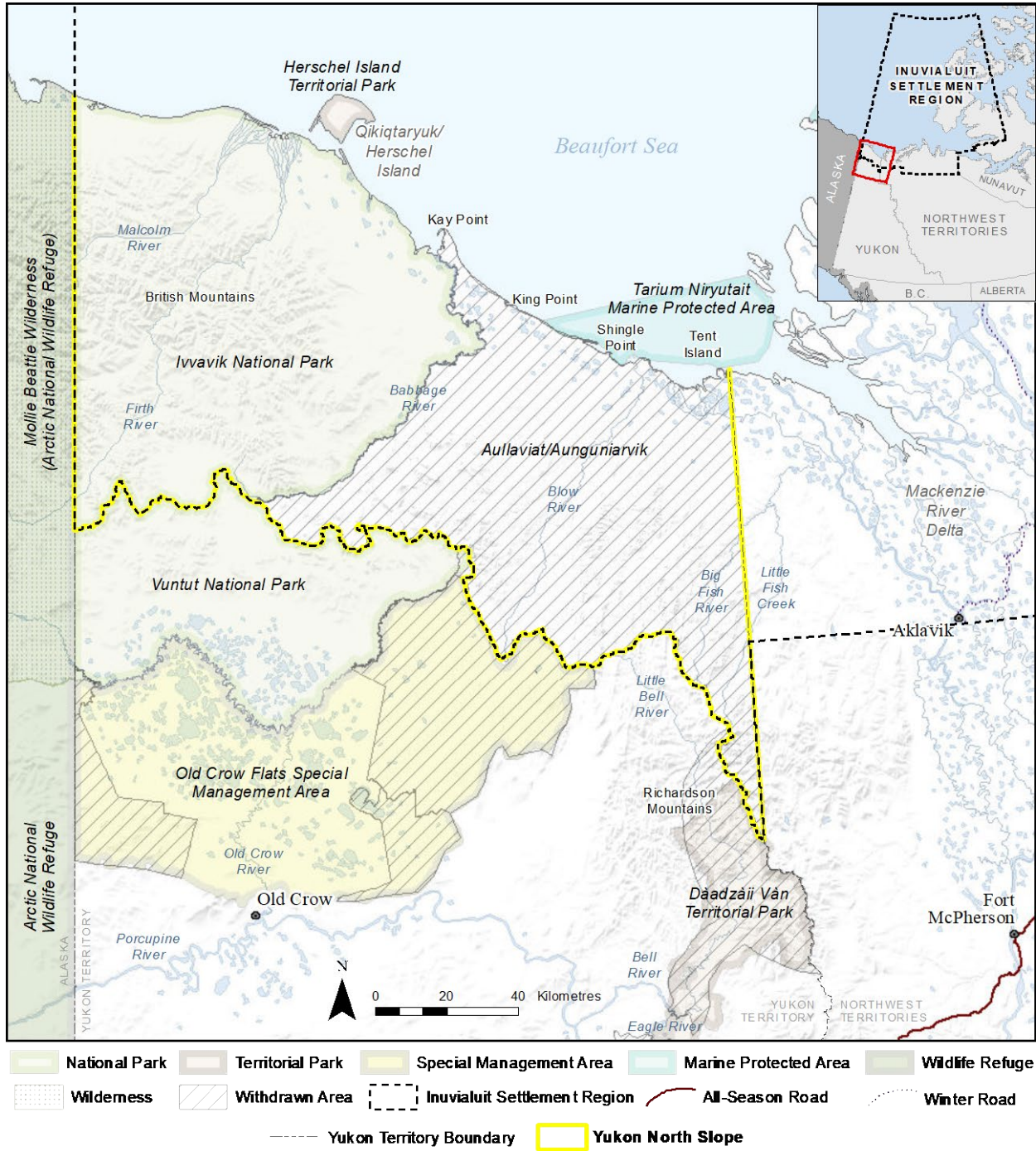


# Wildlife Management Advisory Council North Slope



**TERM REPORT**  
**April 1, 2017-**  
**March 31, 2020**

Yukon North Slope map



# Wildlife Management Advisory Council (North Slope)

TERM REPORT: April 1, 2017—March 31, 2020



*Council members at Ivvavik National Park on the Yukon North Slope*

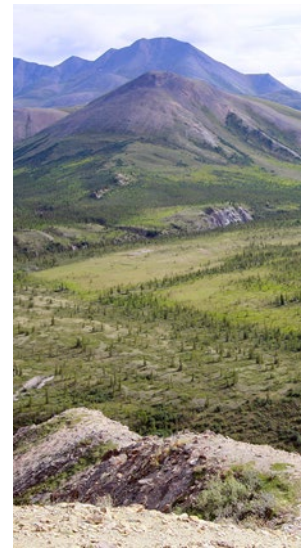
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*Fox kit on Herschel Island-Qikiqtaruk*

## Message from the Chair

Over the three-year period covered by this report, 2017–2020, the Council was most active in the area of wildlife conservation and management planning.

Under the Inuvialuit Final Agreement (IFA), the Council has an obligation to prepare a Wildlife Conservation and Management Plan (WCMP, the Plan) for the Yukon North Slope (YNS). The Council's draft 2002 plan required a significant rebuild, most notably to address impacts related to climate change, and to improve documentation of the conservation requirements of the Eastern North Slope, using the best available science and Traditional Knowledge to fill significant information gaps.

The Council undertook a synthesis and analysis of current and previous studies, documenting Inuvialuit Traditional Use of the North Slope and Inuvialuit Knowledge of the habitat requirements of key wildlife species, as well as many years of IFA-supported science-based wildlife studies and a now-complete ecological land classification for the entire Yukon North Slope. An important outcome of this work has been the preparation of an extensive set of maps and a digital atlas that documents the use of the YNS by Inuvialuit and the key wildlife species that they depend upon for food security and cultural purposes.

In addition, the Council undertook legal research to clarify the status and application of the 1980 order, as revised in 2010, that continues to withdraw the lands of the Eastern North Slope from surface and subsurface disposition. The IFA established a special conservation regime for the Yukon North Slope with allowances for controlled development in the eastern half. This legal research clarifies the nature of developments that are permitted under the withdrawal order and that they must meet the conservation requirements for the area.

The draft Wildlife Conservation and Management Plan provides for consideration of the Eastern North Slope as an Indigenous Protected and Conserved Area (IPCA). To that end, the Council obtained funding from the Canada Nature Fund and the 444S and Wyss foundations to explore the merits of such a designation. This work included a legal review of IPCAs that have been established in Canada and internationally.

In the fall and winter of 2019, extensive consultations were conducted to review the revised WCMP with Inuvialuit communities and organizations, and the Council's management partners. Following that process, the Parties to the IFA (Yukon, Canada, and the Inuvialuit—represented by the Inuvialuit Game Council, the Inuvialuit Regional Corporation, the Aklavik Hunters and Trappers Committee, and the Aklavik Community Corporation) met in March 2020 to review the draft plan in order to finalize revisions required for approval. At this writing, the process for final approval of the WCMP is proceeding.

On other fronts, the Council completed the YNS Inuvialuit Traditional Use study, a muskox management framework and research plan, and the review and recommendation of management plans for Ivavik National Park and the Herschel Island-Qikiqtaruk Territorial Park. The Council completed discussions with Canada for a new multi-year IFA implementation funding agreement. In response to plans by the United States Government for a proposed lease sale of drilling rights to explore for hydrocarbons in the Arctic National Wildlife Refuge, the Council, in partnership with the Inuvialuit Game Council and Wildlife Management Advisory Council (Northwest Territories), conducted an analysis of the potential impacts on wildlife populations shared with Canada, and on affected Inuvialuit communities. This resulted in several submissions to U.S. regulators.

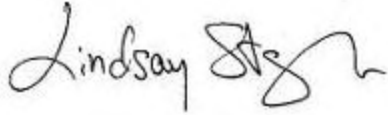
In 2019, the Aklavik Hunters and Trappers Committee, in recognizing the special importance of the Eastern North Slope to Inuvialuit, designated the area as “Aullaviat/Aunguniarvik”—“where wildlife and people travel through” and “where we hunt.” Along with specific Inuvialuktun place names, this new name, in addition to “Ivavik” and “Qikiqtaruk”, completes the naming of the large conservation areas that comprise the Yukon North Slope as established in the IFA.

The Council's activities continue to benefit greatly from cooperation and support from many quarters: the Yukon government's Department of Environment, the Canadian Wildlife Service, the Parks Canada Western Arctic Field Unit, the Government of the Northwest Territories' Department of Environment and Natural Resources–Inuvik Region, the Aklavik Hunters and Trappers Committee, the Inuvialuit Game Council, the Wildlife Management Advisory Council (NWT), and the Joint Secretariat.



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 Traditional Use on the Yukon North Slope.

Sincerely,

A handwritten signature in black ink that reads "Lindsay Staples". The signature is written in a cursive, flowing style.

Lindsay Staples  
Chair



*Imniarvik, Ivvavik National Park*

## Introduction: The Yukon North Slope

The Yukon North Slope is located in the northern region of Canada's Yukon Territory and encompasses the western portion of the Inuvialuit Settlement Region (ISR). It is an area of land and sea that stretches from Alaska to the Northwest Territories. It includes all of the land in the north Yukon that is drained by rivers and streams flowing into the Beaufort Sea, as well as islands, such as Qikiqtaruk (Herschel Island), and both the nearshore and offshore waters

The Yukon North Slope region has no roads or current-day permanent settlements, and is a large, intact landscape. It has long been, and continues to be, a valuable part of Inuvialuit culture. Harvesters depend on this land to support their families. Travel routes by boat and snowmachine cover the land and seascapes. And, families gather every year at places like Shingle Point to connect with the past and teach the next generation.

The region also has international significance as one of Canada's most diverse Arctic environments and is home to a host of important wildlife species. The land includes braided rivers, lagoons, mountain ranges, and coastal plains. The marine environment includes the near and offshore waters of the Beaufort Sea. Although the region contains a number of mountain ranges, the Yukon North Slope derives its name from the gently sloping lands that drop down to the shores of the Beaufort Sea. The more extensive glacial history of the eastern portion of the North Slope has resulted in landforms distinct from those of the western portion.

The North Slope is bordered to the west by Alaska's Arctic National Wildlife Refuge, to the south by the Old Crow Flats, and to the east by the Mackenzie River Delta. It includes the coastal waters and extends into the deeper, offshore waters beyond Qikiqtaruk, to the northern boundary of the Inuvialuit Settlement Region.

It is an extreme environment. Winters are long, temperatures chilling, and the days short. Winters are followed by very short, dry growing seasons, making this area one of the world's most severe environments for people, wildlife, and plants. The unique interactions of landforms, climate, and life make it one of the most interesting as well.

## The Agreement: The Inuvialuit Final Agreement

The Inuvialuit of the Western Arctic negotiated a land claim agreement, signed in 1984, in order to ensure conservation and protection of the North Slope and their ongoing use of the area. The IFA was negotiated with the Governments of Canada, Northwest Territories, and Yukon and brought renewed and much-deserved attention to the Yukon North Slope. This agreement also provided a legal structure that protected Inuvialuit participation in economic and social development and in decisions affecting the Yukon North Slope. Conservation is the paramount goal for the Yukon North Slope.

Section 12(2) of the IFA states: “The Yukon North Slope shall fall under a special conservation regime whose dominant purpose is the conservation of wildlife, habitat and traditional native use.”

The area of land covered by the IFA, the Inuvialuit Settlement Region, includes a large area in the NWT called the Western Arctic, parts of the Beaufort Sea, and the Yukon North Slope. The Yukon North Slope receives particular attention in the IFA via Chapter 12, which establishes a special conservation management regime for the region.

The IFA defines the Inuvialuit rights to harvest wildlife on the Yukon North Slope. These rights may only be restricted for conservation or public safety. If development occurs, the IFA has a wildlife compensation system that helps to restore wildlife populations and habitat and to assist Inuvialuit when their harvesting activities are adversely affected.

## The People: The Inuvialuit

The Inuvialuit—Inuit of the Western Arctic—call this place home, having relied on the region’s plants, wildlife, and geography for hundreds of years. While most Inuvialuit now live in nearby communities, such as Aklavik and Inuvik, many return to the North Slope on an annual basis to hunt, trap, fish, and gather. They use traditional gathering places in the mountains and along the coast. These seasonal hunting camps are reminders of an active and enduring human occupancy. Climate change, however, is rapidly altering human use of this landscape in some places.

The land, ice, and water of the Inuvialuit Settlement Region make up the western portion of Inuit Nunangat (or homeland). Its importance in the long history of the Inuvialuit has been preserved in Traditional Knowledge and well documented.

## The Wildlife Management Advisory Council (North Slope)

The Wildlife Management Advisory Council for the North Slope, or WMAC (NS), was established in 1988 under the *Western Arctic (Inuvialuit) Claims Settlement Act*, ultimately the result of the 1984 Inuvialuit Final Agreement.

The Council is comprised of five members: two appointed by the Inuvialuit Game Council, two by government (one by the federal Minister of Environment, one by the Yukon government), and an independent chairperson. Each appointed member has an alternate. The Council has an office and staff in Whitehorse to oversee its business.

The Council has a mandate to conserve and protect wildlife, habitat, and Inuvialuit Traditional Use within the Yukon North Slope. The Council's responsibilities under this mandate include:

- Providing advice on wildlife policy, the management, regulation, and administration of wildlife, habitat, and harvesting for the Yukon North Slope;
- Providing guidance to the Porcupine Caribou Management Board (PCMB), Yukon Land Use Planning Commission, Environmental Impact Screening Committee, and the Environmental Impact Review Board, among other organizations;
- Developing a Wildlife Conservation and Management Plan that describes the conservation requirements for the region;
- Recommending quotas for Inuvialuit game harvesting on the Yukon North Slope; and
- Recommending measures to protect critical habitat for wildlife or harvesting purposes.



*Ernest Pokiak (Council member) and Gerry Kisoun (alternate) at Sheep Slot*

Since its inception, the Council has been a hub for cooperative management on the Yukon North Slope. The Council continues to work with its many partners in support of this unique and important area.

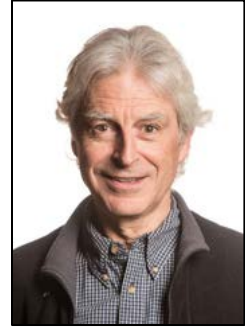
## WMAC (NS) Membership

WMAC (NS) members are appointed by the party they represent, and membership lengths vary.

### Chair

#### *Lindsay Staples*

A resident of Whitehorse, Lindsay Staples serves as the WMAC (NS) Chair and also works as a private consultant. His expertise lies in the fields of natural resource management, socio-economic and environmental impact assessment, and land claims self-government negotiations and implementation. Lindsay has a long-standing interest in the management of the Yukon North Slope and the implementation of the IFA. He has extensive experience in negotiation, facilitation, and consensus-based processes involving a broad range of public policy issues.



### Members

#### *Danny C. Gordon (Inuvialuit Game Council)*

Danny Gordon was born on Alaska's North Slope and from there, as a young man, walked to Aklavik via Qikiqtaruk. He has served as a longstanding director of the Aklavik Hunters and Trappers Committee (HTC). He has extensive Traditional Knowledge of the Yukon North Slope based on his many years of living and travelling on the land. Danny is also a talented artist and traditional knife-maker.



#### *Ernest Pokiak (Inuvialuit Game Council)*

Appointment ended September 2019

Born on Banks Island, 80 kilometres northwest of Sachs Harbour, Ernest was brought up on the land. In previous years, he served as mayor of Tuktoyaktuk, chair of the Tuktoyaktuk Education Authority, and as a director for the Inuvialuit Regional Corporation Group. Ernest also worked as a director of the community corporations of Sachs Harbour and Tuktoyaktuk. Ernest has completed 44 years of combined service with the federal and territorial governments. Ernest has represented the Inuvialuit Game Council (IGC) on the WMAC (NS) for five terms (15 years), and the Council will miss his expertise and presence.





*Billy Archie (Inuvialuit Game Council)*

Appointment began September 2019

Billy was born and raised in the Beaufort Delta and spent time harvesting whales, fishing, and living off the land and sea, being educated in traditional ways by his family. Through this, Billy adopted and embraced stewardship values for the environment, wildlife, and his community. Billy is also aware of the importance of formal education and the need to balance it with his ancestors' Indigenous Knowledge. He has also been heavily involved in initiating and supporting various important human health, environmental, cultural, and educational research projects for his community of Aklavik and for the Western Arctic.



*Todd Powell (Government of Yukon)*

Appointment ended September 2017

Todd was the manager of biodiversity programs in the Fish and Wildlife Branch of the Yukon government's Department of Environment and served the Council well with his experience in maintaining diversity and managing effects on wildlife. Todd has moved to a new position in the Government of Yukon.



*Tyler Kuhn (Government of Yukon)*

Appointment began January 2018

Tyler joined the Council in 2018 as an information specialist biologist in the Department of Environment. He is now the senior habitat biologist with the Government of Yukon. Tyler also has a background in palaeontology and videography. Born and raised in the Yukon, Tyler and his family call Whitehorse home.



