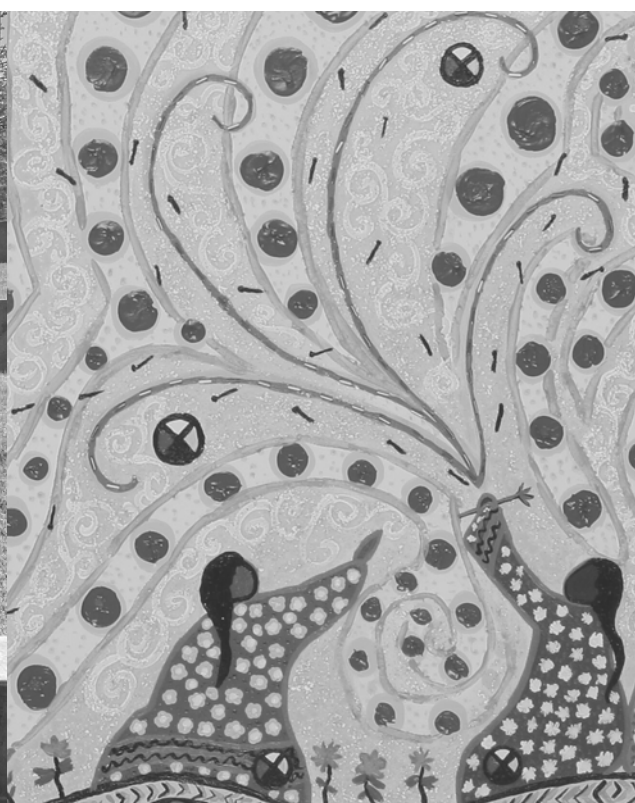


*First Nations Health Managers Association*

*Association des gestionnaires de santé des Premières Nations*

# ANNUAL REPORT

2021 – 2022



This annual report covers the period from April 1, 2021, to March 31, 2022– referred to as 2021-2022 in this document.

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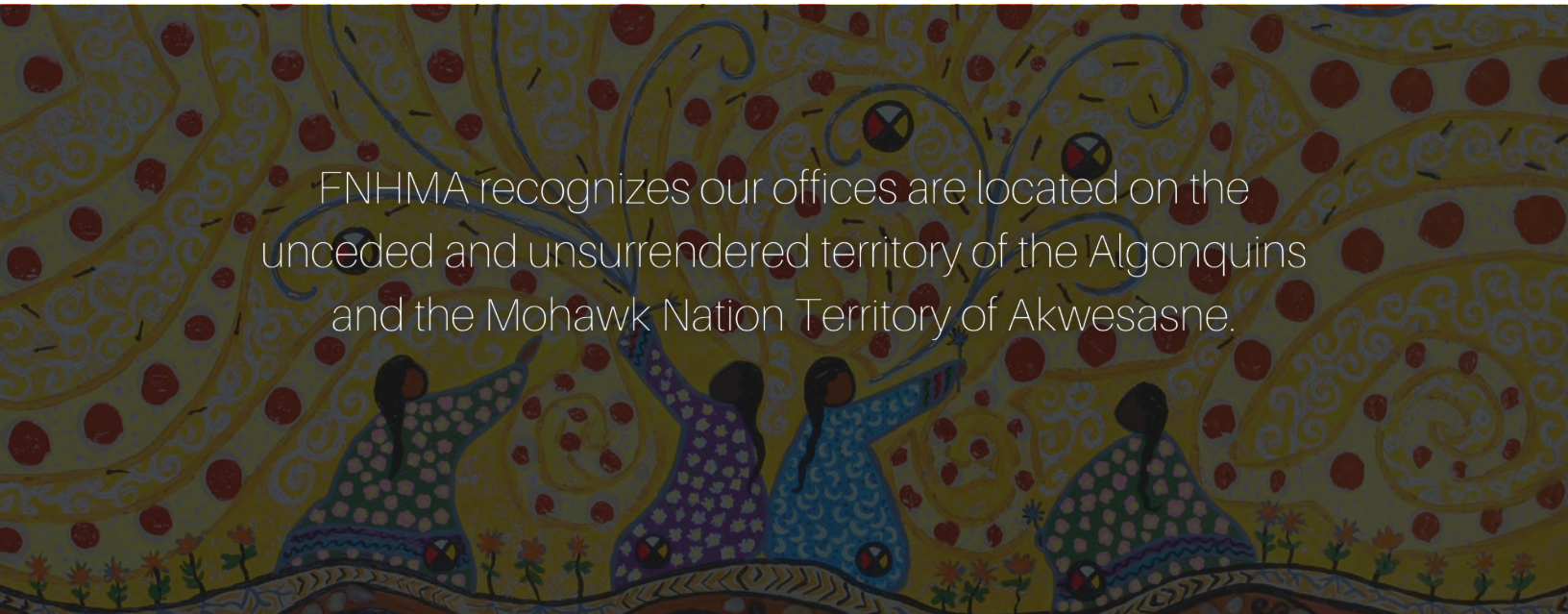
# About FNHMA

Created in 2010, the First Nations Health Managers Association is a national association committed to excellence in expanding health management capacity for First Nations organizations. We are responsible for providing training, certification, and professional development opportunities in health management.

We are a national, professional association exclusively serving the needs of individuals working for or aspiring to positions with First Nations organizations. The FNHMA prepares individuals to work with new knowledge and skills and assists its members and their organizations to set strategic goals, successfully implement business plans, and deliver quality health service programs.

Our certification program leads to the Certified First Nations Health Manager (CFNHM) professional designation.

To learn more, please visit our website at [fnhma.ca](http://fnhma.ca).



FNHMA recognizes our offices are located on the  
unceded and unsundered territory of the Algonquins  
and the Mohawk Nation Territory of Akwesasne.



