



FIRST NATIONS OF QUEBEC
AND LABRADOR HEALTH
AND SOCIAL SERVICES
COMMISSION

Writing:

FNQLHSSC senior management
FNQLHSSC communication services

Graphic design and lay out:

Mireille Gagnon, FNQLHSSC

English translation:

Chameleon Collective

Photo credit: Shutterstock, 123rf

Note to the reader:

This document is also available in French and electronically at cssspnql.com under the "Publications" heading.

All rights reserved by the FNQLHSSC.

Any reproduction, translation or dissemination of all or part of this document by any means without prior authorization of the FNQLHSSC is prohibited.

Reproduction or use for personal, non-commercial purposes is nevertheless permitted provided that the source is mentioned.

© FNQLHSSC 2016

ISBN : 978-1-926528-96-0



TABLE OF CONTENTS

Message from the President of the Board of Directors	5
Message from the Executive Director	6
Presentation of the FNQLHSSC	7
Organizational values	7
Strategic vision	7
Mission	7
Board of Directors	8
Administrative organization	9
Committees coordinated by the FNQLHSSC	9
Areas of intervention of the FNQLHSSC	10
The environment of the FNQLHSSC	11
Clientele, partners and collaborators	11
Achievements 2015-2016	12
Political support	12
Signing and renewal of agreements	13
Representation activities	13
Organizational projects	13
Projects in development, programs and initiatives	14
Training	18
Tools and publications	20
Events	21
Our work in numbers	22
2015-2016 financial report	25
Cover letter of the auditor's report	26
Appendix	
Appendix 1 – FNQLHSSC flowchart	45
Appendix 2 – Lines of authority between the Chiefs' Assembly and the RCOs	46





MESSAGE FROM THE PRESIDENT OF THE BOARD OF DIRECTORS

I was proud to chair the Board of Directors of the First Nations of Quebec and Labrador Health and Social Services Commission (FNQLHSSC) for this term.

The year 2015-2016 was an eventful one in Quebec and across Canada, and while some of these events represented new advances benefitting the First Nations, it is also true that many communities went through difficult times. Leaders and stakeholders from many First Nations communities and organizations took action to offer services and support to victims and their families; the FNQLHSSC was called upon time and again to support them in their effort.

During the coming year, we will be producing the 2017-2020 Strategic Plan. Like for the plan that is now coming to an end (2014-2017), this new plan will focus on the following priorities: promoting the creation of local and regional governance structures; supporting the development of service continuums for all clientele; establishing and strengthening partnerships with organizations and institutions; providing information about existing services to our clientele; defining public health directions; promoting and supporting local initiatives and traditional practices; and establishing and putting in place jurisdictional conflict resolution mechanisms.

Board members actively support upper management and staff in the implementation of activities stemming from our priorities. Together, we work to improve the living conditions of our nations by adopting an approach customized to the needs expressed and the current service offer.

On behalf of the FNQLHSSC, I am pleased to present the 2015-2016 Annual Report.

I would like to take this opportunity to highlight the entire FNQLHSSC team's work and to offer warm thanks to our board members, who so proudly defended your interests and so enthusiastically took up their responsibilities.

In closing, I also want to thank you for your involvement and cooperation. Through your expertise and commitment, we are continuing on the road to greater governance and autonomy for future generations!

Michel Paul



MESSAGE FROM THE EXECUTIVE DIRECTOR

The many significant events that occurred in 2015-2016 encouraged the FNQLHSSC to continue in its mission and to define a service offer that meets the needs and reflects the realities of its clientele.

Aside from the activity reports that must be submitted to various donors, this Annual Report is the FNQLHSSC's primary accountability tool. It presents the highlights of the past year along with an overview of the following:

- The FNQLHSSC: its mission, strategic vision, values, administrative structure, clientele, partners and collaborators
- The results achieved relative to the mandates entrusted to it and to annual priorities
- The main activities carried out, by area of intervention
- The financial results

Among the activities successfully undertaken, we would like to highlight our: ongoing work on the Health and Social Services Governance Process; submittal of a position paper for the update of the Government Action Plan to Combat Poverty and Social Exclusion; participation in a consultation led by the Quebec government's Committee on Citizen Relations, with regard to an initiative on the living conditions of Aboriginal women relative to sexual assault and conjugal violence; collaboration in the process to define parameters for a national enquiry into missing and murdered Indigenous women and girls; coordination of the social crises table; and support to staff working in communities and organizations.

The ruling made by the Canadian Human Rights Tribunal in January 2016 (*First Nations Child and Family Caring Society of Canada et al v. Attorney General of Canada*) is without a doubt a step in the right direction in terms of access to government services. It also supports the [94 calls to action of the Truth and Reconciliation Commission of Canada](#).

Finally, I invite you to discover in this report a vast assortment of inspiring initiatives and local projects! I would also like to thank you for your continued collaboration and, on behalf of the FNQLHSSC board members and team, to wish you an enjoyable summer with family and friends.

Marjolaine Sioui

PRESENTATION OF THE FNQLHSSC

The FNQLHSSC is a non-profit organization founded in 1994 following the adoption of Resolution 3/1994 by the Chiefs of the Assembly of First Nations Quebec-Labrador (AFNQL). Since its founding, it has fulfilled many mandates to improve the health of First Nations members according to the specificities and realities of this population.

Organizational values

Organizational values are the foundation and constitute the key elements necessary to mobilize the employees of any organization. To achieve its mission and meet the needs of its clientele, the FNQLHSSC relies on the expertise and experience of a vigorous and committed team. The values it promotes are:

Respect
Collaboration
Defense of interests
Integrity
Culture

Mission

The FNQLHSSC's mission is to promote and monitor the physical, mental, emotional and spiritual well-being of First Nations and Inuit people, families and communities while improving access to comprehensive and culturally sensitive health and social services programs designed by First Nations organizations that are recognized and sanctioned by local authorities, all the while respecting their cultures and local autonomy. The FNQLHSSC also assists communities that so desire, to set up, develop and promote global health and social services and programs that are adapted and designed by First Nations organizations.

Strategic vision

"We aim to improve the health and well-being of the populations of Quebec's First Nations through the establishment of sustainable partnerships while supporting the implementation of governance models that are culturally adapted."¹

¹ FNQLHSSC 2014-2017 Strategic Plan.



Keith Leclaire, director, community of Kawawachikamach • Derek Montour, vice-president – social services, community of Kahnawake
Jerry Polson, director, community of Winneway • Michel Paul, president, community of Matimekush Lac John • Marie-Andrée Basile, secretary-treasurer, community
of Ekuanitshit-Mingan • Betty Carré, director, community of Essipit • (absent) David McLaren, vice-president health, community of Eagle Village First Nation

Board of Directors

The FNQLHSSC is governed by a Board of Directors comprised of seven members elected by the General Assembly. The Board of Directors has all the powers granted to it by the General Assembly as well as all associated duties. The Board is accountable to the Chiefs of the AFNQL and to the general assembly of the FNQLHSSC.

To ensure the organization's proper governance, the Board of Directors has adopted an administrative process to keep its strategic orientations in the fore. Over 2015-2016, the Board held four regular meetings, two telephone conference calls and one strategic planning session (*Lac à l'épaule*).

Committees

Various committees have been formed to increase the participation of management staff and support the Board of Directors and the Executive Director in reaching the organization's strategic objectives and accomplish its mandates.²

Annual General Assembly

In accordance with the *FNQLHSSC's Charter and General By-laws*, the President of the Board convened an Annual General Assembly, held on July 14, 2015.

Other achievements

In addition to its representation activities and its usual responsibilities, the Board of Directors also:

- Participated in several regional meetings
- Supported the Health and Social Services Governance Process
- Adopted a Human Resources Management Policy
- Drafted a job description for the Executive Director
- Assessed the performance of the Executive Director, the individual members of the Board of Directors, the committees and the Board of Directors as a whole
- Created a working committee to develop the new 2017-2020 Strategic Plan
- Began a process of task tracking for future Executive Directors

² A list of committees is available upon request.

Administrative organization

The FNQLHSSC has grown to be an organization with over 80 employees representing diverse expertise. It promotes a multi-sectoral approach and provides personalized support that promotes consultation, collaboration and complementarity, both internally and externally.

