

**DECLARATION ON THE RELIABILITY OF
THE DATA CONTAINED IN THE MANAGEMENT REPORT
AND THE RELATED CONTROLS**

Mr. Gaétan Barrette

Minister of Health and Social Services

I am responsible for the results and information contained in the present annual management report. That responsibility concerns the accuracy, completeness and reliability of the data, information and explanations contained therein.

Throughout the fiscal year, information systems and reliable control measures were maintained in order to support the present declaration. Moreover, I have ensured that work was accomplished in order to provide reasonable assurance relative to the reliability of the results, specifically with regard to the agreement on strategic planning.

To my knowledge, the information presented in the annual management report (2014-2015) of the Nunavik Regional Board of Health and Social Services as well as the related controls are reliable and this information corresponds to the situation as it was on March 31, 2015.



Minnie Grey
Executive Director

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INTRODUCTION



OUT OF CONCERN FOR

OUR RATIONALE

The Nunavik population's well-being



OUR MISSION

Plan, organize, apply and evaluate programs to serve our population



OUR OBJECTIVE

Improve our population's state of health



OUR VALUES

Autonomy, respect, participation, appreciation of our human resources and collaboration with our partners

WE PRESENT

OUR VISION

A healthy population in healthy communities where integrated health and social front-line services are offered to the population by Inuit in accordance with traditional values

MESSAGE FROM THE CHAIRPERSON AND THE EXECUTIVE DIRECTOR

The year 2014 was marked by memories of events both happy and tragic.

In May 1994, the Nunavik Regional Board of Health and Social Services was created under section 530.25 of the Act respecting health services and social services (Order 655-94 of May 4, 1994, G.O., May 25, 1994). For more than 20 years, we have served the interests of Nunavimmiut and have placed their well-being at the core of our preoccupations.

We are greatly motivated in pursuing our efforts at improving, consolidating and developing services of good quality for the Nunavik population for a good many years yet. Our vision is to offer integrated front-line services in accordance with traditional values and practices.

September 24, 2014, is the 20th anniversary of a tragic event in the history of the Nunavik health and social services network. During a medical evacuation, the physician and the nurse who were on duty, the pilot and the patient perished when their helicopter crashed near Kuujjuaq. We must recognize the courage of the pilot and the medical team who risked and ultimately lost their lives trying to provide the necessary care for a patient under hazardous weather conditions.

We would like to thank all the medical personnel and the pilots of Air Inuit who risk their lives in order to save others even under poor weather conditions.

Over the years, our vision has guided the development of the Nunavik health and social services network. This development must be based on a global and integrated approach to the needs of the Nunavik population. This entails, among other things, the following:

- ◇ An approach centred on preventive services, front-line services and community involvement;
- ◇ An integrated service-delivery model for health and social services;
- ◇ Services provided where feasible at the community level;
- ◇ Services provided at the subregional level (i.e., on each of the Ungava and Hudson coasts) when cost- and service-efficient, according to needs;

- ◇ Services provided at the regional level (i.e., in Nunavik as a whole) when cost- and service-efficient, according to needs;
- ◇ Development of capital facilities, housing and equipment at a pace that respects the development of services;
- ◇ Development of technical-support systems, including information technologies, communications and management systems.

These are the elements that guide our daily actions and which take concrete form through the priorities identified in the Strategic Regional Plan.

In December 2014, we adopted the third set of recommendations formulated by the advisory committees relative to the clinical projects (Ilusilirinirmi Pigutjiutiniq Qimirruniq (IPQ):

- ◇ Youth;
- ◇ Mental health;
- ◇ Addictions.

Further, respect for Inuit values and practices is a key element in developing and providing health and social services in Nunavik.

Offering training to our Inuit staff in the Nunavik health and social services network remains a priority to us. We pursued our efforts in maintaining our existing training programs and in implementing new ones. It is our goal to increase the Inuit workforce in our network to ensure the provision of services in Inuktitut.

Our network's difficulties in remaining competitive with the other regional organizations when it comes to the working conditions offered to personnel hired locally in Nunavik are the subject of a plan of action and the implementation of a working group in collaboration with the MSSS to find solutions and identify measures that will allow us to reach our goal to support the Inuit personnel and to ensure that the population has access to services in its own language.

Youth protection, rehabilitation services and several other issues remain at the core of our preoccupations. Our Strategic Regional Plan for 2009-2010 to 2015-2016

includes a series of measures to support these services. To ensure follow-up to the recommendations formulated by the advisory committees relative to the clinical projects (IPQ), we have identified a new series of measures in the 2014-2015 Regional Action Plan to support, improve and consolidate services related to youth, mental health and addictions.

Our Department of Public Health made many efforts to counter the resurgence of tuberculosis and the high rate of sexually transmitted and bloodborne infections in the last year in Nunavik. A series of measures were included in our 2014-2015 Regional Action Plan to support the institutions of the region in prevention efforts.

Capital Master Plan:

- ◊ We completed the construction of the DYP offices in Puvirnituk;
- ◊ We are constructing a new rehabilitation centre in Inukjuak for young girls (12-18 years old);
- ◊ A new CLSC will be constructed in Aupaluk;
- ◊ We have also identified and approved the integration of the following projects into our Capital Master Plan:
 1. from the priority list of the Ungava Tulattavik Health Centre:
 - Kuujjuaq birth house;
 - Kuujjuaq office building for youth services;
 2. from the priority list of the Inuulitsivik Health Centre:
 - Salluit CLSC and birthing centre;
 - Umiujaq CLSC;
- ◊ We have also started regional discussions in regards to a regional hospital to reduce the rate of patient transfers to the South. Our objective is to improve and increase the services provided within the territory.

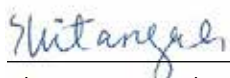
Fiscal 2015-2016 is the last in our current strategic regional plan. We will soon start a negotiation process with the MSSS towards another agreement to pursue our efforts in the development of our services in the region.

The NRBHSS has been proud to participate in the Parnasimautik consultation process to address Nunavik's

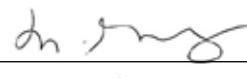
needs and priorities if the region is to host industrial development. The NRBHSS is in collaboration with its partners in the drafting of the Nunavik Declaration.

Again this year, we worked on several files; some proved to be challenges, others promising. We invite you to continue reading this report to discover them.

In closing, we would like to point out the extraordinary work performed by our human resources in health and social services and express our heartfelt thanks to all of them who respond daily to the needs of the population. We would also like to thank all of the region's organizations and partners for their support and collaboration.



Elisapi Uitangak
Chairperson



Minnie Grey
Executive Director

BOARD OF DIRECTORS

Composition of the Board of Directors, March 31, 2015

Elisapi Uitangak	<i>Chairperson, Puvirnituaq Representative</i>
Lucy Carrier Tukkiapik	<i>Vice-Chairperson, Kangirsuk Representative</i>
Minnie Grey	<i>Secretary, NRBHSS Executive Director</i>
Qumaq L. Mangiuk	<i>Executive Committee Member, Ivujivik Representative</i>
Claude Gadbois	<i>Executive Committee Member, UTHC BOD Representative</i>

Directors

Lucassie Alayco, Sr.	<i>Akulivik Representative</i>
Mary Angutinguak	<i>Aupaluk Representative</i>
Kitty Annanack	<i>Kangiqsualujjuaq Representative</i>
Alasie Arngak	<i>Kangiqsujuaq Representative</i>
Jane Beaudoin	<i>Inuulitsivik Health Centre Executive Director</i>
Parsa Kitishimik	<i>KRG Representative</i>
Willie Kumarluk	<i>Umiujaq Representative</i>
Moses Munick	<i>Tasiujaq Representative</i>
Tunu Napartuk	<i>Kuujjuaq Representative</i>
Lydia Esperon	<i>Kuujjuaraapik Representative</i>
Charlie Okpik	<i>Quaqtaq Representative</i>
Josepi Padlayat	<i>Salluit Representative</i>
Madge Pomerleau	<i>Ungava Tulattavik Health Centre Executive Director</i>
Jusipi Qaquuq	<i>Inuulitsivik BOD Representative</i>
Eva Weetaluktuk	<i>Inukjuak Representative</i>

No policies or by-laws were adopted in 2014-2015.

Board of Directors of the Regional Board

The members of the board attended five regular sessions as well as the annual general meeting, adopting 86 resolutions. The Executive Committee held seven meetings.

We regret the passing in December 2014 of Illashuk Pauyungie, representative of Salluit since 2009 and

active member of our board. We have dedicated our annual report in her memory and pay homage by including her portrait on the front page.

We also wish to thank Lizzie Niviexie, representative of Kuujjuaraapik since 2003, for her contribution within our board. Lizzie left her functions in February 2015.

COMPLAINTS PROCEDURE TO IMPROVE SERVICE QUALITY

The regional board is actively working at establishing the structure enabling the management and promotion of the complaints system in the region.

In July 2014, Kitty Gordon assumed her functions as regional and local service-quality and complaints commissioner. She also works under that title at the Ungava Tulattavik Health Centre and ensures the management and promotion of the complaints system for users on the Ungava coast.

For users on the Hudson coast, complaints may be sent to Josi Nappartuk of the Inuulitsivik Health Centre.

We invite the population to consult the Web site of the institutions for more information and to consult the institutions' annual reports relative to the region's complaints system.

DEPARTMENT OF PLANNING AND PROGRAMMING

Addictions

- ◇ Completion of the translation of the Centre Dollard-Cormier addictions training and adaptation to the Nunavik context.
- ◇ Continuation of the addictions training program; 65 persons received the training last year.

Persons Lacking Autonomy, Elders and Rehabilitation

- ◇ Regional meeting of home-care social workers to discuss psychosocial aspects of home care as well as prevention of elder abuse.
- ◇ Training on the Multi-clientele Assessment Tool was offered by the Ungava Tulattavik Health Centre's trainer.
- ◇ Training:
 - PDSB training (moving clients safely) by the Inuulitsivik Health Centre's family social aides for workers in Umiujaq, Salluit, Inukjuak, Kuujjuaraapik and Puvirnituaq, as well as employees of the Sailivik Elders' Home;
 - Multi-clientele Assessment Tool for persons lacking autonomy, evaluation by a professional of the Ungava Tulattavik Health Centre.
- ◇ The fifth regional campaign for International Elders Day (October 1) was launched by the regional board and the KRG. Activities were held in 12 northern villages.
- ◇ A funding agreement between L'Appui aux proches aidants and the regional board was signed in October 2014. A three-year plan for service development for caregivers of elders was designed.
- ◇ Launch of the *URFI Project (Unité de réadaptation fonctionnelle intensive)* [intensive, functional-rehabilitation unit]. Phase 1: establish tele-physical rehabilitation in Nunavik.
- ◇ A needs assessment of Nunavik deaf adults was conducted in the region in February and March 2015 to determine future support activities.

