



Commission de développement
des ressources humaines des
Premières Nations du Québec

First Nations Human
Resources Development
Commission of Quebec



Annual Report

2022-2023

Authors

Gina Wylde, Émilie Blais, Jamie Houle and Maxime Auguste Wawanoloath, FNHRDCQ

Coordination and revision

Gina Wylde and Émilie Blais, FNHRDCQ

Validation and approval

Richard Jalbert, FNHRDCQ

Representatives of the FNHRDCQ member communities

Graphic design

Amanda Ibarra

Terry Randy Awashish, FNHRDCQ

Photo credits

FNHRDCQ



Table of contents

4	Message from the Executive Director	
5	Overview of the FNHRDCQ	
6	Key Statements	
7	Governance Structure	
10	Service Offer	
11	Capacity Development	
11	Training and Workshops	
11	Workshop on Reference Guide to First Nations Employment Integration and Retention	
11	Focus Initiative	
12	Workforce Development Liaison Officers (WDLO)	
14	Inclusion	
15	Business Services	
16	Reference Guide to First Nations Employment Integration and Retention	
17	Pre-employability	
17	Employment Insurance	
18	Representation activities	
19	Urban Services	
20	Services Québec: Employment Assistance Services	
21	Youth	
22	Recognition of Indigenous Role Models	
23	First Nations and Inuit Regional Forum — Gaspésie—Îles-de-la-Madeleine	
24	Collaboration	
25	Communications and Information Technologies	
26	Brand Image	
27	Connectivity Project	
28	Results	
29	Participant Results (ART)	
33	Excerpts of 2021-2022 Financial Statements	
34	Financial Results	
35	Independent Auditor's Report	
36	Statement of Operations and Accumulated Surplus	
36	Statement of Financial Position	
37	Notes to the Financial Statements	





Message from the Executive Director

Dear members and partners,

I am delighted to present the Annual Report for 2022–2023. This year, we met great challenges and remarkable successes, and I would like to thank you for your ongoing commitment and contribution to our organization's success.

We continued reorganizing our workforce, which required strategic vision, exceptional teamwork, and great flexibility. I am proud to report that it was a successful exercise, strengthening our ability to respond to the changing needs of our member communities and clients while optimizing our internal resources.

Meanwhile, the team's continued commitment has helped us remain highly vital as an organization. We have fostered a dynamic working environment where collaboration and resilience are encouraged.

This vitality and team spirit have also enabled us to secure significant funding from Employment and Social Development Canada under the Partnership and Skills Fund program. The \$25 million over five years will support the growth and expansion of our programs and initiatives, and the implantation of the Global Strategy for Indigenous Employability. This achievement attests to the continued confidence our partners and funders place in our ability to impact our intervention area significantly.

Good relations with the various levels of government, our sister commissions, and regional organizations have also been essential to our success. Through open and constructive dialogue, we could influence decisions that directly impact our work, reinforcing our position as a leader in our sector.

Finally, our commitment to a continuum of quality services focused on individual and community needs remains firm. We are determined to provide holistic, tailored services to our clients that meet their employability needs while fostering their independence and long-term well-being.

In conclusion, I sincerely thank every member of our collective and our partners and funders for their unwavering dedication and support. Together, we have made significant progress. Our continued commitment and collective determination can overcome all the challenges ahead.

Richard Jalbert, Executive Director





Overview of the **FNHRDCQ**



Key Statements

Vision

In a culturally adapted environment, First Nations achieve prosperity through meaningful employment.

Mision

To contribute to the personal and professional fulfilment of First Nations by actively supporting their path to employment.

Mandate

The FNHRDCQ accomplishes its mission by carrying out the following mandate:



Clientele – Provide the full range of employment and training programs and services to all clients – which encompass First Nations citizens residing on and off communities as well as urban Indigenous citizens;



Counselling – Support individuals in their professional development while taking into account their particular needs and aspirations;



Capacity – Maintain a culture of efficiency and excellence through skills development and the continuous improvement of organizational capacity;



Partnership – Maintain constructive relationships with stakeholders in education, social development, economic development and the labour market to ensure the strengthening and harmonization of the actions of the collective.

Values



Governance Structure

Employment and Training Service Centres Network

The First Nations Human Resources Development Commission of Quebec (FNHRDCQ) is an administrative entity established by the Assembly of First Nations of Quebec-Labrador (AFNQL) through a resolution of the Assembly of Chiefs (Resolution no. 03/96). The FNHRDCQ is responsible for administering the Indigenous Skills and Employment Training Program (ISETP) and the Urban ISETP Program, which support First Nations, Métis, and Inuit people living in urban areas across Quebec. Through its 31 Employment and Training Service Centres (ETSC), located in 27 First Nations communities and four cities (Montréal, Québec, Val-d'Or, and Sept-Îles), the FNHRDCQ helps clients enter the labour market by offering various employment and training measures.

The representatives of the 27 member communities form the decision-making entity of the Commission. As such, and in the collective interest of all members, they are given the opportunity to express their views on the orientations of the organization at the Commission's Regional meetings, which this year was held three times (in June, October, and March).





