YUKON FISH AND WILDLIFE MANAGEMENT BOARD

# 2021-2022 ANNUAL REPORT





2021-2022

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## BOARD MEMBERS



CARL SIDNEY, CHAIR (ELECTED IN 2020)



MICHELLE DAWSON-BEATTIE, VICE-CHAIR (ELECTED IN 2022)



RANDY TAYLOR, BOARD MEMBER FORMER VICE-CHAIR



**KEN TAYLOR,** BOARD MEMBER



**DENNIS DICKSON,** BOARD MEMBER



BLANCHE WARRINGTON, BOARD MEMBER



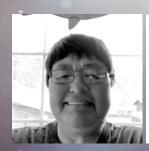
DANNY CRESSWELL, BOARD MEMBER



**JOHN BURDEK,** BOARD MEMBER, FORMER CHAIR



SEBASTIAN JONES, BOARD MEMBER



**DAWN KISOUN,** BOARD MEMBER

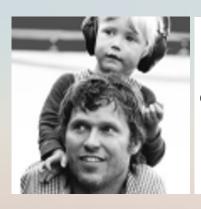


CHEYENNE BRADLEY BOARD MEMBER



**FRANKLIN PATTERSON,** BOARD MEMBER

# YFWMB STAFF



**GRAHAM VAN TIGHEM,** EXECUTIVE DIRECTOR



**DIANE SHELDON,**OFFICE MANAGER



STEVE HOSSACK, COMMUNICATIONS-INFORMATION SPECIALIST

### MESSAGE FROM THE CHAIR

"Our primary goal is to continue improving relationships with all our management partners."

During the fiscal year of 2021-2022, it was my honour to gain the trust of Board members and be asked to chair the Yukon Fish and Wildlife Management Board. As a long-time member of many Umbrella Final Agreement (UFA) Boards, Councils, or Committees, I am amazed by the profound responsibility underlying the Board's role as the "Primary Instrument of Yukon Fish and Wildlife Management."

The Board has the authority to make recommendations to the Minister, Yukon First Nations and the Councils on all matters related to fish and wildlife management, legislation, research, policies, and programs. This laundry list of responsibilities makes for a broad and challenging mandate, which I have aspired to fulfill despite many challenges.

As the COVID-19 pandemic begins to subside, we are returning to in-person meetings. However, we achieved many milestones throughout the pandemic, including several exciting face-to-face gatherings.

### MESSAGE FROM THE CHAIR

#### ~continued~

A first for the Board, we were invited to the Northern Tutchone May Gathering, which the three Northern Tutchone First Nations host. Many elders attend the event and share valuable information and perspectives about Yukon fish and wildlife and its significance to their traditional views and ethics.

The Board engaged in many meaningful discussions with participants, sharing our Strategic Plan and work plan priorities. It was one of my greatest privileges to attend this special gathering.

Graham and I continue to meet with First Nations and Yukon's Renewable Resources Councils. The complexity of making decisions on a Yukon-wide basis demand that we follow up on meetings with the Lands and Resources Director and address the concerns raised by the Yukon Forum Fish and Wildlife Working Group.

### MESSAGE FROM THE CHAIR

#### ~continued~

We met with community leaders to continue listening to each community's fish and wildlife management priorities with the goal of identifying commonalities and facilitating a workshop with all community fish and wildlife leaders. These community leaders' values, principles, knowledge, experience, and unique visions will ultimately inform the Board's next five-year Strategic Plan. From that, the Board will finally be able to fulfill its mandate consistent with the objectives of Chapter 16 of the Umbrella Final Agreement.

The past year has been exciting, to say the least. With hard work, dedication, and a firm hand on our mandate, the coming year will enhance our ability to realize the spirit and intent of the Umbrella Final Agreement and empower the communities as the UFA intended.

Sincerely,

Carl Sidney, Chair





# WHAT IS THE YUKON FISH AND WILDLIFE MANAGEMENT BOARD?

The Yukon Fish and Wildlife Management Board is established under Chapter 16 of the Umbrella Final Agreement as the "primary instrument of fish and wildlife management in the Yukon".

The Umbrella Final Agreement (signed in 1993) is the Yukon's overarching land claim agreement, also sometimes called a modern treaty, which has acted as a framework for 11 self-governing First Nations with individual land claim agreements.

As set out in the UFA, the Board acts in the public interest, and may advance recommendations to the responsible Minister, Yukon First Nations and to Renewable Resources Councils in all areas relating to Fish and Wildlife management. In order to achieve our mandate, the Board focuses its efforts on territory-wide legislation, policy and other measures that guide Fish and Wildlife management in the Yukon.

The Board is committed to working together with Federal, Territorial and First Nation Governments, Renewable Resource Councils, other UFA boards and councils, and the Yukon public to ensure that multiple sources of knowledge and perspectives are reflected in the development of Fish and Wildlife legislation, programs, and management plans. We strive for an inclusive approach towards the management of Fish and Wildlife in the Yukon. We also facilitate a number of multi-stakeholder meetings, working groups and partnerships.

The Board is comprised of twelve members who are appointed by the Minister of Environment for a five-year term. The Council of Yukon First Nations and the Yukon Government each nominate six candidates from across the Yukon who demonstrate a commitment to the conservation and sustainable use of our Fish and Wildlife resources. One Yukon Government nominee is selected by the Government of Canada.

Board members also serve as trustees for the Yukon Fish and Wildlife Enhancement Trust and ensure that funds from the trust are allocated accordingly to projects that restore, enhance and protect Fish and Wildlife populations and their habitat.





We recently updated our vision statement:

"We will be the primary instrument that promotes sustainability and stewardship in the management of fish, wildlife and habitat on behalf of all Yukon people."

YUKON FISH & WILDLIFE MANAGEMENT
BOARD

# 2021-2022 YEARIN REVIEW

By Graham Van Tighem, Executive Director, YFWMB

### YEAR IN REVIEW

"We hope to continue working closely with both settled and unsettled Yukon First Nations."