Family Violence and Sexual Abuse

Prevention programs:

- ◇ Support offered to the Public Health Department under the Good Touch/Bad Touch program (prevention of child sexual abuse) (Inukjuak, Kangirsuk, Kangiqsujaq, Kangiqsualujuaq, Akulivik).
- ◇ Collaboration with the Saturviit Inuit Women's Organization on a promotion campaign to end the cycle of family violence.
- ◇ Contribution of an advisory committee member for Pauktuutit's project "Enhancing the Safety and Security of Inuit Women and Girls."

Women's Shelters:

- ◇ Training for workers 1) to enhance skills and capacity and 2) via participation in the "Dialogue for Life" conference in Montréal.

Designated centres for victims of sexual violence:

- ◇ Collaboration between the NRBHSS and the two health centres to ensure the re-implementation of services across the region.
- ◇ Development of intervention protocols relative to sexual assault.
- ◇ Creation of a team of coordinators for each coast.
- ◇ Training of front-line workers on child sexual abuse from the *Centre d'expertise Marie-Vincent*.

Cross-sector collaboration:

- ◇ Two annual meetings of the Regional Steering Committee on Violence and Sexual Abuse.
- ◇ Three meetings a year of the Regional Working Committee on Sexual-Abuse Prevention.
- ◇ Two annual province-wide *MSSS* meetings of the regional representatives for the portfolios of conjugal violence and sexual abuse.
- ◇ Participation in a meeting for "Protecting the Rights of Aboriginal Women in Accessing Human Rights Justice" for Nunavik and Nunavut.

Other activities:

- ◇ Activities organized in some communities for International Day to End Violence against Women.
- ◇ Regional consultation to formulate recommendations for the next governmental action plan concerning sexual assault.
- ◇ Recommendations presented to the inter-ministerial committee by a delegation from Nunavik at the provincial consultation with aboriginal populations.

Community Organizations

- ◇ Routine support was offered to community organizations (reporting, management activities, human-resources issues, links with partners).
- ◇ Support for operational budgeting.
- ◇ Training activities: due to the fact that the organizations' boards of directors were in a re-election period, training activities were not scheduled.
- ◇ Support for new emerging organizations: family house in Kangiqsualujjuaq, project for elders home in Inukjuak.
- ◇ Ilagiinut Family House project.

Community Organizations Funding for 2014-2015

Community Organizations	Location	Mandate	Total Allocated
1. Qajaq Network	Kuujjuaq	Regional	\$200,000
2. Saturviit Women's Association	Inukjuak	Regional	\$150,000
3. Isuarsivik Treatment Centre	Kuujjuaq	Regional	\$572,000
4. Tungasuvvik Women's Shelter	Kuujjuaq	Sub-regional	\$665,000
5. Initsiak Women's Shelter	Salluit	Sub-regional	\$527,197
6. Ajapirvik Women's Shelter	Inukjuak	Sub-regional	\$254,100
7. Qilangnguanaaq Elder's Home	Kangiqsujuaq	Sub-regional	\$250,000
8. Sailivik Elder's Home	Puvirnitug	Sub-regional	\$250,000
9. Tusaajiapik Elder's Home	Kuujjuaq	Sub-regional	\$129,173
10. Ayagutaq Elder's Committee	Inukjuak	Sub-regional	\$20,000
11. Ungava Community Residence	Kuujjuaq	Regional	\$280,000
12. Uvattinut Supervised Apartments	Puvirnitug	Regional	\$280,000
13. Unaaq Men's Group	Inukjuak	Regional	\$200,000
14. Qarmaapik House	Kangiqsualujjuaq	Regional	\$183,000
TOTAL			\$3,960,470

Medical Affairs and Physical Health

Recruitment

In 2014, the Nunavik region welcomed four new physicians (three at the IHC and one at the NRBHSS Department of Public Health). These physicians occupy positions in the region and perform at least 55% of their professional activities here.

One physician from the UTHC left the region.

Thus, on March 31, 2015, 30 general practitioners held a position in the region (not including those assuming functions exclusively in public health).

For 2015 (January 1 to December 31, 2015), five new positions were granted to the region. They have all been filled by physicians who will assume their functions over the coming months (three at the IHC and two at the UTHC).

Under the non-negotiated incentives funded through the *Fonds de médecins en région (FMR)* [Regional physician fund], the region admitted eight family-medicine interns (four at the IHC, two at the UTHC and two at the NRBHSS). Moreover, through the *Programme de formation médicale décentralisée (PFMD)* [Decentralized program for medical training], several externs, first- and second-year residents in family medicine, and first- to fifth-year residents in specialties performed internships at the region's health centres.

Further, this year and for the first time, the region participated in the training program for physicians of the First Nations and Inuit of Québec, an initiative of the Québec faculties of medicine, and admitted four interns (two at the IHC, one at the UTHC and one at the NRBHSS).

Pharmacy

Measures retained under the regional pharmacy plan of action designed by the NRBHSS jointly with the region's health centres were set up and are in application for the coming year. Below are some of the actions carried out:

- ◇ services offered to outpatients at the Puvirnituk CLSC;
- ◇ hiring of an assistant pharmacy technician at the IHC;
- ◇ fixed-assets work at the IHC;
- ◇ upgrades to the pharmacy-information system for outpatients at the UTHC and acquisition of the same system at the IHC;

- ◇ call for tenders leading to signature of an agreement with a private pharmacy for the preparation of medications in medication organizers or vials for the UTHC;
- ◇ installation of a bagging machine at the UTHC and acquisition of medication-distribution carts at both health centres.

A regional project leader was hired to support the regional board and the region's health centres in the deployment of the plan of action.

Cancerology

The regional board and the Cree Board of Health and Social Services of James Bay began work under the project for care and services of good quality and culturally adapted for Inuit and Cree cancer patients. The project, which receives financial support from the Canadian Partnership against Cancer (CPAC), will continue until 2017.

Perinatal Program for the Prevention of Shaken Baby Syndrome

Training was offered to perinatal interveners (midwives, nurses, social workers) of the region's health centres under the Perinatal Program for the Prevention of Shaken Baby Syndrome (PPPSBS). This program's goal is to prevent physical violence against babies, particularly violent shaking. Its deployment with the region's new parents is expected to continue over the coming year.

Digital Archiving System

The digital archiving system (PACS) is an information technology that permits improving patient access to services and care throughout Québec. The PACS system enables a radiology department to manage and archive examination results in the form of digital files and transmit them to another institution. This year, the regional board acquired an application that permits interpretation of diagnostic images in electronic form. That initiative had important benefits on the work of the health personnel concerned at the region's health centres as well as our partners. After a number of weeks of implantation, the waiting period for interpretation dropped drastically, from six weeks to a few days. *Nunavimmiut* thus have more rapid access to the results of their examinations and, consequently, to the appropriate treatment when required.

Ilusiliriniqmi Pigutjiutini Qimirruniq (IPQ: Clinical Project)

Physical Health

The Department of Planning and Programming supports and places priority on the clinical project process, Ilusiliriniqmi Pigutjiutini Qimirruniq (IPQ), in physical health, the principal objective of which is to improve service access, continuity and quality. Three series of recommendations for the service programs for mental health, addictions and youths in difficulty have been subjected to the process. Revision of the service program for physical health began in September 2014 and will continue in 2015-16.

Service Supply in Child Psychiatry

Work began toward the signature of a service agreement in child psychiatry with the two health centres and the Montréal Children's Hospital, in order to enable the 150 *Nunavimmiut* who require those services to receive them in a timely and efficient manner. The agreement should come into effect over the next fiscal year.

Addictions

- ◇ Continuation of work under the Addictions Advisory Committee.
- ◇ Working committee on the 1) Inuit addictions counsellors' recommendations, 2) Inuit addictions counsellors' training program.

Youth Advisory Committee

The Youth Advisory Committee completed the process of community involvement in youth protection and formulated recommendations that were approved by the board of directors. The implementation phase has therefore begun.

Children / Youths / Families (CYF)

The CYF team assumes functions necessary to the coordination of the setup of health and social services and the allocation of regional resources to the institutions and community organizations. The team's principal task is to ensure the implantation of the service program under the MSSS' 2007-2012 service supply for youths in difficulty. The team works closely with the institutions and community organizations to ensure that the organization of services for youths aged 0 to 18 years and their families responds to the needs, social realities, culture and values of the target clientele.

DYP / Family-Type Resources (FTRs)

Recognition criteria for family-type resources and maintenance of a register of those resources constitute a legal obligation for the health and social services agencies. A document on recognition criteria for FTRs was drafted and approved on the Regional Advisory Committee on Youth Services (RACYS). It will shortly be presented to the board of directors accompanied by resolutions.

Cooperation Agreements

The process is under development with the partners of the two hospitals. A reference framework for cooperation agreements in Nunavik is presently in the production stage in order to ensure a continuum of services and establish service trajectories that enable the population to receive the services to which it is entitled, at the right time and from the appropriate resource in accordance with health status. The aim is to improve service accessibility and quality in the service program for youths in difficulty.

Speech Therapy

Discussions continue on this portfolio with the Kativik School Board (KSB) so that the clientele aged zero to five years can receive speech-therapy services. A screening tool is presently being developed for that age group. ■

DEPARTMENT OF PUBLIC HEALTH

Human Resources

The year 2014-2015 saw the consolidation of the regional teams (addition of human resources for infectious diseases, environmental health, ISPEC program, healthy lifestyles and medical affairs) and local teams (nurses working in the area of protection, coordinators of Public Health, ISPEC program).

Protection of Public Health

In the infectious-diseases sector, the regional situation of tuberculosis is one of sustained transmission (31 cases reported in 2014), with the cases originating in four communities. Thus, Nunavik has an annual incidence rate of 240/100 000, 60 times higher than in the rest of Canada. For 2015, we plan on accelerating development of the regional plan of action on tuberculosis. Further, the opinion of the Québec immunization committee concerning the pertinence of reintroducing the BCG vaccination in our region should become available.

As for sexually transmitted and bloodborne infections (STBIs), in 2014 we saw a significant drop in the number of reported cases of gonorrhoea (drop of 26% compared to the previous year) whereas the situation remained stable for chlamydia. The school sex-education program is in application throughout the schools of Nunavik. Training on management of STBI cases was offered to the nurses and midwives of both coasts. In 2015, an important communication campaign will be launched.

A regional survey on vaccine-avoidable diseases revealed a complete immunization coverage rate among two-year-old children of 88%, which is higher than that for all of Québec.

In environmental health, the DPH attended regional hearings and produced a paper intended for the *Bureau d'Audiences Publiques sur l'Environnement (BAPE)* [Bureau for public hearings on the environment] on the public-health issues related to uranium mining in Nunavik. The BAPE's final opinion is expected in the spring 2015.

In occupational health, we saw a rise in the number of cases dealt with under the program For a Safe Maternity Experience (168 applications in 2014). In the mining sector, our team now serves two projects for a total of roughly 1 500 workers.

