



▶ ANNUAL REPORT ◀



**FIRST NATIONS OF QUEBEC AND LABRADOR
HEALTH AND SOCIAL SERVICES COMMISSION**



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Note to the reader:

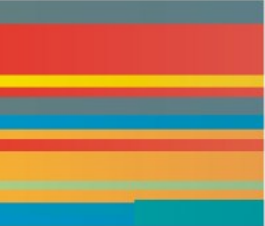
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MESSAGE FROM THE PRESIDENT OF THE BOARD OF DIRECTORS

On behalf of the Board of Directors (BOD), it is with pride that I present the activities we have accomplished this past year. My first term as president taught me a lot, and it is thanks to the support, experience and expertise of the other BOD members and our dedicated team that I was able to meet the challenge. Together, the BOD members and employees of the First Nations of Quebec and Labrador Health and Social Services Commission (FNQLHSSC) form a team that is committed to the communities and organizations we serve and to the fulfilment of our mission.

I am especially proud of the work undertaken by the BOD to strengthen its governance through the creation and adoption of a Directors Code of Ethics and Professional Conduct, a Guide to Understanding the Recruitment of New Directors to a Board of Directors, an Orientation and Integration Guide for New Directors, and through the creation of working groups to support the work and duties of the BOD members.

This is a special year, as it marks the 20th anniversary of the FNQLHSSC. The successes of our organization and the many advances we have seen have been possible thanks to the involvement and expertise of the communities and organizations represented by the Assembly of the First Nations of Quebec and Labrador (AFNQL). When I think of all the projects we have accomplished together over the years, both locally and regionally, we have a lot to be proud of!

In the last year, the FNQLHSSC prepared its third strategic plan (2014–2017), reviewed the Charter and the general by-laws, held a number of regional events and submitted four briefs on topics that are important to First Nations, issues in which we must reaffirm our right to be consulted on matters that concern us. We also created a number of partnerships. It is partly thanks to the support and involvement of our partners that we will succeed in building skills and helping train those who work with First Nations communities and organizations.

We could never fulfil our responsibilities alone. It is in the spirit of collective mobilization that we will succeed in building a promising future for present and future generations. In closing, I would like to thank everyone for their contributions, large and small, to advancing and fulfilling our mandates, and I encourage you to take on new challenges by joining our BOD. Your expertise and knowledge in health and social services will benefit the whole team, communities, organizations and all our partners!

Meegwetch

Malik Kistabish



MESSAGE FROM THE EXECUTIVE DIRECTOR



Over the last year, the FNQLHSSC has helped communities and organizations implement many local initiatives and projects, thereby allowing our organization to meet the objectives we set in our 2011–2014 strategic plan. These activities are the outcome of teamwork, and the results speak to the priorities identified by community and organizational representatives. They are intended to complement leaders' efforts to obtain greater local and regional autonomy over health and social services.

You will notice that the 2013–2014 accomplishments section of this report is divided into four themes: projects, programs and initiatives; events; training; and tools and publications. This new format places the focus on the priorities and projects being developed at the community level. There are a great many promising projects, and their success is due in large part to the mobilization and co-operation of all those involved.

At the administrative level, we have developed an accompaniment framework to improve the support we offer and to put our staff's extensive and well-rounded expertise at the disposal of communities and organizations. This approach will be supplemented through the integration of various tools and will result in support that is both more personalized and more adapted to local needs. The health and social services governance project, the purpose of which is to improve the offering of health and social services both locally and regionally, officially saw the light of day at a special meeting of the AFNQL Chiefs held last February. The project will be based on the values and principles adopted through consensus at that meeting.

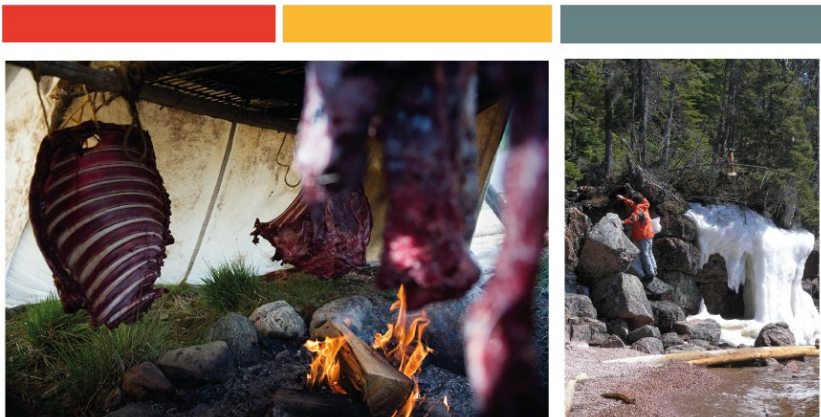
Special recognition is due to the work of the BOD members. The members have been a great support and have been fully involved in advancing mandates and in creating tools to strengthen their governance as directors. All throughout the year, their leadership, knowledge and sound advice have guided me and the FNQLHSSC as a whole in our work. I am extremely privileged to be surrounded by people who care so much for the well-being of our nations.

Every time I think back on my first day working at the FNQLHSSC, over 17 years ago, I am reminded of the incredible amount of work that was done in the last 20 years. At times like this, I also appreciate all the work that has been accomplished by the founding members, directors, partners, leaders, those who work in communities and organizations, employees who have made their careers in the organization and, of course, our fantastic, professional and devoted team, a group of people that I can always count on!

In closing, I will reaffirm my commitment, and that of the whole team, to support you in your most dearly held endeavours and to contribute to the advances and successes that will make our youth the *leaders of tomorrow!*

Tiawenhk

Marjolaine Sioui





PRESENTATION OF THE FIRST NATIONS OF QUEBEC AND LABRADOR HEALTH AND SOCIAL SERVICES COMMISSION (FNQLHSSC)

The FNQLHSSC is a non-profit organization founded in 1994 following the adoption of resolution 3-94 by the Chiefs of the AFNQL. Since its inception, it has paid special attention to all factors affecting the living conditions of the populations it serves and remained up to date on the realities they face. Despite all the efforts put forth over the last two decades by the supporting communities and organizations, significant gaps remain in a number of areas.