*Dave Tavares (Government of Canada)*

Appointment began April 2017

Dave is a science advisor for conservation planning with Parks Canada in Whitehorse. He has recently moved from Inuvik where he spent five years as the resource conservation manager for the Western Arctic Field Unit. He has worked extensively in Ivvavik National Park on ecological research and monitoring initiatives associated with a wide variety of species and ecosystems. He also managed the visitor safety program for the park.

## Alternates

### *Michelle Gruben (Inuvialuit Game Council)*

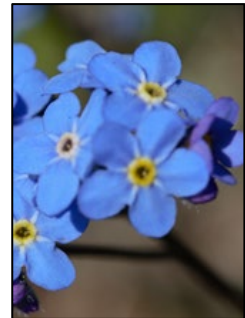
Michelle Gruben is originally from Tuktoyaktuk but has called Aklavik home for the past 20 years. Michelle enjoys spending time out on the land and listening to stories from Elders in the region. Since 2009 she has worked for the Aklavik HTC as resource person. In addition, she has served as a director on the Aklavik Community Corporation for two terms and on the Aboriginal Steering Committee for the Northwest Territories Water Stewardship Strategy. Michelle strongly believes in conservation and that we must all work together for the future.



### *Deon Arey (Inuvialuit Game Council)*

Appointment ended September 2017

Deon Arey is from Aklavik and has been a harvester in the Inuvialuit Settlement Region for his whole life. He has a deep interest in Inuvialuit culture and wildlife management. Deon has worked as a park ranger on Herschel Island. He was appointed to the Council in 2015 as an alternate.



### *Gerry Kisoun (Inuvialuit Game Council)*

Appointment began September 2017 and ended September 2019

Gerry was born in the Mackenzie Delta and is of Inuvialuit and Gwich'in descent. Although he now calls Inuvik home, he has lived in a number of Yukon, NWT, and Alberta communities during his 24 years with the RCMP. He also spent 16 years working with Parks Canada, advancing science and cultural heritage education. Joining our Council in 2018 as an alternate, Gerry brings considerable experience and knowledge to our group, including his talent with a guitar!



### *Evelyn Storr (Inuvialuit Game Council)*

Appointment began September 2019

Evelyn was born and raised in Aklavik. She brings vast knowledge and experience to any work that she does. She has worked for the Hamlet of Aklavik, the Aklavik Housing Association, and the Northwest Territories Power Corporation in Inuvik. Evelyn served as the president of the Aklavik HTC and is an active member of the Inuvialuit Investment Board. Evelyn currently lives in Inuvik.





*Matt Clarke (Government of Yukon)*

Matt is the manager of regional programs for the Fish and Wildlife Branch of the Department of Environment, overseeing the collaborative work of Yukon’s regional biologists and technicians, as well as staff in the harvest program. He has worked in the field of fish and wildlife management since 2005 in prairie, boreal, and arctic ecosystems, with particular focus on land claim implementation, environmental assessment, and harvest management. Matt and his family live north of Whitehorse.



*Craig Machtans (Government of Canada)*

Craig is the supervisor of the population and conservation section of the Canadian Wildlife Service (CWS) in Whitehorse. He has been in Whitehorse since 2013. He spent the previous 17 years at CWS in Yellowknife and so has a good deal of northern experience. Most of his technical work has been on bird monitoring and conservation, policy development, and environmental assessment at local, regional, and national scales.

### Staff

The Council employs two Whitehorse-based staff. Over this term the Council says goodbye to Jennifer Smith and Kelly Milner and welcomes Kaitlin Wilson and Allison Thompson onboard.



*Jennifer Smith – Executive Director 2008 - summer 2018*

Jennifer Smith worked with the Council for ten years. Over that time, she was grateful to have been able to witness the vast landscapes of the North Slope and learn from the people that use the land, as well as work with colleagues to ensure the landscape and its people thrive. Jennifer holds a diploma in Renewable Resource Management and has completed complementary course work from Okanagan University College. Originally from Yukon, she has worked in various conservation, forestry, and wildlife management roles.



*Kelly Milner – Executive Director April 2016 - summer 2018*

Kelly grew up in Yukon and has degrees in both Journalism and Environmental Design. Over the past two decades, she has worked with co-management and government agencies across the North to support new and creative ways to bring concepts included in Final Agreements into action. She also finds time to make a movie now and then. Kelly has moved on to other creative endeavours and continues to make amazing movies!



*Kaitlin Wilson – Program Manager starting July 2018*

Kaitlin has spent much of her career exploring the relationships between northern environments and the people and animals that call them home. Although she has been particularly focused on caribou, having worked on *Rangifer* issues from Nunatsiavut to Yukon, she is most passionate about conserving healthy, connected landscapes for generations to come—it just so happens that caribou are a pretty good indicator of a healthy, connected landscape! Kaitlin holds a M.Sc. in Environmental and Life Sciences from Trent University, where she studied the drivers of home range size for caribou across northern Ontario.

*Allison Thompson – Program Manager starting October 2018*

Allison joins WMAC (NS) after working for the WMAC (NWT) for a year and a half in Inuvik. She is excited to keep working with the Inuvialuit, implementing the wildlife management sections of the IFA. Allison grew up in Ontario and moved west to Vancouver to pursue a degree in the environmental sciences at the University of British Columbia (UBC). She fell in love with the west coast mountains and old growth trees, and stayed on to complete a Masters in Resource Management and Environmental Studies, also at UBC, where she studied the movement ecology of the African buffalo. Allison is passionate about finding practical solutions to wildlife management and conservation issues. In her free time, Allison enjoys spending long days in the mountains as an ultra trail runner.



## Technical Support

The WMAC (NS) works closely with the Government of Yukon's North Slope and migratory caribou biologist, a position supported by Inuvialuit implementation funding. This position, currently held by Mike Sutor, provides technical support to the Council.

*Mike Sutor (Government of Yukon)*

Mike has a varied background, having worked in various capacities for provincial and federal government agencies. Most of his experience has focused on large mammal ecology, particularly on managing impacts on wildlife. He sits on several other boards and committees, including the Porcupine Caribou Technical Committee, and acts as a technical advisor for the Porcupine Caribou Management Board. Mike and his family live in Dawson City, Yukon. Mike continues to provide technical expertise on fish and wildlife related matters to the Council.



## Three Years at a Glance

Over the three-year term, the Council was fully engaged in the work of completing a new version of the Wildlife Conservation and Management Plan, including research, analysis, integration of information, plan drafting and engagement. The Plan is currently in the final stages of review.

Additionally, in 2017/18 a number of multi-year projects were completed including: park management plan reviews for Herschel Island-Qikiqtaruk Territorial Park and Ivvavik National Park; a *Framework for the Management of North Slope Muskox*; and two major studies, the *Inuvialuit Traditional Knowledge of Wildlife Habitat, Yukon North Slope* and *Yukon North Slope Inuvialuit Traditional Use Study*. Another noteworthy success was finalizing a new implementation funding agreement with the Government of Canada, which secures Council funds for the next ten years.

In 2018/19 the Council welcomed new staff Kaitlin Wilson and Allison Thompson to the team, both of whom bring new creative skills in the areas of outreach, science, and planning. Previous staff, Jennifer Smith and Kelly Milner, both moved on to explore new opportunities. New members and alternates also came on board. Communications and outreach were major focuses, and the Council launched a new website and Facebook page. In this year there was an increased focus on Porcupine caribou work as an Environmental Impact Statement for oil and gas leasing in the Arctic National Wildlife Refuge was developed by the United States Bureau of Land Management, and the Committee on the Status of Endangered Wildlife in Canada (COSEWIC) completed an assessment of barren-ground caribou in Canada.

As of March 2020, the Covid-19 pandemic and associated safety measures began to affect the work of the Council. The Council anticipates changes to the following areas of work as a result of the pandemic: quarterly council meetings, participation in committees, participation in other meetings, wildlife research projects, and WCMP final review. The Council is investigating virtual meeting platforms and looking for creative ways to carry on the important work that it does.

## The Yukon North Slope Wildlife Conservation and Management Plan

The signing of the Inuvialuit Final Agreement delegated responsibilities and requirements to the Council. The Yukon North Slope Wildlife Conservation and Management Plan was one such requirement, and considerable collaborative work went into the first edition of the Plan (2003). The Plan provides direction for the conservation of wildlife, habitat, and Inuvialuit Traditional Use on the Yukon North Slope.

The Plan is a keystone document for the Council and others that hold management responsibilities for the Yukon North Slope. It offers guidance and information to our Council members, governments, co-management organizations, environmental assessment bodies, Inuvialuit and other Indigenous organizations, and the general public. It also helps to inform research priorities and projects. The Plan is a vehicle for implementation of the conservation regime established for the Yukon North Slope in the IFA and is a critical step in achieving the IFA's purposes and goals.

In 2014, the Council began working on Plan renewal. Much had changed since the first version—the effects of climate change had become more pronounced, but we also have a better understanding of how change may occur in the future. The Council began compiling the knowledge basis for the new Plan components. Since then, the Council has been active completing scientific and Traditional Knowledge studies, gathering information, and meeting with partners. Over this term, the Council has worked to finalize a new version of the Plan.

### Deepening Our Knowledge

The new Plan will be strongly evidence-based. Over the past several years the Council has invested in documenting Inuvialuit Traditional Knowledge and Traditional Use to inform this work. The Council has also engaged with researchers, the Government of Yukon, the Government of Canada, and Round River Conservation Studies to enhance and document science-based knowledge for wildlife and wildlife habitat across the Yukon North Slope. Over the past year, much of the Council's work has focused on weaving these important knowledge bases together to inform the best possible understanding of the region. In particular, the completion of species-specific habitat mapping for the entire region draws on Inuvialuit and scientific knowledge to identify the conservation requirements for key species.

#### Ecological Land Classification (ELC)

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Another significant body of work is a detailed ELC for the Eastern Yukon North Slope. This classification formed the basis for both scientific and Traditional Knowledge-based species habitat modeling.

Two significant bodies of work were completed to inform the plan: *Yukon North Slope Inuvialuit Traditional Use Study* (2018) and *Inuvialuit Traditional Knowledge of Wildlife Habitat, Yukon North Slope* (2018). Both reports have been printed and shared with participants and community members. They are also available digitally on the Council website.

Importantly, this Plan will better document the conservation requirements of the Yukon North Slope.

### *Digital Map Atlas*

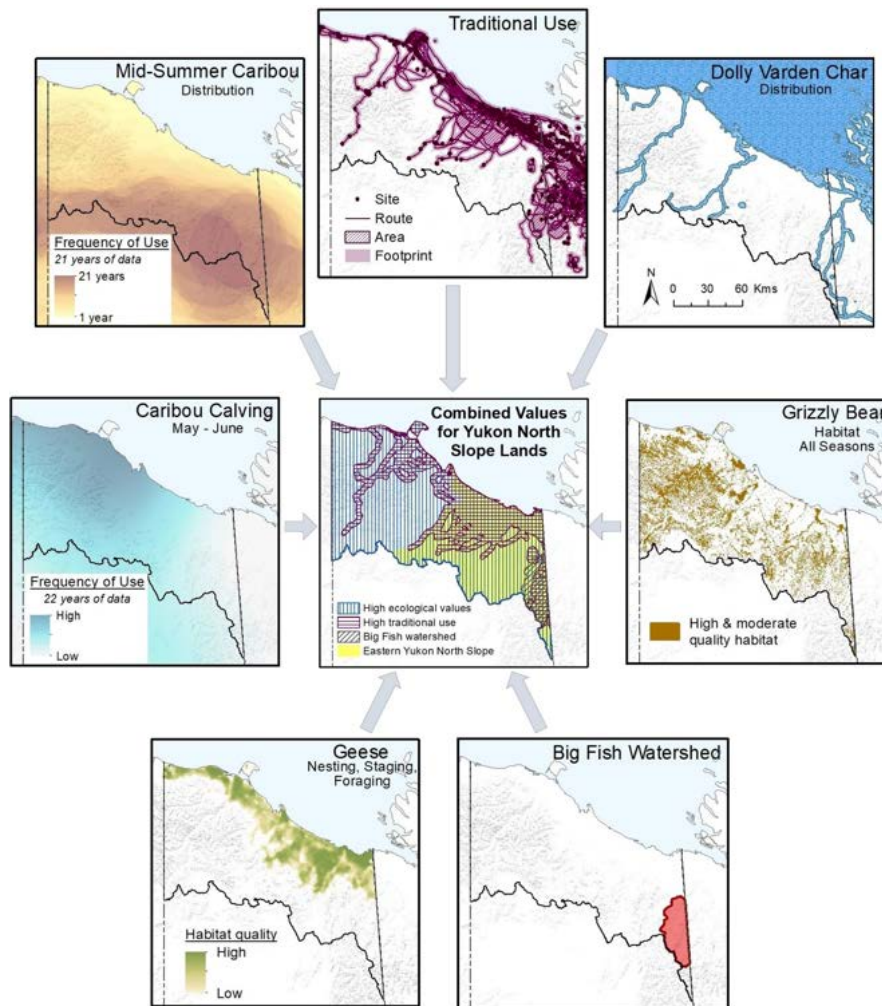
This Plan will produce spatial products that show species' use of the landscape, Inuvialuit cultural use, habitat, and climate scenarios. The maps may be viewed digitally, and data layers switched on and off in response to specific subject interests.

A digital map atlas will:

- Compile existing spatial ecological and cultural information;
- Provide new spatial maps and analyses of ecological and cultural values of the region;
- Identify areas of exceptional ecological and cultural value;
- Synthesize spatial information to support the identification of patterns and dynamics important for the long-term viability of cultural uses, key resident species, and major ecosystem processes; and
- Integrate available spatial information on the predicted effects of climate change.

The digital map atlas will include habitat and movement maps based on Traditional Knowledge and science for grizzly bear, moose, geese, caribou calving and mid-summer range, sheep, Dolly Varden, cliome shift and shoreline erosion, and Traditional Use.

## Digital atlas: Examples of maps showing landscape values



Maps (clockwise from centre left):

- Porcupine caribou herd calving habitat and core mid-summer range showing high use areas, based on 22 and 21 years of data respectively; living memory record of Inuvialuit Traditional Use
- Rivers that support populations of Dolly Varden char
- Grizzly bear habitat combined for all seasons
- The Big Fish watershed, identified in the 2016 Aklavik Community Conservation Plan as an area of high ecological value for Dolly Varden char and of cultural importance
- Nesting, staging, and foraging habitat for four species of geese

The central map combines these values for the land area of the Yukon North Slope.

(From the draft Wildlife Conservation and Management Plan for the Yukon North Slope)

Goal of the Plan

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“To value and conserve wildlife diversity and productivity, wildlife habitat, and Inuvialuit traditional uses of the Yukon North Slope”

- 2020 Draft Plan

## Building the Plan Together

The Council worked with many individuals and organizations to develop the new Plan. It was paramount to ensure community values and priorities were reflected in the Plan. To that end, the Aklavik HTC, Community Corporation, and Elders Committee were heavily involved in the Plan development.

The Council collaborated with Round River Conservation Studies in the design and development of planning methodology, science analysis, and mapping.

In addition, throughout the planning process, the Council engaged its IFA management partners.

In 2018/19, the Council held a number of meetings in Aklavik, Inuvik and Tuktoyaktuk, including with the Elders’ Committee, the Community Corporations, and the Hunters and Trappers Committees. The Council also held several special meetings to advance Plan drafting and to refine the Traditional Knowledge and science-based analyses that form the foundation of the new Plan. A draft Plan was released in July 2019.



*Council meeting discussing the WCMP*

Plan Objectives

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- A. Conservation Framework Based in the IFA
- B. Wildlife
- C. Inuvialuit Traditional Use
- D. Environmental Protection Measures
- E. Evidence in Support of Decisions

The new Plan is heavily grounded in the legal framework of the IFA and provides guidance on species, ecosystems, and cultural ecology. To provide guidance in implementation, the Plan links to relevant international, national, and regional agreements, laws, management arrangements and plans applicable to lands, ocean, and species on the Yukon North Slope.

The Plan’s principles lay out a vision for the Yukon North Slope wherein Inuvialuit culture, values, and economy can and must be conserved as carefully as wildlife populations and habitats. They require that Inuvialuit knowledge and leadership be fully integrated in monitoring and management of wildlife and habitat on the North Slope. The Plan

describes the potential of the Yukon North Slope for ecologically grounded, culturally meaningful, conservation-based economic opportunities.

## Engagement

The Council is currently working with the Parties to the IFA to complete the Plan. Over the past year, the Council has travelled to communities, held meetings, and presented the draft Plan. Throughout this process we have received excellent feedback that has strengthened the draft Plan.

A draft was shared for comment in July 2019 with Parties to the IFA and co-management boards established under the IFA. The Council undertook a comprehensive engagement with Partners, co-management boards, Parties, and communities on this draft. Information sessions, briefings, or meetings were held with Parties and IFA co-management boards between August and November 2019, including the Inuvialuit Regional Corporation, Inuvialuit Game Council, Government of Yukon, Joint Secretariat staff, Tuktoyaktuk HTC, Aklavik HTC and Community Corporation and Elders Committee, Porcupine Caribou Management Board, Inuvik HTC, and the Environmental Impact Screening Committee. In addition, the Plan was sent to the Government of Northwest Territories, the Vuntut Gwitchin Government, the Gwich'in Tribal Council, and the Gwich'in Renewable Resources Board for review.

