



**TRAINING**  
POLICY COMMITTEE  
*from dreams to legacy*



# 2016/17 ANNUAL REPORT







## OUR MISSION

To assist Yukon First Nation People to obtain training that will help them implement their land claims and self-government agreements and fully participate in the economic opportunities arising from their implementation.

TPC does this by providing expertise, funding and support, and by promoting training initiatives and approaches that meet Yukon First Nation needs. Our work is anchored in tradition and culture, built on innovation, and informed by strong connections with Yukon First Nations.

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# MESSAGE FROM THE CHAIR

The Training Policy Committee's (TPC's) 2016-17 fiscal year was another exciting time of growth as we moved closer to realizing our goal of becoming the centre of excellence for Yukon First Nations' (YFNs) training.

We started off this fiscal by welcoming two new staff members, Susan Glynn-Morris (Project Manager) and Kailey LeMoel (Policy Advisor) both of whom, under the leadership of our Executive Director, Shannon Audette, have been instrumental in helping TPC to become a 'hub' of information on research, funding, training opportunities and approaches for YFN people in addition to our other services.

In early 2016, the TPC completed and published two historic research projects: the Yukon Self Governing First Nation Baseline Assessment and the Rebuilding Yukon First Nations Literature Review. We then presented those findings to governments, training providers, and funders with the intention of deepening their understanding of the current training needs required by YFNs to implement their self-governing agreements, the challenges they experience trying to meet those training needs, and the differing training approaches that could help to address them. We hope that with this knowledge all parties can strengthen their capacity to work together in a more focused and collaborative way in order to meet our common goals.

These projects, in combination with hosting a YFNs' Funding Forum and participating on numerous inter-governmental committees, have enabled us to connect YFNs to the funding, tools, and services they need to move forward to implement their self-governing agreements.

During the 2016-17 fiscal year, we as Trustees of the Yukon Indian Peoples Training Trust (YIPTT), financially supported a number of key training initiatives for YFNs that helped them to build strong, capable, and responsive governments. Also, in the spirit of due diligence, we completed a comparative analysis between the objectives set out in Chapter 28 of the Umbrella Final Agreement (UFA) and those of our Trust Agreement. We found inconsistencies between these two foundational documents and, therefore, have embarked on a process of updating the YIPTT Trust Agreement so that it is better aligned with the objectives of the UFA. During this 'modernization' process we have had to temporarily suspend funding from the Trust and we are using this time to revise our funding criteria so that it is more responsive to the needs of all Yukon First Nations. Over the 2017-18 fiscal year we will be continuing to work with the Council of Yukon First Nations (CYFN), Canada, and Yukon Government to update the Trust agreement and will immediately notify YFNs when the process is complete and funding is available again.

Recently, I had the pleasure of being re-appointed to the TPC and YIPTT Board and am honoured to continue as the Chair. Over the next year, I look forward to leading this dedicated team through a five-year strategic planning session to identify more innovative and effective actions we can take to fully implement our mandate.

Tosh Southwick  
Chair, Training Policy Committee

# TPC COMMITTEE MEMBERS

Committee Members are responsible for the leadership, strategic direction and stewardship of the TPC and the YIPPT.

There are five TPC members; three are appointed by CYFN, one by the Government of Yukon, and one by the Government of Canada. Both government representatives are senior government officials who have the authority to represent their government in education and training matters.

TPC members (as of March 31, 2017)



**Tosh Southwick** (*Chair*)  
Council of Yukon  
First Nations



**Karen Wienberg**  
(*Vice-Chair*)  
Government of Canada



**Judy Arnold**  
Government of Yukon



**Mike Vance**  
Council of Yukon  
First Nations



**Patricia Martin**  
Council of Yukon  
First Nations





# TPC VISION

## *Our vision for the future in the Yukon*

Grounded in their traditions and culture, Yukon First Nation people are proudly and confidently working in their communities, governments and beyond.

## *Our vision for the future of the Training Policy Committee*

The Training Policy Committee is the Yukon hub for support and information on appropriate training opportunities and approaches for Yukon First Nations people.

# TPC MISSION AND VALUES

## OUR MISSION

*To assist Yukon First Nation People to obtain training that will help them implement their land claims and self-government agreements and fully participate in the economic opportunities arising from their implementation.*

*TPC does this by providing expertise, funding and support, and by promoting training initiatives and approaches that meet Yukon First Nation needs. Our work is anchored in tradition and culture, built on innovation, and informed by strong connections with Yukon First Nations.*

## OUR VALUES

### Respect

TPC values the diversity, experience, traditions and culture of all of its members, staff and clients.

### Openness

TPC is receptive and responsive to new ideas and innovative approaches to building capacity with Yukon First Nation beneficiaries.

### Accountability

TPC follows through on its mandate and operates in a transparent manner that ensures beneficiaries, Yukon First Nations and the Parties to the UFA are informed of our activities.

### Future Oriented

The long-term training interests of future generations of beneficiaries guide TPC's decisions and planning initiatives.

### Collaboration

TPC works closely with others and fosters connections among our partners.



# OUR 3-YEAR STRATEGIC PLAN GOALS

- Yukon First Nations and partners are accessing TPC's information and expertise on training approaches that work for First Nations.
- Yukon First Nations have improved access to supports and services that are relevant to their training needs.
- TPC has increased its operational efficiency and effectiveness.
- Available YIPTT funding is being reliably accessed for projects that support YIPTT's "Beneficial Uses."



# WORKING TOWARDS OUR GOALS

*In the 2016-17 fiscal year, TPC capitalized on the positive momentum created by the previous year's accomplishments and continued to take consistent and concrete strategic steps towards reaching the goals of the three-year (2015-2018) plan.*

## GOAL 1: Yukon First Nations and partners are accessing TPC's information and expertise on training approaches that work for First Nations

During the 2016-17 fiscal year, TPC completed and published the findings of two very significant research projects; A Baseline Assessment (BA) of employees working within Yukon Self-Governing First Nations (YFNs) (see page 16) and a Literature Review identifying effective training areas, approaches and techniques to support Yukon First Nations in the process of rebuilding their Nations (see page 13).

As TPC Board and staff, we believe that for our research to be truly helpful to YFN communities we must strive to integrate the insights from our findings into all areas of our work, and also focus on sharing our knowledge with those governments, funders and training organizations working with YFNs to fully implement their agreements. This year we presented our research to numerous multi-stakeholder groups with the intention of expanding and deepening their understanding of the current work realities, funding needs, essential training areas and effective training approaches of YFNs in the process of rebuilding their Nations. We hope that the information from these two projects will empower YFNs to find creative solutions to meeting the training needs of their employees

and citizens; and will inspire other governments and organization to modifying their funding, programs, and services to support sustainable, targeted and responsive capacity development.

Over the past year, the TPC team has been increasingly approached by YFNs and other organizations to share insights on both the current training challenges facing YFNs and the potential solutions to overcoming those challenges. TPC's Executive Director was invited to participate on the Yukon Government's Labour Market framework evaluation working group and was able to assist in creating an evaluation plan and logic model to guide the work of the framework's evaluator. TPC staff also actively participate on a wide variety of multi-stakeholder networks focused on sharing knowledge, providing input, and identifying areas of potential collaboration on YFN focused training initiatives (see page 8). TPC's work administering the Yukon Indian Peoples Training Trust (YIPTT), through the funding of training projects, continually increases our understanding of what training is available, where there are gaps, what training approaches are working, and how existing training can be modified to better meet the needs of YFNs.