Prevention and Health Promotion

Various intervention strategies are applied in health promotion covering various components: nutrition, food security, physically active lifestyles, smoking prevention, diabetes prevention and so forth.

Those strategies are applied through a multitude of activities involving training, communications and environment modification, both individual and collective. To name but a few: support offered for the start-up of community kitchens in 10 communities, modification of the food environment in grocery stores, a special day for the promotion of traditional foods, training for local interveners on nutrition and community kitchens, etc.

In order to combat the problem of food insecurity affecting more than half of the region's families, the DPH coordinated a process that should lead to the definition and adoption of a regional policy on food security. An initial meeting of the leaders of the principal regional organizations was held and a regional working group will be set up in 2015.

During the year, the Healthy Schools program was consolidated. Several activities involving the promotion of healthy lifestyles, awareness on bullying, sexual education and so forth were held in all the schools of the region. The Breakfast Club is active in more schools and responds to a need relative to food insecurity in the region.

Various concerted efforts were made with regional authorities, notably concerning trauma prevention. The next year should see such efforts intensified, particularly through the promotion of favourable environments.

ISPEC Program

The program for integrated services in perinatal and early childhood is in the early stages of implantation. Until now, one community on each coast is the object of interventions under the program. The regional team is being consolidated. We expect the ISPEC program to be broadened to cover other communities during the coming year, notably through the acquisition of new resources under the strategic regional plan.

Psychosocial Problems

The Good Touch/Bad Touch program (GTBT) is a culturally adapted program aimed at preventing child sexual abuse through community mobilization and reinforcement. During the past year, the program's activities were carried out in four new communities. The activities carried out until present were also evaluated by the *INSPQ*. As there is very strong demand to offer the program in the other communities, we expect to broaden it over the coming year, taking into account the results of the evaluation which should be available shortly.

Connaissance-surveillance

We completed the production of three fascicules on the Nunavik population's health (socio-demographic data, maternal and infant health, adult health) jointly with the *INSPQ*.

We also began the work toward the next survey on the overall health of Nunavik Inuit. The survey should be conducted in the fall 2016. It will consist of three components: follow-up to the adult cohort, the new youth cohort and community health.

As conclusion, we would like to mention that the new version of the regional plan of action in public health, covering the period 2015-2020, will shortly be presented to our board of directors for discussion and approval. Work will then be carried out with representatives of both health centres toward harmonization of the plan of action with the local activities in public health under their responsibility. That work should lead to the definition of local plans of action in public health. ■

DEPARTMENT OF INUIT VALUES AND PRACTICES

The Department of Inuit Values and Practices is responsible for two contribution agreements with the Federal Government:

- ◇ The **Brighter Futures program**, which provides funding for all the communities on a per capita basis. Although there was a long delay in receiving the funding this year, 49 projects were approved and completed before March 31, 2015.
- ◇ The **Indian and Residential School (IRS) Resolution Health Support Program** continues to function with Health Canada to support the Emotional Health Support Program for former students of our region. The mandate of these support workers is to offer emotional support to former students of residential schools and their families, especially those who will undergo the independent assessment process (IAP) in the coming months. The communities of Kuujjuaq, Salluit, Inukjuak, Puvirnituk, Akulivik, Aupaluk, Kangirsuk, Umiujaq and Ivujivik were visited to meet with clients who need emotional-health support. The emotional-health support team also assists the CLSCs and the schools to support individuals in need of counselling.

The department manages the following provincial programs:

- ◇ **Midwifery:** The Department of Inuit Values and Practices has been mandated by the executive director to work on the regional framework for the implementation of the birthing centre in our region and on the clinical plan for Kuujjuaq's birthing centre. The director of IVP and Fabien Pernet have been working with the midwifery coordinator on the Ungava coast, Marie-José Gagnon, on producing the documents to be submitted to the boards of directors of the Nunavik Regional Board of Health and Social Services and the two institutions—Tulattavik and Inuulitsivik—and subsequently to the MSSS.
 - The final draft of the “Kuujjuaq Birthing Center Clinical Plan” was finished in the beginning of February and approved by the UTHC board of directors. This clinical plan was then presented to the MSSS, and the working committee will

likely have to defend our project before the MSSS in May.

- The final draft of the “Regional Framework for Birthing Houses and Midwifery in Nunavik” was finalized in February and March and then presented during the NMWG face-to-face meeting in Inukjuak, March 30 and 31. The NMWG approved the regional framework.
- ◇ **Prevention of Elder Abuse:** The region applies the *2010-2015 Governmental Action Plan to Counter Elder Abuse*, a ministerial program promoting a regionally grounded approach to help abused and vulnerable elders. The regional coordinator to counter elder abuse is thus part of the Department of Inuit Values and Practices, ensuring that Nunavik elders benefit from culturally adapted measures. His mandate is also the empowerment of elders and their caregivers and the promotion of individual and cultural resilience.

During the first year of his mandate, the regional coordinator drafted a plan of action, based on local consultations with Nunavik elders. This year, many efforts have been made to strengthen regional collaboration with the major regional partners and stakeholders. Root causes of elder abuse across Nunavik can only be addressed through a concerted, cooperative approach, involving guidance from elders and shared resources with the partners.

- ◇ **Wellness Committees:** A wellness committee is an organized group of community members whose purpose is to identify health and wellness needs. Members should serve as liaison between the population and the service providers. Twelve of the fourteen communities have such a committee.
- ◇ **Traditional Adoption:** The NRBHSS and Makivik Corporation are currently jointly coordinating a core group to assess the region's needs and intent regarding the development of a program for traditional adoption for and by *Nunavimmiut*. The core group intends to propose a framework on Nunavik Inuit adoption taking into account

lessons learned from the past and integrating the underlying core values. To carry out its work properly, the core group will host meetings and working sessions and will consult communities and interested partners. After validation at a regional forum, final proposals will be presented to the boards of directors of the NRBHSS and Makivik Corporation. ■

DEPARTMENT OF ADMINISTRATIVE SERVICES

Financial Resources

Regional Budget

The 2014-2015 regional credits received from the MSSS totaled \$167 million to fund the Nunavik Health and Social Services network as shown in the table below. During the year, the regional credits were allocated by the NRBHSS to various institutions. For their operations, both health centres received funding in the amount of \$128 million. The NRBHSS paid and transferred \$7.6 million to eligible community organizations. From this envelope, the NRBHSS also received and managed assigned funds, namely Non Insured Health Benefits Program.

ALLOCATIONS	2013-2014	2014-2015
Establishments		
Inuulitsivik Health Centre	62M	70M
Ungava Tulattavik Health Centre	46M	58M
NRBHSS Assigned Funds		
Non Insured Health Benefits	21M	21M
Others	7.8M	7.9M
Community Youth Houses		
Youth centres	3.7M	3.9M
Others (Community Organization Table)	3.5M	3.7M
Reserved - special projects not realized yet	2.5M	2.5M
Total transfers	146.5M	167M

Operating Budget and Financial Results of the Health Centres

The NRBHSS, in fulfilling its supervisory role relative to the health centres, carried out major efforts throughout the year, including numerous meetings, to ensure proper financial follow-up.

The Ungava Tulattavik Health Centre ended with an operating surplus of approximately \$138 639 for the current year. Its accumulated deficit amounts to approximately \$8 017 849. The surplus will be used to reimburse part of the accumulated deficit. Support continues to be provided to this health centre in order to pursue the objectives of the multi-year recovery plan without negatively affecting the services provided to the population.

This year, the Inuulitsivik Health Centre ended the year with a slight surplus of \$498 024 as shown in the table below.

Public Institutions	2013-2014		2014-2015	
	Net Budget Authorized	Surplus (deficit)	Net Budget Authorized	Estimated Surplus (deficit)
Inuulitsivik Health Centre	62M	300 000	70M	498 024
Ungava Tulattavik Health Centre	46M	5.4M	58M	138 639
Total	108M	-5.1M	128M	636 663

Funding of Community Organizations

The table below shows the amount allocated to eligible community organizations:

COMMUNITY ORGANIZATIONS	2013-2014	2014-2015
Elders' Home		
Qilannguanaaq	242 000	250 000
Sailivik	262 500	219 999
Tusaajjapik	275 038	129 173
Inuit Women's Association of Nunavik		
Saturviit	142 000	150 000
Men's Association		
Qajaq Network	200 000	200 000
Men's Association of Inukjuak		
Unaaq	100 000	200 000
Supervised Apartments		
Community Lodging - Ungava	399 000	280 000
Supported Living Environment		
Community Lodging – Uvattinut	125 000	280 000
Treatment Centre		
Isuarsivik	600 001	572 000
Women's Shelter		
Ajapirvik	242 000	254 100
Initsiak	322 092	527 197
Tungasuvvik	742 000	665 000
Total	3 551 631	3 727 469

2014-2015 Operating Budget

In accordance with the *Act respecting health services and social services (Chapter S-4.2)* and the MSSS bulletins, the 2014-2015 operating-budget estimates were produced and adopted by the board of directors of the NRBHSS. As a result of proper budget planning and processes, the NRBHSS has ended its fiscal year with a minor surplus.

As one of its responsibilities, the Department of Administrative Services provided financial expertise and support to all departments including the Audit Committee.

Earmarked Funds

In addition to this operating budget, the NRBHSS also received and managed earmarked funds for specific activities. These earmarked funds were financed through two difference sources, one directly from the MSSS and the other from the regional envelope.

Fixed-Assets Funds

The 2014-2015 conservation and functional three-year plan was finalized. In close collaboration with the health centres, more support and funds were provided by the NRBHSS to accomplish most of the projects in Nunavik. The NRBHSS transferred \$6.6 million in total for various fixed-assets projects. This amount was divided into four regional envelopes as shown in the table below:

ORGANIZATION	BUILDING MAINTENANCE	FUNCTIONAL RENOVATIONS	MEDICAL EQUIPMENT	NON-MEDICAL EQUIPMENT	TOTAL
UTHC	1 205 730	33 864	345 142	154 426	1 739 162
IHC	2 582 855	427 920	773 237	474 949	4 258 961
NRBHSS	594 328	74 596	0	0	668 914
TOTAL	4 382 913	536 380	1 118 379	629 375	6 667 047

The NRBHSS supported many projects in 2014-2015 in order to successfully maintain, improve and conserve our institutional and residential park.

Federal Funds

The contribution agreements for \$7.2 million were signed with the federal government for

2014-2015 (see table below). Unlike the provincial earmarked funds, at the end of the year, the federal government recovers any unused funds.