# Message from the President of the Board and FNHMA CEO

The 2021-2022 year welcomed new beginnings and helped invigorate the world in a way that could be felt across Turtle Island. With the ending of many COVID-19 restrictions, people from coast to coast to coast were able to gather and celebrate again.

As we look back, we're reminded to give thanks to those who were not able to continue their journey into this year but may have helped guide us into this direction. The path to this new normal may not have been a smooth ride for everyone and we want to acknowledge the strength and perseverance it took to survive the storm.

At FNHMA, we remain thankful to those who have pledged to help reshape the Canadian healthcare system and hopeful that there are more partners and allies ready and willing to rise with us. We are ready to continue the fight against anti-Indigenous racism in healthcare alongside our partners.

This past year has only reiterated the importance of coming together as one and how important it is to help each other rise. As we move forward, the FNHMA will continue to work towards a fair and equitable healthcare landscape in Canada to ensure a healthier, stronger tomorrow for the next seven generations.

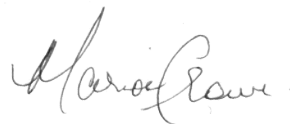
On behalf of the Board of Directors and the FNHMA staff, we are pleased to present the 2021-2022 Annual Report. We offer our sincere gratitude to the FNHMA members, management team, Board, staff, committee members, volunteers and the family of suppliers that make FNHMA what it is. We proudly share our journey of the past fiscal year with you, our valued members and stakeholders.

We will continue to celebrate and share our inherent knowledge in health management and leadership while partnering to build capacity!

Sincerely,



David McLaren, CFNHM  
President, FNHMA Board of Directors



Marion Crowe, CFNHM, CAFM, CAPA  
Chief Executive Officer, FNHMA



# FNHMA & COVID-19

During the 2021-2022 year and another wave of COVID-19, the FNHMA focused on supporting First Nations communities and related health providers with vaccination information, and fostering access to mental health resources and supports.

It became evident not only in First Nations communities, but throughout Canada and the rest of Turtle Island that there were rising concerns about the COVID-19 vaccines. In early 2021, vaccine hesitancy likely contributed to the increase in reported cases and the spread of different variants. The FNHMA encouraged First Nations people to get vaccinated and participated in government planning and discussions to help share reliable and credible vaccine information in an effort to increase vaccination numbers amongst First Nations people and help community leadership find access to vaccine support.

According to the Government of Canada, Canadian Community Health Survey, by the end of February 2022, 81% of off-reserve Indigenous people had received at least one dose of a COVID-19 vaccine. FNHMA invited more health professionals to share public health information and facilitated conversations through Town Halls that aim to help viewers understand the role of vaccines and also improve awareness and challenge assumptions in healthcare for Indigenous Peoples.

The FNHMA and allies quickly realized that lockdowns helped communities keep COVID-19 cases low, but this resulted in a rise in other health issues and highlighted a stronger need for Indigenous mental health supports. In hopes to destigmatize mental health issues related to COVID-19 and substance abuse issues, the FNHMA partnered with the Thunderbird Partnership Foundation to support the First Peoples Wellness Circle's Soar Above Stigma campaign. Soar Above Stigma aims to provide those suffering from addictions, mental health, or COVID-related matters, a space to see that they are not alone.

With COVID cases on the slow decline and restrictions ending across the country, First Nations health partners and allies are working on the issues that were realized to government only through the COVID-19 pandemic. Mental health resources, housing issues, and telecommunications issues are some items that the FNHMA is working with partners to improve.

# Reporting Spotlight: FNHMA COVID-19 VIRTUAL TOWN HALLS

In April 2021, the FNHMA and media partner APTN began rebroadcasting the first series of COVID-19 Town Halls. The first 40 town halls were also being reshared on various Facebook pages and at least 17 Indigenous radio stations that were working with IHToday.ca. The town halls are free and available to health managers, front line health workers, First Nations community members and the general public who are seeking transparent, clear information and advice related to COVID-19.

As the year moved on, a number of different COVID-19 variants and cases were once again on the rise. The FNHMA made a commitment to continue working with health leaders from across Canada to provide viewers with the pandemic coverage they came to trust with a fourth and then fifth season.

The fourth and fifth seasons included several new and returning guests who continued crucial discussions on COVID-19 and delved into important health topics.

The last two seasons explored topics surrounding mental health and addictions, health promotion, prevention, treatment and management of a range of health issues, including malignant cancers, heart disease, stroke, diabetes, chronic liver disease, Elder and women's health care, men's care, and sleep apnea. Viewership continued to increase among both First Nations and non-Indigenous audiences.

Viewers can find all FNHMA Town Hall episodes at [IHToday.ca](https://www.ihtoday.ca).

## Indigenous Media Partners

- NCIFM - Manitoba and Quebec
- MBC - Saskatchewan
- CFWE/CJWE - Alberta
- First Nations Drum
- Wawatay News
- Alberta Native News
- Eagle Feather News
- Nation News
- Mi'kmaq Maliseet Nation News
- The Wolf FM
- CJIJ-FM - Membertou Radio
- Anishinabek News
- Turtle Island News
- Cooperative Radio
- CKLB - FM Yellowknife

**FNHMA  
COVID-19  
TOWN HALLS**





# Certified First Nations Health Manager Program

The Certified First Nations Health Manager Program (CFNHMP) is the credential that builds health management capacity for communities. The certification program provides individuals with new knowledge and skills and assists its members and their organizations in strategic management, successfully implementing business plans, and delivering quality health service programs.