Executive Committee

April 2022 to June 2022

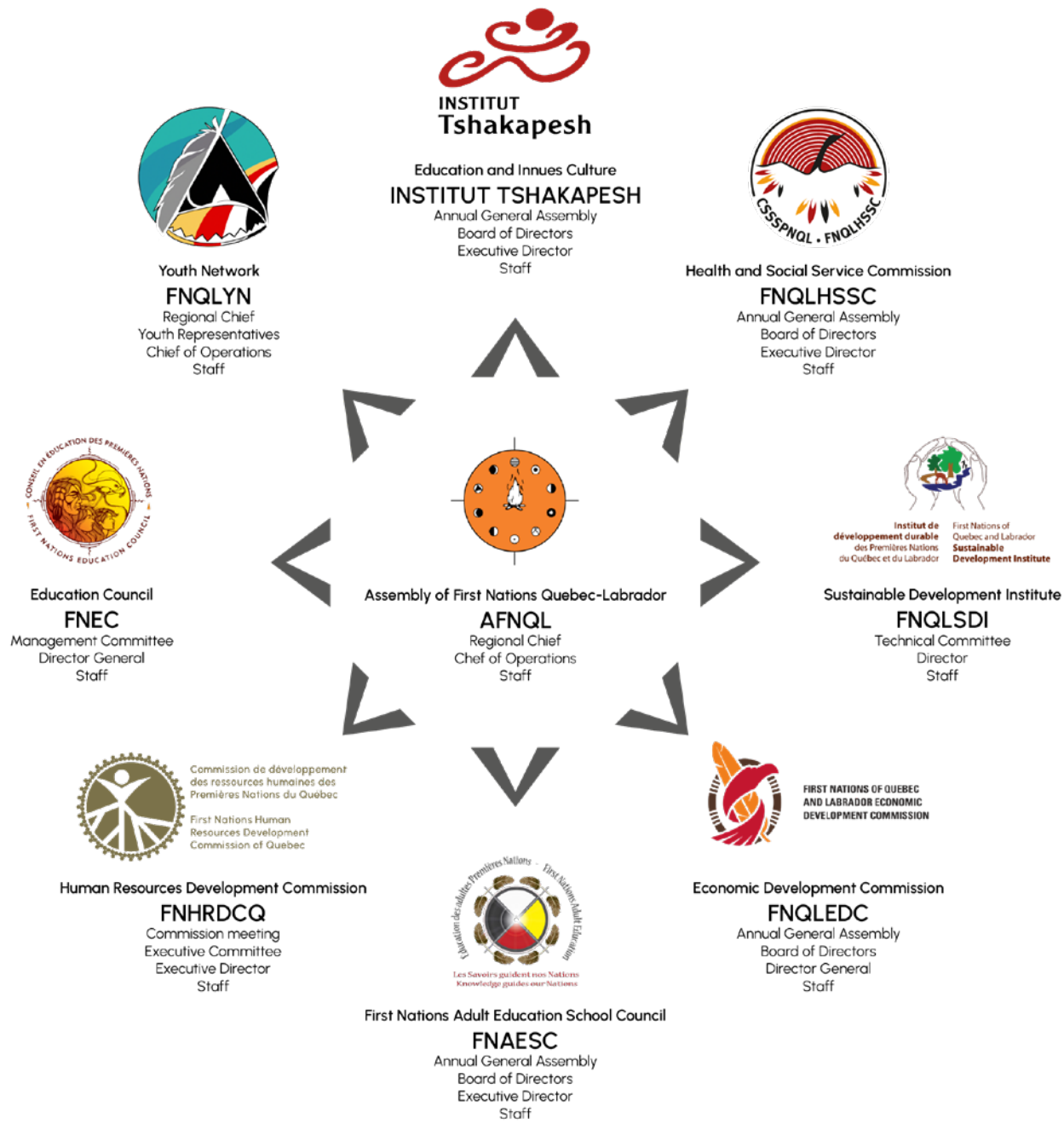
- Angie Marquis, Kahnawake
- Robert St-Onge, Pessamit
- Lorna Sook, Listuguj
- Vincent Jeannotte, Gespeg
- Johanne Bouchard, Essipit

June 2022 to March 2023

- Angie Marquis, Kahnawake
- Marie-Christine Dubé, Wolastoqiyik First Nation
- Lorna Sook, Listuguj
- Vincent Jeannotte, Gespeg
- Johanne Bouchard, Essipit

Management Committee

- Richard Jalbert, Executive Director
- Christopher Cote, Director of Finance
- Wanda Lafontaine, Support and Partnership Coordinator
- Jamie Houle, Urban Services Coordinator
- Josiane Roussel, Human Resources Coordinator
- Pierre Jalbert, IT Coordinator



AFNQL ROCs and Collaborating Organizations





Service

Offer



Capacity Development

To enhance the collective capacity development, Management provides various forms of support, including staff training, the Focus Initiative, and the Connectivity project.

Training and Workshops

The Regional Office team continues to offer new employees and representatives the following training sessions on an ongoing basis and upon request:

- Guide to Urban Measures
- Employment Insurance Fund (EIF), Part 2
- ALMASS
- General Information and Governance
- Measures and Interventions
- Client Action Plan

Workshop on Reference Guide to First Nations Employment Integration and Retention

In the fall of 2022, the FNHRDCQ offered the workshop on the Guide to over thirty employees from at least twelve ETSCs in the Côte-Nord, Abitibi-Témiscamingue and Saguenay-Lac-Saint-Jean regions.

These enriching meetings encouraged the collective sharing of knowledge and tools from communities, the workforce, and potential employers.

Focus Initiative

To meet the needs expressed in the fall 2021 Focus survey of the 27 community Employment and Training Service Centres, the Regional Office has implemented the following training initiatives and workshops:

- A ten-hour self-training course (BI2) on the Office suite;
- **“Summer Mix”** workshops on client service and human resource management needs, with the following themes:
 - Personalities and Communication in the Workplace
 - HR Tools and Work Practices
 - Wellness and Well-being in the Workplace (in collaboration with FNQLHSSC)



Workforce Development Liaison Officers (WDLO)

The fifteen officers spent most of 2022 familiarizing themselves with their environment and role and building relationships between their community, and Services Québec representatives, and with local training institutions and businesses. They co-developed an action plan with their respective ETSC representative to meet the community's needs and objectives.

This plan included various lasting partnerships and promising practices for the professional development of community members, some of which resulted in the following:

- An adult education program was implemented in the community (a collaboration between Barriere Lake First Nation and the Western Quebec School Board).
- A respite care job, funded under Jordan's Principle, was created to relieve a sick client (a collaboration between the Barriere Lake First Nation and the Maniwaki Native Friendship Centre).
- A preparatory exam training was set up to enable ten community members to obtain CCQ competency cards (a collaboration between the Matimekush community, the Centre Mitshapeu, the Kanatamat school and the CCQ).
- The creation of ten carpentry jobs resulted in four hirings, of which three people remained employed (a partnership between the Gesgapegiag community and Habitations Mont Carleton).



- Nineteen people were hired for the Mamu Atussetau project during the tourist season in Tadoussac, thanks to collaborations and various job creation and recruitment initiatives of the Pessamit community.
- Joint development of the *Guide d'accompagnement pour les employeurs du secteur forestier* by the community of Mashteuiatsh, Chaire de leadership en foresterie autochtone and other partners, launched in March 2023, to which the Mashteuiatsh WDLO contributed, as a support resource person.
- Modifying the Wood Processing DVS program into an STC as part of an initiative of Mashteuiatsh, Pessamit and Formabois, in which the WDLO participated.



Home Support Worker Qualifying Training

Some communities, with the WDLO, took steps to implement the Workplace Apprenticeship Program (PAMT) - Home Support Worker, as part of a collaboration between the community, its health centre, its non-profit organizations, the CSMO-ÉSAC, MTESS and Services Québec.

In Kanesatake, three orderlies have obtained journeyperson certification, and the project will continue in a pilot phase in 2023–2024 to train apprentices.

In conclusion, the new year will be a decisive one for the WDLOs, as they will implement several activities from their respective action plans and continue with the following activities:

- The Wolastoqiyik Wampanoag First Nation's efforts to offer custom training for fishermen and discussions with the Cégep de La Pocatière to meet emerging needs in forest heritage protection (Territory Guardian).
- Implement and offer the STC Carpentry program in Matimekush-Lac John.
- Promote the Wood Processing STC in Mashteuiatsh and Pessamit communities to attract more candidates.
- Disseminate labour market information.
- Facilitate the workplace awareness workshop.