# WHO WE'RE NETWORKING WITH

In addition to meeting with every Self-Governing Yukon First Nation this year, as part of our Baseline Assessment project, TPC has worked with a diversity of agencies, sharing ideas and expertise on First Nation training related matters.

For example, we have met with:

- CYFN leadership
- Yukon College's Presidential Advisory Committee on First Nation Initiatives (PACFNI)
- Comprehensive Skills & Trade Training Stakeholder Committee
- Implementation Working Group
- Yukon Government
- Executive Council Office, Government of Yukon
- Frontier College
- First Nation Health Commission
- Yukon Indian Development Corporation
- Canada Labour Program
- YUWIN
- Whitehorse Chamber of Commerce
- Health & Social Services, Yukon Government
- Dana Naye Ventures
- Numerous independent training contractors



## GOAL 2: Yukon First Nations have improved access to supports and services that are relevant to their training needs

In the 2016-17 fiscal year, TPC staff dedicated considerable time and effort to further establishing the TPC as a YFN training 'hub' – a central conduit where individuals and organizations can access relevant research, resources, tools and funding to support the implementation of strong and effective First Nation governments. Throughout the year a great deal of time was dedicated to working one-on-one with people, building relationships and helping them connect with training opportunities, funding streams, and key contacts within governments and training organizations.

It's important to the TPC that YFNs see themselves reflected in all of the publications we produce and the services we offer. We want to ensure that people feel comfortable and encouraged to access our supports and services. When TPC visits YFNs we always bring our camera and capture pictures of real people working in YFN governments and communities. We have showcased these dedicated and inspiring individuals, with their permission, throughout all of our projects, publications and promotional materials.

In the Fall of 2016, the TPC launched a Facebook page to share information on upcoming training activities, employment opportunities, cultural events, and funding call outs. We also began working on Wayfinder – a new website which will house relevant tools, training, funding, and employment opportunities specific to the needs of YFNs. The creation of this site was in direct response to recommendations coming out of TPC's Baseline Assessment of YFN Government Employees:

- TPC to establish an information hub to inventory and publish existing training and tools for YFNs in order to prevent duplication of effort

As well as TPC's "Rebuilding YFNs Literature Review":

- TPC to lead the way in gathering and transferring training information, and possibly house the database.

At TPC we are committed to ensuring that our tools and services address the true needs of YFNs. Throughout the 2016-17 fiscal our staff presented the concept of Wayfinder (see full project description on page 18) to numerous organizations and multi-stakeholder groups, in order to both validate the need for this service and help identify the essential components required to ensure it will be widely used by YFNs. TPC continues to take this collaborative approach throughout Wayfinder's design and development phases. We are gathering input, ideas, best practices and lessons learned from YFNs and other organizations working in the field of First Nation capacity development in order to ensure we are creating an effective and user-friendly interface and to avoid duplication of services.



### ESTABLISHING THE TPC AS A HUB FOR YFN TRAINING EXPERTISE

TPC's vision is to be a 'hub' for YFN training expertise. In order to be an effective hub of YFN specific research, tools, resources and training services the TPC has continued to work with a diversity of agencies, sharing ideas and expertise on First Nation training related matters.



### GOAL 3: TPC has increased its operational efficiency and effectiveness

TPC started the 2016-17 fiscal year off by moving its office into a bigger location (Yukon Inn Business Plaza) and increased staff resources to include two new part-time employees; Susan Glynn-Morris, TPC's Project Manager, and Kailey LeMoel, TPC's Policy Advisor. Both Susan and Kailey brought a great deal of enthusiasm, skill, and expertise to the TPC team and helped us to broaden our networks, take on new projects, and solidify internal policies and procedures.

TPC recognizes that our continued success rests on building and sustaining a strong operational foundation. To keep moving forward we need to ensure that our internal policies, procedures, and structures will support our growth. Over the 2016-17 fiscal, we were able to utilize our new Policy Advisor's skill set to update our Governance and Personnel policies and to create the following new policies and support documents:

- An operational policy and procedures manual
- A recruitment package for new Members/Trustees
- An orientation package for new Members/Trustees

It is our intention to share these documents, upon their completion, with UFA Boards & Committees, YFNs and any other organizations interested in strengthening their internal processes. We recognize that many YFN people are wearing many hats in their communities; working for the FN, serving on Boards or Councils, and volunteering for cultural events. We want to encourage collaboration and support governance development in all YFN organizations so that people can focus on addressing their mandate efficiently and effectively and not be held up by policy development challenges. If you are interested in obtaining a copy of any of our policies or support documents please feel to contact [info@tpcyukon.ca](mailto:info@tpcyukon.ca)

TPC believes in fostering a 'culture of learning' in its organization, and as such, over the 2016-17 fiscal we continued to encourage staff and Committee Members to increase their knowledge and skills. During the year, our Executive Director was able to participate in a Human Resource Bootcamp and Conference, our Project Manager completed a certificate in Project Management, and all TPC staff, along with a Committee member participated in the first annual Records and Information Management (RIM) Symposium. These learning opportunities add to the capacity of the TPC and will benefit all YFNs through our increased ability to provide them with effective tools, resources, and services.

### GOAL 4: Available YIPTT funding is being reliably accessed for projects that support YIPTT's "Beneficial Uses"

The fourth goal of TPC's three-year plan is specifically aimed at addressing 28.7.4.4 of our mandate; 'develop guidelines for expenditure of money from the Trust;'.

YIPTT's "Trust Agreement" is currently in the process of being reviewed and amended by the Trustees and the Parties to the UFA. The Trust Agreement is what legally defines how the Trust operates. The YIPTT funds will be on hold until this process is complete.

The TPC is utilizing this review period as an opportunity to strengthen and update the current YIPTT funding criteria, application forms, guides and internal processes. We hope to improve the overall workflow from start to finish for YFNs, the TPC and Trustees.

The Trustees are taking into consideration the results from both the Baseline Assessment and the Literature Review. We are using these results to improve YIPTT – making it more responsive to the needs of YFNs.

In the 2016-17 fiscal year, prior to the hold on funding (February 1, 2017), the Trustees approved a total of \$225,054.33 for the following new YFNs training projects:

- Carcross Tagish First Nation – Computer MS Office Training
- Council of Yukon First Nations & Kwanlin Dun First Nation – Media & Communications Training
- Little Salmon Carmacks First Nation – Finance Training
- Vuntut Gwitch'in – Mental Health Training



# TPC PROJECTS

TPC is proud to be working with YFNs to help them reach their personal and community goals; it is important to us that all our projects are grounded in evidence-based decision-making and that we focus our efforts on the true needs of YFNs.

In the 2015-16 fiscal year, the TPC embarked on two historic research projects; 1. Rebuilding Yukon First Nations: Literature Review of Effective Training Areas, Approaches and Techniques, and 2. a Baseline of Yukon First Nation Government Workers. Both projects were completed and published in the Fall of 2016, and TPC staff immediately began the process of communicating the findings to individuals, organizations, and government departments so that this current research could inform their future policy development and increase funding for long-term innovative training programs.

