to the appropriate authorities as a means for achieving and maintaining the principles of conservation set out in subsections (2) and (3);
- c) determine and recommend appropriate quotas for Inuvialuit harvesting of game in the Yukon North Slope; and
- d) advise on measures required to protect habitat that is critical for wildlife or harvesting including those referred to in subsection 14(3).

The following report outlines the activities and projects undertaken by the Council during the two-year term from April 1, 1995, to March 31, 1997.



DEVELOPMENT OF A LONG-TERM RESEARCH PLAN FOR THE YUKON NORTH SLOPE

The overriding objective of a long-term research plan is the conservation of wildlife and habitat on the Yukon North Slope and the protection of traditional native use. In addition, the plan is intended to guide research that will provide a sound basis for the environmental screening and review of development proposals. The need to develop a long-term research plan was identified in the Yukon North Slope Wildlife Conservation and Management Plan and is considered an important tool for directing future studies in the region.

In order to begin the planning process, the WMAC(NS) hosted a workshop in Whitehorse, in March 1997. Since the successful development and implementation of a long-term research plan depends on the early involvement of organizations and individuals with a variety of interests and experience, the workshop brought together representatives of Inuvialuit organizations, co-management bodies, governments, and academia for two days of discussions.

The thirty-two participants from Alaska, Yukon, the Northwest Territories and southern Canada began the development of a plan to identify future research initiatives for the region. During the workshop, participants described the current status of research on the Yukon North Slope and began to identify research priorities from their varied perspectives. Issues of communication and the incorporation of traditional knowledge into research planning and implementation were also discussed at length.

The workshop was an initial step in the development of a long-term research plan, which will outline the comprehensive programs required to establish the necessary understanding of the ecological relationships of selected plant, fish and other wildlife species and their environment in order to develop species management plans.

ECOLOGICAL MONITORING



WMAC(NS)'s Yukon North Slope Wildlife Conservation and Management Plan identifies ecological monitoring as an important element in the conservation of resources in the region. Ecological monitoring encompasses both a long-term view and assessments of systems as a whole rather than focusing on individual species or issues.

WMAC(NS) continued to support community and government initiatives to establish and maintain long-term ecological monitoring, by providing both administrative support and financial assistance to a variety of programs.

In February 1996, WMAC(NS), in conjunction with Environment Canada, coordinated the First Annual Gathering of the Northern Yukon Ecological Knowledge Co-operative, as a component of the national Ecosystem Monitoring and Assessment Network (EMAN). The gathering saw over 30 participants, representing 22 agencies in the Yukon and Northwest Territories, work together for two days to discuss a system for ecosystem monitoring that is relevant, feasible and practical in the northern Yukon.

The Second Annual Gathering was held in March 1997. Once again participants from a wide range of agencies met for two days to discuss the ongoing efforts related to ecological monitoring in the northern Yukon. This second gathering saw a wider representation from Alaska, which enhanced the scope of the Co-operative's monitoring abilities. Featured sessions included reports from the Community Monitoring program and an opportunity for participants to explore the Co-op's Web Site.

WMAC(NS) and Environment Canada administered the development of the Northern Yukon Ecological Knowledge Co-operative Database. This database represents a comprehensive documentation of many research reports and studies involving the northern Yukon. The database, which will be updated on an annual basis, was distributed to various agencies with interests in the northern Yukon.

ARCTIC NATIONAL WILDLIFE REFUGE



The protection of the Porcupine Caribou Herd's calving grounds on the "1002" lands of the Arctic National Wildlife Refuge (ANWR) in Alaska is of primary importance to the Inuvialuit and Gwich'in communities who depend on these animals. Ongoing efforts to initiate hydrocarbon exploration within the Refuge have prompted an international push to secure full protection for the area.

WMAC(NS) continued to support the initiatives undertaken by the Porcupine Caribou Management Board and others to establish full wilderness protection for the "1002" lands of ANWR.

GIS WORKSHOP

In September 1995, WMAC(NS) facilitated a GIS workshop involving agencies that have conducted research work on the Yukon North slope. The workshop was a forum for exchanging information on the content and status of the GIS-related projects and activities in the region. Participants from Parks Canada, the Yukon Government, the Joint Secretariat, and Environment Canada reported on the maps created, the data collected, and the analysis undertaken to date by each agency.