Inclusion

In collaboration with the CRISPESH (Research Centre for the Inclusion of People with Disabilities), the FNHRDCQ organized a series of interactive workshops called Virtual Sharing Circles between June and December 2022.

There were seven subjects of discussion:

1. Understanding Disability (June 2022) (in collaboration with the CRISPESH)
2. Self-Advocacy and Employment (July 2022)
3. Clientele living with a criminal record (September 2022)
4. Talking about motivation (October 2022)
5. The effects of trauma and toxic stress on the body and the mind (October 2022)
6. The LGBTQ2+ Community (November 2022)
7. Addictions and recovery (December 2022)

Through this activity, ETSC employees became more aware of people with disabilities and people in vulnerable situations, thanks to the valuable testimonies of guests from both groups.

Each circle covered a theoretical aspect of the topic, such as disclosing disability to the employer or toxic stress. Participants learned more about situations that concern them when dealing with clients and discovered best practices, tips, tricks, and preferred terminology.

Average number of participants per circle: 57.

This activity will continue in 2023–2024 under the theme of pre-employability.



Business Services

The FNHRDCQ continued its Indigenous hiring awareness efforts among Quebec companies and supported current partners in the following activities:



CCG

Started reviewing the internal recruitment process in August 2022.

Organized an awareness workshop for managers and staff in December 2022.

Organized an in-person recruitment session in Quebec in February 2023.

Hydro-Québec

Participation in the company's "Plus loin, tous ensemble" forum in November 2022.

Adaptation of the internal recruitment process.



Ocean Group

Completed and implemented the Indigenous hiring process.

Organized and held the *First Nations - GO, we are hiring!* recruitment event in September 2022, where a participant was hired as a deckhand.

Fisheries and Ocean Canada

Continued the agreement with the Department and, in August 2022, planned an information session on job retention for newly hired employees.

Wanda Lafontaine and Maïka Malec received the *Award of Excellence* from the DFO Deputy Minister for their outstanding performance and results-oriented achievements beyond expectations in the *Indigenous Recruitment, Integration and Development Project* over the past two years.





REFERENCE GUIDE

FIRST NATIONS EMPLOYMENT INTEGRATION AND RETENTION

2nd edition revised and augmented



Commission de développement
des ressources humaines des
Premières Nations du Québec

First Nations Human
Resources Development
Commission of Quebec

Reference Guide to First Nations Employment Integration and Retention

In 2019, the FNHRDCQ published the first edition of the Guide. The FNHRDCQ and its partners appreciate this publication, which covers several themes to facilitate communication between employers and communities. A review committee composed of Commission employees and representatives completely revised the Guide in 2022–2023.

This exercise resulted in an enhanced content to include:

- new perspectives on how to raise cultural awareness in the workplace;
- statistics and examples drawn from the field provide a more accurate portrait of the Indigenous population and ways of properly integrating them into all sectors of activity;
- more information on barriers to employment and how to overcome them;
- new content on bias and cultural safety.

The second edition details Indigenous recruitment and retention processes for future hiring. Finally, this new edition aligns with the diverse realities following the COVID-19 pandemic, particularly regarding labour shortages and training needs.





Pre-employability

During the Focus interviews, ETSC representatives repeatedly expressed the need for pre-employability training for employment counsellors who work with clients facing significant barriers to finding employment.

The Regional Office team wanted to know more and planned a consultation on February 28, 2023, on the possible implantation of such training.

Everyone could voice their opinion, and ETSCs with expertise in the field could guide the project.

Employment Insurance

The Regional Office's Employment Insurance team and Service Canada rely on two-way communication to ensure efficient service to claimants.

They have established a schedule to offer:

- biweekly refresher training on internal procedures or available tools such as My Service Canada Account (MSCA), etc., starting in July 2022, and
- Refresher LMDA training for existing users every three months, beginning in September 2022.



Representation activities

In June 2022, the FNHRDCQ presented its service offer at the *Conseil de l'industrie forestière du Québec (CIFQ)* convention to show the Indigenous communities' interest in the forestry industry and increase employment opportunities for its members.

WDLOs have also participated in key events:

- “*Mamu, ensemble vers la réconciliation*” workshop on developing lasting partnerships between Indigenous and non-Indigenous people;
- 2022 symposium “New socioeconomic development strategies for, by and with First Nations” organized by the *Chaire de leadership en enseignement en foresterie autochtone* and the FNHRDCQ;
- The Québec Mines + Energy convention

By attending such events, the FNHRDCQ enhances its visibility and contributes to Indigenous people's positive and fair representation in employment and training. In the long term, these activities will increase Indigenous participation in all labour sectors.





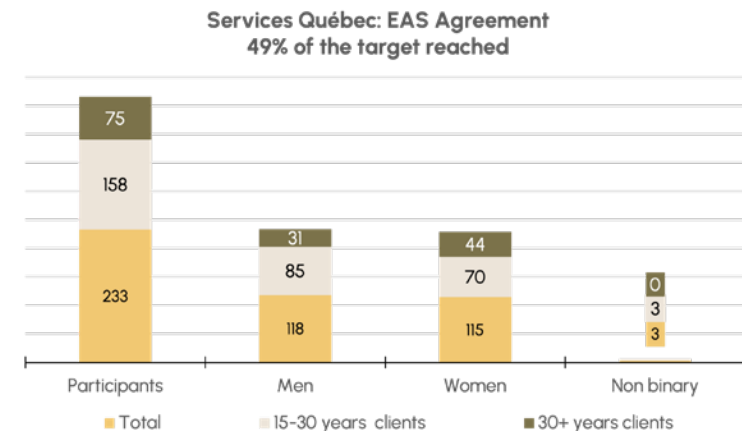
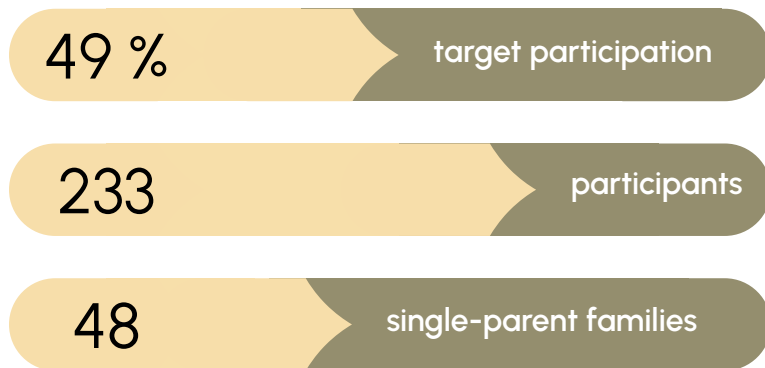
Urban Services

In 2022–2023, the Urban Service team worked on promoting the FNHRDCQ programs and restructuring human resources to meet client needs. The post-pandemic period has highlighted the lack of pre-employability services, prompting us to prepare an action plan for 23–24 to remedy the situation. The employees rose to the challenges of these changing times brilliantly. The results reflect the excellent work accomplished in the Urban Services files.