The upper management is responsible for strategic and organizational development, the achievement of the organization's objectives and its current administration. Backed by experienced managers, it supports and coordinates the work of the Board of Directors and assures that Board members maintain close ties with FNQLHSSC staff, partners and clientele.

Annual planning process

The FNQLHSSC 2014-2017 Strategic Plan was developed in line with the objectives of the Blueprint for 2007-2017. Every year, the FNQLHSSC proposes the activities based on annual priorities established by the Board of Directors, taking into account the needs and information gathered from its clientele and members. This year, the Board adopted a new planning cycle in the goal of developing and implementing the next Strategic Plan.



The stakes laid out in the Strategic Plan

STAKE 1:

Improving the health and well-being of the populations

STAKE 2:

Improving the socio-economic situation of the populations

STAKE 3:

Strengthening First Nations governance

Committees coordinated by the FNQLHSSC

The current structure requires the participation and collaboration of many stakeholders in the communities and organizations. These forums promote the sharing of expertise and promising practices, information gathering, networking and, at the same time, influence decisions and the establishment of annual priorities.

GOVERNANCE: Committees created under the Health and Social Services Governance process (Chiefs' advisory committee, committee of experts, committee of partners and monitoring committee).

HEALTH: Quebec First Nations communities health directors network; Non-Insured Health Benefits (NIHB) Regional Advisory Committee.

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); support for the network of treatment centre directors.

SOCIAL DEVELOPMENT: Income Security Framework Policy Adhering Communities Committee; Quebec First Nations regional social economy roundtable.

EARLY CHILDHOOD: First Nations regional advisory committee for early childhood; Nishkat network – childcare services.

INFORMATION RESOURCES: Regional advisory committee on Quebec First Nations infostructure; deployment committees.

RESEARCH: Advisory committee of the Common Surveillance Plan of Health Status and its Determinants among the First Nations in Quebec; advisory committees on population surveys, ad hoc committees for research projects.



Areas of intervention of the FNQLHSSC

Administration

The administrative team provides administrative follow-up with clients, suppliers and financial partners, in addition to providing financial, administrative, advisory, technological, logistical and communications support to FNQLHSSC employees.

Research

The research sector team conducts population surveys as well as evaluations of projects, programs and initiatives. 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 projects, and planning and implementing the projects assigned to it while working in close collaboration with the other sectors of the FNQLHSSC and other concerned bodies.

Early childhood

The early childhood team helps develop strategies for the development and learning of children ages 0 to 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 develops and adapts various 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 ensures that prevention, promotion, awareness and culturally adapted information tools as well as health-related training are continuously updated. These contributions enable interveners to learn more and to 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 interveners and organizations. The team has offered a number of training sessions and organized various meetings to enable interveners to share not only their successes with each other, but also the challenges they face every day. These collaborative opportunities facilitate the discovery of new solutions to improve their clinical practices and interventions.

Social development

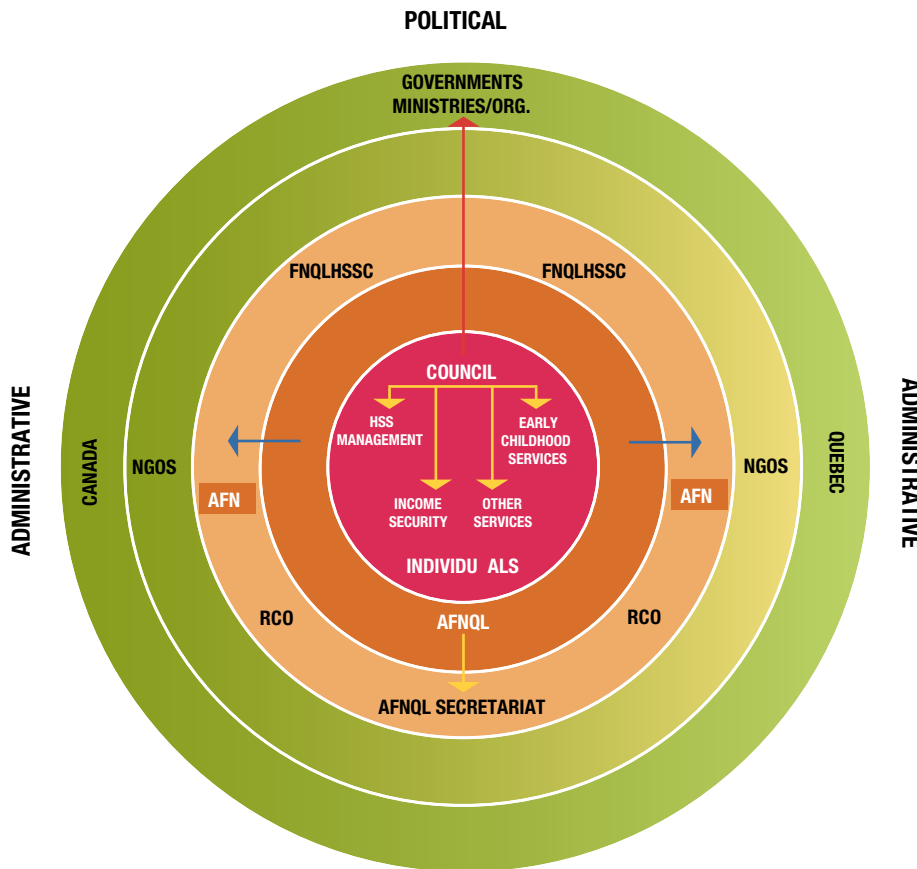
The social development team supports communities and organizations in applying the First Nations of Quebec Income Security Framework Policy. The team also supports them in achieving their priority objectives, and provides advice on orientations and decisions required in social development according to the agreements in place and their associated responsibilities. It also assists community and organizational workers in the promoting the well-treatment of Elders, 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 in Quebec.

THE ENVIRONMENT OF THE FNQLHSSC

The FNQLHSSC works closely with the AFNQL and its regional commissions and organizations (RCOs) and establishes ongoing partnerships with governments, community organizations, universities, hospitals, associations and professional orders as well as with other First Nations organizations, both regionally and nationally.



Clientele, partners and collaborators

The FNQLHSSC serves community stakeholders and staff in carrying out the mandates entrusted to it. The FNQLHSSC regularly works with First Nations political authorities and representatives of the federal and provincial governments. In addition to funding activities, a number of partners collaborate in the implementation of its activities.

Over the course of its mandates, the FNQLHSSC is sometimes called upon to address the media and uses these opportunities to further educate various audiences on the reality experienced by First Nations in Quebec. It also informs them of the latest data, since its primary objective is to improve the health of the First Nations.

Its progress and results are largely the consequence of the involvement and excellent collaborative work with communities and organizations, as well as the support and financial backing of our partners.

ACHIEVEMENTS 2015-2016

Several important events marked the year 2015-2016, including the highly anticipated decision of the Canadian Human Rights Tribunal concluding that the federal government discriminates against First Nations children; the change of federal government; the announcement that new funds would be granted to the First Nations; the Val-d'Or crisis; and the launch of a national inquiry into missing and murdered Indigenous women and girls, the first stage of which consisted of a national consultation process to determine the parameters of the Commission of Inquiry.

Depending on the mandate, the FNQLHSSC provided representatives, sent memos and statements, participated in working groups and meetings with government leaders and other First Nations organizations, drafted joint position papers with the AFNQL, and so on. These activities to raise the awareness of political authorities about the conditions affecting First Nations are important to help advance our dossiers and defend our rights in the area of health and social services.

In the last year, progress was also made in the discussions and the reflection process on governance in health and social services. The Chiefs of the AFNQL passed a resolution supporting the second stage in the process aimed at increasing self-determination, that is, at granting more powers and responsibilities to the First Nations in the area of health and social services.

The FNQLHSSC Board of Directors also developed a new planning cycle to better respond to client needs. The service offer was completely reviewed and is now available on the FNQLHSSC website at cssspnql.com.

