



Aurora College
ANNUAL REPORT
2021-2022



VISION

Through the transformation of Aurora College into a polytechnic university, we will establish a university in the North and for the North that creates equitable opportunities for residents across the Northwest Territories to reach their full potential.

MISSION

Demonstrate leadership in the delivery of relevant and meaningful education and research rooted in strong connections to Northern land, tradition, community and people.

VALUES



RESPECT

We care for one another and foster relationships based on trust, respect and fairness. We respect others and the land, water, air and animals.



INCLUSIVENESS AND DIVERSITY

We foster a culture of equity and inclusion that celebrates different ways of being, knowing and doing.



INNOVATION

We inspire and nurture innovative thinking, continuous discovery and creative expression.



ACADEMIC INTEGRITY

We hold ourselves to high standards of ethical behaviour and take responsibility for our actions. We recognize and protect the right of the individual to search for knowledge, wherever knowledge is to be found.

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LAND ACKNOWLEDGEMENT

We respectfully acknowledge that Aurora College is situated on the traditional territories and homeland of the Dene, Inuit and Métis peoples of the Northwest Territories. We are grateful to the many Indigenous peoples of the NWT for allowing us the opportunity to learn, work and live on their lands. We are also deeply grateful for the generous sharing of Traditional Knowledge, wisdom and ways of knowing, being and doing with our students and employees.

2021-2022

AT A GLANCE

2

PROGRAM REVIEWS COMPLETED

work underway to re-establish Bachelor of Education and Social Work programs within next few years

1

NEW PROGRAM INTRODUCED

in partnership with Terry Harrold School of Aviation in Fort Smith, new Aviation Business Diploma offered which provides both diploma and Commercial Pilot Licence

4

NEW KEY PLANNING DOCUMENTS

3-Year Academic Plan; Strategic Enrolment Management and Marketing Plan; Communications Strategy; Student Recruitment and Marketing Plan 2021-2024

RESEARCH

Equity, Diversity & Inclusion

1st

First Northern post-secondary institution to endorse Equity, Diversity & Inclusion (EDI) Dimensions Canada Charter

- multi-year plan put in place to meet milestones

32

Aurora Research
Institute-led projects



18

Aurora Research
Institute-partnered
projects

\$1,838,851 NEW

research funding awarded to Aurora Research Institute.

PARTNERSHIPS

1,600

students from four NWT school divisions have participated in the Trades Awareness Program since 2005

3

Aurora College staff participated in UArctic's inaugural north2north exchange program

\$216,000

committed over nine years by Gahcho Kué Mine to support up to 12 annual scholarships of \$2,000 each to students

graduating from the distance Early Learning and Child Care program

STUDENTS

83  **GRADUATES**

from NWT communities and five provinces & territories graduated from degree, diploma and certificate programs

71+

**ACADEMIC
UPGRADING
COMPLETIONS**

21 UCAP
19 OCAP
31 ALBE

39 **CERTIFICATES**

28 **DIPLOMAS**

16 **DEGREES**

9 **NWT
SECONDARY
SCHOOL
DIPLOMAS**

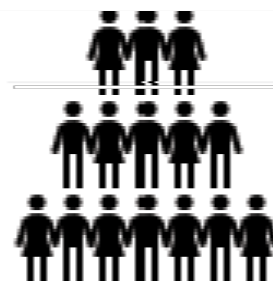
learners completed the requirements to receive their NWT secondary school diplomas

STEM OUTREACH

202 **HANDS-ON SCIENCE EVENTS**
in JK-12 classrooms, reaching **3,622** students and **203** teachers

- 100+ hands-on science kits loaned to JK-12 for classroom use
- 31 teachers in 26 STEM "Train the Trainer" sessions
- 56 Beaufort-Delta science teachers attended two virtual information sessions with "show and tell" of best science kits available to loan
- 51 STEM unit consultations with teachers
- 4 virtual speaker events featuring 7 speakers and 139 participants
- 12 DIY STEM kits offered to 730 participants through contactless community outreach
- 2 professional development events for College educators
- 2 outreach presentations to school divisions and principals
- 1 coding and STEM activities support with Trades Awareness Program

EMPLOYEES



Aurora College Team

29
STRONG

- 1** have doctoral degrees plus 1 MD
- 77** have masters degrees
- 2** have Red Seal or Journey person tickets
- 5** have CPA or CFE designations
- 3** have post-graduate diplomas or certificates
- 31.2%** Indigenous Aboriginal
- 6.7%** Indigenous non-Aboriginal
- 62.1%** Non-Indigenous non-Aboriginal

ADMINISTRATOR'S MESSAGE



The 2021-2022 academic year was a busy one, with a great deal of forward movement and positive change.

The first phase of Aurora College's transformation into a polytechnic university was completed when the Government of the Northwest Territories unanimously passed Bill 30: An Act to Amend the Aurora College Act. The passage of this bill will allow the College to be created as an arm's length post-secondary institution with a new governance system.

The institution will be unique in Canada, with a tri-cameral governance system that is made up of three governing bodies: a Board of Governors, an Academic Council and an Indigenous Knowledge Holders Council. Together, these three bodies will make decisions and recommendations on strategic direction, the business of the College, academics and research. The new governance system will help Aurora College become increasingly effective, efficient, sustainable and better positioned to identify and respond to the needs of Northern residents.

Nominations for Board of Governors members were opened early in the 2022-2023 academic year, and it is expected the new Board will be in place early in 2023. Membership on the Board will be competency-based rather than regionally-based, and at least half of the ten appointed members must be Indigenous persons living in the NWT. Once the Board of Governors is established, the focus will shift to creating the Academic Council and Indigenous Knowledge Holders Council. The establishment of the Board will also bring to completion my term as Administrator for Aurora College. While I have enjoyed the challenges and opportunities the role has offered, I am excited for the re-establishment of the Board of Governors and the next steps.

In addition to project work, engagement with co-investment partners has been gaining momentum, with the Government of Canada recognizing the importance of transforming Aurora College into a polytechnic university through a commitment of \$8 million in the federal budget 2021. Ongoing engagement with co-investment partners will continue to be critical to the success of the institution going forward.

The completion of Phase 1 of the transformation was also reflected in the change of leadership for Aurora College. Andy Bevan, who had served in the dual role of College President and Associate Deputy Minister of Post-Secondary Education Renewal, retired on April 1, 2022. To better reflect the coming arms-length relationship between the GNWT and the

College, his dual roles were split into two, and Dr. Glenda Vardy Dell was appointed as the new full-time president. Dr. Vardy Dell has held senior positions with Aurora College since 2019 and brings with her a wealth of experience and knowledge with both post-secondary education and the North. In addition to serving in senior leadership positions at several Canadian post-secondary institutions, she has lived and worked in many NWT communities as a nurse and in the health care field for many years. The continuity of leadership coupled with Dr. Vardy Dell's expertise bodes well for the ongoing success of Aurora College's transformation to a polytechnic university.

*Denny Rodgers
Administrator,
Aurora College*

PRESIDENT'S MESSAGE



One of the pleasures of my new role as Aurora College President is to showcase some of our successes and highlights through the 2021-2022 Annual Report. The report also provides an opportunity to celebrate the completion of the first of three phases of our journey to become a polytechnic university and the milestones that have been met along the way. Since the transformation work began, more than 45 critical and key milestones have been achieved across five areas: Academic Program Management, Accountability, Governance, Operations, and Recruitment and Retention of Students.

Among the key milestones achieved in 2021-2022 are the completion of the following plans: 3-year Academic Plan; Strategic Enrolment Management and Marketing Plan; Equity, Diversity and Inclusion Strategy; Communications Strategy; and 2021-2024 Marketing and Student Recruitment Plan.

We are now shifting to Phase 2, which is implementing concrete changes. We are utilizing what was shared with us through targeted engagement with students, the college community, Indigenous governments, community members and other stakeholders to visualize the polytechnic's physical form and to continue to explore its ability

to increase access to high-quality post-secondary education for Northerners.

Phase 2 is about ensuring resources are in place to support the implementation of the plans to affect transformation, including the creation of new units and positions. Some examples of areas of where resources have been put in place are:

- Positions to support the Centre for Learning and Teaching Innovation;
- Creation of a Program Development Unit to lead development of new academic programs;
- Positions to lead the redevelopment of Bachelor of Education and Social Work programs;
- Resources to undertake a program review of the Environment and Natural Resources Technology Diploma;
- An external review of our Information Systems and Technology needs and capacity currently and for the future;
- and, a Financial Processes Assessment by an external contractor to review our current financial processes and recommend processes and systems that would best suit a modern post-secondary institution.

Another important report, the Facilities Master Plan (FMP), was released early in the 2022-2023 academic year. The FMP takes inventory of current College facilities and looks forward to the needs of a polytechnic university. It will provide a roadmap for incremental enhancement and expansion of facilities over several years, and will be a planning tool for the new Board

of Governors.

We will continue building on our strengths and past successes to transform into a modern polytechnic university that will offer high quality programs with a distinctly Northern influence. As a northern education institution committed to reconciliation and inclusiveness, a central theme of our ongoing transformation is to ensure Indigenous voices are integral to and incorporated into our programs and operations. An important component of that work is the creation of the Indigenous Knowledge Holders Council, which is one of three governing bodies of College's new tri-cameral governance structure. The Council's primary responsibility will be to promote policies and operational decisions that foster the success of Indigenous students and staff, and of the institution as a whole. To achieve this, the Council will make recommendations to the Board of Governors regarding: the success of Indigenous students and staff; ways to incorporate and honour the culture, traditions and histories of Indigenous peoples; the strategic direction of the College; program development and reviews; operational activities and decision-making; and reporting of information. We anticipate the Council will be in place by early 2024.

*Dr. Glenda Vardy Dell
President,
Aurora College*

2021-2022

FACTS, FIGURES & FINANCE

STUDENTS

Number of Students by Campus

CAMPUS / YEAR	2021-2022		2020-2021		2019-2020		2018-2019	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Aurora	35	119	22	67	84	394	124	450
Thebacha	111	385	84	163	161	494	161	669
Yellowknife North Slave	266	179	167	189	224	471	201	404
Communities	31	317	19	953				
TOTAL	443	1000	292	1372	469	1359	486	1523

NOTE: Until 2020-2021 students learning in Community Learning Centres were included in campus student counts.

Full-Time Equivalent (FTE) Students by Campus

CAMPUS / YEAR	2021-2022	2020-2021	2019-2020	2018-2019
Aurora	42.3	31.1	107.1	189.5
Thebacha	179.7	129.3	209.1	275.4
Yellowknife North Slave	310.1	204.3	283.4	274.3
Communities	58.3	100.7		
TOTAL	590.4	468.4	599.6	739.2

NOTE: Until 2020-2021 students learning in Community Learning Centres were included in campus student counts.

