



First Nations of Northern Manitoba
Child and Family Services Authority

ANNUAL REPORT 2024



GUIDING OUR MISSION WITH EXPERTISE AND COMMITMENT
THE NORTHERN AUTHORITY BOARD OF DIRECTORS



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CHIEF EXECUTIVE OFFICER'S MESSAGE

Dear Members, Partners, and Supporters,

It is with great pride and gratitude that I share the Annual Report for the fiscal year 2023–2024 of the First Nations of Northern Manitoba Child and Family Services Authority. This report reflects the collective efforts, resilience, and dedication of our staff, agencies, and communities as we work together to uphold the well-being and cultural integrity of First Nations children and families.

This year, we have continued to take bold steps toward empowering our communities and agencies through initiatives designed to foster knowledge, strengthen connections, and honour our traditions. Among our most significant undertakings is the development of an education portal—a project that promises to transform how we deliver training and support to staff and caregivers. Although still in progress, this portal is a forward-thinking initiative aimed at making vital resources readily available to our workforce. Covering topics such as kinship care, First Nations child welfare laws, and culturally grounded service approaches, the portal will serve as a cornerstone for skill development and continuous learning.

Another highlight of the year was the successful hosting of capacity-building conferences in November 2023 and January 2024. These gatherings brought together Elders, youth, and community leaders to share insights and craft a unified vision for the future of child welfare. Guided by the wisdom of our Elders, the conferences emphasized cultural preservation and community-driven solutions, inspiring actionable strategies to strengthen kinship care, expand culturally relevant support systems, and empower First Nations communities to develop their own child welfare laws.

A defining milestone this year was the signing of the Terms of Reference for the Technical Working Group on Child and Family Services between Manitoba Keewatinowi Okimakanak (MKO) and the First Nations of Northern Manitoba Child and Family Services Authority (NA). This historic agreement formalizes a collaborative framework to enhance self-determination and ensure culturally grounded child and family services. It establishes a united approach to legislative advocacy and program development, reaffirming our commitment to protecting the rights and well-being of First Nations children and families. This milestone underscores our shared vision of aligning administrative oversight with grassroots community values to create lasting, positive change.

The partnership between MKO and the NA remains central to our mission of fostering family unity and advancing self-governance. Since its establishment in 2003, NA has played a critical role in delivering culturally appropriate services that reconnect First Nations children with their families and communities. Together with MKO, these collaborative efforts address legislative challenges while promoting the rights and traditions that are foundational to our communities.

Throughout the year, we have remained steadfast in our commitment to self-determination and legislative advocacy. Through close collaboration with MKO and other partners, we have worked to safeguard the rights of First Nations children and families. These partnerships have been vital in addressing legislative changes, advancing culturally aligned policies, and building capacity within communities to lead their own initiatives.

The guidance of our Elders' Council remains a cornerstone of our work. Their wisdom and cultural teachings provide an invaluable foundation for shaping programs and services that reflect the interconnectedness of family and community—principles deeply rooted in Wahkotowin. By incorporating these teachings into every level of decision-making, we are ensuring that our work is not only effective but also deeply respectful of the values that define our communities.

As we look to the future, I am filled with hope and determination. The completion and launch of the education portal, continued capacity-building efforts, and ongoing legislative advocacy will further strengthen our ability to support agencies and empower families. Together, we will continue to champion culturally informed care, amplify community voices, and build a brighter future for First Nations children and families across northern Manitoba.

On behalf of the First Nations of Northern Manitoba Child and Family Services Authority, I extend my deepest gratitude to our staff, Elders, partners, and supporters. Your unwavering dedication and shared commitment to our mission are the driving forces behind every success we achieve. Together, we are shaping a legacy of care, resilience, and cultural pride for generations to come.

Thank you for your trust and partnership as we continue this important journey together.

In unity and gratitude,

Ron Monias

Chief Executive Officer

First Nations of Northern Manitoba Child and Family Services Authority



RESOURCE DEVELOPMENT AND NORTHERN INITIATIVES UNIT

2023-2024 Annual Report

Resource Development and Northern Initiatives Unit

Managed by *Deborah Chornoby-Sabourin*



The Resource Development and Northern Initiatives Unit is comprised of two Resource Coordinators, a C-24 Liaison, a CFSIS Specialist, two Senior Policy Analysts, and an Administrative Support professional. The unit oversees several key areas, including Foster Care, Foster Parent Appeals, Variances, the Keith Cooper Scholarship Fund, Placement Resources, CFSIS, and SDM training. Additionally, the team is responsible for proposal writing, conference planning, policy development, and ensuring that government policies and standards align with First Nations' cultural values and practices.

Policy Unit

The Unit experienced another busy year, focusing on the analysis of various legislative changes. The team reviewed amendments to the draft Authority Determination Protocol and several Provincial Bills, including Bills 32, and 38.

Overview of Key Amendments

Bill C-32 – An Act Respecting First Nations, Inuit, and Métis Children, Youth, and Families

Objectives:

New provincial amendments aim to reduce the number of First Nations children in care by introducing new voluntary care agreements and revising some existing voluntary care and services agreements. These agreements aim to recognize the inherent cultural and traditional practices of First Nations in caring for their children, ensuring that decisions prioritize the children's "best interest" within the context of their culture. The new voluntary care agreements include:

- Family Support Agreement
- Kinship Care Agreement
- Customary Care Agreement
- Voluntary Care Agreements

Bill -32 made other amendments to the CFS Act, the final Bill can be viewed on The Legislative Assembly of Manitoba website.

Bill 38 – An Act Respecting Child and Family Services (Indigenous Jurisdiction and Related Amendments)

Objectives:

- Ensure the province recognizes Indigenous jurisdiction.
- Support the implementation of the Federal Act.
- Introduce additional administrative amendments.

Upon receiving the amendments to the CFS Act, the Northern Authority (NA) conducted a thorough analysis to ensure that the goals of the amendments can be effectively achieved by our agencies and to assess the impact on frontline services within our various communities.

Pre-Bill Engagement:

Prior to the amendments becoming formalized as a bill, the Northern Authority engaged with CFS authorities and agencies during the 2023-2024 fiscal year. During this period, meetings were held with the MKO Chiefs Taskforce on Child Welfare Transformation and the Northern Authority's Board of Directors to discuss the potential amendments

The Northern Authority shared updates on legislative amendments through:

- Agency relations meetings
- Briefings with Manitoba Keewatinowî Okimakanak (MKO)
- Briefings with the Northern Authority's Board of Directors

The Northern Authority continues to support and advocate for its agencies by communicating legislative changes and amplifying their voices. The Northern Authority also work to strengthen the relationship with MKO leadership to ensure the rights of First Nations children and families from the Northern nations are protected. As the Northern Authority's appointing body, MKO appoints members to the Northern Authority's Board of Directors. We strive to maintain a positive, collaborative relationship with MKO to ensure that our efforts benefit all Northern First Nations communities. Through MKO's Technical Working Group, concerns and issues affecting First Nations children and families are discussed, and next steps are determined. Legislative changes and amendments, as well as their impacts on First Nations people, are brought to the Leadership Council and the Province of Manitoba for further discussion and action. The Northern Authority's policy team has also been involved in analyzing recent settlement agreements in collaboration with MKO, ensuring the sharing of relevant documents. Weekly meetings between Northern Authority representatives and MKO continue to maintain and strengthen this working relationship.