Political support

In 2015-2016, the FNQLHSSC participated in the meetings of the Chiefs of the AFNQL, and presented the progress made on several mandates entrusted to it (April 2015, June 2015, September 2015, October 2015, November 2015, and January 2016). It also took part in the February 2016 special meeting of the Chiefs with Honourable Carolyn Bennett and Honourable Jody Wilson-Raybould. The following are some of the topics receiving follow-up:

- Action plan for people who must leave their community for over three months for medical reasons
- The framework policy on continuing care
- Adoption of the Declaration of Rights of First Nations Children³
- Jordan's Principle
- Restorative justice initiatives for First Nations
- The Health and Social Services Governance Process

The Chiefs of the AFNQL adopted two resolutions⁴ and one Official Declaration:

1. Development of a framework policy on continuing care: Resolution 11/2015, on June 9, 2015⁵
2. Jordan's Principle: Resolution 12/2015, on June 10, 2015
3. Declaration of Rights of First Nations Children⁶

3 <https://www.cssspnql.com/docs/default-source/centre-de-documentation/affiche-declaration-droits-enfant-pn-rognée-eng.pdf?sfvrsn=0>

4 A copy of the resolutions is available upon request.

5 Transfer of a project started by the Timiskaming community to the FNQLHSSC.

6 <https://www.cssspnql.com/docs/default-source/centre-de-documentation/affiche-declaration-droits-enfant-pn-rognée-eng.pdf?sfvrsn=0>.

Signing and renewal of agreements

The FNQLHSSC has many partners and is always looking to develop new partnerships that will benefit all First Nations. During this last year, a collaborative agreement was reached with the *Institut national de la santé publique du Québec* (INSPQ), Quebec's public health expertise and reference centre, giving a more concrete shape to the partnership already established during the Mashteuiatsh Socioeconomic Forum of 2006.

Representation activities

Here are some of the events in which the FNQLHSSC was invited to participate or collaborate:

- Awareness workshop on the reality of the First Nations in Quebec, organized by the headquarters of the First Nations and Inuit Health Branch (FNIHB), Health Canada
- Congress of Elected Women
- Health Technician Network of the Assembly of First Nations (AFN)
- Partners' Forum of the *Regroupement des centres d'amitié autochtones du Québec*
- Interdepartmental action plan on homelessness for 2015-2020: development of measures
- Government action plan on the social economy for 2015-2020: development of measures
- Action plan on mental health for 2015-2020: development of measures
- Concerted Action Plan to Prevent and Counter Bullying 2015-2018
- Filing of a joint brief by the AFNQL and FNQLHSSC on poverty and social exclusion in the First Nations—*Ministère du Travail, de l'Emploi et de la Solidarité sociale*
- 20th anniversary of the committee of head nurses for the First Nations of Quebec (CRSIPNQ)

Organizational projects

To carry out its mission and be responsive to its clientele, the FNQLHSSC strives to improve its practices and to maximize the full potential of the First Nations, who are at the heart of everything we do. Upon request from the communities or from organizations, it provides support for developing and implementing structuring projects and for developing and strengthening their capacities.

Accompaniment Framework for Quebec First Nations Communities/Organizations

This framework was developed and adopted to provide the organization's employees with tools and to standardize their accompaniment practices. Employee training is currently under development to ensure compliance with and thorough implementation of the accompaniment framework.

Project management

The FNQLHSSC is working intensively to carry out the mandates entrusted to it by its Board of Directors, by the annual general assembly and by the Assembly of Chiefs of the AFNQL. A great many projects are implemented in its fields of intervention year after year. For the purposes of efficiency and effectiveness, the FNQLHSSC is gradually incorporating a project management philosophy into its everyday activities. Each employee has received training in this area, and a coordinator has been hired to monitor organizational projects.

Service offer

Over the last 20 years, the FNQLHSSC has developed a highly significant service offer that continuously evolves and adapts to growing needs. In the last year, the service offer was revamped. It is available in paper format, or online at the FNQLHSSC website at <http://cssspnql.com/en/fnqlhssc>.

North American Indigenous Games

The FNQLHSSC coordinates team Eastern Door and the North (EDN), which is made up of over 300 First Nations and Inuit athletes between the ages of 12 and 19. They will represent the Quebec region at the North American Indigenous Games (NAIG) in July 2017. The team of trainers is now complete and the athlete selection camps will start in summer 2016. Information is available at <http://pen-edn.com/?lang=en>.



Projects in development, programs and initiatives

There are numerous projects and initiatives underway. They are being implemented with the participation and collaboration of communities, organizations and other partners.

Health and Social Services Governance Process: A collective reflection on the well-being of the First Nations

With a view to promoting First Nations' autonomy, the process leading to the development of a governance model and structure in the area of health and social services has been continuing. The goal of this process, endorsed by the Chiefs of the AFNQL, is to increase the power of communities and organizations to take action. By the end of the process, the First Nations will have developed a health and social services governance model to increase current powers and responsibilities. This process is a unique opportunity for the First Nations in Quebec to further exercise their sovereignty and autonomy.

Here are some of the actions that are underway:

- Coordinating the partners' committee and the Chiefs' advisory committee
- Implementing a communications plan
- Producing research reports
- Holding two regional meetings with the Chiefs and with health and social services directors
- Producing information and promotional materials to raise awareness of the project and begin reflection on the essential elements for building an alternative model of health and social services governance
- Holding a consultation meeting during the pre-AGA in July 2015
- Projects funded under the agreement between the FNQLHSSC and *Avenir d'enfants*

We're mobilizing for early childhood! In 2015-2016 nine new community projects were presented. The agreement now covers 25 communities: 14 that are at the project implementation stage, 2 at the support stage, and 9 at the start-up stage. By 2018, the agreement will have provided \$1.3 million in funding for the development and support of community projects focused on early childhood and family development. In addition to contributing to the development of children ages 0 to 5 and their parents, these projects support the visibility of the First Nations' diverse cultures and ensure greater concertation for actions taken at the local level.

Child and family support

In the area of First Nations child and family services (FNCFS) and youth protection services, the FNQLHSSC collaborated with the Quebec *Ministère de la Santé des Services sociaux* (MSSS) on the revision of the Framework 37.5 ministerial directives, as well as the creation of a practical guide to support communities and organizations on issues related to the development of agreements. Several communities have received support for creating or renewing bipartite agreements, and for creating an FNCFS agency.

For first-line prevention services, a guide to the creation of collaboration agreements with youth centres was developed and disseminated in all communities and organizations. Facilitation sessions were also offered on agreement signing and implementation. The issue of increased payments for foster families was followed-up with MSSS and Indigenous and Northern Affairs Canada (INAC). The communities managing these families also received the necessary support following these changes. In addition, a frame of reference for permanent First Nations life plans is under development.

We are also continuing to collaborate with the committee on the impacts of *An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations* (known as Bill 21) and its application within the communities, with the goal of making recommendations to alleviate the impacts of changes to the code.

With regard to our clientele aged 0-6, the offer of services to workers in the First Nations Head Start Program (FNHSP) and in daycare centres was maintained. Also ongoing is the reflection process for the drafting of a frame of reference on the perinatal period. This process is supported by a working committee made up of stakeholders from the communities.

Income security

An advisory committee, consisting of two community members and one representative from the First Nations Human Resources Development Commission of Quebec (FNHRDCQ) and the FNQLHSSC, was established to provide a service continuum between the beneficiaries of these two client groups. The committee meets via videoconference every three weeks to identify existing service continuum tools and to clarify the need for new forms or training. A joint regional meeting is also held on a yearly basis.

Social economy and the fight against poverty and social exclusion

To better counter poverty and social exclusion, the FNQLHSSC continued to offer support to the communities for projects financed under the *Fonds québécois d'initiatives sociales* (FQIS). It also started developing a social economy profile for the First Nations to identify priority socioeconomic issues and needs. The FNQLHSSC also continued its work to promote and support the development of collective and social entrepreneurship projects with several organizations and communities. In addition to the profile being drawn up, an inventory of First Nations social economy enterprises will be created, and a regional social economy forum will be held in February 2017.

The FNQLHSSC has identified best practices and has inventoried the social programs and active employment and pre-employability measures, in partnership with the relevant ministries and organizations, to facilitate access to school and professional guidance, counseling and employment. An intervention toolbox will ultimately be released, offering operational models within the service continuum approach.

Access to services

A number of activities were carried out to improve the continuum of services between the communities and the Quebec network. Even if the difficulties encountered are too often of a jurisdictional nature, longer-term solutions must be found so that all citizens can have access to the services to which they are entitled.