The Council received over 250 comments on the Plan. These informed the redrafting of the Plan over the winter of 2019 and a new version was produced for the Parties to consider in 2020. The Council received a number of letters from partners supporting the Plan's direction and work.

In March 2020, a meeting of the Parties (Government of Yukon, Government of Canada, Inuvialuit Regional Corporation, and Inuvialuit Game Council) was held to review comments by all Parties and finalize recommendations and direction.



*Moss campion, Yukon North Slope*



*Yukon North Slope landscape*

The Council is set to release an updated version of the Plan later this year (2020) for public review. When the Plan has been finalized, the Council will recommend it to the appropriate federal and territorial ministers.

We look forward to sharing a final and complete Plan with everyone soon.

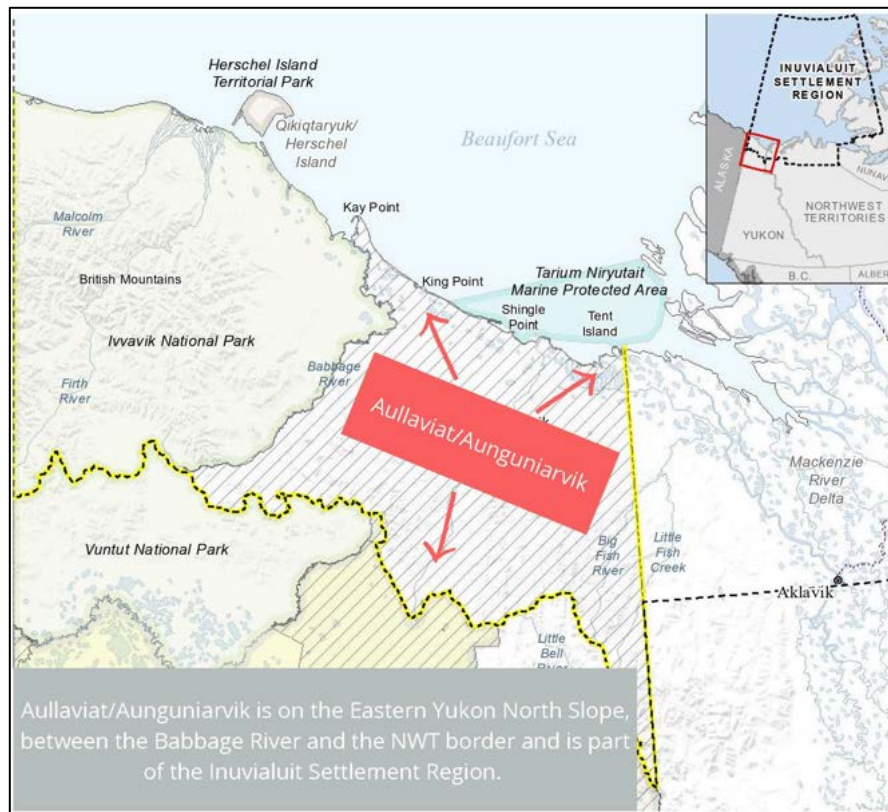
### Aullaviat/Aunguniarvik - Eastern Yukon North Slope

To recognize the significance of the Eastern Yukon North Slope, the Aklavik HTC selected a new Inuvialuktun name that represents its importance to Inuvialuit.

Aullaviat/Aunguniarvik was chosen from a number of submissions; it means the place where the animal and people travel through and where the people hunt. This new name will be included in the updated Plan and applied in the Council's future work.

Thank you to the Aklavik HTC for selecting the new name and to Abigail Arey and Nellie Arey for suggesting the name.

Map of Aullaviat/Aunguniarvik





## Indigenous Protected and Conserved Area

The draft Plan recommends implementing an integrated conservation management framework across the Yukon North Slope. As part of this objective, in 2019, the WMAC (NS) successfully received Canada Nature Fund support to evaluate the interest and feasibility of creating an Indigenous Protected and Conserved Area (IPCA) for Aullaviat/Aunguniarvik.

An IPCA would recognize the guidance of the WCMP, the Aklavik Community Conservation Plan, community values, Traditional Knowledge and scientific studies and, importantly, the legal framework of the IFA.

Engagement with the Parties to the IFA is underway on this initiative. If an IPCA is established, an agreement would formally recognize the Aullaviat/Aunguniarvik as an important area for the Porcupine caribou herd for calving, post-calving, and late summer habitat, along with a suite of other core values identified throughout the Plan.

The IPCA framework provides a flexible conservation tool that is Indigenous-led and focused on landscape conservation and Indigenous use. It encourages innovative management practices and sustainable economic activities. It provides potential funding to implement Inuvialuit stewardship of the Eastern Yukon North Slope.

## Species Management

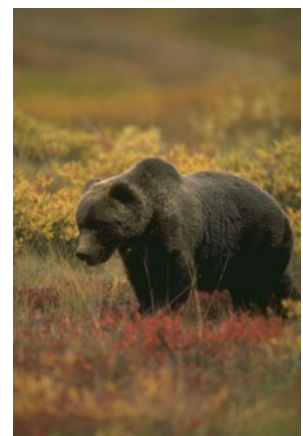
### Grizzly Bear Research and Management

Over the past term, the Council remained involved in the management of grizzly bears on the North Slope.

In 2017, following the completion of a major grizzly bear study on the Yukon North Slope and a review of the results of that study, the Council recommended to the appropriate ministers that the current Total Allowable Harvest (TAH) and harvest quota for the Yukon North Slope be maintained.

The Council is pleased to report that Yukon North Slope grizzly bears remain a healthy population under an effective and cooperative joint management system.

The TAH recommends the distribution of the harvest quota across two management units between Ivavik National Park / Qikiqtaruk and Aullaviat/Aunguniarvik. The Aklavik HTC distributes harvest tags in the Aklavik Grizzly Bear Hunting Area. All harvest of Yukon North Slope grizzly



*Grizzly bear*

bears is reported annually and follows the guidance in the Inuvialuit Settlement Region Grizzly Bear Management Plan.

To prepare for a listing of grizzly bears as a species of special concern (2018) under the federal *Species at Risk Act*, the Government of Yukon began seeking input on the development of a territory-wide Yukon grizzly bear management plan. The Council provided comments and participated in workshops towards the development of a plan that provides an overall vision for grizzly bear conservation in Yukon. A co-management plan already exists for grizzly bears in the ISR, including the Yukon North Slope. The territorial plan recognizes the existing plan and management regime on the Yukon North Slope. The plan, *A Conservation Plan for Grizzly Bears (Ursus arctos) in Yukon*, was completed in fall 2019.

### Polar Bear Research and Management



Polar bear

During this term, the Council continued its active engagement with regional, national, and international polar bear management. Highlights included finalizing and recommending the *Inuvialuit Settlement Region Polar Bear Joint Management Plan (2017)* and assisting in Southern Beaufort Sea research planning.

The Council maintained its seat on the Polar Bear Technical Committee (PBTC) and the Polar Bear Administrative Committee (PBAC) and attended meetings of the Inuvialuit-Inupiat Polar Bear Commission, the Polar Bear Range States, and Inuit planning forums related to the *Convention on Trade in Endangered Species (CITES)*.

#### *Discussions of the Polar Bear Technical Committee*

Each year, the committee meets to discuss population status and past and current research, and to provide advice on polar bear management. Presence on the PBTC enables the Council to participate in the development of the annual polar bear population status table and to ensure that status assessment is informed by the most accurate science and Traditional Knowledge. In 2018, the status of the Southern Beaufort Sea polar bear subpopulation was recorded as “in likely decline” based on science, and “stable” based on Inuvialuit Traditional Knowledge. There was no change to the status table in 2019.

#### *Discussions of the Polar Bear Administrative Committee*

Each year, the committee meets to discuss and provide advice on polar bear management. The WMAC (NS) is a member of this committee. During this term, it attended the annual meetings. On the PBAC, the

Council contributes its policy-related views to inform management of Canada's 13 polar bear subpopulations.

### *Range States*

The Polar Bear Range States meet every other year. This meeting is an opportunity for countries with polar bear populations to discuss population and management issues. Council staff participated in the 2018 meeting, held in Fairbanks, USA. Canada made eight presentations and was strongly represented. The *Circumpolar Action Plan* was reviewed and work will continue in the areas of: development of best management practices for minimizing the impact of tourism-related activities on polar bears; compiling the state of knowledge on contaminants affecting polar bears and their prey; using the Polar Bear/Human Interaction Database to minimize and mitigate human-bear interactions, and producing safety education materials for use throughout the Arctic in order to minimize and mitigate human-bear interactions.

### *Inuvialuit-Inupiat Meetings*

The WMAC (NS) began attending the annual meetings of the Inuvialuit and Inupiat (I-I) in 2010 and has attended each year since. The meetings are convened to discuss the management of polar bears across the Southern Beaufort subpopulation pursuant to the 1988 *Inuvialuit-Inupiat Polar Bear Management Agreement in the Southern Beaufort Sea*. The Alaskan and Canadian commissioners hear reports from researchers and then provide a set of recommendations to the affected management parties. At their latest meeting, in Anchorage in August 2019, the I-I commissioners had 16 recommendations including: increased communication among advisors, formalizing the technical working group structure, education, and application of Indigenous knowledge more regularly in the technical work. In addition to the genetic mark-recapture survey for the South and North Beaufort Sea subpopulations, an instrument-based survey was discussed by the U.S. National Oceanic and Atmospheric Administration. This work is in response to the need for less invasive methods of polar bear research.

"It's very valuable to continue to meet with Alaska; there is a lot of sharing and learning on both sides."

*Danny C. Gordon on the Inuvialuit-Inupiat meetings*

### *Polar Bear Communications Group*

Inuit governments and co-managers hold regular calls to discuss international management efforts for polar bears. The Council participated in these calls.

### *Research*

Aerial surveys of both the Southern and Northern Beaufort Sea subpopulations were conducted in the spring of 2017. Analysis of the results has been ongoing and indicates low detection for bears on transect. The implication is that the aerial survey method is not appropriate for these subpopulations.

In 2019, a genetic mark-recapture survey for the South and North Beaufort populations began. The goal of this study is to estimate abundance for both the subpopulations. The work is scheduled for 2019 to 2022. The first year went well, and methods are being refined for subsequent years.



*Polar bears*

A formal survey of polar bear dens, conducted in March 2019 in Ivavik National Park and the Qikiqtaruk area, supports a number of the objectives of the *Inuvialuit Settlement Region Polar Bear Joint Management Plan*. It also supports the 2019 Southern and Northern Beaufort Sea subpopulation census by providing spatial information on use of terrestrial habitat.

The ISR has been participating in a program initiated by Environment and Climate Change Canada to identify and track legal polar bear hides once they enter trade. Under trade agreements, consumer countries may put in place trade restrictions or barriers if the source countries do not show good environmental management. This program proves that trade is sustainable, and that the hides are legally obtained and traded.

The approach consists of three elements: DNA analysis (genotyping) of muscle tissue, stable isotope analysis (SIA) of fur samples, and passive integrated transponder (PIT) tagging, which is the insertion of encrypted microchips to track polar bear hides from harvest through export. Using all three methods together strengthens polar bear identification and facilitates legal trade through a more efficient process than paper and harvest tag verification.

### *Inuvialuit Settlement Region Polar Bear Joint Management Plan*

In 2017, the two WMACs and the Inuvialuit Game Council recommended the *Inuvialuit Settlement Region Polar Bear Joint Management Plan*. This plan was developed to meet the requirements of a management plan under the territorial *Species at Risk (NWT) Act* and the Inuvialuit Settlement Region's (Yukon and NWT) regional component of the national management plan under the federal *Species at Risk Act*, while respecting the joint management process legislated by the IFA.

### *Polar Bear Tag Administration on the Yukon North Slope*

Amendments to the Yukon Wildlife Regulations to align polar bear administration in accordance with the 2014 agreement between the governments of Yukon and Northwest Territories for coordinated tag administration for the Southern Beaufort Sea (SBS) polar bear subpopulation have been completed. The applicable Yukon wildlife regulation now recognizes a polar bear seal or tag issued in either Yukon or Northwest Territories to harvest a polar bear from the South Beaufort sub-population on the Yukon North Slope; defines a polar bear cub as being two years of age; opens the hunting season annually on December 1<sup>st</sup> and closes annually May 31; and requires evidence of sex for harvested polar bears.



*Porcupine caribou*

### Porcupine Caribou Research and Management

The Porcupine caribou herd is an internationally significant migratory herd that is an important part of the ecology of the Western Arctic as well as a part of the livelihood for many communities. The herd has an outstanding long-term research program, and significant international and local agreements and plans guide its management. One such agreement is the *Porcupine Caribou Harvest Management Plan* (HMP) (2010). It was signed by all participating Parties, including WMAC (NS). The signing of this document was a milestone in cooperative management. The plan provides management regimes to be enacted depending on herd size. A herd photo-census was successfully conducted in 2017, and biologists estimated a count of 218,457 caribou. This indicates a “green” (healthy) zone with respect to harvest under the

HMP. The Council attends annual harvest meetings, as outlined in the HMP Implementation Plan, to review harvest information and provide advice.

The Porcupine Caribou Native User Agreement is identified in the 1985 *Porcupine Caribou Management Agreement* and has been developed in response to the Porcupine Caribou Harvest Management Plan. The Porcupine Caribou Native User Agreement sets out how

Indigenous groups that use the herd will share the harvest when the number of caribou is low or when the herd bypasses a community. People from eight Indigenous communities celebrated the signing of this groundbreaking collaborative agreement in March 2019.

In 2017–20, research funds provided through the IFA were used to administer the satellite collar program, and to continue to focus on habitat-based research to create a better understanding of the herd's needs throughout the year, with a specific focus on the summer period when caribou use the Yukon North Slope peaks.

The collaring of caribou always has to be balanced against potential adverse impacts on the herd resulting from collaring. The Council is working with the Aklavik HTC to discuss collaring efforts and how to balance the research needs against concerns about collaring.

In 2016–17, COSEWIC reviewed the status of barren ground caribou and assessed them as threatened. The Porcupine caribou herd is considered part of the barren ground caribou designation, and the Council was involved in this process. Currently, barren ground caribou are proposed for listing as a threatened species under the federal *Species at Risk Act*. A consultation process is underway to discuss the management implications. Both WMACs are involved in the consultation process. A final recommendation on the listing will be made after the national consultation process is complete. A Recovery Strategy will be required within two years of an official listing. Critical habitat will be an important part of the assessment and will need to be identified as part of the overall listing and management process.

Because of the Porcupine Caribou Management Board's management responsibilities for caribou and because the Porcupine caribou herd does not have a range-wide conservation plan; the parties to the PCMB agreed that the Board would take the lead in the development of a conservation plan for the Canadian range of the Porcupine caribou herd in anticipation of a federal listing. The conservation plan will also address habitat requirements. There is a wealth of knowledge about the Porcupine herd. One major gap is existing Traditional Knowledge that hasn't yet been

consolidated and made available for use; this is a separate initiative the PCMB is pursuing. The Traditional Knowledge project will look particularly at questions related to changes in habitat, range and movement, and changes in local herd management. The Board is working on data sharing agreements for Traditional Knowledge data, and on developing a framework to build the Conservation Plan.

In 2017, the United States Senate passed a bill that opened the 1002 Lands in the Arctic National Wildlife Refuge (ANWR) to oil and gas development (the *Tax Cuts and Jobs Act*). The 1002 Lands are critical calving, post-calving, and insect relief habitat for the Porcupine caribou. There have been efforts on the Canadian side to stop this from proceeding. The Council has put significant work into developing a submission, with the WMAC (NWT) and Inuvialuit Game Council, to address the environmental impact assessment of future drilling activities on the 1002 Lands. All *Porcupine Caribou Management Agreement* (PCMA) Parties have unanimously agreed that development in the Arctic National Wildlife Refuge could have a significant detrimental effect on the herd. The Environmental Impact Statement (EIS) on the project was recently released by the Alaskan State Bureau of Land Management. Parties plan to meet to discuss next steps and await a decision from the Bureau of Land Management.



*Cottongrass, Yukon North Slope*

Leading up to the release of the Environmental Impact Statement, a number of Porcupine caribou herd summits were held amongst the Parties to the *Porcupine Caribou Management Agreement*. These meetings were valuable in discussing communications and a coordinated response to the United States Draft Environmental Impact Statement for oil and gas leasing in the Arctic National Wildlife Refuge.

### Muskox Research and Management

The Yukon North Slope muskox have an interesting history. Skeletal findings and knowledge from the Indigenous people of the Mackenzie River Delta indicate that muskox formerly occurred along the North Slope of Alaska and Yukon. The decline and eventual disappearance of muskox from the North Slope occurred between 1858 and 1865, probably as a result of excessive harvest by whalers, explorers, and subsequently commercial hunters and fur traders. There is no indication of how many muskox once naturally ranged across the North Slope. In 1930, 34 muskox were captured in eastern Greenland and shipped to College, Alaska. These muskox were the Arctic island subspecies *Ovibos moschatus wardi* and not the continental subspecies *Ovibos moschatus moschatus* that are currently found in other areas of the NWT and in Nunavut.