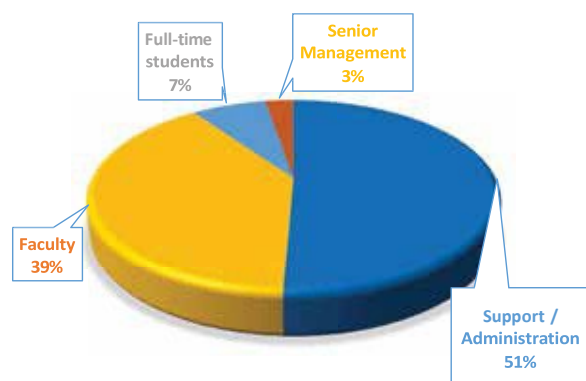
Full-Time Equivalent (FTE) Students by School - Division

SCHOOL-DIVISION / YEAR	2021-2022	2020-2021	2019-2020	2018-2019
Continuing Education	23.2	34.5	35.0	79.0
Developmental Studies	142.0	136.1	240.2	287.2
Arts & Science	26.7	22.2	18.0	23.5
Business & Leadership	105.9	50.5	72.9	90.3
Education	60.1	34.5	43.2	56.4
Health & Human Services	145.0	127.7	131.6	124.7
Trades, Apprenticeship & Industrial Training	87.5	59.9	58.7	78.1
TOTAL	590.4	465.4	599.6	739.2

NOTE: Full Time: FTE >= 0.6; Part Time: FTE < 0.6 course load

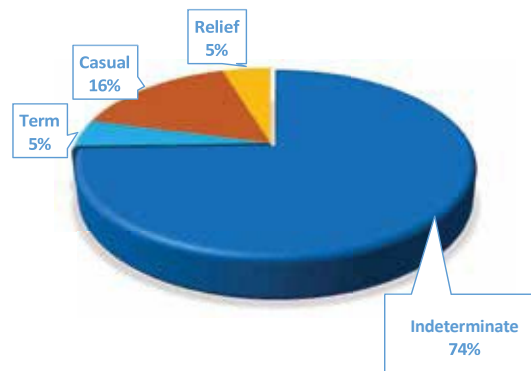
FACULTY & STAFF

Employees by Function*



■	Support/Administration	151
■	Faculty	118
■	Full-Time Students	21
■	Senior Management	8

Employees by Employment Status*



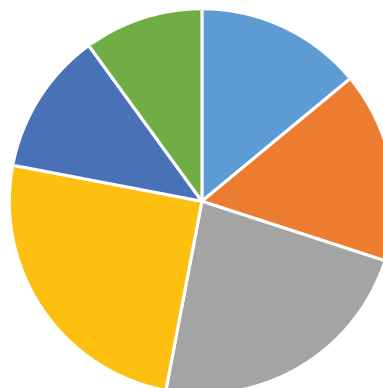
■	Indeterminate	222
■	Relief	14
■	Term	14
■	Casual	48

* These statistics are a snapshot of employees on March 31, 2022

RESEARCH

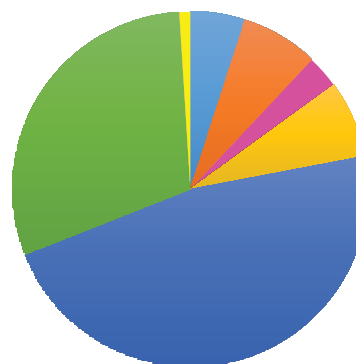
2021 Research Licences by NWT Region

North Slave	25%
Inuvialuit	23%
Gwich'in	16%
Dehcho	14%
Sahtu	12%
South Slave	10%



2021 Research Licences by Research Category

Physical Science	47%
Social Sciences	30%
Health	7%
Contaminants	7%
Biology	5%
Engineering	3%
Traditional Knowledge	1%



Aurora Research Institute Metrics (July 1, 2021 – June 30, 2022)

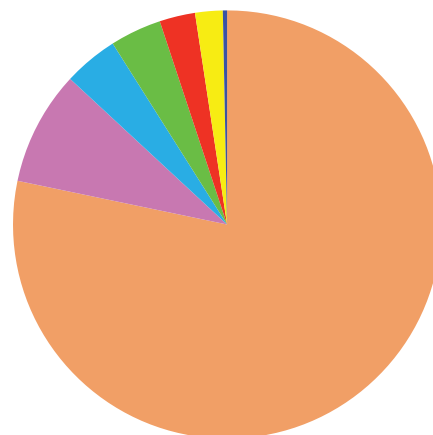


Research Projects – ARI Led	32
Research Projects – ARI Partnered	18
New funding (\$\$) awarded:	\$ 1,838,851
Research Partnerships	41
In-Kind Support Received	\$29,975
ArcticNet North by North Funding (2020-2024)	\$1,416,668
Peer-reviewed scientific publications	13

FINANCES AT A GLANCE

REVENUE BY SOURCE

Government of the Northwest Territories	78.3%
Government of Canada	8.6%
Other third party contributions	4.1%
Tuition	3.9%
Recoveries & Other	2.7%
Room & Board	2.1%
Interest	0.3%



EXPENDITURES BY SOURCE

Education & Training	32.3%
Student Services	19.2%
Pooled services	18.1%
Community & Extensions	16.7%
Aurora Research Institute	9.9%
Financial & Accounting Services	3.8%



2021-2022 HIGHLIGHTS

TRANSFORMING TO A POLYTECHNIC UNIVERSITY

With the passing of amendments to the Aurora College Act, the 2021-2022 academic year saw the Aurora College Transformation initiative transition from Phase 1: Strengthening the Foundation and Planning for Change to Phase 2: Transformational Change. Progress has been characterized by significant advancements in strategic planning and the building of capacity among leadership, faculty and staff in key areas.

Completing Phase 1

Phase 1 began with the launch of the transformation initiative in 2019 and was officially completed when the Northwest Territories Legislative Assembly passed Bill 30: An Act to Amend the Aurora College Act in November 2021, achieving a milestone in the transformation process.

The amended Aurora College Act came into force on May 20, 2022. The changes have resulted in a new governance system that will help to ensure Aurora College is effective, efficient and sustainable. This includes the establishment of a competency-based Board of Governors, an Academic Council and an Indigenous Knowledge Holders Council. This approach to governance is ground-breaking for post-secondary education institutions in Canada, particular around the way Indigenous Knowledge Holders will be empowered to support the growth and development of the institution. The new governance model will allow Aurora College, and the future polytechnic university, to be better positioned to identify and respond to the needs of Northern residents and do so at arm's length from government.

Phase 1 projects completed over the past year have been driven by the hard work of faculty and staff at Aurora College. A partner in the transformation process, the Department of Education, Culture and Employment has also provided ongoing coordination and support for the wide-ranging transformation projects. During Phase 1, working groups and project teams reached more than 45 milestones across five areas, including Academic

Program Management, Accountability, Governance, Operations, and Recruitment and Retention of Students.

Flowing from the overall Aurora College Strategic Plan, a number of additional strategic documents have now been completed that will guide institutional development moving forward. Aurora College now has its first Academic Plan, Strategic Enrolment Management Plan, Student Recruitment and Marketing Plan, and Communications Strategy. The process of creating these documents has resulted in new and enhanced levels of expertise at Aurora College that will be integral to the successful completion of the transformation process.

Advancing Phase 2

The transformation initiative has entered Phase 2, which will see key aspects of the polytechnic university begin to take shape over the coming years. Work to date has included extensive engagement around polytechnic facilities, both for the three campuses and the network of Community Learning Centres. This engagement will culminate in a What We Heard Report and Polytechnic University Facilities Master Plan that will be released in summer 2022 to guide the ongoing enhancement and expansion of facilities.

Work has also started to prepare for re-establishment of the Aurora College Board of Governors. This has been a significant undertaking that will lay the groundwork for the shift from regional representation to a Board of Governors selected based on a set of legislated competencies critical the institution's success. Recruitment of Board Members will take place during the 2022-2023 academic year.

Co-investment in transformation

Support from co-investments partners remains critical to achieving transformation milestones and Aurora College received significant support from the Government of Canada earlier this year. As part of their

Budget 2021, the Government of Canada recognized the importance of transforming Aurora College into a polytechnic university through a commitment of \$8 million over two years.

Increased capacity for teaching and research excellence

In order to advance the transformation process and help to ensure overall success in meeting the goals outlined in the Aurora College Strategic Plan, work has advanced over the past year to create new teams and new positions across the institution, particularly in the areas of teaching and research excellence. The recently established Centre for Learning and Teaching Innovation has begun to empower faculty in new ways and preparations for a Research Services Team are near completion. Each will bring exciting and critical supports in these areas over the coming years.

Three-year Academic Plan developed

As part of strengthening the foundation and planning for change, Aurora College released its first Academic Plan in September 2021. The Academic Plan is a critical milestone in the transformation of Aurora College to a polytechnic university: laying out how the College intends to support the academic achievement of students and the framework for processes of continuous quality improvement over the next three years. The Academic Plan will serve as a bridge between Aurora College's overarching strategic goals and academic program management and presents a vision for the College's academic future. It will be a touchstone for all academic and educational teams throughout the College to plan, prioritize and implement a wide range of projects and initiatives.

Strategic Enrolment Management Plan

A key priority for Aurora College's transformation is to implement a Strategic Enrolment Management & Marketing (SEMM) plan to guide and support student recruitment, enrolment, persistence, and completion. As a learning-centred institution with student success at its core, Aurora College has long demonstrated commitment to students and the delivery of quality post-secondary education and services. The new SEMM plan will support continuous improvement efforts. The plan is ultimately about student success and involves commitment from the entire organization to connect with potential and continuing students, and to provide

support and advice in order to maximize their success. It is both an educational and managerial framework for supporting student recruitment, registration, persistence, and graduation or completion, and seeks to balance student success and institutional health.

