

d. Fire Chief Monthly Report (Interim Leo Romie)
No report received for this meeting.

e. Finance Manager Report (Pushp Seth)
No report received for this meeting.

f. SAO Report (Lisa Nitsiza)
Written report received for information.

07 a. Motion Required – Approve 2016-2017 Financial Audit Statements
7:31-7:47pm Conference call with MNP Jenna Rosvold.

MOTION #: 2017-061

Moved by Councillor George Nitsiza, Seconded by Councillor Michel Moosenose, that Council approve the Financial Statements of Community Government of Whati for the year 2016-17.

CARRIED

7:48pm Chief Alfonz Nitsiza calls for a short recess.
8:02pm Chief Alfonz Nitsiza called the meeting to order.

04 PREVIOUS MINUTES

a. June 5, 2017 Minutes - Regular Meeting of Council

MOTION #: 2017-062

Moved by Councillor George Nitsiza, Seconded by Councillor Alex Nitsiza, that Council approve the June 5, 2017 minutes of the Regular Council Meeting as presented.

CARRIED

b. June 15, 2017 Minutes – Special Council Meeting Minutes

MOTION #: 2017-063

Moved by Councillor Alex Nitsiza, Seconded by Councillor Mike Nitsiza, that Council approve the June 15, 2017 minutes of the Special Council Meeting as presented.

CARRIED

05 BUSINESS ARISING FROM PREVIOUS MINUTES

a. Lunch Meeting with Dominion Diamond June 28, 2017
Information to Council.

06 NEW BUSINESS

a. Motion Required – Appoint Two Council Members to Sit on Tlicho Government Assembly

Chief Alfonz Nitsiza lead the discussion about the importance of the selection of these two positions for Tlicho Assembly Members.

The following people agreed to let their names stand for the Assembly Appointment:

1. Councillor Rasinda Beaverho
2. Councillor George Nitsiza
3. Councillor Leo Nitsiza
4. Councillor Joseph Moosenose

At Council's request, SAO Lisa Nitsiza and Administrative Assistant Natasha Nitsiza conducted a vote by secret ballot. On the first round ballots, it was determined that Councillor George Nitsiza and Councillor Leo Nitsiza were elected by Chief and Council.

MOTION #: 2017-064

Moved by Councillor Alex Nitsiza, Seconded by Councillor Mike Nitsiza, that Councillor George Nitsiza and Councillor Leo Nitsiza be selected to represent the Community Government of Whati as Assembly Members for the Tlicho Government.

CARRIED

MOTION #: 2017-065

Moved by Councillor Alex Nitsiza, Seconded by Councillor Michel Moosenose, that the ballots be destroyed.

CARRIED

07 INFORMATION/REQUESTS TO COUNCIL.

b. Motion Required – Reschedule July 4th Council Meeting to July 05th, 2017

MOTION #: 2017-066

Moved by Councillor Michel Moosenose, Seconded by Councillor George Nitsiza, that Council reschedule Tuesday July 4th, 2017 Council Meeting for Wednesday July 5th, 2017.

CARRIED

08 COUNCIL CONCERNS. (None)

a.

09 IN CAMERA SESSION (None)

10 NEXT MEETING

Regular Meeting of Council – July 05, 2017

11 ADJOURNMENT

MOTION #: 2017-067

8:44pm

Moved by Councillor George Nitsiza, Seconded by Councillor Mike Nitsiza, that Council adjourn.

CARRIED

Minutes were approved this 5th day of July, 2017.


Chief Alfonz Nitsiza




Lisa Nitsiza, SAO

Note: Effective May 2, 2011, Council requested that a copy of the original agenda be attached to the minutes to ensure that all topics were covered or addressed.

Community Government of Whati
Regular Meeting of Council
Monday, June 19, 2017
(7:00pm - Whati Council Chambers)
AGENDA

01 ADOPTION OF AGENDA

02 DECLARATION OF CONFLICT OF INTEREST

03 DELEGATIONS & REPORTS:

- | | | |
|----|---------------------------------|----------------------|
| a. | RCMP Report | (Cpl Jordan Forman) |
| b. | Public Works Foreman's Report | (Alfred Nitsiza) |
| c. | Recreation Coordinator's Report | (Doreen Nitsiza) |
| d. | Fire Chief's Monthly Report | (Interim Fire Chief) |
| e. | Finance Manager's Report | (Pushp Seth) |
| f. | SAO's Report | (Lisa Nitsiza) |

04 PREVIOUS MINUTES

- a. June 05, 2017 - Regular Meeting of Council
- b. June 15, 2017 – Special Council Meeting

05 BUSINESS ARISING FROM PREVIOUS MINUTES

- a. Lunch Meeting with Dominion Diamond June 28, 2017

06 NEW BUSINESS

- a. Appointment of Two Council Members to Sit on Tlicho Government Assembly

07 INFORMATION/REQUESTS TO COUNCIL

- a. Motion Required – Approve 2016-2017 Financial Audit Statements
- b. Motion Required – Reschedule July 04th Regular Council Meeting to July 5th

08 COUNCIL CONCERNS

- a.