The CFNHMP, based on the First Nation Health Managers Competency Framework, consists of the following five courses:

- 100 – The First Nations Health Landscape
- 200 – High Performing Strategic Organizations
- 300 – Effective Programs and Services
- 400 – Efficient Organizations
- 500 – Professionalism, Ethics and Cultural Awareness



In response to the need for virtual learning, FNHMA launched a new hybrid education program in 2020 that replaced the previous intensive and online courses. The new hybrid course model combines real time interactive sessions with the group and the ability to work online – all without travelling or taking time off work.

This hybrid course continues to include the high-quality content that our students appreciate in an all-new user-friendly online format. Each 12-week course incorporates an orientation session, online postings, group chats, weekly real time discussion activities led by an experienced instructor, TA sessions, and ongoing guidance from the instructor.

This improved format offers CNFHM students the chance to “meet” the instructor and course mates weekly and discuss scenarios and situations collectively and in real time. It also provides the flexibility for students to work on online postings on their own time. No travel time or travel expenses and no time off work required.

# Professional Examination

Upon successful completion of all five courses in the CFNHMP, a candidate is eligible to write the professional exam. The purpose of this exam is to ensure candidates have the necessary knowledge base required to become a professional member. The professional examination is comprehensive and based on the FNHMA competency standards.

## FNHMA Core Competencies:

- **Leadership and Governance**
- **Professionalism**
- **Advocacy, Partnerships and Relationships**
- **Human Resources Management**
- **Financial Management and Accountability**
- **Health Services Delivery**
- **Quality Improvement and Assurance**
- **Planning**
- **Communication**
- **Cultural Awareness**

Professional Exam	Number of Exam Writers	Successful
Winter   January 2022	5	5
Fall   September 2021	17	15

Holders of the CFNHM designation are considered highly qualified health management professionals with the essential competencies required to face current challenges of managing healthcare in First Nations.

To achieve certification, candidates must demonstrate ethical standards, successfully complete CFNHMP courses and the professional examination, and demonstrate at least two years of practical, relevant work experience.

The certification processes comprise of two paths to certification.

There is a Standard Path, in which a candidate participates in either the online or intensive CFNHMP, and the Prior Learning Assessment and Recognition (PLAR) path.

As evidence of commitment to the principle of lifelong learning, all CFNHMs are expected to meet a Maintenance of Certification (MOC) requirement. CFNHMs are required to engage in 20 hours of continuing professional development, relevant to First Nations health management, annually. Reporting of this activity occurs at the time of annual membership renewal. The certification process, and MOC, ensures that CFNHMs are up to date on the most current First Nations health management issues and practices.

## Certification

The 11th Annual Convocation and Awards Ceremony acknowledged and celebrated the hard work and commitment of 16 newly certified First Nations Health Managers:

- **Cecile Merasty**, Peter Ballantyne Cree Nation Health Services, SK
- **Pamela Charlong**, Walgwan Center, QC
- **Kelly Gabriel**, Onen'to:kon Healing Lodge, QC
- **Eunice Louis**, Maskwacis Health Services, AB
- **Wanda St. Arnault**, North Peace Tribal Council, AB
- **Michael McKnight**, Maskwacis Health Services, AB
- **Margaret Tims**, First Nations Health Managers Association, ON
- **Maureen Thompson**, Tootinaowaziibeeng Anishinabe Health, MB
- **Kathy Settee**, Red Sucker Lake, MB
- **Annie Marie Larry**, Eel Ground Health Centre, NB
- **Mitch Blanchard**, Qalipu First Nation, NL
- **Charlotte Warrington**, Glooscap First Nation, NS
- **Monica Hemeon**, Nishnawbe Aski Nation, ON
- **Christine Wilson**, First Nations Health Managers Association, ON
- **Annie Bird**, Yellowhead Tribal Council, AB
- **Francine Pellerin**, Matawa First Nations Management, ON



# Membership

With the return of in-person events and the announcement of the 10th Anniversary National Conference returning the FNHMA has been hard at work encouraging members to renew. Using a combination of social media, email marketing, and other communication tactics, the FNHMA is happy to announce membership is slowly but surely returning to pre-pandemic numbers and currently sits at 204 members for the 2021-2022 year.

FNHMA offers three different memberships for individuals:

## Certified

For those who hold the CFNHM designation.

## Candidate

For individuals who work in or around First Nations health management and looking to become certified.

## Individual Associate

For those who wish to be a member and may not be interested in holding the CFNHM designation.

FNHMA also offers membership options for organizations, associations, and government entities.

All FNHMA memberships are beneficial and help build a stronger network of health management professionals. Members receive discounted rates for all courses and the annual conference and have access to resources and tools to help them succeed in their health management role.

# Partnerships

Assembly of First Nations (AFN)  
Indigenous Certification Board of Canada (ICBoC)  
Aboriginal Financial Officers Association (AFOA)  
Canadian Indigenous Nurses Association (CINA)  
Nishnawbe Aski Nation (NAN)  
Federation of Sovereign Indigenous Nations (FSIN)  
Canadian Red Cross  
Chiefs of Ontario (COO)  
VIO Volunteers  
Healthcare Excellence Canada (HEC)  
First Nations Housing Professionals Association (FNHPA)  
Northern Inter-Tribal Health Authority (NITHA)





# Relationships and Representation

FNHMA knowledge, expertise and experience continues to be sought after, and we continue to market ourselves as a membership-based professional association that leads in First Nations health service education and professional development. The FNHMA regularly participates on advisory groups and in focus group sessions that help to guide health services in Canada. FNHMA recognizes the valuable knowledge and experiences of CFNHMs and continues to invite CFNHMs to co-present where possible.