Non-Insured Health Benefits

In regard to the services provided under the NIHB program, the FNQLHSSC received and processed 144 support requests from community stakeholders. It also attended national meetings on the joint review of the NIHB program (AFN-FNIHB). The process was begun in October 2014 and will continue until March 2017. The NIHB Regional Advisory Committee participated by identifying some issues and suggesting potential solutions. This work will provide food-for-thought during the regional First Nations of Quebec consultation process in fall 2016.

Adaptation of the OPHQ's *Guide des programmes d'aide pour les personnes handicapées et leur famille*

The FNQLHSSC coordinated the adaptation of the OPHQ's *Guide des programmes d'aide pour les personnes handicapées et leur famille* [guide to support programs for the disabled and their families] by adding information pertaining specifically to disabled members of First Nations in Quebec. The adapted version of the Guide will be available in both languages in fall 2016.

Healthy lifestyles

This approach informs all stakeholders of the importance of taking action at every level through a holistic approach. The healthy lifestyles initiative was supported by the following activities:

- Continued implementation of the Kirano program
- Coordinating activities to support team EDN at the next NAIG
- Holding a training sessions on creating favourable environments
- Holding a regional meeting on smoking cessation and distributing a toolkit adapted to the needs expressed
- Participating and cooperating in regional activities: Inter-school Games, Science Fair, youth forum, Leadership Camp for First Nations of Quebec youth, etc.

Quebec First Nations and Inuit Faculties of Medicine Program (QFNIFMP)

This program aims to promote the doctor profession among First Nations and the Inuit, and facilitate their enrollment in medical school. Since its creation in 2008, it has supported the admission of 36 students and has provided preclinical rotations in the communities of Eagle Village, Mashteuiatsh, Manawan, Odanak, Opitciwan, Timiskaming, Wemotaci, Wendake, Lac-Simon, Kitchisakik, Pikogan, Waswanipi, the Val-d'Or Native Friendship Centre and in the villages of Kuujuaq, Inukjuak and Salluit.

Public health framework

The Expert Committee on Public Health continued its efforts and had its findings and recommendations validated by the health directors. The discussion paper is nearly completed and will be validated by the communities over the coming year. After that, an action plan will be developed.

Mental health

The *Guide standardisé des meilleures pratiques des centres de traitement et des communautés des Premières Nations* [standardized guide to best practices in treatment centres and First Nations communities] is being drafted. The possibility of developing and implementing a post-secondary education and continuing education certification program is being evaluated.

Elders' health and continuing care

Several activities were carried out in the framework of the Action Plan to Counter Elder Abuse and the *Québec ami des aînés* (QADA) project. These include ongoing cultural adaptation, two training sessions for instructors on countering First Nations Elder abuse, a Detection-Intervention training session and a workshop on Elder well-being involving Elders and social workers.

A portrait of palliative care was produced from the results gathered by a questionnaire completed by staff working in the communities. The final report will be distributed in the coming weeks.

Population surveys

The FNQLHSSC is working on two population surveys:⁷

1. Regional Early Childhood, Education and Employment Survey (REEES)
2. First Nations Regional Health Survey (RHS)

These surveys were created by and for First Nations and respect all the principles of OCAP^{®8} (Ownership, Control, Access and Possession).

REEES

Twenty communities took part in the REEES. Once all the data was collected in March 2015, the team prepared it for analysis and interpretation. The results will be released over the next year in the form of a regional report made up of three thematic booklets, covering, respectively, early childhood, education and employment. Note that this survey will be discontinued.

RHS

All the RHS – Phase 3 data has been gathered, with 21 communities participating! Several promotional tools were developed by the First Nations Information Governance Centre (FNIGC) and by the FNQLHSSC to support the interviewers and promote the RHS. The team is now preparing the data for analysis and interpretation. The reports should be completed in 2017, with the results available in 2018.

Phases of the RHS:

Pilot project	1997
Phase 1	2003
Phase 2	2008
Phase 3	2015
Phase 4	2020

Support for the deployment of information management systems, telehealth, and access to data

Several studies were conducted to consolidate and support this development within the communities and organizations.

I-CLSC

Emphasis was placed on the deployment of the health component and accountability through the I-CLSC. As in the past, users were provided with training and personalized accompaniment. To date, 22 First Nations communities and organizations use I-CLSC, with more to come. Accountability through the I-CLSC was discussed during the training and accompaniment. Second-level I-CLSC support is also provided throughout the year.

PING

This system, supporting income security advisors, was implemented in 23 communities and has a database containing over 13,000 client records.

Tools developed include the launch of an online editing tool for administrative procedures and a microsite for income security advisors. An implementation plan was established to develop the Centricase platform as an eventual replacement for the PING system.

7 <https://www.cssspnql.com/en/areas-of-intervention/research-sector/population-surveys/regional-health-survey>.

8 <http://fnigc.ca/ocap.html>.

Telehealth solutions

Implementation of the diabetic retinopathy project continued, bringing the number of communities now offering this service to 22. Educational videos on diabetic retinopathy were produced, along with a video showing how this disease is screened. Informational videos for the public will follow.

Winneway was selected as the pilot community that will test a mental telehealth service. In the short term, remote consultations will be made possible through the Crisis Intervention Services program and Health Canada's Indian Residential Schools Resolution Health Support Program.

Vaccine/Materials Inventory Management Module (Panorama)

This module is now used by the communities of Pikogan, Lac-Simon, Kahnawake, Wendake, Opitciwan, Mashteuiatsh, Listuguj, Gesgapegiag, Manawan, Wemotaci and Odanak. The deployment plan for the rest of the communities is under development.

Plan to monitor health status and its determinants among Quebec First Nations

Efforts have been made to develop new indicators, so as to equip communities and organizations with an increasingly effective decision-making tool. In order to ensure optimal use of the data, training on indicator use, calculation and interpretation was developed. Four communities received this training.

Research and evaluation of programs and initiatives

A number of research and evaluation projects were continued or completed in 2015-2016 with the aim of fostering and proposing multisector action strategies.

The evaluation processes, which involve data collection, literature review and follow-up with pilot communities, are crucial for strengthening the guidance we offer our clientele.

TITLE	STATUS
Inventory of research priorities for First Nations in Quebec ⁹	Work in progress
Evaluation of the Health and Social Services Governance process	Work in progress
Evaluation of the project to develop mental health and addiction protocols	Work in progress
Evaluation of community projects completed under the agreement signed by the FNQLHSSC and <i>Avenir d'enfants</i>	Work in progress
Portrait of homelessness in First Nations communities in Quebec	Work in progress
Evaluation of the Project for the Prevention of Violence and Aggression in First Nations Communities (PVAC)	Completed – Report available
Evaluation of the training project for early childhood programs and services	Completed – Report available
Evaluation of the suicide prevention program based on a cultural and family approach to mental health, Quebec Region	Completed – Report available
Research project on the trajectory of young people in the youth protection system: Part 3	Completed – Report available soon

⁹ This inventory does not include the Cree nation or the Inuit.

Training

The FNQLHSSC's service offer includes nearly 50 training sessions. These are mainly given by qualified FNQLHSSC personnel and, as applicable, by personnel from other institutions. Here is a list of the main courses offered in 2015-2016, by sector of activity:

TRAINING	SECTOR	TRAINING	SECTOR
Elder wellbeing workshops	Social development	Kirano training	Health
Training to raise awareness of, prevent and counter Elder abuse	Social development	Training on the creation of favourable environments	Health
Training on income security regulations as they apply to First Nations	Social development	Workshop as part of the school nutrition program	Health
Workshop on initiating and chairing meetings	Social development	Workshop on sexual health in schools	Health
Training on community organization and action	Social development	Training on the <i>Guide on the Procedures for Accessing Services in the Area of Health (GPS)</i>	Health
Training on socio-professional integration (SPI)	Social development	Training on the use of the multi-client assessment tool	Health
Training on the Wiggle Box (children 0-6 years)	Early childhood	Module 2 FNHMA training	Health
Case management training	Early childhood	Charlie training (supporting the development of social workers' skills)	Social services
Doula training	Early childhood	Introduction to youth protection and parental rights workshop	Social services
Clinical training – Methadone and childhood illnesses	Early childhood	Intervention among men in a family context	Social services
Behaviour management training	Early childhood	Workshop on best practices in suicide prevention	Social services

TRAINING	SECTOR	TRAINING	SECTOR
PVAC project training	Early childhood	Workshop on the responsibilities of camp counselors and aiding children in difficulty	Social services
Interviewer training as part of the RHS	Research	Training on the negligence prevention initiative (AIDES)	Social services
Videoconference workshops on various health-related topics	Informational resources	Sexual abuse disclosure training for social workers	Social services
Clinical training of nurses/ technicians for the diabetic retinopathy project	Informational resources	Paternity training	Social services
Workshop on change management	Health/ Informational resources		

Some of the classes offered in the last year do not appear on this list, as they were adapted and personalized to meet the needs expressed. The comprehensive list of training sessions is available on <https://services.cssspnql.com/en>.