A wise person once told me, "Our Umbrella Final Agreement is a unique agreement that continues to evolve with respect, understanding, and trust."

I have witnessed a remarkable amount of evolution in the past two decades within the landscape of Yukon fish and wildlife management. It brings me a profound sense of pride and appreciation to have witnessed the Yukon Fish and Wildlife Management Board's (the Board) growth and evolution during my tenure. However, I have also witnessed a territory that is less accepting or informed of the Umbrella Final Agreement (UFA), which has taken its toll.

March 2022 marked my 20th year with the Yukon Fish and Wildlife Management Board. It has been a remarkable and challenging trip. The last 20 years saw the implementation of several new UFA Boards and Councils, complex Environmental Assessments, and a steady growth in the Yukon's population.

These factors have stretched our Board's capacity to its fullest. While governments continue to grow in size and number, the Board's capacity has remained unchanged.

Conservation remains the Board's primary focus. However, connecting with our conservation partners, building respect, improving understanding and re-establishing trusting relationships are now at the forefront.

The Board remained fully operational throughout the pandemic, and in 2021 we began reconnecting with our partners and stakeholders.

The past year has been an homage to the sentiment of evolution and connection. As the pandemic has shifted to an endemic, many local businesses and organizations have begun reconnecting. For the Board, that means re-forging our relationships with First Nation leaders, Renewable Resources Councils, Yukon Associations, and all Governments as they emerge from the restrictions that COVID-19 presented.

#### **Strategic Planning:**

The Board reviewed our five-year Strategic Plan during the fiscal year 2021-2022. Typically, this review would include our previous plan alone, and I would facilitate it myself. However, in June of 2021, with our facilitator Dennis Zimmermann's assistance, the Board dedicated most of our June On-the-Land meeting to developing a new five-year Strategic Plan.

Board members reviewed our mandate, mission, powers and responsibilities (as per Chapter 16 of the UFA). They also reviewed and considered the 2018 Stratos Report and our internal governing documents, including our Administrative Policies and Operating Procedures; our Workplan/Budget, the Spirit and Intent of the Umbrella Final Agreement Proceedings, 'Yukon Fish and Wildlife – a 20:20 Vision', and our past Strategic Plans.

Board members were interviewed independently by Dennis before the meeting, and he presented the findings during a carefully facilitated Strategic Planning exercise. Which, in turn, produced our current YFWMB Five-Year Strategic Plan.

Within the plan, we developed four significant goals and several strategies. These goals and strategies will guide much of our work over the next five years.

### YEAR IN REVIEW

#### ~continued~

# Goal #1: Facilitate bringing the Wildlife Act in conformity with the Umbrella Final Agreement.

- Inform parties of the intention of facilitating this work.
- Conduct an environmental scan and background research to understand the gamut of perspectives.
- Educate all stakeholders (including the public) about the process and purpose of this work.
- Collaborate with Yukon First Nations and Renewable Resource Councils.
- Engage in a collaborative multi-party process.



# Goal #2: Complete a Moose Conservation and Management Plan.

- Approach the plan holistically and consider technical research/science and local/traditional knowledge.
- Engage with all parties and stakeholders and work to obtain collaboration throughout the process.
- Educate the public on the purpose, intention and Chapter
   16 aspects of the moose management plan.
- Develop a comprehensive communication strategy associated with the planning effort.





Goal #3: Review and Improve the Regulation Change Process.

- Conduct a review with all parties and stakeholders
   (including internally with the YFMWB). This review will
   allow us to understand the opportunities and challenges
   with current and past processes.
- Proactively meet with the Government of Yukon to discuss the timing, process to undertake, and expectations around the review and improvements.
- Proactively meet with Yukon First Nations and Renewable Resource Councils.
- Work towards a collaborative, equitable, transparent and formalized process with all parties and stakeholders.
- Develop a comprehensive communication strategy associated with the review and improvements.

### YEAR IN REVIEW

~continued~

# Goal #4 Develop a Habitat Protection Strategy.

- Collaborate with the Fish Habitat Working Group and the Yukon Salmon Sub-Committee.
- Facilitate a process with all parties and stakeholders to identify and propose ORV management areas.
- Identify and prioritize critical habitat areas.
- Support Yukon First Nations and Renewable Resources
   Councils in proposed Habitat Protection Areas and
   Indigenous Protected and Conserved Areas.

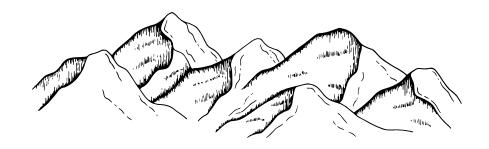


#### **Key Issues for the Board:**

The Board continues to meet monthly through our "interim meetings" we also hold five regular public meetings per year. We began offering meetings online or outdoors in 2020, and we continue to do this to address the territory's highest-priority conservation topics.

The Board has heard criticism towards its narrow approach to managing ungulates in the Yukon. Yukoners are blessed with a bounty of information to manage ungulates, including local, scientific and Traditional Knowledge. However, our perception is that scientific knowledge is the governing factor when ungulate management is required. And Permit Hunt Authorizations (PHAs) are the primary tool utilized when hands-on ungulate harvest management is required.

The Board feels there needs to be a more long-term "holistic" approach to wildlife management, focusing on conservation. Despite our best efforts, the current management system does not consider important factors such as cumulative effects, long-term optimum productivity, habitat protection and enhancement, accessibility, and opportunity.



In realizing its power and responsibility as the "Primary Instrument of Fish and Wildlife," the Board has decided to take a step back and recommend alternative approaches to recover specific ungulate populations to their former historical levels.