Mission, stakes and priorities

Mission

The mission of the FNQLHSSC is to promote and care for the physical, mental, emotional and spiritual well-being of First Nations and Inuit people, families and communities. It promotes access to holistic health and social services programs adapted to and designed by First Nations organizations that are recognized by local authorities, while respecting cultures and local autonomy.

It also helps communities that wish to initiate, develop and promote their own programs in the areas of health, social services, social development, early childhood and information resources.

Stakes of the 2011–2014 strategic plan

Stake 1: Improving the health and well-being of populations

Stake 2: Improving the economic status of populations

Stake 3: Strengthening First Nations self-government



Annual planning process

The FNQLHSSC strategic plan is derived from the 2007–2017 Blueprint¹. Each year, the executive management, the managers and their respective teams propose activities based on the annual priorities. These are determined according to the needs of the population and information collected through meetings, consultations and population surveys. The priorities are adopted by the BOD.*



*FNQLHSSC yearly planning cycle

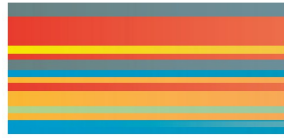
Governance

Board of Directors (BOD)

The FNQLHSSC is governed by a BOD comprised of seven members elected by the general assembly. The BOD has all the powers granted to it by the general assembly as well as all associated duties. The BOD is accountable to the AFNQL Chiefs and to the general assembly. In 2013–2014, the BOD held four regular meetings as well as a strategic planning meeting (lac-à-l'Épaule).

The BOD members have put a lot of effort and many hours to following up on mandates and strengthening the BOD's governance. In addition to participating in BOD meetings, their tasks were mainly to develop a code of ethics, review the FNQLHSSC's Charter, help prepare the 2014–2017 strategic plan, create committees and provide a rigorous follow-up for the other activities included in the annual work plan.

1) "Blueprint – Quebec First Nations Health and Social Services 2007-2017: Closing the gaps... Accelerating change," FNQLHSSC, 2007.



Malik Kistabish, President
Director of First-line Health and Social Services Community of Pikogan

David McLaren, Vice-president - Health
Director of Health Community of Eagle Village

Keith Leclaire, Vice-president - Social Services
CLSC Director Community of Kawawachikamach

Annette Malec, Secretary-treasurer
Director of Health Community of Natashquan

Michel Paul, Director
Director of Health and Social Services Community of Matimekoshe–Lac John

Jeannine Bellefleur, Director
Director of Health Community of Unamen Shipu (La Romaine)

Derek Montour, Director
Director of Health and Social Services Community of Kahnawake

Committees (advisory committees, working groups, communities of practice, etc.)

Many people working within communities and organizations sit on various committees coordinated by the FNQLHSSC. These committees encourage the sharing and collection of information as well as networking and communication. Accordingly, they have an impact on the priorities and orientations of both the FNQLHSSC and the AFNQL.

Here are the main committees, organized by area of intervention:

- *Governance*: oversight committee; committees created through the health and social services governance project
- *Health*: network of health and social services directors of Quebec First Nations; regional advisory committee on non-insured health benefits (NIHB)
- *Social services*: regional roundtable on First Nations child and family services; network of workers involved in the National Native Alcohol and Drug Abuse Program (NNADAP)

- *Social development*: committee of communities that adhere to the Framework Policy; regional roundtable on social economics among First Nations of Quebec
- *Early childhood*: regional advisory committee on early childhood in First Nations of Quebec
- *Information resources*: committees created as part of the infostructure governance mechanism of First Nations of Quebec
- *Research*: advisory committee on the common surveillance plan of health status and its determinants among First Nations of Quebec; advisory committee for the regional study of early childhood, education and employment; advisory committee for the regional study on health among First Nations of Quebec

Other committees may be created according to needs in order to support initiatives and projects that are currently in development.

Administrative structure

The FNQLHSSC employs 68 people² of diverse fields of expertise. All of them work passionately to fulfil the organization's responsibilities. The FNQLHSSC uses a multi-sector approach to offer personalized support, thereby encouraging collaboration and mutual support, both internally and among the populations it serves and with its partners.

Areas of intervention

- **Executive management and administration**

The responsibilities of the executive management team are strategic and organizational development, the attainment of the organization's objectives and ongoing administrative duties. It provides support to all employees when it comes to finance, administration, technology, logistics and communications, in addition to representing the organization in matters involving the AFNQL, government bodies, the general public, communities and other partners and organizations.

- **Research**

The research sector team conducts population surveys as well as project and program evaluations. It also defends the interests of First Nations in the area of ethics as per the established priorities. In addition to facilitating knowledge transfer and providing community and organizational support, the team collaborates on research

2) Refer to the organizational chart appended to this document.

projects. Lastly, it plans and executes the projects assigned to it, working in close collaboration with all the sectors of the FNQLHSSC and other concerned bodies.

- **Early childhood**

The early childhood team helps develop strategies for the development and learning in children aged 0-6. When required, it assists communities in the implementation of programs and projects at the local, regional and national levels. To meet its goal of improving the performance of those who work with young children and their families, the team offers specialized training and tools.

- **Health**

The health sector team provides technical support and helps develop strategies to support community initiatives that are adapted to the needs of First Nations and their cultures. It develops prevention, promotion, awareness and culturally adapted information tools as well as health-related training. These contributions allow workers to learn more and update their knowledge; to share their successes, experiences and problems; and to identify effective and sustainable solutions.

- **Social services**

The social services team works to develop new strategies and specially adapted models, and provides expertise and support to community members and organizations. The team has offered a number of different training sessions and organized various meetings to allow workers to share with each other not just their successes but also the challenges they face every day. These collaborative opportunities create conditions in which workers can propose solutions to improve their practices and clinical work.