In addition to these efforts, the Northern Authority developed and submitted Capacity Development proposals to Indigenous Services Canada for conferences held in November 2023 and January 2024. These conferences focused on the voices of Elders, youth, and communities, and on building the capacity of our communities to understand C-24 – *An Act Respecting First Nations, Métis, and Inuit Children, Youth, and Families*, as well as how the Northern Authority can support and assist them. (this is repeated below)

Capacity Development and Community Conferences:

This past fiscal year, the Northern Authority successfully submitted proposals to Indigenous Services Canada, securing funding for two major conferences held in November 2023 and January 2024. These conferences focused on the voices of Elders, youth, and communities, with the goal of building community capacity to understand C-24 – *An Act Respecting First Nations, Métis, and Inuit Children, Youth, and Families*. The conferences emphasized how the Northern Authority could support and assist First Nations communities.

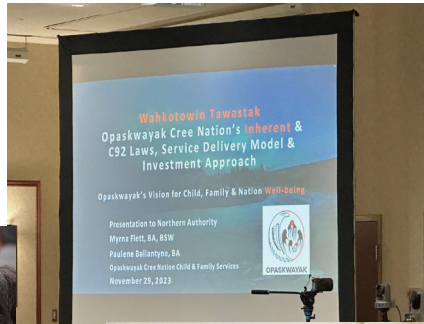
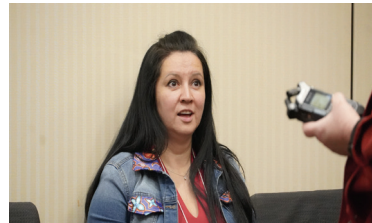
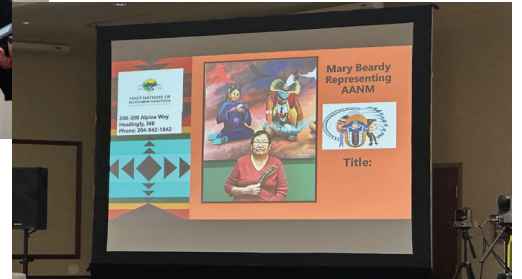
Key findings from the conferences included:

- 1) Ensuring children remain in their homes and communities.
- 2) Facilitating access to Elders to preserve cultural knowledge and language for children and youth.
- 3) Enhancing prevention efforts by working with families and communities, recognizing that child welfare services alone are not the sole solution.
- 4) Increasing kinship care practices and implementing tribunals.

Conference Benefits:

- Strengthened engagement with First Nations communities.
- Provided a platform for Elders to share cultural wisdom and language, allowing children and youth access to their teachings.
- Raised community awareness about their rights and the process of developing First Nations laws, with many communities now better equipped to participate in legislative development.
- Increased community readiness and understanding of the Northern Authority's role in assisting with the development of local laws.

Visual Highlights from The Conferences



C-24 Working Group

The primary objective of this group is to assemble a team to assist and provide guidance in the development of First Nations laws.

This includes, but is not limited to, organizing and supporting First Nations communities in creating action plans independent of provincial and federal governments. The committee aims to mobilize a team of experts to visit communities, offering assistance and advice on how to build and implement these plans. Additionally, the committee will collaborate with staff assigned to various projects to ensure cohesive efforts and successful outcomes.

Resource Development Coordinator

The Resource Development Coordinator represents Northern communities on the Collaborative Authority Resource Team (CART) and collaborates with the Provincial Placement Desk (PPD) to evaluate placement requests for children needing emergency or formal placement resources, such as The Link, Ma Mawi Wi Chi Itata, and Knowles Centre. The coordinator also attends monthly discharge meetings to ensure smooth transition plans for children in care.

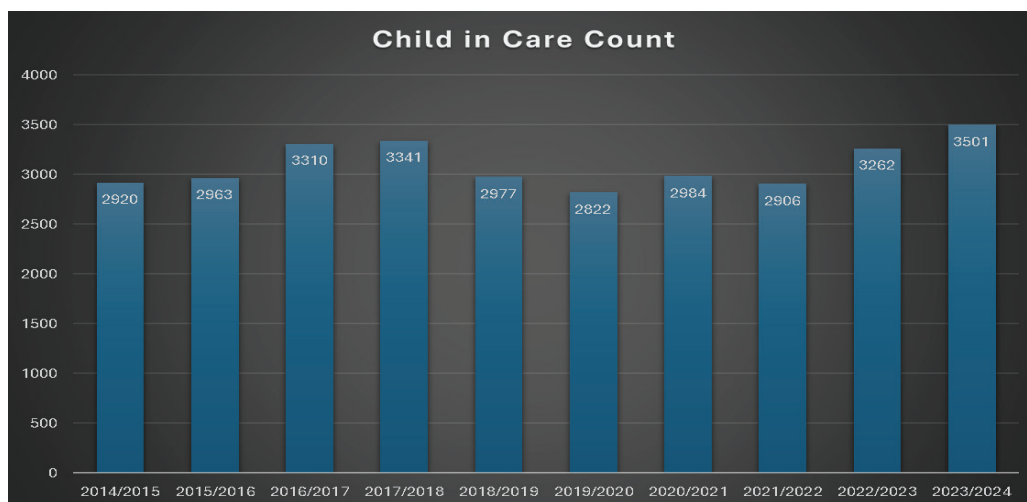
Education and Training Coordinator

The Education and Training Coordinator played a key role in coordinating training for agencies on the Child and Family Services Information System (CFSIS) and Structured Decision Making (SDM). The coordinator also represents the Northern Authority on various working groups, including the Prairie Child Welfare Consortium and the Joint Training Team (JTT), which develops and delivers training programs for staff and caregivers within the provincial child welfare system.

Elders' Council

The Elders' Council is composed of esteemed Elders from each Northern Authority agency. These Elders provide guidance and share their traditional knowledge and teachings, ensuring that the Northern Authority's policies and programs are grounded in First Nations cultural values. Their insights also help address emerging issues at the community level, shaping family services in a culturally appropriate way. The Elders are integral to ensuring that the concept of *Wahkotowin*—the interconnectedness of family structures—is reflected in the Authority's work with children and families.

Child and Family Services Information System (CFSIS):





HUMAN RESOURCES

2023-2024 Annual Report

Human Resources (HR) Unit
Managed by Victoria Atolagbe



Background:

The Human Resources (HR) unit was established as a separate program within the Northern Authority in August 2009. As the Northern Authority grew in staff and program responsibilities, the need for a dedicated HR unit became more evident. In response, the Board of Directors committed to establishing an HR unit to support both the Northern Authority and the seven First Nations agencies of northern Manitoba.