In the 2016-17 fiscal year, as a direct response to the Baseline Assessment and the Literature Review, and under the direction of our new Project Manager, the TPC was able to take on three new projects:

- A Yukon First Nation Funding Forum
- Wayfinder – A Yukon First Nations' Training and Employment website
- Development of a Yukon First Nations Human Resources Project Proposal





# REBUILDING YUKON FIRST NATIONS: LITERATURE REVIEW OF EFFECTIVE TRAINING AREAS, APPROACHES AND TECHNIQUES

The YFN self-government agreements have awarded First Nations the power to create modern governance structures in a way that is more in-line with their traditions and culture. However, there are still significant barriers to implementing these self-governing agreements. One of the barriers is knowing the types of training approaches that can be used to empower these communities to fully actualize the nations they envision.

## Purpose of Study

1. TPC wanted to take a comprehensive look at what has been written about the process of rebuilding nations, including the essential training areas, and what are the best training models and approaches for YFNs to adapt and use.
2. The intention was also to have a final document which would provide FNs with easy access to well-researched rationale they can reference when planning training and applying for related funding.

This literature review is underlined by the belief that the YFNs are in a nation-rebuilding context. These are not just groups of people being handed the right to govern themselves for the first time, but rather they are communities, rich in diverse traditional governance structures, that need to be rebuilt into a new modern version of each unique First Nation. As such, many concepts in this literature review focus on shifting the language of dependency and deficiency to the language of strength and empowerment.

## Section 1: Essential Training Areas for Nation Rebuilding

The first section of this literature review outlines five essential training areas for nation rebuilding that are adaptable to the YFN context.

They focus on the areas in which tradition can be combined with modern ways to create First Nations capable of achieving their visions and overcoming the challenges stemming from years of oppression.

The five areas include:

- 1. Governance:** Strategic Vision and Planning, Accountability, Legitimacy, Financial Management, Evaluation, and Justice
- 2. Economic Development:** Land and Resource Development and Informal Economy
- 3. Capital:** Human Capital, Social Capital, and Cultural Capital
- 4. Leadership:** Elders and Institutions
- 5. Community Engagement:** Youth Engagement

## Section 2: Training Needs Assessment Approaches

The second section outlines approaches to assessing training needs that are adaptable to a YFN context and have been effective in similar indigenous contexts.

The Literature Review goes into detail on each of the following approaches, including case studies, successes, and lessons learned:

1. Strengths Based Approach
2. Community Led Development
3. GIS Mapping



## Section 3: Training Approaches

This third and final section aims to equip YFNs with ideas to design innovative and meaningful training plans and programs.

This section of the report includes case studies of how the following training approaches have been successfully used in other indigenous communities.

1. Competency Based Training
2. Adaptive Leadership
3. Training of the Trainer
4. Mentorship
5. Life Coaching
6. Apprenticeship
7. Participatory Training
8. E-Learning

The range of approaches discussed in this report demonstrates that there is no one “correct” linear process to achieving full implementation of self-governing agreements, but rather an experimentation of training that is community centered, forward thinking, and adaptable to the needs of each unique First Nation.

Both the BA and Literature Review research projects identified a number of considerations about how TPC could play a more meaningful role in the rebuilding of YFNs and assisting them to take advantage of the economic opportunities arising from their self-governing agreements.



A close-up photograph of a woman wearing a red hard hat and clear safety glasses. She has dark hair and is wearing a yellow safety vest over a dark shirt. She is looking directly at the camera with a slight smile. The background is slightly blurred, showing what appears to be a construction or industrial setting.

# NATION REBUILDING

*"Rebuilding indigenous nations requires finding meaningful ways to solve social problems, protect indigenous cultures, build productive economies, effectively manage lands and resources, effectively manage social and other programs, construct strong cooperative relationships with other governments, and rebuild societies that work."*



# BASELINE ASSESSMENT OF YUKON FIRST NATION GOVERNMENT WORKERS

Over the 2016-17 fiscal year the TPC completed the BA and published the data, finding, and recommendations. This report is intended to be used as a tool to further YFN capacity development and training initiatives by establishing a starting point for current best practices and challenges and highlighting points for consideration and further discussion with governments and training organizations.

The BA was conducted over the course of the 2015-16 fiscal year using a mixed methodology approach (combination of a literature review, surveys, interviews, etc.) in order to capture a comprehensive look at the training needs of YFN government workers.

The BA research was done in four segments to maximize community involvement, and to adhere to Ownership, Control, Access & Possession (OCAP) principles. These OCAP principles protect and respect First Nation Traditional Knowledge.

The four segments of research included:

- A review of literature and other documents found through online searches
- Surveys of YFN government staff were conducted, in person, in all 11 SG-YFN communities. In total, 370 surveys were completed, returned and used in the analysis of this study, representing a response rate of 83%. Wow!
- Interviews with selected YFN government staff – which also included key informant interviews with people who are not YFN government staff but work directly or indirectly with YFN governments. Respondents included YG staff, Yukon College staff, CYFN staff, and Government of Canada staff.
- Analysis of quantitative and qualitative data.



## BASELINE ASSESSMENT OBJECTIVES

The objective of the study was to answer the following questions:

- **Who are Yukon First Nation (YFN) workers?**
- **What is the workload of YFN workers?**
- **What are the stresses related to job descriptions and work expectations of YFN workers?**
- **What are the major challenges to training and professional development for YFN workers?**

The BA report documents observations on the current training needs of YFN workers, challenges and best practices in providing training opportunities to YFN government workers, and what support would best serve YFN training initiatives.

Here are some highlights:

1. Training content for YFN government workers needs to be delivered within a YFN cultural context
2. There are workplace realities that impact training successes:

- Crisis management is a workplace reality for most YFN government workers. It is a factor that can diminish the mental health or wellbeing of staff members. It can negatively affect or impact on-site training initiatives.
  - YFN employees' workloads can be overwhelming, directly impacting stress levels and the mental health of staff members, making training less appealing.
  - Fostering a safe work environment is a constant challenge for YFN governments. The reality of lateral violence, favouritism, and difficulty in enforcing office protocols can impact productivity, stability and how employees assess their self-worth.
  - In order for training to be successful, it is crucial the BA findings about Literacy and Essential Skills are addressed.
3. Understanding how FN people learn, how they retain information and how they pass knowledge on, is critical for developing training courses, workshops and delivery models that will yield high success rates.
4. YFN workers need to have access to on-going support once they have attended a course:
- YFNs learn best by listening, seeing, and then doing for themselves.
  - If training is delivered using the western model of learning exclusively, this can negatively impact retention levels and the successful application of new skills.
  - Applying new skills is not always easy because once YFN workers return to the community the demands on their time can make it impossible to use the new systems or skills they have learned. This can trigger feelings of frustration and elevate stress levels.
5. There is a need for First Nation mentors and advisors to guide a stronger training implementation process.
- If you would like to obtain a copy of the BA report or schedule a presentation please contact us at [info@tpcyukon.ca](mailto:info@tpcyukon.ca)





First Nations people are in the process of rebuilding their systems of governance, including their social, political and economic institutions.