- **Social development**

The social development team supports communities and organizations in applying the First Nations of Quebec Income Security Policy Framework and the associated regulations, and in achieving their priority objectives. The team also provides advice on orientations and decisions required in social development according to the agreements in place and its delegated responsibilities. It also assists communities and organizations in the fields of elder care, socio-professional integration, and the reduction of poverty and social exclusion.

- **Information resources**

The information resources team is involved in projects dealing with the use of information technologies to improve access to health and social services for First Nations. These services typically involve providing support to the communities and organizations involved and facilitating knowledge transfer. The purpose of the priority projects is to increase access to information and improve the protection of personal information. The data collected are used to determine the specific health and social indicators for First Nations of Quebec.



Clientele and partners

The FNQLHSSC serves those who work with First Nations and, in certain cases, Inuit populations. In keeping with the mandates entrusted to it, the organization liaises regularly with First Nations political authorities and with representatives from both levels of government. Several departments are involved in funding and in fulfilling several of these mandates.

Since its creation, the FNQLHSSC has established many partnerships with the regional commissions and organizations (RCOs) of the AFNQL, with community organizations, and with regional and provincial organizations such as universities, hospitals, professional associations and orders, and many others. In addition, it participates in research, evaluation and development projects.

The FNQLHSSC also communicates with the media and utilizes media opportunities to continue raising awareness among its partners about First Nations of Quebec, and to continue proposing strategic and sustainable solutions based on its relationships with First Nations communities and organizations. In this regard, the main goal is to bridge the gap between the state of First Nations health and that of non-Aboriginal populations. The organization would never be able to achieve the results it has without the excellent collaboration of the many communities and organizations that, year after year, show incredible commitment to the FNQLHSSC's work.



ACHIEVEMENTS IN 2013-2014

This past year has given the Board of Directors and the entire team the opportunity to consolidate its governance and practices so as to better respond to the needs of its clientele. Concretely, we list below the activities carried out. For ease of reading, these are presented under the following themes: political mandates; projects, programs and initiatives; events; training; tools and publications.

Political mandates

In the political area, Chiefs of the AFNQL passed a resolution conferring on the FNQLHSSC three new mandates:

- **Social economy:** AFNQL Chiefs designated the FNQLHSSC as the main driver in promoting development of the social economy that shows respect for the real situation of First Nations communities. The FNQLHSSC makes sure to put into place conditions that favour regional consultation between interested communities and the federal and provincial governments. The FNQLHSSC will collaborate with the department responsible for developing a social economy action plan so as to ensure regional representation and act as a liaison with communities.
- **Autonomy insurance:** the AFNQL and the FNQLHSSC were mandated to conduct an analysis of the proposed legislation. From their results, they wrote a brief which they presented before the Committee on Health and Social Services of Quebec's National Assembly as part of special consultations on the "White Paper on the Creation of Autonomy Insurance."
- **Sport and recreation:** Chiefs of the AFNQL renewed the mandate given to the FNQLHSSC for three years, so it can continue its activities in this area.





Projects, programs and initiatives

There are many projects, programs and initiatives. All are carried out in collaboration with communities, organizations and partners. In order to bring them to fruition, priority was given to completing the framework for supporting communities and organizations. This will allow the FNQLHSSC to strengthen work teams and provide better support to communities and organizations through the adoption of a personalized approach.

Governance project in the area of health and social services

The FNQLHSSC continued its activities under the governance project in the area of health and social services. It is worth recalling that the main goal of this project is getting stakeholders, directors and political decision-makers to reflect on present and future models of governance, taking into consideration the diversity within our nations.

2013–2014 signals the start, among other things, of research work to gather information that will be used to paint a more accurate picture of the provision of health care and social services along with their associated funding, as well as to lay the groundwork for project based on the principles and values adopted by AFNQL Chiefs in February 2014.

Development of projects under the agreement reached with Avenir d'enfants

In the area of early childhood development, the FNQLHSSC supports communities in the analysis of action plans and in the implementation, monitoring, reporting and evaluation of projects from First Nations communities in Quebec.³ To date, 15 communities have received this support from the FNQLHSSC.



3. This agreement does not cover the Cree or Inuit.

PVAC (Prevention of Violence and Aggression in the Communities) Project

This project allowed for trying out a strategy in two communities (Winneway and Ekuanitshit) for preventing violence and aggression through mobilization of the community and awareness of the importance of early childhood intervention. The project has been brought to term, and its assessment will be completed in December 2014. The tools developed within the context of the project will be made available to other communities.

Initiative to fight poverty

The Alliance for Solidarity agreement reached between the FNQLHSSC and the *ministère de l'Emploi et de la Solidarité sociale* allowed 29 communities to access funding for submitting projects and mechanisms favouring local and regional partnerships in the fight against poverty and social exclusion.

Surveillance Portal for Quebec's First Nations Health Status and Determinants

Portal activities were focused on the promotion of the tool, the parameters associated with its access for the communities, the development of indicator records and the methodological support related to the use of the portal.

Healthy lifestyles

This approach allows for fostering awareness on the part of people at all levels of the importance of acting in a holistic way. During the past year, this approach was buttressed by the implementation of the Kirano project, training sessions on the creation of favourable environments, the official launch of the DVD on diabetes, the promotion of sports and recreation, including traditional and cultural activities, and the nutrition project in schools.

Quebec First Nations and Inuit Faculties of Medicine Program

The goal of this program is to promote the medical profession among the First Nations and Inuit. Last year, the program enabled the admission of seven new students, bringing their number to 23 since 2006. In 2013, the communities of Lac-Simon, Kitcisakik, Pikogan and the Native Friendship of Val-d'Or were added to the communities of Eagle Village, Mashteuiatsh, Manawan, Odanak, Opitciwan, Timiskaming, Wemotaci and Wendake in offering pre-clinical training to medical students.