#### **Working Groups:**

The Board continues to utilize Working Groups to address fish and wildlife management issues as they arise. Our working group list includes the Conservation Angling Stewardship Team (formerly the Angling Working Group), the Board's Communication Working Group, Fish and Fish Habitat, Licensed Hunting, Non-Consumptive Use, the Policy Regulation, and Legislation Working Group, the Sharing the Land Scholarship Working Group, and the Trapping, Wildlife Habitat and Wildlife Management Planning Working Group.

We established some of these Working Groups to prepare for future work; others were active in 2020-2021. The most active working groups were as follows.

### YEAR IN REVIEW

#### ~continued~

#### **Ungulate Working Group:**

One of the most crucial conservation concerns we tackled this year was addressing the ever-increasing demand on our vital ungulate populations.

We established the Ungulate Working Group to assess management challenges/successes and build potential ungulate management and recovery strategies. This work will begin by focusing on areas with historically high populations, such as the Southern Lakes and the Alsek region. In addition, we will build on the success and challenges of existing management plans and look at new elements, including habitat enhancement/protection and access and Off-Road Vehicle management.

# The Conservation Angling Stewardship Team (formerly the Angling Working Group):

In response to the varying concerns we've heard from Yukoners, we collaborated with Dennis Zimmermann from Big Fish, Little Fish Consulting, on his "Respect for Fish" project.

We created a working group called the Conservation Angling Stewardship Team (CAST). This working group continues to address the human dimensions of catch-and-release angling by analyzing the deep-rooted sociological divide around the issue. This year we focussed our time and energy on a heavily fished and sensitive Arctic Grayling population around the Lubbock River in the Southern Lakes. We looked at regulations that can protect sensitive populations of lake trout, particularly the genetic variant of small-bodied lake trout.

We have also assisted Dennis with initiating a new voluntary FEED course (Fishing Ethics and Education). This course is a voluntary learning module that addresses anglers and, in particular, our sensitive northern species. It also teaches fishing ethics and the cultural significance of fishing and angling.

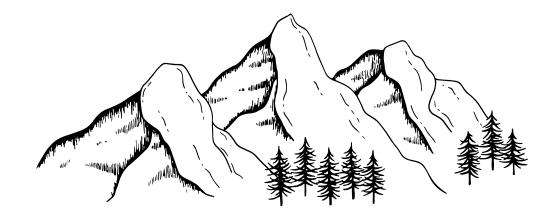
#### **Habitat Working Group:**

The Board, supported by this working group, provided significant input into the Yukon Mineral Development Strategy, the Off-Road Vehicle Regulation process, and the Beaver River Land Use Plan and ATAC Road Agreement. In addition, the Board made significant recommendations for developing a Wetland Policy for the Yukon.

#### Yukon Forum update:

In early 2018, The Yukon Forum passed a resolution to review the instruments of the Umbrella Final. Following that resolution, the Yukon Forum created a Yukon Fish and Wildlife Working Group. That Working Group, in turn, commissioned a review document by a third-party strategy consultant named Stratos. We refer to this document as the Stratos Report. The Stratos Report outlined a set of recommendations.

Working from those recommendations, we willingly participated in this review by attending meetings with the Yukon Forum's Fish and Wildlife Working Group. The outcome has led to all parties agreeing to host a collaborative workshop. Unfortunately, we had to postpone the workshop due to complications created by the pandemic.



However, it was supposed to address the challenges, overlap, and duplication created by Yukon's complex Fish and Wildlife management structure.

The Working Group continues to meet and hold a productive discussion about the work the Board has completed within the scope of the review. The group has also discussed continuing plans to hold the workshop. This exercise will help to define our mandate further, clarify roles and responsibilities, and overcome duplication and challenges arising from our unique wildlife management structure in the Yukon.

#### Outreach in 2021-2022:

Unfortunately, we had to postpone the 2021 Renewable Resources Council Annual General Meeting due to pandemic-related issues. But the Board began the long process of reconnecting with Renewable Resources Councils and Yukon First Nations Lands and Resources departments.

This endeavour saw the Board's executive meeting with our conservation partners in person. The sole purpose of these meetings was to identify their priorities and concerns. With this information, we hope to facilitate a Yukon-wide strategy supporting and empowering community-based fish and wildlife management and ensuring indigenous harvesting rights are protected (UFA (16.4.2).

Enabled by our mandate, our Strategic Plan, and our MOU with Yukon's Renewable Resources Councils, the Chair and I met with the Laberge, Carcross Tagish, Alsek, Dan Keyi, and Dawson District Renewable Resources Council.

In addition, our most significant accomplishment for 2021-2022 was the continued drive to meet and reconnect with all First Nations Governments, both settled and unsettled. Our Chair, Carl Sidney, has led this initiative to understand the priorities and challenges each First Nations Governments face with fish and wildlife management. Meeting conservation-minded folks and working towards common goals is always a pleasure. All while acknowledging the future of fish and wildlife should be the guiding principle behind all decision-making.

We met with Teslin Tlingit Councils, Carcross Tagish First Nation, Kwanlin Dun First Nation, and Kluane First Nation. We also met with unsigned First Nations and had productive meetings with members from the White River First Nation Lands and Resources staff, and Ross River Dene Council's Chief.

#### **Administration and Communication:**

The Departments of Environment and the Executive Council Office have drifted away from what the Board considers appropriate, consistent, and transparent administration of Umbrella Final Agreement implementation funding. The Board will continue to engage other Boards and Councils in the coming year and formulate a strategy to resolve this concern.

We have met on a few occasions to address this concern. We have made a few small steps toward rectifying this situation. We also sought a legal review which further fortified our position and supported our position. Our aim continues to be a return to a smoother administration of our funding, representing the Spirit and Intent of the Umbrella Final Agreement. This process will serve not just the Board but the Renewable Resources Councils and other UFA Boards and Councils.