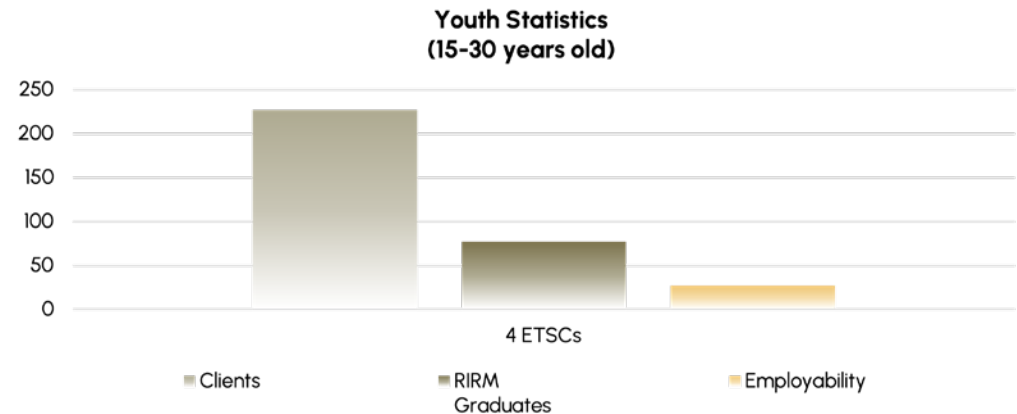
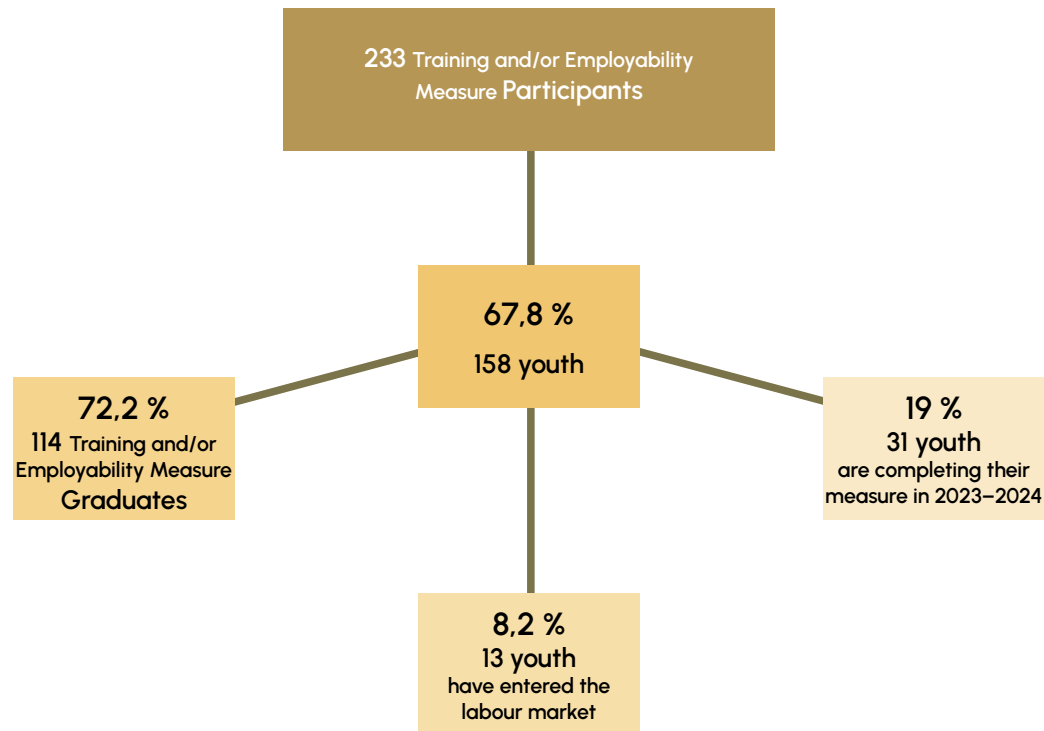
Services Québec: Employment Assistance Services

The lack of childcare spaces, labour and housing shortages, and access problems to public transportation in some regions are all obstacles to First Nations labour market integration. Despite these obstacles, ETSCs achieved 49% of their annual target participation rate. Of the 233 participants, 48 are single-parent families.



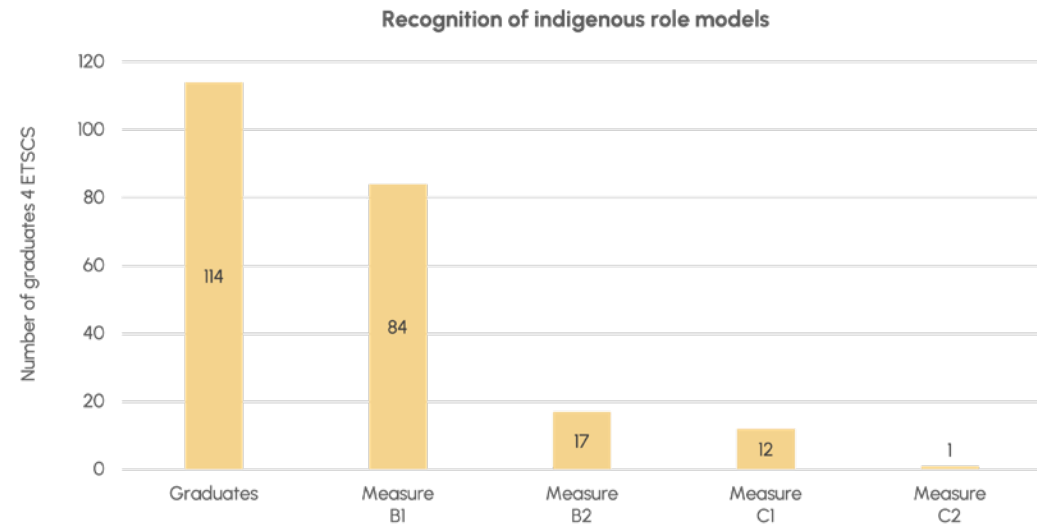
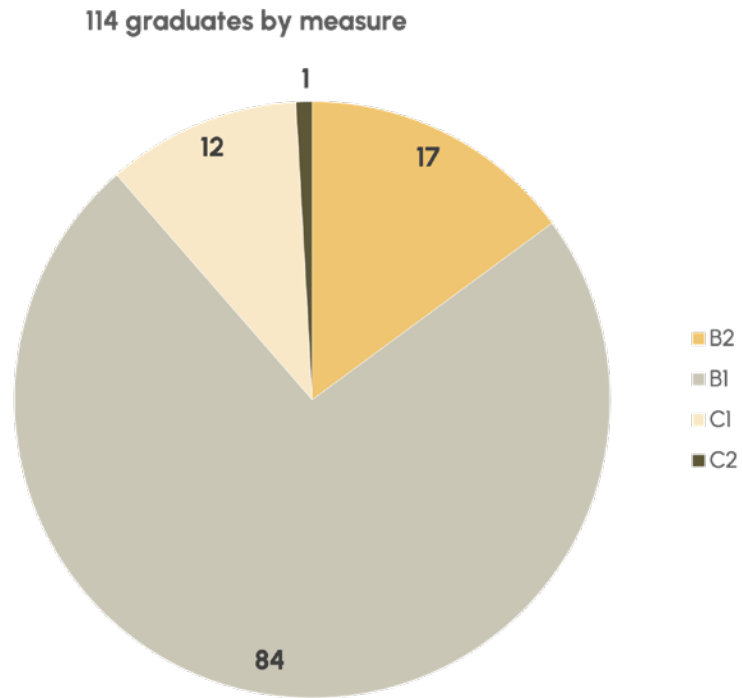
Youth