WILDLIFE ACT AMENDMENTS

WMAC(NS) initiated a series of meetings concerning consequential amendments to the Yukon Wildlife Act required by provisions of the Inuvialuit Final Agreement. The Council supported an initiative by the Yukon Government to review the Yukon Wildlife Act and the Inuvialuit Final Agreement in order to identify inconsistencies and gaps between the two pieces of legislation. The review contains recommendations for amendments to the Wildlife Act to ensure that the two pieces of legislation are compatible and consistent. WMAC(NS) will continue in its efforts to see that the necessary amendments are completed.

IFA-FUNDED RESEARCH

WMAC(NS) receives proposals for IFA-funded research projects related to wildlife management or research on the Yukon North Slope. Once they have been reviewed and discussed, the Council recommends approved projects to the Inuvialuit Game Council and the Yukon Government for funding.

Projects recommended by the Council in 1995-96, and the agencies responsible for their implementation, were:

- Muskox Population and Composition Survey (Yukon Government, Parks Canada)
- Key Habitats of the Firth River Valley (Parks Canada)
- Muskox Fact Finding Trip to Paulatuk (Yukon Government)
- Aklavik HTC Trip to Kaktovik (Aklavik Hunters and Trappers Committee)
- Muskox Habitat Report (Yukon Government)
- Muskox Distribution Maps (Yukon Government)

Projects recommended by the Council in 1996-97, and the agencies responsible for their implementation, were:

- Muskox Habitat Report (Yukon Government)
- Grizzly Bear Reproductive Rates and Cub Survival in the Richardson Mountains (Government of the Northwest Territories)
- GIS Database (Yukon Government)
- Finalization of Land Cover Classes (Yukon Government)
- North Slope Wolf Video (Yukon Government)
- Porcupine Caribou Herd Capture for Conventional Collars (Yukon Government)
- Porcupine Caribou Herd Telemetry and Composition Count (Yukon Government)
- Ecosystem Monitoring GOES Transmitter (Parks Canada)
- Ecosystem Monitoring Firth River Water Survey Station (Parks Canada)



- Ecosystem Database Development Insects of the Yukon (Biological Survey Foundation)
- Ecosystem Database Development Bryophyte Identification, Labeling and Cataloguing (Yukon Government)
- Muskox Management Plan (WMAC(NS))
- Long-Term Research Planning Workshop (WMAC(NS))

GRIZZLY BEAR MANAGEMENT



The management of grizzly bears on the Yukon North Slope is of ongoing importance to the Council. WMAC(NS) members attended a workshop in Aklavik to review the draft Grizzly Bear Management Plan prepared by the Government of the Northwest Territories. In March 1997, WMAC(NS) passed a resolution recommending a total allowable harvest of ten grizzly bears on the Yukon North Slope during the 1996/97 hunting season.

The Council continued to raise the issue of the management of resident non-Inuvialuit hunting of grizzly bears on the North Slope with the Yukon Minister of Renewable Resources.

WMAC(NS) recommended funding for two projects related to grizzly bear management. As the population estimates for the Aklavik Grizzly Bear Hunting Area are based on studies done in other areas, the Council supported a Government of the Northwest Territories program to assess grizzly bear reproductive rates and cub survival in the Richardson Mountains. The Council also recommended funding for the third year of the Firth River Valley Grizzly Bear Habitat Study.

MUSKOXEN MANAGEMENT



Aklavik residents have expressed a desire to harvest muskoxen on the Yukon North Slope. As stated in Section 12 (56) of the Inuvialuit Final Agreement, WMAC(NS) is responsible for determining and recommending appropriate quotas in order for such a harvest to be possible. Before recommending a quota, WMAC(NS) began the preparation of a Muskox Management Plan for the Yukon North Slope, which would recognize and incorporate the IFA's conservation criteria while addressing the needs of the Inuvialuit.

As part of the development of the plan, WMAC(NS) facilitated two public meetings in Aklavik, to determine community views regarding muskoxen and their management. A further initiative supported by WMAC(NS) saw four representatives from the Aklavik Hunters and Trappers Committee travel by snowmobile to Kaktovik, in Alaska, to meet with community members there to discuss the muskoxen population that resides on the North Slope of Alaska and the Yukon. These meetings allowed for considerable exchange of information regarding population size, muskox hunting, and concerns about the impact of muskoxen on caribou. All of these issues have been addressed in the management plan.