This reporting year added the following relationships and FNHMA representation:

## **Assembly of First Nations**

- Circle of Experts Meeting on Jordan's Principle Compensation

## **Association of Faculties of Medicine of Canada**

- Okanagan Charter Implementation Working Group & Culture of Academic Medicine Advisory Group Meetings

## **Canadian Academy of Health Science**

- Health Human Resource Planning and Working Group
- Assessment on the State of Health Human Resources Committee
- Indigenous Health Human Resource Committee Meeting

## **First Nations and Inuit Health Branch, Indigenous Services Canada**

- FNHIB Anti-Racism Advisory Circle
- Indigenous-led Mental Wellness Data: FNIHB Conversation with First Nations Partners

## **Health Canada Virtual Care Hub**

- pan-Canadian Digital Health Equity Working Group

## **Healthcare Excellence Canada**

- Design Collaborative to Address Racism Advisory Group
- First Nations Health Leaders' Network
- Leaders Forum Advisory Committee

## **Indigenous COVID-19 Vaccine Planning Working Group**

## **Public Health Agency of Canada**

- Northern Remote and Isolated Communities Working Group
- Pan-Canadian Immunization Policy and Health Promotion Committee

## **University of Western**

- Indigenous Health: A Realist Review

# Projects

## Indigenous Health Legislation

The FNHMA called upon its members and First Nations Health Leaders to take part in discussions surrounding Indigenous Services Canada developing distinctions-based Indigenous health legislation. The discussion was designed to identify the aspirational goals and needs of health leaders as they support the delivery of health services and programs in First Nations communities. Key themes identified by the First Nations Health Leaders included:

- Building wholistic wellness systems
- Strength-based capacity building
- Community driven, community led
- The right to self-determination
- Equitable infrastructure and funding





## Town Halls

The FNHMA town halls provided virtual space to host critical discussions surrounding First Nations and general health issues. Hosted on a weekly basis, the town halls helped connect viewers to health professionals who shared their expert knowledge and tips. In total, 61 live episodes aired throughout five seasons and over 1,000 health-related questions were answered.

## Anti-Indigenous Racism

In an effort to join the fight to eliminate anti-Indigenous racism in Canada's healthcare system, the FNHMA launched the RISE Against Racism campaign. The campaign was launched nationally and supported through various Indigenous media partners and included interviews, ally pledges, and news releases. The campaign acted as a call to action for healthcare providers, services and professionals to take a stand against anti-Indigenous racism, an Indigenous Services Canada initiative, and begin creating a new healthcare environment where all Indigenous peoples can access safe, equitable and compassionate care.

## Indicators Tool

FNHMA developed a new tool that will support the Health and Wellness Planning Guide. The tool, *FOCUS on Wellness: A Strength-based Indicator Tool for First Nations Health*, is currently being finalized and will be printed within the next few months. This latest tool provides an easy-to-use overview of indicators and offers an extensive list of sample indicators that First Nations communities can use or adapt.

## The Health and Wellness Planning CORE Essentials

Following the release of the original Health and Wellness Planning Guide in 2018, the FNHMA recognized that some First Nations may not be ready to develop a full comprehensive Health and Wellness Plan.

To support communities that may be earlier in their planning journey, a resource has been developed that can build capacity through applying a simplified process. *The Health and Wellness Planning CORE Essentials* document can be an important stepping stone that will help move a First Nation community towards the creation of a full health and wellness plan. This resource is in final draft form and will be printed and available in the upcoming year.

## 2021 Virtual Celebration: RISE Against Racism

The 2021 FNHMA Virtual Event and Celebration was held on November 3, 2021 to honour the strength, resiliency and innovative leadership of health managers across Turtle Island and to celebrate the 2021 Certified First Nations Health Manager graduates.

The theme of the 2021 virtual event and celebration, RISE Against Racism, was announced after the tragic death of 37-year-old Indigenous mother Joyce Echaquan at a Quebec hospital that brought national attention to the anti-Indigenous racism that runs rampant in the Canadian healthcare system.

Over 5000 participants joined live to honour the new Certified First Nations Health Managers and celebrate the recipient of the FNHMA/Healthcare Excellence Canada, Excellence in Health Leadership Award – Innovative Leaders, Kimberly Fisher.

Kimberly was nominated as Health Director for Chippewas of the Thames First Nation for demonstrating true leadership qualities and resiliency during the COVID-19 pandemic and providing high quality services for her community by navigating Federal, Provincial and First Nations law and policy. Kimberly ensured that First Nation families received virtual services such as education on nutrition, Jordan's Principle, cultural outreach and harm reduction, maternal children's health, community home care and senior's services.







Chief Chris Dericksen,  
Westbank First Nation



Jocelyn Formsma



Dr. Alike Lafontaine



Dr. Marcia Anderson



Marion Crowe

Thank you to all 2021 sponsors!

- Healthcare Excellence Canada
- First Peoples Wellness Circle
- Accreditation Canada
- Canadian Partnership Against Cancer
- Canada Health Infoway
- MEDAVIE
- NationTalk
- Emergent
- Canadian Red Cross
- Canadian Blood Services
- Thunderbird Partnership Foundation
- Canadian Institute for Health Transformation
- Cree Board of Health and Social Services of James Bay

## RISE Against Racism | Ally Pledge

The RISE Against Racism Ally pledge allows organizations, associations, and groups to publicly pledge their commitment to creating an environment where all Indigenous Peoples in Canada have fair and equitable access to quality and culturally safe healthcare services, from any health professional, anywhere they are and any time they need it.

It is unacceptable that First Nations, Inuit and Métis Peoples continue to endure racism and discrimination when seeking health services.

The pledge helps outline and announce the types of concrete commitments the organization has already undertaken and what they plan to do in the future to support true reconciliation in Canada's healthcare system. Below is a list of organizations and associations who supported the 2021 RISE Against Racism campaign and pledged to make a sincere commitment to reconciliation.