Youth represents 67.8% of the clientele or 158 participants out of 233. Among the 158 clients, 114 participants (72.2%) have completed their training and/or employability measure, and 13 youth (8.2%) have entered the labour market. Thirty-one (19%) are completing their measure in 2023–2024.



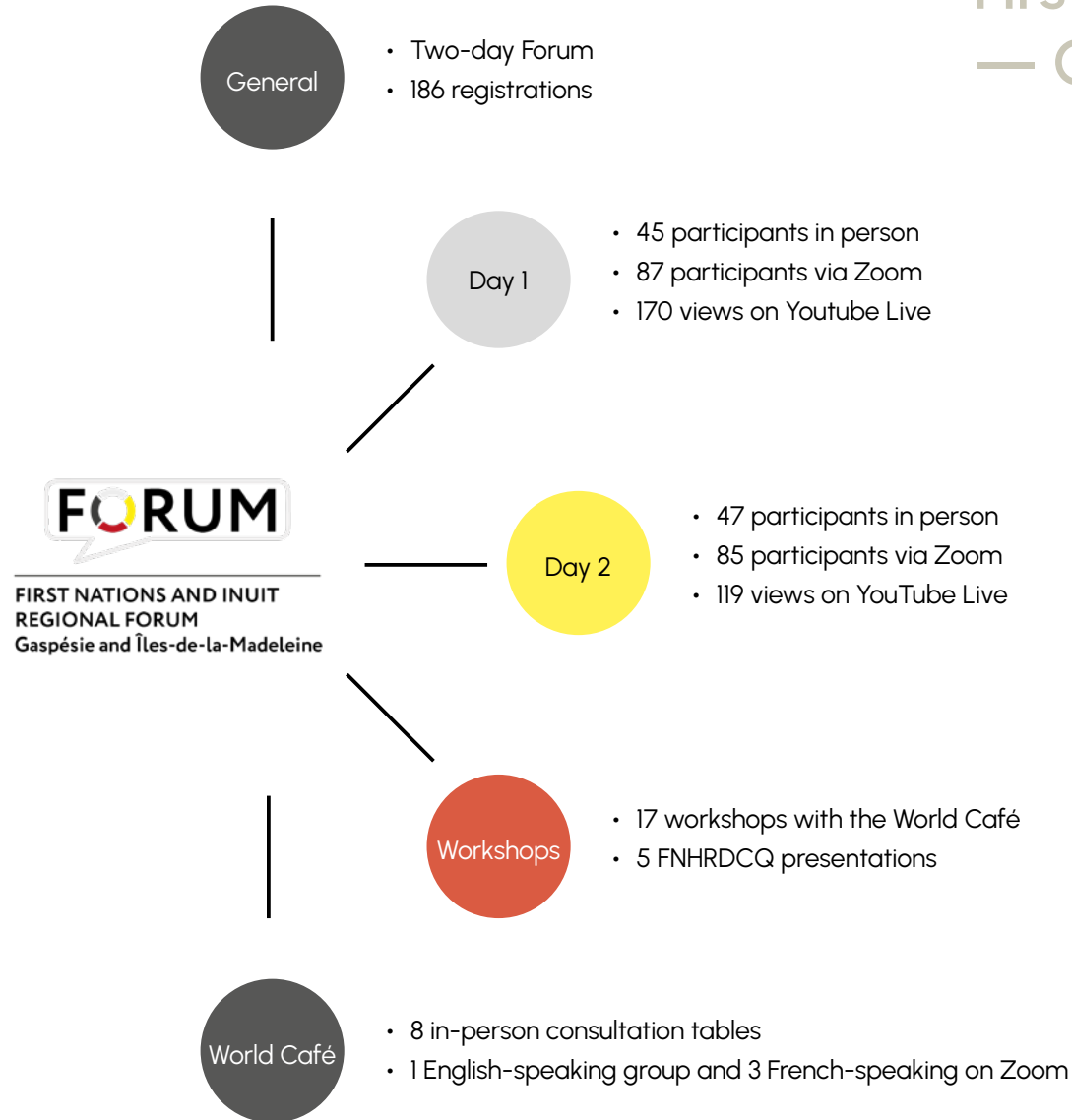
Recognition of Indigenous Role Models

We celebrated the outstanding achievements of 114 graduates in their employability journeys.

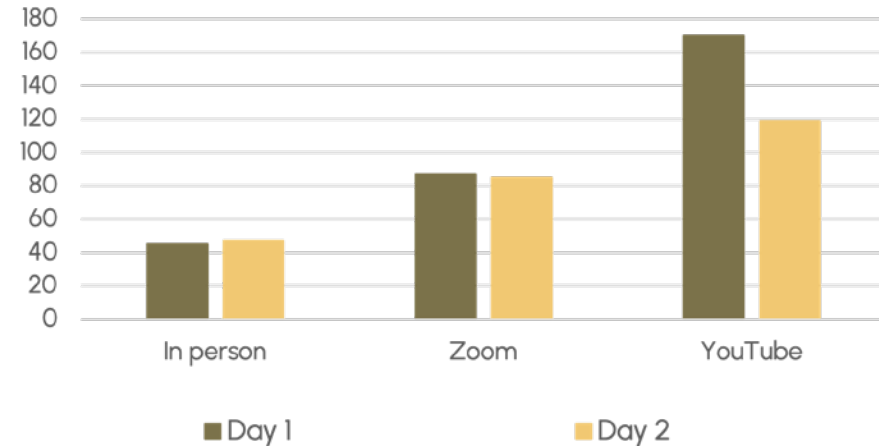


First Nations and Inuit Regional Forum — Gaspésie—Îles-de-la-Madeleine

The second edition of the Forum was held in March 15–16, 2023, in Gespeg. Here are a few attendance statistics:



Participation in the FNI Forum



Collaboration

Various stakeholders co-created joint projects that meet the needs of the urban FN clientele. The main objective is to increase the active participation of First Nations members in the labour market.

