

ANNUAL

REPORT

2022-2023



Commission scolaire English-Montréal
English Montreal School Board

The 2022 – 2023 Annual Report
is a publication of the
Marketing and Communications Department of
the English Montreal School Board

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33

Elementary Schools

Bancroft
Carlyle
Cedarcrest
Coronation
Dalkeith
Dante
Dunrae Gardens
East Hill
Edinburgh
Edward Murphy
Elizabeth Ballantyne
F.A.C.E. Elementary
Gardenview
Gerald McShane
Hampstead
Honoré Mercier
John Caboto Academy
Leonardo da Vinci Academy
Merton
Michelangelo International
Nesbitt
Our Lady of Pompei
Parkdale
Pierre de Coubertin
Pierre Elliott Trudeau
Roslyn
Royal Vale Elementary
Sinclair Laird
St. Gabriel
St. Monica
St. Raphael
Westmount Park
Willingdon

15

High Schools

F.A.C.E. High School
James Lyng
John F. Kennedy
John Grant
LaurenHill Academy
Laurier Macdonald
Lester B. Pearson
L.I.N.K.S.
Marymount Academy
M.I.N.D.
Rosemount
Royal Vale
Royal West Academy
Vincent Massey Collegiate
Westmount

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Social Affairs Schools

Cité des Prairies
Elizabeth High School
Mackay Centre
Montreal Children's Hospital
Mountainview School Project Centre
Philip E. Layton School
Sir Mortimer B. Davis

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Alternative Outreach High Schools

Focus
Options
Outreach
Perspectives I
Perspectives II
Programme Mile End
Venture
Vezina

10

Adult Education & Vocational Training Centres

Galileo Adult Education Centre
HSM Adult Education Centre
James Lyng Adult Education Centre
John F. Kennedy Adult Education Centre
Laurier Macdonald Career Centre
Rosemount Technology Centre
Shadd Health & Business Centre
St. Laurent Adult Education Centre
St. Pius X Career Centre
Wagar Adult Education Centre

Section 01



91.6%

highest success rate
among all Anglophone
school boards in Québec



Mission Statement

The mission of the English Montreal School Board is to support its schools and centres in their efforts to educate students within a caring, safe and inclusive learning community.

To fulfil its mission the EMSB will:

- recognize and value the diversity of its community;
- provide all students with the opportunity to develop their talents and achieve their personal best;
- recognize the skills and competencies of its employees and support their ongoing professional development;
- encourage collaboration among the various educational partners;
- use resources effectively and innovatively to help schools and centres focus on the mission of instruction, socialization, and qualification;
- encourage lifelong learning and critical thinking.

The EMSB mission fosters the development of educated and responsible persons who will assume their position as active members of a democratic society.

Message from the Chair and the Director General

We are pleased to present our annual report for the 2022-2023 academic year.

With a youth and adult sector population of more than 35,000 students, the English Montreal School Board (EMSB) is the largest English public school board in Quebec. The EMSB was established on July 1, 1998, when the province created new boards along linguistic lines. Our network consists of 73 schools and centres.

It is the elected Council of Commissioners which governs the affairs of the EMSB. This 15-member body oversees a budget of almost \$400 million. The funds are supplied through grants from the provincial government and, to a lesser extent, through local school taxation. EMSB schools and centres work in conjunction with governing boards, which are made up of an equal number of parents and staff, along with the principal or centre director. In addition, representatives of the community and students in the second cycle of high school are members of the governing board, but they do not have the right to vote. There is also an EMSB Parents' Committee.

Throughout our territory, we serve families who live in areas that are categorized as being economically disadvantaged. According to the provincial socio-economic index, *Indice du milieu socio-économique* (IMSE), there are 14 elementary schools that fall within the eight to 10 decile ranking, indicating the greatest need. In the secondary and Alternative Outreach schools' network, eight of our schools fall within that ranking.

The student population from the East Sector attending our schools is more culturally homogenous, whereas those from the West are more culturally diverse. The Board serves over 50 different cultural communities, with over 70 different languages spoken within the home settings.



Our responsibility is to support our schools and centres in their efforts to offer quality educational services in a caring, safe and inclusive learning environment. Through their education, students will acquire the academic knowledge and competencies, and the social skills to become contributing members of society. In addition, they will earn the qualifications necessary to pursue their future educational or career goals. The Board is committed to recruiting qualified teaching and support staff and providing professional development for them. With due diligence and within Ministère de l'Éducation guidelines and legislation, the Board provides the resources and services based on the needs of our schools and centres. We adhere to the principles of equity.

Most students receive their qualifications in the youth sector. The adult education sector provides additional academic and complementary services to those individuals who may not have completed their education in the youth sector. It also provides adult literacy services. The vocational training sector offers programs in trades and occupations, qualifying its students to meet the demands of Quebec's economy.

Our schools are universally accessible to all who legally qualify. According to Ministry indicators, the Board's success rate in graduation and qualification is among the highest in the province. We regularly monitor how services and resources are being used and the impact they have on educational success. The Board is actively engaged in finding new ways to deliver and add services depending on the evolving needs of our student population and the society they will live and work in. We aim to increase the scope of our complementary services, such as psychology, guidance and academic counselling, speech and language therapy, and spiritual and community animation. In addition, we continue to integrate the use of assisted technologies for students with special needs.

In this report we have included some highlights from the 2022-23 academic year, including reports from our Ombudsman, Ethics Commissioner and on Chapter G-1.011 (*Act Respecting Workforce Management and Control Within Government Departments, Public Sector Bodies Networks and State-Owned Enterprises*), financial statements and our very detailed Commitment to-Success Plan.

**Joe Ortona, *Chair*, and
Nick Katalifos, *Director General***



EMSB Commissioners

Joe Ortona

Chair

Member of Executive Committee (Chair), Comité de gestion de la taxe scolaire de l'île de Montréal and Quebec English School Boards Association

Ellie Israel

Member of Executive Committee and Governance & Ethics Committee

Ward 1 - Côte-des-Neiges, Snowdon, Outremont, Town of Mont-Royal, Parc-Extension

Joseph Lalla

Member of Human Resources Committee

Ward 2 - Montreal West, Notre-Dame-de-Grâce

Julien Feldman

Member of Governance & Ethics Committee (Chair)
Member of Quebec English School Boards Association

Ward 3 - Westmount, Southwest, Ville-Marie West

Jamie Fabian

Member of Quebec English School Boards Association and Audit Committee

Ward 4 - Hampstead, Côte Saint-Luc

James Kromida

Member of Audit Committee (Chair) and Executive Committee

Ward 5 - St-Laurent

Agostino Cannavino

Vice-Chair

Member of Executive Committee and Comité de gestion de la taxe scolaire de l'île de Montréal (Alternate)

Ward 6 St-Michel, Villeray, Plateau-Mont-Royal, Ville-Marie East

Sophie De Vito

Member of Governance & Ethics Committee and Human Resources Committee

Ward 7 - Ahuntsic, Cartierville, Montreal North

Mario Pietrangelo

Member of Governance & Ethics Committee (Vice-Chair) and Human Resources Committee (Vice-Chair)

Ward 8 - St-Léonard

Mario Bentrovato

Member of Executive Committee (Vice-Chair) and Human Resources Committee (Chair)

Ward 9 - Anjou, Mercier, Hochelaga, Maisonneuve, Rosemount-La Petite-Patrie

Pietro Mercuri

Member of Executive Committee, Transportation & Safety Advisory Committee and Advisory Committee on Special Education Services (ACSES)

Ward 10 - Rivière-des-Prairies, Pointe-aux-Trembles

Tony Speranza

Parent Commissioner - Secondary Schools
Member of Audit Committee (Vice-Chair) and Transportation & Safety Advisory Committee

Maria Corsi

Parent Commissioner - Elementary Schools
Member of Executive Committee

Rosemarie Federico

Parent Commissioner - ACSES (Advisory Committee on Special Education Services)
Member of Human Resources Committee

Daniel Tatone

Parent Commissioner - At Large
Member of Governance & Ethics Committee

EMSB Senior Administrators

Nicholas Katalifos

Director General

Jack Chadirdjian

Assistant Director General, Administration

Pela Nickoletopoulos

Assistant Director General, Education and Innovation

Nathalie Lauzière

Secretary General, Director of Archives and Translation

Magdalena Sokol

Director of Legal Services

Demetrios Giannacopoulos

Regional Director

Nathalie Lacroix

Regional Director

Anna Sanalitra

Director of Educational Services

Athina Galanogeorgos

Assistant Director of Educational Services

Anna Villalta

Assistant Director of Educational Services

Bob Thomas

Director of Information Technology Services

Kacem Azzouni

Assistant Director of Information Technology Services

Livia Nassivera

Director of Financial Services

Michel Fima

Assistant Director of Financial Services

Ann Watson

Director of Human Resources

Darlene S. Kehyayan

Assistant Director of Human Resources

Marilyn Ramlakhan

Assistant Director of Human Resources

Angela Spagnolo

Director of Adult Education and Vocational Services

Rick David

Assistant Director of Adult Education and Vocational Services

Mario Argiropoulos

Assistant Director of Adult Education and Vocational Services

Mario Cardin

Director of Material Resources

Philip Verdi

Assistant Director of Material Resources (Buildings)

Diana Nguyen

Assistant Director of Material Resources (Environment, Safety & Security)

Nasreddine Slimi

Assistant Director of Material Resources (Procurement)

Julie René De Cotret

Director of Student Services

Gail Callender

Assistant Director of Student Services

Sabrina Petrocco

Assistant Director of Student Services

Sandra Léveill 

Director, School Organization





Highlights

- Highest Success Rate
- Prime Minister's Award
- French Campaign
- Bill 96 Conference
- Bill 21 in Court
- Opposing Bill 23
- Honouring Volunteers
- Holocaust Education
- Quebec Virtual Academy
- Teacher Recognition
- Pierre Poilievre Visits
- Building Renovations
- Matheson Visits School
- Education and Career Fair
- Entente with Quebec Board of Black Educators
- Service to Business
- Medal Winner

Highest Success Rate



The EMSB now boasts the highest Success Rate in Graduation and Qualification among public school boards in the province of Quebec, based on a seven-year cohort at 91.6 percent. These figures were released by the Ministère de l'Éducation. While the majority of students graduated after five years, the Ministry allows each cohort to be followed for an additional two years, to ensure that students have every opportunity to graduate or obtain a first qualification. The province-wide Success Rate, which includes both public and private school results, has also increased from 81.8 percent in 2020 to 82.1 percent in 2021. Since the EMSB's six-year rate is already at 91 percent, the board is poised to surpass this year's rate, restoring its success to pre-pandemic results. EMSB Director General, Nick Katalifos, notes that these results are particularly favourable considering that this cohort was affected by the pandemic. Director of Educational Services, Anna Sanalidro, added how it is comforting to know that students have continued to experience academic success as we emerge from these trying times. EMSB Chair, Joe Ortona, applauded the work of educators who have never had to contend with the kind of challenges that the pandemic brought on.

Prime Minister's Award

Gail Bernstein, a teacher at L.I.N.K.S High School in Ahuntsic, was the only Quebecer to be recognized with the Prime Minister's Awards for Teaching Excellence. These national awards have recognized exceptional elementary and secondary school teachers in all disciplines since 1994, with over 1,700 teachers honoured to date. Teaching Excellence awards recipients are honoured for their remarkable achievements in education and for their commitment to preparing their students for a digital and innovation-based economy. Ms. Bernstein was nominated by L.I.N.K.S. principal Maria Caldarella for her work and success in integrating students with special needs in the learning process and the community. Ms. Bernstein's entire teaching career of 35 plus years has been in the field of special education. She attended a special program for all award recipients in Ottawa, including a reception with Prime Minister Justin Trudeau.



French Campaign



During Elementary School Registration Week for the 2022-2023 academic year, the EMSB celebrated bilingualism and the excellent quality of French instruction available in our elementary and secondary schools. It was part of le *Mois du français à la CSEM* that took place during the month of January. A familiar EMSB slogan, “*Être bilingue, c’est gagnant !*” promoted the fact that being bilingual represents a winning formula. We are very proud of the quality of French instruction our students receive. Bilingualism is a passport to the world and if we want our kids to remain in the province of Quebec, we must provide them with the tools necessary to pursue careers here. With the rise in requirements in French competencies at the CEGEP level in coming years, parents want to ensure their children will be prepared. The EMSB offers three models of French instruction at the elementary level, followed by a choice of three programs (plus an international student program) in high school. No matter the school they choose, when they graduate, they are ready to enter into post-secondary education and their career fields as functionally bilingual students. During the month, a wide array of notable guest speakers visited schools to engage with students in French, including elected officials representing several political parties.