Overview:

The HR Manager oversees all human resources activities within the Northern Authority, including:

- Staffing, classifications, and employee relations
- Human resource planning, training, and development
- Recruitment and onboarding
- Performance management
- Developing, implementing, and evaluating HR policies and procedures in accordance with applicable legislation and standards
- Providing professional HR advice to management and staff of the Northern Authority
- Coordinating and offering leadership and mentorship to HR professionals within the seven mandated agencies

The HR Manager actively participates in the Northern Authority's Management Team, Workplace Health & Safety Committee, HR Committee, and the Agency Human Resources Representatives Committee.

Update

Recruitment and Selection:

In 2023-2024, we continued to refine our recruitment and selection process to attract top talent and ensure fair and efficient hiring procedures. By utilizing platforms such as Amik, Indeed, and the Northern Authority social media platforms, as well as leveraging our network of agencies, we reached a diverse pool of candidates. Our process includes application reviews, structured interviews, reference checks, and hiring decisions based on qualifications and organizational fit. Following selection, we provide a seamless onboarding experience, including orientation and training to help new hires integrate effectively. Continuous feedback helps us enhance these practices to align with the organization's goals.

Human Resource Planning, Training, and Development:

Strategic workforce planning remains a priority to ensure that we have the right number of employees with the necessary skills at the appropriate time. By assessing organizational goals, analyzing workforce capabilities, and forecasting staffing needs, we ensure that we are prepared for growth and changes in technology. Employee development is equally crucial, as we work to enhance staff skills, boost job satisfaction, increase productivity, and support retention.

Salary & Benefit Administration:

Salary and benefit administration is a critical function for maintaining accurate and timely compensation practices within the Authority. In collaboration with the Chief Financial Officer (CFO), we ensure employees receive precise and prompt payment of earnings. We manage employee benefits, including health insurance, retirement plans, and other perks, in compliance with laws and Northern Authority policies. Our efforts support employee satisfaction and retention while aligning compensation strategies with the organization's financial goals.

Performance Management:

We continue to monitor employee attendance records to ensure accurate leave balances and identify potential liabilities. By working closely with managers, we align work schedules with both operational needs and personal commitments. Regular performance reviews have been conducted to assess individual progress, align personal goals with organizational objectives, and establish clear directions for the coming year.

HR Policies and Procedures:

Since the establishment of the Employee Advisory Group in January 2016, the HR Policy Manual has undergone regular updates to align with current employment legislation and industry standards. Collaborating with a consultant and the HR Manager, the group recommended revisions to improve policies. The updated manual, implemented on December 1, 2016, is scheduled for review this year to maintain relevance and compliance. Additionally, the Workplace Health & Safety Committee ensured a safe working environment through meetings and drills, including two successful fire drills.

HR Advisory Support:

The HR Manager has consistently provided tailored advice and guidance to management and staff, addressing both work-related and personal challenges. Managers receive strategic advice on performance management, ensuring alignment with the HR Policy Manual to foster a balanced and constructive workplace environment.

HR Policies and Procedures:

Since the establishment of the Employee Advisory Group in January 2016, the HR Policy Manual has undergone regular updates to align with current employment legislation and industry standards. Collaborating with a consultant and the HR Manager, the group recommended revisions to improve policies. The updated manual, implemented on December 1, 2016, is scheduled for review this year to maintain relevance and compliance. Additionally, the Workplace Health & Safety Committee ensured a safe working environment through meetings and drills, including two successful fire drills.

Development, Implementation, and Evaluation of HR Policies and Procedures:

In January 2016, the Employee Advisory Group was formed to lead the revision of the HR Policy Manual. Working closely with the HR Manager and an external consultant, the group made recommendations for updating both new and existing policies, ensuring they adhered to applicable employment legislation and industry standards. These revisions included critical updates to maintain compliance with current employment laws. The revised HR Policy Manual was officially implemented on December 1, 2016, and is scheduled for review this year to ensure its continued relevance and compliance with evolving regulations.

The Workplace Health & Safety Committee conducted both formal and informal meetings throughout the year to promote a safe working environment. As part of the organization's emergency preparedness initiatives, all employees updated their emergency contact information, securely stored by Human Resources. Additionally, HR conducted orientation sessions to familiarize staff with safety procedures, including the use of the panic button, evacuation protocols, and guidelines for working alone. The committee also successfully organized two fire drills, ensuring that all staff were accounted for, and the drills were deemed effective.

Providing Professional HR Advice to Management and Staff of the Northern Authority:

The HR Manager consistently provides tailored support to both management and staff, offering policy and procedure reviews as needed. Employees receive coaching and guidance to help them navigate work-related challenges and personal issues that may impact their job performance. Managers are provided with strategic advice on handling performance management, ensuring their approaches align with the HR Policy Manual, fostering a balanced and constructive workplace environment.

Ongoing Coordination, Expertise, Leadership, and Mentorship for HR Professionals in the Seven Mandated Agencies:

The HR Manager and agency HR staff meet quarterly to promote collaboration and share best practices. These meetings provide a valuable platform for discussing key HR topics such as recruitment strategies, attendance management, and staff training. Additionally, HR policies and tools that aid in meeting human resources needs are regularly shared to ensure consistency across agencies.

Between meetings, communication is maintained through email and phone, allowing ongoing discussions on important topics such as job descriptions, salary ranges, and evolving HR practices. This continuous engagement ensures a coordinated and supportive approach to managing HR functions across all agencies.

Goals and Objectives:

In collaboration with Northern Authority's managers, the HR unit will continue to address the ongoing training needs of agency employees. A comprehensive training calendar will be developed to meet the specific requirements of staff across all agencies. Furthermore, quarterly meetings with HR representatives will focus on strategic planning in areas such as workplace culture, job description reviews, employee recognition programs, and retention strategies.

Recruitment efforts will continue to be promoted across various platforms, ensuring a broad reach to attract diverse talent.

Staffing, Classifications, and Employee Relations:

Recruitment efforts in 2023-2024 resulted in the following hires for permanent positions:

- Case Management Specialist
- Resource Development Coordinator
- Special Rates Coordinator
- Intake Coordinator
- Education and Training Coordinator
- Administrative Assistants



ISSUES MANAGEMENT

2023-2024 Annual Report

Issues Management Unit
Managed by Pamala Logan



QUALITY ASSURANCE:

Quality assurance involves the monitoring and evaluation of services to ensure that Child Protection standards are met while maintaining high quality. The aim is to support services in delivering effective quality assurance and evidence-based care that aligns with regulatory expectations.

The four key components of the quality management process are Quality Planning, Quality Assurance, Quality Control, and Continuous Improvement. These components form the foundation of the Northern Authority's processes and procedures.

To ensure timely responses to critical situations and reporting requirements, our Quality Assurance Coordinator has developed tracking systems. These systems help agencies meet standards and provide essential statistical information.

The Northern Authority is responsible for ensuring that mandated agencies under its jurisdiction report critical incidents and serious injuries within the required time frames. After review, copies of the Critical Incident Reports (CIRs) are sent to the Manitoba Advocate for Children and Youth (MACY) and the CFS Branch. The Quality Assurance Coordinator also facilitates communication between the CFS Branch and agencies when additional information or clarification is needed.