Work between urban ETSCs and communities (presentation, training needs, support, workshops, etc.).



Takuaimu Project - social insertion program (Quebec Native Friendship Centre).



Workshop on client management (six Innu communities: Pakua Shipi, Matimekosh, Ekuanitshit, Essipit, Nutashkuan and Unamen Shipu).



Several collaborations with training institutions to implement client action plans.



Several collaborations with employers for the integration and job retention of FNI clients.



Seventeen meetings with Services Québec to promote our programs and services (administrative area regional directorates and Services Québec offices).





Communications and Information Technologies



Brand Image

The process of revitalizing the brand image continued in 2022–2023. With the hiring of a graphic designer in May 2022, work on the corporate identity and website moved forward.

The Communications submitted a new logo, which coworkers and the Executive Committee unanimously approved. The image evokes family and identity, while the figure looking forward to the future embodies the Commission's clients and employees. This new visual identity demonstrates our collective strength as we work together for the well-being and achievement of every First Nation person. The new look brought a breath of fresh air. It also helped reposition the Commission as a leader in First Nations employability.

Keeping this position meant staying on the cutting edge of digital technology. Therefore, updating our website to meet user needs and offer an optimal client experience was natural.

The site's intuitive interface provides information on the 31 Employment and Training Service Centres (ETSCs) network and the services and measures offered. It also features a new Job Offers section, where employers can post job offers and a virtual space reserved for FNHRDCQ media content.

As the site constantly evolves to better meet the needs of the Collective, improvements are expected in the coming months.



Before

After



Connectivity Project

The Connectivity project went according to plan and was successful. In 2022–2023, the next step for the IT team was to support representatives in exploring and using these new resources. The benefits of this initiative are already noticeable, as communications between the communities and the FNHRDCQ have improved.





Results



Participant Results (ART)

Each participant's action plan includes several interventions defining their employment journey. These can be grouped into three categories of measure: Support and Counselling (commonly referred to as Measure A), Training and Development (Measure B) and Employability (Measure C). Measures B and C are said to be funded because both involve expenses. All interventions included in the participant's action plan are monitored, and the achieved results are recorded by each ETSC, allowing the FNHRDCQ to produce the overall portrait of its clientele. Details tables and charts will follow below, but first, here are some numbers showing the total volume of programs and services delivered to the Commission clientele in 2022–2023.

FNHRDCQ / Local ETSCs (27)
 Results per Intervention
 Financial Year 2022-2023
 ISETP Funds (CRF + EIF)

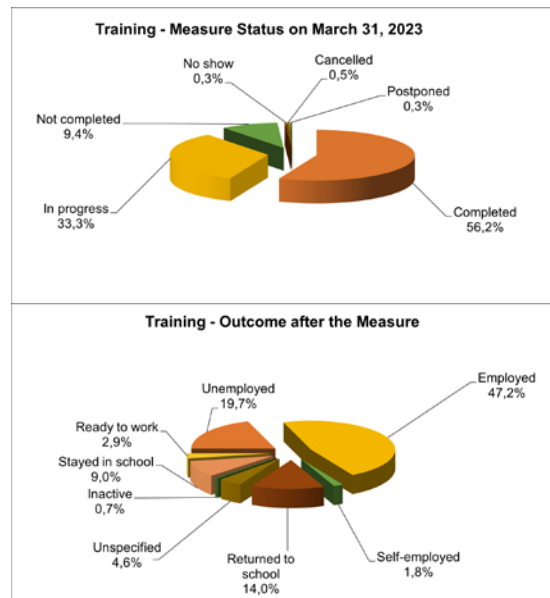
Interventions	Status of the Measure at March 31, 2022				Positive Results After the Measure				Positive Results (%)	
	S	T	U	V	W	X	Y	Z		
	Number	Completed	In Progress	Incomplete	Employed	Self-Employed	Returned to School	Stayed at School	(V+W+X+Y)/(S-U)	
Support and Guidance	(A1) Career Research and Exploration (#1)	5	4	1	0					
	(A2) Diagnostic Assessment (#2)	13	12	0	1					
	(A2) Employment Counselling (#3)	172	166	6	0					
	(A2) Job Search Preparation Strategies (#15)	19	14	4	1					
	(A2) Job Start Supports (#16)	65	58	3	3					
	(A2) Employer Referral (#17)	0	0	0	0					
	(A2) Referral to Other Agencies (#19)	5	1	2	1					
	(A2) Pre-career development (#20)	10	8	2	0					
Total - Support and Guidance	289	263	18	6						
Training	(B1) Occupational Skills Training - Certificate (#9)	346	185	129	27	115	8	14	11	68.2%
	(B1) Occupational Skills Training - University Degree (#11)	67	45	20	1	16	0	12	5	70.2%
	(B1) Occupational Skills Training - Apprenticeship (#12)	120	56	58	4	29	5	5	10	79.0%
	(B1) Occupational Skills Training - Diploma (#13)	544	255	243	42	158	5	29	17	69.4%
	(B2) Skills Development - Essential Skills (#4)	217	148	52	17	55	0	22	59	82.4%
	(B2) Skills Development - Academic Upgrading (#5)	416	229	101	80	111	1	99	14	71.4%
(B2) Skills Development - Industry-Recognized Program (#10)	221	168	40	11	137	5	4	3	82.3%	
Employability	(C1) Work Experience - Job Creation Partnerships (#6)	252	90	161	1	44	0	13	2	64.8%
	(C1) Work Experience - Wage Subsidy (#7)	293	212	61	18	141	6	22	0	72.8%
	(C1) Work Experience - Student Employment (#8)	448	402	41	3	29	2	297	57	94.6%
	(C1) Employment Retention Supports (#18)	252	90	161	1	29	0	4	0	36.3%
	(C2) Self-Employment (#14)	65	45	17	3	4	40	0	0	91.7%
	Total - Training and Employability	3241	1925	1084	208	868	72	521	178	76.0%
	Distribution (%)	59.4%	33.4%	6.4%	40.2%	3.3%	24.2%	8.3%		
		99.3%			76.0%					