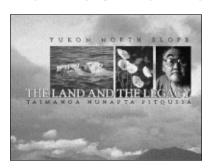
As Aklavik hunters have no experience harvesting muskoxen, the Council recommended the funding of a fact-finding trip, which saw four hunters from Aklavik spend a week in Paulatuk. The Paulatuk Hunters and Trappers Committee arranged for two hunts with experienced hunters, demonstrations of field dressing, and discussions about animal selection, as well as numerous opportunities to exchange information with community members who have a long history of hunting and living with muskoxen.

The development of the Muskox Management Plan determined options for the establishment of a hunting quota for muskoxen. In September 1996, WMAC(NS) recommended a total allowable harvest and quota of five muskoxen for the Yukon North Slope. In accordance with the plan, the harvest will be monitored and the quote might be adjusted, depending on future population numbers and hunter interest.

Volume 1 of the Yukon North Slope Wildlife Conservation and Management Plan was completed in 1996 and distributed to over 350 agencies and individuals. This environmental overview provides an introduction to the land, its people and its resources. It contains a comprehensive description of the region in text and maps, with quotes from elders and photographs that illustrate the region's diversity.

Volume 2, which includes the goals and implementation strategy of the plan and species status reports, has been revised further in consideration of comments from a broad range of government agencies, IFA organizations and non-government interests. These revisions will increase the plan's relevance and usefulness to resource managers and ensure that wildlife is managed to meet the needs of all users of the Yukon North Slope and the conservation requirements of the Inuvialuit Final Agreement. Implementation of the plan is well advanced in priority areas.

THE YUKON NORTH SLOPE WILDLIFE CONSERVATION AND MANAGEMENT PLAN



AMENDMENTS TO THE YUKON MINING ACTS

Council members received a briefing from representatives of the Department of Indian and Northern Affairs regarding proposed amendments to the Yukon Quartz Mining Act and the Yukon Placer Mining Act (Bill C-6).

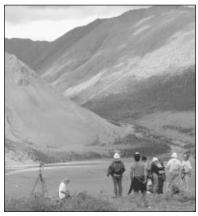
In September 1996, WMAC(NS) Chair made a presentation at the hearings on Bill C-6 to the House Standing Committee on Aboriginal Affairs and Northern Development. Comments were confined to provisions of the Inuvialuit Final Agreement that apply on the Yukon North Slope and that provide special legal protection for the conservation of wildlife, habitat and traditional native use in the area. The Council sought to ensure that the proposed legislation respects and is consistent with the legal protections established and guaranteed in the Inuvialuit Final Agreement, if the proposed legislation is ever applied on the Yukon North Slope.

The summer of 1995 was the final field season of the Firth River Valley Grizzly Bear Habitat Study, a project recommended by WMAC(NS). The primary purpose of the research, begun in 1993, was to obtain enough information on grizzly bear habitat, seasonal use, and movements to be able to manage human activities so they have minimal impact on bears. Habitat use and behaviour information was obtained by periodically locating radio-collared grizzly bears by helicopter and by completing

The Regulations Development Officer completed an in-depth issues analysis as background to the development of regulations for Ivvavik National Park consistent with the provisions of the IFA. Preliminary discussions with co-management chairpersons, including the Chair of WMAC(NS), were undertaken in designing the process for drafting new regulations.

on-the-ground twenty-four-hour continuous observations. The final reports, digital maps and handbook for identification of Firth River Valley habitats were completed.

IVVAVIK NATIONAL PARK



As a partner with WMAC(NS) in the co-management of the Yukon North Slope, Parks Canada played an active role in muskox management, throughout the two-year period, by participating in the muskox population and composition survey and the Aklavik Hunters and Trappers Committee's trip to Kaktovik in March 1996. Parks Canada has provided consistent support in the development of the Muskox Management Plan. Parks Canada also played an active role in the establishment of muskox and grizzly bear quotas for the region.

The Council recommended two Parks Canada projects for funding in 1996, both of which will contribute to long-term ecological monitoring in Ivvavik National Park. The first project is the reactivation of the water survey station on the Firth River, previously operated by Water Survey of Canada but discontinued in 1995 due to fiscal restrains. The reactivation of this station, done in partnership with Environment Canada, will provide information on Firth River water levels, a significant indicator in the monitoring of ecosystem change and assessment of impacts on charr populations.