- Canadian Blood Services
- Red Cross
- Emergent Biosolutions
- Accreditation Canada
- Healthcare Excellence Canada
- Canadian Institute for Health Information
- Canadian Medical Association
- Canada Health Infoway



RISE  
Against Racism





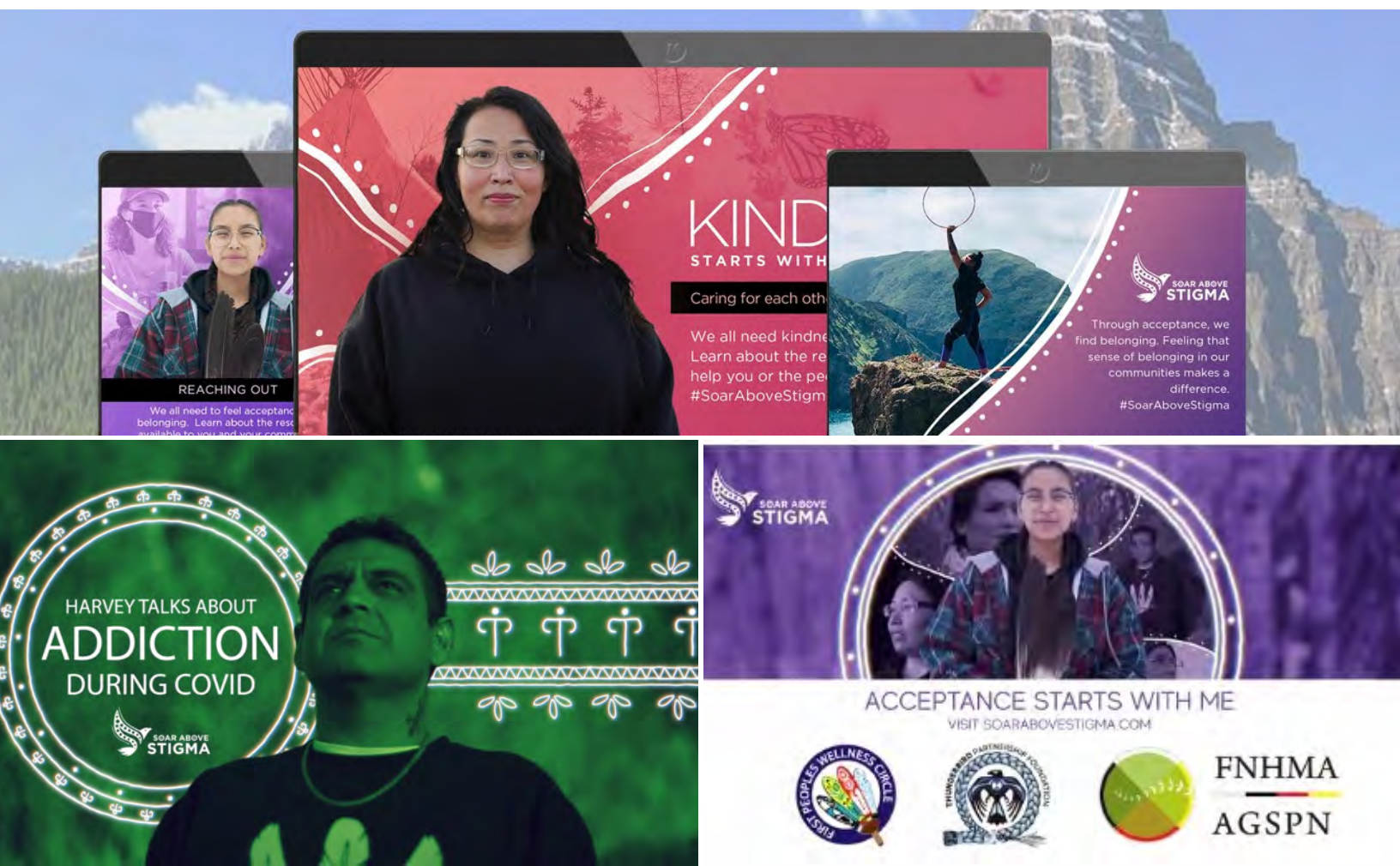
# Soar Above Stigma Campaign

Created by the First Peoples Wellness Circle, and supported in partnership with Thunderbird Partnership Foundation, the Soar Above Stigma campaign was created to provide those suffering from addictions, mental health, or COVID-related matters a space to see that they are not alone in our communities while providing outreach support and stigma education for all Indigenous community members. The campaign champions kindness, acceptance, culture and compassion for First Nations peoples across Turtle Island.

Soar Above Stigma unites First Nations across the nation by recognizing that we truly need each other in order to alleviate the challenges we are facing. By sharing Indigenous voices and perspectives, the campaign created space for Indigenous values of hope, belonging, meaning, and purpose.

The campaign reached Indigenous media partners from coast to coast to coast and included radio and TV commercials, and print advertising and an extensive social media and digital campaign with the #soarabovestigma.