Equity, Diversity & Inclusion charter signed

Aurora College is the first Northern post-secondary institution to endorse the Equity, Diversity and Inclusion Canada (Dimensions) Charter, joining more than 100 Canadian post-secondary institutions to support its goals. The charter endorsement is part of the Dimensions pilot program, the goal of which is to foster increased research excellence, innovation and creativity within the post-secondary sector across all disciplines through greater equity, diversity, and inclusion (EDI). In signing the charter, Aurora College is publicly stating its commitment to embedding EDI principles in its policies, practices and action plans. Aurora College is now recognized nationally and internationally as a post-secondary academic community dedicated to promoting EDI principles. Signing the Dimensions Charter Endorsement is the most recent step in Aurora College's work to increase EDI within the institution. In 2019 Aurora College received an NSERC grant to develop an internal EDI policy and process to address obstacles faced by, but not limited to, women, Indigenous peoples, persons with disabilities, members of visible minority/racialized groups and members of LGBTQ2+ communities. Since that time the College has developed and implemented a five-year strategic plan to advance EDI principles. An EDI committee with members from across the College has been set up and an EDI coordinator will be hired to support this important work.

2021-2022 HIGHLIGHTS

TEACHING AND LEARNING

Aviation Business Diploma introduced

As of September 2022, Aurora College is offering a new Aviation Business Diploma in partnership with the Terry Harrold School of Aviation (THSA) in Fort Smith. The two-year program will allow students to achieve both a Diploma from the College and their Private and Commercial Pilot Licences from the THSA. The combined program is designed to both help address the pilot shortage in the northern aviation industry and to complement technical flying skills with business knowledge and skills that can better position graduates for employment and entrepreneurial opportunities in the North. It will prepare graduates for employment in business and government positions in northern aviation.

Bachelor of Education and Social Work reviews and next steps

In May 2022, Aurora College publicly released the Program Reviews and Institutional Responses for both the Aurora College Social Work and Bachelor of Education programs. The main recommendations are that Aurora College offer both the Social Work and Bachelor of Education programs; Aurora College has accepted those recommendations. The College will investigate both a diploma and a degree program for Social Work and the structure of a Bachelor of Education degree. The feasibility of a two-year post-graduate Bachelor of Education program will also be studied. Timing of the launch of both programs will depend upon funding approval and external quality assurance reviews. National environmental scans of Social Work and Bachelor of Education programs will be completed to aid in developing full program proposals and plans to ensure the new offerings meet the needs of both Northern students and the Northern labour market. Research and development of the new programs will begin in Fall 2022 with program delivery start up dates to be determined based on the research and planning.

Centre for Learning and Teaching Innovation

The pilot Centre for Learning and Teaching Innovation (CLTI – formerly the Centre for Teaching and Learning) continued to expand services and professional development opportunities for Aurora College employees. Early in the 2021-2022 academic year, the Adult Learning Specialist – Scholarship of Teaching and Learning (SoTL) position was hired to lead supports to facilitate SoTL. During the year, some of CLTI's offerings included four Instructional Skills Workshops and hosting the College's Making Connections and Celebrating Success conference. Nearly 150 Aurora College employees attended the five-day internal conference. Members of the Centre's team continue on their own paths of lifelong learning: two are in the process of earning their doctoral degrees and three completed a Facilitator Development Workshop.

Apprenticeship programs and facilities re-accredited

During 2021-2022, Aurora College's carpentry and electrical apprenticeship programs and facilities at Thebacha Campus were inspected by the GNWT Education, Culture and Employment Apprenticeship office and a team of industry experts and received accreditation for the next five years. Aurora Campus was also accredited to deliver the Fundamentals of Carpentry program. Accreditation of programs and facilities takes place at regular intervals to ensure high quality instruction and high standards are met in the classroom and shop facilities.

New Trades programs and courses

The new Fundamentals of Carpentry 1 was delivered at Aurora Campus in Inuvik, the first time it has been offered outside of Thebacha Campus. It is expected it will become a regularly scheduled program in Inuvik.

In collaboration with the Department of Municipal and Community Affairs, a pilot Heavy Equipment Operator Refresher course was developed and delivered. The course consists of both classroom and equipment seat time and provides experienced heavy equipment operators with a refresher for their particular areas of equipment operation.

An all-female Women in HEO (Heavy Equipment Operator) was successfully delivered. While women enrol in the regular HEO programs, there is demand for the female-only deliveries as well.

New mandatory Class 1 Driver Training requirements

Class 1 Driver Training has been updated to include a new mandatory component, Entry Level Training (ELT). The mandatory component is being introduced across Canada to ensure minimum standards are in place and are met for all Class 1 Driver training. Aurora College was the first training provider in the Northwest Territories to implement the Class 1 ELT, and worked closely with the Department of Infrastructure – Road Licensing during the development of the curriculum.

Reconciliation in action

Continuing to support Aurora College's commitment to Truth and Reconciliation, the Bachelor of Science in Nursing (BSN) program was able to return to land-based learning after a COVID-19-induced hiatus. In partnership with Dechinta Centre for Research and Learning, second year students spent the day learning from Indigenous Elders at a fish camp.

The Indigenous Peoples of the Northwest Territories course, a mandatory elective in the BSN program, is largely delivered on the land and provides students in-depth opportunities to learn the history of the NWT from local Indigenous Elders and Knowledge Holders.

Students, faculty and staff from the Practical Nurse Diploma, Personal Support Worker Certificate and Bachelor of Science in Nursing programs attended an afternoon session with Marie Wilson, Commissioner of Canada's Truth and Reconciliation Commission, to learn about the commission's work and engage in discussion about systemic racism. They also participated in a session about trauma-informed practice with the Relationship Matters team during Nurses Week in May, learning about how they, as health care providers, can provide better care.

INNOVATE (formerly the Arts, Crafts and Technology Micro-manufacturing Centre in Inuvik) supported the Inuit Unmarked Graves project by partnering with the Inuvialuit Regional Corporation to train local artists to use laser engraving, CNC milling and other manufacturing techniques to create unique and durable grave markers.

Expanded online course options

Expanding upon learnings through COVID-19, Aurora College expanded the number and breadth of courses offered through distance and online learning. Community Learning Centres, especially in the Sahtu and Beaufort Delta, offered a full slate of online Adult Literacy and Basic Education courses, Digital Literacy workshops and several Literacy and Essential Skills courses, such as Introduction to Office Skills. As well, the Continuing Education division ran more than 30 workshops online, including Excel, Writing and Editing Skills, Minute Taking, Quickbooks, Bookkeeping and Proposal Writing.

Merging Arts with Technology in Ulukhaktok

INNOVATE delivered blended delivery (five weeks of distance instruction and three weeks of in-person learning) of the Merging Arts and Crafts with Technology course in Ulukhaktok. Participants learned graphic design, printing, vinyl application, 3D printing, CAD, and business development topics. The course was a partnership with the Inuvialuit Regional Corporation and the College's Community Learning Centre in Ulukhaktok.

Pre-Trades STEM courses

Pre-trades and Trades Preparation courses were developed to prepare students to pass the NWT Trades Entrance Exams and updated trades entrance requirements. These courses focus on the math, science and English skills required for both for the exam and for working in trades positions. The courses are delivered through Community Learning Centres based on local need. In addition, several community-based students in Tulita successfully challenged their Trades Entrance Exams.



2021-2022 HIGHLIGHTS

RESEARCH

\$985,000 Northern REACHE grant for wind energy research

ARI-led research into wind power potential for the north continues to expand and evolve, due to \$985,000 from the Northern REACHE (Responsible Energy Approach for Community Heat and Electricity) program. This funding allows ARI to enhance its ability to conduct wind resource assessments by reducing the setup costs associated with visiting a potential site and will strengthen existing work being done in partnership with the GNWT Energy Division. Until recently, the standard tool for assessing the wind resource in an area was large meteorological towers each weighing several thousand kilograms. The most recent NWT-based tower was installed near Norman Wells to collect wind data for the GNWT. In 2020, ARI sought Canada Foundation for Innovation (CFI) grant funding to purchase a LiDAR (Light Detection and Ranging) wind monitoring unit. LiDAR technology is a remote sensing method that uses a laser to measure wind speed, wind direction and air turbulence. Each unit weighs approximately 80 kilograms and can be transported and set up by two people in a few hours. The first unit was deployed next to the Norman Wells tower to compare reliability, power consumption and maintenance needs. Results showed the LiDAR units were more efficient and could reliably gather measurements up to 200 metres in height with less maintenance effort compared to the tower's 60 metre detection range, which required many site visits to ensure good readings. Aurora College recently received a Northern REACHE grant to purchase and operate two additional LiDAR units. This support has permitted ARI to completely adopt the more mobile, more accurate technology. The additional units will allow research at multiple locations simultaneously, increasing the accuracy of data collected. This research into the viability of wind energy for northern communities could help reduce reliance on diesel and non-renewable energy sources.



Role of Indigenous language in early learning

Diploma and certificate students in Aurora College's Early Learning and Child Care (ELCC) program are conducting collaborative action research with University of Toronto researchers as part of the Northern Oral language and Writing through Play (NOW Play) Partnership Project. The overarching goal is to create experiential-based and culturally-appropriate materials for family members and Early Childhood Educators to learn and to teach children their Indigenous language(s).

Three ELCC diploma students (Gloria Francis, Shannon Wedawin, Suchitra Yadav) and Instructor Erica McDonald represented Aurora College at the University of Toronto's International Symposium on the Revitalization of Indigenous Language and Literacy. The students presented an update on their research findings regarding the development and implementation of home-based strategies to support families in the revitalization of Indigenous languages.

Environmental recovery from legacy mining pollution

The North Slave Research Centre is leading a multidisciplinary research program to better understand the environmental processes that control the recovery of lakes and soils in the Yellowknife region from legacy mining pollution. The program has leveraged funding from territorial and private partners in collaboration with researchers from Queen's University, Wilfrid Laurier University, University of Waterloo, Carleton University, Royal Military College, and Environment and Climate Change Canada. During 2021-2022, fourteen students from southern institutions were involved in collaborative research with the program and spent more than 150 days in the north. Strengthening natural science capacity at the North Slave Research Centre is a critical component of the transformation of Aurora College into a polytechnic university, as Aurora College looks to develop new programming and research capacity.



Faculty research improving student learning environment

The Bachelor of Science in Nursing faculty continues to provide evidence of scholarly work through receipt of grants, research licences, conference presentations and publications in academic, peer reviewed journals. In 2021-2022, more BSN faculty were involved in research than any previous year. This research continues to support program evolution and continued quality improvement. One example of how faculty research has led to changes in the program is the adaptation of a pre-briefing model to support student psychological safety and learning in the simulated setting.

Improving end-of-life care for aging population

The College's Manager of Health Research is completing doctoral research into the impacts of an acute home care team initiative during the first wave of COVID-19 in a region of Quebec.