*"They fully understand that they are guided by the responsibilities gifted to them by the Creator. The rebuilding of their communities is driven by their necessity to fulfill their divine obligations as stewards of the land, as relatives and as international citizens."*

First Nation people understand that this process will require training and skills development for their staff.

## YUKON FIRST NATIONS' FUNDING FORUM

On February 14th, 2017, the TPC held a YFN Funding Forum, which was well received by the 46 YFN participants and funders. Funding for the event was provided by Indigenous and Northern Development Canada's Professional & Institutional Development program.

The goal of this one-day workshop was to increase awareness of existing, non-TPC, supports and services that are relevant to YFNs training needs (goal 2 of the strategic plan) by increasing awareness of training funding available to YFNs. The event also aimed to explore opportunities to leverage funds through collaboration.

The morning consisted of presentations by funders, while the afternoon included YFN project pitches as well as group discussions. A highlight of the event was the virtual participation from First Nation of Nacho Nyak Dun via video conference – a pilot to explore ways to reduce the burden of travel on our remote communities.

The evaluations indicated there is great interest on behalf of both YFNs and funders in a future forum to discuss YFN funding opportunities and initiatives. Should the TPC be involved in organizing a similar event in the future we would be interested partnering so that we may expand the scope of the event to include YFN funding beyond just training.

## WAYFINDER – YUKON FIRST NATIONS' TRAINING AND EMPLOYMENT WEBSITE DEVELOPMENT

Wayfinder will house relevant tools, training, funding, and employment opportunities, specific to the needs of YFNs. The creation of this site was in direct response to recommendations coming out of TPC's "Baseline Assessment of YFN Government Employees" and "Rebuilding YFNs Literature Review".

Throughout the process we have been working closely with a web designer, using a "Jobs To Be Done" lens – a revolutionary concept that puts the users' needs at the forefront. A key feature of the site includes trainers and funders having the ability to upload their own content, meaning that the site will be current and full of useful information. We have received very positive feedback about the site so far.

During Summer and Fall 2017, we will be populating Wayfinder with YFN focused content and tools (e.g., job descriptions, budget templates, records classification systems, training plan templates, etc.). If you have knowledge of any resources, training courses, or funding programs that you think would be of interest to other First Nations, please contact us at [tpcprojects@tpcyukon.ca](mailto:tpcprojects@tpcyukon.ca). We would love to hear from you.

Keep an eye on **WayfinderYukon.ca** in early 2018!



## YUKON FIRST NATIONS HUMAN RESOURCES PROJECT PROPOSAL

In 2016-17, the TPC received funding from Indigenous and Northern Development Canada's Professional & Institutional Development program to develop a project proposal for a YFN Human Resource (HR) Network which would help strengthen internal HR management capacity across YFNs. The proposed project entails the development of a Network of YFN HR self-government employees, overseen by an HR Training Coordinator, with experience in both YFNs' culture and human resource management.

The model targets key issues identified in the TPC's recent BA of YFN self-government employees. It also explores the use of participatory training, mentoring and coaching – three of the effective training approaches identified in the TPC's literature review on rebuilding YFNs (and a goal within TPC's 16-17 work plan). This project is also informed by needs identified by YFNs, builds networks and relationships, and is sustainable, replicable and cost effective, while simultaneously strengthening internal YFN capacity.

In 2017-18, the TPC will be exploring this project concept further, as a possible service to look at the potential of leveraging resources and value through collaboration on this proposed project.



# YUKON INDIAN PEOPLE'S TRAINING TRUST (YIPTT)

The members of the TPC are Trustees for the YIPTT Fund. This Trust fund was set up under the UFA and the Trustees are legally obligated to manage the fund according to the Trust's Indenture Agreement.

## TRUST OBJECTIVES

The objectives of the Trust are "to advance the training of Beneficiaries in accordance with the Beneficial Uses and, until the Trust Property has been completely expended, to pay any amount or amounts, whether income or capital, of the Trust Property on Beneficial Uses."

### "Beneficial Uses" are currently defined as follows:

"Beneficial Uses" means the use of the Trust Property to foster the socio-economic development of Beneficiaries, including the funding of training for Beneficiaries in the development of job related skills necessary to enable Beneficiaries to fully participate in the economic opportunities arising from the implementation of any Yukon First Nation Final Agreement, the specifics of which shall be set out in the Training Plan.

In the 2016-17 fiscal year, the Trustees continued to work with the CYFN, Canada, and the Yukon Government to review the YIPTT Indenture

Agreement, the document that governs how the Trust is managed and what it can be used for. As part of this review process, the Trustees identified a number of inconsistencies between the YIPTT Trust agreement and the UFA along with outdated clauses and confusing definitions. In light of these findings, and to ensure their due diligence, the Trustees embarked on the process of updating their Trust agreement and temporarily suspended funding for training.

Over the year, the Trustees worked diligently with their legal counsel to draft an amended Trust agreement and were able to submit it to the Parties to the UFA and CYFN Leadership for feedback and discussion. Throughout this amendment process, Trustees have kept YFNs informed with written correspondence, updates to CYFN Leadership, and presentations to YFN Chief and Councils. The Trustees will be working with all Parties over the next fiscal year to ensure that their revised Trust agreement is consistent with the UFA, concisely worded, and quickly finalized.

# YIPTT FUNDED PROJECTS

## Kwanlin Dün First Nation (KDFN) & Teslin Tlingit Council (TTC) Records & Information Management Training Project: Phase II

**First Nation:** Kwanlin Dün First Nation & Teslin Tlingit Council

**Funding:** \$98,000

**Project Timeline:** June 2015 – December 2016

Records and Information Management (RIM) continues to be an area of need for First Nations Governments across Canada. With modern implementation of Self-Government and Land Claims Agreements, there is a push for the rigorous management of records created, retained and archived.

Specifically, for YFNs, the need for accessible historical records, proper storage and organization of artifacts and other kinds of traditional information is of the utmost importance. As we move towards electronic management of records, First Nations are, more than ever, in need of this expertise and training.

The TPC strongly values the RIM field and recognizes its importance for YFNs. Therefore, the TPC is proud to announce that KDFN and TTC's RIM Training Project, Phase II, has come to a close. The total project budget, which built upon the accomplishments in Phase I (2013-2014), was \$98,000.

Phase II set out to improve and strengthen KDFN's and TTC's partnership in working together towards common RIM goals as First Nations and to share knowledge gained with the community.





A multitude of organizations and contractors including Association of Records Managers and Administrators (ARMA) International, ARMA Canada Region, the University of Toronto's School of Continuing Studies, and software vendors were utilized to complete this large and extremely valuable undertaking.

Project participants attended ARMA International's Conference and Expo in Washington, DC in October 2015 and ARMA Canada's annual conference in Halifax in June 2016. Two Records Management Fundamentals certificates were acquired online through University of Toronto's School of Continuing Studies. Participants also completed ARMA International's Essentials of The Principles® Certificate online. TTC staff received training on implementing a records management software application that improves filing, searchability and organization of their electronic

records. KDFN utilized Electronic Document and Records Management System (EDRMS) consultants to carry out an assessment of RIM at KDFN based on the Generally Accepted Recordkeeping Principles, and to develop a strategic plan for RIM.