The second project recommended for funding was the installation of a GOES Transmitter for the two remote weather stations in Ivvavik National Park (Sheep Creek and Lloyd Creek). Information collected at Lloyd Creek could only be retrieved once a year, because the station did not have any means to transfer the data from the site. In order to provide the kinds of information needed for continual monitoring, it was necessary to purchase and install a transmitter that will be able to transfer data on an ongoing basis. These weather stations are an important component of the long-term ecological monitoring work that is being implemented on the Yukon North Slope. They serve to accomplish two basic purposes of the IFA: the conservation objectives established for the Yukon North Slope in Chapter 12 of the IFA, and the fulfillment of Inuvialuit hunting rights by ensuring the access of Inuvialuit hunters to healthy wildlife populations through advanced warning of environmental change.

COMMUNICATIONS



WMAC(NS) has continued to produce its newsletter, Wildlife Watch, as a means of keeping Inuvialuit communities and other interested parties informed about research activities and management issues related to the Yukon North Slope. All issues included an update on the Council's activities and most contained notice of coming events.

Over the two-year period, issues of Wildlife Watch have provided summaries of the grizzly bear research conducted in Ivvavik National Park and the Yukon North Slope wolf study undertaken by the Yukon Government. Two other issues were devoted to muskox management and grizzly bear management.

Two issues addressed the activities of the Northern Yukon Ecological Knowledge Co-operative, one of which provided an introduction to the Co-op's web site: http://www.pwc.bc.doe.ca/ec/nysoe/index/

As a means of making the information more widely available, WMAC(NS) recommended funding for the Yukon Government to produce a video to explain the results of the North Slope Wolf Study. The video will ensure that community members have an opportunity to learn about the study whenever they choose, not solely at public meetings.

COUNCIL MEETINGS

During the two-year term from April 1, 1995, to March 31, 1997, the Council held meetings in Aklavik, Inuvik, Ivvavik National Park, and Whitehorse. Two teleconferences were also held. A summary of meeting dates and locations is listed below.

June 28-29, 1995	Aklavik, NWT
September 25-27, 1995	Whitehorse, Yukon
October 16, 199	Teleconference Call
December 11-12, 1995	Aklavik, NWT
February 15, 1996	Whitehorse, Yukon
March 14-15, 1996	Aklavik, NWT
June 7-9, 1996	Ivvavik National Park, Yukon
September 11-12, 1996	Whitehorse, Yukon

December 11-12, 1996 Whitehorse, Yukon

December 11-12, 1996 Inuvik, NWT

March 5, 1997 Teleconference Call



OTHER MEETINGS

WMAC(NS) Chair, members, representatives, and Secretariat attended a number of workshops and other meetings, throughout the two years, associated with the ongoing activities of the Council. These workshops and meetings are summarized below:

June 1995	Aklavik Hunters and Trappers Committee, Aklavik.
September 1995	Inuvialuit Game Council, Whitehorse
November 1995	Circumpolar Aboriginal People and Co- Management Workshop, Inuvik.
December 1995	Muskox Management Public Meeting, Aklavik
December 1995	Inuvialuit Game Council, Inuvik
January 1996	Ecological Monitoring and Assessment Network's Second National Science Meeting, Halifax.

February 1996 Northern Yukon Ecological Knowledge

Co-operative's First Annual Gathering,

Whitehorse, Yukon.

March 1996 Muskox Management Public Meeting,

Aklavik

September 1996 Canadian Polar Commission Regional

Forum on Northern Contaminants,

Whitehorse

September 1996 American Association for the

Advancement of Science, Arctic Chapter,

Whitehorse



Wildlife Management Advisory Council (North Slope)

September 1996 Inuvialuit Game Council, Whitehorse September 1996 Inuvialuit Harvest Study Evaluation

Workshop, Whitehorse

October 1996 International Union for the Conservation

of Nature, Montreal

November 1996 Porcupine Caribou Harvest Workshop,

Whitehorse

November 1996 NWT Co-Management Board Chairs'

Meeting and Workshop, Yellowknife

November 1996 Porcupine Caribou Management Board,

Whitehorse

December 1996 Inuvialuit Game Council, Inuvik
December 1996 Inuvialuit Harvest Study Evaluation

Workshop, Inuvik

January 1997 Ecological Monitoring and Assessment

Network's Third National Science Meeting,

Saskatoon

February 1997 Yukon Fish and Wildlife Management

Board

February 1997 Grizzly Bear Co-management Plan for the

Inuvialuit Settlement Region Workshop,

Aklavik

February 1997 Aklavik Hunters and Trappers Committee,

Aklavik

February 1997 Muskox Management Public Meeting,

Aklavik

March 1997 Northern Yukon Ecological Knowledge

Co-operative's Second Annual Gathering,

Whitehorse

March 1997 Yukon North Slope Long-Term Research

Planning Workshop, Whitehorse



COUNCIL MEMBERSHIP

Lindsay Staples: Chair

Lindsay lives in Whitehorse and works as a private consultant in the fields of land use planning, resource management, sustainable development and socioeconomic impact assessment. He has a long-standing interest in Yukon North Slope issues.