Acute care at home teams are future practices in home care with the potential to decrease health care costs and improve both the quality of life and quality of end-of-life care offered to an aging population with multiple co-morbidities. The case study's goal is to better understand how new forms of care emerged through this initiative by using qualitative methods to gather organizational and healthcare providers' perspectives. It will also allow further investigation into the new "remote-hospital-centred care" approach and how inter-professional dynamics impact patients and their loved ones. Results from Andréanne Robitaille's research project - *New Boundaries of Care and Interprofessional Dynamics in the Context of a Pandemic: A Case Study of Acute Care at Home Teams* - may lead to additional research into facilitating access to end-of-life care in the NWT.

Top 50 Research College for sixth consecutive year

Aurora College was recognized by Research Infosource Inc. as one of Canada's Top 50 Research Colleges for 2021. Aurora College was ranked #34 overall among the nation's top research colleges. For research dollars per researcher – research intensity – Aurora College was ranked #7 in Canada. The College was also listed in the top 20 in several other categories: #14 in research partnerships; #16 in completed research projects and paid student researchers; #17 in industry research income as a percentage of total research income; and #18 in industry research income. The Top 50 Research Colleges rankings are determined by evaluating research income, number of research staff, number of students participating in research projects, number of research partnerships, and number of completed and on-going research projects.

PromoScience - STEM Outreach funding grant

An additional grant in the amount of \$475,000 over three years was received from the Natural Sciences and Engineering Research Council (NSERC). The funding is for the PromoScience program, which supports organizations that promote STEM (Science, Technology, Engineering and Mathematics) programming for youth, including hands-on learning experiences. The grant will support the growth and continuity of Aurora Research Institute’s STEM Outreach Program, which offers programming to 19 of the NWT’s 33 communities. The ARI STEM Outreach Program reaches 7,000 Northern youth and 150 Northern educators through 250 science promotion events every year.

Winter operation field-wear research

INNOVATE supported a large research project on the winter-use characteristics of traditional Indigenous clothing to inform federal government procurement offices interested in adding these products to their eligible winter operations field-wear list. INNOVATE supported social science research that included interviews with Inuit and other Northern Indigenous crafters. Knowledge was gathered on the suitability of materials and techniques depending on the intended use.

Western Arctic Research Centre Logistics Support

Long-term facility use	80
Short-term facility use	93
Technician support	168
Equipment rentals	242
Accommodation days	230

INNOVATE Metrics

Number of companies served	70
Workshops offered	26
Number of tours	24
Active memberships	44

(data for July 1, 2021-June 30, 2022)

STEM OUTREACH

9

STEM

(Science, technology, engineering and mathematics) public-health-approved events took place with



2,226

NORTHERN YOUTH
and residents in attendance

RESEARCH

RANKED

3th & 7th

Overall out of
Canada's Top 50
Research Colleges

In Research Intensity
(dollars per researcher)
out of Canada's Top 50
Research Colleges

1

NEW CODING & ROBOTICS CLUB
for NWT high school students

2021-2022 HIGHLIGHTS

STUDENT SUCCESS

ELCC student receives \$20,000 Studentship Award

Second-year Early Learning and Child Care student Sarah McGregor received the 2022 Edets'seèhdzà Studentship Award. The \$20,000 stipend supports an Aurora College student to be involved in health-related research during their studies. McGregor is first recipient enrolled in a program outside of the School of Health and Human Services. She will be engaged in research projects promoting mental health and wellness, as well as Indigenous cultural and linguistic revitalization. The Edets'seèhdzà Studentship award is funded by Hotì ts'eeda, and provided through a partnership between Hotì ts'eeda and Aurora College/Aurora Research Institute. Hotì ts'eeda is funded by the Canadian Institutes for Health Research (CIHR) and is a research support unit hosted by the Tłı chq Government. Edets'seèhdzà (eh-DEY-tsay-zah) means "stepping forward to challenge yourself" in the Tłı chq language.



Gahcho Kué Mine creates new scholarships for Early Learning



Gahcho Kué Mine presented twelve part-time distance Early Learning and Child Care students with \$2,000 scholarships in June. The multiple \$2,000 scholarships will be awarded annually until 2030. The scholarships support part-time online certificate and diploma graduates who live in the NWT who, because of their part-time status, are ineligible for government funding. Most participants are already working in child care facilities or in classrooms as assistants in local schools. Gahcho Kué will provide \$24,000 annually to support the scholarships, totaling \$216,000 over the life of the program.

BSN graduates share road to success with Developmental Studies students

Two graduating BSN students shared how academic upgrading and the University and College Access Program (UCAP) helped them reach their goals of becoming nurses. At the Developmental Studies completion ceremony in Yellowknife, Jodi Larkin and Kelly Nicholls shared how the UCAP Nursing Career Pathway helped prepare them academically to enter the four-year degree program and encouraged the gathered learners to continue to pursue their dreams.

Distance learning opens door to new career

The opportunity to participate in the Personal Support Worker Certificate program by distance offered a chance for a career change for graduate Glen Ekhionina. After a long career in construction as a heavy equipment operator, he knew he wanted to work more closely with Elders and in a helping profession. Glen was born in Kugluktuk, NU and lived for many years in Enterprise, NT before moving to Fort Smith, where he completed his certificate. He looks forward to being part of the health care team.

Highest mark in NWT on diploma exam

University and College Access Program (UCAP) student Shiela Tusiime achieved the highest mark in the NWT on the 2021-2022 English Language Arts 30-2 diploma exam. She completed the Bachelor of Science in Nursing career pathway in UCAP. She received the 2021-2022 Minister's Award for Academic Achievement for her accomplishment.

Literacy support helps achieve long-term goals

A learner at the Yellowknife Literacy Outreach Centre secured permanent employment as a teaching assistant with a Yellowknife school division. The learner began at the centre with limited literacy and English Language skills and applied themselves over several years through Family Literacy, Tutoring and Basic Computing courses to succeed in their long-term goal.



Health and Human Services Awards

The RNANTNU Academic and Clinical Excellence Award is presented each year to a graduating Bachelor of Science in Nursing student by the Registered Nurses Association of Northwest Territories and Nunavut. The 2022 recipient was Erin Ross (right).



AVENS - A Community for Seniors annually presents the AVENS Sheila Broders Award to a graduating Personal Support Worker Certificate student who shows excellence of care and compassion for residents during their practicum at AVENS. Pauline Williah of Behchokò was the 2022 recipient (left).

The Bachelor of Science in Nursing Faculty Award was presented to BSN graduating student Rebecca Baxter.



2021-2022 HIGHLIGHTS

PARTNERSHIPS

Indigenous Business Centre of Excellence feasibility study

The Future Skills Centre committed to provide Aurora College with \$285,000 to undertake a feasibility study to look at establishing an Indigenous Business Centre of Excellence. The study will look at other Canadian and Indigenous business centre models and will include a scan of current Indigenous businesses and the needs, opportunities and gaps in the NWT's 33 communities. Aurora College plans to engage with Indigenous governments, Indigenous corporate entities, northern industry organizations and other key stakeholders in a variety of ways. An Indigenous Business Centre of Excellence could help Indigenous entrepreneurs with business start-up or expansion, partnerships and planning; help ensure Indigenous entrepreneurs have access to business support and advice; and provide support and advice about small business development and joint venture developments. It might also assist with developing core skills for Indigenous businesses to succeed, such as governance, risk management, financial management and best practices.

Building capacity in Western Arctic communities

The Remotely Piloted Aircraft Systems (RPAS) program is growing RPAS capacity within Northern communities and Aurora Research Institute (ARI). In 2021-2022, three RPAS pilots with ARI completed Transport Canada's Advanced Pilot Certification. Additionally, ten pilots at the Inuvialuit Community Economic Development Organization (ICEDO) and 13 at Inuvik Community Corporation (ICC) completed Transport Canada's Basic RPAS Certification. The next phase of the program is to equip community pilots with the theoretical and practical skills to achieve Transport Canada's Advanced Pilot Certification. Having at least one trained RPAS pilot in each Western Arctic community is of great benefit to communities as these pilots are able to immediately document and, where required, map as-they-occur issues of concern to the communities. Additionally, community RPAS pilots are equipped with the skills to support search and rescue and other emergencies. A number of community pilots are employed by researchers and government agencies to help map and monitor the effects of climate-driven changes on Western Arctic communities.

Early Words program

The Early Learning and Child Care distance program is partnering in a research project with the Canadian Child Literacy Foundation to conduct an environmental scan of the literacy landscape in the Northwest Territories, particularly around the availability of books appropriate for children age 0 – 5 years. This is an initial step in exploring the possibility of implementing the CCLF's nationally recognized "Early Words Program" in the Northwest Territories.

Physical literacy and early learning

The ELCC Program is partnering with Sport North and the Mackenzie Recreation Association to develop and implement a northern Indigenous program to support the promotion of physical literacy in the NWT. The project targets early childhood educators as well as junior kindergarten and kindergarten teachers in helping to support families in the development of physical literacy skills in children 2-6 years of age.

Nursing students assist with COVID-19 responses

Bachelor of Science in Nursing students and faculty continue to support local health authorities in the front line response to COVID-19, with all fourth-year BSN students becoming nationally certified in immunization administration. With the support and mentoring of the Northwest Territories Health and Social Services Authority (NTHSSA) staff, the College was able to assist with COVID-19 and influenza vaccination, as well the creation of unique learning resources for children as vaccines were approved. Second- and third-year BSN students worked with staff at the Yellowknife COVID-19 testing site to complete testing for COVID-19 and learn about result interpretation and

patient education. As COVID-19 cases rose in Yellowknife in the fall of 2021, BSN students gained invaluable learning experience at Stanton Territorial Hospital and assisted staff in the delivery of care during an exceptionally busy time.

Leadership program supports 12 Northern employers

For the first time, two cohorts of the Northern Leadership Development Program were offered simultaneously – one was a blended delivery model and one was delivered online. Both cohorts attended the final module in Yellowknife in June, which included an on-the-land component with local Indigenous Elders. The two programs had a total of 36 participants representing 12 Northern employers, which included Arctic Canadian Diamond Company Inc., Aurora College, DeBeers Group, Diavik Diamond Mines Inc., Government of Canada, Government of the NWT, Gwich'in Land & Water Board, K'asho Got'ine Housing Society, Larga Kitikmeot, NWT Metis Nation, Parks Canada and the Town of Fort Smith. Three Aurora College employees completed. In recognition of the value of the NLDP program, the College has set aside six seats for Aurora College employees in the 2022-2023 delivery.

Trades awareness expands to Thłı́chı́

Aurora College continues to collaborate with partner organizations to deliver the Trades Awareness Program at Thebacha Campus. High school students in the Thłı́ chı́ region can now participate in any of the Introductory, Intensive or Summer Camp Trades Awareness Programs. Students are exposed to various trades and college life during the one-week sessions. Currently, three regions – South Slave, the Dehcho and Thłı́ chı́ – are actively participating. More than 70 students from those regions took part in 2021-2022.