The RIM training that was obtained during Phase I and II of this project, alone, is impressive. In addition, however, both TTC and KDFN reported the profile and perceived value of RIM has increased due to this project, in both upper management and across YNFs. TTC was able to develop and present their Freedom of Information and Protection of Privacy (FIPP) Act at their General Assembly. KDFN's FIPP Act passed the Second Reading.

The TPC is excited for TTC and KDFN's success and congratulates both Nations on completing this important work.





## Little Salmon Carmacks First Nation (LSCFN) Finance Training Project

**First Nation:** Little Salmon Carmacks First Nation

**Funding:** \$48,300

**Project Timeline:** October 2016 – March 2017

The TPC believes the investment in finance training and expertise is critical for the implementation of Self-Government and Land Claims Agreements. Building capacity in the area of financial management helps First Nations increase their financial literacy. What does this really mean? The investment in finance training translates into more employees catching errors, increasing efficiencies for the Nation, more people with increased skills at the helm, which helps bring YFNs closer to self-determination.

We are proud to report that the LSCFN Finance Training Project has come to a close. The total project budget was \$48,300. LSCFN was able to build capacity for their finance staff in financial management and reporting using Sage 300 software.

The Sage 300 training modules, through Abenaki & Associates, were broken into three, four-day sessions working with the staff as a group and also one-to-one so that each member would be familiar with the functionality of the program(s) they are responsible for. Specifically, the training covered Finance and Accounting Documents for Windows, General Ledger and Financial Reporter, Bank Services, Tax Services, Accounts Payable, Accounts Receivable and Canadian Payroll.

Other finance training, through Estrada & Tan, covered topics such as the Accounting Process, Recording Process, Adjusting the Accounts, Accounting Information Systems and ACC/PAC Basics as it relates to Accounting.

The training project highlighted how important debits and credits play a factor in entering transactions properly on a day-to-day basis and how errors generate problems for other staff as well improper report generation.

The training gave LSCFN finance staff confidence and understanding of what changes require attention on their part to better the communication and management of day-to-day operations.

Great work LSCFN!

## Council of Yukon First Nations / Kwanlin Dün First Nations (CYFN/KDFN) Communications and Media Training Project

**First Nation:** Council of Yukon First Nations / Kwanlin Dün First Nations

**Funding:** \$64,604.33

**Project Timeline:** December 2016 – March 2018

The TPC recognizes that many YFNs may not have the capacity or the training needed to respond to media requests and, as a result, their part in the story is often missed or misinterpreted.

The TPC is, therefore, excited to report that CYFN is partnering with KDFN to offer communications and media training to YFN with final and self-governing agreements.

The training project aims to give YFNs the tools and support to respond to media and to develop the importance of key messaging. The TPC believes strongly in the importance of telling your own story in your own words. The project also aims to:

- Improve media relations with YFN governments;
- Improve presentation skills to different audiences to support senior management and leadership regarding presentation/public speaking/ audience engagement, resources and services to YFN Self-Government; and
- Improve the understanding of strategic communications and social media to support YFNs in the form of template development, website support, social media training and formal communications.

The three phases of training include:

1. Media training for leadership and senior management
2. Presentation/ Public Speaking/ Audience Engagement for KDFN & CYFN leadership and senior management
3. Strategic Communications and Social Media for YFN government Communications Officers

The media training is being offered to the higher levels of the YFN Government (i.e. Chief/ Council or Executive Directors) to support them when responding to media inquiries.

Presentation/ Public Speaking/ Audience Engagement training helps support leadership and senior management to be more comfortable presenting to different audiences and using digital tools to effectively communicate to specific target audiences.

The Strategic Communications and Social Media training is geared to Communications Officers to understand a greater depth of tools, audience and methods. Social Media is so prevalent and self-governing First Nations can benefit from engaging citizens and external parties.

The TPC looks forward to hearing about the positive outcomes once the project is complete.





### Carcross/Tagish First Nation (CTFN) Microsoft (MS) Office Computer Training Project

**First Nation:** Carcross/Tagish First Nation

**Funding:** \$48,300

**Project Timeline:** December 2016 – December 2017

The TPC recognizes that local, hands on, computer training supports the increase of the overall capacity within a YFN. Microsoft Office and computer training contributes to the overall success of a Nation's participation in the labour market, ability to properly collaborate and enables Nations to plan for future generations. As new Microsoft Office software is updated each year, it is imperative for Nations to stay current and competitive.

CTFN is working with Yukon College to deliver individual and group MS Office Computer training to the departments of Governance, Infrastructure, Health and Wellness, Heritage Lands and Natural Resources and Capacity Development. Staff will receive certification of completion from Yukon College for the course.

CTFN has invested in digital skills for online calendars within each CTFN department, and aims to assist individuals with MS Word features, share documents more efficiently and learn better ways to connect and communicate externally. This project will be valuable for CTFN's capacity development.

More computer training has been scheduled for the fall 2017. This training project is expected to close December 2017. The TPC is excited to hear about the positive impacts this winter!

### Tr'ondëk Hwëch'in (TH) Cultural Orientation Workshop Development Project

**First Nation:** Tr'ondëk Hwëch'in

**Funding:** \$43,000

**Project Timeline:** June 2015 – January 2017

The TPC supports a diverse labour market and sees the value in both First Nation and non-First Nations individuals collaborating and working together. Given our unique Yukon landscape of Self-Governing YFNs, the TPC also understands the importance of all employees understanding the strength, history, culture, and powerful resilience that YFNs embody in their communities.

Therefore, the TPC is proud to report that TH's Cultural Orientation 101 Workshop development project has come to a close. The total project budget was \$43,000. The project successfully developed a 1.5-day workshop that informs and educates TH staff on TH cultural values, beliefs and traditional pursuits. This training has been offered to groups including Dawson City Hospital, Yukon Government and Yukon College – Dawson Campus employees.

Including a more complete TH YFNs Cultural Orientation "element" to the existing orientation package at TH has enhanced the value of the program and strengthened employees' appreciation and understanding of the environment they are working in.

Great work TH!

## Tr'ondëk Hwëch'in (TH) Teaching & Learning Farm Project

**First Nation:** Tr'ondëk Hwëch'in

**Funding:** \$315,000

**Project Timeline:** June 2016 – March 2017

Building towards self-determination can look like many things. Northern-climate growing, food suitability, community development and wholistic learning in a First Nation context is exactly how TH contributed to their own self-determination. TH developed a Teaching and Learning Farm Project and it has come to a close. The total YIPTT contribution to the project was \$315,000.

The first day of the Farm School was April 18, 2016. The season ended September 30, 2016 as the farm shut down for the winter. 20 students were enrolled in the TH Farm School. There were 14 instructors and presenters providing students with differing expertise and knowledge on farming and agriculture.

Many local farmers took part by either presenting or providing tours of their operations. The School enlisted Learning Skills and Essential Skills support instructors to assist students. A curriculum scribe was engaged to gather all knowledge delivered to students for use in building curriculum.