The past year has been inspiring from a communications standpoint for the Board. We produced another beautiful calendar that flew off the shelves. Our Yukon-based photographers continue to outdo themselves year after year, and this calendar speaks to the calibre of local talent. As beautiful as it is, it's also an essential information piece for the Board, as it contains all sorts of essential regulatory information and important dates.

Steve Hossack, our Communications Specialist, has been taking the initiative to produce more public-facing communication outputs. He's utilizing some of the skills he brings from his previous experience as a journalist to create educational videos for our Board and partners. These educational videos have enormous public educational value. We are thrilled to be creating accessible educational resources for Yukoners.

Last year, the Board launched our website, and we're excited that it has finally come to fruition. This new site continues to be a powerful and convenient tool for Yukoners to access important fish and wildlife information. It is a fantastic public resource that is updated regularly, especially compared to our old website! Our website address is www.yfwmb.ca. Please go and take a look!

#### **Public Education:**

This year we worked closely with the Hunter Education and Outreach Coordinator, Jim Welsh. Jim continues to bring his wealth of knowledge and experience to the position that few other individuals can offer. He effectively delivers the HEED (Hunting Education and Ethics Development) programming to various groups around the territory.

We have partnered with and assisted Jim in his course materials, public presentations, and instructional workshops. We also collaborated with him on some new public educational videos with the assistance of our Communications Specialist, Steven Hossack.

Fortunately, Steve and I accompanied Jim on another Porter Creek Secondary School annual spring Bison hunt. We successfully harvested a bison that year and were lucky enough to have prime conditions to film an educational video on how to approach a downed animal safely.

The kids were enthusiastic, as always, and endured a few cold, snowy days learning on the land. All the volunteers and teachers involved deserve recognition for their hard work, dedication, and flawless planning of this event.

We thank the Porter Creek Secondary School for their invitation to join the program. It is always an honour to be able to assist with these meaningful community programs. And we are excited to get back out with a school program again next spring! I want to note that the Yukon Fish and Wildlife Enhancement Trust partially funds these youth hunts.

#### **Future plans:**

I started as Executive Director of this Board in 2006. Each year, I strive to continue working for this Board with the same passion, dedication, drive, and a reasonable amount of optimism I had when I first began.

However, the challenges sometimes outweigh the solutions, and we continue to struggle to find successes that directly serve conservation despite our best efforts.

I hope we can continue building our partnerships and cooperative efforts with all levels of government and Renewable Resources Councils long into the future.

### YEAR IN REVIEW

~continued~

We will continue supporting Yukon Renewable Resources Councils and extending our efforts to transboundary First Nations and unsettled First Nations in the coming year. We will continue focusing on the "dwellers" of the land, from the fish and wildlife – to the habitat they rely on for their existence. As a wise elder used to tell me, "always leave an empty chair at the table for fish and wildlife – and we always will."

Here's to another 20 years of learning from our elders and moving towards honouring the UFA.

Respectfully, Graham Van Tighem



# ROLES & RESPONSIBILITIES



The roles and responsibilities of the Yukon Fish and Wildlife Management Board are set out in Chapter 16 of the Umbrella Final Agreement, and include the following:





#### 16.7.11

make recommendations to the appropriate Minister, Yukon First Nations and Renewable Resources Councils on all matters related to Fish and Wildlife management, legislation, research, policies and programs;

#### 16.7.12.1

make recommendations to the appropriate Minister regarding policies for the management of Fish and Wildlife and their habitats;

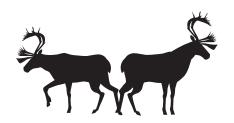
#### 16.7.12.2

make recommendations to the appropriate Minister on the need for and the content and timing of all Yukon Fish and Wildlife Management Plans for species included in international agreements, threatened species or populations, species or populations declared by the Minister as being of territorial, national or international interest, and transplanted populations and exotic species;

#### 16.7.12.3

review and make recommendations to the appropriate Minister and to Yukon First Nations on the management plans recommended by Renewable Resources Councils, specifically with respect to population goals and management options;





#### 16.7.12.4

where required by species or population management plans, recommend to the appropriate Minister a Total Allowable Harvest;

#### 16.7.12.5

review and recommend to the appropriate Minister adjustments to Basic Needs Levels;

#### 16.7.12.6

make recommendations to the appropriate Minister regarding positions on and the need for inter-jurisdictional agreements that affect the Conservation and use of Fish and Wildlife in the Yukon;

#### 16.7.12.7

after consultation with affected Renewable Resources Councils, recommend to the appropriate Minister restrictions on methods and practices of harvest for reasons of conservation, public health, public safety and protection of the renewable resources economy associated with the use of Fish and Wildlife;





#### 16.7.12.8

at the request of a Renewable Resources Council, assist it with its duties;

## 16.7.12.9

with the approval of the Minister, delegate the performance of its responsibilities to a Renewable Resources Council;

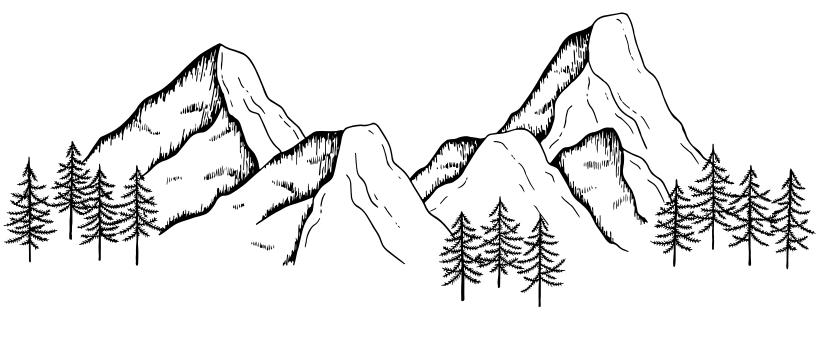
## 16.7.12.10

in consultation with Renewable Resources Councils, identify new opportunities and recommend to the appropriate Minister specific management measures for commercial uses of Fish and Wildlife;

## 16.7.13

participate in the public proceedings of any agency, board or commission dealing with matters that affect the management and conservation of Fish and Wildlife and their habitat in the Yukon;





16.7.16

prior to the amendment or introduction of legislation for Fish and Wildlife in the Yukon, advise the Minister on the matters to be addressed in that legislation; and

## 16.7.19

make recommendations prior to the Minister declaring a species or population to be of territorial, national or international interest.