Table 1:

April 1, 2023, to March 31, 2024 - Critical Incident Reports (SI and D)

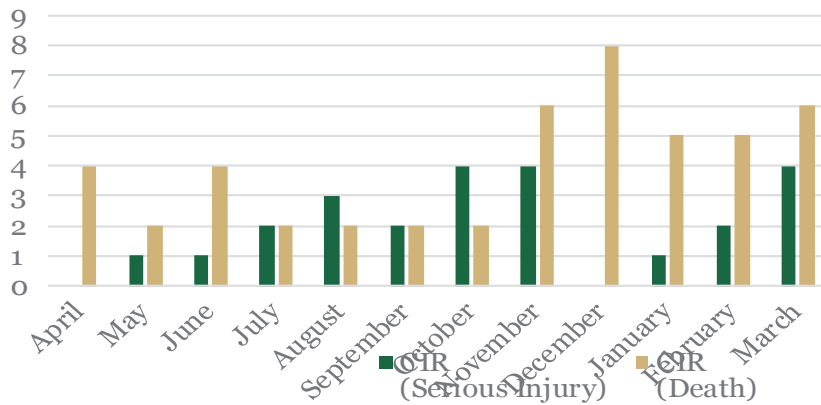
	CIR (Serious Injury)	CIR (Death)	Grand Total
April	0	4	4
May	1	2	3
June	1	4	5
July	2	2	4
August	3	2	5
September	2	2	4
October	4	2	6
November	4	6	10
December	0	8	8
January	1	5	6
February	2	5	7
March	4	6	10
Grand Total	24	48	72

Notes for Table 1:

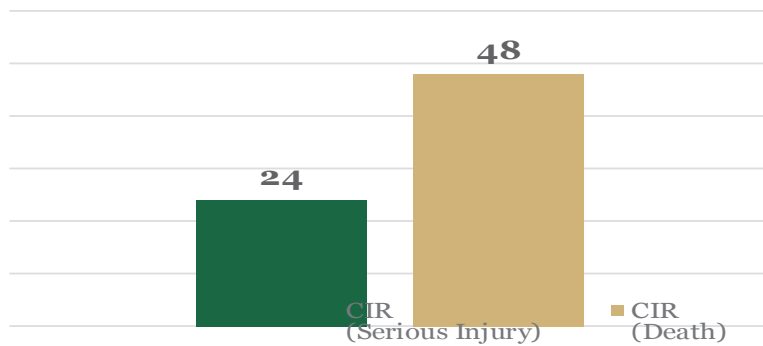
A: Based on SharePoint Intake Date (not Date of Serious Injury or Date of Death).

B: On July 1, 2023, a new CIR form was implemented to reflect MACY Act Section 21 Proclamation.

**Figure 1: Critical Incident Reports
Grand Total by Month
April 1, 2023 - March 31, 2024**



**Figure 2: Critical Incident Reports
Grand Totals by Category
April 1, 2023 - March 31, 2024**



At times, additional information is required from CIR submissions. When this occurs, the Quality Assurance Coordinator requests an Internal Agency

Internal Agency Review (IAR), which contains a detailed summary of the incident, family history, and prior planning. Once reviewed for quality case management, a copy of the IAR is sent to MACY and the CFS Branch. These IARs are tracked for follow-up, as MACY and the Branch may have additional questions.

The Quality Assurance Program also supports our seven northern agencies by sharing research-based articles on child and family matters and following up with recommendations from MACY.

The Northern Authority collaborates with other systems, including the Auditor General of Manitoba, Manitoba Child Protection Branch, and MACY, providing support with case-specific file reviews and participating in committees, such as the MACY Serious Injury Reporting Working Group.

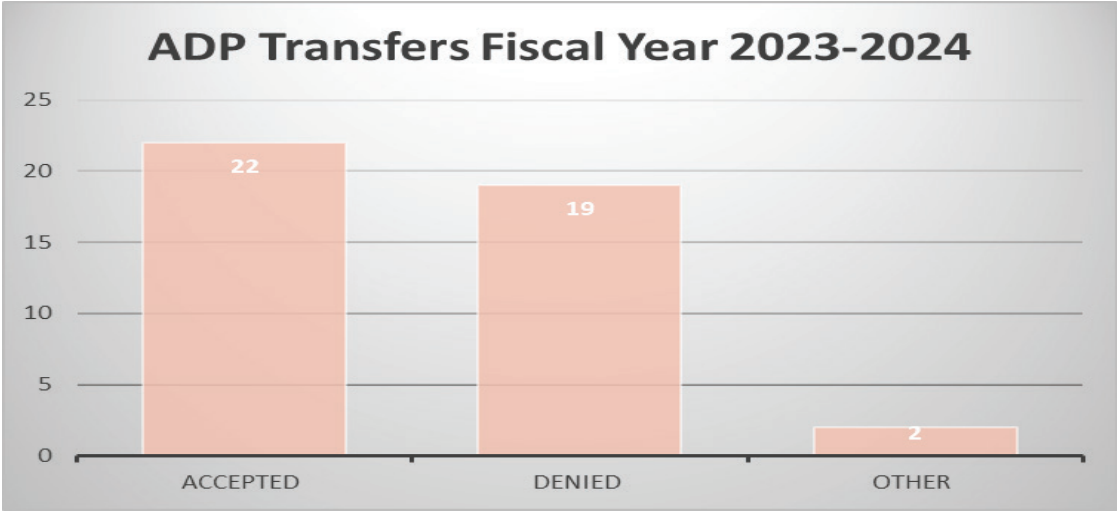
CASE MANAGEMENT

The Authority has two Case Management Specialists, who play vital roles in assessing, problem-solving, and supporting agencies, communities, and individuals in all areas of service delivery.

As the child welfare landscape evolves and communities move toward self-governance, there has been a shift in approach. We are transitioning from a dependency-based system to one that integrates Indigenous values, emphasizing traditional practices and community-led child and family services. This shift prioritizes guidance from Elders over external enforcement of standards.

In preparation for self-governance, file transfers have become more common. Northern Authority agencies are actively transferring service files for children and families to the appropriate agencies within their communities, promoting culturally appropriate care and support. This process has revealed gaps that need addressing to ensure agencies can support all community members, regardless of location or

situation. Each agency has developed file acceptance criteria to align with their community's values and progress toward independence. However, navigating through existing legislation and standards has been



challenging, as they do not always align with Indigenous practices. Northern Authority remains committed to supporting agencies' choices in file acceptance.