Produce from the harvest was stored in Dawson City and distributed up to December 9, 2016. Vegetables were distributed free of charge to not-for-profits in Dawson City including the women's shelter, food banks, daycares, and church groups.

A Farm Manager was hired and the TH Farm School will have a Coordinator, Case Manager along with four instructors to continue its success into the future.

Students learned the importance of teamwork and the values of working together, along with how to build and plot farms. They also learned how to grow food, but also about life skills in a YFN context such as maintaining a healthy lifestyle.

The TPC is proud to have supported this project.







# TRAINING POLICY COMMITTEE

## FINANCIAL STATEMENTS MARCH 31, 2016

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## Independent Auditors' Report

### To the Members of the Training Policy Committee

We have audited the accompanying financial statements of the Training Policy Committee, which comprise the statement of financial position as at March 31, 2017, 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 audit opinion.

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Training Policy Committee as at March 31, 2017, 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.

Whitehorse, Canada  
August 31, 2017

  
Chartered Professional Accountants

## Training Policy Committee

### Statement of Operations

For the year ended March 31,	2017	2016
<b>Revenues</b>		
Contributions from Council of Yukon First Nations	\$ 218,281	\$ 214,056
Administration fees	51,749	48,662
INAC Funding	49,037	-
Miscellaneous income	194	1,650
	<b>319,261</b>	<b>264,368</b>
<b>Expenditures</b>		
Advertising and promotion	23,041	13,211
Amortization	2,067	2,568
Appreciation and acknowledgement	1,325	1,230
Bookkeeping	10,076	7,001
Contracts	57,136	171,223
Honoraria	1,050	1,100
Insurance	1,064	533
Interest and bank charges	308	516
Office expenses	12,411	5,426
Professional fees	9,200	4,600
Rent	18,460	13,680
Salaries and related benefits	194,196	88,996
Staff development	5,451	4,070
Telephone and utilities	3,218	3,161
Travel	5,990	7,096
	<b>344,993</b>	<b>324,411</b>
<b>Deficiency of revenues over expenditures</b>	<b>\$ (25,732)</b>	<b>\$ (60,043)</b>

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## Training Policy Committee

### Statement of Changes in Net Assets

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For the year ended March 31, 2017

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	Investment in capital assets	Unrestricted net assets	Total 2017	Total 2016
Balance, beginning of year	\$ 3,661	\$ 59,626	\$ 63,287	\$ 123,330
Deficiency of revenues over expenditures	-	(25,732)	(25,732)	(60,043)
Purchase of capital assets	3,726	(3,726)	-	-
Amortization of capital assets	(2,067)	2,067	-	-
Balance, end of year	\$ 5,320	\$ 32,235	\$ 37,555	\$ 63,287

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## Training Policy Committee

### Statement of Financial Position

March 31, 2017 2016

#### Assets

##### Current

Cash	\$ 55,854	\$ 57,068
Accounts receivable	4,037	1,542
Prepaid expenses	531	1,006
GST receivable	1,790	4,350
Due from related party (note 3)	-	8,405

62,212 72,371

Property and equipment (note 4) 5,320 3,661

\$ 67,532 \$ 76,032

#### Liabilities

##### Current

Accounts payable and accrued liabilities (note 5)	\$ 11,016	\$ 7,946
Salaries payable (note 6)	14,619	4,799
Due to related party (note 3)	4,342	-

29,977 12,745


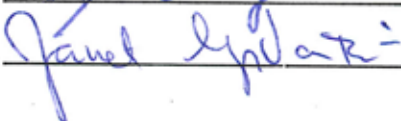
#### Fund balances

Investment in capital assets	5,320	3,661
Unrestricted net assets	32,235	59,626

37,555 63,287

\$ 67,532 \$ 76,032

Approved on behalf of the board:

 Member  
 Member

## Training Policy Committee

### Statement of Cash Flows

For the year ended March 31,	2017	2016
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Deficiency of revenues over expenditures	\$ (25,732)	\$ (60,043)
Item not affecting cash		
Amortization	2,067	2,568
	(23,665)	(57,475)
Change in non-cash working capital items		
Accounts receivable	(2,495)	(1,542)
Prepaid expenses	475	(1,006)
GST receivable	2,560	(2,952)
Accounts payable and accrued liabilities	3,070	4,106
Salaries payable	9,820	992
	(10,235)	(57,877)
<b>Financing activity</b>		
Advances from related parties	12,747	100,209
<b>Investing activity</b>		
Purchase of property and equipment	(3,726)	(5,168)
<b>Increase (decrease) in cash</b>	<b>(1,214)</b>	<b>37,164</b>
<b>Cash, beginning of year</b>	<b>57,068</b>	<b>19,904</b>
<b>Cash, end of year</b>	<b>\$ 55,854</b>	<b>\$ 57,068</b>

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# Training Policy Committee

## Notes to the Financial Statements

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March 31, 2017

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**1. Nature of operations**

Training Policy Committee ("the Committee") is a not-for-profit organization established under Chapter 28 of the Umbrella Final Agreement ("the UFA") in 1995. The Committee's mandate is to establish training programs for Yukon Indian People and develop guidelines for the expenditure of money from the Yukon Indian People Training Trust ("the Trust"). The Committee is not subject to income tax under the terms of the UFA.

**2. Significant accounting policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

**(a) Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and bank deposits.

**(b) Property and equipment**

Property and equipment are recorded at cost. The Committee provides for amortization using the following 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.

A full year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal.

Furniture and fixtures	20% Declining balance
Computer equipment	30% Declining balance
Computer software	100% Declining balance

**(c) Impairment of long-lived assets**

The carrying value of long-lived assets is reviewed for impairment whenever events or circumstances indicate that their carrying amount may not be recoverable. If the sum of the undiscounted expected future cash flows expected to result from the use and eventual disposition of an asset is less than its carrying amount, it is considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the asset exceeds its fair value. When quoted market prices are not available, the company uses the expected future cash flows discounted at a rate commensurate with the risks associated with the recovery of the asset as an estimate of fair value.



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## Training Policy Committee

### Notes to the Financial Statements

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March 31, 2017

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

##### (d) Assets under capital lease

Leases that transfer substantially all the benefits and risks incidental to the ownership of property are recorded as capital leases. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. Amortization is based upon the assets estimated useful life using the methods and rates described in Note 4. All other leases are accounted for as operating leases and payments are expensed as incurred.

##### (e) 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 Committee subsequently measures the following financial assets and financial liabilities at amortized cost:

Financial assets measured at amortized cost include cash, accounts receivable, and amounts due from related parties.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, salaries payable, and due to related parties.

The Committee subsequently measures no financial assets and financial liabilities at fair value, without adjustment for transaction costs and with changes in fair value recognized in operations in the period in which they occur.

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.

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## Training Policy Committee

### Notes to the Financial Statements

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March 31, 2017

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

##### (f) Revenue recognition

The Committee 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.

Donations and bequests of cash, investments and other assets intended to be converted into cash are recorded in the period received. Donations of investments and other assets intended to be converted into cash are recorded at their fair values as determined by closing market prices on the date of receipt, or by independent appraisal.