Muskox were re-introduced to the North Slope in Alaska in 1969 and 1970. Incidental observations of muskox on the Yukon North Slope were reported in the early 1970s.



*Muskox on the Yukon North Slope*

Yukon muskox are studied and monitored in several ways. Aerial surveys, composition counts, satellite tracking, samples from captured muskox, and community observations all contribute to what is known about these animals. In 2019, researchers estimated that there were approximately 373 muskox in the subpopulation. This includes individuals on the Yukon North Slope, Richardson Mountains, and in Vuntut National Park. Having collars on the herd has allowed for the enumeration to become more efficient and accurate.

While muskox harvesting by Inuvialuit Settlement Region communities on the North Slope has been legal for decades, there has been no harvest quota. Substantial fluctuations in the muskox populations, combined with the number of stakeholders and jurisdictions, have made for complex management. A muskox management framework was finalized in 2018.

#### *Framework for the Management of Yukon North Slope Muskox*

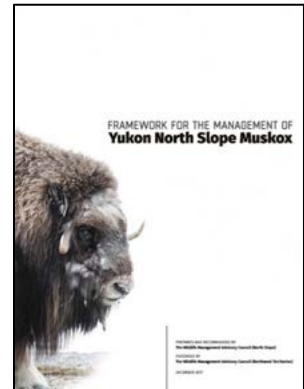
The Council recommended the *Framework for the Management of Yukon North Slope Muskox* to Parks Canada and the Yukon government in the spring of 2018.

This framework is intended to provide guidance for the management of Yukon North Slope muskox. While the framework references and is



informed by management conditions that apply to muskox in jurisdictions and areas adjacent to the Yukon North Slope, strategic directions within the framework are aimed at the Yukon North Slope and those with direct management responsibilities in the area: the Yukon Department of Environment, Parks Canada, the WMAC (NS), and the Aklavik HTC. The management framework outlines management goals and directions. The management goals are to:

- Provide opportunities for Inuvialuit hunters to harvest muskox while maintaining a healthy, productive, and sustainable population;
- Minimize any detrimental effects that muskox may have on caribou and caribou habitat and harvesting; and
- Cooperate and share information about muskox among users to develop and implement management and research programs.

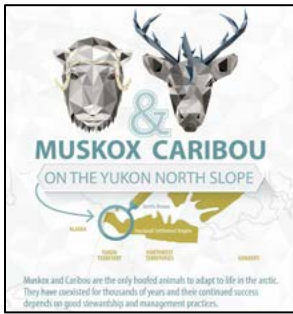


### *Muskox Research Plan*

The Council developed a research plan to guide its research decisions regarding muskox in the Canadian range of the North Slope and Richardson Mountains over the next number of years.

Since muskox are found on Inuvialuit lands, Gwich'in territory, two territories, and in national parks, consultation among many agencies was involved. Interviews with Parks Canada, WMAC (NS), the Gwich'in Renewable Resources Board, Government of Yukon, Government of Northwest Territories, and the Aklavik community allowed the formulation of research priorities. Previous research done on muskox in and outside the region was analysed to determine whether any research priorities had already been sufficiently or partly addressed. Finally, the research plan was drafted, taking into consideration stakeholder priorities and previous work done in the region.

This research plan is designed to accompany the *Framework for the Management of Yukon North Slope Muskox*. While the framework provides directions to the management of muskox, this document aims to provide direction to research that will inform management decisions. Implementing the research plan began in the of summer 2019, starting with helicopter-based field work with community members to build on an existing data set.



### *Animation and Communication*

To address community questions about the relationship between caribou and muskox, the Council outsourced the creation of an infographic on the topic.

In addition, the Council worked with an animation studio to develop a short, animated film on the history of muskox on the Yukon North Slope that visualizes and describes their unique story. These works were shared digitally on Facebook and are available on the WMAC (NS) website.

## Park Management

### Herschel Island-Qikiqtaruk Territorial Park

Herschel Island-Qikiqtaruk Territorial Park was the first territorial park created in Yukon as a result of a land claim agreement—the Inuvialuit Final Agreement. It was designated as a Natural Environment Park in 1987.



*Map of Qikiqtaruk*

Herschel Island-Qikiqtaruk Territorial Park was the first territorial park created by the Government of Yukon. The island is the largest on the Yukon North Slope and lies five km offshore, almost directly opposite the mouth of the Firth River.

The park is special because it is an arctic island that lies five kilometres off the north coast of Yukon in the Beaufort Sea, and it is home to important natural and human heritage. The island supports a unique array of arctic plants, animals, and sea life, including the largest colony of Black Guillemots in the Western Arctic. It is also home to the Inuvialuit, who have used the site for hundreds of years. Signs of their old dwellings are still visible on the island. In the late 1800s, American whalers established a station at Pauline Cove. Several historic structures are still standing. Inuvialuit families use the area for traditional activities and researchers come from around the world to study the island's changing wildlife, geomorphology, and climate.

The Council works with the Yukon government's Parks Branch on wildlife research, management, and ecological monitoring in Herschel Island-Qikiqtaruk Territorial Park. The Council met regularly with the chief park ranger at Herschel Island-Qikiqtaruk Territorial Park to discuss current and planned park activities. The Council also received briefings prior to the beginning of the field season on park priorities in terms of the season's visitors, research and monitoring programs, heritage site maintenance, and other activities. The WMAC (NS) continued to support the research and monitoring projects being conducted on Herschel Island-Qikiqtaruk, including the Herschel Island Ecological Monitoring Project and 'on the land programming' such as youth and the Elders camps coordinated through the Aklavik HTC.

Herschel Island-Qikiqtaruk also attracts international research interest and programs annually. In the last three years, research programs have focused on vegetation, permafrost, and changing coastlines.

#### *Herschel Island-Qikiqtaruk Territorial Park Management Plan*

The park is managed under the *Herschel Island-Qikiqtaruk Territorial Park Management Plan*. The *Yukon Parks and Lands Certainty Act* requires management plans to be reviewed and updated every ten years. A review of the Park's management plan, which guided management and operations of the park from 2006 to 2016, was undertaken in 2016–18.



*Danny C. Gordon and Evelyn Storr at Hershel Island-Qikiqtaruk*

In 2016, a review was led by a joint committee of representatives from the Government of Yukon, Inuvialuit organizations, and the Council. Several meetings were held over the winter of 2016/17 to review the previous plan and provide input on new management directions for the Park. The committee held public meetings in Aklavik and Inuvik in February 2017. A draft plan was released for public review over the summer of 2017, and a final plan was completed and recommended to the Minister by the WMAC (NS) in 2018.

The *Herschel Island-Qikiqtaruk Territorial Park Management Plan's* revised goals and objectives build on, and further develop, the strong relationship between the IFA and the Government of Yukon. The new plan reflects changes that have occurred on Herschel Island-Qikiqtaruk since 2006, such as increased visitor numbers, increasing oil and gas

interests in the offshore, increased interest from the cruise ship industry, and increasing environmental impacts on historic resources.

An important area of emphasis is Inuvialuit participation in the planning and long-term management of heritage resources within the park and the opportunities for local economic benefit that can be realized through these activities.



*Qikiqtaruk*

### *Herschel Island-Qikiqtaruk Heritage Resources Management*

Annual monitoring inspections of the heritage resources are conducted. Maintenance of the historic structures, assessment and documentation of archaeology resources to determine potential future archaeological investigations, and collection of paleontological specimens also occur.



*Grave marker on Qikiqtaruk*

In this term, conservation and maintenance of the historic buildings on Herschel Island-Qikiqtaruk continued. Some of this work included: installation of passive venting of the foundation and floor framing of the Community House; structural upgrades in the Northern Whaling & Trading Company Store and Warehouse, and others. Conservation, maintenance, and archaeological work were contracted through the Aklavik HTC.

Heritage resource management is now being heavily influenced by climate change. Flooding, longer and stronger storm seasons, and coastal erosion are putting heritage structures at risk. Permafrost melting also destabilizes structures. There is an effort to preserve the archaeological components when possible.

Excavation of a sod house at risk is planned, based on modelling. This work will occur in the summer of 2020. Other projects could include work at Avadlek Spit. There are also opportunities for education and to bring digital outreach to classrooms. An example of this is bringing virtual reality into classrooms.

The Council also requested a comparative analysis of Pauline Cove (Ilutaq) historic zone (in Herschel Island-Qikiqtaruk Territorial Park) and other similar national historic parks and sites. The aim was to better understand the standard of conservation set out in the IFA with respect to the historic resources within the area, and to explore the legislative and management frameworks of the park as they compare with other existing examples across the country. This work was timely, given the ongoing review of the *Herschel Island-Qikiqtaruk Territorial Park Management Plan*.

### Ivvavik National Park

Ivvavik National Park is the first Canadian national park created by a land claim—the IFA. Parameters for Ivvavik National Park were set out in the Inuvialuit Final Agreement and made official via the *Canada National Parks Act*. As with Herschel Island-Qikiqtaruk Territorial Park, our Council provides guidance and advice on management and planning within Ivvavik's boundaries.

WMAC (NS) continued to work in partnership with the Parks Canada Western Arctic Field Unit on issues related to wildlife research, management, monitoring, and Inuvialuit economic opportunities in Ivvavik National Park. A representative from Parks Canada sat on the Council as the member for the Government of Canada over the past term.

The Western Arctic Field Unit of Parks Canada has led in creating collaborative programming and research over the past number of years, including enhanced Inuvialuit involvement in visitor experience trips, and collaborating with agencies on research. There have been continued efforts to refine the monitoring program for Ivvavik. Some other projects over the term include:

- Creating a *Management Tool and Online Story Map* that takes spatial information and pairs it with heritage site information, aiming to mobilize existing data;
- *Clarence Lagoon Documentation*: This site is known to be at risk based on coastal erosion research. It is also a site of significant Inuvialuit and settler history, and documentation has been recorded in a variety of spatial and visual forms;
- *Inuvialuit Living History*: ongoing content development by Inuvialuit, linking to heritage resources; and



Photo: F. Mueller

Parks Canada supports guided and self-supported trips to Imniarvik where good food and friendship can be found.



Photo: Colin Field

- *Imniarvik Interpretive Panels*: meant to provide learning opportunities for park visitors on the history of Inuvialuit gold mining in the region.



*Ivvavik National Park*

#### *The Ivvavik Park Management Plan*

The Ivvavik Park Plan review was completed after a collaborative review process involving a steering committee of stakeholders who provided direction on the new plan. The WMAC (NS), the Aklavik HTC, and the Aklavik Community Corporation all participated in the committee. The committee then recommended a draft plan that was reviewed by the Council. The plan underwent public review and was finalized and recommended to the Minister in 2018.

The vision statement for the park that was developed in 1993, by Parks Canada and the community of Aklavik is: ***The land will support the people who protect the land.*** This vision is reflected in the new plan through four key strategies that guide management of Ivvavik National Park during the life of this plan:

- The first aims to protect and conserve natural ecosystems, habitat, wildlife, cultural resources, and Inuvialuit practices, based on the best available scientific and Traditional Knowledge;
- The second strategy encourages opportunities for use while respecting ecological and cultural values. As a remote wilderness, specific efforts will be needed to engage people visiting Ivvavik to access immersive and meaningful opportunities to experience the park and the culture of its traditional inhabitants;
- The third strategy ensures that meaningful and tangible opportunities will strengthen Inuvialuit benefits from the park related to economic activities and management. Emphasis in this strategy is placed on both direct benefits, such as employment in

- park operations, and indirect benefits through park-related business opportunities; and
- The fourth strategy develops understanding and awareness of the significance of the park to global natural and cultural diversity through the sharing of knowledge and experience with others.

## Wildlife Research Funded Through the IFA

Each year, the WMAC (NS) reviews proposals for research projects related to wildlife management and ecological monitoring on the Yukon North Slope to ensure they support the goals of the IFA, wildlife conservation and management goals for the North Slope, and the interests and rights of the Inuvialuit. Research priorities are identified by the Aklavik HTC, residents of Aklavik, the Inuvialuit Game Council, Environment Yukon, Parks Canada, and the Canadian Wildlife Service. The Council makes recommendations to Parks Canada, the Yukon government, and the Canadian Wildlife Service for projects on the North Slope supported through IFA research funds. The Council assists as required in the implementation of recommended projects and monitors their progress through presentations and final reports from all agencies that receive funding.

## IFA Funding Recommended by the Council in 2017–2020

### Projects Recommended in 2017–2018

The Council recommended IFA funding in 2017–2018 for the following research projects:

#### *North Richardson Mountain Sheep Survey*

Partners attempt to monitor the population size of this group of sheep every three to five years, when feasible. In addition, the draft *Management Plan for Dall's Sheep in the Northern Richardson Mountains* calls for a survey every two years if the population drops below 500 observed animals. The previous survey of this population was completed in 2014. At that time, the population was estimated at just under 500 sheep. The survey funded in the 2017/18 fiscal year was completed to determine if populations have continued to decline, stabilized, or had increased over the past three years.

The results of this survey show the Dall's sheep population in the North Richardson Mountains currently above draft management thresholds.

Had the population been stable or had it declined further, actions might have been warranted; however, it appears no immediate management action is required.

#### *Muskox Composition Survey*

Population estimates of muskox occur on approximately a five-year schedule on the Yukon North Slope. However, muskox populations are known to vary considerably from year to year, depending on adult survival and extreme swings in pregnancy rates. Productivity monitoring provides a simple method to better understand the population dynamics and trends for this population.

Planning activities currently underway are key to addressing appropriate management of the species on the North Slope, and to addressing significant concerns voiced by the community of Aklavik. Inclusion of Aklavik at all stages of project design is part of the project approach.

This year the goal was to monitor muskox productivity using new and old methods (providing for a comparison), and to identify information needs and approaches to gathering this knowledge in collaboration with Aklavik and other management partners. New protocols were tested for documenting calf productivity during Porcupine caribou photocensus flights in July. Surveyors photographed muskox from fixed-wing aircraft, using protocols developed in western Alaska, to obtain estimates of productivity for the population.



*Muskox composition survey*



### *Muskox Collar Project*

This project will assist in monitoring the muskox population to identify habitat use and assess muskox-caribou interactions. The project will refurbish and deploy several satellite GPS collars. Collars will be placed on cows located on the Yukon North Slope or in the Richardson Mountains. The collars will help biologists track muskox movements over the next four years.

### *Polar Bear Survey Support*

An aerial survey for the Southern Beaufort Sea polar bear population was conducted in 2017.

A collaborative double-observer distance-sampling survey was completed on the Canadian and American sides of the Southern Beaufort subpopulation zone in March–April 2017. The Canadian part of the survey also incorporated a biopsy darting component to collect additional information. The Centre for Research into Ecological and Environmental Modeling (CREEM) at St. Andrews, UK, has been involved in the survey design and will also be involved in analysis of the survey data.



*Ice image from Southern Beaufort Sea subpopulation survey*

### *Wildlife Use of Avadlek Spit*

Yukon Parks initiated this project in 2016 to investigate wildlife use of Avadlek Spit and Orca Cove on Herschel Island. In 2017, the project was expanded to encompass other key sites and movement corridors identified by park rangers and community members as important to wildlife.

The project uses automated cameras to document the diversity and frequency of wildlife use of Avadlek Spit and Orca Cove.

In 2018, the Herschel Island-Qikiqtaruk project will be aligned with Parks Canada's remote-camera monitoring for grizzly bear occupancy in the Firth River valley of Ivavik National Park. The combined data will enhance conservation and management of grizzly bears across the North Slope.



*Image from automated cameras on Avadlek Spit*

### *Mapping Ecosystems of Conservation Concern*

This work builds on the Ecosystem Land Classification (ELC) work that has recently been done throughout the IFA region. It applies the ELC work to monitoring changing ecosystems and identifying those ecosystems most susceptible to change.

Habitat along the North Slope is in flux. Many plants and animals are intimately linked with specific habitat types, and some of these habitats are known to be at greater risk than others. This project focused on

ranking ecosystems based on vegetation associations, and on identifying occurrences of conservation concern in the IFA region.

The effects of climate change, including melting permafrost, and increasingly frequent storm surges causing disturbance in low-lying coastal areas, threaten several habitats that are restricted to this narrow area. Several species that occur in Yukon, with ranges limited to this coast, have been identified as at risk. There appear to have been large declines in some communities, such as those dominated by dune grass and seaside lungwort. This project aims to identify habitats and plant communities that are at greatest risk of decline in order to establish areas for monitoring, and to assess the current extent of habitat degradation.

#### *Arctic Borderlands Ecological Knowledge Co-op*

The Arctic Borderlands Ecological Knowledge Co-op (ABEK) is a collaborative ecological monitoring program established in 1994.

Goals of the program include: monitoring and assessing ecosystem changes in the range of the Porcupine caribou herd and adjacent coastal and marine areas; encouraging the use of both science-based studies and studies based on local and Traditional Knowledge in ecological monitoring and ecosystem management; improving communications and understanding among governments, Indigenous and non-Indigenous communities, and scientists with regard to ecosystem knowledge and management; and, fostering capacity-building and training opportunities in northern communities in the context of these goals.

The Council supported a strategic review of the monitoring program as well as analysis and product development.