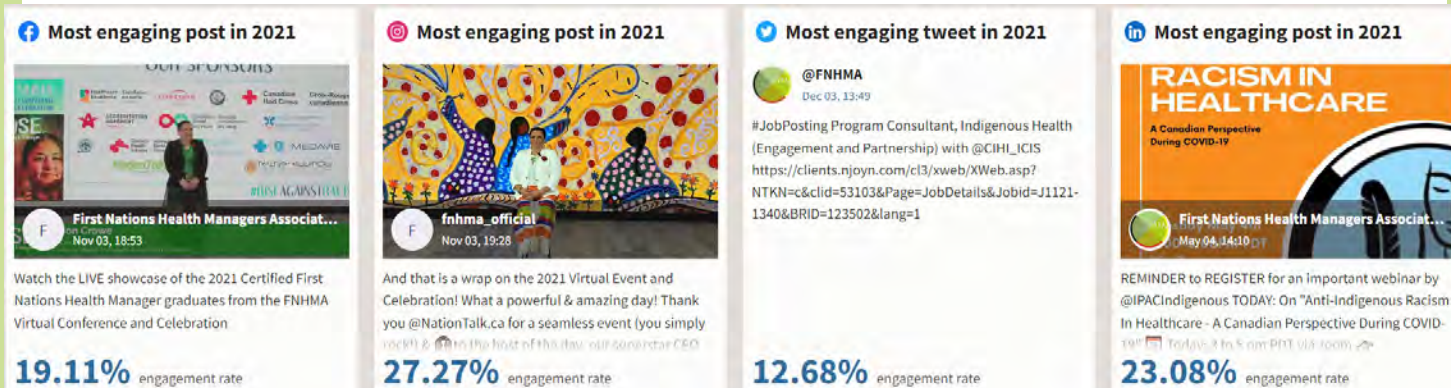
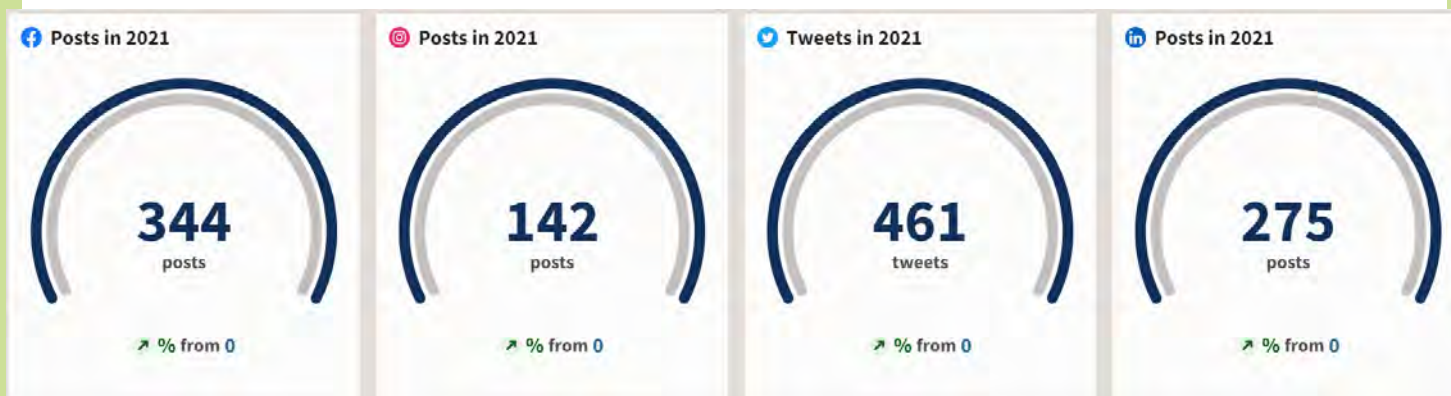
For more information and to access the online resources, visit [soarabovestigma.com](https://soarabovestigma.com).



# FNHMA Communications

The FNHMA Communications team was hard at work supporting the education and membership team, the various campaigns FNHMA launched and partnered for, and working with the conference planning team to bring the 2021 virtual celebration to life.

The main communication channels utilized by the FNHMA continue to be social media and email marketing. The main FNHMA media partner is NationTalk, a national marketing and media company with a focus on Indigenous audiences. For the 2021-2022 reporting year, social media remained as the strongest tool in reaching our First Nations audiences for conference updates, CFNHM course information and promotion, membership information, and publication releases. The FNHMA also continues to grow the number of subscribers for email marketing and our emails were opened more than 8,900 times within the reporting year.



# The FNHMA Family

## FNHMA Board of Directors

As of March 31, 2022



David McLaren  
President and  
Quebec Director, CFNHM



Lorraine Muskwa  
Vice-President and  
Alberta Director, CFNHM



Patricia Thomson  
Secretary/Treasurer and  
Saskatchewan Director,  
CFNHM



Donna Metallic  
Chair, Professional  
Development, CFNHM



James Bones  
Manitoba Director, CFNHM



Darlene Anganis  
Atlantic Director, CFNHM



Calvin Morrisseau  
Ontario Director, CFNHM

## FNHMA Staff

(During 2021-2022 reporting period)

Marion Crowe, Chief Executive Officer  
Connie Toulouse, Director of Corporate Services  
Judith Eigenbrod, Director of Programs  
Kim Mumford, Director of Communications  
Gail Boyd, Interim Executive Coordinator  
Kelsey Thompson, Executive Coordinator (Maternity Leave)  
Lori Keith, Projects Specialist  
Vince Maracle, Finance Officer  
Amanda Fox, Membership Coordinator  
Selena Willier-Schmidt, Education Specialist  
Margaret Tims, Capacity Development Officer  
Christine Wilson, Capacity Development Officer  
Kenneth Pryce, Capacity Development Officer  
Jonah Keeshig, Information Management Coordinator  
Eva Keeshig, Membership Coordinator





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# Financial Statements

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**Independent Auditors' Report**  
**Statement of Financial Position**  
**Statement of Revenue and Expenses**  
**Statement of Changes in Net Assets**  
**Statement of Cash Flows**  
**Notes to Financial Statements**



## INDEPENDENT AUDITORS' REPORT

To the Directors of:  
First Nations Health Managers Association

### Opinion

We have audited the financial statements of First Nations Health Managers Association, which comprise the statement of financial position as at March 31, 2022, and the statement of operations, statement of changes in net assets and cash flows statement 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 First Nations Health Managers Association as at March 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity 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 audit 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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




## Auditors' Responsibilities for the Audit of 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 auditors' 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 audit 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 controls.
- 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.