YFWMB ANNUAL REPORT 27 21-202 REPORT prepared by McKay & Associates Ltd.

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD

#### FINANCIAL STATEMENTS

#### March 31, 2022

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#### MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Fish and Wildlife Management Board is responsible for the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management provides information for the financial statements in accordance with Canadian generally accepted accounting principles. Management reviews the financial statements prior to the issuance of these statements. The financial statements are considered by management to present fairly the management's financial position and results of operations.

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

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the Board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

**Executive Director** 

October 11, 2022

100-108 Jarvis Street Whitehorse, Y.T. Y1A 2G8 Fhone: (867) 633-5434 Fax: (867) 633-5440

#### INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Fish and Wildlife Management Board

Opinion

We have audited the financial statements of Yukon Fish and Wildlife Management Board, which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Accounting Standards for Not for Profit Organizations (ASNPO).

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other matter

Supplementary information on schedule A is not required under ASNPO and is unaudited.

**Emphasis of matter** 

Without modifying our opinion, we draw attention to note 6 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 and its effect on the global economy. Our opinion is not modified in respect of this matter.

#### Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

## M. McKay & Associates Ltd. Chartered Professional Accountants

#### INDEPENDENT AUDITOR'S REPORT, continued

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

M. McKay & Associates Ltd. Chartered Professional Accountants

M. M. Kay & associates

Whitehorse, Yukon October 11, 2022

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD STATEMENT OF OPERATIONS For the year ended March 31, 2022

	2022 Budget	2022 Actual	2021 Actual
REVENUES			
Government of Yukon transfer payment agreement	\$ 620,530	\$ 620,530	\$ 609,083
Government of Yukon - Aishihik Wood Bison	-		13,000
RRC health benefits reimbursements		15,324	15,173
Rental income	10,800	11,250	9,000
Government of Yukon - other	3,000	5,000	5,000
Yukon Salmon Sub-Committee	1,000	1,000	1,000
Interest income			12
Fish and Wildlife Enhancement Trust	1,000	1,000	
	636,330	654,104	652,268
EXPENSES			
Wages and benefits	315,809	318,113	306,605
Working groups	51,686	79,380	73,873
Honorariums	82,000	53,987	37,776
Rent	49,200	49,200	49,200
Travel	59,000	23,550	11,503
Calendar expense	19,000	18,398	17,336
Office and general	12,000	17,936	11,870
Health plan benefits expense		16,383	15,173
Board meetings	16,000	12,561	6,280
Professional fees	9,000	9,071	8,918
Telephone and internet	25,000	8,366	8,845
Amortization	-	5,509	6,380
Consulting fees	-	5,381	-
Consulting	5,000	5,037	15,563
Advertising and promotion	2,500	3,938	700
Insurance	-	3,073	3,207
Meetings, conferences and committees	35,000	3,035	2,559
Legal fees	4,000	2,537	3,383
Equipment lease	*	1,198	1,089
Interest and bank charges	м.	572	433
Repairs and maintenance		492	205
Postage and courier		200	274
Printing, brochures, website	10,000	128	36
Training	3,000		621
Scholarships		1,000	
	698,195	639,045	581,829
(LOSS) NET EARNINGS	\$ (61,865)	\$ 15,059	\$ 70.420
A CONTRACTOR OF THE PROPERTY O	(01,003)	15,039	\$ 70,439

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD STATEMENT OF FINANCIAL POSITION March 31, 2022

A	CC	17.7	PC
H	SS	P. I	

ASSETS				
	-	2022	_	2021
	\$	109,943	\$	108,678
		16,114		16,114
		5,889		2,632
				1,899
	-	21,762	_	19,508
		155,366		148,831
		36,789		19,925
	<u>\$</u>	192,155	\$	168,756
LIABILITIES				
	S	23,805	\$	20,118
				33,383
	-	13,687		17,010
	_	78,851		70,511
NET ASSETS				
		34,792		19,929
		69,366		69,170
	_	9,146		9,146
		113,304		98,245
	•	102.155	0	168,756
		\$ LIABILITIES  \$	\$ 109,943 16,114 5,889 1,658 21,762 155,366 36,789 \$ 192,155 LIABILITIES \$ 23,805 41,359 13,687 78,851 NET ASSETS 34,792 69,366 9,146 113,304	\$ 109,943 \$ 16,114 \$ 5,889 \$ 1,658 \$ 21,762 \$ 155,366 \$ 36,789 \$ 192,155 \$ \$ \$ 192,155 \$ \$ \$ 13,687 \$ 78,851 \$ NET ASSETS

Approved on behalf of the Board:		$\bigcap$ $\bigcap$ $\bigcap$	
	_ Board Member	Carlla	Board Membe

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD STATEMENT OF CHANGES IN NET ASSETS For the year ended March 31, 2022

	Cap	oital assets	U	nrestricted net assets	Spec	cial projects and other		Total 2022	Total 2021
Balance, beginning of year	\$	19,929	\$	69,170	\$	9,146	\$	98,245	\$ 27,806
Net Earnings Purchase of capital assets Amortization	1	22,372 (5,509)		17,059 (22,372) 5,509			_	15,059	70,439
Balance, end of year	\$	34,792	<u>s</u>	69,366	\$	9,146	S	113,304	\$ 98,245

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD STATEMENT OF CASH FLOWS For the year ended March 31, 2022