#### *Porcupine Caribou Herd Research and Management*

IFA research funds supported several initiatives related to the Porcupine caribou herd. The WMAC (NS) recognizes the collaborative nature of the research, monitoring, and harvest management efforts for the Porcupine caribou herd, and thanks all partners for their ongoing commitment to caribou health and sustainability.

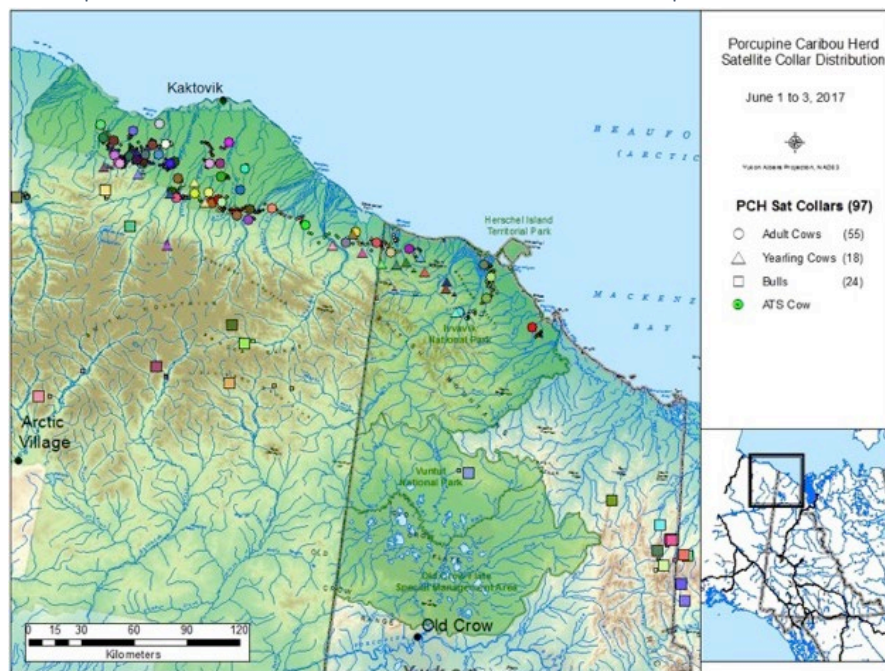
All Porcupine caribou herd projects address actions in the Wildlife Conservation and Management Plan “to continue to monitor species of importance to the Inuvialuit, particularly those sensitive to industrial disturbances.”

The Porcupine Caribou Herd Satellite Collar Program is a multi-year

program administered by the Government of Yukon in close association with partner organizations: Parks Canada, Canadian Wildlife Service, U.S. Fish and Wildlife Service, Alaska Department of Fish and Game, the Porcupine Caribou Management Board, WMAC (NS), the Gwich'in Renewable Resource Board, and the Government of the Northwest Territories.

The program uses radio and satellite collars to locate the herd for different surveys (calf birth and survival, over-winter calf survival, and full composition counts) and to identify particular individuals in the herd to act as a sampling focus.

#### Porcupine caribou locations on the Yukon North Slope



#### *Porcupine Caribou Use of the Yukon North Slope*

The primary objective of this project is to provide site-specific data on Porcupine caribou use of the Yukon North Slope, particularly during sensitive periods in the herd's annual cycle. The collars also form the basis of monitoring and management of the herd. This project is providing quantitative data by increasing the number of GPS satellite collars deployed on both cows and bulls. Field crews deployed satellite collars over a period of several years by switching out traditional VHF collars.

*Wildlife Monitoring with Remote Cameras in Ivvavik National Park*

The purposes of this project are to understand grizzly bear occupancy and habitat use along the Firth Valley. Other predators, such as wolves, wolverine, and lynx, are also captured.

Predators have a strong influence on the health of prey populations, such as caribou and moose, which in turn influence plant communities. Healthy large carnivore populations are an indication that other parts of the ecosystem are healthy. Carnivore populations are therefore a meaningful measure of ecological integrity.

This project continues the remote camera program to monitor large carnivore populations in the park. The long-term objectives are to:

- Understand current habitat use, distribution, and relative abundance of carnivore species in the Firth River corridor;
- Monitor changes in habitat use, distribution, and relative abundance over time that may be related to climate-driven changes in habitat conditions, and report on these trends as a measure of ecological integrity for State of the Park reporting; and,
- Capture candid photographs of wildlife in the park for use in videos or other media for visitor experience and external relations programs.



*Wildlife captured with remote cameras in INP*

*Permafrost Active Layer Monitoring in Ivvavik National Park*

In northern Parks, climate change is one of the main stressors on ecological integrity. There is substantial evidence that climate change is impacting the active layer in permafrost environments, and that this warmer surface layer is leading to increased temperatures deeper in the permafrost zone.

This pilot project uses new innovative sensors called FrostLink sensors to collect active layer temperatures. Twenty-five sensors were installed in four different areas. Terrain at the installation sites was documented to facilitate the interpretation of results.

If the testing is successful, the sensors will be used to collect data on active layer dynamics in national parks across the Western Arctic.



*Permafrost active layer monitoring in INP*

*Breeding Bird Survey*

Ivvavik National Park (INP) monitors breeding birds as part of its measures of ecological integrity. “Breeding Bird Communities” is a unique measure that examines multiple avian species that rely on INP’s summer tundra habitat. The majority of birds monitored are migratory, so changes in species composition, density, and occupancy may not be a direct result of INP’s habitat. However, bird population and composition metrics can have a direct impact on INP’s summer tundra habitat through processes such as breeding, feeding, and nest building. Breeding birds are known to impact insect densities, seed abundance, and seed dispersal, and are available prey for predators.

The five most common songbirds recorded in INP are individually monitored in order to better understand the Park's species representation. These species are the American Robin, White-crowned Sparrow, Dark-eyed Junco, Common Redpoll, and Yellow-rumped Warbler.



*Yellow-rumped warbler in INP*

#### *Habitat Selection by Shorebirds Breeding on the Yukon North Slope*

This project modelled shorebird habitat on the Yukon North Slope, and the data will be used in the Wildlife Conservation and Management Plan. Combining data from both the Program for Regional and International Shorebird Monitoring (PRISM) and the Yukon Breeding Bird Survey allowed for a sufficient number of shorebird observations to model shorebird distribution and habitat selection on the Yukon North Slope, for up to ten species. Data for species with insufficient sample sizes could be combined into functional groups when modeling multi-species habitat use.

#### Projects Recommended in 2018–2019

The Council recommended IFA funding in 2018–2019 for the following research projects:

#### *Wildlife Monitoring with Remote Cameras in Ivvavik National Park*

The remote camera program in Ivvavik National Park continues to monitor large carnivore populations in the park. The primary purpose of this project, which has been underway for a few years, is to understand grizzly bear occupancy and habitat use along the Firth Valley. Other predators, such as wolves, wolverine, and lynx, are also captured. The long-term objectives are to:

- Understand current habitat use, occupancy, distribution, and relative abundance of carnivore species in the Firth River corridor;
- Monitor changes in habitat use, distribution, and relative abundance over time that may be related to climate-driven changes in habitat conditions, and report on these trends as a measure of ecological integrity for State of the Park reporting; and
- Capture candid photographs of wildlife in the park for use in videos or other media for visitor experience and external relations programs.

*Avian Diversity and Abundance in Ivavik National Park*



*White-crowned sparrow in INP*

This summer project aimed to increase our understanding of songbird abundance and species richness in Ivavik National Park, building on the bird surveys conducted in the Park over the last ten years.

Migratory songbirds are excellent indicators of ecological integrity since they are sensitive to environmental change, are common and widespread, and easily surveyed. The project employed bioacoustics recorders at 20 sample plots, as well as five autonomous recorders to investigate observed declines.

Early results from this project and the long-term dataset indicate that abundance and richness have both declined over the last decade. Future work will involve a more in-depth review of new data and a comparison between datasets, as well as an exploration of the relationship between habitat, weather, and breeding bird presence in INP.

*Dall's Sheep Winter Survey in Ivavik National Park*



*Dall's sheep survey in INP*

This project provided a much-needed update to the existing knowledge base for this species. Summer Dall's sheep surveys were carried out in INP in 2001 and 2017. The last winter survey was carried out in 2002. The summer 2017 survey counted 221 sheep (as compared to 85 in summer 2001) and revealed a well-balanced composition indicative of a stable population.

It is unknown if the recent detection of the *M. ovi* bacteria in Alaskan Dall's sheep adjacent to INP will have an effect on the park's population (which speaks to the importance of continuous monitoring). This latest winter survey helped to confirm the winter range and habitat in INP, while also increasing our understanding of the different habitat needs for Dall's sheep between summer and winter.

*Late Winter Moose Survey in Ivavik National Park*



*Moose survey in INP*

The last moose survey in INP took place in March 2009. However, only certain valleys in the eastern part of the park were surveyed. Collar data subsequently showed that moose migrate seasonally from the Old Crow Flats into valleys in the south-west of the park that were never surveyed. Population surveys in the North Richardson Mountains indicate an increasing moose population, which may be driving increases in predator populations.



This updated survey provides an indication of the current population status and was carried out at the same time as the Dall's sheep survey, for efficiency.

#### *Polar Bear Den Survey in Ivvavik National Park*

Based on U. S. Geological Survey data and Inuvialuit Traditional Knowledge, INP and Qikiqtaruk are denning areas for polar bears. A formal survey of dens in this area supports a number of the objectives of the *Inuvialuit Settlement Region Polar Bear Joint Management Plan*. It also supports the 2019 Southern and Northern Beaufort Sea subpopulation census by providing spatial information on use of terrestrial habitat.

The results of the survey did not identify any new den sites, but it is important to note that this is not confirmation that the survey area is unused as den habitat. Evidence of dens can disappear very quickly, depending on weather conditions. In this survey year, March 2019 was very warm, with plenty of open water. However, an early reconnaissance survey in 2018 indicated active den locations in both Ivvavik and Qikiqtaruk. Alternatively, the low sign of terrestrial polar bear activity may indicate that the timing of 2019's survey efforts missed the maternal den emergence period, polar bears within the Beaufort Sea Region denned outside of the survey area, or that 2019 was a poor year for that polar bear subpopulation's reproductive success. The formal 2019 survey was the first occurrence of a comprehensive polar bear den survey that has been completed in INP. Historical data from GPS collars and opportunistic den surveys have identified maternal denning sites within INP in years past.

#### *Identifying Key Wildlife Movement Corridors on Herschel Island-Qikiqtaruk Territorial Park and Implications for Park Management*

Qikiqtaruk has a long history of wildlife and plant monitoring, which means numerous rich datasets to inform everything from new research questions to park planning to climate change preparedness. The summer of 2018 was no exception with the continuation of the wildlife movement camera trap project that kicked off in 2016. This year, the Yukon government-led project was also integrated with a parallel Parks Canada initiative. Already, this project has improved knowledge of key wildlife areas on the island, as well as the movement of wildlife through these areas—connecting wildlife use of Herschel Island to Ivvavik National Park on the North Slope mainland. Further, this project identifies specific sites that serve critical life functions for wildlife species. It provides data that

inform managers when making decisions about park use and impacts, and provides indicators of ecological integrity. Specifically,

- Movement corridors: Avadlek Spit and Osborn Point are key movement corridors linking Qikiqtaruk to the Yukon mainland;
- Shoreline habitats: The shoreline of Pauline Cove as represented by Fish Creek, is a movement pathway for grizzly bears traveling around the island; and
- Management of key sites: Avadlek Spit and Osborn Point require special management consideration for potential impacts from activities such as visitor use, tourism, camping, industrial development, infrastructure, or park operations.

Field work in 2018 was supported by Yukon College summer student Kayla Arey, and the park rangers.

#### *Yukon North Slope Muskox Research*

Muskox are an important herbivore on the Yukon North Slope and the Government of Yukon continues to develop a robust dataset to better understand their ecology and needs. After years of effort, there are individual muskox collared in each group across the region. This makes locating and studying the whole population much easier, as the species is distributed across much of the YNS.

The 2018 muskox composition survey indicated that there was lower productivity relative to the last two years, when productivity was quite high. Many of last year's calves survived, as well. These factors have resulted in a relatively young muskox population on the North Slope.



*Muskox composition survey on the YNS*

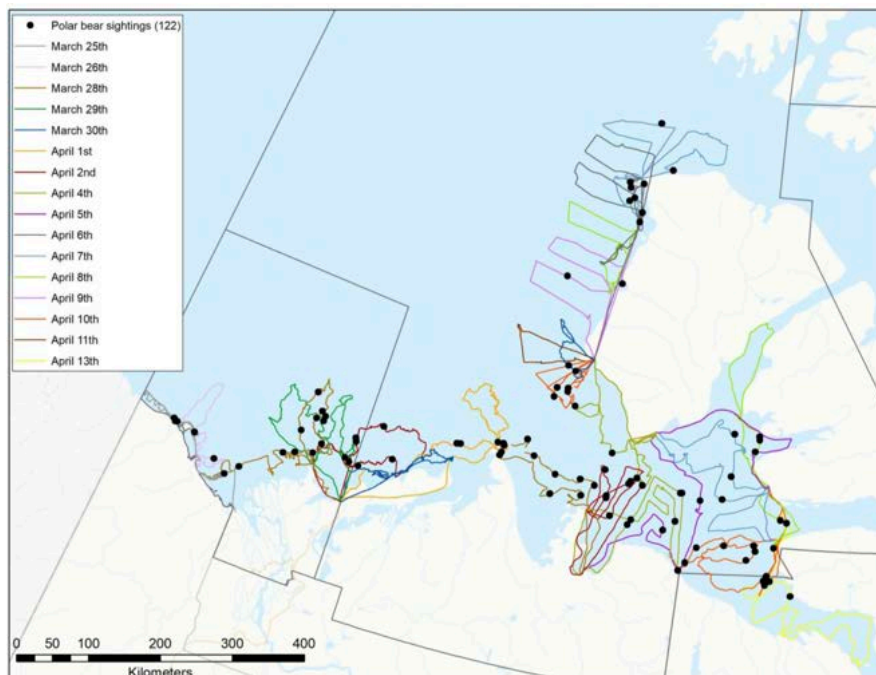
Yukon government muskox work is done in collaboration with the Gwich'in Renewable Resources Board, the Government of the Northwest Territories, and Parks Canada. Sometimes these collaborations also include researchers. In 2018, Laurence Carter joined the muskox team to study the effects of muskox grazing and trampling on various habitats—this work is in response to community concerns regarding interactions with Porcupine caribou and supports the implementation of the *Framework for the Management of Yukon North Slope Muskox* and the *Yukon North Slope and Richardson Mountains Muskox Research Plan*.

Another collaboration to better understand muskox ecology involved the collection and analysis of fecal pellets and plant sampling. From these samples, biologists can learn about diet and health. This work is in partnership with the University of Calgary.

#### *Polar Bear Genetic Mark-Recapture Survey*

The purpose of the study was to provide updated abundance estimates for the Southern Beaufort Sea (SB) and Northern Beaufort Sea (NB) polar bear subpopulations. The project was recommended to the Inuvialuit Game Council and the Inuvialuit-Inupiat Polar Bear Joint Commission in June and August 2018, respectively. The Hunters and Trappers Committees (HTCs) in the Inuvialuit Settlement Region and the Hunters and Trappers Organization (HTO) in Kugluktuk, Nunavut were also consulted on the project.

Survey flight lines and locations of polar bear observations



The study is currently planned as a three to four-year effort, with March 2019 being the first season. Survey efforts are coordinated in the U.S. and Canada for complete surveying of the entire SB subpopulation management zone. All polar bears encountered—with the exception of cubs-of-the-year—were biopsy darted from a helicopter in the SB and NB subpopulations in order to collect small biological samples (i.e. a small plug of skin/fat) that can be used to genetically determine individuals. Environmental conditions were also noted.

Following up on the fieldwork, samples were sent to the lab for analysis, and data will be further collated and summarized. Reporting to co-management partners started in summer 2019, as well to the Inuvialuit-Inupiat Polar Bear Joint Commission. Lessons learned from this season’s fieldwork and feedback from the partners will inform planning for the upcoming seasons.



Steven Baryluk/GNWT Environment and Natural Resources

*Southern Beaufort Sea subpopulation survey. Photo: Steven Baryluk*

#### *Porcupine Caribou Herd Research and Management*

The IFA research funds supported several initiatives related to the Porcupine caribou herd. WMAC (NS) recognizes the collaborative nature of the research, monitoring, and harvest management efforts for the Porcupine caribou herd, and thanks all partners for their ongoing commitment to caribou health and sustainability. All Porcupine caribou herd projects address actions in the WCMP “to continue to monitor species of importance to the Inuvialuit, particularly those sensitive to industrial disturbances.”

The Porcupine Caribou Herd Satellite Collar Program is a multi-year program administered by the Government of Yukon in close association with partner organizations: Parks Canada, Canadian Wildlife Service, U.S. Fish and Wildlife Service, Alaska Department of Fish and Game, the Porcupine Caribou Management Board, WMAC (NS), the Gwich'in Renewable Resource Board, and the Government of the Northwest Territories.