Research and evaluation

Two population surveys are currently underway: the Regional Early Childhood, Education and Employment Survey (REEES) and the Regional Health Survey (RHS). REEES data gathering is proceeding on schedule, with a total of 18 communities having begun this by March 31, 2014.

REEES Phases

Phase 1 2011	Phase 2 2016	Phase 3 2021	Phase 4 2026	Phase 5 2031
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FNQLHSSC researchers have also started their planning for the implementation of Phase 3 of the RHS.

RHS Phases

Pilote 1997	Phase 1 2012	Phase 2 2008	Phase 3 2013	Phase 4 2016
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In addition to the various projects involving collaboration with our partners, several evaluations and analyses were either completed or continued in 2013–2014. Some examples are:

- Evaluation of the governance project in the area of health and social services
- Evaluation of the project for development of protocols in the area of mental health and addictions
- Evaluation of the PVAC project
- Evaluation of training provided under programs and services linked to early childhood development
- Evaluation for projects conducted by communities under the FNQLHSSC agreement with *Avenir d'enfants*
- Comparative analysis of the trajectories of First Nations youth in the youth protection system under the *Youth Protection Act (YPA)*, component 3



Deployment and support of information management systems

In the area of informational resources, support was provided to the communities and organizations in their local deployment of the following applications:

- **I-CLSC**
More than 85 workers and professionals working within tribal councils and communities were trained for its use and, in several cases, for personalized support in the community. The communities of Opitciwan, Pikogan, Kitchisakik, Lac-Simon, Manawan, Pessamit, Uashat mak Mani-Utenam, Natashquan, Wemotaci, as well as the *Conseil tribal de la Nation Atikamekw* (CNA) are now in production mode.
- **PING**
This system supports income security workers and has close to 60 users working in 22 communities. Its database now contains over 13,000 client records.⁴
- **iSMAF**
All long-term residential care facilities located on-reserve now have the tools to use the iSMAF online software. Training was provided to users by personnel of the *Centre d'expertise en santé de Sherbrooke* (CESS).
- **e-Health solutions**
Updating of the portrait of connectivity-related infrastructure of the communities was carried out in collaboration with the First Nations Education Council. The results will be used to assess the needs and guide future action. Implementation of the project dealing with diabetic retinopathy pushed ahead, increasing to 17 the number of communities now able to provide the service.

Active measures in the area of income security

In addition to the information exchange agreement reached with the MESS under the tripartite framework agreement, support work continued with the communities of Lac-Simon, Manawan and Listuguj. Evaluation of the project implementation was also completed.

4) Data gathered and transferred by Aboriginal Affairs and Northern Development Canada (AANDC) since 1999.

Continuum of services

There were many activities aimed at improving the continuum of services between communities and the Quebec network. While the difficulties experienced are often jurisdiction-related, longer-term solutions must be considered so all citizens are provided with the services to which they are entitled. The activities carried out included the development of conceptual models for putting into place a service continuum for individuals with social insertion and labour market challenges.

In the sphere of non-insured health benefits, the working committee is continuing its efforts under the action plan to implement strategies to improve conditions for patients who must undergo lengthy treatment away from their community. Solutions were put forward, and several changes were proposed as support measures for patients facing relocation.

Mental health

The project involving the development of protocols in the area of mental health and addictions gained ground in the past year. To date, eleven communities in the administrative regions of Abitibi-Témiscamingue and the North Shore were provided with FNQLHSSC support: Lac-Simon, Kitcisakik, Pikogan, Eagle Village, Timiskaming, Pessamit, Uashat mak Mani-Utenam, Ekuanitshit, Natashquan, Unamen Shipu and Pakua Shipi, while seven others, namely the communities of Wendake, Mashteuiatsh, Kitigan Zibi, Listuguj, Gesgapegiag, Kanesatake and Winneway, have shown an interest.

The suicide prevention program based on a cultural and family approach to mental health provided support to the communities of Gesgapegiag and Mashteuiatsh in adapting and implementing prevention actions centred on mental health promotion among youth aged 10 to 12 and their parents.

Québec amis des aînés (QADA) project

Seniors have a wealth of knowledge and skills for which we must implement mechanisms to ensure their well-being. This project allowed the communities of Kitcisakik, Pikogan, Uashat mak Mani-Utenam and Natashquan to experiment a proposed conceptual model for healthy aging, intended to foster the well-being of First Nations elders.

Virtual exhibit on residential schools

Mémoire rouge is a virtual exhibit created in the winter of 2014 with the goal of pursuing the healing process and promoting awareness among the general public. The perspective taken by the exhibit is one of bringing to light a situation rooted in the colonial past finally coming to term, that is, the reality of Indian residential schools. Its official launch online will take place in July 2014.

Events

Communication is at the heart of our concerns, and each gathering provides an unparalleled opportunity to impress upon participants its importance for information exchange and networking. Several regional events in 2013–2014 year brought together representatives from communities and organizations in all areas, beginning with the forum on social services, the special meeting of the AFNQL Chiefs on the governance project in the area of health and social services, the forum on infostructure and the forum on health care human resources. Documentation distributed at those events may be obtained by contacting the FNQLHSSC staff.

Training

Since its inception, the FNQLHSSC has developed a diversified service offer that includes a wide variety of training sessions tailored to the different areas of intervention. Sessions are given either by FNQLHSSC personnel or by partner educational institutions.