Nelson Green: Member - Inuvialuit Game Council

Nelson lives in Paulatuk where he was born and raised. Nelson was a negotiator with the Committee for Original Peoples Entitlement. He currently sits on the Polar Bear Technical Committee, is a director with the Paulatuk Hunters and Trappers Committee and is a member of the Paulatuk Park Planning Committee.

Billie Archie: Member - Inuvialuit Game Council (since February 1996)

Billie was born and raised in Aklavik and is a past director of the Aklavik Hunters and Trappers Committee. He enjoys hunting, fishing, and spending time on the Yukon North Slope.

Donald Aviugana: Member - Inuvialuit Game Council (until February 1996)

Donald lives in Aklavik where he was born and raised. He is a trapper and hunter and works as a handyman in his community. Mr. Aviugana has held positions on the Aklavik Elders Committee, the Aklavik Hunters and Trappers Committee, the Inuvialuit Game Council, and the Porcupine Caribou Management Board.

Hugh Monaghan: Member - Government of Yukon (until April 1996)

Hugh has spent most of his professional career in northern Canada working in the field of wildlife management. He was Director of the Fish and Wildlife Branch with the Yukon Department of Renewable Resources from 1985 to 1996.

Don Russell: Member - Government of Canada (until June 1995)

Don is the Chief of Northern Conservation for the Canadian Wildlife Service in Whitehorse. He has conducted research on the Porcupine Caribou Herd since 1976 and is a member of the Porcupine Caribou Management Board.

Joan Eamer: Member - Government of Canada (since June 1995)

Joan lives in Whitehorse where she works as a biologist for the Canadian Wildlife Service. Currently, she is the Head of Ecosystem Health, but prior to that she worked as an environmental scientist for industry and government in the Yukon and B.C.

John Russell: Member - Government of Yukon (since April, 1995);

Alternate - Government of Yukon (June 1994 to March 1995)

John has worked for the Yukon Department of Renewable Resources since 1979. He has spent 12 years serving as a Conservation Officer in the communities of Whitehorse, Dawson City and Watson lake, returning to Dawson City in 1991 where he has been the Northern Regional Manager for the Department's Field Services Branch for the past six years.

Danny A. Gordon: Alternate - Inuvialuit Game Council

Danny A. resides in Aklavik. He was captain of the 1992 Bowhead Whale hunt and is an active hunter and trapper. He has been a director of the Aklavik Hunters and Trappers Committee.

Danny C. Gordon: Alternate - Inuvialuit Game Council

Danny C. resides in Aklavik. He is an active hunter and trapper and is a director of the Aklavik Hunters and Trappers Committee.

Vicki Sahanatien: Alternate - Government of Canada

Vicki is the Chief Park Warden of Ivvavik National Park. She has been with Parks Canada for 14 years, seven of which have been in national parks committed to comanagement with aboriginal people, in Ontario (Pukaskwa National Park), the Northwest Territories (Wood Buffalo National Park), and the Yukon (Ivvavik National Park).

Dorothy Cooley: Alternate - Government of Yukon

Dorothy works in Dawson City as regional Biologist for Yukon Renewable Resources. Her position is partially funded through IFA implementation funding.

Secretariat:

Catherine McEwen provided administrative services to WMAC (NS) from November 1992 to January 1996. Aileen Horler has been providing administrative support to the Council since May 1995 and has provided primary administrative services since January 1996.

The WMAC(NS) office is located at Suite 3, Horwood's Mall, Whitehorse.



FINANCIAL STATEMENTS MARCH 31, 1996 AND MARCH 31, 1997

REVIEW ENGAGEMENT REPORT, MARCH 31, 1997

REVIEW ENGAGEMENT

REPORT, MARCH 31, 1996

J. Kim Tanner, C.A., Ltd.

Chartered Accountant

I have reviewed the balance sheet of the Wildlife Management Advisory Council (North Slope), as at March 31, 1997 and the statements of income (loss) and changes in financial position for the year then ended. My review was made in accordance with generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the council.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with generally accepted accounting principles. In addition, nothing has come to my attention that causes me to believe that operations in the year are not, in all material respects, in accordance with the terms of the contribution agreements entered into with Government of Yukon and Environment Canada during the year.