The program uses radio and satellite collars to locate the herd for different surveys (calf birth and survival, over-winter calf survival, and full composition counts) and to identify particular individuals in the herd to act as a sampling focus.

#### *Porcupine Caribou Use of the Yukon North Slope*

This multi-year project continues to provide site-specific data on Porcupine caribou use of the Yukon North Slope, particularly during sensitive periods in the herd's annual cycle. The collars also form the basis of monitoring and management of the herd. This project is providing quantitative data by increasing the number of GPS satellite collars deployed on both cow and bulls. Field crews deployed satellite collars over a period of several years by switching out traditional VHF collars.

#### Projects Recommended in 2019–2020

The Council recommended IFA funding in 2019–2020 for the following research projects:

#### *Polar Bear Genetic Mark-Recapture*

In 2018, the Inuvialuit-Inupiat Polar Bear Joint Commission recommended that the population estimate for the South Beaufort Sea subpopulation of polar bears be updated using genetic mark-recapture methods utilizing biopsy darts. As a result, the Government of Yukon, along with partners in Alaska (U.S. Geological Survey and U.S. Fish and Wildlife Service), the Government of Northwest Territories, and the Aklavik and Tuktoyaktuk Hunter and Trapper Committees initiated a multi-year effort starting in spring of 2019. Coinciding with this effort, a new estimate for the North Beaufort subpopulation is also underway with the additional partnership of several HTC's and the Government of Nunavut. In 2019, Yukon focused on the South Beaufort and to a lesser extent the North Beaufort subpopulations, while the NWT and Nunavut focused solely on the North Beaufort.

A preliminary report describing work completed has been circulated, and presentations have been made to the IGC, WMAC (NS), and HTCs, by the Government of Northwest Territories. Samples are currently being analyzed in the lab, and other updates and discussions with these Councils will occur in coming months. The 2020 survey was postponed due to the Covid-19 pandemic; this work is expected to resume in March 2021.

#### *Muskox Survey and Research*

This project contributes to priorities identified by the *Yukon North Slope and Richardson Mountains Muskox Research Plan* developed collaboratively by WMAC (NS), the community of Aklavik, and co-management partners. The Yukon government's contribution to the overall research is focused on population monitoring and providing support for habitat-based research being conducted by a graduate student from McGill University (Laurence Carter).

In July, a ground-based composition survey was completed by flying to each satellite collared individual and classified all individuals from the ground. In addition to this, young of year were classified and an attempt was made to record yearling numbers relative to adults in mixed groups using high elevation aerial photography. The latter work was aligned with Porcupine caribou monitoring flights to further develop a low cost means of long-term monitoring for this muskox population. There was a collaboration with Parks Canada to support a second field season of work by Laurence Carter on the YNS. Laurence's work looks specifically at the effect that muskox have on habitat relative to Porcupine caribou.

The plan is to attempt a population estimate in 2022 in partnership with the Aklavik HTC, Parks Canada, Government of Northwest Territories, the Gwich'in Renewable Resources Board, and Polar Knowledge Canada. All aspects of work are done with the community of Aklavik. In 2019, the team was also able to hire a young aspiring biologist from Aklavik (Kayla Arey) to work seasonally on this project.

#### *Porcupine Caribou*

Porcupine caribou are the highest priority species identified by Inuvialuit on the Yukon North Slope. This project supports ongoing monitoring and management of the herd. Work includes a contribution towards the maintenance of the satellite GPS collar program and efforts towards collecting a population estimate through fixed wing monitoring of Porcupine caribou in Yukon, during July aggregations by the herd. In 2019

the bulk of the Porcupine caribou herd entered Yukon from Alaska in early July during what is typically the aggregation period. Although collars and herd movements were closely monitored from fixed wing, caribou did not sufficiently aggregate to allow for a photo census to be completed. Focus continues on habitat-based research to create a better understanding of the herd's needs throughout the year, with a specific focus on the summer period when caribou use the Yukon North Slope peaks. Further collaborations with partners on this work is currently being discussed.

#### *Herschel Island Monitoring and Internship*

The Herschel Island-Qikiqtaruk Ecological Monitoring and Internship was successful, with recent Bachelor of Science graduate Jessica Norris, accompanying the Yukon Parks conservation biologist Cameron Eckert to Qikiqtaruk in August. Cameron and Jessica's work focused on the investigation of wildlife movement corridors on Qikiqtaruk using remote cameras. This work aligns with Parks Canada's remote camera project monitoring grizzly bears in the Firth River Valley of Ivvavik National Park. Jessica also participated in a suite of other monitoring activities and research on Qikiqtaruk. The Herschel Island-Qikiqtaruk Internship Program is an excellent example of collaboration and has provided opportunities to two aspiring Inuvialuit citizens, in 2018 and 2019, to gain experience in their fields and foster greater connections to Qikiqtaruk.

#### *Remote Cameras and Soundscape in Ivvavik National Park*

For the last five years, remote cameras have been deployed along the Firth River valley to study grizzly bear habitat use. Additional information has been collected on localized snow cover, temperature and extreme events, plant phenology and timing of "green up" and "brown down". Wildlife behaviour has also been observed, and imagery of park wildlife such as caribou, moose, sheep, and muskox has been collected.

With approximately 30 cameras in use, data are beginning to show grizzly bear habitat use trends in the park. For example, grizzly bears occupy the canyon area consistently each year; coastal areas are occupied more often than any other areas; and aufeis areas have been occupied less and less each year since 2015.

This study can be used to identify changes in habitat use, making it a valuable tool for population monitoring and management, and could provide indications if further population investigation is warranted. Habitat type, topography, elevation, and latitude data have been



*Remote camera installed in Ivvavik National Park*

recorded at camera sites to help predict grizzly bear occupancy. Some insight into family group dynamics has been gained, as well as emergence timing from the denning period. Parks are now looking at refining methods for analysis, establishing triggers toward management actions, and developing a multi-species approach to include predators and prey (including moose and caribou).

### *Songbird Abundance with Sound Recorders*



*Installation of sound recorders in Ivvavik National Park*

The goal of the project is to study songbird abundance and species richness at various sites in INP. Songbirds are an excellent indicator of ecological integrity. Songbird surveys have been conducted in the park since 2009. In 2015, the survey sites expanded to include two separate sites (Margaret Lake and Imniarvik). Bio-acoustic recorders are used to record bird songs and birds are identified from recordings.

Avian abundance and diversity appear to have decreased since 2009. In 2018, there was a slight increase in richness and abundance, but data still indicate an overall decline.

In order to investigate declines in songbirds, and to optimize the survey methodology by determining peak songbird abundance and migration timing, Autonomous Recording Units (ARUs) are being used for two years alongside the bio-acoustic recording sampling protocol. This project allows Parks Canada to make decisions on the study design of the Avian Diversity and Abundance program to ensure that it is effective and valid. Transcribing and analyzing this data will enable researchers to study species-specific songbird migration arrival, peak song activity, song occurrence duration, and daily/hourly call frequency.

## Special Projects Funded by the Council

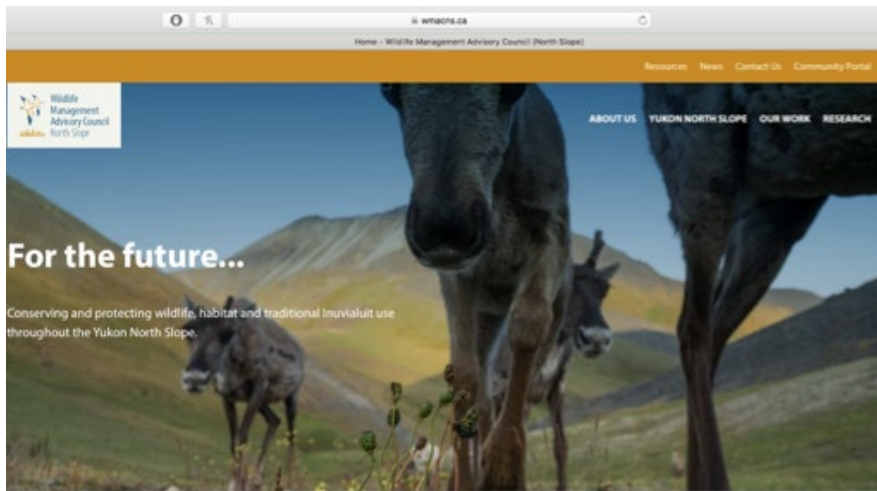
A portion of the WMAC (NS) budget is allocated to special projects, including wildlife management, community participation, Traditional Knowledge, outreach, and education. Below are the highlights of these special projects:

### Community Engagement

The year 2018 marked the active engagement of a broader digital community through the launch of the WMAC (NS) Facebook page. Social media provides a vehicle for active sharing and communication. Major audiences include ISR community members, the research community, and the general Canadian public. Digital media allows staff to monitor and target engagement and review insights into the effectiveness of posts.



In early 2018, the Council launched a new website to better engage with partners, community members, researchers, and the public. New content has been made and communication has increased with various audiences.



*WMAC (NS) website*

## Podcasts

After a three-year hiatus, the Council released a new episode of the Living North podcast. Since 2011, the Living North has engaged in conversation with researchers, harvesters, and policy makers to shine a light on conservation and management issues in the North. For the revival episode, Kayla Arey was the guest. As an early-career scientist, Kayla has spent multiple summers working with researchers on all kinds of exciting projects, like caribou habitat use and muskox ecology. But, as a young Inuvialuit woman, she also grew up in this landscape with her family. Kayla Arey has also been assisting the Council with some muskox and caribou work. You can listen to this podcast on Apple Podcasts, Google Podcasts, or on the Council website.



*Kayla Arey on the Yukon North Slope*

## Harvest

The Council commissioned two internal reports regarding wildlife harvest in the 2017/18 fiscal year. The first was a review of the Aklavik HTC Grizzly Bear and Polar Bear bylaws and enforcement on the YNS. This report explored the relationship between Total Allowable Harvest, quota setting, and HTC bylaw-making powers and bylaw enforcement for the two North Slope bear species. The second report is an analysis of the ability of the current harvest monitoring programs to collect and provide the necessary information regarding Porcupine caribou harvest to managers. Harvest

data play a critical role in the *Harvest Management Plan for the Porcupine Caribou Herd in Canada* and the associated implementation strategy. The results of this report have helped to inform new research from the Council.



*Woolly lousewort, Yukon North Slope*

## Other Activities

### Species at Risk

Through the Committee on the Status of Endangered Wildlife in Canada (COSEWIC), Canada plays a central role in assessing species that may be at risk in the country. WMAC (NS) continued to provide input to COSEWIC and to species-specialist committees that conduct and review species status assessments.

A number of Yukon North Slope species are moving through the federal *Species at Risk Act*. Barren-ground caribou were assessed as threatened three years ago, pre-listing consultation is ongoing; grizzly bear were listed as species of special concern in 2018; wolverine were also listed as special concern in 2018, but management plan engagement has not yet begun; collared pika is in the management planning process; Red-necked Phalarope was re-assessed as a species of special concern. The management plan for the Red-necked Phalarope is being drafted; the draft Buff-breasted Sandpiper management plan will likely be available this fall, and there is a consultation on downlisting Peregrine Falcon to “not at risk”. Gypsy cuckoo bumble bees were assessed as endangered in 2014, and now have a recovery strategy underway.

## ISR Community-Based Monitoring Program

The Community-Based Monitoring Program (CBMP) is a partnership that includes the Inuvialuit Settlement Region's six Hunters and Trappers committees and wildlife co-management boards, and the Inuvialuit Game Council. A regionally coordinated approach to monitoring, the program also builds on, and collaborates with, existing monitoring projects and partnerships in the Inuvialuit Settlement Region and encourages researchers, industry, and other organizations that conduct community-based monitoring to work in collaboration with the ISR-CBMP.

The program has been operational since the beginning of 2016 in all six ISR communities and is collecting spatial and non-spatial harvest information. In recent years, the program has been expanding to include wider research partnerships, policy development, and expanded training. More about the program is available at <https://www.jointsecretariat.ca/general-1>.

## Shipping in the ISR

There has been an increase in marine traffic in the Inuvialuit Settlement Region in the last five years. The Council has been involved in discussions related to management of offshore and onshore concerns and clarification of management responsibilities.

Cruise ships have been landing at Qikiqtaruk and other locations on the Yukon North Slope. Yukon Parks branch has been adjusting operations to accommodate these large ships and visitor numbers. The Council is interested in seeing employment opportunities for Aklavik. The Inuvialuit Regional Corporation is working on a cruise ship strategy.

In June 2018, Council staff participated in a major shipping workshop held in Inuvik to:

- Communicate the communities' shipping-related concerns and recommendations to those with a shipping mandate;
- Identify shipping-related policy changes that need to be made; and
- Prioritize existing and needed initiatives related to shipping.

A follow-up workshop was held in February 2020; Billy Archie and Danny Gordon attended for WMAC (NS).

## Implementation Funding

The Council has succeeded in securing a new IFA implementation funding agreement for the next ten years. The Council has been working actively on this file for several years in order to ensure our ability to meet our obligations under the IFA. The Council, along with other committees established under the IFA, receives implementation funds from the Government of Canada through the territorial governments. The increased and secured funding will ensure the Council can continue to do important work on the Yukon North Slope in support of its mandate.

## Ongoing Activities

The Council dedicates much of its time to reviewing and providing advice on research, management plans, policies, and legislation that affect conservation and development on the Yukon North Slope. These include the following initiatives:

- Participation in annual meetings for the management of polar bear, including a meeting of commissioners under the Inuvialuit-Inupiat Polar Bear Agreement, the Polar Bear Technical Committee, and the Polar Bear Administrative Committee;
- Participation in the Porcupine Caribou Annual Harvest Meeting;
- Addressing matters related to screening of developments on the North Slope by the Environmental Impact Screening Committee;
- Engaging in the environmental review process for the Coastal Plain Oil and Gas Leasing Program.
- Continued input into the federal *Species at Risk Act*, including reviewing COSEWIC's draft Polar Bear Status Report;
- Participation in the Inuvialuit Settlement Region Shipping Coordination Workshops;
- Participation in discussions and preparation of reports regarding future IFA-implementation funding conditions and requirements; and
- Legal reviews and research into proposed conservation designations on the Yukon North Slope.

## Yukon North Slope Conference

The Council and the Yukon government have co-hosted the Yukon North Slope Conference since the signing of the IFA. In 2016, the Inuvialuit Game Council and the Governments of Canada and Yukon agreed to change the conference from a three-year to a five-year cycle. The next conference is anticipated to take place in 2021.

## WMAC (NS) Council Meetings

2017	July 7-9	Whitehorse, YT
	Sept 26-27	Whitehorse, YT
	Nov 26, 29-30	Aklavik, Inuvik, NWT
2018	Feb 28-Mar 2	Whitehorse, YT
	July 19-21	Imniarvik, Ivvavik National Park, NWT
	Aug 28-29	Whitehorse, YT
	Nov 27-29	Aklavik, Inuvik, NWT
2019	Feb 26-28	Aklavik, Inuvik, NWT
	June 4-6	Whitehorse, YT
	June 26	WCMP meeting, Whitehorse, YT
	Sept 17-19	Whitehorse, YT
	Nov 26-28	Aklavik, NWT
2020	March 26	Teleconference
	Feb 10	WCMP meeting, Whitehorse, YT

## Other Meetings, Workshops, and Conferences

COSEWIC Meeting	Apr 22, 2017
Inuvialuit Game Council	June 9-12, 2017
Polar Bear Administrative Committee	June 9-12, 2017
Inuvialuit-Inupiat Polar Bear Meeting	Aug 22-24, 2017
Joint WMAC Meeting	Sept 5, 2017
Inuvialuit Game Council	Sept 7-10, 2017
Beaufort Sea Partnership Workshop	Oct 24-26, 2017
Muskox Management Framework and Research Plan Workshop	Nov 27-Dec 1, 2017
Inuvialuit Game Council	Dec 5-8, 2017
Arctic Net	Dec 11-15, 2017
Polar Bear Range States	Jan, 2018
Polar Bear Technical Committee Meeting	Feb 6-8, 2018
Porcupine Caribou Annual Harvest Meeting	Feb 13, 2018
Inuvialuit Final Agreement 101 Workshop	March 12-15, 2018
Polar Bear Administrative Committee	May 13-14, 2018
Inuvialuit-Inupiat Southern Beaufort Polar Bear Commission Meetings	Aug 7-8, 2018
Inuvialuit Game Council	Aug 29-Sept 1, 2018
WMACs Joint Meeting	Nov 27, 2018
Joint Meeting with the Aklavik Hunters and Trappers Committee + Aklavik Community Meeting	Nov 28, 2018
Inuvialuit Game Council	Dec 4-7, 2018
Arctic Net	Dec 10-14, 2018

(Other Meetings, Workshops, and Conferences, continued)

Polar Bear Technical Committee Meeting	Feb 5-7, 2019
Porcupine Caribou Annual Harvest Meeting	Feb 11-13, 2019
Community meetings with the Inuvik and Aklavik Hunters and Trappers Committees and Community Corporations	Feb 11-15, 2019
Inuvialuit Game Council	June 10-13, 2019
Joint Secretariat Board	July 11-12, 2019
Inuvialuit Game Council	Aug 20-23, 2019
Arctic Ungulate Conference, Norway	Aug 12-16, 2019
Porcupine Caribou Annual Harvest Meeting	February 11-12, 2020
Polar Bear Technical Committee	February 4-6, 2020
WCMP Meeting of the Parties	March 3, 2020

The Council also participated in ongoing meetings of the Polar Bear Technical Committee; the Polar Bear Administrative Committee; the Inuit Communications Group on polar bear management; the Community-Based Monitoring Steering Committee; and IFA research funding discussions.