The following are examples of training provided in the past year:

- Early childhood education certificate program
- Attestation of collegial studies in early childhood services management
- Training on income security regulations as they apply to First Nations
- Charlie Training: support for capacity building
- Kirano training to foster the adoption of healthy lifestyles
- Training for interviewers conducting the REEES population survey
- Intervention among men in the family context
- Workshop as part of the school nutrition program
- Workshop on project development
- Workshop on initiation to chairing meetings
- Training on community organization and action
- Training on *La boîte à bouger* for children aged 0-6
- Videoconferencing workshops on health-related topics: clinical training for nurses and health technicians
- Workshop on homosexuality and homophobia
- Workshop on sexuality
- Workshop on managing change

Tools and publications

Several tools were designed to support and facilitate the work of professionals and other stakeholders in communities and organizations. The full list can be accessed through the online catalogue of publications on the FNQLHSSC website.⁵

The available tools include the new version of the guidelines for establishing a special Aboriginal youth protection program, a series of brochures about the protection of personal information and privacy, an educational DVD on diabetes, the report on clinical supervision for first- and second-line workers, *La boîte à bouger* (the psychomotor tool for children aged 0-6), a planning and communications agenda for early childhood development workers, a technical support guide for technology use, information bulletins, Sexy Quiz, a wide-reaching awareness campaign targeting the prevention of blood-borne and sexually transmitted infections, and many others.

The FNQLHSSC also worked on the following, which should be completed and made available in 2014–2015:

- Good practices guide on suicide prevention (Quebec)
- Information and knowledge management plan (revised version)
- First Nations of Quebec and Labrador’s Research Protocol (revised version).

Visit our website to find out more!



5) Link to the FNQLHSSC website: http://www.cssspnql.com/en/publications_en



FINANCIAL REPORT 2013-2014

The FNQLHSSC's main financial partners are Health Canada, Aboriginal Affairs and Northern Development Canada, Service Canada, the *ministère de la Santé et des Services sociaux du Québec*, the *ministère de l'Emploi et de la Solidarité sociale* (MESS), the *ministère de la Famille et des Aînés, Avenir d'enfants*, the First Nations Governance Centre and several others.

The FNQLHSSC makes different services available to its clientele in support of the work carried out among the population it serves. Its funding is mainly allocated as follows:

- Activities grouping local and regional stakeholders: dialogue sessions, consultations, training, forums, committees and working groups, networks, sharing circles, etc.
- Technical support intended for communities and organizations: tools for promotion and raising awareness, reference material, development of strategies and models (protocols and agreements), research and evaluation, preparation of briefs, etc.
- Personalized support and assistance in the work environment.
- Financial decentralization among communities.

The following summary covers the audited financial statements for 2013–2014.⁶

6) Note: in the event of discrepancy, the audited financial statements take precedence.

Presentation letter of the auditor's report



INDEPENDENT AUDITOR'S REPORT

To the members of the FNQLHSSC

We have audited the accompanying financial statements of the FNQLHSSC, which comprise the balance sheet as of March 31, 2014, and the statements of income, changes in net asset and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO), 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Basis for the Qualified Opinion

As described in note 2, the FNQLHSSC presents the fixed assets and intangible assets acquisitions in the various programs as expense in order to facilitate the follow-up of the budgets on an annual basis and to comply with the obligations required within the scope of financial agreements with lessors. Moreover, the depreciation is directly deducted in the statement of changes in net asset and does not affect the income of the year. Respecting the same objective to facilitate the follow-up of budgets on an annual basis, the grant funding adjustments or reimbursements from previous years are considered in the net asset and not in the income of the year. The possible effects of these matters on the financial statements were not determined.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for the Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the FNQLHSSC as of March 31, 2014, and its financial performance and its cash flows for the year then ended in accordance with the Canadian ASNFPO.

Malenfant Dallaire, S.E.N.C.R.L.

Quebec (Quebec)

July 2, 2014

¹ CPA auditor, CA, public accounting permit No. A119553

Income for the year ended March 31, 2014

			2014	2013
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
				(restated)
				(note 3)
Core Funding	\$1,956,262	\$1,942,730	\$13,532	(\$5,423)
National Native Alcohol and Drug Abuse Program (NNADAP)	397,661	397,661	-	-
Aboriginal Diabetes Initiative	153,292	153,292	-	-
HIV/AIDS Strategy	203,648	203,648	-	-
E-Health	356,334	356,334	-	-
Summit on Addictions	5,656	5,656	-	-
Education Survey	322,967	322,967	-	-
Regional Health Survey (RHS)	104,743	104,743	-	-
Research Coordination	96,257	97,503	(1,246)	-
Fight Against Poverty Project	358,399	203,167	155,232	(85,232)
Surveillance Plan	131,010	131,010	-	-
Suicide Prevention	199,551	199,551	-	-
First-Line Services	500,000	500,000	-	1,385
First-Line Services I-CLSC	335,500	255,775	79,725	(98,607)
Non-Insured Health Benefits (NIHB)	331,539	331,539	-	-
Maternal Child Health (MCH)	179,778	179,778	-	-
Regional Meeting on Indian Residential Schools Settlement Agreement	213,444	213,444	-	-
Canadian Prenatal Nutrition Program (CPNP)	143,982	143,982	-	-
Family Violence	-	-	-	13,423
Aboriginal Health Human Resources Initiative (AHHRI)	144,950	144,950	-	-
Mental Health - HSIF	156,520	156,520	-	-
Governance - HSIF	412,355	412,355	-	-
Infostructure	225,068	225,068	-	-
First Nations and Inuit Child Care Initiative (FNICCI)	3,441,831	3,441,831	-	-