Chartered Accountant

Whitehorse, Yukon May 20, 1997

J. Kim Tanner, C.A., Ltd.

Chartered Accountant

I have reviewed the balance sheet of the Wildlife Management Advisory Council (North Slope), as at March 31, 1996 and the statements of income (loss) and changes in financial position for the year then ended. My review was made in accordance with generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the council.

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Chartered Accountant

Whitehorse, Yukon July 31, 1996

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Balance Sheet

		(unaudited)	(unaudited)
	1997	1996	1995
		(as restated)	
	Assets		
Current Assets			
Cash	740	7,562	10,133
Accounts receivable	80,913	60,704	1,238
GST receivable	4,497	2,558	556
Prepaid insurance	380	380	_
-	86,530	71,204	11,927
Capital Assets			
At cost (note 1)	_	_	10,619
Net (notes 2 and 5)	6,245	6,958	_
	92,775	78,162	22,546
	Liabilities		
Current Liabilities			
Bank Overdraft	12,419	_	9,539
Accounts payable	73,713	72,977	1,794
Deferred revenue (notes 1 and 2)	_	· —	594
Due to Government of Yukon (notes 4)	398	_	_
	86,530	72,977	11,927
Cou	ncil Equity		
Deficit	_	(1,773)	_
Investment in Capital Assets (note 1)	_	_	10,619
Investment in Capital Assets (notes 2 and 5)	6,245	6,958	_
	92,775	78,162	22,546

Statement of Income

tement of income			(unaudited)
	1997	1996	1995
renue			
Government of Yukon - contribution	139,961	139,458	137,851
Government of Yukon - wildlife management	57,000	74,624	
Parks Canada	_	_	30,000
Environment Canada	16,000	40,909	1,238
Interest Income	422	749	995
	213,383	255,740	170,084
penses			
Administration			
Bank charges and interest	34	52	32
Bookkeeping	1,201	1,373	1,180
Contracts	_	250	900
Honoraria	29,705	28,933	28,574
Newsletter	3,347	1,449	1,704
Office and telephone	10,948	10,850	10,505
Professional fees	675	525	589
Purchase of equipment	2,156	4,955	_
Rent	4,347	4,347	4,347
Secretariat fees	34,678	39,524	32,807
Term report	1,185	5,999	415
Travel and meetings	16,434	19,620	12,925
Ture and meetings	104,710	117,877	93,978
IFA Implementation Projects Cost			
Inuvialuit final agreement workshop	124	_	
Inuvialuit Participation Project	_	2,789	_
Aklavik Hunters and Trappers Committee/		,	
Muskox management	5,000	11,111	_
Bylaws and regulations and legislation	531	_	6,860
Ecosystem data base	_	4,999	_
Insects of the Yukon	5,000	_	_
North Slope Conference	_	_	7,378
Wildlife Conservation and Management Plan	10,146	34,386	44,489
Conservation plan distribution list	1,217	1,500	_
Ecosystem monitoring	16,858	41,770	9,379
Arctic National Wildlife Refuge	1,315	5,500	3,000
Long term research workshop	12,744	_	_
Protected Areas Video		_	5,000
Muskox Hunter Education	_	12,581	_
Inuvialuit Harvest Study	45,000	25,000	_
Inuvialuit Harvest Study Evaluation	8,965	_	_
	106,900	139,636	76,106
Total Expenses	211,610	257,513	170,084

Statement of Changes in Financial Position

-	(unaudited)	(unaudited)	(unaudited)
	1997	1996 (as restated)	1995
Cash Provided by (used for) Operations			
Loss from operations	1,773	(1,773)	
Accounts receivable	(20,209)	(59,466)	431
GST receivable	(1,939)	(2,002)	1,142
Prepaid insurance	_	(380)	· <u> </u>
Accounts payable	736	71,183	(2,444)
Government contributions repayable	398	_	(13,463)
Deferred revenue	_	(594)	(29,406)
	(19,241)	6,968	(43,740)
Cash Provided By (used for) Investments			
Purchase of capital assets	(2,156)	(4,955)	
Increase in investments in capital assets	2,156	4,955	_
ncrease (Decrease) During Year	(19,241)	6,968	(43,740)
unds at Beginning of Year	7,562	594	44,334
unds at End of Year	(11,679)	7,562	594
unds Comprised of:			
Cash	740	7,562	10,133
Bank overdraft	(12,419)	_	(9,539)
	(11,679)	7,562	594