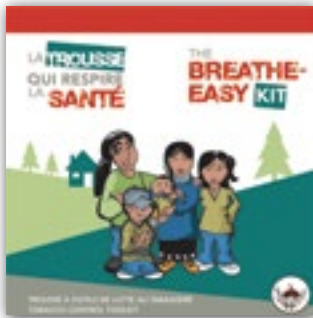
Tools and publications

The FNQLHSSC designs tools to support and facilitate the work of interveners, professionals and staff working with First Nations. The catalog of publications of the FNQLHSSC was designed to bring together and promote in one document all the tools and publications the organization produces. Below are some of our innovations:



Health and Social Services: a renewed approach to governance fostering self-determination – April 2016

This document presents an overview of the health and social services governance project, existing models of First Nations social services governance in Canada and considerations for the elaboration of the proposed health and social services governance model. It also describes the concept of effective governance.



The breathe-easy kit (2015)

The toolkit is for all non-treaty communities of Quebec who are working to control tobacco. This kit aims to support communities in the development and implementation of a comprehensive tobacco control project. It provides communities with practical and easy to use tools.



Toolbox of Research Principles in an Aboriginal Context (2016)

This one-of-a-kind publication is intended for First Nations and Inuit communities' decision-makers, researchers and students wishing to further their knowledge in research in Aboriginal contexts. The purpose is to aggregate existing tools (evaluation questionnaires, consent forms, reflections on ethics and collaboration, explanatory videos, etc.) that have proven useful in the development of ethical, respectful, equitable and reciprocal collaborative research, and make them available to all.



Practical Guide for First Nation communities and organizations wishing to enter into an agreement under section 37.5 of the Youth Protection Act (2016)

This guide was conceived with a view to making it adaptable to the diversity of contexts and realities of First Nation communities and organizations. The first part presents a table comparing the different types of youth protection agreements. The second part describes the steps involved in implementing a special youth protection program, from taking charge of first-line social services to signing the agreement and implementing the program. Finally, the third part of the guide covers the various provisions that must appear in a 37.5 agreement.

Events

Communication is a cornerstone of the FNQLHSSC and every meeting is an important opportunity to recognize the contribution of participants and promote the exchange of information and networking.

The year 2015-2016 was marked by the following events:

- Regional meetings on the governance of health and social services
- Meetings with the Health Directors' Network
- Regional round tables on childcare and family services
- Meeting with participating communities' childcare centre (CPE) directors. Agreement signed with the *Ministère de la Famille*
- Regional meeting to transfer expertise to front-line preventive services
- Regional meeting on smoking cessation
- Meetings on income security with adhering communities
- Pre-AGA meeting on the health and social services governance process
- Meeting with the First Nations Early Childhood Regional Advisory Committee
- Regional meeting on certification
- Meetings with the network of treatment centre directors and the working group on addiction (NNADAP counsellors)¹⁰
- Meetings of the Non-Insured Health Benefits Regional Advisory Committee (NIHBRAC)
- Meeting of the Regional Healthy Lifestyles Committee
- Meeting with childcare service managers
- Regional meeting of the coordinators of projects funded by the *Avenir d'enfants* fund

10 National Native Alcohol and Drug Abuse Program (NNADAP).



OUR WORK



319 community visits.

20 communities offering the diabetic retinopathy service.



PING¹¹ system implemented in **23** communities, with a database containing **13,000** client records.

22 First Nations communities and organizations using **I-CLSC**¹².



250  requests for support in using **I-CLSC** received and processed.

36 First Nations and Inuit students enrolled in the QFNIFMP¹³ since 2008.

144 requests for support in using the NIHB program.



IN NUMBERS



25

communities presented a project in the framework of the agreement signed with *Avenir d'enfants*. The organization will implement these project with the FNQLHSSC's support.



780

regulation interpretation activities carried out regarding income security and



120

biopsychosocial assessment recommendations made.

81

training sessions offered by the FNQLHSSC.



16 new tools and publications.



3,197

individuals interviewed and

72

interviewers for First Nations Regional Health Survey (RHS).

11 Information management system – Income security

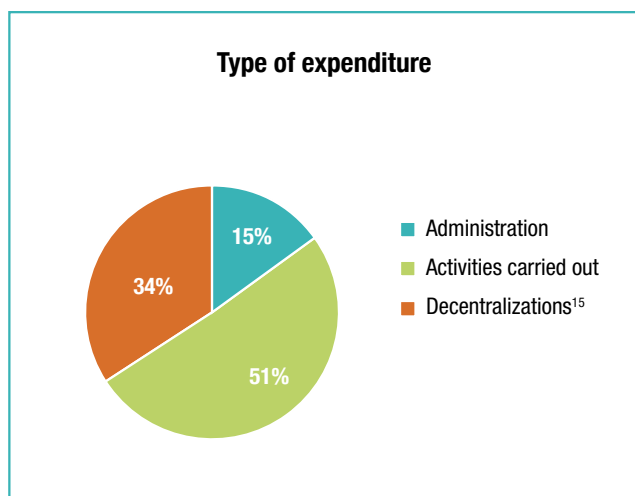
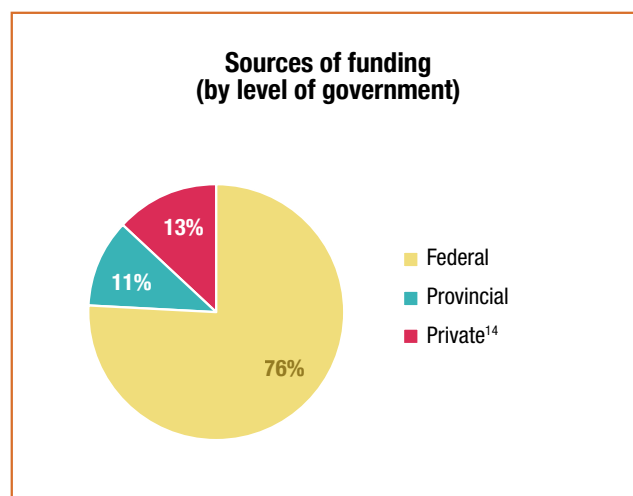
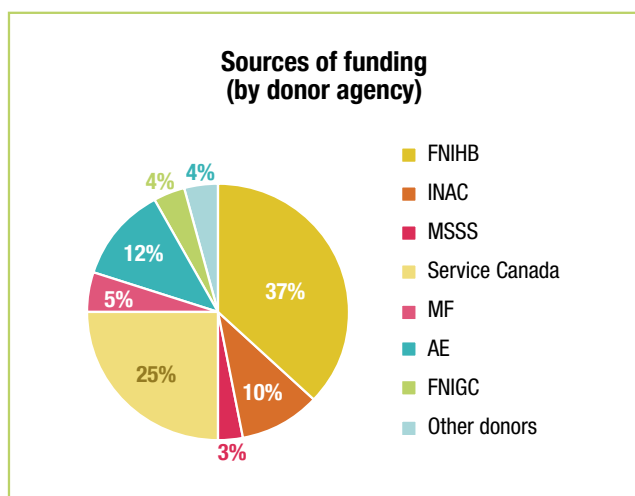
12 Information system – First Nations – enabling the management of clinical and administrative information from the *Centres locaux de services communautaires* (CLSCs) and some of the hospitals' outpatient clinics.

13 Quebec First Nations and Inuit Faculties of Medicine Program (QFNIFMP)



2015-2016 FINANCIAL REPORT

To successfully carry out its mandates, the FNQLHSSC receives funding from the following departments and organizations: First Nations and Inuit Health Branch (FNIHB) - Health Canada, Indigenous and Northern Affairs Canada (INAC), Ministère de la Santé et des Services sociaux (MSSS), Service Canada, Ministère de la Famille (MF), *Avenir d'enfants* (AE), First Nations Information Governance Centre (FNIGC), and others.