			2014	2013
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
				(restated)
				(note 3)
Maltreatment of Elders (note 3)	80,000	78,879	1,121	(5,295)
Kirmayer - Mental Health Project	146,888	146,888	-	-
Social Development Office (SDO)	346,386	331,761	14,625	5,874
First Nations Head Start Program (FNHSP)	328,417	328,417	-	-
Retinopathy Project	97,270	145,857	(48,587)	(100,108)
Meeting on Violence Among Men	50,000	93,281	(43,281)	48,405
Prevention of Violence and Aggression in the Communities (PVAC)	151,934	151,934	-	-
Home and Community Care	289,630	286,702	2,928	-
Annual Meeting of the Residential Care Centers for Senior Citizens	24,200	24,200	-	787
Training: Social and Professional Integration	72,782	83,733	(10,951)	28,179
Active Measures	127,218	158,836	(31,618)	(46,271)
Nursing Practice	13,500	13,500	-	-
Regional Table on Child and Family Services	30,000	30,000	-	-
Meeting on Accreditation	22,550	21,680	870	-
<i>Québec ami des aînés (QADA)</i>	74,030	70,775	3,255	-
First Nations and Inuit Faculties of Medicine Program	116,433	116,433	-	-
Health Directors' Meeting	285,744	285,744	-	-
Health and Social Services Directors' Meeting	-	20,655	(20,655)	20,658
Foundation	41,216	41,216	-	(12,944)
Sports and Recreation	46,081	46,081	-	-
Panorama	197,699	197,334	365	-
SPF Project	312,629	294,629	18,000	-
Avenir d'enfants	544,343	535,906	8,437	-
Avenir d'enfants forum	91,300	79,916	11,384	-
People with Disabilities	-	2,107	(2,107)	11,050
iSMAF	25,607	32,443	(6,836)	6,836
Social Economy Project	66,400	40,634	25,766	-
	\$13,953,004	\$13,783,045	\$169,959	(\$217,283)

Changes in net asset for the year ended March 31, 2014

	2014	2013
		(restated)
		(note 3)
INVESTED IN FIXED ASSETS AND INTANGIBLE ASSETS		
Balance, beginning of year	\$375,527	\$448,068
Acquisition within the revenues	91,356	73,749
	466,883	521,817
Depreciation	130,428	146,290
Balance, end of year	\$336,455	\$375,527
INVESTED IN PROGRAMS (notes 10 and 4)		
Balance, beginning of year		
Balance previously reported	\$968,154	\$1,182,193
Restatement of financial statements (note 3)	(3,244)	-
Restated balance	964,910	1,182,193
Adjustments to prior years net asset		
Accounts receivable write-off	(34,743)	-
Grant funding reimbursement	(14,627)	-
Adjusted balance	915,540	1,182,193
Surplus (deficit) for the year	169,959	(217,283)
Balance, end of year	\$1,085,499	\$964,910

Balance sheet as of March 31, 2014

	2014	2013
		(restated)
		(note 3)
ASSETS		
Current assets		
Cash	\$1,411,273	\$712,532
Redeemable term deposits, 1.25% (1.15% in 2013)	3,052,279	1,735,000
Accounts receivable (note 4)	216,879	136,312
Grants receivable (note 5)	2,464,982	2,198,639
Prepaid expenses	30,337	13,276
	7,175,750	4,795,759
Fixed assets (note 6)	303,061	329,458
Intangible assets (note 7)	33,394	46,069
	\$7,512,205	\$5,171,286
LIABILITIES		
Current liabilities		
Accounts payable (note 8)	\$2,786,040	\$2,382,618
Deferred grants funding (note 9)	3,304,211	1,448,231
	6,090,251	3,830,849
NET ASSET (note 14)		
Invested in fixed assets and intangible assets	336,455	375,527
Invested in programs (note 10)		
Unrestricted	793,297	782,368
Ongoing programs	292,202	182,542
	1,421,954	1,340,437
	\$7,512,205	\$5,171,286

Cash flows for the year ended March 31, 2014

	2014	2013
		(restated)
		(note 3)
Cash flows from operating activities		
Surplus (deficit) for the year	\$169,959	(\$217,283)
Item related to net asset		
Grant funding reimbursement	(14,627)	-
	155,332	(217,283)
	(115,310)	
Net change in non-cash working capital items		
Accounts receivable	(266,343)	19,364
Grants receivable à recevoir	(17,061)	(692,235)
Prepaid expenses	403,422	(8,197)
Accounts payable		(69,336)
Deferred grants funding	1,855,980	(237,979)
Net increase (decrease) in cash and cash equivalents	2,016,020	(1,205,666)
Cash and cash equivalents, beginning of year	2,447,532	3,653,198
Cash and cash equivalents, end of year (note 11)	\$4,463,552	\$2,447,532

Notes to financial statements for the year ended March 31, 2014

1. Statutes and nature of operations

The mandate of the FNQLHSSC was ratified by the AFNQL by a resolution on April 14, 1994.

The Commission's mission is to promote and ensure the physical, mental, emotional and spiritual well-being of the First Nations individuals, families and communities to foster access to comprehensive health and social services programs that are adapted to the First Nations and designed and recognized and sanctioned by the local authorities while respecting cultures and local autonomy.

2. Significant accounting policies

The financial statements were prepared in accordance with Canadian ASNFPO and include the following significant accounting policies:

Use of estimates

The preparation of financial statements in accordance with ASNFPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. These estimates are reviewed periodically and adjustments will be made to income as appropriate in the year they become known.

Financial instruments

Measurement of financial instruments

The organization initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, term deposits, accounts receivable and grants receivable.

Financial liabilities measured at amortized cost include accounts payable.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The organization recognizes its transaction costs in net income in the year incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

Revenues recognition

The Commission follows the deferral method of accounting for its contributions. Restricted contributions and other revenues are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Cash and cash equivalents

The organization's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and temporary investments with a maturity period of three (3) months or less from the date of acquisition.

Fixed assets and intangible assets

Fixed assets are stated at cost. Depreciation is calculated on the declining balance method at the following annual rates:

Leasehold improvements	20%
Office equipment	20%
Computer equipment	30%

Intangible assets are stated at cost. Depreciation on software is calculated on the declining balance method at an annual rate of 30%.

Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Pension plan

The employees of the organization participate in the Native Benefits Plan (NBP). The NBP is a defined benefits plan and is intended for all employees of the First Nations of Canada. The defined contributions accounting standards are applied to this benefits plan as the organization doesn't have enough information to apply the defined benefits accounting standards.