## Partnerships

The WMAC (NS) continues to work with its partners toward the conservation of wildlife, habitat, and traditional Inuvialuit use on the Yukon North Slope. This work with partnerships is critical to effective management on the Yukon North Slope.

## Wildlife Management Advisory Council (Northwest Territories)

Like the WMAC (NS), the WMAC (NWT) was established under the IFA. It has a mandate “to conserve and protect wildlife, habitat and traditional Inuvialuit use” in the NWT portion of the Inuvialuit Settlement Region. The two councils work together on matters related to the management of transboundary species such as polar bear, grizzly bear, and caribou. Maintaining a close relationship helps to create strong, informed, and integrated management decisions across territorial boundaries.

## Aklavik Hunters and Trappers Committee

The Council works with the Aklavik Hunters and Trappers Committee to develop and promote wildlife management on the North Slope and to ensure the harvesting needs and wildlife concerns of the Aklavik Inuvialuit are addressed in the Council’s decisions. Through meetings with the

Aklavik HTC, WMAC (NS) has provided information and shared ideas on wildlife management on the Yukon North Slope.

### Inuvialuit Game Council

The Inuvialuit Game Council represents the collective Inuvialuit interest in matters concerning wildlife management and habitat in the ISR. The IGC appoints Inuvialuit members to all co-management bodies under the IFA. The IGC assists the WMAC (NS) and all other co-management bodies when requested, advising on any issue that concerns the ISR. The IGC appoints two Inuvialuit members to the WMAC (NS). The WMAC (NS) Chair attends and presents at IGC meetings on a regular basis, which provides a chance to report on Council activities and to hear issues and concerns raised by the IGC.



*Joint meeting of the Aklavik HTC and WMAC (NS)*

### Porcupine Caribou Management Board

The Porcupine Caribou Management Board (PCMB) is a joint management body established under the *Porcupine Caribou Management Agreement* in 1985. The WMAC (NS) works with the PCMB to develop strategies and recommendations to conserve and protect the Porcupine caribou herd on the Yukon North Slope. The Council continues to support the PCMB's collar program.

### Parks Canada and Ivvavik National Park

The WMAC (NS) works with the Parks Canada Western Arctic Field Unit on wildlife research, management, and ecological monitoring in Ivvavik National Park. The Council has been involved in drafting the new Ivvavik

Management Plan in this term. David Tavares, a Parks Canada employee, represented the Government of Canada in this term.

### Yukon Parks and Herschel Island-Qikiqtaruk Territorial Park

The WMAC (NS) works with the Yukon government's Parks Branch on wildlife research, management, and ecological monitoring in Herschel Island-Qikiqtaruk Territorial Park. The chief park ranger for Herschel Island-Qikiqtaruk Territorial Park, Richard Gordon, attends regular Council meetings to provide updates on activities in the Park. Staff at Herschel Island provide updates to the Council in the spring and fall related to that year's activity.



*Pink plumes, Yukon North Slope*

### Round River Conservation Studies

Since 2013, the Council has been working with Round River Conservation Studies (RRCS), a non-governmental organization specializing in ecological research and education. Through this partnership, WMAC (NS) and RRCS can work together to plan and implement ecological and conservation research to support WMAC (NS)'s monitoring and management responsibilities.

### Other Partnerships

The WMAC (NS) also works with a number of other partners, such as the Inuvialuit Settlement Region Co-management Bodies (the Fisheries Joint Management Committee, the Environmental Impact Screening Committee, the Environmental Impact Review Board, and the Shared Services Unit), the Gwich'in Renewable Resources Board, state, federal, and Inupiat organizations in Alaska, and the Government of Northwest Territories, as well as other councils, boards, and committees throughout the Yukon and Canada.



## Sharing Information

The WMAC (NS) website includes information about the North Slope, the IFA, and the Council. The WMAC (NS) continually updates the site with all its publications, meeting minutes, and other relevant information including research priorities. Visit the website at [www.wmacns.ca](http://www.wmacns.ca). Please check our News page (<https://wmacns.ca/news/>) and our Facebook page @WMACNS for all kinds of info and updates. Staff are glad to respond to questions about Council projects and regular business by email: [wmacns@wmacns.ca](mailto:wmacns@wmacns.ca).



*Firth River, Ivvavik National Park*

Financial Statements: 2017/18

**Wildlife Management Advisory Council (North Slope)**

**Financial Statements**

**March 31, 2018**

## **Management Responsibility Statement**

The management of the Wildlife Management Advisory Council (North Slope) is responsible for preparing the financial statements, the notes to the financial statements and other financial information.

Management prepares the financial statements in accordance with Canadian generally accepted accounting principles. The financial statements are considered by management to present fairly the Council's financial position and results of operations.

The organization, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that Council's assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by Crowe MacKay LLP, Chartered Professional Accountants, the Council's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Executive Director  
**August 29, 2018**



## **Independent Auditors' Report**

### **To the Members of Wildlife Management Advisory Council (North Slope)**

We have audited the accompanying financial statements of Wildlife Management Advisory Council (North Slope), which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

## Independent Auditors' Report (continued)

### *Basis for Qualified Opinion*

Because we were appointed auditors of the Wildlife Management Advisory Council (North Slope) during 2018, we were unable to obtain sufficient appropriate audit evidence on closing balances included in the Statement of Financial Position as at March 31, 2017. Since these balances enter into the determination of the financial performance and cash flows, we were unable to determine whether adjustments to these balances were necessary in respect of the excess (deficiency) of revenues over expenses reported in the statement of operations and the net cash flows from operating activities reported in the statement of cash flows.

### *Qualified Opinion*

Except as noted in the above paragraph, in our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Other Matter*

The unaudited financial statements of the Wildlife Management Advisory Council (North Slope) for the year ended March 31, 2017, were reported on by another Chartered Professional Accountant on July 7, 2017.

Whitehorse, Canada  
August 29, 2018

  
Chartered Professional Accountants

## Wildlife Management Advisory Council (North Slope)

### Statement of Operations

For the year ended March 31,	2018	2017
<b>Revenues</b>		
Government of Yukon - current	\$ 455,000	\$ 227,513
Government of Yukon - deferred from prior periods	64,036	-
Interest	10	89
Government of Canada	-	196,000
Aklavik habitat workshop	-	11,400
	<b>519,046</b>	<b>435,002</b>
<b>Administrative and general expenses</b>		
Communications	8,353	-
Honoraria - chair	69,666	49,761
Interest and bank charges	249	167
Office	14,909	22,312
Professional fees	18,537	12,090
Rent	9,564	6,317
Subcontract	39,505	10,811
Meetings - travel, accomodation, other	47,668	58,602
Wages and benefits	128,440	103,817
	<b>336,891</b>	<b>263,877</b>
<b>Project expenses</b>		
Aklavik workshop habitat	-	23,993
Caribou modeling	19,987	-
CEAA review	-	2,449
Grizzly bear workshop	-	4,375
Heritage designation - Herschel	15,375	-
Herschel Island book	847	780
Herschel management plan	-	17,091
Herschel video	-	2,101
IFA funding	1,230	1,076
Ivvavik management plan review	-	2,263
Management information and communication	-	9,902
Muskox communication	5,389	10,125
Muskox workshop/research plan	16,472	-
North Slope traditional use study	23,854	2,540
Polar bear management	-	7,588
TK Habitat project	-	1,094
Website	27,515	6,539
Wildlife conservation management plan update	66,892	54,831
Workshops, conferences and studies	5,305	3,804
	<b>182,866</b>	<b>150,551</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (711)</b>	<b>\$ 20,574</b>

**Wildlife Management Advisory Council (North Slope)****Statement of Changes in Net Assets****For the year ended March 31, 2018**

	Unrestricted net assets	Investment in property and equipment	Total 2018	Total 2017
Balance, beginning of year	\$ 2,182	\$ 23,059	\$ 25,241	\$ 8,895
Excess (deficiency) of revenues over expenses	(711)	-	(711)	20,574
Purchase of equipment	(2,316)	2,316	-	-
Amortization of equipment	-	(5,828)	(5,828)	(4,228)
Balance, end of year	\$ (845)	\$ 19,547	\$ 18,702	\$ 25,241

**Wildlife Management Advisory Council (North Slope)**

**Statement of Financial Position**

March 31,	2018	2017
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 30,130	\$ 90,503
Accounts receivable	10,682	7,012
Prepaid expenses	-	3,332
GST receivable	6,283	3,877
	47,095	104,724
<b>Property and Equipment (note 3)</b>	<b>19,547</b>	<b>23,059</b>
	<b>\$ 66,642</b>	<b>\$ 127,783</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 45,357	\$ 35,027
Employee benefits payable	2,583	2,761
Wages payable	-	595
Deferred revenue (note 4)	-	64,159
	47,940	102,542
<b>Fund balances</b>		
Unrestricted net assets	(845)	2,182
Investment in property and equipment	19,547	23,059
	18,702	25,241
	<b>\$ 66,642</b>	<b>\$ 127,783</b>

Approved on behalf of the board:

  
 \_\_\_\_\_ Member  
  
 \_\_\_\_\_ Member  
 member



**Wildlife Management Advisory Council (North Slope)****Statement of Cash Flows**

<b>For the year ended March 31,</b>	<b>2018</b>	<b>2017</b>
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ (711)	\$ 20,574
Change in non-cash working capital items		
Accounts receivable	(3,670)	(6,740)
Prepaid expenses	3,332	(3,095)
GST	(2,406)	1,670
Accounts payable and accrued liabilities	10,330	28,821
Employee benefits payable	(178)	(583)
Wages payable	(595)	434
Deferred revenue	(64,159)	49,591
	<b>(58,057)</b>	<b>90,672</b>
<b>Investing activity</b>		
Purchase of property and equipment	(2,316)	(20,485)
<b>Increase (decrease) in cash</b>	<b>(60,373)</b>	<b>70,187</b>
<b>Cash, beginning of year</b>	<b>90,503</b>	<b>20,316</b>
<b>Cash, end of year</b>	<b>\$ 30,130</b>	<b>\$ 90,503</b>

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements

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March 31, 2018

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**1. Nature of operations**

The Wildlife Management Advisory Council (North Slope) ("organization") was incorporated under the Societies Ordinance of the Yukon as a non-profit entity. It was created pursuant to the Inuvialuit Final Agreement to advise federal and territorial governments on all matters pertaining to and affecting the management of Yukon North Slope wildlife, habitat, and traditional use.

**2. Significant accounting policies**

The organization applies the Canadian accounting standards for not-for-profit organizations.

**(a) Revenue recognition**

The organization 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.

Interest income is recognized as revenue when earned. Interest income is included in the statement of operations, or reported directly in net assets depending on the nature of any external restrictions imposed on the income.

**(b) Property and Equipment**

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

When property and equipment is sold or retired, the related cost and accumulated amortization are removed from the accounts and any gain or loss is charged against earnings in the period.

One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal.

Equipment	20% Declining balance
Leasehold improvements	5 years Straight-line
Artwork	0%
Computer equipment	55% Declining balance

**(c) Measurement uncertainty**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements

March 31, 2018

#### 2. Significant accounting policies (continued)

##### (d) Financial instruments

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

The organization subsequently measures the following financial assets and financial liabilities at amortized cost:

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, wages payable, employee benefits payable, and deferred revenues.

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

#### 3. Property and equipment

			2018	2017
	Cost	Accumulated amortization	Net book value	Net book value
Equipment	\$ 28,107	\$ 18,029	\$ 10,078	\$ 12,598
Leasehold improvements	5,433	1,630	3,803	4,889
Artwork	2,690	-	2,690	2,690
Computer equipment	19,219	16,243	2,976	2,882
	\$ 55,449	\$ 35,902	\$ 19,547	\$ 23,059

**Wildlife Management Advisory Council (North Slope)**

**Notes to the Financial Statements**

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**March 31, 2018**

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**4. Deferred revenue**

	2018	2017
Government of Yukon	\$ -	\$ 64,159

**5. Commitments**

The Council's total commitments, which includes an ongoing office rental agreement, is as follows:

2019	\$ 6,802
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**6. Economic dependence**

The organization is economically dependant upon the Government of Yukon, which provides funding for administration and the implementation of those matters assigned to the organization in the Inuvialuit Final Agreement.

**7. Financial instruments**

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

**(a) Liquidity risk**

The organization does have a liquidity risk in the accounts payable and accrued liabilities of \$45,357 (2017 - \$35,027). Liquidity risk is the risk that the organization cannot repay its obligations when they become due. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due; maintains an adequate line of credit to repay trade creditors and repays long term debt interest and principal as they become due. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

**(b) Interest rate risk**

The organization is exposed to interest rate risk. Interest rate risk is the risk that the organization has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The organization reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. There are some loans payable that are at fixed term rates, or zero interest rates and do not affect interest rate risk. The organization does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management the interest rate risk exposure to the organization low and is not material.

**Wildlife Management Advisory Council (North Slope)**

**Notes to the Financial Statements**

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**March 31, 2018**

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**8. Comparative amounts**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Financial Statements: 2018/19

**Wildlife Management Advisory Council (North Slope)**

**Financial Statements  
(Unaudited)**

**March 31, 2019**



## **Independent Practitioners' Review Engagement Report** **To the Members of Wildlife Management Advisory Council (North Slope)**

### **Report on the Financial Statements**

We have reviewed the accompanying financial statements of Wildlife Management Advisory Council (North Slope) that comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Practitioners' Responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Wildlife Management Advisory Council (North Slope) as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

Whitehorse, Canada  
July 23, 2019

*Crowe MacKay LLP*  
Chartered Professional Accountants

**Wildlife Management Advisory Council (North Slope)****Statement of Operations  
(Unaudited)**

<b>For the year ended March 31,</b>	<b>2019</b>	<b>2018</b>
<b>Revenues</b>		
Government of Yukon - current	\$ 463,000	\$ 455,000
Interest income	90	10
Government of Yukon - deferred to future periods (note 4)	(72,564)	-
Government of Yukon - deferred from prior periods	-	64,036
	<b>390,526</b>	<b>519,046</b>
<b>Expenditures</b>		
Communications	2,355	8,353
Interest and bank charges	337	249
Honoraria - chair	70,315	69,666
Meetings - travel, accomodation, other	40,632	47,668
Office	9,810	14,909
Professional fees	14,629	18,537
Rent	9,551	9,564
Subcontract	13,358	39,505
Wages and benefits	168,404	128,440
	<b>329,391</b>	<b>336,891</b>
<b>Project expenses</b>		
Caribou Modeling	-	19,987
Heritage designation - Herschel	-	15,375
Herschel Island book	-	847
IFA Funding	-	1,230
Muskox communication	-	5,389
Muskox workshop/research plan	120	16,472
North Slope traditional use study	-	23,854
Website	507	27,515
Wildlife conservation management plan update	60,418	66,892
Workshops, conferences, and studies	-	5,305
	<b>61,045</b>	<b>182,866</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 90</b>	<b>\$ (711)</b>



**Wildlife Management Advisory Council (North Slope)****Statement of Changes in Net Assets  
(Unaudited)****For the year ended March 31, 2019**

	Unrestricted net assets	Investment in property and equipment	Total 2019	Total 2018
<b>Balance, beginning of year</b>	\$ (845)	\$ 19,547	\$ 18,702	\$ 25,241
Excess (deficiency) of revenues over expenditures	90	-	90	(711)
Amortization of equipment	-	(4,513)	(4,513)	(5,828)
Proceeds on sale of asset	330	(330)	-	-
<b>Balance, end of year</b>	\$ (425)	\$ 14,704	\$ 14,279	\$ 18,702

**Wildlife Management Advisory Council (North Slope)**

**Statement of Financial Position  
(Unaudited)**

<u>March 31,</u>	<u>2019</u>	<u>2018</u>
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 82,305	\$ 30,130
Accounts receivable	11,198	10,682
GST receivable	5,389	6,283
	<u>98,892</u>	<u>47,095</u>
<b>Property and equipment (note 3)</b>	<u>14,704</u>	<u>19,547</u>
	<u>\$ 113,596</u>	<u>\$ 66,642</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 23,536	\$ 45,357
Employee benefits payable	3,217	2,583
Deferred revenue (note 4)	72,564	-
	<u>99,317</u>	<u>47,940</u>
<b>Net Assets</b>		
<b>Unrestricted net assets</b>	<b>(425)</b>	<b>18,702</b>
<b>Investment in property and equipment</b>	<b>14,704</b>	<b>-</b>
	<u>14,279</u>	<u>18,702</u>
	<u>\$ 113,596</u>	<u>\$ 66,642</u>

Approved on behalf of the board:

\_\_\_\_\_ Member

\_\_\_\_\_ Member

**Wildlife Management Advisory Council (North Slope)****Statement of Cash Flows  
(Unaudited)**

For the year ended March 31,	2019	2018
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenditures	\$ 90	\$ (711)
Change in non-cash working capital items		
Accounts receivable	(517)	(3,670)
Prepaid expenses	-	3,332
Accounts payable and accrued liabilities	(22,001)	10,330
Employee benefits payable	-	(178)
Salaries payable	634	(595)
Deferred revenue	72,563	(64,159)
GST	1,076	(2,406)
	51,845	(58,057)
<b>Investing activities</b>		
Purchase of property and equipment	-	(2,316)
Proceeds on disposal of property and equipment	330	-
	330	(2,316)
<b>Increase (decrease) in cash</b>	52,175	(60,373)
<b>Cash, beginning of year</b>	30,130	90,503
<b>Cash, end of year</b>	\$ 82,305	\$ 30,130

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

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March 31, 2019

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#### 1. Nature of operations

Wildlife Management Advisory Council (North Slope) ("organization") was incorporated under the Societies Ordinance of the Yukon as a non-profit entity. It was created pursuant to the Inuvialuit Final Agreement to advise federal and territorial governments on all matters pertaining to and affecting the management of Yukon North Slope wildlife, habitat, and traditional use.