The funding is used to coordinate and support activities that respond to the annual priorities, such as holding events (regional committees and meetings), the creation of tools and publications, promotional campaigns, training, production of strategic documents and the basic operations of the FNQLHSSC.

As illustrated in the chart, 34% of the funding received is redistributed to communities and organizations to finance local programs and initiatives.

¹⁴ *Avenir d'enfants*

¹⁵ *Avenir d'enfants* projects, *Fonds québécois d'initiatives sociales* (FQIS) and First Nations and Inuit Child Care Initiative (FNICCI)



INDEPENDENT AUDITOR'S REPORT

To the members of the
First Nations of Quebec and Labrador
Health and Social Services Commission

We have audited the accompanying financial statements of First Nations of Quebec and Labrador Health and Social Services Commission, which comprise the balance sheet as at March 31, 2016, 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, 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.

MALENFANT DALLAIRE, S.E.N.C.R.L.

Société de comptables professionnels agréés

- Place de la Cité, Tour de la Cité, 2600, boul. Laurier, bureau 872, Québec (Québec) G1V 4W2
- Téléphone : (418) 654.0636 Télécopieur : (418) 654.0639
- www.malenfantdallaire.com maldal@malenfantdallaire.com

•
•
•

Basis for the Qualified Opinion

As described in note 2, the First Nations of Quebec and Labrador Health and Social Services Commission 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 for the years ended March 31, 2016 and 2015 were not determined. Our audit opinion on the financial statements for the year ended March 31, 2015 was modified accordingly because of the possible effects of these situations.

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 First Nations of Quebec and Labrador Health and Social Services Commission as at March 31, 2016, and its financial performance and its cash flows for the year then ended in accordance with the Canadian accounting standards for Not-for-Profit Organizations.

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

1

Quebec (Quebec)
June 23, 2016

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



Income for the year ended March 31, 2016

			2016	2015
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
Core Funding	\$2,362,358	\$2,362,358	\$ -	(\$39,294)
Health Canada Global Agreement	4,284,750	4,284,750	-	-
National Native Alcohol and Drug Abuse Program (NNADAP)	133,615	133,615	-	-
Aboriginal Diabetes Initiative	116,135	116,135	-	-
HIV/AIDS Strategy (Public Health)	89,629	89,629	-	-
E-Health	450,289	450,289	-	236
Summit on Addictions	-	12,352	(12,352)	(11,246)
Education Survey	356,678	356,678	-	-
Regional Health Survey (RHS)	230,384	230,384	-	-
Research Coordination	123,825	123,825	-	-
Fight Against Poverty Project	991,125	991,125	-	-
Surveillance Plan	70,900	70,900	-	-
Suicide among First Nations and Communities in crisis	77,052	77,052	-	-
First-Line Services	515,124	578,671	(63,547)	51,746
I-CLSC	398,304	487,781	(89,477)	(111,540)
Non-Insured Health Benefits (NIHB)	189,492	189,492	-	-
Maternal Child Health (MCH)	213,902	215,057	(1,155)	-
Balance carried forward	\$10,603,562	\$10,770,093	(\$166,531)	(\$110,098)

The accompanying notes are an integral part of the financial statements

Income (continued) for the year ended March 31, 2016

			2016	2015
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
Balance brought forward	\$10,603,562	\$10,770,093	(\$166,531)	(\$110,098)
Canadian Prenatal Nutrition Program (CPNP)	107,806	107,806	-	-
Mental Health - HSIF	121,057	121,057	-	-
Governance - HSIF	447,376	447,376	-	-
Infostructure	256,162	256,162	-	-
First Nations and Inuit Child Care Initiative (FNICCI)	3,452,540	3,452,540	-	-
Maltreatment of Elders	115,007	115,007	-	-
Kirmayer - Mental Health Project	26,000	26,000	-	-
Social Development Office	345,000	372,918	(27,918)	(18,106)
First Nations Head Start Program (FNHSP)	215,758	215,758	-	-
Retinopathy Project	-	-	-	184,701
Meeting on Violence among Men	3,995	3,995	-	-
Home and Community Care	144,336	144,336	-	-
Annual Meeting of the Residential Care Centers for Senior Citizens	24,200	13,693	10,507	3,617
Income security capacity development	162,530	154,363	8,167	34,304
Regional Table on Child and Family Services	30,000	30,000	-	239
Balance carried forward	\$16,055,329	\$16,231,104	(\$175,775)	\$94,657

The accompanying notes are an integral part of the financial statements

Income (continued) for the year ended March 31, 2016

			2016	2015
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
Balance brought forward	\$16,055,329	\$16,231,104	(\$175,775)	\$94,657
Meeting on Accreditation	23,144	23,144	-	7,764
Québec ami des aînés (QADA)	64,683	64,683	-	-
Medecine Program	126,330	126,330	-	-
Health Directors' Meeting	210,896	210,896	-	-
Sports and leisure	14,387	14,387	-	-
Québec en forme	6,450	6,450	-	-
Panorama	47,959	47,959	-	-
Early childhood Services training evaluation Project (FCP)	-	(224,491)	224,491	(197,863)
Avenir d'enfants	1,488,871	1,488,871	-	-
Social Economy Project	108,417	108,417	-	7,138
Transfer of expertise from FQOCF and RVP	43,954	43,954	-	-
Tobacco control project	235,388	235,388	-	-
Capacities development	15,000	15,000	-	-
Adaptation of the OPHQ's Guide	19,868	19,868	-	-
AFCO project	99,000	99,000	-	-
MFA Agreement	413,584	413,584	-	-
Justice project	39,108	39,108	-	-
Balance carried forward	\$19,012,368	\$18,963,652	\$48,716	(\$88,304)

The accompanying notes are an integral part of the financial statements

Income (continued) for the year ended March 31, 2016

			2016	2015
	Revenues	Expenses	Surplus (deficit) for the year	Surplus (deficit) for the year
Balance brought forward	\$19,012,368	\$18,963,652	\$48,716	(\$88,304)
Continuing care project - Timiskaming	100,000	100,000	-	-
Research project on homelessness in First Nations communities	75,224	75,224	-	-
Nursing practice	6,810	6,810	-	-
Home care nurses training	17,040	17,040	-	-
Training on protecting personal information	25,277	25,277	-	-
Mental health prevention and promotion	60,277	60,277	-	-
	\$19,296,996	\$19,248,280	\$48,716	(\$88,304)

The accompanying notes are an integral part of the financial statements

Changes in net asset for the year ended March 31, 2016

	2016	2015
INVESTED IN FIXED ASSETS AND INTANGIBLE ASSETS		
Balance, beginning of year	\$407,640	\$336,455
Acquisition within the revenues	224,414	231,940
	632,054	568,395
Depreciation	137,662	160,755
Balance, end of year	\$494,392	\$407,640
INVESTED IN PROGRAMS (note 9 and 13)		
Balance, beginning of year		
Balance previously reported	\$952,583	\$1,085,499
Adjustments to prior years net asset		
Accounts receivable write-off	(33,165)	(25,766)
Grant funding reimbursement	(4,404)	(44,337)
Accounts payable write-off	27,596	25,491
Adjusted balance	942,610	1,040,887
Surplus (deficit) for the year	48,716	(88,304)
Balance, end of year	\$991,326	\$952,583

The accompanying notes are an integral part of the financial statements

Balance sheet as at March 31, 2016

	2016	2015
ASSETS		
Current assets		
Cash	\$1,538,753	\$1,424,964
Redeemable term deposits, 0.85% to 1.30% (1.15% in 2015)	2,590,126	1,868,636
Accounts receivable (note 3)	180,790	200,682
Grants receivable (note 4)	1,263,802	2,199,208
Prepaid expenses	23,701	19,140
	5,597,172	5,712,630
Fixed assets (note 5)	455,410	371,150
Intangible assets (note 6)	38,982	36,490
	\$6,091,564	\$6,120,270

The accompanying notes are an integral part of the financial statements

Balance sheet as at March 31, 2016

	2016	2015
LIABILITIES		
Current liabilities		
Accounts payable (note 7)	\$2,860,548	\$2,840,718
Deferred grants funding (note 8)	1,745,298	1,919,329
	4,605,846	4,760,047
NET ASSET (note 13)		
Invested in fixed assets and intangible assets	494,392	407,640
Invested in programs (note 9)		
Unrestricted	750,136	731,286
Ongoing programs	241,190	221,297
	991,326	952,583
	1,485,718	1,360,223
	\$6,091,564	\$6,120,270