Gahcho Kué Mine supporting community development through scholarships

Gahcho Kué Mine has committed to provide \$216,000 over nine years to students in Aurora College's distance Early Learning and Child Care program in the form of twelve \$2,000 scholarships to the program's top students. Early Childhood professionals play a critical role in the development of healthy outcomes for children and families. Partnerships such as these can improve the quality of life for northern residents and communities. Obtaining certificates and diplomas in Early Learning and Child Care will enhance and expand career opportunities for the graduates, including upgraded or additional professional responsibilities, improved pay and opportunities for new or better positions. The majority of Early Childhood professionals are women: supporting them enables parents, particularly mothers, to reach their full economic potential; and helps create a generation of engaged and well-prepared young learners. The scholarships are part of a larger set of community-based programs that fall under Gahcho Kué Mine's Building Forever plans. Launched in 2020, Building Forever aims to provide lasting benefits to host communities and includes commitments to protect the natural world, accelerate equal opportunity, partner for thriving communities, and lead ethical practices across industry.

Journal to highlight Indigenous scholars and northern research

Staff at Aurora College and Hotı́ ts'eeda are close to launching a new online academic journal, Xàgots'eèhk, supported with funding through the Social Sciences and Humanities Research Council (SSHRC). The open access peer-reviewed journal will highlight the work of Indigenous scholars and northern science that impacts, and is relevant to, the peoples of the NWT. The creation of a northern-led, Indigenous-governed, open-access journal will provide a unique platform to represent Northern and Indigenous voices and scientific endeavours. Existing circumpolar academic journals are based at southern or international institutions and are often less accessible as they sit behind a subscription or pay service. The online journal will increase discoverability of and access to research from scholars based in the North, disseminate research that can inform Northern policy and practice, and ensure the voices of Indigenous scholars and Traditional Knowledge are represented equally alongside western science. The project is also supported by the Dechinta Centre for Research and Learning.

2021-2022 HIGHLIGHTS

AURORA COLLEGE TEAM

University Medal for Outstanding Graduate Work

Mike Palmer, Manager of the North Slave Research Centre, completed his PhD in Geography and Environmental Studies from Carleton University in Ottawa.

His PhD research was directed at exploring environmental processes that control recovery of the mining impacted landscape around Yellowknife. The project was developed in collaboration with staff from the Yellowknives Dene First Nation Department of Land and Environment in response to ongoing concerns about environmental impacts from legacy mining activities in the region. Results from this research have been published in several leading scientific journals, have informed policy decisions in the GNWT, and have helped residents in Yellowknife, Ndilo, and Dettah better understand the extent of impact from past mining activities and the processes that control natural recovery of the landscape.

In recognition of Dr. Palmer's research, he was awarded the University Medal for Outstanding Graduate Work by the Carleton University Senate.



Advanced Degree and Post-Graduate credentials obtained

Professional development is a key component of any post-secondary institution. The following members of the Aurora College team recently earned advanced degrees and credentials:

Dr. Mike Palmer, Manager, North Slave Research Centre: Doctorate of Geography and Environmental Studies, Carleton University.

93

Indigenous



205

Non-Indigenous



19 Doctoral degrees

77 Masters degrees

4 CPA designation

1 CFE designation

27 Post-grad certificates

9 Post-grad diplomas

16 Red Seal tickets

5 Journeyperson tickets

Melanie Adams Librarian/Student Success Coordinator, Aurora Campus: Master in Information Studies (Librarianship) with distinction, Charles Sturt University (distance). She received the Sage Research Award for the graduate with the highest mark in the required "Research in Practice" course, and was named to the Executive Dean's List.

Wanda Roberts, Program Head, Health Programs: Master of Education in Open, Digital and Distance Education, with a focus in Educational Leadership, Athabasca University (distance). She was nominated for the Governor General's Gold Medal Award of Excellence for accomplishments in a graduate program.

Catherine Ardiles, Instructor, BSN: Master of Education in Adult Education, Yorkville University (distance).

Lydia Montana, Senior Instructor, BSN: Master of Nursing, Athabasca University (distance).

Rosalee Taylor, Instructor, BSN: Master of Education, Adult Learning and Global Change, University of British Columbia (distance).



Certificates in Adult Education

Four faculty and staff members achieved their Aurora College Certificate in Adult Education:

Colin Dempsey, Instructor, Business Administration

Kimberley MacKenzie, Senior Instructor, Community Nurse Development

Greta Sittichinli, Program Head, Office Administration

Xiaoyi Yan, Coordinator, Literacy Outreach

BA instructor presents at Washington, DC conference

Dr. Kim Lemky, Business Administration instructor, attended the June 2022 Regional Medical Campuses Conference of the Association of American Medical Colleges (aamc.org) in Washington, DC. She shared research and coordinated a workshop regarding Assessing the Economic Impact of Regional Medical Campuses. Dr. Lemky's research on assessing economic impact contributes directly to courses she teaches at Aurora College, such as BUSI 0212 Community Economic Development.

north2north

In May 2022, three Aurora College employees participated in a north2north network trip along with a group from Yukon University and Nunavut Arctic College. The networking trip to seven universities in northern Norway, Sweden and Finland was designed to encourage future student and staff exchange opportunities with other circumpolar institutions. north2north is the University of the Arctic's mobility program designed to foster learning opportunities in other places and cultures in the North. Global Affairs Canada has funded this program in Canada, creating more opportunities for Aurora College students and staff to be part of future exchanges. There is an annual call for applications for students and staff interested in exchanges. One Aurora College staff member was approved for an exchange which is planned for fall 2022.



AURORA COLLEGE
**AUDITED FINANCIAL
STATEMENTS**

AS OF JUNE 30, 2022

AURORA COLLEGE

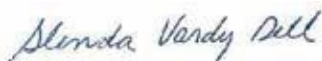
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of the Aurora College (the "College") and all information in this annual report are the responsibility of the College's management and have been reviewed and approved by the Public Administrator. The financial statements have been prepared in accordance with Canadian public sector accounting standards and include some amounts that are necessarily based on management's best estimates and judgment. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized and recorded, proper records are maintained, assets are safeguarded, and the College complies with applicable laws. These controls and practices ensure the orderly conduct of business, the timely preparation of reliable financial information and adherence to the College's statutory requirements and policies.

The Public Administrator is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Public Administrator meets regularly with management and the external auditors. The external auditors also have full and free access to the Public Administrator.

The College's external auditor, the Auditor General of Canada, audits the financial statements and issues her report thereon to the Minister of Education, Culture and Employment, Government of the Northwest Territories.



Glenda Vardy Dell
President



Celestine Starling
Director of Finance/Chief Financial Officer

Fort Smith, Canada
November 23, 2022



INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Aurora College (the College), which comprise the statement of financial position as at 30 June 2022, and the statement of operations and accumulated surplus, statement of change in net financial assets and statement of cash flow 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 College as at 30 June 2022, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 College 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 Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Canadian public sector accounting standards, 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

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

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 College'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 College'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 College 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.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of Aurora College coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the Financial Administration Act of the Northwest Territories and regulations, the Aurora College Act and regulations, and the by laws of Aurora College.

In our opinion, the transactions of Aurora College that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the Aurora College Act, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year. In addition, in our opinion, proper books of account have been kept by Aurora College and the financial statements are in agreement therewith.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for Aurora College's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable Aurora College to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.

A handwritten signature in black ink, appearing to read 'Sophie Bernard', with a stylized, flowing script.

Sophie Bernard, CPA, CGA
Principal
for the Auditor General of Canada

Vancouver, Canada
23 November 2022

AURORA COLLEGE
STATEMENT OF FINANCIAL POSITION
as at June 30, 2022
(in thousands of dollars)

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash	\$ 18,974	\$ 19,714
Accounts receivable (Note 3)	3,985	1,666
Inventories for sale	152	-
	<u>23,111</u>	<u>21,380</u>
Liabilities		
Accounts payable and accrued liabilities (Note 13a)	1,124	1,273
Payroll liabilities (Notes 13a and 17)	3,173	2,394
Deferred revenue (Note 15)	2,649	2,027
Due to the Government of the Northwest Territories (Note 9)	5,595	2,696
Employee future benefits (Note 4)	1,403	1,421
Professional development fund (Note 5)	3,238	2,750
	<u>17,182</u>	<u>12,561</u>
Net financial assets	<u>5,929</u>	<u>8,819</u>
Non-financial assets		
Prepaid expenses	708	510
Tangible capital assets (Note 6)	5,798	5,666
	<u>6,506</u>	<u>6,176</u>
Accumulated surplus (Note 7)	<u>\$ 12,435</u>	<u>\$ 14,995</u>

Contractual obligations and contractual rights (Notes 11 and 12)

The accompanying notes and schedule are an integral part of the financial statements.

Approved by:


Denny Rodgers
Public Administrator


Glenda Vardy Dell
President

AURORA COLLEGE
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
for the year ended June 30, 2022
(in thousands of dollars)

	Budget	<u>2022</u> Actual	<u>2021</u> Actual
Revenues (Schedule A)			
Government of the Northwest Territories revenues (Note 8)	\$ 41,818	\$ 43,090	\$ 42,044
Project income			
Government of Canada	5,787	4,752	3,974
Other third party contributions	2,459	2,271	1,520
Own Source revenues			
Tuition fees	1,559	2,137	1,785
Recoveries and other	548	1,482	868
Room and board	906	1,146	744
Interest income	<u>140</u>	<u>174</u>	<u>148</u>
	<u>53,217</u>	<u>55,052</u>	<u>51,083</u>
Expenses (Schedule A)			
Education and training	20,982	18,634	15,995
Student services	11,577	11,103	10,897
Pooled services	3,082	10,440	8,602
Community and extensions	11,373	9,566	9,863
Aurora Research Institute	6,644	5,686	4,915
Financial and accounting services	2,282	2,183	1,952
	<u>55,940</u>	<u>57,612</u>	<u>52,224</u>
Annual (deficit)	(2,723)	(2,560)	(1,141)
Accumulated surplus at beginning of year	<u>14,995</u>	<u>14,995</u>	<u>16,136</u>
Accumulated surplus at end of year	<u><u>\$ 12,272</u></u>	<u><u>\$ 12,435</u></u>	<u><u>\$ 14,995</u></u>

The accompanying notes and schedule are an integral part of the financial statements.