Participant Results (ART)

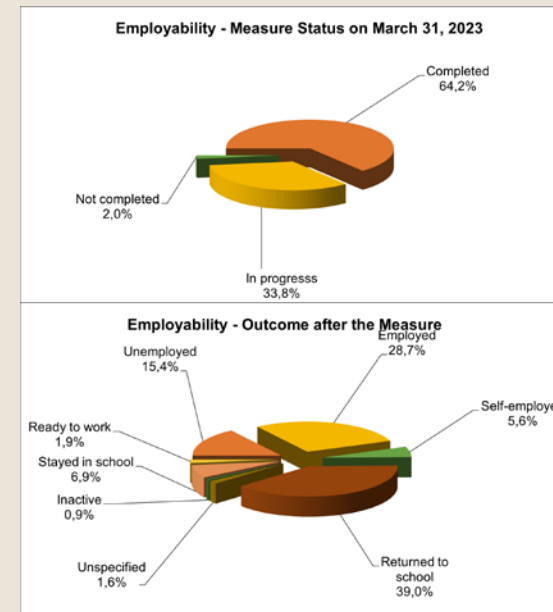
Training

The *Training – Measures Status on March 31, 2023* chart shows that 90% of the training measures were either completed or still in progress as of March 31, 2023, with a 9% incomplete measure rate. The *Training – Outcome after the Measure* chart shows at least 63% of the results were positive (Employed, Returned to School, Self-Employed). It is important to note that no results were entered for 5% of the measures, a percentage that is mainly due to the lack of resources needed to follow up with clients systematically.



Employability

Based on the *Employability Measures Status on March 31, 2023* chart, 98% of the employability measures were either completed or still in progress as of March 31, 2023, with a 2% incomplete measure rate. The *Employability - Outcome after the Measure* chart shows at least 73% of the results were positive (Employed, Returned to School, Self-Employed). It is important to note that no results were entered for 2% of the measures, a percentage that is mainly due to the lack of resources needed to follow up with clients systematically.



Participant Results (ART)

FNHRDCQ / Urban ETSCs (4)

Results per Intervention

Financial Year 2022-2023

ISETP Funds (CRF + EIF)

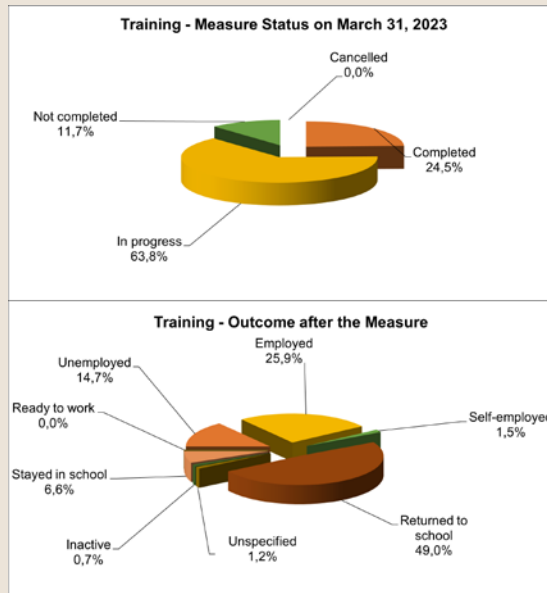
		Status of the Measure at March 31, 2022				Positive Results After the Measure				Positive Results (%)
		S	T	U	V	W	X	Y	Z	
Interventions		Number	Completed	In Progress	Incomplete	Employed	Self-Employed	Returned to School	Stayed at School	(V+W+X+Y)/(S-U)
Support and Guidance	(A1) Career Research and Exploration (#1)	0	0	0	0					
	(A2) Diagnostic Assessment (#2)	0	0	0	0					
	(A2) Employment Counselling (#3)	0	0	0	0					
	(A2) Job Search Preparation Strategies (#15)	0	0	0	0					
	(A2) Job Start Supports (#16)	0	0	0	0					
	(A2) Employer Referral (#17)	0	0	0	0					
	(A2) Referral to Other Agencies (#19)	0	0	0	0					
	(A2) Pre-career development (#20)	0	0	0	0					
Total - Support and Guidance		0	0	0	0					
Training	(B1) Occupational Skills Training - Certificate (#9)	137	30	91	0	21	4	11	2	82.6%
	(B1) Occupational Skills Training - University Degree (#11)	1	0	1	0	0	0	0	0	0.0%
	(B1) Occupational Skills Training - Apprenticeship (#12)	141	30	103	8	26	0	7	0	86.8%
	(B1) Occupational Skills Training - Diploma (#13)	2	0	2	0	0	0	0	0	0.0%
	(B2) Skills Development - Essential Skills (#4)	61	18	32	11	2	0	19	1	75.9%
	(B2) Skills Development - Academic Upgrading (#5)	314	75	184	55	17	0	87	5	83.8%
(B2) Skills Development - Industry-Recognized Program (#10)	9	6	1	2	1	0	3	0	50.0%	
Employability	(C1) Work Experience - Job Creation Partnerships (#6)	8	1	7	0	1	0	0	0	100.0%
	(C1) Work Experience - Wage Subsidy (#7)	24	5	16	3	4	1	0	0	62.5%
	(C1) Work Experience - Student Employment (#8)	20	2	17	1	0	0	3	0	100.0%
	(C1) Employment Retention Supports (#18)	0	0	0	0	0	0	0	0	0.0%
	(C2) Self-Employment (#14)	18	4	14	0	0	3	0	0	75.0%
Total - Training and Employability		735	171	468	80	72	8	130	8	81.6%
Distribution (%)			23.3%	63.7%	10.9%	27.0%	3.0%	48.7%	3.0%	81.6%



Participant Results (ART)

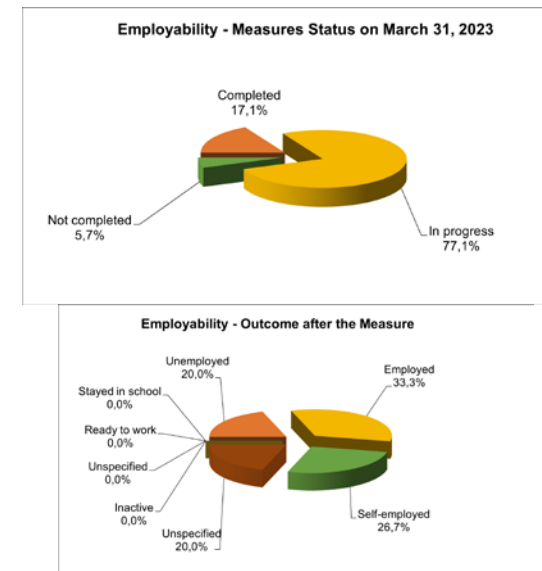
Training

The *Training - Status of the Measure on March 31, 2023* chart shows that 88% of the training measures were either completed or still in progress as of March 31, 2023, with a 12% incomplete measure rate. The *Training - Outcome after the Measure* chart shows at least 76% of the results were positive (Employed, Returned to School, Self-Employed). It is important to note that no results were entered for 1% of the measures, a percentage that is mainly due to the lack of resources needed to follow up with clients systematically.