		2022	_	2021
OPERATING ACTIVITIES  Cash received form various contribution agreements and reimbursements  Cash paid to employees and honorariums  Cash paid to suppliers	\$	652,849 (446,829) (204,755)	\$	682,479 (425,428) (206,470)
NET INCREASE IN CASH		1,265		50,581
CASH, beginning of year	_	124,792	_	74,211
CASH, end of year (note 5)	<u>s</u>	126,057	\$	124,792
CASH CONSISTS OF: Cash	S	109,943	\$	108,678
Marketable security	_	16,114	_	16,114
	\$	126,057	\$	124,792

#### 1. Purpose of the Board

The Yukon Fish and Wildlife Management Board (the "Board")was established in March 1995 under the terms of the Umbrella Final Agreement (UFA) and the related enabling settlement legislation as the primary instrument of fish and wildlife management in the Yukon. The Board, acting in the public interest and taking into consideration all relevant factors, make recommendations to the Federal and Territorial Ministers and to each Yukon First Nation as to management and preservation of fish and wildlife.

Since its inception, the Board has assisted First Nation, Territorial, Federal and Municipal governments in developing relevant fish and wildlife policies to reflect the wishes of all Yukoners.

It is exempt from income taxation under Paragraph 149(1)(1) of the Income Tax Act.

The UFA also established the Salmon Sub-Committee as an independent committee of the Board. This sub-committee functions independently from the Board and consequently is not included in these financial statements. The sub-committee issues its own audited financial statements.

#### 2. Significant accounting policies

The Board follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

#### (a) Revenue recognition

The Board uses the deferral method of accounting for contributions.

Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable and the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income are recognized as revenue when earned.

#### (b) Capital assets

Capital assets are initially recorded at cost and subsequently carried at cost less accumulated amortization. Cost includes the purchase price and other costs directly attributable to its acquisition. Capital assets are amortized using the following rates and amortization method with a full year's amortization recorded in the year of acquisition.

#### (i) Computer equipment

30% declining balance

#### (ii) Furniture and equipment

20% declining balance

#### 2. Significant accounting policies, continued

#### (b) Capital assets, continued

#### (iii) Website

20% straight line

#### (c) Financial instruments

Financial assets and liabilities are initially measured at fair value. Subsequent to initial recognition, financial instruments are reported at amortized cost, except for investments in instruments quoted in an active market, which are measured at fair value. Change in fair value are recognized in statement of operations and changes in net assets.

#### (d) Use of estimates

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 reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at statement of financial position date and the reported amounts of revenues and expenses during the year. Significant areas requiring the use of management estimates relate to accrued liabilities and capital assets amortization. Actual results may differ from those reported.

#### 3. Capital assets

	_				2022	_	2021
		Cost		cumulated nortization	Net	_	Net
Furniture and equipment Computer equipment Website	s	66,240 102,036 33,744	S	64,380 95,966 4,885	\$ 1,860 6,070 28,859	\$	2,325 7,831 9,769
	\$	202,020	\$	165,231	\$ 36,789	\$	19,925

#### 4. Transfer payment agreement with the Government of Yukon

The Board is allowed to accumulate an amount up to 15% of the current years transfer payments. For this fiscal year this amount is calculated as  $15\% \times 620,530 = \$93,080$ . The Board currently has an accumulated amount of \$69,366.

#### 5. Cash and cash equivalents

Cash and cash equivalents include balances with a Canadian chartered bank and units in a mutual fund that invests in Canadian money market instruments that mature in less than 365 days.

	_	2022	 2021
Cash Money market	s —	109,943 16,114	\$ 108,678 16,114
	<u>\$</u>	126,057	\$ 124,792

#### 6. Contingent liabilities

The Covid 19 virus is not expected to have an effect on the revenue of the Board but it could affect the day to day operations and work plans of the Board.

#### OTHER

Funding not spent for purposes described in the Transfer Payment Funding Agreement (the "Agreement") or at the end of the term of the Agreement may be refundable to Government of Yukon after its review of the Board's operations

#### 7. Line of credit

In the event of an overdraft, the Board can draw down upon a line of credit to a maximum of \$50,000 which bears interest at the bank's prime rate plus 1.25%. At March 31, 2022 this line of credit had not been drawn on.

#### 8. Government of Yukon surpluses

An amendment to the Transfer Funding Agreement with the Government of Yukon allows surpluses to be carried forward to the 2022/2023 fiscal year.

#### 9. Lease commitments

The Board has a commitment, under a property lease agreement of \$4,100 per month (\$49,200 annually) until October 31, 2022.

#### 10. Economic dependence

Under the Umbrella Final Agreement Implementation Plan, Canada provides funding for the Yukon Fish and Wildlife Management Board. These funds are administered by the Government of Yukon.

#### 11. Financial instruments

#### 11. Financial instruments, continued

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

#### (a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

#### (b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board reduces its exposure to credit risk by maintaining cash deposit and investments with reputable financial institutions.

#### (c) Liquidity risk

Liquidity risk is the risk that the Board cannot repay its obligations when they become due to its creditors. The Board reduces its exposure to liquidity risk by ensuring that it maintains sufficient cash and marketable security to repay trade creditors and employees as they become due.

#### (d) Interest rate risk

Interest rate risk is the risk that the Board has interest rate exposure on its marketable security, which are variable based on the financial investor's interest rates. This exposure may have an effect on its earnings in future periods.