Bill 96 Conference

The EMSB hosted an invitation-only conference on the impact of Bill 96 in April. It was also broadcast live online. A focus for discussion was Bill 96 vis-a-vis our education system and competitiveness. One panel focused on the impact on our English elementary and secondary schools while another looked at the impact on CEGEPs, businesses and the community.



Pierre Poilievre Visits

Pierre Poilievre, the leader of the Conservative Party of Canada, visited the Wagar Adult Education Centre of the English Montreal School Board on January 16 to talk to representatives from leading organizations which serve students on the autism spectrum.



Bill 21 in Court



The Quebec Court of Appeal has now heard the legal challenge to the province’s secularism law – known as Bill 21 and enacted under the Coalition Avenir Québec (CAQ) government in 2019. It prohibits public school teachers, police officers, government lawyers and a host of other civil servants from wearing religious symbols at work. The CAQ pre-emptively invoked the constitutional notwithstanding clause when drafting the bill to protect it against legal challenges. Perri Ravon, a lawyer for the EMSB, made several points about Bill 21’s disproportionate effect on Muslim women. Whatever the Court of Appeal decides, both the Quebec government and opponents of the law have said that it’s likely they’ll appeal the decision, and that it will ultimately be the Supreme Court of Canada who will have the final word on Bill 21.

Opposing Bill 23

English school boards were shocked at the further infringement of the English-speaking community’s constitutional rights to control and manage our school system contained in Bill 23, An Act to amend mainly the Education Act and to enact the Act respecting the Institut national d’excellence en éducation. The government introduced Bill 23, which empowers it to appoint the directors general of school boards, a clear violation of our section 23 rights to manage and control our educational institutions. The Bill also authorizes the Minister of Education to annul decisions of school boards “not consistent with targets, objectives, policy directions and directives the Minister has established.” The introduction of Bill 23 also violates the spirit of the stay of Bill 40, issued in August of 2020 by the Quebec Superior Court, and confirmed by the Quebec Court of Appeal, which suspended modifications to the school governance model in the English network pending a decision on the merits of the case. Justice Sylvain Lussier’s decision on the constitutionality of Bill 40 is pending since he took the case under deliberation in June of 2021.



Honouring Volunteers



On the occasion of National Volunteer Week, which was marked April 16 to 23 at schools and centres, the EMSB held a special reception and ceremony to honour four Volunteers of Distinction and an Ambassador of the Year. Held at the St. Pius X Career Centre in Ahuntsic on April 25, the honorees, their families, EMSB commissioners and management, and Parents Committee executive members were treated to a delicious buffet dinner catered by the culinary students followed by an awards ceremony, which was live streamed. Tim Sargeant from Global Montreal served as the emcee. The Volunteers of Distinction were Debbie Fox and Natalie Szytch from St. Gabriel Elementary School in Pointe St. Charles, and Laura and Frank Marra from Rosemount High School. Legendary fashion designer Simon Chang was honoured as the Ambassador of the Year. Thanks to our sponsor Beneva Insurance. <https://www.emsb.qc.ca/emsb/articles/emsb-recognizes-volunteers-of-distinction-and-ambassador-of-the-year>

Holocaust Education

Today, there is an alarming and virulent increase in human rights violations in North America and worldwide: antisemitism, violence, racism and hatred. Quebec is one of the provinces in Canada that does not mandate Holocaust education. Major changes in the content of curricula in schools are required. In response to this reality, the EMSB launched a Holocaust Education Program. This project was funded for the 2022-2023 academic year by the Jewish Community Foundation of Montreal. This enabled hundreds of students and their teachers, most of whom are not Jewish, to visit the Montreal Holocaust Museum, meet and hear from Holocaust survivors and learn about the consequences of antisemitism. As these students move on to CEGEP and university, they will have the tools to be our ambassadors, responding appropriately to the many anti-Semitic campaigns on campus. We are presently seeking financial contributions to the Holocaust Education Program at the EMSB in order to secure the continuation of this vital project. For more details, please visit www.HolocaustEducationMtl.com



Quebec Virtual Academy



The EMSB introduced Quebec Virtual Academy. Students from across the province with English eligibility, and who meet the criteria established by the Ministère de l'Éducation, are able to apply for admission for Kindergarten to Secondary V. The opening of a grade level is conditional to having a sufficient number of students registered. In its first year of operation, Quebec Virtual Academy was able to meet the unique needs of its student population through flexible scheduling, ample teacher tutorials, extracurricular activity opportunities and regular follow up from the school and guidance team. Student athletes had the opportunity to continue to train at high levels of their sport and participate in competitions and events in Ontario, British Columbia, California and Europe. Those students with long term medical conditions were able to focus on their unique medical treatment plans while having their needs met by accommodating them academically and socially. Students living in a rural area were able to access courses such as Chemistry and Physics, which will lead them into their academic future in line with their true passion and interests.

Teacher Recognition

On the occasion of EMSB Teacher Recognition Day, four teachers were presented with special awards from the Petros Taverna restaurant group, as well as certificates on May 1 at James Lyng High School in St. Henri. The winners – Klara Bourne, Holly Commeford, Lara Belinsky and Jonathan Stein – were also profiled on television by promotion co-sponsor CityNews Montreal. The EMSB launched this ceremony a decade ago to coincide with National Teachers Day in the United States and recognize this profession towards the end of the academic year. The EMSB received many nominations from parents for the awards. Petros Taverna, owned by Ted Dranias, has locations in Westmount, Griffintown, Little Italy, Mile End and Lachine.



Building Renovations



The EMSB completed a \$5.5-million renovation at the building complex in St. Henri that houses James Lyng High School and Adult Education Centre as well as Focus and Outreach Alternative High Schools. Besides work on the roof, skylights, light fixtures and heating coils, all of the doors to the stairwells and those in the vestibule areas (the space between the exterior and interior doors at the entrances) were attended to as well. The latter involved the installation of insulated doors and curtain walls. The high school administration was also very excited to report on the significant upgrade to the auditorium. It has been outfitted with 129 new seats, with desktops attached for tablets or laptops; eight mobile seats to accommodate individuals in wheelchairs; new flooring and a fresh paint job. Meanwhile, LaurenHill Academy formally inaugurated a newly renovated swimming pool, locker rooms and bathrooms at its Junior Campus on Decelles Avenue in St. Laurent on December 9 with a ribbon-cutting ceremony. The EMSB allocated \$1,932,260 for the combined projects, which saw a complete overhaul of each facility. Swimming pool renovations began in June 2020. Six months later the pool was fitted with new concrete floors, ceramics, podiums and a state-of-the-art filtration system. The EMSB also completed a major renovation project at Westmount High School, which included a number of important enhancements to the front façade. Besides new steps, steel columns were reinforced, curtain wall windows replaced and new front entrance doors installed. New handrails were also added on the stairways. Total construction costs exceeded \$800,000.

Matheson Visits School

Montreal Canadiens defenceman Mike Matheson visited St. Gabriel Elementary School in Pointe St. Charles in April to talk to students. He did so as an ambassador of the Champions for Life Foundation, which empowers children to move well and build the skills, confidence and motivation to be active for a lifetime. Mr. Matheson, who was born and raised in Montreal and joined the Canadiens during the 2022/2023 season via a trade from Pittsburgh, began with Kindergarten students. He read a Little Champions interACTIVE story, which aims at providing meaningful movement experiences so that children build their physical literacy through storytelling. This was followed by time with the Grades 1 to 6 students in the gymnasium to talk about what it means to be a “Champion for Life” and other topics, such as growing up and having a family. The Champions for Life Program has been running at St. Gabriel Elementary School since 2016, thanks to the generous support of the Montreal Canadiens Children’s Foundation.



Education and Career Fair



More than 2,000 Secondary V students attended the 22nd annual EMSB Career Fair on October 19 and 20 at St. Pius X Career Centre in Ahuntsic. Jack Dym of Pipe and Piling Supplies Ltd. was the event's title sponsor. Several on-air personalities from the media were on hand to talk to students about careers in this field and serve as guest emcees: Laurier Macdonald High School grad Pamela Pagano from CityNews Montreal; Vinny and Shannon from Virgin Radio; Sean Henry and Sonali Karnick from CBC Radio; and Kim Sullivan from Global News Montreal. This marked the first in-person Education and Career Fair since 2019. The previous two editions were presented virtually. On the evening of October 19, the Education and Career Fair was open to the community-at-large. This was an excellent opportunity for parents to attend with their children as they look towards post-secondary education options in a one-stop shopping experience.

Entente with Quebec Board of Black Educators

The EMSB signed a five-year entente with the Quebec Board of Black Educators (QBBE), which promotes the development of educational services for black youths and other youths between the ages of five and 25 who live in the Greater Montreal area. The DaCosta Hall program provides academic enrichment and remediation, and the opportunity to write supplemental exams necessary for graduation. The QBBE also offers tutoring as a way to supplement formal education. The main goal of the tutor is to provide support to the student and help them gain proficiency in the subject area. Grades 7 to 9 students have access to the core courses of Math, English and French. Grade 9 History is also offered. In Grades 10 and 11, students can take bridge courses for upgrades in Math and Science, and they can write supplemental exams leading to graduation. The QBBE now rents space at Marymount Academy International in NDG, and that facility's annex serves as their new head office.



Service to Business



GROUPE SERVICE AUX ENTREPRISES
SERVICE TO BUSINESS GROUP

The EMSB has a new service that can certainly benefit employees of local businesses. Called the Service to Business Group (SBG), it provides customized training to businesses, aiming to provide creative, advanced and modern training practices designed to assist companies build better performance and productivity within their corporate structure. These tailor-made instructional packages are specifically customized to meet each business' training needs. Instruction can be done in person or online. Some of the most popular and successful training programs have revolved around the following themes: business/e-commerce courses; language courses; Français au bureau; tools to make your workday more professional and less stressful; software training; computer graphics; secretarial and accounting; hotel reception; professional sales; healthcare training; beauty care; automotive training; client communications skills; and team-building activities for staff. SBG also offers the RAC Program (Recognition of Acquired Competencies), which is a formal recognition of acquired competencies that leads to an official diploma of Vocational Studies for your staff.

Medal Winner

On May 25 and 26, Winnipeg hosted the 27th Canadian Skills and Technology organized by Skills/Compétences Canada. Quebec was represented by 47 competitors who qualified for the Olympiades québécoises. A blue wave swept across the Canadian competition, with Team Quebec taking home 32 medals in 29 trades. Representing 24 school service centres, school boards and CEGEPs across Quebec, these results reward the excellence of the know-how of the entire vocational and technical training network. With medals around their necks, the 47 finalists proudly returned to their home regions. This included Tommaso Maffei from Rosemount Technology Centre, who captured third place in cabinetmaking. He was accompanied by his coach Christopher Honce, Academic Advisor Nadia Zuccaro and Educational Counsellor Miriam Furfaro.