AURORA COLLEGE
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
for the year ended June 30, 2022
(in thousands of dollars)

	Budget	<u>2022</u> Actual	<u>2021</u> Actual
Annual (deficit)	\$ (2,723)	\$ (2,560)	\$ (1,141)
Acquisition of tangible capital assets	(755)	(1,817)	(911)
Amortization of tangible capital assets	<u>1,100</u>	<u>1,685</u>	<u>1,513</u>
	<u>345</u>	<u>(132)</u>	<u>602</u>
Decrease (increase) in prepaid expenses	<u>-</u>	<u>(198)</u>	<u>(145)</u>
(Decrease) in net financial assets	(2,378)	(2,890)	(684)
Net financial assets at beginning of year	<u>8,819</u>	<u>8,819</u>	<u>9,503</u>
Net financial assets at end of year	<u>\$ 6,441</u>	<u>\$ 5,929</u>	<u>\$ 8,819</u>

The accompanying notes and schedule are an integral part of the financial statements.

AURORA COLLEGE
STATEMENT OF CASH FLOW
for the year ended June 30, 2022
(in thousands of dollars)

	<u>2022</u>	<u>2021</u>
Operating transactions		
Cash received from:		
Government of the Northwest Territories	\$ 38,203	\$36,336
Students and other third parties	6,184	5,210
Government of Canada	2,755	4,573
Interest	174	148
 Cash paid for/to:		
Compensation and benefits	(33,507)	(36,119)
Suppliers	<u>(12,732)</u>	<u>(12,284)</u>
Cash (used for) provided by operating transactions	<u>1,077</u>	<u>(2,136)</u>
 Capital transactions		
Acquisition of tangible capital assets	<u>(1,817)</u>	<u>(852)</u>
Cash used for capital transactions	<u>(1,817)</u>	<u>(852)</u>
 (Decrease) increase in cash	(740)	(2,988)
 Cash at beginning of year	<u>19,714</u>	<u>22,702</u>
 Cash at end of year	<u>\$18,974</u>	<u>\$ 19,714</u>

The accompanying notes and schedule are an integral part of the financial statements.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

1. AUTHORITY AND MANDATE

a) Authority and purpose

Aurora College ("College") was established under the *Aurora College Act* and is named as a territorial corporation under the *Financial Administration Act* of the Northwest Territories. The College is exempt from income taxes.

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). The programs are directed specifically to the northern environment and the needs of individual northerners, the workforce and northern communities. To accomplish this, courses and services are delivered at campuses and communities throughout the NWT. Through the work of the Aurora Research Institute, the College is also responsible for research activities in the NWT.

b) Contributions from the Government of the Northwest Territories

The College receives monthly contributions from the Government of the Northwest Territories ("Government") based on appropriations consistent with the Government's Main Estimates and adjusted for supplementary appropriations. The contributions are to be utilized for the administration and delivery of the College's adult and post-secondary education programs in the NWT. The College is allowed to retain all surpluses and is responsible for all deficits.

The College is economically dependent upon the contributions received from the Government for its ongoing operations.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards ("PSAS").

The following is a summary of the significant accounting policies.

a) Measurement uncertainty

The preparation of financial statements in accordance with PSAS requires the College to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the College believes the estimates and assumptions to be reasonable. Some of the more significant management estimates relate to the allowance for doubtful accounts, employee future benefits, amortization, and revenue accruals.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

c) Tangible capital assets

Tangible capital assets transferred to the College when it was established were recorded at their estimated fair market value. Subsequent acquisitions are recorded at cost. Tangible capital assets are amortized over their estimated remaining useful lives on a straight-line basis at the following annual rates:

Mobile equipment	3 to 20 years
Building additions and renovations	20 years
Furniture and equipment	2 to 10 years
Leasehold improvements	lesser of useful life or lease term (3 to 12 years)

Work in progress costs are capitalized as incurred. Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service.

d) Employee future benefits

i) Pension benefits

All eligible employees participate in the Public Service Pension Plan (the "Plan") administered by the Government of Canada. The College's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The College's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the College. The College is not required under present legislation to make contributions with respect to actuarial deficiencies of the Plan.

ii) Severance, removal and compensated absences

Under the terms and conditions of employment, employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment.

Eligibility is based on variety of factors including place of hire, date employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternity and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

e) Government contributions

Government contributions are recognized as revenue when the funding is authorized and all eligibility criteria are met, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability.

The College receives its appropriations on a monthly basis from the Government, as the College has a different fiscal year. These contributions are recognized as revenue in the period in which the funding relates once all eligibility criteria have been met and it has been authorized.

f) Own source revenues

Tuition fees, room and board, and recoveries and other are reported as revenue at the time the services are substantially provided, or the products are delivered. Tuition fees received in advance of courses being delivered are deferred and recognized when the courses are delivered.

Interest income is recognized on an accrual basis.

g) Project income and deferred revenue

The College provides education and research services to private companies, federal and territorial government departments, agencies, and corporations through contractual arrangements. Payments received under these contracts for which the development and delivery of courses and projects are not completed are recorded as deferred revenue until completion in accordance with the stipulations of these agreements.

Revenue from federal and territorial government departments, agencies and corporations is recorded once the eligibility criteria are met; the payments are authorized, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability.

h) Contract services

Contract services acquired by the College include printing services, food service contracts, instruction contracts, leases and rental agreements. These amounts are recognized as expenses in the year the services are rendered.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Contingent liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

j) Prepaid expenses

Payment made prior to the related services being rendered are recorded as a prepaid expense. Prepaid expenses are recognized as an expense or tangible capital asset as the related services are rendered.

k) Funds and reserves

Certain amounts, as approved by the Public Administrator, are set aside as reserves in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are recorded when approved.

l) Financial instruments

Financial instruments are identified by financial asset and financial liability classifications.

The College's financial assets include cash and accounts receivable which are both measured at cost. Financial liabilities include accounts payable and accrued liabilities, payroll liabilities, due to Government and professional development fund which are all measured at cost.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations and Accumulated Surplus. The allowance for doubtful accounts is based on management's best estimate of probable losses. The allowance is calculated based on a percentage of specific aged receivables where management believes an impairment has occurred. The allowance is shown as a reduction to accounts receivable. Management recommends write-offs of student accounts that are deemed uncollectible. Student and other receivable write-offs are submitted to the Public Administrator for approval.

m) Budget

Canadian public sector accounting standards require a government organization to present in its financial statements a comparison of the results of operations and changes in net financial assets for the period with those originally planned. The budgeted figures represent

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

the College's original fiscal plan for the year approved by the College's Public Administrator and do not reflect any subsequent adjustments made during the course of the year.

n) Related party transactions

Canadian public sector accounting standards require a government organization to disclose related party and inter-entity transactions. The College is related to all Government departments, territorial corporations and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the College. Related party transactions other than inter-entity transactions are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions are recorded on a gross basis and are measured at the carrying amount, except for the following: when inter-entity transactions are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length, or where costs provided are recovered, they are measured at the exchange amount.

The College receives certain services provided by the Government without charge (Note 10). The Government's cost for these services, measured at the carrying amount are recognized as an expense with an offsetting credit to Services received without charge revenues in order to reflect the cost of the College's operations in its financial statements. Services received without charge that cannot be reliably measured are not recognized.

o) Inventories for sale

Inventories for sale consist of finished goods and are carried at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

p) Accounts receivable

Accounts receivable are recorded at cost. A valuation allowance is recorded when the collection of a receivable is considered doubtful.

q) Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include trade payable and liabilities, accrued payroll and benefits and vacation pay payable. These liabilities are valued at cost.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

3. ACCOUNTS RECEIVABLE

	2022		2021	
	(in thousands)			
	Accounts Receivable	Allowance	Net	Net
Government of Canada	\$ 2,181	\$	\$ 2,181	\$ 25
Other	1,580	235	1,345	574
Students	474	361	113	106
Government of the Northwest Territories	<u>346</u>		<u>346</u>	<u>961</u>
	<u>\$ 4,581</u>	<u>\$ 596</u>	<u>\$ 3,985</u>	<u>\$ 1,666</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

4. EMPLOYEE FUTURE BENEFITS

a) Pension benefits

The College and all eligible employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the College. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The general contribution effective at year end was \$1.02 (2021 - \$1.01) for every dollar contributed by the employee, and \$ 5.91 (2021 - \$ 3.59) for every dollar contributed by the employee for the portion of the employee's salary above \$191,300 (2021 - \$181,600).

The Public Service Pension Plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For members with start dates before January 1, 2013, the normal retirement age remains 60. For new employees who are participating in the Plan on or after January 1, 2013, the College contributes \$1.00 (2021 - \$1.00) for every dollar contributed by the employee, and \$ 5.91 (2021 - \$ 3.59) for every dollar contributed by the employee for the portion of the employee's salary above \$191,300 (2021 - \$181,600).

The College's and employees' contributions to the Plan for the year were as follows:

	<u>2022</u>	<u>2021</u>
	(in thousands)	
Employees' contributions	\$ 2,291	\$ 2,280
College's contributions	<u>2,248</u>	<u>2,284</u>
	<u>\$4,539</u>	<u>\$4,564</u>

b) Severance, removal and compensated absences

The College provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the College's employees based on the type of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

4. EMPLOYEE FUTURE BENEFITS (continued)

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness, mortality and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at February 11, 2022. The results were extrapolated to June 30, 2022. The effective date of the next actuarial valuation is June 30, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2022. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the College.

Changes in Obligation	Severance and Compensated		2022	2021
	Removal	Absences		
			(in thousands)	
Accrued benefit obligation, beginning of year	\$918	\$371	\$1,289	\$1,399
Current service cost	50	39	89	91
Interest cost	30	13	43	38
Benefits paid	(79)	(37)	(116)	(190)
Actuarial (gain)/loss	95	(27)	68	(49)
Plan amendment	1	(4)	(3)	
Accrued benefit obligation, end of year	1,015	355	1,370	1,289
Unamortized net actuarial (gain)/loss	(69)	102	33	132
Accrued benefit liability	\$ 946	\$ 457	\$1,403	\$1,421

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2022</u>	<u>2021</u>
Benefits Expense			(in thousands)	
Current service cost	\$50	\$39	\$89	\$91
Interest cost	30	13	43	38
Amortization of net actuarial (gain)	(23)	(8)	(31)	(24)
Plan amendment	1	(4)	(3)	
Total	\$58	\$40	\$98	\$105

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

4. EMPLOYEE FUTURE BENEFITS (continued)

Assumptions

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Discount Rate	4.1% per annum	3.3% per annum
Rate of compensation increase	2.0% per annum	2.0% per annum
Inflation rate (removal benefits)	Nil	Nil
Mortality	CPM 2014 Public Mortality Table with MI-2017 improvement scale	CPM 2014 Public Mortality Table with MI-2017 improvement scale

The expected payments during the next five fiscal years are:

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
	(in thousands)		
2023	\$ 77	\$ 22	\$ 99
2024	91	25	116
2025	94	23	117
2026	104	27	131
2027	118	31	149
Total	\$ 484	\$ 128	\$ 612

5. PROFESSIONAL DEVELOPMENT FUND

Under collective agreements, the College is required annually to make contributions to the professional development fund, in the amount of a) 3% of eligible instructor's salaries, and b) \$1,500 for each eligible instructor. Contributions made to the professional development fund are recorded as an expense in the Statement of Operations and Accumulated Surplus.