#### YUKON FISH AND WILDLIFE MANAGEMENT BOARD REVENUE, EXPENDITURES AND SURPLUS FOR THE YEAR ENDED MARCH 31, 2022 SUPPLEMENTARY INFORMATION

	Capital assets	Special projects and other	Yukon Government transfer agreement		Total
Revenues		-5 3.22			500 525
Government of Yukon		\$ 6,000	\$ 620,530	\$	626,530
RRC health benefits reimbursements		15,324			15,324
Rental income	-		11,250		11,250
Yukon Salmon Sub-Committee-Calendar expense			1,000		1,000
Yukon Fish and Wildlife Enhancement Trust		27.222.23	1,000		1,000
Expenses	-	21,323.81	633,780.00		655,104
Wages and benefits	4		318,113		318,113
Working groups	-		79,380		79,380
Rent			49,200		49,200
Honorariums			53,987		53,987
Calendar expense			18,098		18,098
Consulting		5,241	5,177		10,418
Health plan benefits expense	12	16,083			16,083
Printing, brochures and website	, i		128		128
Travel			23,650		23,650
Office and general			17,936		17,936
Professional fees	1.0		9,071		9,071
Telephone and internet			8,866		8,866
Board meetings			12,561		12,561
Amortization	5,509				5,509
Legal fees			2,537		2,537
Insurance			3,073		3,073
Meetings, conferences and committees			3,035		3,035
Equipment lease			1,198		1,198
Advertising and promotions		4	3,938		3,938
Training					
Interest and bank charges, rounding			570		570
Postage and courier			200		200
Repairs and maintenance			492		492
	5,509	21,324	611,212		638,045
Excess (deficiency) of revenues over expenses	(5,509)	-,,,,,,	22,568		17,059
Surplus, beginning of year	19,929	9,146	69,170		98,245
Capital assets purchases (disposals)	22,373		(22,373	)	
Subtotal for repayable calculation		-			
Repayable to Funder					1,2
Surplus, end of year	\$ 36,792	\$ 9,146	\$ 69,366	S	115,304

#### Calculation of Allowable Surplus

Surpluses to be carried forward to 2022/2023 fiscal year. See Note 8.

# U F A I M P L E M E N T A T I O N

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## implementation

#### **ORGANIZATIONAL STRUCTURE:**

The Yukon Fish and Wildlife Management Board shall be comprised of twelve members. (UFA 16.7.2)

- 1. Yukon shall nominate six members, one of whom shall be selected in consultation and concurrence with Canada (Umbrella Final Agreement 16.7.2).
- 2. Yukon First Nations shall nominate six members, by causing the Council for Yukon Indians to make the nominations on behalf of Yukon First Nations after consultation with Yukon First Nations (Umbrella Final Agreement 16.7.2).
- 3. The Yukon Minister of Renewable Resources shall appoint the nominees to the Fish and Wildlife Management Board (Umbrella Final Agreement 2.12.2.3, 2.12.2.4).

## imple mentation

#### **MANDATE:**

A Fish and Wildlife Management Board shall be established, as of the effective date of Settlement legislation, as the **primary instrument of Fish and Wildlife management in the Yukon.** (UFA 16.7.1)

- 1. The Fish and Wildlife Management Board, acting in the public interest and consistent with this chapter and taking into consideration all relevant factors including recommendations of the Councils, may make recommendations to the Minister, to Yukon First Nations and to the Councils, on all matters related to Fish and Wildlife management, Legislation, research, policies, and programs (Umbrella Final Agreement 16.7.11).
- 2. The Fish and Wildlife Management Board may make recommendations pursuant to Umbrella Final Agreement 16.7.12.

## imple mentation

#### **ORGANIZATIONAL STRUCTURE:**

- 4. The majority of representatives of Government and the majority of representatives of Yukon First Nations shall be Yukon residents (Umbrella Final Agreement 16.7.4).
- 5. One third of the initial appointments to the Fish and Wildlife Management Board shall be made for three years, one third for four years, and one-third for five years. Thereafter, appointments to the Fish and Wildlife Management Board shall be for five years (Umbrella Final Agreement 16.7.5). All appointments to the Fish and Wildlife Management Board shall be during good behavior (Umbrella Final Agreement 16.7.5).
- 6. The provisions of Umbrella Final Agreement UFA 2.12.2 shall apply to the Fish and Wildlife Management Board.



## imple mentation

#### **ACTIVITIES:**

The Yukon Fish and Wildlife Management Board shall establish the Salmon Sub-Committee pursuant to Umbrella Final Agreement 16.7.17 at its initial meeting or as soon as practicable thereafter.

The Yukon Salmon Sub-Committee is a sub-committee of the Yukon Fish and Wildlife Management Board, but functions independently as the main instrument of salmon management in the Yukon and focuses on the conservation of territorial salmon stocks and makes recommendations to the Minister of Fisheries and Oceans on all matters related to Yukon salmon. Committee members also appointed to the Canadian section of the Yukon River Panel. The Panel enables the conservation and coordinated management of Yukon River salmon stocks of Canadian-origin on both sides of the Alaska-Yukon border.

#### The Yukon Salmon Sub-Committee can be contacted at:

409 Black St., Whitehorse, YT P: (867) 393-6725 // F: (867) 393-6947



## **Angling Working Group:**

As per 16.7.12.1, this working group addresses licensed angling and fisheries management concerns in the Yukon. There are representatives on this working group from the Teslin, Alsek, Carcross Tagish, and Laberge Renewable Resources Council - along with our Board, the Yukon Salmon Sub-committee, Yukon Fish and Game Association, and the Department of Environment. This working group will continue reviewing angling regulations and slot limit effectiveness (particularly on lakes with "small lake trout"). Biological and social determinants for regulations, the cultural relevance of Yukon angling regulations, and may advance potential recommendations to the Board for new and improved approaches to managing freshwater fish in the Yukon. This Working Group will respond to concerns regarding licensed fishing, catch-and -release angling and may recommend future changes to "general waters" to the Board. This working group receives support from the Yukon Government Fisheries Biologist and will work with Big Fish-Little Fish Consulting in 2020 and 2021. We will continue developing a Yukon Wide Strategy to address fisheries policy changes, specifically dealing with catch and release fishing challenges and perception shifts in Yukon. This working group is currently active.