HEALTH CANADA	2013-2014	2014-2015
Aboriginal Diabetes Initiative	635 632	625 682
Aboriginal Health Human Resources Initiative	120 943	0
Brighter Futures	1 153 893	1 153 893
Fetal Alcohol Spectrum Disorder	351 762	351 762
Home and Community Care	2 238 615	2 305 773
Indian Residential Schools Portfolio	675 530	675 530
Mental-Health Crisis Management	870 719	870 719
Nutrition North Canada	490 000	490 000
Prenatal Nutrition Program	296 197	445 082
Suicide-Prevention Strategy	101 775	160 000
INDIAN AND NORTHERN AFFAIRS		
Family Violence	45 000	15 463
Nunavik Nutrition and Health Committee	97 618	89 643
Total Subsidies	7 077 684	7 183 547

Various Activities

The NRBHSS supported and contributed to various specific areas as shown below:

♦ Strategic Regional Plan

The Department of Administrative Services supported the elaboration of the 2014-2015 Action Plan that was approved by the MSSS in a letter dated November 19, 2014, authorizing the \$6.4 million recurrent budget for the development of services in Nunavik. In compliance with the requirements of the agreement, a rendering of accounts was completed and presented to the MSSS.

♦ Ulluriaq Transition Plan (Rehabilitation Services for Youth in Difficulty)

In 2014-2015, major efforts began in order to transfer the Ulluriaq project to the Ungava Tulattavik Health Centre. A transition committee was created to ensure an efficient and smooth transfer of the administrative activities such as finances, human resources and operations. The transfer will be complete in September 2015.

♦ Community Youth House

During the year, the NRBHSS assisted the Nunavik Youth House Association (NYHA) with the urgent need to renovate their youth houses. Special support was provided to transfer two (2) additional communities to the NYHA which now manages the program and budget for 11 communities. The objective is to improve the operation of the facilities to better suit Nunavik youth.

Capital Master Plan

On February 15, 2011, the NRBHSS concluded an agreement with the MSSS which allocated funding for the following capital projects:

Health and social services	\$200M
Personnel housing	\$80M
Total	\$280M

In compliance with this agreement, the NRBHSS revised the CMP to establish priorities in short- and long-term capital investments and to serve as a management tool. The Capital Master Plan Advisory Committee continues to update the Capital Master Plan and follow up capital projects in Nunavik.

As of March 31, 2015, the capital envelope reads as follows:

NO.	PROJECTS	Facilities for Health and Social Services	Staff Housing
		\$200M	\$80M
1	Projects begun before the signature of the agreement: equipment procurement, asset maintenance, office space, group homes (2), 19 assisted living units (Kangiqsualujjuaq), 46 housing units (2009)	242 000	250 000
2	70 staff-housing units (2011-2012)	262 500	219 999
3	Construction of a DYP building in Puvirnituaq	275 038	129 173
4	Rehabilitation centre for girls (12-18 years) in Inukjuak	142 000	150 000
5	50 housing units	200 000	200 000
6	Aupaluk CLSC (Estimated)	100 000	200 000
Total committed		74.8	80
Available balance		125.2	

Capital Projects

Building for the Department of Youth Protection in Puvirnituk

The construction of the Department of Youth Protection building in Puvirnituk is now completed. At this time, the building is fully occupied by the Inuulitsivik Health Centre, and services have been in operation since fall 2014.

Rehabilitation Centre for Girls (Ages 12-18) in Inukjuak (Ulluriaq)

This construction project is a priority for the NRBHSS to ensure that girls ages 12 to 18 from Nunavik communities and who are currently living in a center in the Montreal region, return to their natural environment.

Three (3) new buildings include a living facility for its clientele, an administration section as well as a transit building for visiting families and a garage to store recreational equipment for traditional activities. Delivery of the Center is forecasted for June 2015. The official transfer of ownership to the Ungava Tulattavik Health Centre will take place in October 2015.

Aupaluk CLSC

The Clinical Plan was presented and approved by the MSSS in September 2014. Throughout the year, several meetings were held with the Ministry. We are now at the final stages of producing the functional and technical plan (FTP) in collaboration with the Ungava Tulattavik Health Centre.

Staff-Housing 2014-2015

The MSSS approved 50 out of 92 housing units identified in the Strategic Regional Plan. To date, we have completed the following stages of the project:

- ◇ Hiring of professionals to complete the architectural plans;
- ◇ Authorization to proceed with construction;
- ◇ Call for tenders for construction.

Completion and delivery of this project is forecasted for early 2016.

Construction Committee

During the year, the Construction Committee held meetings with stakeholders, professionals and the MSSS. The committee continues to provide proper management tools and direction for each project.

Human Resources

In 2014, the main focus of the Human Resources department was primarily the Ulluriaq Adolescent Center. In addition, the housing shortage particularly affected hiring personnel in Nunavik. On several occasions, the NRBHSS was obligated to delay hiring due to the inability to provide housing.

NRBHSS	2013-2014	2014-2015
Full-time management personnel	17	13
Part-time management personnel	1	0
Full-time personnel	63	72
Part-time and temporary personnel	4	4
Total, regional board	85	89

Ulluriaq Adolescent Centre	2013-2014	2014-2015
Full-time management personnel	3	2
Part-time management personnel	0	0
Full- and part-time employees	72	79
Total, regional board	75	81

The increase in full-time personnel at the regional board is explained by the following:

- ◇ Hiring of two officers for the ISPEC (Integrated Services and perinatology Early Childhood program);
- ◇ Hiring of a nurse for infectious diseases;
- ◇ Replacement of certain employees on maternity leave and deferred leave.

The decrease in management personnel is due to the fact that five positions are currently vacant or temporarily filled.

As for the staff at the Ulluriaq Center in Montréal, a slight increase in personnel is due to the replacement of certain employees on leave without pay. Personnel turnover was quite low in 2014-2015 and hiring was carried out in response to development as well as replacement for employees on maternity leave and deferred leave. ■

DEPARTMENT OF REGIONAL HUMAN-RESOURCES DEVELOPMENT

The year 2014-15 was a remarkable year for the number of training programs deployed in the Nunavik health and social services network. A budget of nearly \$3 million was made available to the institutions to respond to various needs. Part of the amounts granted for the training came from the collective agreements signed in 2010. Other sources of funding include the budgets for strategic planning and support from the Kativik Regional Government.

Training (Principal Portfolios)

Training in Social Work (Youth Protection and CLSC) and Specialized Education

Programs in psychosocial training, provided by Marie-Victorin College, continued in 2014-2015. In youth protection, 11 training sessions have been held in Kuujjuaq and Puvirnituk to date since April 2014; 18 employees participated. As for the CLSC front-line program, 27 employees participated in the 11 sessions held on the Hudson and Ungava coasts. Finally, in specialized education (rehabilitation), 26 training sessions were held in Kuujjuaq, Puvirnituk and Salluit, with 33 employees participating. A total of nearly 80 Inuit employees attended the various sessions.

The mentoring programs under each of these programs are under constant development, and we have noted an improvement in the process of skills acquisition, both theoretical and practical. A research-action project was submitted in December 2014 and the college's recommendations will be evaluated at the next regional meeting, scheduled for May 2015.

To date, the KRG has funded part of the 2014-2015 programs in youth protection and specialized education for a total of more than \$385,000.

Inuit Management Training Program

Over the past year, three university-level courses were provided under McGill University's health and social services management certificate program (30-credit program). A total of 11 Inuit personnel members (management personnel and potential management personnel) participated in McGill's training. The courses are

given intensively over seven days in alternation between Kuujjuaq and Puvirnituk. New students recently enrolled in the program, and for the end of 2015, one student is on track to obtaining her certificate and her university diploma.

Training during Orientation and Integration

This program, previously reserved for employees of the DYP and the CLSC, now admits all personnel members since October 2014, at the request of the institutions. Fourteen sessions were held this year and 66 new employees participated.

In order to respond adequately to the training needs of all the personnel and to update the program, in March 2015 the regional board created four videos and testimonial capsules, filmed at both health centres and in Kangiqsualujjuaq, with a production firm. Testimonies on the culture by elders were produced, as well as testimonies from the CLSC personnel, including nurses, to showcase the work performed in the community. Emphasis was also placed on the importance of traditional activities still carried out in Nunavik.

Clinical Projects

Under the clinical projects, various training sessions were held in collaboration with the Planning and Programming officers. An example is a pilot project for training on the prevention of foetal alcohol syndrome carried out in the fall; other established programs, such as ASIST (suicide prevention), continued with certification of new Inuit trainers. In the coming year, we expect the hiring of Inuit addictions counsellors in each of the Nunavik communities. These counsellors will benefit from an on-the-job training program adapted to their specific needs.

Promotion and Recruitment

Job Creation

During the past year, several positions were filled by Inuit personnel members, four of which were possible thanks to funding from the Kativik Regional Government under the on-the-job training program. The positions in question are for a communications officer, a Planning and

Programming officer in addictions, a community worker (suicide prevention and intervention) and a regional and local service-quality and complaints commissioner.

Career Promotion

The regional board made representations with various universities and at various career fairs to promote specialized jobs in Nunavik. The region was represented at nine different university career fairs and three career conferences and fairs. In Nunavik, meetings were held with students from the schools of Aupaluk, Tasiujaq, Quaqtuq and Kangirsuk to promote careers in the health and social services network. ■

DEPARTMENT OF OUT-OF-REGION SERVICES

Insured/Non-Insured Health Benefits (INIHB)

The INIHB program offers a limited number of goods and services that are not already provided for beneficiaries of the *JBNQA* by other agencies or through other Quebec programs.

In 2013, the *MSSS* designed a guide to access to and application of the non-insured health benefits program (NIHB). That guide aimed to inform beneficiaries of the services offered them under the NIHB program.

In the fall 2014, meetings with the Cree, Inuit and Naskapi communities were held in order to present management models for the program and the use of a single list of medications, i.e., that of the *Régie de l'assurance maladie du Québec* or that of Health Canada.

In February 2015, a committee on governance for the *MSSS'* NIHB program was set up to ensure liaison with the regional health and social services authorities concerning follow-up to the revision of the program.

The board of directors was informed late in 2014 of the consultation process concerning this program.

National Inuit Committee on Health (NICOH)

The director of Out-of-Region Services continues to represent the Nunavik Regional Board of Health and Social Services (NRBHSS) on the NICOH, which is a committee supporting and guiding the Health and Social Development Department of the national Inuit organization, Inuit Tapiriit Kanatami (ITK).

The role of this committee and the expert sub-committees is to assist in reducing the inequalities between Inuit and non-Inuit populations in Canada by addressing the social determinants of health.

Committee on Aboriginal Homelessness in Montreal

According to reports and statistics published in recent years, there are more than 1,100 Inuit who have made Montréal their home. Some 10% of the aboriginal population on the

island of Montréal is Inuit. However, it is alarming that Inuit account for 45% of aboriginal homelessness in Montréal.

Following the announcements of the Quebec government and the City of Montréal to combat homelessness in the city through new policies and funding, various committees were created. The director of Out-of-Region Services is member of one of those committees.