The professional development fund represents accumulated annual provisions for professional development activities, less accumulated eligible professional development expenses. The College expects to settle the obligation based on future eligible expense claims.

	<u>2022</u>	<u>2021</u>
	(in thousands)	
Professional development fund, beginning of year	\$2,750	\$2,344
Contributions	623	556
Professional development paid during the year	<u>(135)</u>	<u>(150)</u>
Professional development fund, end of year	<u>\$3,238</u>	<u>\$2,750</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

6. TANGIBLE CAPITAL ASSETS

June 30, 2022

(in thousands)	Mobile equipment	Building additions and renovations	Furniture and equipment ¹	Leasehold improvements	Work in progress	2022 Total	2021 Total
Cost							
Opening balance	\$ 5,857	\$ 1,991	\$ 9,295	\$ 1,732	\$ -	\$ 18,875	\$ 18,010
Additions	152	-	1,282	143	240	1,817	911
Disposals	<u>(105)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105)</u>	<u>(46)</u>
Closing balance	<u>5,904</u>	<u>1,991</u>	<u>10,577</u>	<u>1,875</u>	<u>240</u>	<u>20,587</u>	<u>18,875</u>
Accumulated amortization							
Opening balance	3,925	1,991	5,945	1,348	-	13,209	11,742
Amortization	326	-	1,245	114	-	1,685	1,513
Disposals	<u>(105)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105)</u>	<u>(46)</u>
Closing balance	<u>4,146</u>	<u>1,991</u>	<u>7,190</u>	<u>1,462</u>	<u>-</u>	<u>14,789</u>	<u>13,209</u>
Net book value	<u><u>\$ 1,758</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,387</u></u>	<u><u>\$ 413</u></u>	<u><u>\$ 240</u></u>	<u><u>\$ 5,798</u></u>	<u><u>\$ 5,666</u></u>

¹ Computer equipment totalling \$252,791 are capitalized in furniture and equipment but not put into service and not amortized (2021 - \$0).

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

7. ACCUMULATED SURPLUS

The accumulated surplus balance includes the net book value of tangible capital assets transferred to the College when it was established and the results of operations since that date. The following appropriations have been made from accumulated surplus:

(in thousands)						
Reserves	Balance, opening July 1, 2021	Net results of operations	Appropriated	Used in operations	Balance, ending June 30, 2022	
a) Northern strategic research reserve	\$ 625	\$ -	\$ -	\$ -	\$ 625	
b) Program delivery	300				300	
c) Research & development	301		48		349	
d) Restricted donations	35				35	
Total reserves	1,261		48		1,309	
Operating surplus (deficit)	13,734	(2,560)	(48)		11,126	
Total accumulated surplus	\$ 14,995	\$ (2,560)	\$ -	\$ -	\$ 12,435	

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

7. ACCUMULATED SURPLUS (continued)

a) Northern strategic research reserve

This appropriation was established from the surplus of the Methane Hydrate Research project to set funds aside for strategic research conducted in the north which will benefit northerners.

b) Program delivery

This appropriation is established to cover program costs contemplated in the annual Programs and Services Proposal prepared by the College, for which Government funding has not been approved. Allocations to and from this appropriation must be approved by the Public Administrator.

c) Research & development

This appropriation is established to help fund research and development of the Research Associate and Fellowship programs at the Aurora Research Institute (ARI). Annually all unencumbered ARI administration revenue after fulfillment of third party contracts is transferred to this appropriation. Use of the appropriation must be approved by the Research Advisory Council.

d) Restricted donations

From time to time, the College receives donations from individuals and corporations with conditions attached to them. In order to ensure that the wishes of the contributors are carried out, the donations are transferred to restricted donations until the conditions are met.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

8. GOVERNMENT OF THE NORTHWEST TERRITORIES REVENUES

	2022	2021
	(in thousands)	
Operating contributions	\$ 32,689	\$ 32,375
Services received without charge (Note 10)	5,887	5,369
Project income	<u>4,514</u>	<u>4,300</u>
	<u><u>\$ 43,090</u></u>	<u><u>\$ 42,044</u></u>

The College received 78% (2021 - 82%) of its revenue in the form of a contribution, project income and services without charge from the Government. The College's continued operations are dependent on these arrangements.

9. RELATED PARTIES

The College has Government receivables from project income and the base funding contribution disclosed in Note 8. In addition, the Government transfers tuition revenue, the value of which is \$150,000 and this is recognized on the Statement of Operations and accumulated surplus within Own source revenues under Tuition fees. The College also owes funds to the Government from administrative agreements for facility operating and utility costs, employee benefits, payroll, and other expenses. The transactions giving rise to these balances are recorded at the exchange amount.

	2022	2021
	(in thousands)	
Due from Government of the Northwest Territories (Note 3)	\$ 346	\$ 961
Due to the Government of the Northwest Territories		
Liability for payroll services provided	\$4,283	\$2,452
Other & Repayable program advances	<u>\$1,312</u>	<u>\$ 244</u>
Total amount due to Government of the Northwest Territories	<u><u>\$5,595</u></u>	<u><u>\$2,696</u></u>

The above liabilities are non-interest bearing and payable on demand.

Expenses

The employees of the College are paid by the Government. The College reimbursed the Government for payroll expenses paid (Schedule A) of \$36,588,000 during 2022 (2021 - \$33,417,000) which are recorded at the exchange amount.

Under the terms of administrative agreements, the Government charges for certain support

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

9. RELATED PARTIES (continued)

services provided to the College. The College reimbursed the Government \$ 4,509,000 (2021 - \$ 4,138,000) for facility operating and utility costs, employee benefits and other expenses including costs to transform to a polytechnic university, which are recorded at the exchange amounts in these statements.

10. SERVICES RECEIVED WITHOUT CHARGE

During the year, the College received contract services, building utilities, building leases and repairs and maintenance without charge from the Government.

There are building leases in place between the College and the Government without any rental charges for the use of two facilities for two campuses, certain housing units and community learning centers. The cost of the use of these facilities is based on the Government's amortization expense for these assets, which is the carrying amount.

In addition, contract services without charge from the Government include insurance and risk management, legal counsel, project management and translation services. These services have been recorded based on the carrying amount confirmed by the Government.

	<u>2022</u>	<u>2021</u>
	(in thousands)	
Building utilities	\$2,624	\$2,164
Building leases	1,633	1,628
Repairs and maintenance	1,339	1,342
Contract services	291	235
	\$5,887	\$5,369

Services that are part of the central agency role of the Government, provided through its shared services division are not tracked. Therefore the cost cannot be reasonably estimated and they are not recorded in these financial statements. These services include, but are not limited to, construction management, records storage, computer operations, asset disposal, human resource management, payroll processing, medical travel and benefits administration.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

11. CONTRACTUAL OBLIGATIONS

In addition to facilities provided by the Government, the College has operating leases and service agreements for student accommodation, classroom space, office equipment and other services and is committed to payments as follows:

	<u>Service agreements</u>	<u>Operating leases</u>	<u>Capital projects</u>
	(in thousands)		
2023	\$ 806	\$2,234	\$ 4,210
2024	184	1,639	590
2025	69	1,385	
2026	7	397	
Thereafter		221	
	\$1,066	\$5,876	\$ 4,800

12. CONTRACTUAL RIGHTS

The College has binding agreements with funding partners to implement programs/projects, and for which the following payments will be received subsequent to June 30, 2022:

<u>Funding Partner</u>	<u>2022-2023</u>	<u>2024-2031</u>	<u>Total</u>
	(in thousands)		
Government of the Northwest Territories	\$4,286	\$	\$4,286
Other	1,516	1,405	2,921
Government of Canada	1,008	484	1,492
	\$6,810	\$1,889	\$8,699

13. FINANCIAL RISK MANAGEMENT

The College's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities, due to the Government and the professional development fund, which are all measured at cost. The College has exposure to the following risks from its use of financial instruments:

(a) Liquidity risk

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

13. FINANCIAL RISK MANAGEMENT (continued)

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with its financial liabilities. The College manages its liquidity risk by regularly monitoring forecasted and actual cash flows. The College does not believe that it will encounter difficulty in meeting its future obligations associated with its financial liabilities.

	<u>0-90 days</u>	<u>91-365</u> <u>days</u>	<u>1 to 2 years</u>	<u>over 2</u> <u>years</u>
	(in thousands)			
Payroll liabilities	\$ 3,173	\$	\$	\$
Accounts payable and accrued liabilities	1,120	4		
	<u>\$ 4,293</u>	<u>\$ 4</u>	<u>\$</u>	<u>\$</u>

(b) Credit risk

The College is exposed to credit risk on its cash and accounts receivable.

Cash

Credit risk on cash is minimized as these assets are held with a Canadian Chartered bank, the maximum exposure to credit risk is \$18,974,000 (2021 - \$19,714,000).

Accounts receivable

Credit risk on accounts receivable arises from the possibility that the customer fails to meet their obligations. This risk is influenced by the type of debtor and at June 30, 2022, the College's debtors are the Government, the federal government, students, and others.

In order to manage this risk, the College monitors the age of accounts receivable and initiates collection action. Credit exposure is minimized by dealing mostly with creditworthy counterparties such as government agencies and the College also enforces approved collection policies for student accounts. The maximum exposure to credit risk is \$3,985,000 (2021 - \$1,666,000).

At June 30, 2022, the following accounts receivable were past due but not impaired.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

13. FINANCIAL RISK MANAGEMENT (continued)

	<u>91-365</u> <u>days</u>	<u>1 to 2 years</u>	<u>over 2</u> <u>years</u>
	(in thousands)		
Other third parties	\$ 566	\$ 23	\$
Students	24		9
Government of the Northwest Territories	9	1	
Government of Canada		1	
	<u>\$ 599</u>	<u>\$ 25</u>	<u>\$ 9</u>

The College establishes an allowance for doubtful accounts that reflects the estimated impairment of accounts receivable. The allowance is based on a percentage of specific amounts and is determined by considering the College's knowledge of the financial condition of customers, the aging of accounts receivable, current business conditions and historical experience.