On behalf of the Commission

The accompanying notes are an integral part of the financial statements

Cash flows for the year ended March 31, 2016

	2016	2015
Cash flows from operating activities		
Surplus (deficit) for the year	\$48,716	(\$88,304)
Item related to net asset		
Grant funding reimbursement	(4,404)	(44,337)
	44,312	(132,641)
Net change in non-cash working capital items		
Accounts receivable	(13,273)	(9,569)
Grants receivable	935,406	265,774
Prepaid expenses	(4,561)	11,197
Accounts payable	47,426	80,169
Deferred grants funding	(174,031)	(1,384,882)
Net increase (decrease) in cash and cash equivalents	835,279	(1,169,952)
Cash and cash equivalents, beginning of year	3,293,600	4,463,552
Cash and cash equivalents, end of year (note 10)	\$4,128,879	\$3,293,600

The accompanying notes are an integral part of the financial statements

Notes to financial statements for the year ended March 31, 2016

1. STATUTES AND NATURE OF OPERATIONS

The mandate of the First Nations of Quebec and Labrador Health and Social Services Commission was ratified by the Assembly of the First Nations of Quebec and Labrador 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 accounting standards for Not-for-Profit Organizations (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.

Notes to financial statements (continued) for the year ended March 31, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

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%.

The Commission has adopted the policy of recording the fixed assets and intangible assets as expense at the time of the acquisition to allow the follow-up of the budgets on an annual basis. Depreciation is directly deducted in the statement of changes in net asset and does not affect the income of the year.

Notes to financial statements (continued) for the year ended March 31, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 defined contributions accounting standards are applied to this multiemployer Benefit Plan as the organization doesn't have enough information to apply the defined benefits accounting standards.

3. ACCOUNTS RECEIVABLE

	2016	2015
Accrued interests	\$16,199	\$11,623
Sales taxes	158,184	186,794
Others	6,407	2,265
	\$180,790	\$200,682

4. GRANTS RECEIVABLE

	2016	2015
Indigenous and Northern Affairs Canada (INAC)	\$169,386	\$152,248
Avenir d'enfants	242,796	131,669
The First Nations Information Governance Centre (FNIGC)	95,584	273,801
Human Resources and Skills Development Canada (HRSDC)	500	182,679
Ministère de l'Économie, de la Science et de l'Innovation	50,000	-
Ministère de l'Éducation et de l'Enseignement supérieur du Québec	50,000	-
Ministère du Travail, de l'Emploi et de la Solidarité sociale	-	584,340
Ministère de la Famille	65,741	100,000
Ministère de la Santé et des Services sociaux du Québec	430,743	123,749
Health Canada	-	538,000
Balance carried forward	\$1,104,750	\$2,086,486

Notes to financial statements (continued) for the year ended March 31, 2016

5. GRANTS RECEIVABLE (continued)

	2016	2015
Balance brought forward	\$1,104,750	\$2,086,486
Université Laval	97,330	83,463
Others	61,722	29,259
	\$1,263,802	\$2,199,208

5. FIXED ASSETS

			2016	2015
	Cost	Accumulated depreciation	Net book value	Net book value
Leasehold improvements	\$88,275	\$54,949	\$33,326	\$24,385
Office equipment	332,311	251,254	81,057	53,713
Computer equipment	872,837	531,810	341,027	293,052
	\$1,293,423	\$838,013	\$455,410	\$371,150

6. INTANGIBLE ASSETS

			2016	2015
	Cost	Accumulated depreciation	Net book value	Net book value
Software	\$243,519	\$204,537	\$38,982	\$36,490

7. ACCOUNTS PAYABLE

	2016	2015
Accounts payable and accrued expenses	\$883,294	\$1,002,490
Decentralization to the communities	1,259,088	1,221,359
Salaries and vacation	594,154	503,791
Social benefits	124,012	113,078
	\$2,860,548	\$2,840,718

Notes to financial statements (continued)

for the year ended March 31, 2016

8. DEFERRED GRANTS FUNDING

	2016	2015
Health Canada Global Agreement	\$511,303	\$ -
HIV/AIDS Strategy (Public Health)	-	5,341
Education Survey	-	91,428
Regional Health Survey (RHS)	342,944	328,242
Fight Against Poverty Project	-	884,362
Mental Health - HSIF	-	4,787
Governance - HSIF	229,756	216,597
Maltreatment of Elders	-	15,007
Meeting on Violence among Men	26,005	-
Québec ami des aînés (QADA)	12,067	12,895
Sports and leisure	35,613	-
Québec en forme	9,080	15,530
Social Economy Project	44,890	59,752
Transfer of expertise from FQOCF and RVP	56,046	50,000
Tobacco control project	28,664	235,388
Social economy table	100,000	-
Adaptation of the OPHQ's Guide	7,302	-
MFA Agreement	62,550	-
Justice project	40,892	-
Research project on homelessness in First Nations communities	34,226	-
Home care nurses training	203,960	-
	\$1,745,298	\$1,919,329

9. 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	\$370,439	\$ -	\$ -	\$370,439
E-Health	236	-	-	236
Balance carried forward	\$370,675	\$ -	\$ -	\$370,675

Notes to financial statements (continued) for the year ended March 31, 2016

9. NET ASSET INVESTED IN PROGRAMS (continued)

	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
Balance brought forward	\$370,675	\$ -	\$ -	\$370,675
Summit on Addictions	11,234	(12,352)	1,118	-
First-Line Services	63,547	(63,547)	-	-
I-CLSC	158,341	(89,477)	100	68,964
Non-Insured Health Benefits (NIHB)	2,145	-	-	2,145
Maternal Child Health (MCH)	-	(1,155)	1,155	-
Aboriginal Health Human Resources Initiative (AHHRI)	2,761	-	-	2,761
Governance - HSIF	-	-	849	849
Maltreatment of Elders	(2,123)	-	-	(2,123)
Social Development Office	90,893	(27,918)	1,432	64,407
Meeting on Violence among Men	5,124	-	-	5,124
Home and Community Care	9,497	-	3,763	13,260
Annual Meeting of the Residential Care Centers for Senior Citizens	4,404	10,507	(4,404)	10,507
Income security capacity development	51,532	8,167	-	59,699
Regional Table on Child and Family Services	2,518	-	-	2,518
Meeting on Accreditation	8,634	-	-	8,634
Québec ami des aînés (QADA)	3,255	-	930	4,185
Sports and leisure	(341)	-	-	(341)
Panorama	365	-	-	365
Early childhood services training evaluation project (FCP)	(197,863)	224,491	(26,628)	-
Social Economy Project	7,138	-	(7,138)	-
Balance carried forward	\$591,736	\$48,716	(\$28,823)	\$611,629

Notes to financial statements (continued) for the year ended March 31, 2016

9. NET ASSET INVESTED IN PROGRAMS (continued)

	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
Balance brought forward	\$591,736	\$48,716	(\$28,823)	\$611,629
Net asset of ended programs	360,847	-	18,850	379,697
	\$952,583	\$48,716	(\$9,973)	\$991,326

The surplus (deficit) for certain programs 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.

10. CASH FLOWS

	2016	2015
Cash and cash equivalents		
Cash	\$1,538,753	\$1,424,964
Term deposits	2,590,126	1,868,636
	\$4,128,879	\$3,293,600

11. 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 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.

Notes to financial statements (continued) for the year ended March 31, 2016

12. 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, 2016:

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.

13. CONTINGENCIES

Within the framework of some specific contributions' agreements, the organization may have to refund the contributions' surplus not used. As at March 31, 2016, the amount of the contributions' surplus which can be subject to a refunding is estimated at \$37,600.