Internal Committees

The Regional Committee on the Management of Patient Services (RCMPS) was renamed as Regional Committee on Out-Of-Region Services (RCORS) to better reflect the topics covered in the committee. The director of Out-of-Region Services continues to chair this committee, whose mandate was broadened to cover services provided in the region other than patient services.

The director is now member of the Regional Advisory Committee on Rehabilitation Services (RACYS), given that some of the rehabilitation services offered to youths are provided outside the region.

MNQ Relocation Project

As noted in last year's report, we received authorization to move out of the *MNQ* (Northern Québec Module) facilities on Tupper Street in Westmount-Montréal to a new or existing building with a capacity of 143 beds on a leasing basis.

On October 2, 2014, the *MSSS* authorized the NRBHSS and the Inuulitsivik Health Centre (IHC) to launch a second public call for tenders. Early in April 2015, we opened the three bids received and deemed them receivable. The architects are now studying the compliance of the submitted plans in relation to all of the elements identified in the project's functional and technical plan.

After the professional analysis is complete, the boards of directors of the IHC and the NRBHSS will approve the project through resolution. The final step will then be to send the resolutions to the *MSSS* for final approval.

According to the project timeline, we expect to move in to the new facilities by October 2016. ■

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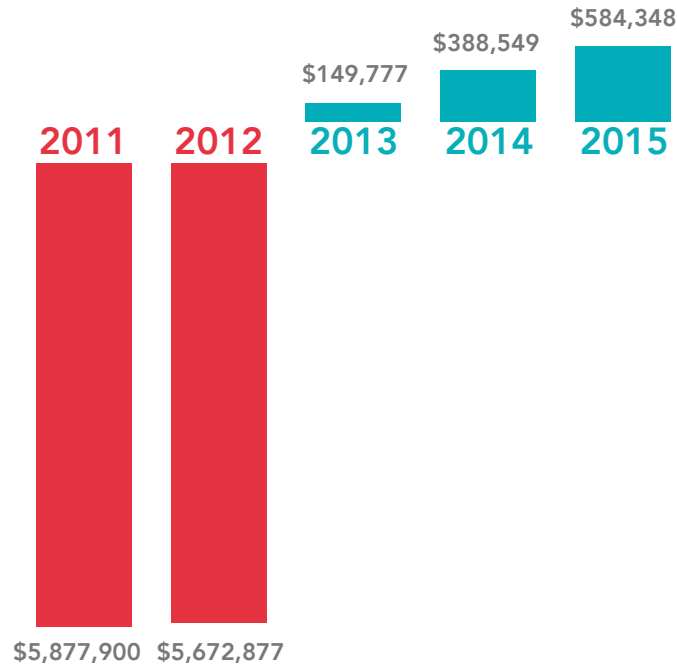
SUMMARY FINANCIAL REPORT

MARCH 31, 2015

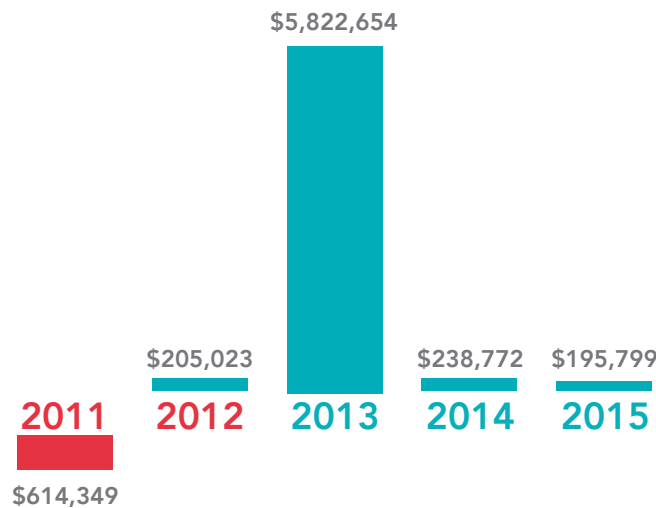
SYNOPSIS REVIEW

Operating Fund

Fund Balance

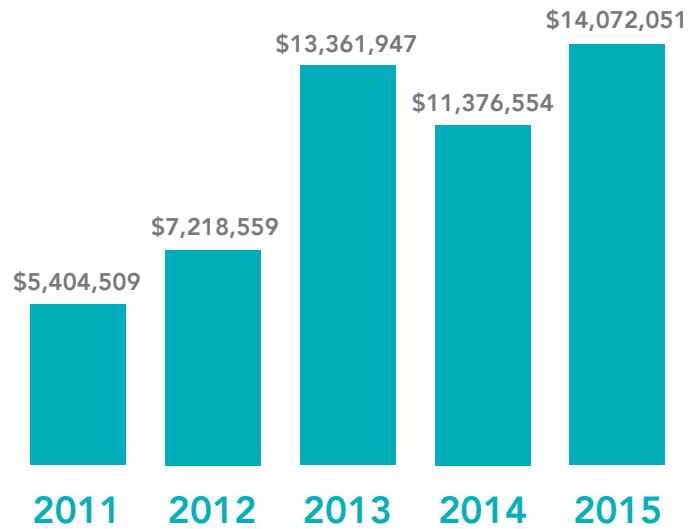


Excess (deficiency) of Revenue Over Expenses Including Transfers to Assigned Funds

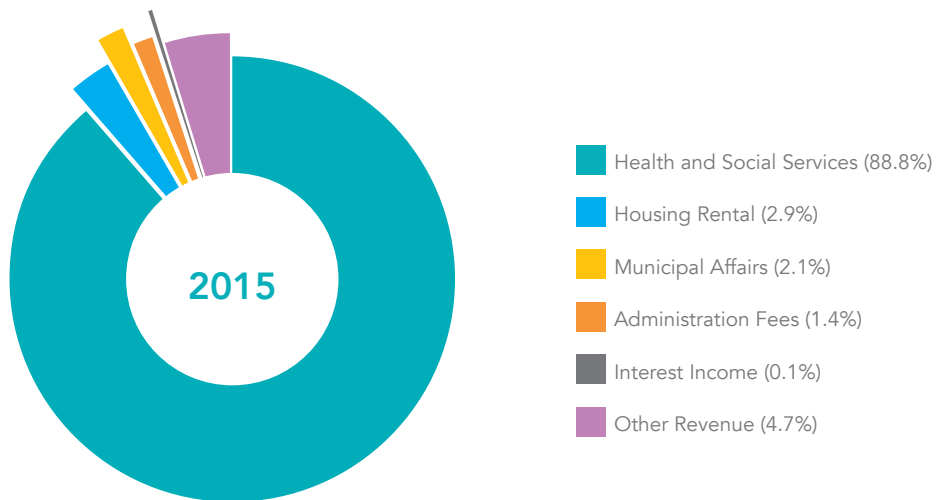


Operating Fund

Evolution of the Health and Social Services Grants

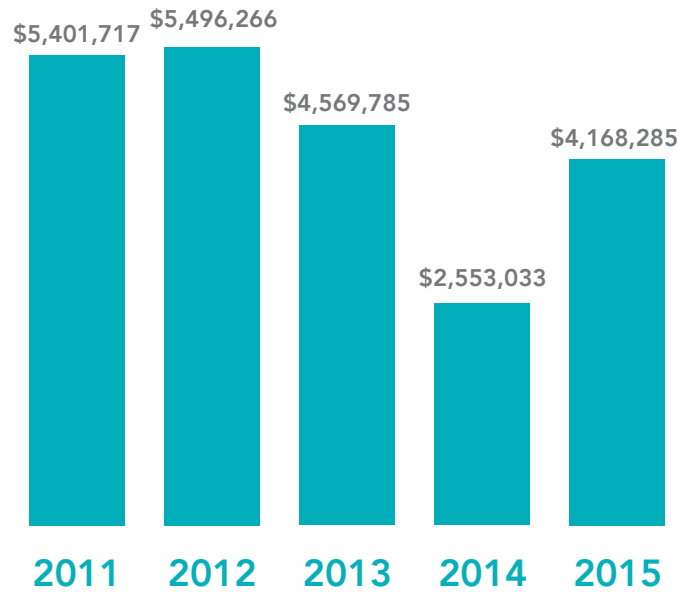


Sources of Revenue for the Year



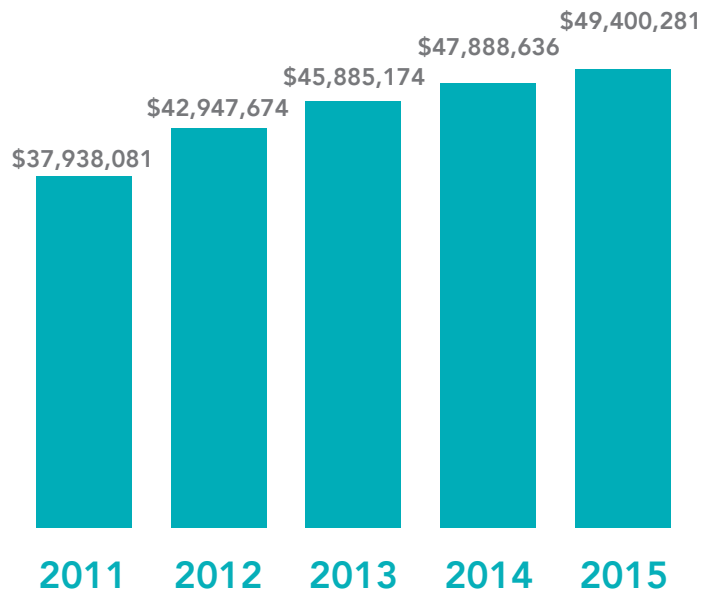
Assigned Fund

Combined Fund Balance

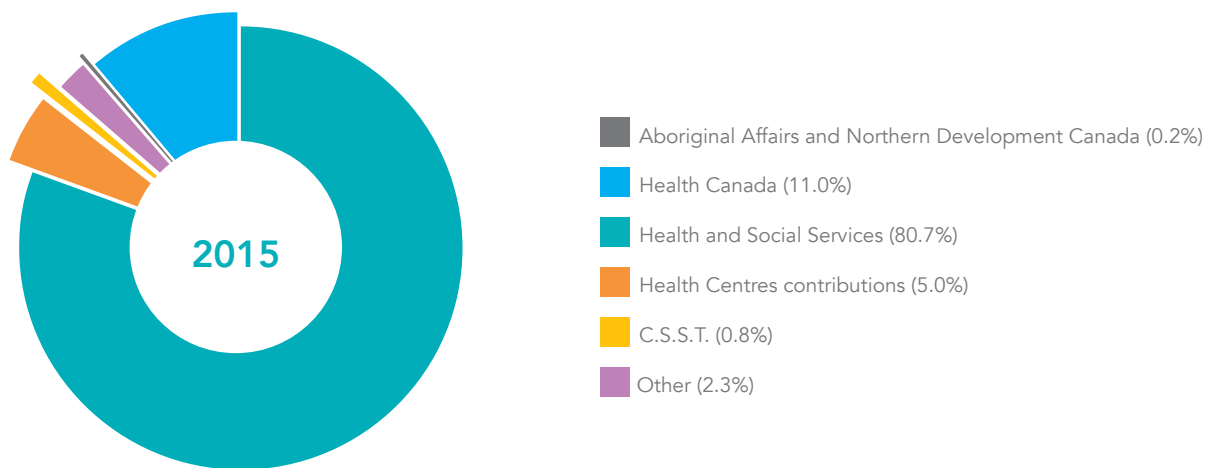


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Evolution of the Health and Social Services Grants



Sources of Revenue for the Year





SUMMARY FINANCIAL STATEMENTS

MARCH 31, 2015



Raymond Chabot Grant Thornton

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Independent Auditor's Report on Summary Financial Statements

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To the Members of the Board of Directors of
Nunavik Regional Board of Health and Social Services

www.rcgt.com

The accompanying summary financial statements, which comprise the combined balance sheet as at March 31, 2015 and the combined statements of variation of net financial assets (net debt), changes in fund balance and revenue and expenses for the year then ended and the notes to summary financial statements, are derived from the audited financial statements of Nunavik Regional Board of Health and Social Services for the year ended March 31, 2015. We expressed a qualified opinion on those financial statements in our report dated June 9, 2015 (see below).