Notes to Financial Statements

For the year ended March 31 1995 and March 31 1996

1. Significant Accounting Policies

a) Capital Assets

Capital assets are expensed in the year in which they were purchased and are also capitalized on the balance sheet at cost. The investment in capital assets reflects the historical cost of all capital assets owned by the Council.

b) Deferred Revenue

Deferred revenue represents funds received under a contribution agreement or for a specific project but not yet expended.

2. Deferred Revenue

a)	Covernment of Videon	1996	1995
	Government of Yukon Deferred revenue, previous year	594	_
	Monies received for current year	138,864	138,445
	Monies available for use in current year	139,458	138,445
	Amount used in current year	139,458	137,851 594
	Amounts payable to Government of Yukon at year end	_	_
	Deferred revenue at end of year	_	594

3. Nature of the Financial Statements

The Wildlife Management Advisory Council (North Slope) was created pursuant to the Inuvialuit Final Agreement to advise federal and territorial governments on matters pertaining to Yukon North Slope wildlife and habitat issues.

The Council is funded through a contribution agreement with the Government of the Yukon.

4. Comparative Figures

The 1993 comparative figures have been reviewed and not audited. The auditor does not express an opinion on the financial statements for the preceding year.

Notes to Financial Statements

For the year ended March 31 1997

1. Nature of the Financial Statements

The Wildlife Management Advisory Council (North Slope) was created pursuant to the Inuvialuit Final Agreement to advise federal and territorial governments on matters pertaining to Yukon North Slope wildlife and habitat issues.

The Council is funded through contribution agreements with the Government of Yukon.

2. Significant Accounting Policies

a) Capital Assets

Capital assets are expensed in the year in which they were purchased and are also capitalized on the balance sheet at cost.

Amortization of capital assets is provided at rates sufficient to amortize the cost over the estimate useful lives of the assets. All capital assets have been amortized using the declining balance method at rates set out in note 3.

The investment in capital assets reflects the net amortized cost of all capital assets owned by the Council.

b) Deferred Revenue

Deferred revenue represents funds received under a contribution agreement or for a specific project but not yet expended.

3. Capital Assets

	1997				1996	
		Rate	Cost	Accumulated Amortization		Net
	Computer equipment	30%	11,571	7,923	3,648	4,332
	Computer software	100%	1,944	1,243	701	256
	Office equipment	20%	4,215	2,319	1,896	2,370
			17,730	11,485	6,245	6,958
4. Deferred Revenue				1997		1996
a)	Government of Yukon Deferred revenue, previous		_		594	
	Monies received for curren		140,359		138,864	
	Monies available for use in current year			140,359		139,458
	Amount used in current year Amounts payable to Government of Yukon at year end Deferred revenue at end of year			139,961		139,458
				398		_
				_		_

5. Prior Period Adjustment

Changes in generally accepted accounting principles require that capital assets be amortized each year and that the balance sheet reflect the net book value of capital assets. This change is to be done retroactively. As a result, prior year capital assets figures have been restated and investment in capital assets to take into account the retroactive treatment of depreciation of capital assets.

APPENDIX 1

Extracted from Western Arctic Claim (The Inuvialuit Final Agreement) Settlement Act (1984)

Yukon North Slope

12. (1) For the purposes of this section, "Yukon North Slope" means all those lands between the boundaries of Alaska and the Yukon Territory and the Northwest Territories, north of the height of land dividing the watersheds of the Porcupine River and the Beaufort Sea, and including adjacent nearshore and offshore waters and islands.

Principles

- 12. (2) The Yukon North slope shall fall under a special conservation regime whose dominant purpose is the conservation of wildlife, habitat and traditional native use.
- 12. (3) Subject to subsections (5) to $(15)^*$:
 - (a) all development proposals relating to the Yukon North Slope shall be screened to determine whether they could have a significant negative impact on the wildlife, habitat or ability of the natives to harvest wildlife;
 - (b) other uses within the Yukon North Slope shall be considered and may be permitted if it is shown that there would be no significant impact on wildlife, habitat or native harvesting;
 - (c) other uses within the Yukon North Slope that may have a significant negative impact on wildlife, habitat or native harvesting shall be permitted if it is decided that public convenience and necessity outweigh conservation or native harvesting interests in the area; and
 - (d)development proposals relating to the Yukon North Slope that may have a significant negative impact shall be subject to a public environment impact assessment and review process.