Enrolment numbers

Elementary Schools

High Schools

Outreach Schools

Social Affaires Schools

Adult & Vocational Education Centres

Home Schooling

EMSB Virtual School

Enrolment numbers

ELEMENTARY SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
Bancroft	Ms. Myrienne Lusignan	337	22.69
Carlyle	Ms. Dina Vourdousis	278	22.07
Cedarcrest	Ms. Otis Delaney	289	20.74
Coronation	Ms. Rania Delis	267	24.22
Dalkeith	Mr. John Wright	164	17.48
Dante	Mr. Joseph Schembri	336	19.02
Dunrae Gardens	Ms. Despina Michakis	340	19.85
East Hill	Mr. Steven Rebelo	420	26.07
Edinburgh	Mr. Gaetano Sifoni	338	20.87
Edward Murphy	Ms. Christina Chilelli	283	22.89
Elizabeth Ballantyne	Ms. Saverio Servello	215	21.47
F.A.C.E. Elementary	Ms. Jennifer Harriet	163	10.28
Gardenview	Ms. Elena Zervas	750	41.04
Gerald McShane	Mr. Alexander Kulczyk	266	20.77
Hampstead	Ms. Lucy Buscemi	207	20.24
Honoré Mercier	Ms. Sonia Marotta	392	21.79
John Caboto Academy	Ms. Patrizia Tumillo	188	17.00
Leonardo Da Vinci Academy	Ms. Nadia Sammarco	445	29.34
Merton	Ms. Rosana Caplan	301	19.14
Michelangelo International	Ms. Marisa Mineiro	494	32.71
Nesbitt	Mr. Nicholas Romano	296	27.78
Our Lady of Pompei	Ms. Lisa Ancona	228	15.78
Parkdale	Mr. George Koutsoulis	306	33.90
Pierre de Coubertin	Ms. Ida Pisano	465	31.36
Pierre Elliott Trudeau	Ms. Tanya Alvares	326	26.66
Roslyn	Ms. Joanna Genovezos	577	35.75
Royal Vale Elementary	Mr. Mauro Zampini	443	26.18
Sinclair Laird	Mr. Derrek Cauchi	128	9.96
St. Gabriel	Mr. Jim Daskalakis	216	23.12
St. Monica	Mr. Peter McKelvie	268	21.79
St. Raphael	Ms. JoeAnn Desir	27	7.90
Westmount Park	Ms. Holly Kusiewicz	457	42.37
Willingdon	Ms. Silvana Crigna	585	36.87
TOTAL		10,795	789.10

Enrolment numbers

HIGH SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
F.A.C.E. High School	Ms. Jennifer Harriet	126	11.10
James Lyng	Mr. Giovanni Iammarrone	97	13.50
John F. Kennedy	Ms. Liboria Amato	321	26.00
John Grant	Ms. Jennifer LeHuquet	79	14.50
L.I.N.K.S.	Ms. Maria Calderella	71	9.00
LaurenHill Academy	Ms. Donna Manos	1098	67.50
Laurier Macdonald	Ms. Cristina Celzi	742	39.90
Lester B. Pearson	Mr. Joseph Vitantonio	1025	59.50
Marymount Academy	Mr. James Fequet	398	23.90
M.I.N.D.	Ms. Myrienne Lusignan	43	5.00
Rosemount	Mr. Lino Buttino	400	24.70
Royal Vale School	Mr. Mauro Zampini	491	26.60
Royal West Academy	Mr. Tony Pita	854	52.00
Vincent Massey Collegiate	Ms. Franca Cristiano	806	42.00
Westmount High School	Ms. Demetra Droutsas	777	50.80
TOTAL		7,328	466.00

OUTREACH SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
Focus	Mr. Craig Olenik	22	5
Options	Mr. Craig Olenik	19	5
Outreach	Mr. Craig Olenik	10	3
Perspectives I	Mr. Craig Olenik	20	6
Perspectives II	Mr. Craig Olenik	31	6
Programme Mile End	Mr. Craig Olenik	29	6
Venture	Mr. Craig Olenik	12	3
Vezina	Mr. Craig Olenik	24	4
TOTAL		167	38

SOCIAL AFFAIRS SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
Cité des Prairies	Mr. Craig Olenik	3	1
Elizabeth High School	Mr. Craig Olenik	3	2
Mackay Centre	Ms. Irini Margetis	141	27.6
Mountainview Sch. Proj Ctr.	Mr. Craig Olenik	23	7
Mtl Children's Hospital	Ms. Joe Anne Désir	*	2
Philip E. Layton School	Ms. Irini Margetis	42	21.8
Sir Mortimer B. Davis	Ms. Joe Anne Désir	40	8
TOTAL		252	69.40

* There is no enrolment figure. In this case the EMSB provides education to students who are hospitalized.

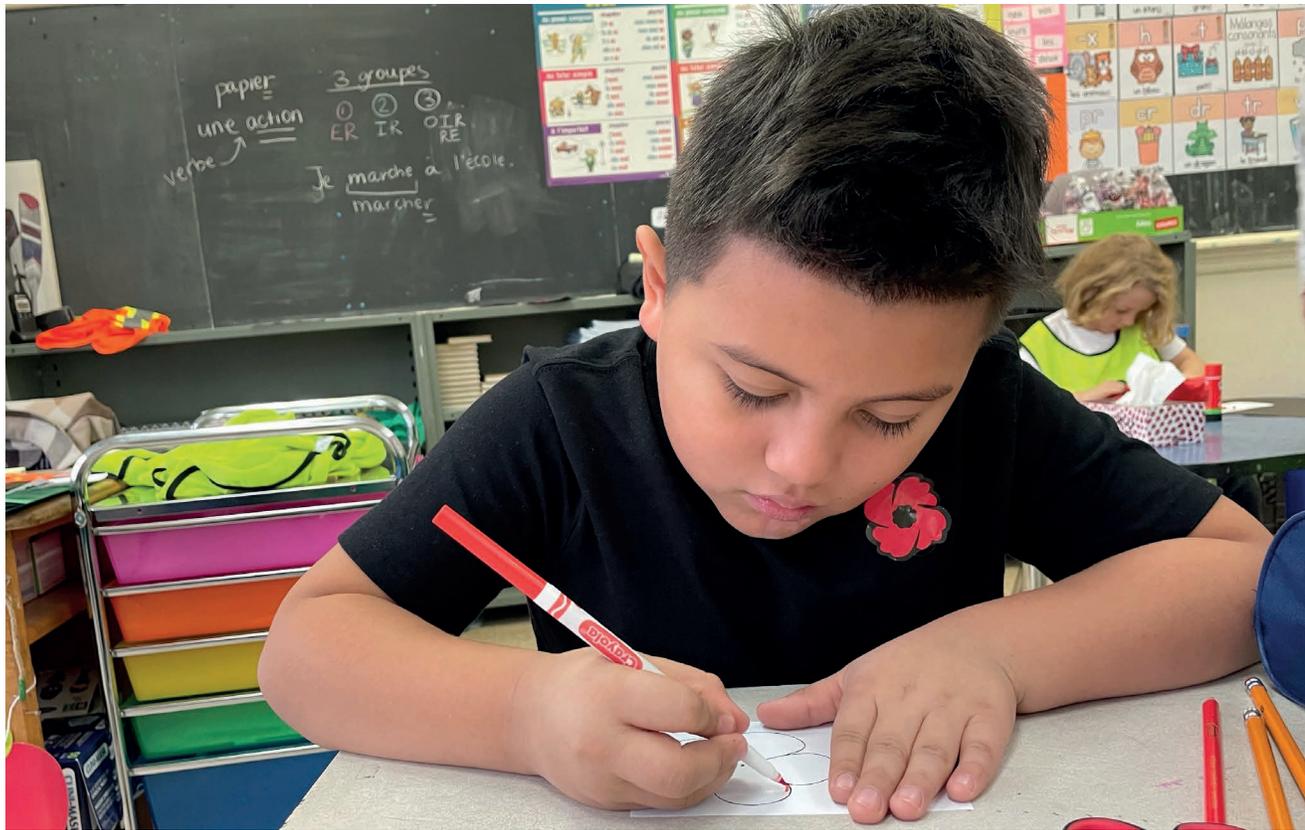
Enrolment numbers

ADULT & VOCATIONAL EDUCATION CENTRES	PRINCIPAL	ENROLMENT
Galileo Adult Education Centre	Ms. Martina Schiavone	1,084
HSM Adult Education Centre	Ms. Ann Marie Matheson	2,501
James Lyng Adult Education	Ms. Civita Tudino	904
John F. Kennedy Adult Education	Ms. Elizabeth Lagodich	873
Laurier Macdonald Career Centre	Ms. Anna Maria Borsellino	825
Facility Des Grande Prairies	Ms. Anna Maria Borsellino	200
Rosemount Technology Centre	Mr. John Pevec	792
Shadd Health & Business Centre	Mr. Joe Cacchione	756
St. Laurent Adult Education	Ms. Daniele Lattanzio	904
St. Pius X Career Centre	Ms. Alice Sideropoulos	3,796
Wagar Adult Education Centre	Mr. Harry Michalopoulos	853
AEVS Testing Centre		251
TOTAL AVES		13,741

HOME SCHOOLING	PRINCIPAL	ENROLMENT
EMSB Home Schooling Program	Ms. Anna Sanalidro	147
Hasidic Community Home Schooling Program	Ms. Anna Sanalidro	1216
TOTAL		1,363

EMSB VIRTUAL SCHOOL	PRINCIPAL	ENROLMENT
Quebec Virtual Academy	Mr. David Servello	63
TOTAL		63

Student Ombudsman



Annual report 2022-2023

The Student Ombudsman is an independent and impartial individual. She is mandated to provide information to students or parents about the *EMSB Complaint examination procedure* and direct their inquiries to the appropriate person in accordance with the By-Law 8. When a complainant has exhausted all remedies but remains unsatisfied with the outcomes of a complaint, the Student Ombudsman can intervene and investigate this complaint. Exceptionally, the incumbent can intervene earlier in the process to prevent a serious prejudice to a student.

As required by section 220.2 of the Education Act and section 4.3 of the By-Law 8 (EMSB complaint examination procedure), this report covers the period from July 1, 2022 to August 28, 2023. Laurence Sarrazin was nominated by the Council of commissioners on January 24, 2023 to succeed to Isabelle Turgeon as Student Ombudsman. On August 28, 2023, she stepped down from my position following the entry into force of the *National Student Ombudsman Act*.

Review of the school year 2022-2023

During the past school year, the total number of requests for assistance received by the Student Ombudsman was 91. It should be noted that of these requests, 13 were not under the EMSB Student Ombudsman's jurisdiction.

Category	Elementary	Secondary	Adult	Unknown	Total
Administrative decisions (placement/suspension/etc.)	10	14	1	1	26
Services for students with special needs	8	2	0	0	10
Daycare	2	0	0	0	2
Teacher/principal/school personnel behaviour	4	1	2	0	7
Request for information	3	6	0	2	11
Management of violence/bullying	5	2	0	0	7
Management of an act of sexual violence between students	0	1	1	0	2
Quality of services	0	0	2	0	2
Transportation	1	2	0	0	3
Requirements for English Education	0	1	0	0	1
Grading	0	3	0	0	3
Complaint process	3	0	0	0	3
Financial	0	0	1	0	1
Total	36	32	7	3	78

* 13 additional requests were received but were not of the Student Ombudsman's jurisdiction

The Student Ombudsman wishes to address specifically the number of complaints about acts of bullying and violence, as requested by the section 220.2 of the Education Act. Nine complaints were received this past year concerning acts of bullying and violence. This is an increase from the previous year when five complaints were filed about the management of bullying or violent acts. Complaints about bullying or violence were filed this year by students or parents dissatisfied with the management of the situation at the school level.

Specifically, two complaints were received pertaining allegations of mismanagement at the school level of an act of sexual violence between students. In both cases, the complaints were handled promptly with the collaboration of the school administration. Both complaints were resolved to the satisfaction of the complainants. In both cases, the Student Ombudsman was only involved to assist the complainant and facilitate the exchange of information with the school administration.

Nine complaints resulted in an investigation. The Student Ombudsman submitted the following reports to the attention of the Council of commissioners:

- A report dated March 27, 2023 about four complaints filed by one complainant. One complaint was found not admissible, two were considered unfounded and one was founded in part. A recommendation was made to the Council by the Student Ombudsman for the management of the personal and specific situation of the complainant.
- A report dated April 18, 2023. The complaint was considered unfounded;
- A report dated May 17, 2023. The complaint was considered founded and a recommendation was made by the Student Ombudsman:
“I recommend that the St. Pius X Career Center’s administration require or recommend a communication from a teacher to a student when the student’s real presence and / or participation in a virtual class is questioned”.

The Council of commissioners took into consideration this recommendation and the St.Pius X Career Center’s Student Handbook was then updated accordingly (Resolution 23-06-20-7.2).

- A report dated June 20, 2023. The complaint was considered unfounded, but a recommendation was made by the Student Ombudsman:
“(…) I will therefore recommend that the EMSB Sexuality Education Exemption Committee adds to any written decision rendered to a parent a mention that they may request a revision of the decision according to the Complaint Examination Procedure.”

The Council of commissioners agreed with the implementation of this recommendation (Resolution 23-06-29-4.2).

- A report dated June 22, 2023. The complaint was considered unfounded;
- Four reports on separate complaints received about the management of the same events were submitted to the Council on June 23rd, 2023. These reports are still under study with the Council of commissioners.

Respectfully submitted,



Me Laurence Sarrazin

By-Law No. 3 (2020)

Code of Ethics and Professional Conduct for the Members of the Council of Commissioners

NOTE: The masculine gender, when used in this document, refers to both women and men. No discrimination is intended, it is used solely to simplify the text.

1. OBJECTIVE OF THE BY-LAW

The Code of Ethics and Professional Conduct for the Members of the Council of Commissioners of the English Montreal School Board (hereafter called “Code of Ethics”) provides guidance and sets common ethical standards to promote consistency in behavior across the members of the Council of Commissioners.