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Nunavik Regional Board of Health and Social Services.

Management's responsibility for the summary financial statements

Management is responsible for the preparation of a summary of the audited financial statements on the basis described in Appendix 1 of Circular related to the annual report (03.01.61.26) published by the Ministère de la Santé et des Services sociaux du Québec (MSSS).

Auditor's responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of Nunavik Regional Board of Health and Social Services for the year ended March 31, 2015 are a fair summary of those financial statements, on the basis described in Appendix 1 of Circular related to the annual report (03.01.61.26) published by the MSSS. However, the summary financial statements are misstated to the equivalent extent as the audited financial statements of Nunavik Regional Board of Health and Social Services for the year ended March 31, 2015.

The misstatement of the audited financial statements is described in our qualified opinion in our report dated June 9, 2015. Our qualified opinion is based on the fact that as described in Note 8, the balance receivable of \$70,900,704 from the MSSS, for the Insured/Non-insured Health Benefits Program, was not confirmed as at the date of issuance of the audited financial statements.

Our qualified opinion is also based on the fact that a balance receivable of \$635,000 from the MSSS, for the activities related to the Strategic Regional Plan, was not confirmed as at the date of issuance of the audited financial statements.

Our qualified opinion states that, except for the effects of the described matters, those audited financial statements present fairly, in all material respects, the financial position of Nunavik Regional Board of Health and Social Services as at March 31, 2015 and the results of its activities, the changes in its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Raymond Chabot Grant Thornton LLP¹

Montréal
June 9, 2015

¹ CPA auditor, CA public accountancy permit no. A121667



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Independent Auditor's Report on the Insured/Non-insured Health Benefits Program

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To the Members of the Board of Directors of
Nunavik Regional Board of Health and Social Services

www.rcgt.com

We have audited the compliance of expenses under the Insured/Non-insured Health Benefits (INIHB) Program for Inuit beneficiaries of the Nunavik Regional Board of Health and Social Services (NRBHSS) for the year ended March 31, 2015 (hereafter the "NRBHSS - INIHB expenses") with the list of admissible expenses of the agreement between the NRBHSS and the MSSS dated February 15, 2011 (hereafter the "criteria"). Compliance of the NRBHSS - INIHB expenses with the criteria is NRBHSS management's responsibility. Our responsibility is to express an opinion on the compliance of the NRBHSS - INIHB expenses with the criteria based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the NRBHSS - INIHB expenses complied with the criteria. An audit includes examining, on a test basis, evidence supporting compliance of the NRBHSS - INIHB expenses with the criteria and, where applicable, assessing the accounting principles used and significant estimates made by management.

- Based on this agreement, the NRBHSS is directly responsible for management of the INIHB program and its related funds. For this purpose, the NRBHSS was to elaborate, approve and implement specific policies and procedures for administration of the program. Only a transportation policy was in force as of March 31, 2015. In addition, a portion of the funds received by the NRBHSS for the INIHB was reimbursed to the establishments upon presentation of invoices, without any conditions or guidelines;
- The charges related to medication are recorded via inventory adjustments. As a result, it was not possible to identify the beneficiary. The related reports are not produced and reconciled on regular periodic basis;
- In some cases, certain statistical data were collected, however, the establishments did not pursue periodic and annual compilation of the quantitative data;
- No beneficiary identification for medical supplies and equipment was present on invoices nor were the patients' names. Upon further investigation of the invoices, the charges seemed to be related to general supplies, equipment and tools for the hospital and, therefore, could not be traced to a specific individual or any authorization. Hence, it could not be confirmed that the supplies and equipment were used for a specific patient that was a beneficiary;

- Expenses related to the operations of the MNQ (\$9,862,491), the transit home in Puvirnituk (\$674,523) and the transit home in Kuujjuaq (\$1,626,028) include rent, salaries, supplies, capital and other expenses could not be verified against the admissibility criteria outlined in the agreement.

In our opinion, except for the matters listed above, the NRBHSS - INIHB expenses for the year ended March 31, 2015 are, in all material respects, in compliance with the list of admissible expenses in the agreement between the NRBHSS and the MSSS dated February 15, 2011.

Raymond Chabot Grant Thornton LLP¹

Montréal
June 9, 2015

¹ CPA auditor, CA public accountancy permit no. A121667

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
COMBINED BALANCE SHEET
MARCH 31, 2015**

	2015	2014
	\$	\$
FINANCIAL ASSETS		
CASH	6,547,897	799,021
ACCOUNTS RECEIVABLE	93,695,905	78,189,647
	100,243,802	78,988,668
LIABILITIES		
BANK LOANS	4,507,315	3,355,664
TEMPORARY FINANCING	72,017,114	64,166,551
ACCOUNTS PAYABLE AND ACCRUED CHARGES	84,887,812	65,041,682
DEFERRED REVENUE	171,040	402,205
BONDS PAYABLE	35,166,813	37,752,782
	196,750,094	170,718,884
NET FINANCIAL ASSETS (NET DEBT)	(96,506,292)	(91,730,216)
NON-FINANCIAL ASSETS		
CAPITAL ASSETS	13,667,579	13,841,684
CONSTRUCTION IN PROGRESS	87,591,346	80,830,114
	101,258,925	94,671,798
FUND BALANCE		
FUND BALANCE	4,752,633	2,941,582

APPROVED ON BEHALF OF THE BOARD:

_____, Member

_____, Member

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
 COMBINED STATEMENT OF VARIATION OF
 NET FINANCIAL ASSETS (NET DEBT)
 YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
SURPLUS (DEFICIT) FOR THE YEAR	1,811,051	(1,777,980)
Capital Assets Variation		
Acquisition of Capital Assets	(724,572)	(1,613,267)
Decrease (Increase) of Construction in Progress	(6,761,232)	(9,338,808)
Amortization of Capital Assets	898,677	744,315
	(6,587,127)	(10,207,760)
VARIATION OF THE NET FINANCIAL ASSETS (NET DEBT)	(4,776,076)	(11,985,740)
NET FINANCIAL ASSETS (NET DEBT) – BEGINNING OF YEAR	(91,730,216)	(79,744,476)
NET FINANCIAL ASSETS (NET DEBT) – END OF YEAR	(96,506,292)	(91,730,216)

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
 COMBINED STATEMENT OF CHANGES IN FUND BALANCE
 YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
FUND BALANCE – BEGINNING OF YEAR	2,941,582	4,719,562
Excess (Deficiency) of Revenue over Expenses	1,811,051	(1,777,980)
Interfund transfers	-	-
FUND BALANCE – END OF YEAR	4,752,633	2,941,582

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
COMBINED STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
REVENUE		
Grants and Contributions	74,939,801	70,110,293
Reimbursement of Grants	(516,373)	(2,845,957)
Housing Rental	458,222	471,725
Administration Fees	214,515	225,116
Interest Income	8,984	22,001
Inuulitsivik Health Centre	536,939	201,976
Tulattavik Health Centre	2,500,363	577,236
Other Revenues	1,716,575	1,444,047
	79,859,026	70,206,437
DEFERRED REVENUE – BEGINNING OF YEAR	402,205	450,000
DEFERRED REVENUE – END OF YEAR	(171,040)	(402,205)
	231,165	47,795
	80,090,191	70,254,232

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
COMBINED STATEMENT OF REVENUE AND EXPENSES (CONT'D)
YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
EXPENSES		
Salaries and Fringe Benefits	12,332,513	10,273,033
Administration Fees	214,404	224,177
Advertising and Publicity	142,817	178,005
Amortization	898,677	744,315
Annual General Meeting	107,615	107,353
Contribution to Northern Villages	-	184,408
Doubtful Accounts	34,195	-
Equipment Rental	76,379	63,533
Freight Charges	64,347	64,243
Heating and Electricity	431,819	395,143
Honorarium	282,845	374,327
Housing Rental	577,148	484,523
Insurance	24,708	24,335
Installation Premium	615,871	788,141
Interest and Bank Charges	2,204,575	1,748,635
Land Leases	81,239	42,368
Maintenance and Repairs	114,035	152,516
Medical Supplies	15,952	18,111
Meetings and Seminars	25,457	6,378
MNQ Relocation	-	8,107
Municipal Services	328,233	338,386
Office Expenses	1,132,750	646,666
Professional Fees	1,322,452	1,019,806
Publication and Membership	57,761	19,007
Purchased Services	2,700,662	3,147,971
Telecommunication	286,353	240,543
Training and Education	302,312	190,382
Transfers to Organizations	2,722,056	2,625,115
Transfers to Inuulitsivik Health Centre	28,820,393	28,796,730
Transfers to Tulattavik Health Centre	18,469,803	15,875,089
Travel and Accommodation	3,624,346	2,955,550
Vehicle Expenses	46,414	42,959
Other Expenses	221,009	252,357
	78,279,140	72,032,212
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	1,811,051	(1,777,980)

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
OPERATING FUND – BALANCE SHEET
MARCH 31, 2015**

	2015	2014
	\$	\$
FINANCIAL ASSETS		
CASH	6,279,658	686,376
ACCOUNTS RECEIVABLE (Note 2 a))	8,954,442	7,364,298
DUE FROM LONG-TERM ASSETS FUND (Note 7)	126,199	128,082
	15,360,299	8,178,756
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED CHARGES	6,760,580	6,663,271
DUE TO ASSIGNED FUND (Note 7)	7,844,331	724,731
DEFERRED REVENUE (Note 4)	171,040	402,205
	14,775,951	7,790,207
NET FINANCIAL ASSETS (NET DEBT)	584,348	388,549
FUND BALANCE		
FUND BALANCE	584,348	388,549