3. Restatement of financial statements

The comparative figures for the year ended March 31, 2013 have been restated to correct the revenues of the "Maltreatment of Elders" program. The impacts of the adjustment are to increase of \$5,295 the deficit of the year and to cancel the write-off of accounts receivable of \$2,051, resulting in a net impact of \$3,244 on the deficit at the end of year. At the balance sheet, the grants receivable and the deferred grants funding were reduced of \$22,562 and \$19,318.

4. Accounts receivable

	2014	2013
Accrued interests	\$23,912	\$11,331
Sales taxes	189,131	124,403
Others	3,836	578
	\$216,879	\$136,312

5. Grants receivable

	2014	2013
		(restated)
		(note 3)
Aboriginal Affairs and Northern Development Canada (AANDC)	\$267,479	\$506,357
Assembly of First Nations	4,000	37 992
Avenir d'enfants	64,473	45 299
The First Nations Information Governance Centre (FNIGC)	244,540	378 337
Human Resources and Skills Development Canada (HRSDC)	-	504 374
Ministère de l'Emploi et de la Solidarité sociale (MESS)	330,431	107 000
Ministère de l'Éducation, du Loisir et du Sport (MELS)	241,666	100 000
Ministère de la Santé et des Services sociaux du Québec	319,600	348 890
Health Canada	929,427	104 350
Laval University	56,846	55 732
Others	6,520	10 308
	\$2,464,982	\$2,198,639

6. Fixed assets

	Cost	Accumulated depreciation	2014 Net book value	2013 Net book value
Leasehold improvements	\$66,632	\$40,521	\$26,111	\$22,514
Office equipment	281,276	230,295	50,981	59,526
Computer equipment	987,573	761,604	225,969	247,418
	\$1,335,481	\$1,032,420	\$303,061	\$329,458

7. Intangible assets

Software	\$205,587	\$172,193	\$33,394	\$46,069
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8. Accounts payable

	2014	2013
Accounts payable and accrued expenses	\$997,593	\$1,257,594
Decentralization to the communities	1,246,390	623,516
Salaries and vacation	442,645	397,593
Social benefits	99,412	103,915
	\$2,786,040	\$2,382,618

9. Deferred grants funding

	2014	2013 (restated) (note 3)
Aboriginal Diabetes Initiative	\$9,563	\$ -
HIV/AIDS Strategy	16,985	15,093
E-Health	53,804	138,988
Education Survey	290,000	-
Regional Health Survey (RHS)	145,967	336,816
Fight Against Poverty Project	2,076,047	-
Suicide Prevention	28,699	-
Regional Suicide Prevention Campaign	1,597	1,597
Regional Meeting on the Indian Residential Schools Settlement Agreement	-	29,444
Mental Health - HSIF	15,516	55,769
Governance - HSIF	16,421	226,146
Infostructure	-	46,924
First Nations and Inuit Child Care Initiative (FNICCI)	18,223	7,514
Prevention of Violence and Aggression in the Communities (PVAC)	40,225	92,122
Québec ami des aînés (QADA)	-	74,030
First Nations and Inuit Faculties of Medecine Program	2,945	5,685
Health Directors' Meeting	10,506	-
Sports and Recreation	104,633	99,214
Québec en forme	25,000	-
North American Indigenous Games	241,666	-
Panorama	36,000	197,699
SPF Project	110,787	21,453
Avenir d'enfants	-	8,437
Avenir d'enfants forum	-	91,300
Social Economy Project	59,627	-
	\$3,304,211	\$1,448,231

10. Net asset invested in programs

	Net asset (deficit), beginning of year	Surplus (deficit) for the year	Adjustments to previous years and transfer to net asset of ended or existing programs	Net asset (deficit), end of year
Core Funding	\$398,024	\$13,532	(\$1,823)	\$409,733
Summit on Addictions	22,480	-	-	22,480
Research Coordination	-	(1,246)	-	(1,246)
Fight Against Poverty Project	(155,232)	155,232	-	-
First-Line Services	11,801	-	-	11,801
First-Line Services I-CLSC	190,156	79,725	-	269,881
Non-Insured Health Benefits (NIHB)	2,145	-	-	2,145
Aboriginal Health Human Resources Initiative (AHHRI)	2,761	-	-	2,761
Maltreatment of Elders	(3,244)	1,121	-	(2,123)
Social Development Office (SDO)	91,749	14,625	-	106,374
Retinopathy Project	(136,114)	(48,587)	-	(184,701)
Meeting on Violence Among Men	48,405	(43,281)	-	5,124
Home and Community Care	6,569	2,928	-	9,497
Annual Meeting of the Residential Care Centers for Senior Citizens	787	-	-	787
Training: Social and Professional Integration	28,179	(10,951)	-	17,228
Active Measures	31,618	(31,618)	-	-
Regional Table on Child and Family Services	2,279	-	-	2,279
Meeting on Accreditation	-	870	-	870

10. Net asset invested in programs (continued)

	Net asset (deficit), be- ginning of year	Surplus (deficit) for the year	Adjustments to previous years and transfer to net asset of ended or existing programs	Net asset (deficit), end of year
Québec ami des aînés (QADA)	-	3,255	-	3,255
Health and Social Services Directors' Meeting*	20,658	(20,655)	(3)	-
Sports and Recreation	(341)	-	-	(341)
Panorama	-	365	-	365
SPF Project	-	18,000	(18,000)	-
Avenir d'enfants	-	8,437	(8,437)	-
Avenir d'enfants Forum	-	11,384	(11,384)	-
People with Disabilities	11,050	(2,107)	(8,943)	-
iSMAF	6,836	(6,836)	-	-
Social Economy Project	-	25,766	-	25,766
Net asset of ended programs	384,344	-	(780)	383,564
	\$964,910	\$169,959	(\$49,370)	\$1,085,499

* The surplus (deficit) for this program has been transferred to the surplus of ended programs. Also, the unrestricted net asset of existing programs consists of surplus which come from unfinished programs, but will not be reinvested in the same project.