14. 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 \$225,500. The amounts required to be paid over the next two (2) years are approximately as follows:

\$208,100 in 2017
17,400 in 2018

Notes to financial statements (continued) for the year ended March 31, 2016

14. CONTRACTUAL OBLIGATIONS (continued)

Moreover, in accordance with long-term capital lease ending in February 2020, the organization rents two photocopiers for which the minimum lease payments until the end of the lease amount to \$56,700. The amounts required to be paid over the next four (4) years are approximately as follows:

\$15,100	in 2017
15,100	in 2018
15,100	in 2019
11,400	in 2020

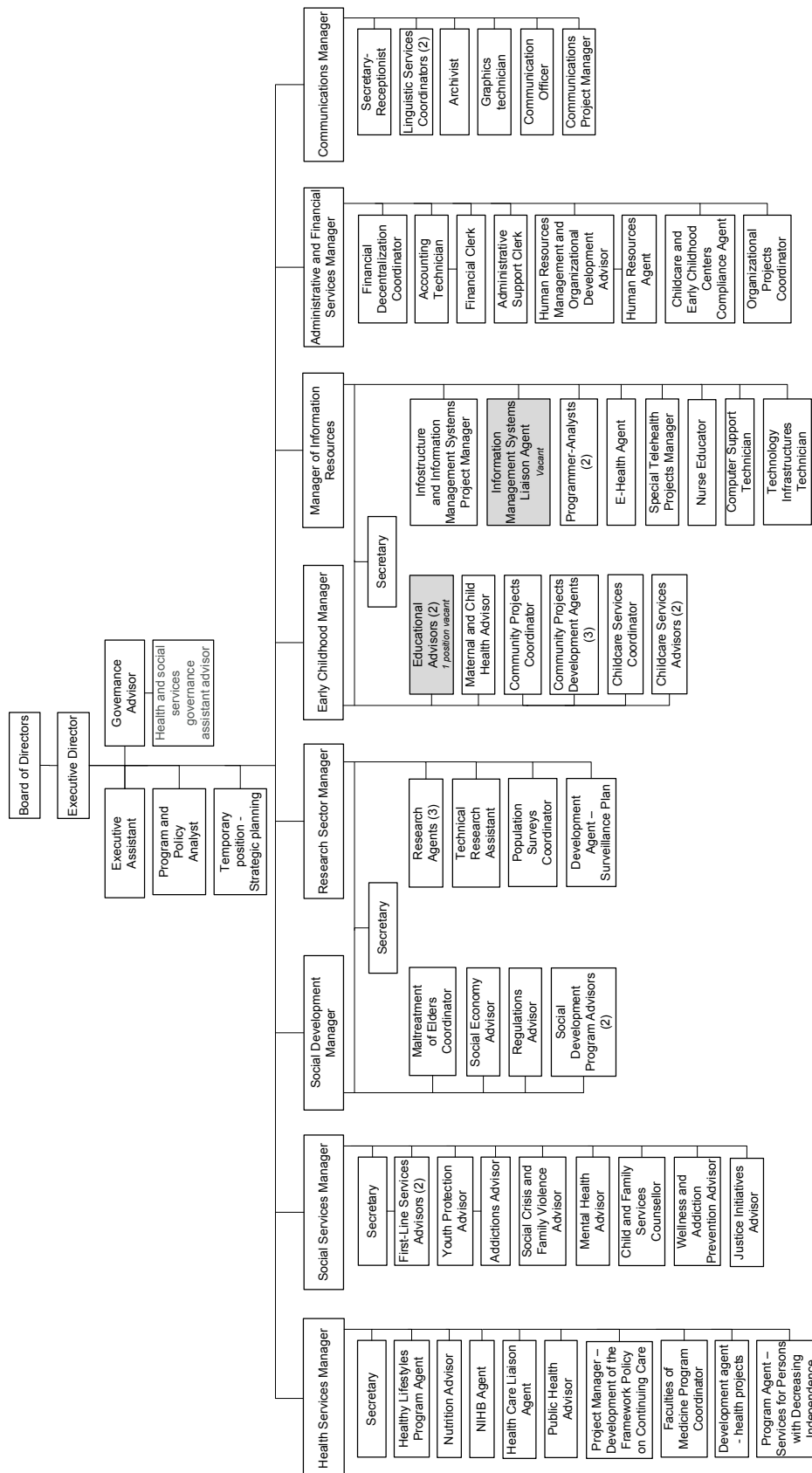
15. ECONOMIC DEPENDENCE

The First Nations of Quebec and Labrador Health and Social Services Commission 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.

Appendix 1 – FNQLHSSC flowchart

Update:
July 11, 2016

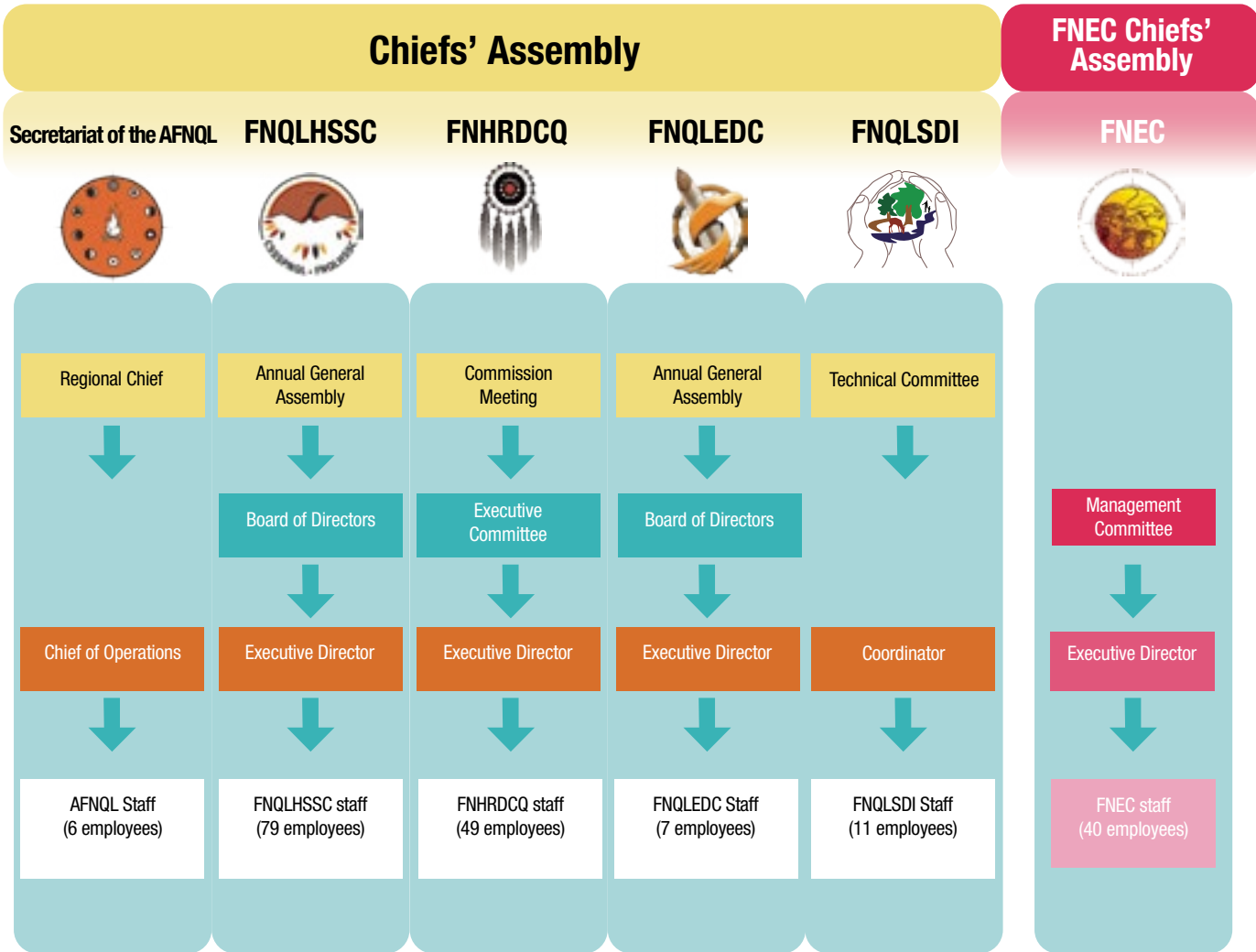
FNQLHSSC Flowchart



Appendix 2 – Lines of authority between the Chiefs' Assembly and the RCOs

Assembly of First Nations Quebec - Labrador

Table illustrating the links between the Assembly of Chiefs and regional institutions of the AFNQL





250 Place Chef-Michel-Laveau, suite 102
Wendake, Quebec G0A 4V0

☎ 418-842-1540 📠 418-842-7045 cssspnql.com