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
 OPERATING FUND – STATEMENT OF CHANGES IN FUND BALANCE
 YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
FUND BALANCE – BEGINNING OF YEAR	388,549	149,777
Excess (Deficiency) of Revenue over Expenses – Regular Operations	1,512,263	905,494
Transfers to Assigned Fund	(1,316,464)	(666,722)
FUND BALANCE – END OF YEAR	584,348	388,549

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
OPERATING FUND
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
REVENUE		
Health and Social Services	13,840,886	11,328,759
Housing Rental	458,222	471,725
Municipal Affairs	328,233	338,386
Administration Fees	214,515	225,116
Interest Income	8,984	22,001
Other Revenues	746,525	1,003,528
	15,597,365	13,389,515
DEFERRED REVENUE – BEGINNING OF YEAR	402,205	450,000
DEFERRED REVENUE – END OF YEAR (Note 4)	(171,040)	(402,205)
	231,165	47,795
	15,828,530	13,437,310
EXPENSES (Appendix A)		
General Administration	11,353,681	9,715,786
Community Health Advisors	1,903,522	1,941,422
Building Operating Costs	1,059,064	874,608
	14,316,267	12,531,816
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	1,512,263	905,494

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
LONG-TERM ASSETS FUND – BALANCE SHEET
MARCH 31, 2015**

	2015	2014
	\$	\$
FINANCIAL ASSETS		
CASH	268,239	112,645
ACCOUNTS RECEIVABLE (Note 2 c))	12,581,245	11,660,203
	12,849,484	11,772,848
LIABILITIES		
BANK LOANS (Note 5)	4,507,315	3,355,664
ACCOUNTS PAYABLE AND ACCRUED CHARGES	2,290,729	1,041,328
DUE TO ASSIGNED FUND (Note 7)	239	239
DUE TO OPERATING FUND (Note 7)	126,199	128,082
TEMPORARY FINANCING	72,017,114	64,166,551
BONDS PAYABLE	35,166,813	37,752,782
	114,108,409	106,444,646
NET FINANCIAL ASSETS (NET DEBT)	(101,258,925)	(94,671,798)
NON-FINANCIAL ASSETS		
CAPITAL ASSETS (Note 3)	13,667,579	13,841,684
CONSTRUCTION IN PROGRESS (Note 10)	87,591,346	80,830,114
	101,258,925	94,671,798
FUND BALANCE		
FUND BALANCE	-	-

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
LONG-TERM ASSETS FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
FUND BALANCE – BEGINNING OF YEAR	-	-
Excess (Deficiency) of Revenue over Expenses	-	-
FUND BALANCE – END OF YEAR	-	-

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
LONG-TERM ASSETS FUND
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED MARCH 31, 2015**

	2015	2014
	\$	\$
REVENUE		
Health and Social Services – Interest Reimbursement	2,106,136	1,648,894
Health and Social Services – Accounting Reform	(1,687,292)	(1,558,283)
Health and Social Services – Capital Reimbursement	2,585,969	2,487,006
	3,004,813	2,577,617
EXPENSES		
Interest Charges	2,106,136	1,648,894
Contribution to Northern Villages	-	184,408
Amortization	898,677	744,315
	3,004,813	2,577,617
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND – BALANCE SHEET
MARCH 31, 2015**

	2015	2014
	\$	\$
FINANCIAL ASSETS		
DUE FROM LONG-TERM ASSETS FUND (Note 7)	239	239
DUE FROM OPERATING FUND (Note 7)	7,844,331	724,731
ACCOUNTS RECEIVABLE (Note 2 b))	72,160,218	59,165,146
	80,004,788	59,890,116
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED CHARGES	75,836,503	57,337,083
	75,836,503	57,337,083
NET FINANCIAL ASSETS (NET DEBT)	4,168,285	2,553,033
FUND BALANCE		
FUND BALANCE	4,168,285	2,553,033

NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND – STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED MARCH 31, 2015

	Page Number	Project Number	Fund Balance Beginning of Year \$	Revenue \$	Expenses \$	Interfund Transfers \$	Fund Balance End of Year \$
ADMINISTRATION							
Provincial funds							
Housing Construction	21	701	(77,186)	-	-	77,186	-
PACS Teleradiology	22	702	(49,052)	-	-	49,052	-
MEO Technology Orientation	23	759	29,291	-	-	-	29,291
Emergency Measures	24	998	202,613	1,032,065	1,219,313	-	15,365
Bandwidth Enhancement Project	25	8860	164,184	-	90,972	-	73,212
Other funds							
Saqijuq Nunavik - Quebec Project	26	826	-	310,621	34,722	-	275,899
Pandemic Influenza	27	8001	(34,151)	-	-	34,151	-
Technocentre	28	8840	-	168,974	211,218	42,244	-
Regional Administrative Services	29	8891-92	-	259,988	181,138	23,096	101,946
			235,699	1,771,648	1,737,363	225,729	495,713
HUMAN RESOURCES							
Provincial funds							
Training provided to Inuits on Medical							
Terminology	30	8022	107,800	-	16,539	-	91,261
Youth Protection Intervention	31	8026	(30,123)	-	6,959	-	(37,082)
Network Planning Program	32	8032	150,000	-	-	-	150,000
Interns Integration Program	33	8033	112,500	-	-	-	112,500
Federal funds							
Aboriginal Health Human Resources Initiative	34	811	(185,800)	7,406	38,454	-	(216,848)
Other funds							
Staff Training Youth Protection	35	818	-	-	-	-	-
Cancer Program	36	825	(30,000)	335,100	250,076	-	55,024
Administrative Agent Training for Inuits	37	8025	60,441	736,599	66,545	-	730,495
			184,818	1,079,105	378,573	-	885,350
INUIT VALUES							
Provincial funds							
Managerial Staff Development	38	610	100,176	24,873	4,531	-	120,518
Midwifery Program	39	901	4,994	-	2,566	-	2,428
Regional Midwifery	40	8016	75,826	-	-	-	75,826
Federal funds							
Brighter Futures	41	699	(101,202)	1,111,860	1,111,860	101,202	-
Indian Residential Schools	42	819	-	509,648	509,648	-	-
Other funds							
Aboriginal Healing Foundation	43	800	(4,509)	-	-	4,509	-
ITK – Regional Engagement Coordinator	44	804	(77,732)	-	-	77,732	-
McGill Social Workers' Project	45	815	38,073	-	-	-	38,073
			35,626	1,646,381	1,628,605	183,443	236,845

NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND – STATEMENT OF CHANGES IN FUND BALANCE (CONT'D)
YEAR ENDED MARCH 31, 2015

	Page Number	Project Number	Fund Balance Beginning of Year \$	Revenue \$	Expenses \$	Interfund Transfers \$	Fund Balance End of Year \$
OUT-OF-REGION SERVICES							
Provincial funds							
Insured/Non-insured Health Benefits Program	46	938	-	43,279,596	43,279,596	-	-
Insured/Non-insured Health Benefits Management	47	939	(216,008)	345,948	330,217	-	(200,277)
			(216,008)	43,625,544	43,609,813	-	(200,277)
PUBLIC HEALTH							
Provincial funds							
Inuit Health Survey	48	690	426,439	964,330	514,427	-	876,342
Smoking Action Plan	49	913	(3,070)	-	-	3,070	-
Food Safety Project	50	915	8,989	-	-	-	8,989
Breast Cancer Screening Program – Regional	51	916	(1,178)	-	-	1,178	-
Quebec Smoking Cessation Program	52	926	25,443	-	108	-	25,335
Kinesiology	53	931	114,189	-	2,897	-	111,292
Integrated Perinatal and Early Children	54	933	11,252	-	1,464	-	9,788
Oral Hygiene Survey	55	934	162,560	-	-	-	162,560
ITSS and Tuberculosis Prevention	56	935	97,961	-	118	-	97,843
Community Organizations Coordinator	57	936	94,289	-	-	-	94,289
AIDS and STD – Information and Prevention	58	956	(126,343)	-	32,167	44,000	(114,510)
Hepatitis C	59	959	11,135	-	4,976	-	6,159
Nosocomial Infections	60	960	1,880	-	2,606	726	-
STBI Research Project	61	968	9,224	90,000	19,881	100,000	179,343
Air Quality for Nunavik Residents	62	8017	13,410	-	-	-	13,410
PSSP Management Fees	63	8019	14,000	-	-	-	14,000
Environmental Health	64	8024	125,000	-	-	-	125,000
Good Touch Bad Touch	65	8030	207,598	267,153	409,728	-	65,023
Promotion of Healthy and Safe Sexual Practices	66	8031	144,000	-	-	(144,000)	-
Federal funds							
Health Consultation	67	600	(50,000)	-	-	50,000	-
NNHC Functioning	68	614	15,743	89,643	89,643	-	15,743
Tobacco Federal Program	69	631	(33,066)	-	-	33,066	-
FASD	70	634	(244,709)	224,817	224,817	244,709	-
Diabetes	71	693	183,679	621,591	621,591	-	183,679
Perinatal Nutritional Program	72	696	31,039	438,804	438,804	-	31,039
AHTF Healthy Living in School and Substance Abuse	73	809	4,410	-	-	-	4,410
Nutrition North Canada	74	820	(18,399)	490,001	490,031	18,429	-
Communication Plan	75	821	6,052	-	-	-	6,052
Federal Strategy for Smoking Prevention in Nunavik	76	827	-	52,000	52,000	-	-
Other funds							
Occupational Health and Safety	77	611	(20,988)	505,056	468,152	-	15,916
Kino Quebec	78	612	188,214	11,220	15,526	-	183,908
Injuries Prevention Research	79	655	4,915	-	-	-	4,915
Vaccines B – Sec. 5	80	660	(129,591)	-	68,178	-	(197,769)
Arctic Net Project	81	668	9,457	-	-	-	9,457
Dental Health for Primary School	82	803	8,529	-	-	-	8,529
Literacy Learning – "How I Quit Smoking"	83	805	43,010	-	-	-	43,010
			1,335,073	3,754,615	3,457,114	351,178	1,983,752

NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND – STATEMENT OF CHANGES IN FUND BALANCE (CONT'D)
YEAR ENDED MARCH 31, 2015