11. Cash flows

	2014	2013
Cash and cash equivalents		
Cash	\$1,411,273	\$712,532
Redeemable term deposits	3,052,279	1,735,000
	\$4,463,552	\$2,447,532

12. Pension plan

The employer contributes 1.82 times of the employee contribution in the pension fund. The contribution for native employees are 8.5 % of their salaries and non-native employees are 4.6 % or 6.8 % of their salaries.

13. Financial instruments

Risk and concentrations

The organization is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the organization's risk exposure at the balance sheet date, being March 31, 2014:

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its accounts payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risks relate to its accounts receivable and grants receivable.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-interest instruments subject the organization to a fair value risk.

14. Contingencies

Within the framework of some specific contributions' agreements the organization may have to refund the contributions' surplus not used. As of March 31, 2014, the amount of the contributions' surplus which can be subject to a refunding is estimated at \$44,700.

15. Contractual obligations

In accordance with long-term capital lease ending in April 2017, the organization rents offices for which the minimum lease payments until the end of the lease amount to \$619,800. The amounts required to be paid over the next four (4) years are approximately as follows:

\$195,700 in 2015

203,600 in 2016

203,600 in 2017

16,900 in 2018

Moreover, in accordance with long-term capital lease ending in April 2016, the organization rents two photocopiers for which the minimum lease payments until the end of the lease amount to \$38,400. The amounts required to be paid over the next two (2) years are approximately as follows:

\$19,200 in 2015

19,200 in 2016

16. Economic dependence

The FNQLHSSC receives the major part of its funding from federal governmental grants. The financial agreements are renewed yearly. In the event of the non-renewal of these agreements, the Commission's operations would be compromised.

17. Comparative information

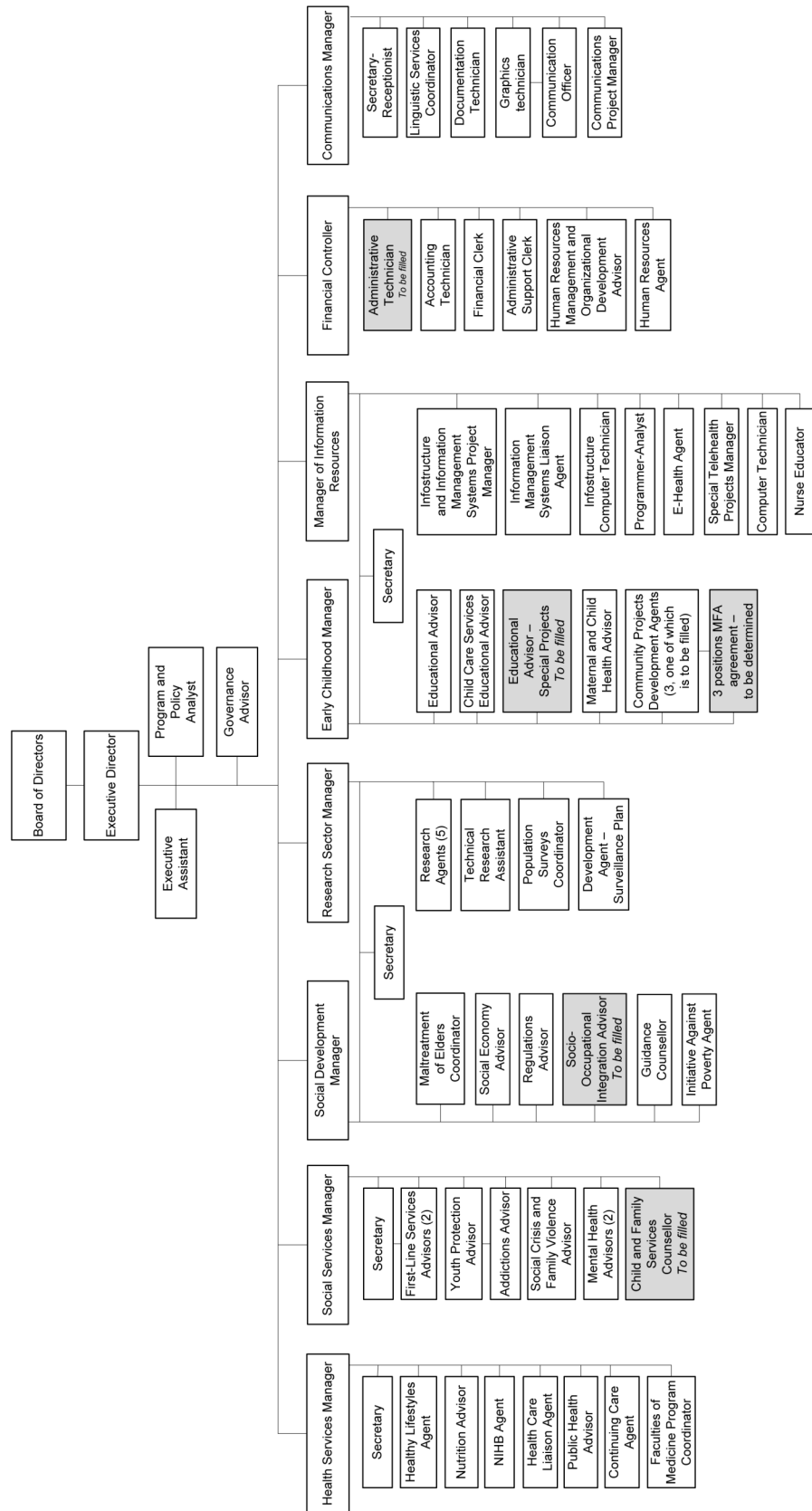
Certain figures for 2013 have been reclassified to make their presentation identical to that adopted in 2014.



FNOLHSSC FLOWCHART



Update:
June 30, 2014





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