#### 2. Significant accounting policies

The organization applies the Canadian accounting standards for not-for-profit organizations.

##### (a) Revenue recognition

The organization 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.

Interest income is recognized as revenue when earned. Interest income is included in the statement of operations, or reported directly in net assets depending on the nature of any external restrictions imposed on the income.

##### (b) Property and equipment

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

When property and equipment are sold or retired, the related cost and accumulated amortization are removed from the accounts and any gain or loss is charged against earnings in the period.

One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal.

Equipment	20% Declining balance
Leasehold improvements	5 years Straight-line
Artwork	0%
Computer equipment	55% Declining balance

##### (c) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

March 31, 2019

#### 2. Significant accounting policies (continued)

##### (d) Financial Instruments

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

The organization subsequently measures the following financial assets and financial liabilities at amortized cost:

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, employee benefits payable, and deferred revenue.

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

#### 3. Property and equipment

	2019			2018	
	Cost	Accumulated amortization	Net book value	Net book value	
Equipment	\$ 28,107	\$ 20,045	\$ 8,062	\$ 10,078	
Leasehold improvements	5,433	2,717	2,716	3,803	
Artwork	2,690	-	2,690	2,690	
Computer equipment	17,650	16,414	1,236	2,976	
	\$ 53,880	\$ 39,176	\$ 14,704	\$ 19,547	

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

March 31, 2019

#### 4. Deferred revenue

	2019	2018
Government of Yukon	\$ 72,564	\$ -

#### 5. Commitments

The Council's total commitments, which includes an ongoing office rental agreement, is as follows:

2020	\$ 7,380
------	----------

#### 6. Economic dependence

The organization is economically dependant upon the Government of Yukon, which provides funding for administration and the implementation of those matters assigned to the organization in the Inuvialuit Final Agreement.

#### 7. Financial instruments

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

##### (a) Liquidity risk

The organization does have a liquidity risk in the accounts payable and accrued liabilities of \$23,536 (2018 - \$45,357). Liquidity risk is the risk that the organization cannot repay its obligations when they become due. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due; maintains an adequate line of credit to repay trade creditors and repays long term debt interest and principal as they become due. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

##### (b) Interest rate risk

The organization is exposed to interest rate risk. Interest rate risk is the risk that the organization has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The organization reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. There are some loans payable that are at fixed term rates, or zero interest rates and do not affect interest rate risk. The organization does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management the interest rate risk exposure to the organization low and is not material.

Financial Statements: 2019/2020

**Wildlife Management Advisory Council (North Slope)**

**Financial Statements  
(Unaudited)**

**March 31, 2020**



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**Independent Practitioners' Review Engagement Report  
To the Members of Wildlife Management Advisory Council (North Slope)**

We have reviewed the accompanying financial statements of Wildlife Management Advisory Council (North Slope) that comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Practitioners' Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Wildlife Management Advisory Council (North Slope) as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Emphasis of Matter*

We draw attention to Note 6 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 prior to March 31, 2020 and its effect on the global economy. Our conclusion is not modified in respect of this matter.

Whitehorse, Canada  
June 24, 2020

  
Chartered Professional Accountants



## Wildlife Management Advisory Council (North Slope)

Statement of Operations  
(Unaudited)

For the year ended March 31,	2020	2019
<b>Revenues</b>		
Government of Yukon - current	\$ 469,000	\$ 463,000
IPCA funding and expenses (schedule 1)	142,157	-
Miscellaneous income	1,292	-
Interest income	216	90
Deferred to future periods	(316,987)	(72,564)
	<b>295,678</b>	<b>390,526</b>
<b>Expenditures</b>		
Communications	137	2,355
Insurance	670	-
Interest and bank charges	145	337
Honoraria - chair	36,449	70,315
Meetings - travel, accomodation, other	34,943	40,632
Office	10,520	9,810
Professional fees	15,053	14,629
Rent	9,872	9,551
Subcontract	6,446	13,358
Wages and benefits	81,893	168,404
	<b>196,128</b>	<b>329,391</b>
<b>Project expenses</b>		
Muskox workshop/research plan	-	120
Website	-	507
Wildlife conservation management plan update	16,874	60,418
WMAC contribution to IPCA project (note 10)	79,500	-
Workshops, conferences, and studies	1,668	-
	<b>98,042</b>	<b>61,045</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 1,508</b>	<b>\$ 90</b>

**Wildlife Management Advisory Council (North Slope)**

**Statement of Changes in Net Assets  
(Unaudited)**

**For the year ended March 31, 2020**

	Unrestricted net assets	Investment in property and equipment	Total 2020	Total 2019
Balance, beginning of year	\$ (425)	\$ 14,704	\$ 14,279	\$ 18,702
Excess of revenues over expenditures	1,508	-	1,508	90
Amortization of equipment	-	(5,205)	(5,205)	(4,513)
Purchase of equipment	(3,875)	3,875	-	-
<b>Balance, end of year</b>	<b>\$ (2,792)</b>	<b>\$ 13,374</b>	<b>\$ 10,582</b>	<b>\$ 14,279</b>

## Wildlife Management Advisory Council (North Slope)

Statement of Financial Position  
(Unaudited)

March 31,	2020	2019
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 481,391	\$ 82,305
Accounts receivable	9,574	11,198
Prepaid expenses	4,696	-
GST receivable	13,367	5,389
	509,028	98,892
Property and equipment (note 3)	13,374	14,704
	\$ 522,402	\$ 113,596
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (note 4)	\$ 119,596	\$ 23,536
Employee benefits payable	2,674	3,217
Deferred revenue (note 5)	389,550	72,564
	511,820	99,317
<b>Net Assets</b>		
Unrestricted net assets	(2,792)	(425)
Investment in property and equipment	13,374	14,704
	10,582	14,279
	\$ 522,402	\$ 113,596

Approved on behalf of the Board:

\_\_\_\_\_ Member

\_\_\_\_\_ Member

## Wildlife Management Advisory Council (North Slope)

Statement of Cash Flows  
(Unaudited)

For the year ended March 31,	2020	2019
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenues over expenditures	\$ 1,508	\$ 90
Change in non-cash working capital items		
Accounts receivable	1,624	(517)
Prepaid expenses	(4,696)	-
Accounts payable and accrued liabilities	96,059	(22,001)
Salaries payable	(543)	634
Deferred revenue	316,986	72,563
GST	(7,978)	1,076
	402,960	51,845
<b>Investing activities</b>		
Purchase of property and equipment	(3,874)	-
Proceeds on disposal of property and equipment	-	330
	(3,874)	330
<b>Increase in cash</b>	399,086	52,175
<b>Cash, beginning of year</b>	82,305	30,130
<b>Cash, end of year</b>	\$ 481,391	\$ 82,305

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

March 31, 2020

#### 1. Nature of operations

Wildlife Management Advisory Council (North Slope) ("organization") was created pursuant to the Inuvialuit Final Agreement to advise federal and territorial governments on all matters pertaining to and affecting the management of Yukon North Slope wildlife, habitat, and traditional use.

#### 2. Significant accounting policies

The organization applies the Canadian accounting standards for not-for-profit organizations.

##### (a) Revenue recognition

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

Investment income includes interest income recorded on the accrual basis. Investment income is included in the statement of operations, deferred or reported directly in net assets depending on the nature of any external restrictions imposed on the investment income.

##### (b) Property and equipment

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

When property and equipment are sold or retired, the related cost and accumulated amortization are removed from the accounts and any gain or loss is charged against earnings in the period.

One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal.

Equipment	20% Declining balance
Leasehold improvements	5 years Straight-line
Artwork	0%
Computer equipment	55% Declining balance

##### (c) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

##### (d) Financial instruments

## Wildlife Management Advisory Council (North Slope)

Notes to the Financial Statements  
(Unaudited)

March 31, 2020

## 2. Significant accounting policies (continued)

## (d) Financial instruments

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

The organization subsequently measures the following financial assets and financial liabilities at amortized cost:

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, employee benefits payable, and deferred revenue.

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

## 3. Property and equipment

			2020	2019
	Cost	Accumulated amortization	Net book value	Net book value
Equipment	\$ 29,950	\$ 22,026	\$ 7,924	\$ 8,062
Leasehold improvements	5,433	3,803	1,630	2,716
Artwork	2,690	-	2,690	2,690
Computer equipment	19,682	18,552	1,130	1,236
	\$ 57,755	\$ 44,381	\$ 13,374	\$ 14,704

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

March 31, 2020

#### 4. Government remittances

Included in employee benefits payable are payroll remittances to the government of \$2,704 (2019 - \$3,247).

#### 5. Deferred revenue

	2020	2019
Government of Yukon	\$ 247,393	\$ 72,564
IPCA Funding	142,157	-
	<u>\$ 389,550</u>	<u>\$ 72,564</u>

#### 6. COVID-19

During the 2020 fiscal year, there was a global outbreak of a novel coronavirus identified as "COVID-19". On March 11, 2020, the World Health Organization declared a global pandemic and the Yukon declared a state of emergency on March 27, 2020. In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal and provincial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the organization and its operations in future periods.

#### 7. Commitments

The organization's total commitments, which includes an ongoing office rental agreement, is as follows:

2021	<u>\$ 7,687</u>
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#### 8. Economic dependence

The organization is economically dependant upon the Government of Canada and the Government of Yukon, which provides funding for administration and the implementation of those matters assigned to the organization in the Inuvialuit Final Agreement.

## Wildlife Management Advisory Council (North Slope)

### Notes to the Financial Statements (Unaudited)

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March 31, 2020

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#### 9. Financial instruments

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

##### (a) Credit risk

The organization does have credit risk in accounts receivable of \$9,574 (2019 - \$11,198). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The risk is minimal as the vast majority of its receivables is from government entities.

##### (b) Liquidity risk

The organization does have a liquidity risk in the accounts payable and accrued liabilities of \$119,595 (2019 - \$23,536). Liquidity risk is the risk that the organization cannot repay its obligations when they become due. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due; maintains an adequate line of credit to repay trade creditors and repays long term debt interest and principal as they become due. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

##### (c) Interest rate risk

The organization is exposed to interest rate risk. Interest rate risk is the risk that the organization has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The organization reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. There are some loans payable that are at fixed term rates, or zero interest rates and do not affect interest rate risk. The organization does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management the interest rate risk exposure to the organization is low and is not material.

#### 10. Allocated expenses

During the year, the organization allocated \$79,500 (2019 - \$0) representing the organization's contribution to the the IPCA project. This contribution is recognized as revenue on the IPCA schedule; therefore, the inter-program allocation has been eliminated in the Statement of Operations.



## Wildlife Management Advisory Council (North Slope)

### Schedule to the Financial Statements (Unaudited)

For the year ended March 31,

Schedule of IPCA funding and expenses	Schedule 1	
	2020	2019
<b>Revenue</b>		
IPCA federal funding	\$ 349,000	\$ -
IPCA private funding - Resource Legacy Fund	134,381	-
WMAC contribution (note 10)	79,500	-
	<b>562,881</b>	<b>-</b>
<b>Expenditures</b>		
Communication, printing, and distribution	10,111	-
Management and professional fees	121,552	-
Materials and supplies	65	-
Subcontractors	189,317	-
Travel	19,659	-
Vehicle	520	-
Wages and salaries	79,500	-
	<b>420,724</b>	<b>-</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 142,157</b>	<b>\$ -</b>

## Appendix 1: Extracts from the Inuvialuit Final Agreement

Extracted from *Western Arctic (Inuvialuit) Claims Settlement Act (1984)*

### YUKON NORTH SLOPE

- 12.(1) For the purposes of this section, “Yukon North Slope” means all those lands between the jurisdictional 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 negative 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
- As amended January 15, 1987**
- (d) development proposals relating to the Yukon North Slope that may have a significant negative impact shall be subject to a public environmental impact assessment and review process.

### WILDLIFE MANAGEMENT ADVISORY COUNCIL (NORTH SLOPE)

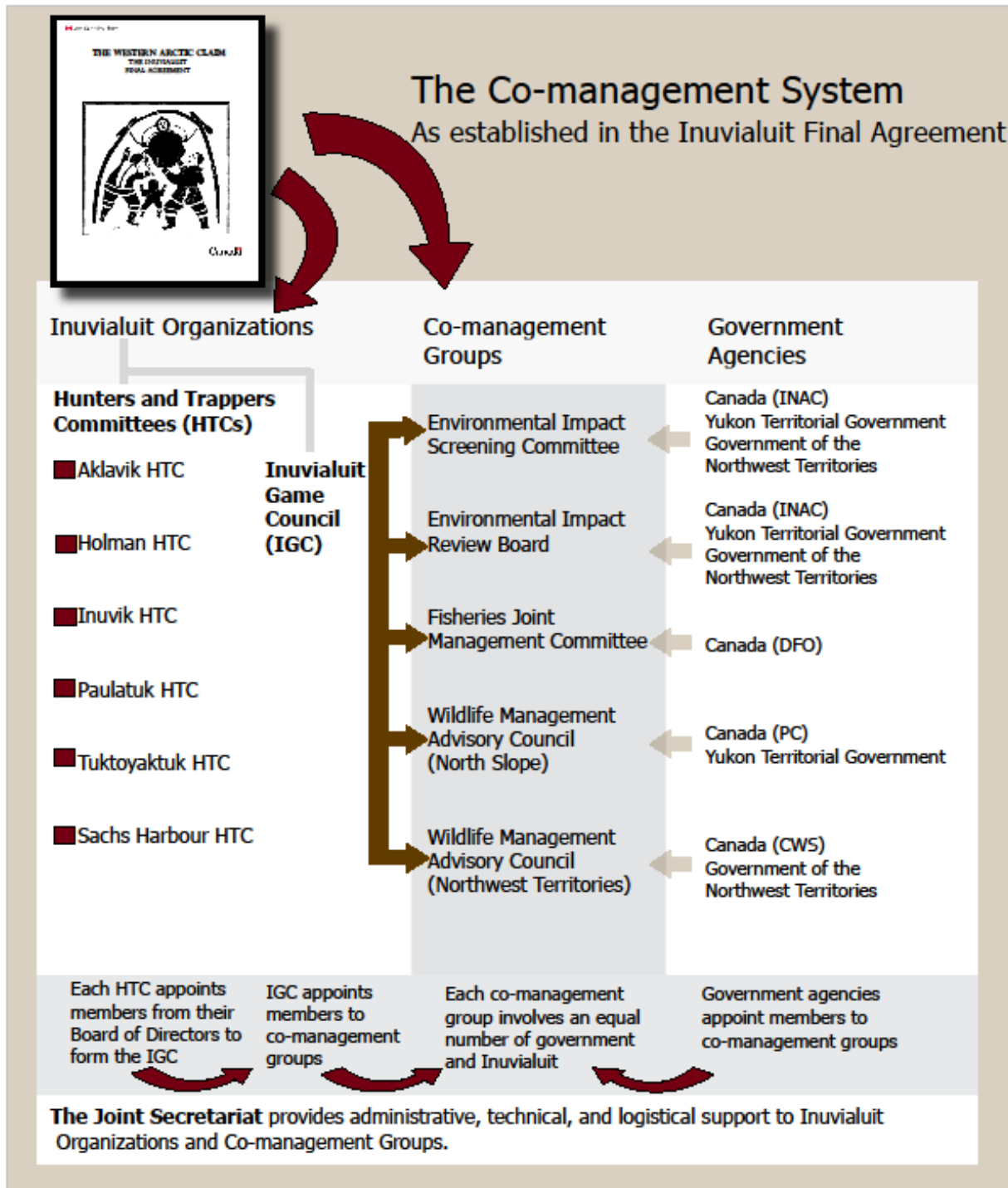
- 12.(46) In order to provide for joint planning by the native people and the governments in the Yukon North Slope with respect to the principles set out in subsections (2) and (3), a Wildlife Management Advisory Council shall be established as soon after the execution of this Agreement as is practicable.
- 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 permanent members of the Council representing government, temporary members may be co-opted 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 each 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 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).

**As amended January 15, 1987.**

**\*Refer to act for complete references.**

Appendix 2: The IFA Co-management System





Wildlife Management Advisory Council (North Slope)

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