The Code of Ethics governs the actions and relationships of the members of the Council of Commissioners between them as well as their dealings with other stakeholders, including the **Administration of the EMSB**, partners of the English Montreal School Board (EMSB) and the public in general.

Unless indicated otherwise, this By-Law applies to all members of the Council of Commissioners, including Parent Commissioners and **Co-opted Commissioners**, during their respective terms of office and with regard to all of their activities at or in the name of the EMSB.

2. LEGAL FRAMEWORK

Provincial Legislation:

- *Education Act* (R.S.Q., c. I-13.3)
- *Act respecting elections and referendums in municipalities* (R.S.Q., c. E-2.2)
- *Act respecting Access to documents held by public bodies and the Protection of personal information* (R.S.Q., c. A-2.1)
- *Act respecting school elections* (R.S.Q., c. E-2.3)
- *Civil Code of Québec* (R.S.Q., c. C-64)
- *Code of Civil Procedure* (R.S.Q., c. C-25.01)
- *Act to facilitate the disclosure of wrongdoings relating to public bodies* (R.S.Q., c. D-11.1)

EMSB Internal By-Laws:

- By-Law No. 10 - *Delegation of Powers*
- By-Law No. 11 - *Internal Governance*
- By-Law No. 12 - *Internal Rules of Management of the Council of Commissioners and the Executive Committee*

EMSB Internal Policies:

- DG-26.1: *To facilitate the disclosure of wrongdoings*
- HR-17: *Fair Practices in Hiring and Promoting*

3. DEFINITIONS

In this By-Law, the use of the bold interface identifies the terms defined in this section as follows:

3.1 Administration of the EMSB: For the purposes of the present By-Law, refers to the Director General, the Assistant Directors General, the Secretary General, the Sector Directors and all of the Services/Departments Directors.

3.2 Channel of Communication: The Council of Commissioners is represented by the Chair in its dealings with the **Administration of the EMSB**, Administrators in schools and centres, and any other employee or representatives of the EMSB. The Director General represents the **Administration of the EMSB**, Administrators in schools and centres, and any employee of the EMSB. As such, the formal **Channel of Communication** between the Council of Commissioners and the **Administration of the EMSB**, Administrators in schools and centres, and any other employee, shall be between the chair and the Director General.

3.3 Commissioners: Globally refers to all the members of the Council of Commissioners, including those publicly elected in accordance with the *Act respecting school elections* as well as those elected by the English Montreal School Board Parents' Committee (EMSBPC) (Parent Commissioners). For the purpose of this By-Law, the term **Commissioners** refers to both categories, unless clearly specified.

Regardless of the stakeholders they are representing, all **Commissioners** are jointly and severally liable to the entire EMSB community for the decisions taken by the Council of Commissioners. (*See also Co-opted Commissioners*).

3.4 Confidential Information: Refers to the information and documentation remitted to **Commissioners** in the exercise of their functions, which allows them to perform their duties in an informed manner and with full knowledge of the facts, in particular with regard to their participation in deliberations and voting. This information cannot be distributed or made public or used by a **Commissioner** for his personal purposes. The obligations of **Commissioners** in matters of confidentiality remain indefinitely.

3.4.1 Without limiting the generality of the above, the following shall be considered as **Confidential Information**:

- a) Any personal information collected or kept by the EMSB regarding its employees, including administrative and disciplinary measures;
- b) Any personal information collected or kept by the EMSB regarding its students;
- c) Information regarding the investigation and/or the hearing of a complaint under this Code of Ethics;
- d) Discussions on negotiations in progress, including namely legal cases and collective bargaining;
- e) Negotiations and information relative to suppliers during the tendering process;
- f) Documents stamped or identified as “*CONFIDENTIAL*”;
- g) Information disclosed during **Preparatory meetings** of the Council of Commissioners, the Executive Committee;
- h) Any information or documentation identified as confidential by the person who shares it.

3.5 Conflict of Interest (or appearance thereof): Refers to a situation in which a **Commissioner** may have to choose between his private and/or personal interests and the interests of the EMSB. The term interest implies a direct or indirect interest, financial or not, real, apparent or potential. This interest is distinct from public interest in general and can be perceived as such by a reasonably informed person.

3.5.1 Without limiting the generality of the above, a **Commissioner** is in a **Conflict of Interest** when:

- a) He accepts or fails to disclose to the Chair any offer of services or goods made to him by a person in order to obtain a contract or any other benefit from the EMSB;
- b) He directly or indirectly offers, solicits or accepts a favor or an undue advantage for himself or another person;
- c) He uses or attempts to use his influence to obtain, for another person, enterprise or for himself, a benefit, employment or service offered by the EMSB to which he, or that other person or enterprise is not normally entitled.

3.6 Co-opted Commissioners: Individuals appointed by the Council of Commissioners after consultation with the groups most representative of the social, cultural, business and labour sectors in the EMSB’s region, which competence and qualifications are complementary to those of the Council of Commissioners or useful for the **Administration of the EMSB**.

Co-opted Commissioners shall have the same rights, powers and obligations as those prescribed for the other **Commissioners**. However, the **Co-opted Commissioners** are not entitled to vote at meetings of the Council of Commissioners or of the Executive Committee, or to be appointed Vice-Chair of the Council of Commissioners.

3.7 Ethics Commissioner: One or more than one individual appointed and mandated by the Council of Commissioners to examine or inquire into alleged or actual conduct that may be contrary to standards of ethics or professional conduct set forth in this By-Law and to impose appropriate sanctions when the By-Law has been contravened.

- 3.8 Observer:** Refers to an individual whom is permitted to attend and participate in meetings of the Council of Commissioners, one of its committees or any EMSB committees and to receive all information provided to **Commissioners** or the members of the Committee, but who is not allowed to vote. During the meeting, an **observer** cannot participate in the discussion, unless specifically authorized by the Chair presiding the meeting.
- 3.9 Preparatory Meeting:** Closed meeting of the **Commissioners** convened by the Chair in order to conduct a thorough and in-depth review of the dossiers on the agenda of the next meeting of the Council of Commissioners. The Chair presides over these meetings during which no decisions can be taken. The term **Preparatory Meeting** also includes in camera meeting and caucus meeting.

4. DUTIES AND OBLIGATIONS OF COMMISSIONERS

This section shall be read in conjunction with section 7.2 of the By-Law No. 11 (*Internal Governance*). It identifies the individual responsibilities of the **Commissioners** within the scope of the roles and responsibilities of the Council of Commissioners as an entity.

4.1 All Commissioners

4.1.1 Commissioners have the following duties and obligations:

- a) The Commissioner shall abide by the duties and obligations prescribed by the *Education Act* and any other legislation referred to in section 2 of the present By-Law, including the EMSB Internal By-Laws and Policies.
- b) As such, the **Commissioner** shall act within the scope of the functions and powers conferred by the *Education Act* with due regard for everyone's roles and responsibilities.
- c) The **Commissioner** shall maintain a good attendance record in carrying out the duties of office. He may not be absent from sittings of the Council of Commissioners, including its committees, without a valid reason.

In the event of an absence, the **Commissioner** shall inform the Secretary General and the Chair of the Council of Commissioners of the reason for the absence and its expected duration.

- d) The **Commissioner** fulfills his office with independence, integrity and good faith in the best interests of the EMSB and its population.
- e) The **Commissioner** acts with prudence, diligence, honesty, loyalty and assiduity as would a reasonable and responsible person in similar circumstances.
- f) The **Commissioner** shall avoid tarnishing the reputation of others and treat the other **Commissioners** as well as the Director General, the employees of the EMSB, parents' representatives and the public with the highest level of professionalism and respect.

- g) At all times, the **Commissioner** shall adopt a style of behavior and communication that is dignified and compatible with his office in order to protect and promote the image and credibility of the EMSB.
- h) The **Commissioner** shall disclose any illegal or irregular situation against the EMSB that he is aware of. In cases regarding a violation of the present Code of Ethics, a **Commissioner** may alternatively decide to submit a complaint to the **Ethics Commissioner** as per the present By-Law.

4.1.2 Obligation to Attend Mandatory Professional Development

4.1.2.1 As per section 7.2.2 of By-Law No. 11 on *Internal Governance*, **Commissioners** shall accumulate at least eight (8) hours of relevant professional development per school year. As examples, professional development regarding fundamentals of governance, liability of administrators of public bodies, leadership and public administration are deemed relevant to the duties of **Commissioners**.

4.1.2.2 When a **Commissioner** is in breach of his obligations with regard to training, the Governance and Ethics Committee may recommend appropriate sanctions to be imposed on the **Commissioner**, which could notably include restrictions to vote or to sit on the Council of Commissioners or its committees until the **Commissioner** fulfills his obligations.

4.1.2.3 As specified in By-Law No. 11, the Council of Commissioners may decide not to award the sanction recommended by the Governance and Ethics Committee.

4.1.2.4 An ethics complaint may also be filed against the **Commissioner** in default by the Chair of the Governance and Ethics Committee.

4.1.3 Decisional Authority

4.1.3.1 The **Commissioner** does not have powers or authority in his own right regarding the EMSB's activities. His powers and authority are exercised through duly convened structures of the EMSB and with due regard for everyone's role and responsibilities.

4.1.3.2 The **Commissioner** shall act democratically, in a spirit of cooperation, and shall not present himself as having sole authority over the actions of the EMSB.

4.1.3.3 The **Commissioner** shall act in a manner that reflects and respects the decisions of the Council of Commissioners. To that effect, once a decision has been taken by the **Administration of the EMSB** or by the Council of Commissioners, every **Commissioner** shall act in a manner that reflects and respects said decision.

4.1.3.4 The **Commissioner** shall base his decisions on the available information and his independent judgment. He shall not allow his decisions to be dictated by any other individual or special interest group.

- a) The **Commissioner** shall have independence of mind, which is the state of mind that permits a **Commissioner** to perform an honest service without being affected by influences that compromise judgment, thereby allowing a **Commissioner** to act with integrity, exercise objectivity, to think, speak and act independently with confidence and courage.
- b) Upon his entry into office, within ten (10) days of being sworn in, the **Commissioner** shall submit a signed Declaration of Independence, on the form provided by the office of the Secretary General.

4.1.4 Use of Confidential Information

- 4.1.4.1** The **Commissioner** shall act with absolute discretion, both during and after his term of office, and shall respect the confidential nature of personal, commercial or scientific information obtained in the performance of his duties, particularly the information disclosed during “In camera” sessions of meetings and in particular during **Preparatory Meetings**.
- 4.1.4.2** Without limiting the generality of the above, the **Commissioner** shall not divulge nor use, to his profit or to the profit of another person, **Confidential Information** obtained in the performance of his duties.
- 4.1.4.3** The **Commissioner** shall take all necessary measures to ensure the protection of such **Confidential Information** against any unauthorized access.
- 4.1.4.4** As soon as the **Commissioner** becomes aware of a situation where **Confidential Information** was divulged, he shall inform the Chair of the Council of Commissioners, who in turn will inform the Director General.
- 4.1.4.5** Upon his entry into office, within ten (10) days of being sworn in, the **Commissioner** shall submit a signed Solemn Affirmation to Respect Confidentiality on the form provided by the office of the Secretary General.

4.1.5 Conflict of Interest

- 4.1.5.1** The **Commissioner** shall avoid any situation of **Conflict of Interest**, or any appearance thereof, as provided by the *Education Act*, the Internal EMSB By-Laws and Policies.
- 4.1.5.2** In addition to what is specifically provided for by section 175.4 of the *Education Act* regarding the interests he might have in an enterprise, the **Commissioner** shall disclose any situation that places or could place, directly or indirectly, his private and/or personal interests in conflict with those of the EMSB.
- 4.1.5.3** Upon his entry into office, within ten (10) days of being sworn in, the **Commissioner** shall disclose any situation or relationship which might create a **Conflict of Interest** or an appearance of **Conflict of Interest** on the form provided by the office of the Secretary General.

Thereafter, this form shall be completed every year on July 1st, and at any moment when a change occurs that could create such a **Conflict of Interest** or an appearance of **Conflict of Interest** under the *Education Act*, the EMSB Internal By-Laws and Policies.

4.1.5.4 The **Commissioner** shall, among other things, disclose:

- a) Any personal or monetary interest which, in the eyes of a reasonably informed **observer**, would likely influence or impact the person's function and affect the impartiality of his opinions or decisions;
- b) Any situation that places or could place, directly or indirectly, his personal interests or those of another person in conflict with those of the EMSB;
- c) Any interest he has in an enterprise doing business or having done business with the EMSB and disclose, if such is the case, any real, potential or apparent situation of **Conflict of Interest** that might concern him.