(c) Interest rate risk

The College is exposed to interest rate risk in that changes in market interest rates will cause fluctuations in the interest revenue from cash. This risk is not significant due to the short terms to maturity of cash.

Although management monitors exposure to interest rate fluctuations, it does not employ any interest rate management policies to counteract interest rate fluctuations.

14. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities, due to Government, and professional development fund approximate their carrying amounts because of the short term to maturity.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

15. DEFERRED REVENUE

Deferred revenues are set aside for specific purposes as required either by legislation, regulation or agreement:

	<u>Contracts</u>	<u>Tuition</u>	<u>Research funds</u>	2022	2021
			(in thousands)		
Balance, beginning of year	\$ 1,912	\$ 91	\$ 24	\$ 2,027	\$ 1,748
Additions	3,905	93	94	4,092	3,279
Revenue recognized	(3,347)	(91)	(32)	(3,470)	(3,000)
Balance, end of year	<u>\$ 2,470</u>	<u>\$ 93</u>	<u>\$ 86</u>	<u>\$ 2,649</u>	<u>\$ 2,027</u>

16. SUBSEQUENT EVENTS

Facilities Master Plan

As part of the Aurora College transformation into a polytechnic university, the College and the Government have been working with leading technical experts in the fields of architecture, university design and community engagement to develop the Polytechnic University Facilities Master Plan (FMP). Facility Master Plans are common tools used by universities across Canada and the completion is a milestone for transformation. The FMP is a lengthy, comprehensive document. It recommends how each of the institution's physical locations should be enhanced and provides a clear picture of proposed facilities at the Thebacha, Aurora and Yellowknife North Slave campuses, as well as across the network of community learning centres over the next 5, 10 and 20 years. This document is not a commitment but will become an important planning tool for Aurora College and the Aurora College Board of Governors, and supports co-investment efforts by the Government and the College. The estimated project costs for top priority facilities is \$82,900,000 for Thebacha Campus, \$239,400,000 for Yellowknife Campus and \$46,600,000 for Aurora Campus. The estimated project costs for medium priority facilities is \$14,000,000 for Thebacha Campus, \$125,200,000 for Yellowknife Campus and \$13,300,000 for Aurora Campus.

Contractual obligations:

The College has signed an amendment to an agreement for the Western Arctic Research Centre Warehouse Expansion Project subsequent to June 30, 2022 and is committing to an additional transfer of funds to the Government's Department of Infrastructure in the amount of \$4,020,000 to be paid by March 31, 2024.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

17. PAYROLL LIABILITIES

	<u>2022</u>	<u>2021</u>
	(in thousands)	
Vacation leave accrual	\$2,548	\$2,280
Special leave and salaries accrual	483	11
Time off in lieu of overtime	142	103
	\$3,173	\$2,394

18. OVEREXPENDITURE

During the year the College exceeded their operations vote by \$1,672,000 or 3% (2021 - 0).

Overexpenditure of a vote contravenes subsection 71 of the Financial Administration Act which states that "No person shall incur an expenditure that causes the amount of the appropriation set out in the Estimates for a public agency to be exceeded".

19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

20. SEGMENTED DISCLOSURE

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). For management reporting purposes the College's operations and activities are organized and reported by funds (Schedule A). Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with the budget, strategy and work plan, restrictions or limitations. The College's services are provided by departments and their activities are reported in these funds.

Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Finance and accounting

Finance's role is to ensure the long term viability of the College including the preparation and controls over the budgets, financial reporting, the implementation and oversight of financial controls, and management of the cash flows. Finance includes the functioning of the head office and regional offices.

Pooled services

This represents College wide expenditures which are required for the global operation. These represent allocation of costs related to professional development, amortization, cost of employee future benefits, and costs for the President's Office. The Office of the President includes services related to the operations of the College, plus communications and public relations. The Office of the President is mandated to manage the daily operations of the College, pursue its missions and vision, and develop and implement a strategic plan to ensure the long term success of the College.

Student services

Student services include Fort Smith, Yellowknife, and Inuvik locations facilities and the registrar and regional admission offices.

Education and training

Education and training includes the Vice-President Education and Training, School of Trades, School of Education, School of Business and Leadership, School of Health and Human Services, School of Arts and Science, information systems and technology, and the library.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2022

20. SEGMENTED DISCLOSURE (continued)

Community and extensions

Community and extensions represents special programs and additional resources provided to the communities through the College. This includes the School of Developmental Studies, the Beaufort Delta region, the Sahtu region, the Dehcho region, the Tlicho region, and the Akaitcho and South Slave region.

Aurora Research Institute

Through the work of the Aurora Research Institute, the College is also responsible for conducting and facilitating research activities in the NWT.

AURORA COLLEGE
Segmented disclosures
June 30, 2022

Schedule A

	<u>Financial and accounting</u>	<u>Pooled services*</u>	<u>Student services</u>	<u>Education and training</u>	<u>Community and extensions</u>	<u>Aurora Research Institute</u>	<u>2022 Total</u>	<u>2022 Budget</u>	<u>2021 Total</u>
For the year ended June 30, 2022 (in thousands)									
Revenues									
Government of the Northwest Territories revenues	\$2,140	\$ 626	\$10,404	\$18,539	\$8,343	\$3,038	\$43,090	\$41,818	\$42,044
Project income									
Federal government					1,844	2,908	4,752	2,459	3,974
Other third party contributions	2		22	1,463	123	661	2,271	5,787	1,520
Own Source Revenue									
Tuition fees			28	1,482	626	1	2,137	1,559	1,785
Recoveries and other	15	778	469	27	18	175	1,482	548	868
Room and board			1,076			70	1,146	906	744
Interest income	174						174	140	148
	2,331	1,404	11,999	21,511	10,954	6,853	55,052	53,217	51,083
Expenses									
Compensation and benefits	1,985	5,078	5,063	12,139	8,292	4,031	36,588	34,677	33,417
Building leases		6	4,956	1,792	34		6,788	6,785	6,351
Contract services	11	1,184	218	298	531	1,130	3,372	1,961	2,641
Utilities			67	2,670	2	14	2,753	2,531	2,273
Repairs and maintenance	49	1,341	185	411	15	27	2,028	2,159	1,794
Amortization of tangible capital assets		1,685					1,685	1,100	1,513
Materials and supplies	15	126	136	700	314	196	1,487	2,153	1,648
Fees and payments	100	872	74	140	38	55	1,279	1,647	1,336
Communication, postage and freight	8	97	338	170	79	117	809	916	804
Travel and accommodation	7	40	4	164	68	54	337	659	175
Small equipment	8	11	62	108	37	62	288	711	155
Professional services				42	156		198	641	117
	2,183	10,440	11,103	18,634	9,566	5,686	57,612	55,940	52,224
Annual (deficit) surplus	1...W..		1...IW..	um.	.U..a	WII.		1tUIII	1.1.1..WI

* Pooled Services includes the revenues and expenses for the President's Office

APPENDIX A

UNAUDITED WRITE-OFFS

Balance Exceeds 7 Years		
Customer Name	Accounting Date	Amount
Leslie Beaulieu	2013-09-09	\$744.87
Robert Beaulieu	2013-04-08	\$50.00
Chantelle Beck	2012-09-04	\$236.57
Doris J Catholique	2013-09-25	\$186.09
Merlanda Chille	2014-05-07	\$60.00
Mandy Cleary	2015-02-18	\$131.46
Josh Desjarlais	2013-05-10	\$46.57
Adrian Drakes	2015-05-04	\$70.00
Mary Firth	2014-07-16	\$150.00
Jean-Sebastien Fore	2014-06-03	\$210.00
Judith Gale	2014-05-30	\$7,998.00
Clara George	2014-01-22	\$1,563.00
Norbert Steve Gomes	2014-10-22	\$96.69
Kara Lola Hendrie	2015-06-02	\$1,080.00
Cassien Kaskamin	2015-06-01	\$63.00
Priscilla Lamouelle	2015-11-30	\$5,797.16
Fiona Lyall	2014-10-17	\$65.00
Vicki Lee Martin	2014-09-15	\$173.66
Gregory McDonald	2013-05-15	\$75.00
Jordan Mercredi	2015-06-30	\$575.00
Andrew Modeste	2013-09-09	\$1,084.00
Pauline Mulgrave	2015-02-19	\$357.50
Douglas Norwegian	2014-04-23	\$1,626.66
Tammie O'Connor	2013-06-25	\$210.00
Jodie Raymond	2013-09-06	\$1,807.48

Jamie Marlin Shae	2015-06-30	\$249.00
Mary Madeline Smallgeese	2013-03-22	\$128.10
Carlene Smith	2015-02-10	\$480.00
Tynan Strus	2013-05-15	\$45.00
Cecile Tachynski	2014-10-01	\$186.00
Chelsea Taylor	2015-02-25	\$3,517.12
Lacey Taylor	2015-02-25	\$3,702.38
Annie Rose Thrasher	2015-05-01	\$7,323.84
Joshua Wanazah	2014-08-07	\$117.44
Bertha (Martina) Wedzin	2013-08-30	\$685.00
Courtney Jane Wedzin	2015-06-30	\$977.00
Nolan Weyallon	2015-06-30	\$270.00
Dusty Yakeleya	2015-06-30	\$2,373.50
Karla Zoe	2013-09-05	\$1,950.00
Total		\$46,462.09

Balance Under \$30		
Customer Name	Accounting Date	Amount
Catherine LaForest	11/25/2021	\$25.12
Alfred Wegener Institute	10/18/2021	\$14.00
Shiela Estuye	07/03/2020	\$10.00
Total		\$49.12

Credit Balance Under \$10		
Customer Name	Accounting Date	Amount
Gaylen Pischinger	01/09/2020	-\$7.00
Brett Elemie	02/28/2020	-\$5.00
Ashley Emaghok	08/10/2020	-\$5.00
Crystal Anderson	10/15/2021	-\$5.00
Actua	10/01/2021	-\$1.00
Misbah Hafeez	11/05/2021	-\$1.00
Nadia Strelloff	04/29/2022	-\$0.70
Priscilla Lamouelle	04/29/2022	-\$0.45
Miranda Taureau	03/04/2022	-\$0.27
Receiver General of Canada	07/15/2021	-\$0.12
John Jr. Francis	03/07/2022	-\$0.03
Karin Von Allmen	11/03/2021	-\$0.02
Total		-\$25.59



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