## **Communications Working Group:**

As per 16.7.6, the Communications Working Group will support and oversee the Board's communication initiatives. These include our key communication piece, the Board's calendar. The calendar provides wildlife appreciation information, harvest dates, seasonal closures, fish and wildlife educational bottom bars, and environmental - educational messaging.

Additionally, this working group supports the Board in our other communication endeavors, including website improvements/re-build (June 2020), the annual report (September 31, 2020), promotional material selection (Spring 2020), and assisting in making provisions for public involvement in our decision making. This working group is currently *active*.

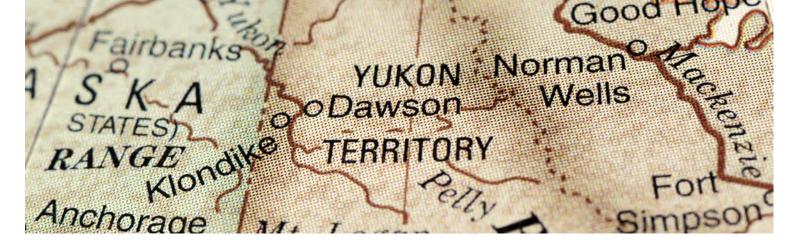
## Fish and Fish Habitat Working Group:

As per 16.7.12.1, this working group engaged with the Department of Fisheries and Oceans addressing the review of the Federal Fisheries Act in 2012. The review of the Act is complete; however, the implementation of regulations and policy is ongoing – therefore, this work will persist in 2020/21 to implement the Act's changes. One element of this implementation of the new Act will be integrating Traditional Knowledge in Fisheries assessments (fall 2020). This working group is currently *active*.

# Yukon Fish and Wildlife Enhancement Trust Working Group:

As per chapter 27 of the UFA and 27.2.1, the Trust Executive is responsible for administering the Yukon Fish and Wildlife Enhancement Trusts' call for proposals (27.4.1 and 27.4.2) as asset management and contractor administration. The Working Group is comprised of its executive and additional members that review the Trust proposals that are submitted during years when there is a call for proposals – the deadline is February 28 of each year. The review takes place in late March annually.

This working group is currently *active*.



## Policy, Regulation, and Legislation Working Group:

As per 16.7.16, this working group may address legislative, policy, and regulatory changes presented to the Board, including (but not limited to) Yukon Wildlife Act regulation changes, the Animal Health Act, and Adaptive Harvest Management provisions.

Should the further development of regulations or policies for the Yukon Animal Health Act be required, this working group is prepared to address them. Recently, this working group facilitated recommendations on the banning of farming and import of Eurasian Wild Boar. This initiative took place over the past fiscal year. It will continue into 2020-2021 fiscal with our partners, the Yukon Renewable Resources Councils and First Nation Governments, including the Kwanlin Dun First Nation. Our goal is to monitor, encourage, and expedite the removal of Wild Board from the Yukon and assist in implementing regulations that facilitate this goal. This working group is currently *active*.

## **Yukon Trapper Working Group:**

The Board will continue to facilitate initiatives that revitalize the Yukon's Trapping Industry as per objective 16.1.1.2 of the Umbrella Final Agreement. Starting in 2015, this working group-administered money from Economic Development for offsetting Auction House Fees in year one (complete), and fur handling assessment, training for phase 2 (Completed), and quality bonus' for phase 3 of this project (in progress). This year, we awarded the Yukon Trappers Association the remaining money from this three-part initiative to support their fur handling workshops scheduled for the spring of 2020.

The working group will continue to support trappers in the future. We will focus on the action items from the UnFurled event – specifically those that relate to the supply end of the fur industry. The working group will also support Fur Industry events that take place in 2020 in partnership with the Yukon Trappers Association and Yukon Renewable Resources Councils. This working group recently supported the Yukon Trappers Association in their recent fur sale and the Westmark Whitehorse. This working group is currently *active*.



# The Alex Van Bibber Sharing the Land Scholarship Working Group:

This working group facilitates the selection of the Board's "Sharing the Land" Scholarship recipient. This scholarship was renamed in 2014, and the Alex Van Bibber Sharing the Land Scholarship was redesigned and launched in 2015.

The working group members review two-page essays submitted by student applicants and verify acceptance letters and transcripts from accredited post-secondary schools. The members select and award two scholarships annually (every year), which are valued at \$1000.00 each. This working group is currently *active*.

## Wildlife Habitat Management Working Group:

As per 16.7.12.1, this working group addresses Off-Road Vehicles regulation development, Class 1 Mining Activities, Southern Lakes Forestry plan implementation, Placer Mining, and hydrological projects being reviewed in the Yukon, the Yukon Mineral Development Strategy, and access management in general.

This working group will support the development and implementation of the Yukon Wetlands policy, the Beaver River Land Use Plan and ATAC Road Agreement, Resources Road Agreement, and we will continue to support our Renewable Resource Council partners where needed. As many of the listed activities have timelines in-flux, we cannot propose deadlines for any of the activities above. With respect to any potential sizeable development in the Yukon that has significant implications for wildlife habitat, the Board's Wildlife Habitat Working Group will defer to the affected Renewable Resources Councils to address area specific concerns based on their expertise. However, our participation can be framed as developing "templates" in these instances for future developments. This group will support and aid in the consistent and fair application of regulations or guidelines to ensure habitat conservation and protection remain the highest priority.

This working group is currently *active*.



## Wildlife Management Plans Working Group:

Following 16.7.12.2, this working group attends to wildlife management plans and associated planning processes, including elk, bison, wolves, and the most recent Grizzly Bear Conservation Plan.

This working group will address future wildlife management plans or plan reviews. In 2020-2021 we are attending meetings for reviews (or implementation reviews) of outstanding plans, including:

- Bison Management Plan Review Ongoing to be complete in fall 2020
- Elk Agriculture Conflict Working Group membership -Ongoing
- Wolf Management Implementation Plan Review Underway