Wildlife Management Advisory Council (North Slope)

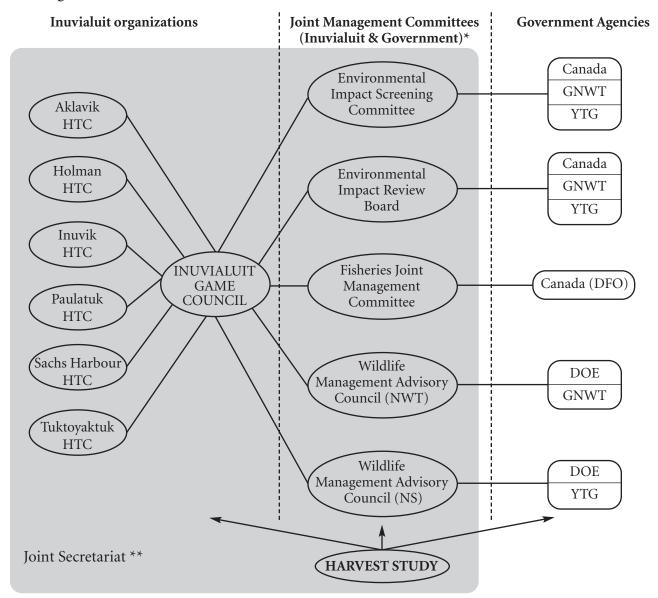
- 12. (46) In order to provide for joint planning by the native people and the governments in the North Slope with respect to the principles set out in subsection (2) and (3), a Wildlife Management Advisory Council shall be established as soon after the execution of this Agreement as is practicable.
- 12. (47) The Council shall have as permanent members a Chairman and an equal number of native and government members.
- 12. (48) The permanent members of the Council shall include at least one person designated by the Government of the Yukon Territory and one person designated by the Minister of the Environment of Canada.
- 12. (49) In addition to the permanent members of the Council representing government, temporary members may be coopted from government departments as they may be required from time to time.
- 12. (50) The permanent members of the Council appointed to represent the native interests shall include persons designated by the Inuvialuit, and, subject to agreements, by other native groups that have acquired harvesting rights in the Yukon North Slope under their land claims settlements.
- 12. (51) The Chairman of the Council shall be appointed by the Government of the Yukon Territory, with the consent of the native members and Canada.
- 12. (52) The permanent members of the Council shall have one (1) vote. The Chairman shall have a vote only in case of a deadlock. Temporary members shall not have a vote.

- 12. (53) The Council may establish rules and adopt by-laws regulating its procedures.
- 12. (54) The Government of the Yukon Territory agrees to provide a secretariat to assist in meeting the administrative needs of the Council.
- 12. (55) Each party shall pay the remuneration and expenses of the members of the Council that it appoints or designates.
- 12. (56) The council shall provide advice to the appropriate ministers on all matters relating to wildlife policy and management, regulation and administration of wildlife, habitat and harvesting for the Yukon North Slope and, without restricting the generality of the foregoing, the Council shall:
 - (a) provide advice on issues pertaining to the Yukon North Slope to the Porcupine Caribou Management Board, the Yukon Land Use Planning Commission, The Review Board and other appropriate groups;
 - (b)prepare a wildlife conservation and management plan for the Yukon North Slope for recommendation to the appropriate authorities as a means for achieving and maintaining the principles of conservation set out in the subsections (2) and (3);
 - (c) determine and recommend appropriate quotas for Inuvialuit harvesting of game in the Yukon North Slope;and
 - (d) advise on measures required to protect habitat that is critical for wildlife or harvesting in the Yukon North Slope including those referred to in subsection 14(3)*.

^{*}Refer to act for complete references.

APPENDIX 2

Organization of environmental and wildlife management bodies pursuant to the Inuvialuit Final Agreement



^{*} Participation is 50% Inuvialuit and 50% Government

GNWT-Government of the Northwest Territories; YTG-Yukon Territorial Government;

DFO- Department of Fisheries & Oceans; DOE- Department of the Environment

HTC – Hunters and Trappers Committee

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^{**} Provides administrative, technical, and logistical support to the organizations and committees.



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