09 IN CAMERA SESSION

- a. *Land, Legal and/or Personnel Matters*

10 NEXT MEETING – July 4, 2017

11 ADJOURNMENT

Community Government of Whati
Statement of Financial Position

For the year ended March 31, 2017

	2017	2016
Financial Assets		
Cash resources (Note 3)	1,145,400	1,551,211
Restricted deposits (Note 4)	508,419	247,828
Trade and other receivables (Note 5)	210,548	383,313
Total of financial assets	1,864,367	2,182,352
Financial Liabilities		
Accounts payable and accrued liabilities (Note 6)	418,812	1,113,379
Deferred revenue (Note 7)	365,774	217,772
Long-term debt (Note 8)	1,759,606	1,860,777
Total of financial liabilities	2,544,192	3,191,928
Net debt	(679,825)	(1,009,576)
Contingencies (Note 9), (Note 10)		
Non-financial assets		
Tangible capital assets (Note 11)	15,469,072	15,491,513
Inventories held for use (Note 12)	142,500	142,500
Prepaid expenses	45,853	18,640
Total non-financial assets	15,657,425	15,652,653
Accumulated surplus (Note 14)	14,977,600	14,643,077

Approved on behalf of Council



Chief



Councillor

The accompanying notes are an integral part of these financial statements

Management's Responsibility

To the Members of the Community Government of Whatì:

The accompanying financial statements of the Community Government of Whatì are the responsibility of management and have been approved by the Chief and Council.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian Public Sector Accounting Standard. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Community's external auditors.

MNP LLP is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

June 19, 2017



Senior Administrative Officer

Community Government of Whati
P.O. Box 71
Wha Ti, NT X0E 1P0

Privileged and Confidential

June 19, 2017

McLennan Ross LLP
Unit 301
5109 48 St
Yellowknife, NT X1A 1N5

ATTENTION: Glenn Tait

Dear Sir:

We write this letter to you at the request of our auditors, pursuant to the Joint Policy Statement, effective December 1, 2016, between the Canadian Bar Association and the Auditing and Assurance Standards Board.

In connection with the preparation and audit of the financial statements of Community Government of Whati for the fiscal year ended March 31, 2017, we seek your confirmation with respect to our evaluation of claims and possible claims on which your firm has represented or advised the following:

- Community Government of Whati

Please provide us, and our auditors, with your acknowledgement of receipt of this inquiry letter.

Inquiry to the Law Firm

Based on an examination of your records, we seek your confirmation that there are no claims that are outstanding as of June 19, 2017 (other than any exclusions described below).

If there are outstanding claims (other than any exclusions described below), we ask that you indicate in the response letter the names of the parties and the amount claimed.

If there are possible claims (other than any exclusions described below), we ask that you contact us to discuss such items and the application of the Joint Policy Statement to those possible claims.

Required Timing of Response

We would appreciate a response on or before June 26, 2017.

We understand that you will normally require five business days after the effective date of response to prepare your letter.

If you are unable to meet the response date, please advise us and our auditors as soon as practicable.

Replying to this Letter

Please address your reply, marked "Privileged and Confidential", to Community Government of Whati, and send a signed copy of your reply directly to our auditors:

Attention: Jenna Rosvold (Jenna.Rosvold@mnp.ca)

MNP LLP

Suite 700, 9909 - 102 St.

Grande Prairie, Alberta T8V 2V4

Authorization to Communicate Directly with Our Auditors

We have authorized our auditors to request, if they deem necessary, an updated response letter with a new effective date of response.

Sincerely,



Lisa Nitsizia
Community Government of Whati
cc: MNP LLP

Community Government of Whati
P.O. Box 71
Wha Ti, NT X0E 1P0

June 19, 2017

MNP LLP
Suite 700, 9909 - 102 St.
Grande Prairie, Alberta T8V 2V4

To Whom It May Concern:

In connection with your audit of the financial statements of Community Government of Whati ("the Community") as at March 31, 2017 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 31, 2017, for the preparation and fair presentation of the Community's financial statements in accordance with Canadian public sector accounting standards. We believe these financial statements and comparatives are complete and present fairly, in all material respects, the financial position of the Community as at March 31, 2017, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Community's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the financial statements.
4. We have disclosed to you all significant assumptions used in making accounting estimates and judgments, and believe they are reasonable.
5. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
6. We believe the effects of those uncorrected financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
8. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
9. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian public sector accounting standards.
10. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
11. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
12. All assets, wherever located, to which the Community had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the financial statements.
13. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
14. All restricted cash has been appropriately designated and separated from operating funds.
15. Accounts and contributions receivable are correctly described in the records and represent valid claims as at March 31, 2017. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
16. Inventory is correctly recorded in the financial statements in accordance with the requirements of Canadian public sector accounting standards. All required provisions for slow-moving, obsolete, and unsaleable stock have been recorded. Inventory does not include any goods on consignment to others or goods invoiced to customers.
17. All charges to tangible capital assets represent capital expenditures. No expenditures of a capital nature were charged to operations of the Community. Depreciation of property, plant and equipment has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the financial statements.
18. All long-term debt has been appropriately recorded in the financial statements. All payments and accrued interest has been accounted for.
19. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Community is not entitled to the proceeds.

Information provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements, and minutes of the meetings of and resolutions of the Chief and Council held throughout the year to the present date.

- Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
 3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
 4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.
 5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
 6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
 7. We have disclosed to you the identities of all related parties to the Community and all related party relationships and transactions of which we are aware.
 8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
 9. The previous year's representation letter dated July 11, 2016 is still applicable to the prior year's financial statements and no matters have arisen that require restatement of those financial statements.
 10. There are no discussions with your firm's personnel regarding employment with the Community.

Professional Services

1. We acknowledge the engagement letter dated March 31, 2017, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Community's audit.

Sincerely,
Community Government of Whati



Signature



SAO