Employability

Based on the *Employability Measures Status on March 31, 2023* chart, 94% of the employability measures were either completed or still in progress as of March 31, 2023, with a 6% incomplete measure rate. The *Employability - Outcome after the Measure* chart shows at least 80% of the results were positive (Employed, Returned to School, Self-Employed).





Excerpts of 2022-2023

Financial Statements



Financial Results

Aligned with the FNHRDCQ's two-year pandemic recovery plan, fiscal year 2022-2023 served as the 1st year in which progressive plans were implemented to bring us back to normal operations and keep us on target for driving any year-end balances back to historical levels.

Notwithstanding the many challenges faced by the uncertainty brought on by the pandemic, the FNHRDCQ's collective remained steadfast in ensuring that significant strides were made towards reaching these important goals.

Some highlights:

- Fiscal 2022-2023 was the last year in which the ISETP agreements stipulated incremental funds for inflation and cost of living purposes. Although the FNHRDCQ has presented irrefutable studies and evidence to ESDC, ISC and other funding providers, of the detrimental impacts and the limitations caused by not recognizing an annual cost of living/inflation factor, our battle to have them recognize this basic, equitable, ethical, and logical right, continues. It's worth noting that having to do more with less, inevitably leads to a decrease in the number of measures administered, hence negatively impacting our results.
- Urban training and employment measures significantly increased in the first year following the end of the pandemic. Combined with increased rates (allowances, wages, travel), the accumulated surplus of Urban ISETP was driven down by 49%. With all indications pointing to a similar level of measures being administered in the subsequent fiscal year, the remaining balances are on track to be brought to nil by year end 2023-2024.
- The entirety of the Regular CRF carry-forward of \$577,017 is set for injection into budgetary allocation model for distribution to communities in 2023-2024.



Independent Auditor's Report

To the Member Communities of First Nations Human Resources Development Commission of Québec:

Opinion

We have audited the financial statements of First Nations Human Resources Development Commission of Québec (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, accumulated operating surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

MNP S.E.N.C.R.L., s.r.l./LLP

1155, boulevard René-Lévesque Ouest, 23e étage, Montréal (Québec) H3B 2K2

1.888.861.9724 Tél. : 514.861.9724 Téléc. : 514.861.9446



MNP.ca

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Montréal, Québec

March 4, 2024

¹ CPA auditor, public accountancy permit no. A124849



**First Nations Human Resources
Development Commission of Québec
Statement of Financial Position**
As at March 31, 2023

	2023	2022
Financial assets		
Cash	12,865,807	5,292,302
Contributions and accounts receivable (Note 4)	5,056,124	1,316,703
Commodity taxes receivable	46,430	22,332
Total financial assets	17,968,361	6,631,337
Financial liabilities		
Accounts payable and accrued liabilities (Note 5)	1,801,979	1,026,043
Deferred revenue (Note 6)	12,352,797	819,250
Total liabilities	14,154,776	1,845,293
Net financial assets	3,813,585	4,786,044
Contingent liabilities (Note 7)		
Commitments (Note 8)		
Non-financial assets		
Tangible capital assets (Note 9)	253,488	61,486
Accumulated surplus (Note 10)	4,067,073	4,847,530

Approved on behalf of the Assembly of First Nations of Québec and Labrador



Grand Chief

The accompanying notes are an integral part of these financial statements

1

**First Nations Human Resources
Development Commission of Québec
Statement of Operations and Accumulated Surplus**
For the year ended March 31, 2023

	Schedules	2023 Budget (Note 15)	2023	2022
Revenue				
Employment and Social Development Canada (Note 11)		31,929,655	31,929,655	29,026,243
Indigenous Services Canada (Note 11), (Note 16)		4,362,940	4,362,940	1,461,692
Ministère de l'Emploi et de la Solidarité sociale (Note 11)		3,081,350	3,081,350	2,009,127
Fisheries and Oceans Canada		-	-	30,000
Montreal Indigenous Community Network		-	-	144,764
Miscellaneous		-	228,030	142,468
Interest income		-	190,379	3,265
Ocean Group Inc.		-	-	38,675
Repayment of funding		(987,383)	(987,383)	-
Deferred revenue - prior year		819,250	819,250	951,736
Deferred revenue - current year		(12,352,797)	(12,352,797)	(819,250)
		26,853,015	27,271,424	32,988,720
Program expenses				
Regular Employment and Training Strategy	3	1,664,820	1,664,820	1,964,472
Urban Employment and Training Strategy	4	7,973,643	7,973,641	5,345,102
Other Employment and Training Measures	6	2,229,237	2,348,846	435,952
Capital	7	92,133	92,133	26,578
Total expenses (Schedule 1)		11,959,833	12,079,440	7,772,104
Surplus before direct payments to ETSC's		14,893,182	15,191,984	25,216,616
Direct payments to ETSC's		(15,972,441)	(15,972,441)	(22,706,483)
Surplus (deficit)		(1,079,259)	(780,457)	2,510,133
Accumulated surplus, beginning of year		4,847,530	4,847,530	2,337,397
Accumulated surplus, end of year		3,768,271	4,067,073	4,847,530

The accompanying notes are an integral part of these financial statements

2

**First Nations Human Resources
Development Commission of Québec**
Notes to the Financial Statements
For the year ended March 31, 2023

10. Accumulated operating surplus

Accumulated operating surplus consists of the following:

	2023	2022
Urban strategy - CRF - general		
Balance, beginning of year	3,125,523	1,016,564
Surplus (deficit)	(1,186,150)	2,108,959
	1,939,373	3,125,523
Urban strategy - other		
Balance, beginning of year	55,109	110,382
Surplus (deficit)	14,404	(55,273)
	69,513	55,109
Regular - CRF - general		
Balance, beginning of year	120,000	89,602
Surplus	457,017	30,398
	577,017	120,000

10. Accumulated surplus (Continued from previous page)

	2023	2022
Other		
Balance, beginning of year	853,634	847,259
Surplus	627,536	6,375
	1,481,170	853,634
Urban strategy - EIF - general		
Balance, beginning of year	693,264	273,590
Surplus (deficit)	(693,264)	419,674
	-	693,264
	4,067,073	4,847,530





Commission de développement
des ressources humaines des
Premières Nations du Québec

First Nations Human
Resources Development
Commission of Quebec