ADP Transfer

Accepted: 22

Affiliated

Denied: 19

Non-affiliates

Multiple Records of Authority

Refused at Northern Authority; redirected to DIA with issues

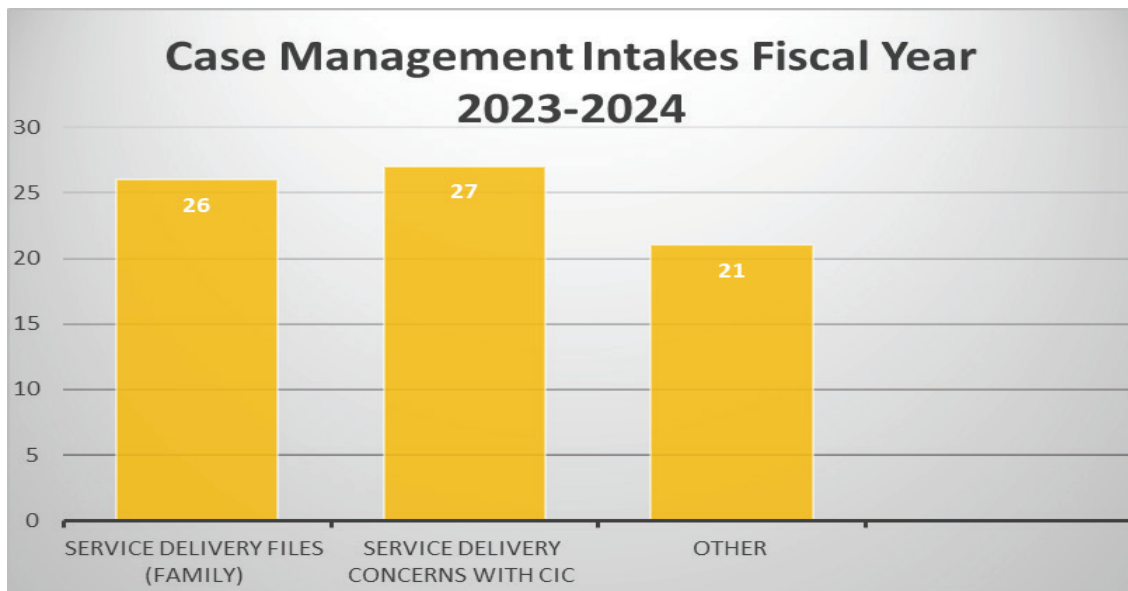
Other: 2

ADP Inquiries

Grand Total ADP Transfers: 43

The Case Management Specialists also address concerns from families and community members, offering nonjudgmental support. They communicate with designated agencies about concerns and provide updates on related children or families. Most situations can be resolved with clearer communication, but the Specialists also attend meetings where tensions are high or when requested.

The Intake Manager ensures that all intakes are handled promptly, with a focus on Indigenous best



Case Management Intakes
<p>Service Delivery Files: 26 PRT, VFS, Abuse - related Multiple concerns reported with Intake Coordinator</p> <p>Service Delivery Concerns with Children in Care: 27 Multiple concerns reported, includes visitation, access to children, Etc. Collateral concerns</p> <p>Other: 21 Included information requests for service provision, Complaints with unsubstantiated reports</p>
Grand Total Intakes Case Management: 74

practices.

Additional Duties of the Case Management Specialists Include:

- Managing records of VPAs (Voluntary Placement Agreements)
- Managing records of VSGs (Voluntary Service Agreements)

- Overseeing file transfers
- Approving Child Abuse Committees and supporting staff Problem-solving
- Providing training upon request
- Visiting agencies to offer support or guidance

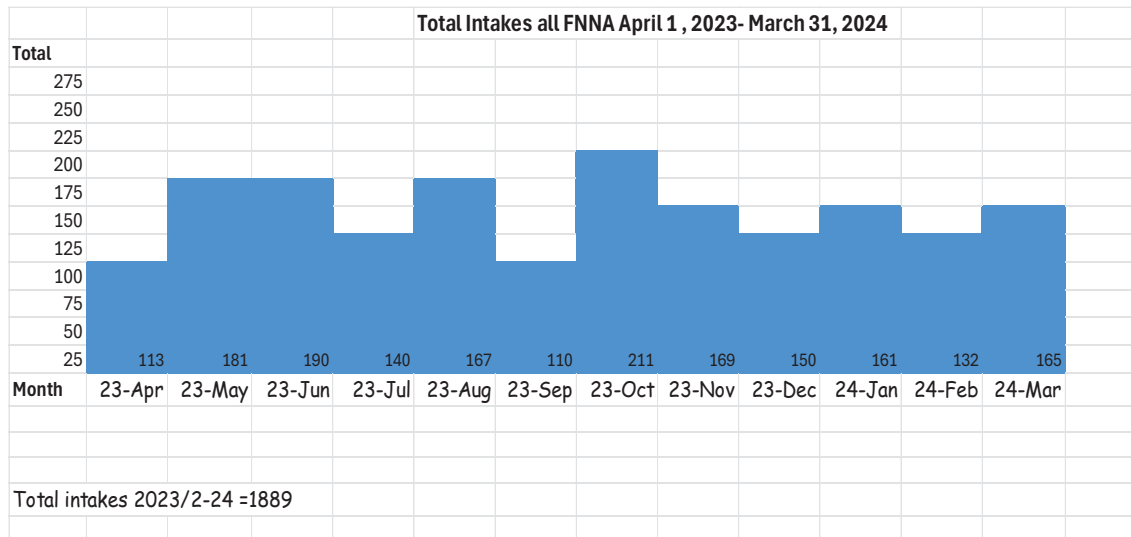
The Authority takes pride in its Case Management Specialists, who demonstrate dedication to a more inclusive and compassionate child welfare system.

INTAKE

The intake process is central to Northern Authority's services, as it often represents the first point of contact. The Intake Coordinator is responsible for receiving inquiries and concerns from agencies, community members, and collaterals. Historically, intake has focused on assessments and assigning cases to staff members. We have shifted to a more compassionate approach, emphasizing kindness, understanding, and support, to ensure all community members feel heard.

Intakes can be submitted via phone, mail, email, or in person. Intake personnel gather relevant information and assess which of our six units and staff members are best suited to address the issue.

Our intake staff provide support and take the time to ensure callers feel heard and understand how we can assist them.



Educational Portal:

Northern Authority recognizes that in the ever-changing Child Welfare System, access to comprehensive and readily available training is a cornerstone for agency success. The field of child welfare can be challenging, and over the years, many agencies have struggled with high employee turnover rates. To ensure staff are adequately prepared to manage a wide range of responsibilities, continuous training is essential.

While Northern Authority acknowledges that it cannot meet all training needs of the agencies and their individual offices alone, it is committed to finding ways to support these needs. About a year ago, the concept of a training portal was introduced to the Authority's senior management team.

This portal will house all training programs offered by the Authority, along with additional courses that may benefit the agencies. The portal will be accessible to all agencies, allowing supervisors or staff members to log in and access training modules through online videos. The aim is to provide on-demand training, eliminating the need to wait for a trainer's availability. Additionally, the portal serves as a reference tool for "frequently asked questions" or for refreshers in each training area. It will evolve with changes in Child Welfare practices, offering updates or completely new training to ensure cultural relevance for those working with children and families.

The training portal offers courses such as:

- ✓ Special Rates
- ✓ CFSIS (Child and Family Services Information System)
- ✓ Residual Effects of Residential Schools
- ✓ ADP (Alternative Dispute Resolution Process)
- ✓ Intake Process

As the Child Welfare system transitions from a provincial framework to new laws under each community's Indigenous Governing Body, training needs will shift. Current training modules will be adapted or replaced with those requested by agencies, communities, and leadership, ensuring that training remains culturally appropriate and effective.