4.1.5.5 The **Commissioner** who is in a situation of **Conflict of Interest** or appearance of **Conflict of Interest** with regard to a subject treated by the Council of Commissioners shall disclose it and withdraw from the meeting of the Council of Commissioners in order to allow the deliberations and the vote on this subject to take place without him.

4.1.6 Undue Advantage

4.1.6.1 The **Commissioner** shall not directly or indirectly award, solicit or accept a favor or an undue advantage for himself or another person, in exchange for speaking or taking a certain position on any issue, including one that may be brought forward to the Council of Commissioners or any of its Committee.

4.1.6.2 Without limiting the generality of the above, the **Commissioner** shall not accept any gift, proof of hospitality or advantage from any person or entity that has dealings with the EMSB other than those that are common within the functions and shall be only of modest value.

4.1.6.3 In any event, no **Commissioner** shall accept a gift if a reasonable person might conclude that the gift could influence the member when performing his duties to the EMSB.

4.1.6.4 The **Commissioner** shall refuse and disclose to the Chair, who will in turn inform the Director General, any offer of service or goods made to him by a person in order to obtain a contract or any other benefit from the EMSB.

4.1.6.5 The **Commissioner** shall not use and/or attempt to use his title or his position in order to obtain for another person, enterprise or for himself services offered by the EMSB to which he or that other person or enterprise are not normally entitled.

4.2 Chair and Vice-Chair of the EMSB

- 4.2.1 In virtue of the *Education Act* (sections 155 & 158), the Chair and the Vice-Chair, when acting as the Chair, have been entrusted with additional responsibilities in comparison with other **Commissioners**.

As such, it is legitimate that the Chair and the Vice-Chair when acting as the Chair, have greater duties and obligations than the other **Commissioners**, the whole with regards to ethics and professional conduct.

- 4.2.2 Namely, and without limiting the generality of the above, the Chair and the Vice Chair when acting as the Chair have the additional following duties and obligations:
- a) As soon as the Chair and the Vice-Chair become aware of a situation described in sections 3.5, 3.5.1 and 4.1.5 (**Conflict of Interest**) of the present By-Law, the Chair shall inform the Director General.
 - b) The Chair and the Vice-Chair shall undertake in writing to abstain, for as long as the situation is not regularized, from discussing with employees of the EMSB or other **Commissioners**, even privately, any dossier even remotely connected to the interest concerned, not to exert or attempt to exert, directly or indirectly, any influence in relation to such a dossier and to withdraw from any meeting while such a dossier is being discussed.
 - c) The Chair and the Vice-Chair shall also expressly direct the Director General or any other employee of the EMSB never to bring to his attention any information concerning a situation where he could be in a **Conflict of Interest** or appearance thereof, but rather to refer such information to the Council of Commissioners.
 - d) The Chair and the Vice-Chair shall use the formal **Channel of Communication** and not contact directly the **Administration of the EMSB** or any other employee of the EMSB and shall ensure that all **Commissioners** respect the formal **Channel of Communication**.

5. BREACH TO THE CODE OF ETHICS

- 5.1 The **Commissioner** shall be considered to be in breach of the Code of Ethics if he, namely but not limited to the following:
- a) Acts in bad faith in the context of an ethics complaint or a complaint involving an employee of the EMSB, namely by filing a complaint that is abusive or based on frivolous grounds.
 - b) Refuses or fails to respond within a reasonable delay to a written request of the **Ethics Commissioner**.
 - c) Refuses or fails to provide within a reasonable delay information or a document the **Ethics Commissioner** has required.
 - d) Misleads or attempts to mislead the **Ethics Commissioner** in the exercise of his functions.
 - e) In any way hinders the **Ethics Commissioner** in the exercise of his functions.
 - f) When informed of the filing of an ethics complaint regarding him or an investigation related to such ethics complaint, by a person other than a **Commissioner**, communicates,

directly or indirectly, with the person who is the source of the investigation or who filed the complaint, unless he has the prior written permission of the **Ethics Commissioner**. The **Ethics Commissioner** determines in what cases and on what conditions communication is permitted.

- g) Intimidates a person, retaliates or threatens to retaliate against a person because the person participated or cooperated or intends to participate or cooperate in such an investigation or complaint, reported or intends to report a conduct contrary to the Code of Ethics.
- h) When found guilty of having breached the Code of Ethics by the **Ethics Commissioner**, refuses and/or neglects to abide by any and all aspects of the sanctions mentioned in section 8.8.3 of the Code of Ethics.

6. REMUNERATION

- 6.1 The **Commissioner**, as per section 175 of the *Education Act*, receives the remuneration determined by the Council of Commissioners in accordance with the maximum annual amount determined by the applicable law and regulation. The **Commissioner** is not entitled to any other remuneration.
- 6.2 Upon recommendation of the Governance and Ethics Committee, the Council of Commissioners may decide to reduce a **Commissioner's** remuneration due to his unjustified absences at the Council of Commissioners' meetings or at the meetings of its committees.
- 6.3 Such proposal shall be presented to the Council of Commissioners by the Chair of the Governance and Ethics Committee and requires a vote of at least 2/3 of the members sitting on the Council of Commissioners.
- 6.4 The **Commissioner** concerned by the proposed reduction shall not be part of the deliberations regarding the vote but shall address the Council of Commissioners before the vote is held.

7. PROTECTION AGAINST CERTAIN FINANCIAL LOSSES

This section replaces the *Guidelines with regard to assumption of reasonable defence* adopted via resolution of the Council of Commissioners #14-06-18-17.1.2.

- 7.1 In accordance with section 177.2 of the *Education Act*, the EMSB shall assume the defense of any **Commissioner** who is the object of a complaint under this Code of Ethics and/or civil actions, penal or criminal proceedings by any third party for an act done in the exercise of his functions.
- 7.2 The **Commissioner** who wishes to exercise this right shall inform the Council of Commissioners in writing. The Secretary General is responsible for the application of the present section of the By-Law.
- 7.3 The EMSB will provide the appropriate services to ensure the **Commissioner's** defense in all cases where the request is deemed compliant with section 177.2 of the *Education Act*.

- 7.4 In the event where a **Commissioner** chooses to hire a legal counsel independently, the EMSB will only reimburse the costs equal to what the EMSB would have reasonably incurred for his defense in providing the services according to paragraph 7.3;
- 7.5 The **Commissioner** who chooses to hire a legal counsel independently and requests the reimbursement of the legal fees incurred to the EMSB shall observe the principle of proportionality and ensure that his actions, his pleadings, and the means of proof he uses are proportionate, in terms of the cost and time involved, to the nature and complexity of the ethics complaint that concerns him.
- 7.6 Before submitting his indemnification claims for legal fees to the Secretary General, the **Commissioner** shall ensure that:
- a) The legal fees invoiced are reasonable given the circumstances;
 - b) The hourly rate of his legal counsel is within the prescribed hourly rate set by resolution of the Council of Commissioners, upon recommendation by the Governance and Ethics Committee;
 - c) The invoices submitted are detailed and include the date and description of the services rendered, the number of hours and the name of the individuals who rendered the services as well as their individual hourly rate and their year of admission to the *Barreau du Québec*;
 - d) The invoices are produced no later than forty-five (45) days after the services have been rendered;
 - e) The claim for reimbursement is submitted within thirty (30) days from the date he received said invoices.
- 7.7 In the event that the **Ethics Commissioner** concludes that the **Commissioner** is found guilty to have acted in bad faith in the context of an Ethics complaint, the Council of Commissioners may decide to request repayment of the legal fees incurred by the concerned **Commissioner** in the context of the ethics complaint.

8. ENFORCEMENT MECHANISM

8.1 Ethics Commissioner

- 8.1.1 In order to implement this By-Law, the Council of Commissioners shall, upon recommendation by the Governance and Ethics Committee, appoint by resolution one or more **Ethics Commissioner(s)**, who will be responsible for dealing with complaints made against a **Commissioner** for a potential breach of the Code of Ethics.
- 8.1.2 The **Ethics Commissioners** shall be jurists, with a minimum of ten (10) years of relevant experience and duly qualified in ethics and deontology.

8.1.3 The **Ethics Commissioners** shall not be members of the Council of Commissioners or employees of the EMSB, in conformity with section 175.1 of the *Education Act*.

8.1.4 The Governance and Ethics Committee, in collaboration with the Secretary General, manages all aspects of the appointment of the **Ethics Commissioners**, their remuneration, the negotiation of their contracts, the evaluation of their professional services, the renewal of their appointments.

8.2 Term of Mandate of the Ethics Commissioners

8.2.1 The term of the mandate of the **Ethics Commissioners** is determined by the Council of Commissioners, upon recommendation of the Governance and Ethics Committee. The term of the mandate is renewable.

8.2.2 At the end of the term of their mandate, the **Ethics Commissioners** remain in office until new **Ethics Commissioners** are appointed by the Council of Commissioners. After this date, the **Ethics Commissioners** designated by the Council of Commissioners remain seized of an ethics complaint already assigned to them until a final decision is rendered.

8.3 Coordination by the Secretary General

8.3.1 The Secretary General acts as coordinator and assists the **Ethics Commissioners** in their functions under the present Code of Ethics.

8.3.2 As such, the Secretary General receives the ethics complaint, transmits it to the designated **Ethics Commissioner** in the manner provided in section 8.4 of the present By-Law, and offers him the necessary and required support in the handling of such complaints.

8.3.3 The Secretary General will protect the confidentiality of the investigation and of the hearing of the ethics complaint.

8.3.4 Without restricting the generality of the above, the Secretary General is responsible of informing the Governance and Ethics Committee of the status of the ethics complaints, of any decision rendered by the **Ethics Commissioners** and of any other situations that requires the attention of the Governance and Ethics Committee.

8.3.5 In particular, the Secretary General is responsible for ensuring that the delays mentioned in section 8.7 of the present By-Law are strictly abided to by the **Ethics Commissioners**.

8.3.6 In the event that an **Ethics Commissioner** would fail to respect the delays mentioned in section 8.7 of the Code of Ethics, the Secretary General will report the situation to the Governance and Ethics Committee for appropriate action, according to the terms and conditions of the agreement for professional services entered into with the **Ethics Commissioners**.

8.4 Assignment of an Ethics Complaint

8.4.1 The **Ethics Commissioners** are responsible for applying the present Code.

- 8.4.2 The Secretary General will ensure that the assignment of an ethics complaint is done on a rotation basis between the **Ethics Commissioners** appointed by the Council of Commissioners.
- 8.4.3 Upon receipt of a complaint, the **Ethics Commissioner** will inform the Secretary General if he will take on the case and be able to provide his final decision within ninety (90) days of receiving the complaint.
- 8.4.4 If the **Ethics Commissioner** deems that he is unable to render his final decision within ninety (90) days of receiving the complaint, he shall refuse to take on the case.
- 8.4.5 Should an **Ethics Commissioner** be unable and/or refuse to take on a case, the Secretary General will assign the complaint to the following **Ethics Commissioner** on the list.

8.5 Filing of an Ethics Complaint

- 8.5.1 An ethics complaint shall be related to a breach of one or more of the provisions of the Code of Ethics and shall present specific facts in support of the alleged breaches.
- 8.5.2 The ethics complaint shall be submitted in writing, duly signed and may be filed by any person aware of a breach of the Code of Ethics.
- 8.5.3 The ethics complaint shall be addressed to the Secretary General who will forward it to one of the **Ethics Commissioner**, as per the terms of the Code of Ethics.
- 8.5.4 The ethics complaint shall identify the other persons involved in the alleged breach of the Code of Ethics and/or any witnesses.
- 8.5.5 The ethics complaint shall be accompanied at the time of its filing by any and all documentation or evidence regarding the alleged breach of the Code of Ethics.

8.6 General Powers and Functions of the Ethics Commissioner

- 8.6.1 If the **Ethics Commissioner** determines that the complaint is abusive or frivolous or that an investigation is not necessary, he shall state it in his decision.
- 8.6.2 If the **Ethics Commissioner** decides that probable cause exists, he shall inform the Secretary General and proceed with an investigation, the whole according to the timeline stated in section 8.7.
- 8.6.3 In the event that the complainant or his legal counsel demonstrates a lack of cooperation in making himself available for the investigation and/or the hearing of a complaint, then the **Ethics Commissioner** shall dismiss the complaint. He shall then notify in writing the complainant, the **Commissioner** identified as the defendant (hereinafter the defendant) and/or their respective legal counsels and the Secretary General of his decision. This decision is final.