	Page Number	Project Number	Fund Balance Beginning of Year \$	Revenue \$	Expenses \$	Interfund Transfers \$	Fund Balance End of Year \$
PLANNING AND PROGRAMMING							
Provincial funds							
Network Training	84	683	170,000	-	-	-	170,000
Medical Training – Legal Kit	85	790	46,280	55,340	-	-	101,620
Women's Health Program	86	791	53,413	-	32,014	-	21,399
Ulluriaq Annex	87	823	(73,181)	-	138,069	-	(211,250)
Unit for Boys	88	824	(510,690)	2,703,015	2,612,053	-	(419,728)
Installation Premiums and Training	89	920-921-923	683,257	731,435	739,404	-	675,288
External Residency in Family Medicine	90	922	(586,014)	-	41,439	-	(627,453)
PFM PNIQ - Stage for Inuit	91	924	-	3,460	3,460	-	-
Palliative Care	92	925	-	73,000	-	-	73,000
Pharmacy	93	928	-	-	7,437	-	(7,437)
Regional Committees against Violence	94	932	62,614	-	25,020	-	37,594
Cancer	95	962	35,619	-	4,053	-	31,566
Services to Elders – PFT	96	964	126,211	-	10,684	-	115,527
Psycho-social Intervention	97	965	50,000	-	-	-	50,000
Training – Nurse and Social Workers	98	977	(587)	-	-	587	-
Suicide Prevention – Training	99	8006	150,070	-	1,364	-	148,706
Violence against Women – Training	100	8007	194,328	-	13,990	-	180,338
Community Organization – Training	101	8008	148,995	-	32,356	-	116,639
Mental Health – Support on Clinical Projects	102	8009	(72,078)	-	-	72,078	-
Suicide Prevention – Regional Strategy	103	8010	314,011	2,621	46,227	-	270,405
Breast Cancer – Diagnosis and Patient Support	104	8011	2,335	-	-	-	2,335
Services to Elders	105	8012	(10,055)	-	-	10,055	-
Training – Network Employees	106	8013	(47,524)	-	22,369	69,893	-
Sexual Harassment Intervention Team	107	8015	47,352	-	16,067	-	31,285
Dependencies	108	8020	(244,621)	1,902	63,101	-	(305,820)
Training on Attention and Hyperactivity	109	8021	59,150	-	2,645	-	56,505
Elder Abuse Prevention	110	8023	(3,562)	-	126,688	-	(130,250)
Services Support Program	111	8027	110,000	-	1,756	-	108,244
Therapeutic Guide Redaction	112	8028	60,000	-	23,000	-	37,000
Services for Men	113	8029	50,000	-	4,230	-	45,770
Advisory Committee – Law 21	114	9009	120,000	-	34,102	-	85,898
DYP Law 19 VS Inuit Values and Practices	115	9010	120,000	-	-	-	120,000
Expert Committee - Health Physics	116	9012	-	112,000	35,948	-	76,052
Training on Crisis Management	117	9052	130,903	-	-	-	130,903
Mental Health	118	9053	91,474	-	17,177	-	74,297
Psycho-social Committee	119	9077	3,409	-	8,939	5,530	-
CLSC – Regional Development Strategy	120	9079	3,192	-	764	-	2,428
Development Problems – Regional Committee	121	9080	10,564	-	-	-	10,564
Intellectual Deficiency – Evaluation Chart	122	9081	208,929	-	394	-	208,535
Support for the Hearing Impaired	123	9083	35,000	-	-	-	35,000
Rehabilitation Service	124	9084	90,000	-	-	-	90,000
Federal funds							
Home and Community Care	125	618	(191,322)	2,265,553	2,265,553	191,322	-
Disabled Adult Care	126	694	8,156	-	217	-	7,939
Family Violence	127	695	72,125	15,463	46	-	87,542
Community Mental Health	128	697	(182,679)	879,793	883,935	186,821	-
Suicide Prevention Strategy	129	698	(10,054)	160,000	169,774	19,828	-
AHTF Integration Plan – Mental Health	130	806	-	-	-	-	-

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND – STATEMENT OF CHANGES IN FUND BALANCE (CONT'D)
YEAR ENDED MARCH 31, 2015**

	Page Number	Project Number	Fund Balance Beginning of Year \$	Revenue \$	Expenses \$	Interfund Transfers \$	Fund Balance End of Year \$
PLANNING AND PROGRAMMING (CONT'D)							
Other funds							
Best Practices for Elders' Residences	131	812	4,220	-	3,526	-	694
Liaison Agent Training Program	132	813	42,179	-	157	-	42,022
Ulluriaq Adolescent Centre	133	817	(560,022)	2,323,031	2,716,370	-	(953,361)
Suicide Prevention	134	963	142,773	-	7,449	-	135,324
Caregiver	135	8034	-	29,296	11,169	-	18,127
Needs Assessment of the Nunavik						-	
Deaf Adults	136	8035	-	23,646	23,646	-	-
National Training Program	137	9076	23,655	-	-	-	23,655
			977,825	9,379,555	10,146,592	556,114	766,902
			2,553,033	61,256,848	60,958,060	1,316,464	4,168,285

**NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
ASSIGNED FUND
STATEMENT OF REVENUE AND EXPENSES BY PROJECT
YEAR ENDED MARCH 31, 2015**

Administration – Housing Construction (#701)

	2015	2014
	\$	\$
REVENUE	-	-
	-	-
EXPENSES	-	-
	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-
Transfer from Operating Fund	77,186	-
FUND BALANCE (NEGATIVE) – BEGINNING OF YEAR	(77,186)	(77,186)
FUND BALANCE (NEGATIVE) – END OF YEAR	-	(77,186)

NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2015

1. REPORTING ENTITY

Nunavik Regional Board of Health and Social Services is an organization created in pursuance of the James Bay Agreement. As of May 1, 1995, the rights and obligations of the Kativik CRSSS became the rights and obligations of the Nunavik Regional Board of Health and Social Services.

2. ACCOUNTS RECEIVABLE

	2015	2014
	\$	\$
a) Operating Fund		
Health and Social Services – Strategic Regional Plan	3,073,415	4,370,096
Health and Social Services – Payroll Banks	513,973	513,973
Health and Social Services – Parental Leave and Insurance Leave	87,996	87,996
Health and Social Services – Various	87,230	87,230
GST/QST Rebates	279,156	445,743
Inuulitsivik Health Centre	1,096,645	418,501
Tulattavik Health Centre	3,101,434	498,693
Secrétariat Général de la Santé et des Services Sociaux	296,582	266,393
Employee Advances	3,978	1,372
Other	541,364	771,109
	9,081,773	7,461,106
Provision for Doubtful Accounts	(127,331)	(96,808)
	8,954,442	7,364,298
b) Assigned Fund		
Health and Social Services – INIHB (Note 8)	70,900,704	48,594,797
Health and Social Services – Strategic Regional Plan	740,000	-
Health and Social Services – Various	107,910	2,668,625
GST/QST Rebates	23,673	50,604
Inuulitsivik Health Centre	-	112,387
Tulattavik Health Centre	-	487,647
Aboriginal Affairs and Northern Development Canada	28,406	120,242
Health Canada	215,779	6,935,065
Kativik Regional Government	23,646	-
Other	120,100	195,779
	72,160,218	59,165,146
c) Long-term Assets Fund		
Health and Social Services – Accounting Reform	8,133,169	9,579,556
GST/QST Rebates	290,622	182,509
Advance to Establishments	4,157,454	1,898,138
	12,581,245	11,660,203

NUNAVIK REGIONAL BOARD OF HEALTH AND SOCIAL SERVICES
NOTES TO SUMMARY FINANCIAL STATEMENTS
MARCH 31, 2015

3. CAPITAL ASSETS

The capital assets are composed of the following:

			2015	2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	\$	\$	\$	\$
Buildings	18,449,017	5,603,482	12,845,535	12,643,439
Computers	3,587,211	3,162,264	424,947	668,451
Furniture and Equipment	924,453	607,160	317,293	429,465
Specialized Equipment	181,538	105,656	75,882	88,565
Vehicles	137,295	133,373	3,922	11,764
	23,279,514	9,611,935	13,667,579	13,841,684

4. DEFERRED REVENUE

The deferred revenue is composed of the following:

	2015	2014
	\$	\$
Health and Social Services – Strategic Regional Plan	171,040	402,205
	171,040	402,205

5. BANK LOANS – LONG-TERM ASSETS FUND

The bank loans are used to cover capital expenses, awaiting the reception of the funds from the Fonds de financement. They are composed of nine (9) revolving authorized credit margins with the Canadian Imperial Bank of Commerce, bearing interest at prime rate and maturing at different dates.

6. PREVIOUS YEARS' ANALYSES

The MSSS's final analysis of the 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013 and 2013-2014 financial reports were not available at the time of issuance of the present financial statements. Any adjustments resulting from these analyses will be reflected in the 2015-2016 financial statements.

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7. INTERFUND ACCOUNTS

The Regional Board operates one bank account for the Operating Fund and the Assigned Fund; certain transactions can also include the Long-term Assets Fund. At year-end, interfund transactions are accounted for and presented as “Due to” and “Due from” one fund to the other.

8. INSURED AND NON-INSURED HEALTH BENEFITS

As at the date of issuance of the present financial statements, the MSSS did not confirm the balance of the funds payable to the NRBHSS in relation to the INIHB. This balance is recorded as part of the accounts receivable as follows:

	\$
2011-2012	9,009,161
2012-2013	20,097,886
2013-2014	19,487,750
2014-2015	22,305,907
	70,900,704

9. PURCHASING PROCEDURES

The NRBHSS does not have approved purchasing policies and procedures. However, an unwritten approval process is in force and is followed.

10. CONSTRUCTION IN PROGRESS

		2015	2014
		\$	\$
Housing Units (54 units: 25 for UTHC, 23 for IHC and 6 for NRBHSS)	2008-2009	21,193,074	21,159,695
Housing Units (50 units: 23 for UTHC, 23 for IHC and 4 for NRBHSS)	2009-2010	18,521,416	18,328,445
Housing Units (70 units: 38 for UTHC, 28 for IHC and 4 for NRBHSS)	2011-2012	19,264,991	31,528,147
Direction of Youth Protection (Building) – Puvirnituq	2012-2013	10,934,985	9,813,827
Rehabilitation Center (Building) – Inukjuak	2014-2015	17,676,880	-
		87,591,346	80,830,114

These construction projects are temporarily financed by the Fonds de financement.

Upon closing of the construction projects, the capital cost and the long-term debt related to the construction projects will be recorded in the financial statements of the respective establishments.

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11. COMMITMENTS

The NRBHSS has commitments amounting to \$2,055,198. The future minimum contractual obligations for the next five (5) years are as follows:

	Rental \$	Services \$	Total \$
2015-2016	260,986	1,412,500	1,673,486
2016-2017	130,600	66,667	197,267
2017-2018	68,729	-	68,729
2018-2019	57,858	-	57,858
2019-2020	57,858	-	57,858
	<u>576,031</u>	<u>1,479,167</u>	<u>2,055,198</u>

12. CONTINGENCY

As at March 31, 2015, the NRBHSS is subject to a claim from a supplier, for an amount of \$6,401,683 jointly with a second party. As of the date of issuance of the present financial statements, the outcome of this claim is uncertain. Any settlement resulting from the resolution of this contingency will be reflected in the financial statements of the financial year in which it will occur.