CHILD ABUSE COMMITTEES

The Issues Management Manager ensures that Northern Authority agencies maintain active Child Abuse Committees (CACs) and meet membership requirements. Membership lists must be submitted annually for approval by the CEO of the Authority. When a committee member steps down, their replacement must also be approved.

The Issues Management team provides guidance to each CAC. In cases of conflict of interest, the Authority helps reassign abuse files to other agencies for review.



2023-2024 Annual Report

Finance Unit

Managed by Darlene Courchene



Background:

Funding for First Nation Child and Family Services (CFS) in Manitoba is a shared responsibility between the federal and provincial governments. Northern First Nation CFS agencies receive annual funding from both levels of government. Provincial Single Envelope Funding flows through the Northern Authority, while federal funding is provided directly to the agencies by Indigenous Services Canada (ISC)

Program Update: Overview of the Northern Authority Finance Unit

The Finance Unit is responsible for ensuring the efficient allocation and accountability of resources within the organization, as well as across the Northern First Nation CFS region. In addition to its core financial management functions, the Finance Unit oversees the Northern Authority's office leases, information technology systems, and related initiatives.

The Finance Unit is comprised of four key positions:

- **Darlene Courchene - Chief Financial Officer:**
Oversees the organization's financial management, including the accounting system, budget process, internal reporting, payroll, and the annual external audit. Additionally, she manages financial arrangements with agencies and maintains information on permanent ward transfers and associated costs. She also participated in meetings related to the Children's Special Allowance (CSA) lawsuit.
- **Darlene Landon - Financial Controller:**
Manages the day-to-day administration of the organization's accounting system, including accounts payable and receivable. Darlene plays a pivotal role in preparing for the Northern Authority's annual audit.
- **Karen Merasty - Special Rates Coordinator / Trainer:**
Responsible for analyzing and approving special rates. She also provides training to agencies as requested.

- **Krista Michel - Maintenance Financial Analyst:**
Tracks agency reports and performs analyses to identify trends in the usage of maintenance dollars. Krista also assists with permanent ward transfer reports.

Key Highlights for 2023-2024:

- **Special Project Funding:**
Received \$250,000 in special project funding from Indigenous Services Canada (ISC) to support the development of a liaison position and media production, including a documentary highlighting the communities and elders.
- **GEM Funding:**
Northern Authority Engagement Sessions scheduled for November 2023 and January 2024.
- **Maintenance and Operation Funding Reset:**
Participated in case transfer meetings between the four authorities, Manitoba Families, and agencies to reset maintenance and operation funding.
- **Collaborative Efforts:**
Collaborated with the other three CFS authorities and Manitoba Families to amend the 2022-2023 permanent ward transfer policy, which now includes a daily agency allowance.
- **Permanent Ward Transfers:**
Permanent ward transfers for 2023-2024 have not yet been completed. These will be reset in 2024-2025.
- **Agency Allowance and Operations:**
For the fiscal year 2023-2024, agency allowance and operations will be sent to agencies, in addition to maintenance and operations rates, on a per diem basis.

Province's Contributions:

- **Supports to Young Adults (SYA):**
The province provided \$629,000 in funding for Supports to Young Adults in 2023-2024. The province covers permanent wards (PW) between the ages of 21-26 and all other individuals, not classified as PW, between 18-26. This funding is not guaranteed annually.

ISC Contributions:

- **Post Majority Support Services (PMSS):**
ISC funding covers individuals up to the age of 26 and is billable monthly. All youth between the ages of 18-26, regardless of status, are automatically considered eligible for PMSS.

2023-2024 Special Rates Received and Approved:

Agency	Federal	Province	Total
Awasis	128	109	237
Cree Nation	36	127	163
Island Lake	23	60	83
KSMA	47	83	130
NCN	16	26	42
Nikan	6	26	32
OCN	12	15	27
Total	268	446	714



ACKNOWLEDGING OUR LEADERS AND TEAM MEMBERS

As we reflect on the achievements and challenges of the 2023-2024 fiscal year, we extend our heartfelt gratitude to the dedicated leadership and staff of the Northern Authority. Their steadfast commitment to our mission, combined with their expertise and resilience, has been the cornerstone of our accomplishments this year. Led by Chief Executive Officer Ron Monias, and an exceptional leadership team, every unit has played an invaluable role in advancing our organization's goals. From resource development to financial management, human resources, quality assurance, policy advising, and beyond, each individual's contributions have been instrumental. Together, we have created positive impacts for the communities we serve, and we look forward to building upon this foundation in the years ahead.

Leadership and Staff:

- **Ron Monias** - Chief Executive Officer
- **Ian Ross** - Associate Chief Executive Officer
- **Darlene Courchene** - Chief Financial Officer
- **Deborah Chornoby-Sabourin** - Resource Development Manager
- **Maria Migliaccio** - Northern Initiative Manager
- **Victoria Atolagbe** - Human Resources Manager
- **Pamala Logan** - Issues Management Manager
- **Angela Saunders** - Strategic & Operations Advisor
- **Melissa Rhee** - Executive Assistant
- **Celina McLellan** - Assistant to Executive Assistant
- **Karen McKay** - Receptionist/Admin Support
- **Darlene Landon** - Financial Controller
- **Alfred Muswagon** - Quality Assurance Coordinator
- **Chris Baker** - Senior Policy Advisor
- **Bert Crocker** - Senior Policy & Research Analyst
- **Joanne Clowes** - Resource Development Coordinator
- **Charity Martin** - Foster Care Specialist

- **Pamala Ramsey** - Administrative Assistant
- **Angela Maxwell** - Case Management Specialist
- **Ian Garcia** - CFS Application/Case Management Specialist
- **Abdul Farid Ahmad** - Communications Specialist
- **Courtney Dumas** - Media & Production Specialist
- **Ada Uddoh** - Capacity Development & IGB Specialist
- **Lindsay Courchene** - Administrative Assistant
- **Krist Michel** - Financial Analyst
- **Wendy Prince** - Traditional Knowledge Keeper
- **Alexa Wavey** - Data CFSIS Analyst
- **Russell Burton** - Resource Development Coordinator
- **Maris Campbell** - Administrative Assistant
- **Stacy Flett** - Administrative Assistant
- **Karen Merasty** - Special Rates Coordinator
- **Patricia Murdock** - Senior Policy & IGB Specialist
- **Barbara Pike** - Case Management Specialist
- **Valerie Thomas** - Administrative Assistant
- **Margaret Robinson** - Education & Training Coordinator
- **Susan Flett** - Resource Development Coordinator
- **Letitia Kipling** - Intake Coordinator

Thank you all for your exceptional work and dedication to the Northern Authority's mission and vision.