- 8.6.4 In the event that the defendant or his legal counsel demonstrates a lack of cooperation in making himself available for the investigation and/or the hearing, then the **Ethics Commissioner** shall proceed to render a decision by default. He shall then notify in writing, the complainant, the defendant and/or their respective legal counsels and the Secretary General of his decision. This decision is final.
- 8.6.5 The complainant shall have the burden of proof to establish factually that the defendant has violated any of the provisions of the Code of Ethics.
- 8.6.6 The investigation and/or the hearing process of an ethics complaint shall remain confidential, until a final decision is rendered.
- 8.6.7 No judicial proceedings may be brought against an **Ethics Commissioner** for any act done in good faith in the exercise of the functions of office.
- 8.6.8 Except on a question of jurisdiction, no application for judicial review under the *Code of Civil Procedure* may be brought nor any injunction granted against an **Ethics Commissioner** in the exercise of the functions of office.

8.7 Process of an Ethics Complaint

- 8.7.1 The **Ethics Commissioner** ensures that the delays are respected by all parties and that his final decision is rendered within ninety (90) days of the date the complaint was assigned to him.
- 8.7.2 The process of an ethics complaint shall follow the timeline below:



8.7.3 Request for Extensions

- 8.7.3.1 Following the establishment of the timeline, if either party, for exceptional circumstances, needs to request an extension of any delay, said request shall be done in writing to the **Ethics Commissioner** with a copy to the other party and to the Secretary General.

8.7.3.2 Following the receipt of a request for an extension of delay, the **Ethics Commissioner** shall hold a conference call between both parties, the Secretary General and himself after which he shall render his decision on the request for extension of the delay. This decision is final.

8.7.4 Deliberation of the Ethics Commissioner

8.7.4.1 Following the conclusion of the investigation, the **Ethics Commissioner** will take the affair under deliberation and will render his decision no later than ninety (90) days following the day the file was assigned to him, unless expressly authorized to render his decision at a later date by the Governance and Ethics Committee.

8.7.4.2 The **Ethics Commissioner** shall present to the Governance and Ethics Committee a written request containing the reasons for the extension of the delay for rendering his decision to the Governance and Ethics Committee.

8.7.4.3 If the Governance and Ethics Committee does not grant the request for extension it shall inform the Council of Commissioners, who can take any measures it deems appropriate given the circumstances and according to the terms and conditions of the agreement for professional services entered into with the **Ethics Commissioners**.

8.8 Decision and Sanctions

8.8.1 Following his investigation, the **Ethics Commissioner** shall decide whether or not the Code of Ethics was breached. He may take into consideration any judgment regarding an ethics complaint involving the **Commissioner**.

8.8.2 If the **Ethics Commissioner** considers that the **Commissioner** did not breach the Code of Ethics, he will so inform the complainant and the defendant. His decision will be sent to the Secretary General indicating that the file is closed.

8.8.3 If the **Ethics Commissioner** considers that the **Commissioner** did breach the Code of Ethics, he may consider any of the following sanctions or decide to impose more than one sanction concurrently:

- a) a call to order to be read by the Chair of the Governance and Ethics Committee during the public session of the meeting of the Council of Commissioners;
- b) a public apology to be read by the defendant during a public session of a meeting of the Council of Commissioners;
- c) a written reprimand to be read by the Chair of the Governance and Ethics Committee during a public session of a meeting of the Council of Commissioners;
- d) the reimbursement by the defendant of any unlawful profit;
- e) a withdrawal, for a maximum of six (6) months, of the EMSB's services and privileges normally given to **Commissioners**.

- f) a suspension, for a maximum of six (6) months, of part or all of the attributions and functions of a **Commissioner** including sitting on advisory committees, except the right to participate and vote in the public meetings of the Council of Commissioners;
- g) a suspension of the defendant remuneration as a **Commissioner**. This is applied for the period in which the member was no longer rendering the services for which he received remuneration;
- h) a penalty of a specific amount up to a maximum of \$1,000.00;
- i) a recommendation to the Council of Commissioners to request the reimbursement by the defendant of the legal fees assumed by the EMSB for its defense in the said ethics complaint, but only if the **Ethics Commissioner** concludes that the **Commissioner** has acted in bad faith;
- j) a recommendation to the Council of Commissioners that an action to declare the defendant disqualified as a **Commissioner** be taken in accordance with section 329 of the *Civil Code of Québec*.

8.8.4 If the defendant failed to comply with any and all aspects of the sanctions mentioned in section 8.8.3, the Secretary General informs the **Ethics Commissioner** of the situation. The **Ethics Commissioner** shall impose one or more subsequent and more severe sanction(s) to the **Commissioner** who neglected and/or refused to comply with the decision.

8.8.5 If the **Ethics Commissioner** concludes that a request for an inquiry instituted by a **Commissioner** was made in bad faith, for personal reasons or with an intent to harm, the **Ethics Commissioner** may recommend in the report on the matter that one or more of the sanctions provided for in section 8.8.3 be imposed to that **Commissioner**.

8.8.6 All decisions of the **Ethics Commissioner** shall specify whether or not the defendant performed in good faith in the discharge of his functions with regard to the complaint received.

8.8.7 All decisions rendered by the **Ethics Commissioner** are public. The **Ethics Commissioner** shall forward his decision and the sanction(s) to the Council of Commissioners. The decision and the sanction(s) shall be recorded in the minutes of the Council of Commissioners.

8.8.8 The decisions of the **Ethics Commissioner** shall state the grounds on which they are based and be rendered in writing.

8.8.9 The **Ethics Commissioner** shall present a report to the Council of Commissioners no later than September 15th for the purpose of section 10 of the present By-Law.

9. PROTECTION AND CONSERVATION OF DOCUMENTS

- 9.1 Any document received, created or collected by the **Ethics Commissioner** in the context of an ethics complaint shall be deposited and kept with the Secretary General Office.
- 9.2 Once a decision is reached with regard to an ethics complaint, the **Ethics Commissioner** shall remit to the Secretary General, under sealed envelope, all documentation relating to the ethics complaint, including namely the complaint, the defence, the transcription of the testimonials as well as his personal notes.
- 9.3 Except for the public decisions, the Secretary General shall protect the confidentiality and refuse access to all documents relating to the ethics complaint and investigation in accordance with the *Act respecting Access to documents held by public bodies and the Protection of personal information*, (RSQ, c. A-2.1).
- 9.4 The Secretary General keeps a Registry of all Ethics Complaints and Decisions. Any other documents related to an ethics complaint are destroyed according to the Retention Schedule applicable at the EMSB, unless legal proceedings are in progress.

10. ANNUAL REPORT

The EMSB shall publish the Code of Ethics in its annual report. The annual report shall provide the number of cases dealt by the **Ethics Commissioners**, the decisions rendered and the sanctions imposed by the **Ethics Commissioners** or any competent authorities as well as the names of any **Commissioner** sanctioned during the school year.

11. ACKNOWLEDGEMENT OF RECEIPT OF CODE OF ETHICS

Upon his entry into office, within ten (10) days of being sworn in, all **Commissioners** shall receive a copy of the Code of Ethics and submit an Acknowledgement of receipt and confirmation of reading of said Code of Ethics, under the form provided by the office of the Secretary General. Such acknowledgement shall be signed upon each revision of the Code of Ethics.

12. COMING INTO FORCE

The present By-Law replaces all previous versions, including By-Law No. 3 (2019) adopted on June 12, 2019 by Resolution #19-06-12-11.2.

The present By-Law comes into force on the day of the publication of a public notice that it has been adopted by the Council of Commissioners or on any later date indicated in the notice and will be reviewed if required.

The Code of Ethics is applicable to an ongoing ethics complaint as it retroactively changes the Code of Ethics that existed on the day of its alleged breach. Ongoing ethics complaints may therefore be governed by this By-Law.

Ethics commissioners' report

Annual report 2022-2023

For the year ending June 30, 2023, the undersigned, in my capacity as Ethics officer charged with the enforcement of the Code of Ethics and Professional Conduct for the Members of the Council of Commissioners of the English Montreal School Board; handled four complaints:

- one of which was declared inadmissible;
- two of which were dismissed after a hearing as being unfounded and without merit; and
- one of which was filed during the period herein question but which as of the year ending June 30, 2023 and as of the date of this report is still pending



Me Vincent Guida

Person charged with the enforcement of the Code of Ethics and Professional Conduct for the Members of the Council of Commissioners of the English Montreal School Board;

August 28, 2023

Annual report 2022-2023

Designated officer

For the year ending June 30, 2023, the undersigned, in my capacity as Designated officer charged with handling Disclosures of Wrongdoings for the English Montreal School Board did not handle any disclosures.

A handwritten signature in blue ink, appearing to read "Me Vincent Guida", is written over a faint, light blue rectangular background.

Me Vincent Guida

Person charged with the enforcement of the Code of Ethics and Professional Conduct for the Members of the Council of Commissioners of the English Montreal School Board;rd

August 28, 2023

Section 02



The commitment-to-success plan
report 2022-2023

Article 209.1 of the Education Act states:

“For the exercise of its functions and powers, every school board shall establish a Commitment-to-Success Plan that is consistent with the strategic directions and objectives of the department’s strategic plan. The Commitment-to-Success plan must also meet any expectations communicated under section 459.2.”

In July 2018, the English Montreal School Board’s Commitment-to-Success Plan was approved by the Ministère de l’Éducation et de l’Enseignement supérieur (MEES). This plan describes what the school board intends to do to ensure the educational success of all its students, young people and adults, and the efforts that will be necessary to achieve it. It creates a mobilization around student-centered goals and objectives.

Article 220 of the Education Act states:

“Every school board shall prepare an annual report giving the population in its territory an account of the implementation of its commitment-to-success plan and the results obtained measured against the objectives and targets it contains. The school board shall, in the report, inform the population of the educational and cultural services it provides and the level of quality of those services.”

In what follows, the Board will report on the results of the objectives and targets contained within its Commitment-to-Success Plan. The Board will also report on the educational services that it provides and the level of quality of those services.

ACADEMIC OBJECTIVES

The Ministère de l’Éducation du Québec (MEQ) releases data on student achievement on an annual basis. The MEQ’s success rate for student graduation and qualification is determined by examining the rate of students who receive a Secondary School Diploma (DES) or a first qualification¹ seven years after they begin high school. The data follows student cohorts according to the school board or service centre they are registered in for Secondary 1. The seven-year rate allows for two additional years after Secondary 5, where students can complete their studies through adult or vocational education.

The English Montreal School Board (EMSB) has maintained a seven-year graduation/qualification rate above 90% throughout the 2018-2022 Commitment to Success Plan. The Board will continue to monitor and set objectives for student success in courses related to graduation (math, science, social sciences and languages).

¹ There are a variety of certifications that can count as a first qualification; in this document it most often refers to students in the Work Oriented Training Path who receive either a Pre-work Training or Training for a Semi-skilled Trade qualification.

EMSB Objective: To maintain the rate of students obtaining their first diploma or first qualification in seven years after starting secondary school in the range of 92% or above through 2027.

Table 1: Province-wide and EMSB Graduation & Qualification Rates after 5, 6 and 7 Years (%)

	2013 Cohort (followed until 2019-20)			2014 Cohort (followed until 2020-21)			2015 Cohort (followed until 2021-22)		
	5 Year	6 Year	7 Year	5 Year	6 Year	7 Year	5 Year	6 Year	7 Year
All of Quebec	72.7	79.4	81.8	72.7	79.1	82.1	76.2	81.9	84.1
Public Schools	68.2	75.9	78.6	68.1	75.4	79.0	72.5	78.9	81.6
Private Schools	88.9	92.2	93.0	88.8	92.3	93.5	-	-	-
EMSB	81.0	88.8	90.3	83.8	89.6	91.6	85.4	91.0	92.7

Source: Taux de diplomation et de qualification par cohorte de nouveaux inscrits au secondaire, 2022 et 2021; Taux de diplomation et de qualification par cohorte au secondaire, cohortes de 2014 et 2015

Table 1 lists the 5-, 6- and 7-year success rates for the EMSB, all public school boards and private schools, as well as the overall achievements of the province. In 2020, the EMSB 7-year success rate was 90.3%. It increased slightly in 2021 to 91.6%. The EMSB's 7-year success rate at the time of writing is at 92.7%. This is the highest success rate in graduation and qualification that the Board has achieved to date.

EMSB Objective: To increase the rate of students obtaining a diploma in vocational education after three years from 65.1% in 2023 to 70.0% in 2027.