Frouin Group Professional Corporation  
Ottawa, Ontario  
September 15, 2022

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**AUDITED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 952,538	\$ 1,512,724
Short-term investments (Note 2a)	15,000	15,000
GST/HST receivable	142,766	23,519
Accounts receivable	841,814	428,092
Prepaid expenses	<u>49,142</u>	<u>44,825</u>
	<u>2,001,260</u>	<u>2,024,160</u>
 <b>PROPERTY AND EQUIPMENT (Notes 2e and 7)</b>	 <u>112,617</u>	 <u>139,190</u>
 <b>TOTAL ASSETS</b>	 <u><u>\$ 2,113,877</u></u>	 <u><u>\$ 2,163,350</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 6,539	\$ 71,248
Deferred contributions (Note 4)	739,701	1,004,180
Deferred membership	<u>1,250</u>	<u>22,525</u>
	<u>747,490</u>	<u>1,097,953</u>
 <b>NET ASSETS</b>		
Internally-restricted Education Fund	38,620	38,620
Unrestricted	<u>1,327,767</u>	<u>1,026,777</u>
	<u>1,366,387</u>	<u>1,065,397</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <u><u>\$ 2,113,877</u></u>	 <u><u>\$ 2,163,350</u></u>

(See accompanying Notes to Financial Statements)

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**AUDITED STATEMENT OF REVENUE AND EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
<b>REVENUE</b>		
Indigenous Services Canada	\$ 2,398,809	\$ 1,700,349
Annual conference	106,205	100,595
Education revenue (Note 6)	364,672	263,143
Membership	59,994	59,005
Miscellaneous	14,745	19,901
	<u>2,944,425</u>	<u>2,142,993</u>
<b>EXPENSES</b>		
Administration	1,597,376	1,191,965
Amortization (Note 2e)	0	54,910
Governance operations	74,984	36,250
Advertising and promotions	40,206	7,711
Workshop expenses	7,216	10,000
Certification courses	4,800	32,069
Wages and salaries	761,911	615,141
Annual conference	156,942	230,209
	<u>2,643,435</u>	<u>2,178,255</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR</b>	<u>\$ 300,990</u>	<u>\$ (35,262)</u>

(See accompanying Notes to Financial Statements)



**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**AUDITED STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
<b>UNRESTRICTED NET ASSETS, BEGINNING OF YEAR</b>	<b>\$ 1,026,777</b>	<b>\$ 1,062,039</b>
Excess/(deficiency) of revenues over expenditures for the year	<u><b>300,990</b></u>	<u><b>(35,262)</b></u>
<b>UNRESTRICTED NET ASSETS, END OF YEAR</b>	<b>\$ <u>1,327,767</u></b>	<b>\$ <u>1,026,777</u></b>
 <b>INTERNALLY-RESTRICTED EDUCATION FUND, BEGINNING AND END OF YEAR</b>	 <b>\$ <u>38,620</u></b>	 <b>\$ <u>38,620</u></b>

(See accompanying Notes to Financial Statements)

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**AUDITED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
<b>CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Excess/(deficiency) of revenues over expenditures for the year	\$ 300,990	\$ (35,262)
Add: Amortization	<u>44,011</u>	<u>54,910</u>
	<u>345,001</u>	<u>19,648</u>
Net change in non-cash working capital		
GST/HST receivable	(119,247)	(34,586)
Accounts receivable	(413,722)	(120,563)
Prepaid expenses	(4,317)	1,201
Accounts payable and accrued liabilities	(64,709)	40,824
Receiver general payable	(264,479)	378,202
Deferred membership revenue	<u>(21,275)</u>	<u>3,975</u>
	<u>(542,748)</u>	<u>288,701</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of capital assets	<u>(17,438)</u>	<u>(4,351)</u>
<b>NET CHANGE IN CASH DURING THE YEAR</b>	(560,186)	284,350
<b>CASH - beginning of year</b>	<u>1,512,724</u>	<u>1,228,374</u>
<b>CASH - end of year</b>	<u>\$ 952,538</u>	<u>\$ 1,512,724</u>
<b>REPRESENTED BY:</b>		
Cash	<u>\$ 952,538</u>	<u>\$ 1,512,724</u>

(See accompanying Notes to Financial Statements)

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**NOTES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**1. PURPOSE OF THE ORGANIZATION**

The First Nations Health Managers Association ("the Association") has been established to provide leadership in health management by promoting quality standards, research, certification and professional development related to First Nations health service delivery at the community level. The Association was incorporated on March 19, 2010 under the Canadian Corporations Act as a non-profit organization without share capital and as such is exempt from income tax under current legislation.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

**a. Short-term investments**

Short-term investments are measured at fair value at each reporting date, with gains and losses recognized in the statement of revenue and expenses as part of investment income.

**b. Revenue recognition**

The Association follows the deferral method of accounting for revenue. Government contributions are recognized as revenue in the year which the related expenses are incurred. Course revenue is recognized when materials are shipped to the student.

**c. Estimates and assumptions**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of income and expenses during the reporting period. Actual results may differ from those estimates. Those estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period they become known.

**d. Allocation of expenses**

The Association engages in projects funded by other agencies that are consistent with its organizational mission. The cost of these programs include the costs of the personnel and other eligible expenses that are directly related to the delivery of these projects. The Association incurs funding development and administration expenses, including corporate governance, general management and general support. These expenses are tracked and reported separately for the respective program(s) on an appropriate basis and consistently each year and are program specific in nature.