Denise Packo

Board Chair

First Nations of Northern Manitoba Child and Family Services Authority



APPENDIX A: AUDITED FINANCIAL STATEMENTS

Financial Statements

First Nations of Northern Manitoba Child and Family Services Authority

March 31, 2024

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Management Responsibility Statement

The accompanying March 31, 2024 financial statements of First Nations of Northern Manitoba Child and Family Services Authority (the "Northern Authority") are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Northern Authority maintains an appropriate system of internal accounting and administrative controls, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The financial statements have been audited by Grant Thornton LLP in accordance with Canadian generally accepted auditing standards on behalf of the Board. Grant Thornton LLP has full and free access to the Board.


Chief Financial Officer
October 1, 2024

Independent Auditor's Report

To the Members of
First Nations of Northern Manitoba Child and Family Services Authority

Opinion

We have audited the financial statements of First Nations of Northern Manitoba Child and Family Services Authority (the "Northern Authority"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net 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, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations (ASNPO).

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.

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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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.

Winnipeg, Canada
October 1, 2024



Chartered Professional Accountants

First Nations of Northern Manitoba Child and Family Services Authority

Statement of Operations

Year ended March 31	2024	2023
Revenue		
Province of Manitoba - single envelope funding	\$ 89,574,970	\$ 86,472,373
Province of Manitoba - other	-	2,670,000
Indigenous Services Canada	958,299	36,571
Interest	741,554	282,094
Other	87,668	22,448
Other Child and Family Service Authority transfers	-	2,062,800
	<u>91,362,491</u>	<u>91,546,286</u>
Expenditures		
Agency additional supports	1,689,490	2,589,552
Agency operating grants	83,770,541	80,438,483
Agency support	(115,340)	90,217
Amortization	46,475	40,384
Annual general meeting	7,121	69
Audit	31,861	30,411
Bank and service fees	3,383	3,833
Board and committee meetings	6,270	30,058
COVID-19 expenses	-	8,093
Donations	13,492	2,056
Information technology support	83,100	90,874
Insurance	30,592	32,671
Janitorial	3,770	4,166
Meetings and conferences	48,955	92,067
Membership fees	-	374
Miscellaneous	6,040	6,879
Office supplies	72,022	59,079
Payroll processing	2,280	2,195
Professional development	15,695	36,484
Professional fees	133,402	127,409
Recruitment costs	11,257	4,900
Rent	203,469	186,513
Repairs and maintenance	10,689	-
Salaries and benefits	2,360,536	2,216,229
Special projects	506,486	244,884
Telephone and utilities	47,611	22,289
Training	20,342	-
Travel	95,137	119,741
	<u>89,104,676</u>	<u>86,479,910</u>
Excess of revenue over expenditures	<u>\$ 2,257,815</u>	<u>\$ 5,066,376</u>

See accompanying notes to the financial statements.

First Nations of Northern Manitoba Child and Family Services Authority **Statement of Changes in Net Assets**

Year ended March 31

	Unrestricted	Internally restricted (Note 10)	Invested in property and equipment	Total 2024	Total 2023
Balance, beginning of year	\$ 1,065,975 \$	12,444,324 \$	89,571 \$	13,599,870 \$	8,533,494
Excess of revenue over expenditures	2,257,815	-	-	2,257,815	5,066,376
Amortization of property and equipment	46,475	-	(46,475)	-	-
Purchases of property and equipment	(78,595)	-	78,595	-	-
Internal restrictions	(871,766)	871,766	-	-	-
Balance, end of year	<u>\$ 2,419,904 \$</u>	<u>13,316,090 \$</u>	<u>121,691 \$</u>	<u>15,857,685 \$</u>	<u>13,599,870</u>

**First Nations of Northern Manitoba Child and Family Services
Authority
Statement of Financial Position**

March 31

2024

2023

Assets

Current

Cash	\$ 14,675,808	\$ 11,325,046
Term deposits (Note 3)	153,176	153,176
Accounts receivable (Note 4)	1,290,572	2,703,704
Working capital receivable from agencies (Note 5)	3,038,724	3,038,724
	<u>19,158,280</u>	<u>17,220,650</u>

Property and equipment (Note 6)	<u>121,691</u>	<u>89,571</u>
	<u>\$ 19,279,971</u>	<u>\$ 17,310,221</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 7)	\$ 89,069	\$ 228,835
Deferred contributions (Note 8)	294,493	442,792
Working capital payable to Province of Manitoba (Note 9)	3,038,724	3,038,724
	<u>3,422,286</u>	<u>3,710,351</u>

Fund balances


Unrestricted	2,419,904	1,065,975
Internally restricted (Note 10)	13,316,090	12,444,324
Invested in property and equipment	<u>121,691</u>	<u>89,571</u>
	<u>15,857,685</u>	<u>13,599,870</u>
	<u>\$ 19,279,971</u>	<u>\$ 17,310,221</u>

Commitments (Note 14)

On behalf of the Board



Member



Member

See accompanying notes to the financial statements.

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First Nations of Northern Manitoba Child and Family Services Authority

Statement of Cash Flows

Year ended March 31

2024

2023

Increase (decrease) in cash

Operating

Excess of revenue over expenditures	\$ 2,257,815	\$ 5,066,376
Item not affecting cash		
Amortization	<u>46,475</u>	<u>40,384</u>
	2,304,290	5,106,760
Change in non-cash working capital items		
Accounts receivable	1,413,132	(2,471,036)
Accounts payable and accrued liabilities	(139,766)	(85,847)
Deferred contributions	<u>(148,299)</u>	<u>213,429</u>
	3,429,357	2,763,306

Investing

Purchase of property and equipment	<u>(78,595)</u>	<u>(40,912)</u>
------------------------------------	-----------------	-----------------

Increase in cash 3,350,762 2,722,394

Cash

Beginning of year	<u>11,478,222</u>	<u>8,755,828</u>
End of year	<u>\$ 14,828,984</u>	<u>\$ 11,478,222</u>

Cash consists of:

Cash	\$ 14,675,808	\$ 11,325,046
Term deposits	<u>153,176</u>	<u>153,176</u>
	<u>\$ 14,828,984</u>	<u>\$ 11,478,222</u>

See accompanying notes to the financial statements.

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First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

1. Nature of operations

First Nations of Northern Manitoba Child and Family Services Authority ("the Authority") has been incorporated under the Child and Family Services Authority Act, which was proclaimed by the Province of Manitoba on November 24, 2003.

The mandate of the Authority is to administer and provide for the delivery of child and family services in Manitoba to people who are members of the northern First Nations, people who identify with those northern First Nations and others as determined in accordance with protocols established in the regulations which form part of the Child and Family Services Authority Act. The Authority is exempt from income taxes under Section 149(1)(l) of the Income Tax Act.

On June 10, 2002 legislation to create the First Nations of Northern Manitoba Child and Family Services Authority was introduced in the Legislative Assembly. Royal Assent was received on August 9, 2002. The Child and Family Services Act came into force upon proclamation on November 30, 2003. All assets and liabilities of 4601149 Manitoba Association Inc. as of November 30, 2003 were transferred to the First Nations of Northern Manitoba Child and Family Services Authority on December 1, 2003.

2. Significant accounting policies

The Authority applies the Canadian accounting standards for not-for-profit organizations.