Table 2: Rate of Students Who Completed their Vocational Program After 3 Years

Cohort Year	Completion Rate in 3 Years (%)
2020-2021	93.60
2021-2022	90.80
2022-2023	79.13

Source: AEVS Power BI, 2023

The MEQ has prioritized increasing the rate of students obtaining their diploma in Vocational Education after three years from 81.6% in 2023 to 85.6% by 2027.

The EMSB has included additional objectives in the compulsory subjects required for graduation as indicators of student success. These courses are: Secondary 4 Cultural, Social and Technical Mathematics (CST); Secondary 4 Science & Technology; and Secondary 4 History of Quebec and Canada. English Language Arts and French Second Language results are also presented.

EMSB Objectives:

To increase the success rate of Secondary 4 students on the Math CST C2 June exam from 64.0% in 2023 to 69.0% by 2027.

To increase the global success rate of Secondary 4 students on the Science & Technology course from 84.9% in 2023 to 88.5% by 2027.

To increase the global success rate of Secondary 4 students on the History of Quebec and Canada course from 73.3% in 2023 to 78.0% by 2027.

To maintain the global success rate of Secondary 4 students in Histoire du Québec et du Canada course above 90% through 2027.

Table 3: June MEQ Exam Success Rates in Secondary 4 Mathematics, Science and Technology*, History of Quebec and Canada and Histoire du Québec et du Canada for EMSB & Quebec Public Schools (%)**

Subject	English Montreal School Board Success Rate			Quebec Public Schools Success Rate		
	2019	2022	2023	2019	2022	2023
Cultural, Social & Technical Math C2	61.9	66.0	70.7	67.2	64.3	67.5
Science & Technology	83.9	85.9	88.3	81.5	80.3	83.7
History of Quebec and Canada	77.3	69.3	78.0	-	-	72.3
Histoire du Québec et du Canada	97.1	88.9	93.9	-	-	82.4

Source: Charlemagne, 2023

*The results for Science and Technology reflect the success rate for the course 555444.

** The results in History and Histoire reflect the success rate for the courses 587404 and 087404.

Note: The success rates for History and Histoire are provisional and based on complementary exams prepared by the MEQ. Given that these exams were not mandatory, there is no data for the province's public schools. The first uniform exam is scheduled for June 2023 and will represent 20% of the student's final mark in the course.

***There were no exams in 2020 or 2021 because of the pandemic.

The English Montreal School Board is committed to educating all students to be bilingual. Since the Partnership Agreement (2008), the Board continues to monitor student results in both French as a Second Language and English Language Arts where English is the language of instruction at the end of elementary Cycle 3, Year 2 and Secondary 5.

EMSB Objectives:

To maintain a global success rate in the range of 95% on the Secondary 5 English Language Arts uniform exam through 2027.

To increase the average grade on the English Language Arts uniform exam from 76.8% in 2023 to 78.0% in 2027.

Table 4: Secondary 5 English Language Arts Global Success Rate & Average Grade on June Exam (%)

	English Montreal School Board			Quebec Public Schools		
	2019	2022	2023	2019	2022	2023
Success Rate	96.3	96.2	97.2	96.6	96.2	96.0
Average Mark	75.4	78.3	77.5	75.8	78.7	77.6

Source: Charlemagne, 2023

EMSB Objectives:

To maintain a success rate of 90% or above on the Secondary 5 French Second Language (Programme de base) Reading Component June exam through 2027.

To maintain a success rate of 90% or above on the Secondary 5 French Second Language (Programme enrichi) Reading Component June exam through 2027.

To increase the average grade of students from 82.8% in 2023 to 84.0% on the Secondary 5 French Second Language (Programme de base) Reading Component June exam by 2027.

To increase the average grade of students from 76.7% in 2023 to 79.0% on the Secondary 5 French Second Language (Programme enrichi) Reading Component June exam by 2027.

Table 5: Secondary 5 French Second Language Success Rate on the Reading Component of the June Exam (%)

	English Montreal School Board			Quebec Public Schools		
	2019	2022	2023	2019	2022	2023
FSL-Programme de base	93.4	86.3	90.1	91.1	100	89.4
FSL-Enrichi	84.5	94.7	98.6	89.1	93.1	96.0

Source: Charlemagne, 2023

Table 5A: Secondary 5 French Second Language Average Grades on the Reading Component of the June Exam (%)

	English Montreal School Board			Quebec Public Schools		
	2019	2022	2023	2019	2022	2023
FSL-Programme de base	84.7	80.9	78.7	82.3	92.7	77.4
FSL-Enrichi	72.9	80.5	80.3	76.3	80.9	80.9

Source: Charlemagne, 2023

ELEMENTARY SCHOOL OBJECTIVES

The Board will monitor academic performance in the core subjects at the end of Cycle 3, Year 2 (Grade 6). Where possible, uniform exams will be used as an indicator. It is important to note that these goals reflect student performance on one indicator using the End of Cycle exams to provide a snapshot of student results at the end of the year. Individual student report cards offer an overall portrait of student achievement over the course of the school year.

EMSB Objective: To increase the proportion of End of Cycle 3 students demonstrating proficiency on the Math June exam of 70% to 100% from 61.5% in 2023 to 69% by 2027.

Table 6: Proportion of EMSB End of Cycle 3 Students who Demonstrate Proficiency (70-100%) on the Math June Exam, Competency 1 (%)

Year	EMS B
2019	68
2022	55
2023	67.7

Source: DBMS, 2023

EMS B Objectives:

To maintain the success rate of elementary students on the End-of-cycle 3 English Reading component of the June examination above the 90% range through 2027.

To maintain the success rate of elementary students on the End-of-cycle 3 English Writing component of the June examination above the 90% range through 2027.

Table 7: EMS B End of Cycle 3 Year 2 Success Rates on English Language Arts June Exam (%)

	2018	2019	2022	2023
Reading Component	89.1	92.9	87.3	91.7
Writing Component	94.1	95.9	92.5	93.1

Source: DBMS, 2023

EMS B Objectives:

To maintain the success rate of elementary students on the End-of-Cycle 3 French Second Language, reading component of the Board examination at 90.0% through 2027.

To maintain the success rate of elementary students on the End-of-Cycle 3 French Second Language, writing component of the Board examination at or above 90.0% through 2027.

Table 8: EMS B End of Cycle 3 Year 2 Success Rates on French Second Language Boardwide Exam (%)

	2018	2019	2022	2023
Reading Component	90.8	87.1	-	83.2
Writing Component	92.5	90.6	-	87.1

Source: EMS B Annual Report 2017-2018, Lumix 2019, 2023

EQUITY

GENDER

The pursuit of success for all and equity for students is crucial in creating a fair and just society. Education is often considered the great equalizer, as it can provide individuals with the skills and knowledge needed to improve their lives and opportunities. This can only be achieved when all students have access to high-quality instruction and resources, regardless of their circumstances. The Minister has invited Boards to reduce the gap in success rates between certain groups of students facing factors that pose a challenge to their ability to graduate.

Although the data used in monitoring equity goals is provided by the MEQ, The EMSB has taken measures to improve its ability to assist in providing accurate data concerning student gender identity. Student gender information can be updated in the EMSB's registration system upon request.

Finally, when working with gaps in success rates, it is worth noting that the gap is dynamic. An example of this can be seen in Table 9 (below), where in 2020, the gap between male and female students' graduation rates decreased from 4.2% in 2019 to 3.2%. Although the gap decreased by a percentage, the cause of the decrease was that the total success rate for both males and females decreased. This is reflected in the overall graduation rate decreasing from 92.5% in 2019 to 90.3% in 2020. In attempting to reduce gaps between various groups of students, it is important to consider that meaningful improvement occurs when both groups improve, or the stronger group maintains their success.

EMSB Objectives:

To maintain the graduation and qualification success rate of male students at 90% or above through 2027.

To maintain the existing parity in graduation and qualification success rates between the males and females at 5% through 2027.

Table 9: Gap in Graduation/Qualification Success Rates Between Male and Female Students (%)

Year	EMSB Success Rates				Quebec Public School Network			
	Total	Male	Female	Gap	Total	Male	Female	Gap
2018 2011 Cohort	92.4	90.1	94.8	4.7	78.6	74.0	83.5	9.5
2019 2012 Cohort	92.5	90.6	94.8	4.2	78.4	73.4	83.6	10.2
2020 2013 Cohort	90.3	88.8	92.0	3.2	78.6	73.9	83.7	9.8
2021 2014 Cohort	91.6	90.1	93.3	3.2	79.0	74.0	84.2	10.2
2022 2015 Cohort	92.7	91.0	94.6	3.6	81.6	77.1	86.4	9.3

Source: rapport de Diplomation et qualification secondaires, 2022, 2021, 2020; Taux de diplomation et de qualification par cohorte au secondaire, cohortes de 2014 et 2015

Table 9 shows the graduation/qualification gap in success rates between male and female students for the EMSB and the Province's public network from 2018 to 2022. The Board's gap decreased from 4.7% in 2018 to 3.2% in 2021. It is worth noting that in 2020, although there is a reduction in the gap, the success rate for both male and female students dropped about 2%. In 2021, the gap remained stable and both males and females increased their success rates. The success rate of male students increased slightly in 2022 to 91.0%. This is the highest

that the graduation/qualification rate has ever been for male students. The rate of female students also increased from 93.3 to 94.6%, closer to their achievement pre-pandemic. The gap has been maintained below 4%.

STUDENTS WITH SPECIAL NEEDS

For the objectives set in this document, Students with Special Needs are defined as Secondary 1 students who have an exceptional code on September 30th of that year. The data follows each cohort for seven years and reports on the success rate of students who graduate or receive a qualification.

EMSB Objectives:

To increase the graduation and qualification success rate of Students with Special Needs from 75.1% in 2022 to 80.0% in 2027.

To reduce the gap in graduation and qualification success rates between Students with Special Needs and Others from 23.5% in 2023 to 18.0% by 2027.

Table 10: Gap in Success Rates Between Students with an Exceptional Code and Others (%)

Year	EMSB Success Rates				Quebec Public School Network			
	Total	Students w/Code	Others	Gap	Total	Students w/Code	Others	Gap
2018 2011 Cohort	92.4	73.4	97.3	23.9	78.6	56.2	86.4	30.2
2019 2012 Cohort	92.5	76.7	97.2	20.5	78.4	56.1	86.6	30.1
2020 2013 Cohort	90.3	66.7	97.6	30.9	78.6	56.2	86.6	30.4
2021 2014 Cohort	91.6	74.3	97.0	22.7	79.0	57.5	86.8	29.3
2022 2015 Cohort	92.7	75.1	98.6	23.5	81.6	62.2	88.8	26.6

Source: Objectifs 2 et 6 politique réussite, 2020 et 2021; rapport de Diplomation et qualification secondaires 2020; MEQ, SNI, DGVI, DIS Taux de diplomation et de qualification par cohorte au secondaire, cohortes de 2014 et 2015

Table 10 shows that students with exceptional codes continue to struggle with completing their secondary school studies. While the Province's results remained stable at about 56%, the Board's success rate for students with special needs increased from 73.4% in 2018 to 76.7% in 2019. In 2020, the success rate decreased significantly to 66.7%. This decrease is likely a result of school closures in 2020 due to the global pandemic. Since the success rate reflects graduation, students in year 5 would have been affected by the interruption of instruction and school routines as well as the cancellation of exams. In 2021, the success rate increased significantly to 74.3%. The most current results from 2022 indicate that the success rate of students with special needs graduating or receiving a first qualification has returned to pre-pandemic levels, at about 75%. While the gap reduced significantly from 30.9% in 2020 to 22.7% in 2021, it is worth noting that there is a slight increase although both groups improved.

SCHOOL CLIMATE OBJECTIVES

School climate can be defined as the quality and character of the school's environment and school life.

Monitoring each school’s climate and making improvements can support learning, foster positive relationships, and provide a sense of belonging for all students. A positive school climate can enhance students’ academic and social development, increasing their motivation to learn and improving their overall well-being.

The MEQ recognizes the role that students’ perception data plays in assisting schools in creating inclusive and positive learning environments. Since the creation of the Partnership Agreement (2008), the EMSB has monitored school climate using the OURSCHOOL Survey. The survey was developed by a Canadian company, The Learning Bar. It enables users to measure and understand the factors that contribute to student engagement, sense of safety, motivation and well-being. Elementary students from grade 4 to 6 and all Secondary students complete the anonymous online survey on an annual basis. The survey covers a variety of topics that are relevant to student life. The analysed data can assist the school administration and staff in adjusting local practices moving school improvement forward. This survey is one of the primary tools used by schools in the implementation of the MEQ’s policy on bullying and intimidation.