Revenue from the sale of services is recognized upon provision of the services to the purchaser.

##### (g) Related party balances

The Committee initially measures related party balances in accordance with the substance of the transactions that gave rise to them. The Committee subsequently measures related party balances in accordance with the Committee's policies for financial instruments, as set out in note (e).

##### (h) Contributed materials and services

The Committee relies on contributed services from appointed representatives to achieve its purposes. Contributed services include committee member honoraria and related travel costs and are not recognized in these financial statements.

##### (i) 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.

## Training Policy Committee

### Notes to the Financial Statements

March 31, 2017

#### 3. Related party transactions

- (a) During the year, the Committee entered into transactions with the following related parties:

Yukon Indian People Training Trust ("YIPTT"), trust of which the Committee is the trustee  
Council of Yukon First Nations ("CYFN"), funding agent and majority representation of  
Committee members

- (b) Transactions

Monetary and non-monetary related party transactions occur in the normal course of operations and are measured at the exchange amount, which is the amount of consideration agreed to between the related parties.

	2017	2016
Revenue		
CYFN - Contributions	\$ 218,281	\$ 214,056
YIPTT - Admin fees	51,749	48,662
	<u>\$ 270,030</u>	<u>\$ 262,718</u>
Expenses		
CYFN - Contracts	\$ -	\$ 3,927
CYFN - Rent	4,019	12,758
CYFN - Salaries and related benefits	1,129	467
	<u>\$ 5,148</u>	<u>\$ 17,152</u>

- (c) Due from related party

	2017	2016
Yukon Indian People Training Trust	\$ -	\$ 8,405

The balances due from YIPTT are unsecured, non-interest bearing with no specific terms of repayment.

- (d) Due to related party

	2017	2016
Yukon Indian People Training Trust	\$ 4,342	\$ -

The balances due to YIPTT are unsecured, non-interest bearing with no specific terms of repayment.



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## Training Policy Committee

### Notes to the Financial Statements

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March 31, 2017

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4. Property and equipment

	2017		2016	
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	\$ 5,546	\$ 4,333	\$ 1,213	\$ 439
Computer equipment	10,932	6,825	4,107	3,222
Computer software	1,365	1,365	-	-
	\$ 17,843	\$ 12,523	\$ 5,320	\$ 3,661

5. Accounts payable and accrued liabilities

	2017	2016
Trade payables	\$ 4,516	\$ 1,300
Accrued liabilities	6,500	6,646
	\$ 11,016	\$ 7,946

6. Salaries payable

Included in salaries payable is \$2,441 (2016 - \$960) in payroll remittances payable to Canada Revenue Agency.

7. Contractual obligation

The Committee has a lease obligation for office equipment. Future lease payments are as follows:

2019	\$ 509
2020	127
	\$ 636

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## Training Policy Committee

### Notes to the Financial Statements

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March 31, 2017

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#### 8. Financial instruments

Transacting in and holding of financial instruments exposes the company to certain financial risks and uncertainties. These risks include:

##### (a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Committee's exposure to credit risk relates to accounts receivable of \$4,037 (2016 - \$1,542) and arises from the possibility that a debtor does not fulfil its obligations. The Committee believes this risk is minimized by creating an allowance for bad debts when applicable. The Committee maintains strict credit policies and limits in respect to counterparties. The Committee performs continuous evaluation of its financial assets and records impairment in accordance with the stated policy.

##### (b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. The company's exposure to liquidity risk relates to accounts payable and accrued liabilities of \$11,016 (2016 - \$7,946) and arises from the possibility that the timing and amount of its cash inflows will not be sufficient to enable it to meet its financial obligations as they become due. The Committee believes this risk is minimized by ensuring that it documents when authorized payments become due and maintaining an adequate line of credit to repay trade creditors.

##### (c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The company is not exposed to market risk.

#### 9. Economic dependence

The Committee receives the majority of its revenue through a funding agreement with Council of Yukon First Nations, as established under the Umbrella Final Agreement. The Committee must follow the mandate set by the UFA. The Committee's continued operations are dependent on this funding agreement and on satisfying the terms of the UFA.







# YUKON INDIAN PEOPLE TRAINING TRUST

## FINANCIAL STATEMENTS MARCH 31, 2016

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## Independent Auditors' Report

### To the Trustees of Yukon Indian People Training Trust

We have audited the accompanying financial statements of Yukon Indian People Training Trust, which comprise the balance sheet as at March 31, 2017, and the statements of income and distributions, trust income 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 trust'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 trust'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 audit opinion.

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Indian People Training Trust as at March 31, 2017, 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.

Whitehorse, Canada  
August 31, 2017

  
Chartered Professional Accountants

## Yukon Indian People Training Trust

### Statement of Income and Distributions

For the year ended March 31,	2017	2016
Revenue	\$ 172,797	\$ 268,552
Disbursements		
Administration fees (note 6)	51,749	48,662
Bank charges	85	60
Investment management fees	35,364	35,084
Professional fees	62,244	19,871
	149,442	103,677
Income before other items	23,355	164,875
Other income (expense)		
Gain on sale of investments	717,403	27,313
Realized gain on investments	194	389,792
Unrealized gain (loss) on investments	131,075	(736,619)
	848,672	(319,514)
Net income (loss)	\$ 872,027	\$ (154,639)



## Yukon Indian People Training Trust

### Statement of Trust Equity

For the year ended March 31, 2017

	Allocated Fund	Restricted Fund	Total 2017	Total 2016
Balance, beginning of year	\$ 2,492,088	\$ 7,148,974	\$ 9,641,062	\$ 10,441,612
Share of net income (loss)	-	872,027	872,027	(154,639)
Interfund transfers	(2,492,088)	2,492,088	-	-
Disbursements for training	-	(225,054)	(225,054)	(645,911)
Recoveries of disbursements	-	55,501	55,501	-
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ 10,343,536</b>	<b>\$ 10,343,536</b>	<b>\$ 9,641,062</b>

## Yukon Indian People Training Trust

### Balance Sheet

March 31, 2017 2016

#### Assets

##### Current

Cash	\$ 128,123	\$ 166,587
Accounts receivable	10,229	-
Interest receivable	35,384	36,566
Due from related party (note 6)	4,342	-

178,078 203,153

Investments (note 4) 10,284,067 9,624,118

\$ 10,462,145 \$ 9,827,271

#### Liabilities

##### Current

Accounts payable and accrued liabilities (note 5)	\$ 118,609	\$ 177,804
Due to related party (note 6)	-	8,405

118,609 186,209


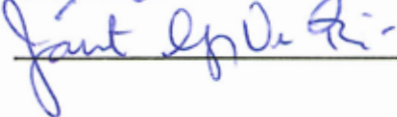
#### Trust Income

Allocated Fund	-	2,492,088
Restricted Fund	10,343,536	7,148,974

10,343,536 9,641,062

\$ 10,462,145 \$ 9,827,271

Approved on behalf of the trustees:

Trustee

Trustee

## Yukon Indian People Training Trust

### Statement of Cash Flows

For the year ended March 31,	2017	2016
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Net income (loss)	\$ 872,027	\$ (154,639)
Items not affecting cash		
Gain on sale of investments	-	(27,313)
Unrealized loss (gain) on investments	-	736,619
Investment income reinvested	-	(660,619)
	872,027	(105,952)
Change in non-cash working capital items		
Accounts receivable	(10,229)	-
Interest receivable	1,182	2,273
Accounts payable and accrued liabilities	(59,195)	158,799
Due to/from related party	(12,747)	4,870
	791,038	59,990
<b>Financing activities</b>		
Withdrawals from investments	-	661,752
Net purchases of investments	(659,949)	-
	(659,949)	661,752
<b>Investing activity</b>		
Net disbursements for training	(169,553)	(645,911)
<b>Increase (decrease) in cash</b>	(38,464)	75,831
<b>Cash, beginning of year</b>	166,587	90,756
<b>Cash, end of year</b>	\$ 128,123	\$ 166,587



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# Yukon Indian People Training Trust

## Notes to the Financial Statements

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March 31, 2017

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### 1. Nature of operations

Yukon Indian People Training Trust ("the Trust") was established under Chapter 28 of the Umbrella Final Agreement ("the UFA") in 1995. The trustees are the members of the Training Policy Committee ("the Committee"). The trustees are legally obligated to manage the trust according to the Yukon Indian People Training Trust Indenture Agreement ("the Indenture Agreement") established in 1995. The Trust's objective is to foster socio-economic development of Yukon Indian People through the use of Trust property to advance the training and development of job related skills. The Trust is not subject to income tax under the terms of the UFA.

### 2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

#### (a) Cash equivalents

Cash and cash equivalents consist of cash on hand and bank deposits.

#### (b) 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 Trust subsequently measures the following financial assets and financial liabilities at amortized cost:

Financial assets measured at amortized cost include cash, interest receivable, and due to related party.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and due to related party.

The Trust subsequently measures investments at fair value, without adjustment for transaction costs and with changes in fair value recognized in operations in the period in which they occur:

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# Yukon Indian People Training Trust

## Notes to the Financial Statements

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March 31, 2017

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### 2. Significant accounting policies (continued)

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.

#### (c) Investments

Investments are recorded at fair value. Quoted market prices are used to determine the fair value of the investments as at the year end date. Unrealized gains and losses as a result of fair value adjustments at year end are included in net income for the year.

#### (d) Revenue recognition

The Trust follows the restricted fund method of accounting. Under this method operations are separated between unrestricted and restricted activities with a set of self-balancing accounts for each fund. The Trust uses the following funds:

- (i) The general fund reports revenues from and expenditures of unrestricted contributions, donations and fundraising activities and restricted contributions to be used for general operations, together with related assets, liabilities, net assets and cash flows. There are no unrestricted contributions.
- (ii) The allocated fund reports revenues and disbursements internally allocated and restricted among the individual Yukon First Nations. The Yukon First Nations can apply to the trustees to obtain these funds for training purposes in accordance with the Trust's objective. During the year the allocated fund was combined with the restricted fund.
- (iii) The restricted fund reports revenues from funds contributed by the Government of Canada and the Yukon Government under the UFA. Revenues and expenditures, together with related assets, liabilities, net assets and cash flows, are externally restricted for meeting the objective of the Trust and for reasonable administrative costs. The Yukon First Nations can apply to the trustees to obtain these funds for training purposes in accordance with the Trust's objective.

Contributions and other revenues are recognized in the fund corresponding to the purpose for which they were contributed or raised. Restricted contributions and other revenues contributed to or raised for the general fund are deferred and recognized in the year in which the related expenses are incurred.

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# Yukon Indian People Training Trust

## Notes to the Financial Statements

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March 31, 2017

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### 2. Significant accounting policies (continued)

Investment income includes dividends and interest income recorded on the accrual basis, as well as realized investment gains and losses and unrealized gains and losses on financial instruments subsequently measured at fair value. Investment income is included in the statement of operations in the fund in which the related financial instrument is recorded.

#### (e) Related party balances

The Trust initially measures related party balances in accordance with the substance of the transactions that gave rise to them. The Trust subsequently measures related party balances in accordance with the Trust's policies for financial instruments, as set out in note (b).

#### (f) Donated material and services

The Trust relies on contributed services from appointed representatives to achieve its purposes. Contributed services include committee member honoraria and related travel costs and are not recognized in these financial statements.

#### (g) 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.

### 3. Financial instruments

Transacting in and holding of financial instruments exposes the company to certain financial risks and uncertainties. These risks include:

#### (a) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. At the year-end date, the company has the following financial assets and financial liabilities that are denominated in foreign currencies and is thus exposed to the financial risk of earnings fluctuations arising from changes in foreign exchange rates and the degree of volatility of these rates: United States cash and marketable securities - \$0 (2016 - \$1,274,932). The company does not use derivative instruments to hedge its exposure to fluctuations in foreign currency exchange rates.



# Yukon Indian People Training Trust

## Notes to the Financial Statements

March 31, 2017

### 3. Financial instruments (continued)

#### (b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. The company's exposure to liquidity risk relates to accounts payable and accrued liabilities and arises from the possibility that the timing and amount of its cash inflows will not be sufficient to enable it to meet its financial obligations as they become due. Management believes this risk is minimized through maintaining availability to cash from the sale of marketable securities.

#### (c) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or foreign currency risk, whether those changes are caused by factors specific to the individual financial instrument or issuer, or factors affecting all similar financial instruments or issuers. The company's investments in equity funds expose the company to price risks as these instruments are subject to price changes in an open market for a variety of reasons including, investor sentiment and expectations, changes in market rates of interest, general economic indicators and restrictions of credit markets. The company does not employ derivative financial instruments to hedge its exposure to other price risk. Management mitigates this risk by engaging a qualified investment portfolio manager.

### 4. Investments

	Cost	2017 Market	Cost	2016 Market
Cash and equivalents	\$ 45,310	\$ 45,310	\$ 9,812	\$ 9,812
Corporate bonds	4,411,920	4,494,072	4,697,007	4,743,498
Equity funds	5,203,019	5,744,685	4,424,556	4,870,808
	<b>\$ 9,660,249</b>	<b>\$ 10,284,067</b>	<b>\$ 9,131,375</b>	<b>\$ 9,624,118</b>

### 5. Accounts payable and accrued liabilities

	2017	2016
Training disbursements payable	\$ 99,624	\$ 159,167
Accrued liabilities	18,985	18,637
	<b>\$ 118,609</b>	<b>\$ 177,804</b>

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## Yukon Indian People Training Trust

### Notes to the Financial Statements

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March 31, 2017

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**6. Due from/to related party**

- (a) During the year, the Trust entered into transactions with the following related party:

Training Policy Committee, the Trustee

- (b) Transactions

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

	2017	2016
Expenses - Administration fees	\$ 51,749	\$ 48,662

- (c) Due from related party

	2017	2016
Training Policy Committee	\$ 4,342	\$ -

The balances due from related parties are unsecured, non-interest bearing with no specific terms of repayment.

- (d) Due to related party

	2017	2016
Training Policy Committee	\$ -	\$ 8,405

The balance due to the related party is unsecured, non-interest bearing with no specific terms of repayment.













# TRAINING

POLICY COMMITTEE

*from dreams to legacy*

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