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**NOTES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**e. Capital assets**

Capital assets are recorded at cost and are amortized over their useful life as follows:

Leasehold improvements	5 years straight-line
Furniture & equipment	20% Declining balance
Computer equipment	55% Declining balance

Assets are amortized at 50% in the year of acquisition. Some capital assets have been purchased with government funding from Indigenous Services Canada, and in accordance with accounting standards, the funding received for these purchases has been netted against the costs.

**3. FAIR VALUE OF FINANCIAL INSTRUMENTS**

The carrying value of cash, accounts receivable, GST/HST receivable, accounts payable and accrued liabilities, and deferred revenue approximate their fair value because of the relatively short period to maturity of the instruments.

**4. DEFERRED CONTRIBUTIONS**

	<b>2022</b>	2021
Deferred contributions, beginning of year	\$ 1,004,180	\$ 625,978
Grants and other funding received in the year	2,134,330	2,078,551
Less: amounts recognized as revenue in the year	<u>(2,398,809)</u>	<u>(1,700,349)</u>
Deferred contributions, end of year	\$ <u><u>739,701</u></u>	\$ <u><u>1,004,180</u></u>



**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**NOTES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**5. ECONOMIC DEPENDENCY**

The Association receives funding from Indigenous Services Canada for project-based expenses as well as revenue from self-funded activities. During the year, Indigenous Services Canada revenue was \$2,398,809 (\$1,700,349 in 2021). Expenses that were covered by this funding include the following:

	<b>2022</b>	2021
Administration	<b>\$1,524,712</b>	\$1,041,247
Advertising	<b>36,990</b>	7,711
Governance	<b>75,196</b>	36,250
Wages and salaries	<b><u>761,911</u></b>	<u>615,141</u>
Total program expenses	<b><u>\$2,398,809</u></b>	<u>\$1,700,349</u>

**6. EDUCATION REVENUE**

	<b>2022</b>	2021
Certification Courses	<b>\$ 364,672</b>	\$ 251,643
PLAR	<b><u>0</u></b>	<u>11,500</u>
Total Education Revenue	<b><u>\$ 364,672</u></b>	<u>\$ 263,143</u>

**7. CAPITAL ASSETS**

	Cost	Accumulated Amortization	<b>2022 Net</b>	2021 Net
Leasehold improvements	\$ 75,875	\$ (37,938)	<b>\$ 37,937</b>	\$ 53,111
Furniture and equipment	98,558	(43,326)	<b>55,232</b>	64,608
Computer equipment	<u>84,824</u>	<u>(65,376)</u>	<b><u>19,448</u></b>	<u>21,471</u>
Total	<b><u>\$ 259,257</u></b>	<b><u>\$ (146,640)</u></b>	<b><u>\$ 112,617</u></b>	<u>\$ 139,190</u>

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**NOTES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**8. FINANCIAL RISK MANAGEMENT POLICY**

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at the reporting date March 31, 2022:

**Credit risk:**

The Association is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Association's maximum exposure to credit risk represents the sum of the carrying value of its cash and equivalents, investments and accounts receivable. The Association's cash and investments are deposited with Canadian Chartered banks and as a result, management believes the risk of loss on these items is remote. The accounts receivable are expected to be fully collected.

**Liquidity risk:**

The Association manages its liquidity risk by regularly monitoring forecasted and actual cash flow and by holding sufficient cash to meet any anticipated liabilities and commitments. Accounts payable are normally paid within 30 days.

**Currency risk:**

The Association's functional currency is the Canadian dollar. The Association does not enter into foreign currency transactions and does not use foreign exchange forward contracts. At March 31, 2022, the Association had no investments exposed to currency risk.

**Interest rate risk:**

The Association is exposed to interest rate risk with regard to its cash. The Association has no interest-bearing liability. Fluctuations in market rates of interest on cash do not have a significant impact on the organization's results of operations.

**9. COMMITMENT NOTE**

In response to the COVID-19 outbreak in 2020, the Association took precautionary measures to help contain the spread of the virus. As a result, the Association had made the decision to postpone the 2020 annual conference. All costs incurred and registrations received relating to the 2020 annual conference are deferred until November 2022. No cancellation fees are to be incurred. The Association is planning to use the same venue, Fairmont Empress, as was originally planned for the 2020 annual conference.

The Association has entered into an agreement with NationTalk Inc. for various production services. As a result of this contract, the Association will be required to pay \$400,000 + HST in the 2023 fiscal year.

**FIRST NATIONS HEALTH MANAGERS ASSOCIATION**  
**NOTES TO AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

**9. COMMITMENT NOTE (CONTINUED)**

The Association is currently engaged in two lease agreements:

The first agreement is a sub-lease for Unit 3 at 341 Island Road, Akwesasne, Ontario. This lease is effective from September 1, 2021 to August 31, 2022 with an option for renewal. Monthly rent is fixed for the duration of the agreement at \$417, payable on the 1st day of each month.

The second agreement is for Unit 310 at 303 Moodie Drive, Ottawa, Ontario. This lease is effective from January 31, 2022 to December 31, 2022. Monthly rent is fixed at \$12,198 plus HST payable on the last day of each month.

**10. COVID-19 AND OPERATIONS**

The ongoing COVID-19 pandemic impacted the Association's activities in the current fiscal year, including the reduced capacity to generate revenues due to a reduction in the number of course offerings being held.

The Association has been able to mitigate these impacts by increasing focus on online courses and is continuing to restructure how courses are being delivered. The Association has also maintained extensive contact with its members and continues to provide First Nations health managers with credible and reliable information on how to combat the COVID-19 pandemic. The Association has been successful in receiving continued support from its members through regular town hall meetings, which are held with the First Nations community to ensure that the Association provides updates on its current and future operations. The Association has also received significant funding from Indigenous Services Canada for COVID-19 related activities.

**11. COMPARATIVE FIGURES**

The prior year comparative figures have been reclassified to conform to this year's presentation.