Cash and cash equivalents

The Authority's policy is to present bank balances under cash and cash equivalents, including term deposits with a maturity period of three months or less at the date of acquisition. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Property and equipment

Each class of property and equipment is carried at cost less, where applicable, any accumulated amortization and impairment losses. Contributed property and equipment are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided on a straight-line basis at varying rates as follows:

Computer equipment	3 years
Furniture and fixtures	5 years
Leasehold improvements	5 years
Office equipment	5 years

First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

2. Significant accounting policies (continued)

Revenue recognition

The Authority follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Other revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Use of estimates

In preparing the Authority's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. The main estimate used in preparing these financial statements included useful lives of property and equipment for determining depreciation.

Internally restricted contributions

The Authority is required to internally restrict a portion of the single envelope funding provided by the Province of Manitoba as a contingency fund. The agreement stipulates that the fund shall consist of at least 1.5% of funding received in the year, up to 8% of single envelope funding received in the year, for the purpose of covering unexpected and unavoidable expenditure.

Other internally restricted items consist of funding that was not specifically restricted within the terms of the agreement and remained unspent at year-end.

Financial instruments

Financial instruments in arm's length transactions

The Authority considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Authority accounts for the following as financial instruments:

- cash
- term deposits
- accounts receivable
- working capital receivable from agencies
- accounts payable and accrued liabilities
- working capital payable to Province of Manitoba

A financial asset or liability is recognized when the Authority becomes party to contractual provisions of the instrument.

First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

2. Significant accounting policies (continued)

Financial instruments (continued)

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

The Authority subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value; investments in equity instruments that are not quoted in an active market, which are measured at cost less any reduction for impairment; derivative contracts, which are measured at fair value; and certain financial assets and financial liabilities which the Authority has elected to measure at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, term deposits, accounts receivables, and working capital receivable from agencies.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and working capital payable to the Province of Manitoba..

The Authority removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

It is management's opinion that the Authority is not exposed to any significant risks arising from these financial instruments.

3. Term deposits

	<u>2024</u>	<u>2023</u>
Guaranteed investment certificate, bearing interest at 2.25%, maturing February 15, 2025	\$ 153,176	\$ -
Guaranteed investment certificate, bearing interest at 1.75%, maturing February 15, 2024	-	153,176
	<u>\$ 153,176</u>	<u>\$ 153,176</u>

First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

4. Accounts receivable

	2024	2023
Province of Manitoba	\$ 948,252	\$ 2,670,000
Indigenous Services Canada	250,000	-
GST receivable	57,097	32,500
Receivable for secondments	29,374	-
Other	5,849	1,204
	<u>\$ 1,290,572</u>	<u>\$ 2,703,704</u>

5. Working capital receivable from agencies

The working capital receivable from agencies represents amounts advanced to agencies to provide required cash flow for operations to support the administration of payments related to the maintenance of children in care. The amounts are non-interest bearing and are due on demand at the end of each annual contribution agreement with each agency until such time that a new contribution agreement with each agency has been entered into.

6. Property and equipment

			2024	2023
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 356,226	\$ 284,253	\$ 71,973	\$ 21,176
Furniture and fixtures	274,773	231,662	43,111	55,951
Leasehold improvements	32,342	26,800	5,542	9,707
Office equipment	67,348	66,283	1,065	2,737
	<u>\$ 730,689</u>	<u>\$ 608,998</u>	<u>\$ 121,691</u>	<u>\$ 89,571</u>

7. Accounts payable and accrued liabilities

	2024	2023
Accruals	\$ 81,441	\$ 211,084
Accounts payable to suppliers	7,628	17,751
	<u>\$ 89,069</u>	<u>\$ 228,835</u>

First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

8. Deferred contributions

	<u>2024</u>	<u>2023</u>
Unspent portion of capacity development grant received from Indigenous Services Canada, to be used for development of a specified online training outlet aimed at the orientation and professional development of community-level staff.	\$ 237,040	\$ 250,000
Unspent portion of project funding received from Indigenous Services Canada to be used for the research and development of culturally appropriate services, practices and procedures for child and family services.	-	135,339
Unspent portion of grants from the Province of Manitoba, to be used by the Authority towards various projects as outlined in the funding agreements.	<u>57,453</u>	<u>57,453</u>
	<u>\$ 294,493</u>	<u>\$ 442,792</u>

9. Working capital payable to Province of Manitoba

The working capital payable to the Province of Manitoba represents amounts advanced to the Authority in order for the Authority to provide cash flow advances to the various agencies which deliver the services administered by the Authority. The amounts are non-interest bearing and are due on demand.

First Nations of Northern Manitoba Child and Family Services Authority

Notes to the Financial Statements

March 31, 2024

10. Internally restricted net assets

	2024	2023
Single envelope funding - contingency fund	\$ 7,090,137	\$ 6,917,790
Single envelope funding	5,326,634	2,245,709
Information technology	299,136	299,136
AYA Provincial funding	283,080	283,080
Property and equipment	150,000	150,000
Aging out initiative	92,103	92,103
Unfunded positions	75,000	75,000
Provincial wage relief	-	2,381,506
	<u>\$ 13,316,090</u>	<u>\$ 12,444,324</u>

The Authority is required to internally restrict a portion of the single envelope funding provided by the Province of Manitoba as a contingency fund. The agreement stipulates that the fund shall consist of at least 1.5% of funding received in the year, up to 8% of single envelope funding received in the year, for the purpose of covering unexpected and unavoidable expenditure. As of March 31, 2024, the Authority has restricted the full 8% of single envelope funding received in the year in the contingency fund.

Other internally restricted items consist of funding that was not specifically restricted within the terms of the agreement and remained unspent at year end.

During the year, the provincial wage relief portion of the internally restricted assets was paid out.

11. Pension plan

The Authority provides a defined contribution pension plan for eligible members of its staff. Members are required to contribute 7.6% of their salary and the Authority matches the contribution of 7.6%. During the year, the Authority contributed \$139,356 (2023: \$121,619) for retirement benefits.

12. Lease commitments

The Authority is committed to a non-cancellable lease for its business premises in Headingley, Manitoba. The lease expires January 30, 2025. The total future minimum lease payments under operating lease commitments over the next year is as follows:

2025	<u>\$ 133,583</u>
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In addition to the above noted minimum lease payments the Authority is also obligated to pay their share of operating costs, which fluctuate year to year.

**First Nations of Northern Manitoba Child and Family Services
Authority**
Notes to the Financial Statements
March 31, 2024

13. Economic dependence

The Authority receives its primary source of revenue pursuant to a funding agreement with the Province of Manitoba. The volume of financial activity undertaken by the Authority with the Province of Manitoba is of sufficient magnitude that the discontinuance of this funding would endanger the ability of the Authority to maintain operations at its current level.



RON MONIAS, CHIEF EXECUTIVE OFFICER OF THE NORTHERN AUTHORITY
LEADING WITH VISION AND DEDICATION TO STRENGTHEN



THE NORTHERN AUTHORITY TEAM
PASSIONATE PROFESSIONALS UNITED IN THEIR COMMITMENT TO SUPPORT AND UPLIFT OUR COMPANY