The MEQ has set an objective that by 2027, all schools and centres will use data-driven decision-making tools to improve and monitor school climate. EMSB stakeholders expressed the desire to include annual monitoring of student perceptions of bullying and victimization, school safety and perceptions of anxiety. Therefore, all EMSB schools administer the survey and share the results with staff and students.

The OURSCHOOL Survey asks questions about what students have witnessed within the last 30 days. For bullying and victimization, the numerical value is composed of students who reported being subjected to or witnessing physical, social, verbal or cyber bullying. The school safety factor does not limit perceptions of safety to the school building but includes student perceptions of safety on the way to school and on the way home. For the anxiety factor, the numerical value represents students who report feeling moderate to high levels of anxiety. It is worth noting that although the OURSCHOOL Survey enables schools to view the results in numerical values, perception data is based on student opinions at the time of survey implementation and therefore must be viewed through the lens of what may have been happening in the community, the school, or the larger world at that time. While this data provides feedback on the student experience, it is very different than student result data, which focuses solely on the academic performance.

The Canadian norms are included for comparison purposes. These norms are developed by the Learning Bar and were last updated in 2022.

EMSB Objectives:

To maintain the use of tools that gather data on student well-being and school climate in all youth sector schools and centres at 100% through 2027.

To decrease the rate of elementary students’ victimization, as reported by the students, resulting from bullying on the OURSCHOOL Survey from 31% in 2023 to 25% in 2027.

To increase the rate of elementary students’ feeling safe at school, as reported by the students, on the OURSCHOOL Survey from 59% in 2023 to 65% in 2027.

To decrease the rate of elementary students’ moderate to high perceptions of anxiety, as reported by the students, on the OURSCHOOL Survey from 31% in 2023 to 22% in 2027.

Table 11: Elementary Student Perceptions of School Climate Factors, 2022-2023 (%)

Factor	EMSB Students	Canadian Norm (2022)
Bullying and Victimization	31	28
School Safety	59	61
Anxiety	31	30

Source: OURSCHOOL Survey (The Learning Bar), 2022-2023

To decrease the rate of secondary students' victimization, as reported by the students, resulting from bullying on the OURSCHOOL Survey from 22% in 2023 to 18% in 2027.

To increase the rate of secondary students feeling safe at school, as reported by the students, on the OURSCHOOL Survey from 47% in 2023 to 65% in 2027.

To decrease the rate of secondary students' moderate to high perceptions of anxiety, as reported by the students, on the OURSCHOOL Survey from 29% in 2023 to 25% in 2027.

Table 12: Secondary Student Perceptions of School Climate Factors, 2022-2023 (%)

Factor	EMSB Students	Canadian Norm (2022)
Bullying and Victimization	22	20
School Safety	47	56
Anxiety	29	32

Source: OURSCHOOL Survey (The Learning Bar), 2022-2023

Perceptions of school safety are considerably below the Canadian norm. An analysis of the data (not shown here) indicates that since 2019, this factor fluctuated through the pandemic and the subsequent return to school.

PROJET PÉDAGOGIQUE PARTICULIER OBJECTIVE

In Quebec, a Projet Pédagogique Particulier (PPP) is a unique educational project that is developed by a school to meet the needs and goals of a specific group of students and to help them achieve their full potential. The PPP is designed to provide these students with an educational program that is tailored to their individual learning needs, interests, and abilities. The MEQ has prioritized to increase the rate of students who are participating in a PPP from 44.6% in 2023 to 75% in 2027.

EMSB Objective: to increase the rate of student participation in a projet pédagogique particulier from 30.2 % in 2023 to 75.0% in 2027.

In 2023, the EMSB added a concentration program (projet particulier) in Music at Rosemount High School.

PRESCHOOL EDUCATION OBJECTIVE

Over the years, Quebec has continued to invest in preschool education, with a focus on providing a high-quality, play-based curriculum that emphasizes socialization and the development of critical thinking skills. The province's approach to preschool education has been recognized as a model for other jurisdictions, both within Canada and around the world. In 1997, Quebec became the first province in Canada to offer full-day preschool for four-year-old students, which was a significant step forward in providing access to high-quality early childhood education for all children.

There is often tension in preschool education between the desire to focus on early literacy and numeracy skills

and the importance of playtime for young children’s development. Research has shown that play is essential for young children’s development and learning, providing children with opportunities to explore and experiment, build social skills, develop creativity and imagination, and learn about the world around them². By providing a rich, play-based curriculum that integrates academic skills into meaningful, engaging activities, preschool teachers can help children develop the foundational skills they need for success in school and in life. In following the recommendations, some schools have already built the two scheduled time periods of 45 minutes into the daily schedule. The Commitment to Success Plan will report on the schools’ implementation of this.

EMSB Objective: To increase the number of elementary schools which have implemented 2 scheduled play periods per day for preschool students from 7 in 2023 to all schools (31) in 2027.

Schools that have preschool have already begun implementing the scheduled play periods. For this year, the board can report that the following schools have followed this format: Bancroft, Carlyle, Cedarcrest, Coronation, Dalkeith, Dunrae Gardens, Dante.

DIGITAL COMPETENCY OBJECTIVE

In 2018, the MEQ launched its Digital Action Plan which was its blueprint for the integration of digital technology and associated innovative pedagogical practices into the education sector. In 2019, the MEQ published its Digital Competency Framework with 12 dimensions, which was derived from the Digital Action Plan.

EMSB Objective: To increase the rate of teachers’ and classroom support staff’s digital competence as reported by the Digital Competency Survey by 5% from 2023 to 2027.

In the Fall of the 2023-2024 academic year, the Board disseminated an anonymous online survey to teachers and classroom support staff asking respondents to self-assess their competence with pedagogical uses of digital technologies. The same survey will be disseminated in the Spring of the 2023-2024 academic year to the same respondents for the same purpose. A comparison of the results of the two surveys will provide a rate of improvement of the respondents’ self-assessed competency level in regard to the digital competency. This comparison will generate a baseline and a portrait of teachers’ and classroom support staff’s needs for professional development on the digital competency and its 12 dimensions. These professional development activities will be offered over the length of the Commitment to Success Plan.

² Québec, Ministère de l’Éducation, *Preschool Cycle Program* (Québec: 2021).

Section 03



Financial statements

Financial Statements

June 30, 2023

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Independent Auditor's Report

To the Council of Commissioners of
English Montreal School Board

Raymond Chabot
Grant Thornton LLP
Suite 2000
National Bank Tower
600 De La Gauchetière Street West
Montréal, Quebec
H3B 4L8

T 514-878-2691

Qualified opinion

We have audited the financial statements of English Montreal School Board School Board (hereafter "the School Board"), which comprise the statement of financial position as at June 30, 2023, and the statement of operations, the statement of accumulated surplus, the statement of remeasurement gains and losses, the statement of changes in net financial debt and the statement of cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the "Basis for qualified opinion" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the School Board as at June 30, 2023, and the results of its operations, its remeasurement gains and losses, the changes in its net financial debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for qualified opinion

In connection with the application as at April 1, 2022 of Section PS 3280, Asset Retirement Obligations, of the *CPA Canada Public Sector Accounting Handbook*, the School Board recognized, as at June 30, 2023, a liability for asset retirement obligations. With regard to the recognition of the liability for asset retirement obligations, the School Board recognized a subsidy receivable. We were unable to obtain sufficient appropriate audit evidence about the amount recognized and information concerning obligations. As a result, we were not able to determine whether any adjustments might be necessary to amounts recognized as a liability for asset retirement obligations, to information concerning obligations, to the subsidy receivable, to subsidy income or other financial statement items for the year ended June 30, 2023. This situation caused us to express a qualified opinion on the financial statements for the current year.

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 School Board 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.

Emphasis of matter – basis of accounting

We draw attention to Note 2 to the financial statements, which explains that the School Board adopted new Sections PS 1201, Financial Statement Presentation, and PS 3450, Financial Instruments, on July 1, 2022. These new sections require prospective application and, accordingly, comparative amounts are presented in accordance with the accounting policies which the School Board applied before adoption of these new sections.

Responsibilities of management and those charged with governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the School Board'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 School Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Board'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 School Board'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 School Board'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 School Board 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.

Raymond Chabot Grant Thornton LLP¹

Montréal
October 13, 2023

¹ CPA auditor, public accountancy permit no. A117472

English Montreal School Board

Statement of Financial Position

June 30, 2023

	2023	Restated 2022
	\$	\$
FINANCIAL ASSETS		
Cash and cash equivalents	4,949,949	4,152,368
Operating grants receivable (Note 5)	24,089,049	35,503,059
Investment grant receivable (Note 6)	450,765,821	336,764,195
Financing grants receivable	2,012,972	2,012,972
Accounts receivable (Note 7)	79,624,131	64,209,983
Inventories held for resale	237,255	121,545
Investments in fixed income (Note 9)	527,997	496,211
Other assets	1,691,253	707,657
	<u>563,898,427</u>	<u>443,967,990</u>
LIABILITIES		
School Board's share of the bank loan subject to a pledge of grant held by the CGTSIM	14,368,409	15,469,545
Accounts payable and accrued liabilities (Note 10)	53,360,302	52,748,174
Deferred investment grant (Note 14)	314,793,965	290,470,332
Deferred revenues	10,364,109	9,347,763
Allowance for employee benefits (Note 11)	16,750,225	16,979,040
School Board's share of the long-term debt subject to a pledge of grant held by the CGTSIM	328,934,549	316,492,552
Liability for contaminated sites (Note 12)	2,012,972	2,012,972
Other liabilities (Note 16)	107,395,771	114,026,660
	<u>847,980,302</u>	<u>817,547,038</u>
NET DEBT	<u>(284,081,875)</u>	<u>(373,579,048)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 17)	361,077,759	356,914,962
Inventories – supplies	1,081,661	1,093,372
Prepaid expenses	1,162,666	2,994,760
	<u>363,322,086</u>	<u>361,003,094</u>
ACCUMULATED OPERATING SURPLUS (DEFICIT)	<u>79,240,211</u>	<u>(12,575,954)</u>

The accompanying notes are an integral part of the financial statements.

English Montreal School Board

Statement of Operations

Year ended June 30, 2023

	2023	Restated 2022
	\$	\$
Revenues		
Ministère de l'Éducation (MEQ) operating grants	315,641,871	285,661,926
Investment grants	496,724	479,397
Other grants and contributions	1,508,004	1,433,048
School taxes	42,342,741	69,151,855
Tuition and course-related fees	4,348,193	5,186,983
Sales of goods and services	13,958,128	12,282,151
Other revenues	9,171,611	5,368,413
Amortization of deferred investment grants	22,475,214	14,254,229
	<u>409,942,486</u>	<u>393,818,002</u>
Expenses		
Teaching activities	180,761,180	175,054,611
Educational support activities	102,278,898	95,211,231
Extracurricular activities	28,409,058	24,638,866
Administrative activities	19,006,485	17,087,406
Property and equipment activities	52,958,319	47,538,190
Salary retroactivity and pay equity	2,673,848	949,224
Other	21,864,949	19,598,200
Expenses related to the variation of the allowance for employee benefits (Note 11)	(228,814)	300,567
Gain on the disposition of property and equipment		(341,201)
	<u>407,723,923</u>	<u>380,037,094</u>
Excess of revenues over expenses before investment grant for previous years' asset retirement obligations	2,218,563	13,780,908
Investment grant for previous years' asset retirement obligations	89,597,602	
Excess of revenues over expenses	<u>91,816,165</u>	<u>13,780,908</u>

The accompanying notes are an integral part of the financial statements.

English Montreal School Board
Statement of Accumulated Surplus

Year ended June 30, 2023

	<u>2023</u>	Restated <u>2022</u>
	\$	\$
Balance, beginning of year		
Balance, as previously reported	77,021,647	57,786,437
Accounting change (note 2)	(89,597,601)	(84,143,299)
Balance, restated	(12,575,954)	(26,356,862)
Excess of revenues over expenses	91,816,165	13,780,908
Balance, end of year	<u>79,240,211</u>	<u>(12,575,954)</u>

The accompanying notes are an integral part of the financial statements.

English Montreal School Board

Statement of Changes in Net Debt

Year ended June 30, 2023

	2023	Restated 2022
	\$	\$
Balance, beginning of year		
Balance, as previously reported	(264,808,817)	(261,338,118)
Accounting change (note 2)	(108,770,231)	(104,143,358)
Balance, restated	<u>(373,579,048)</u>	<u>(365,481,476)</u>
Excess of revenues over expenses	<u>91,816,165</u>	<u>13,780,908</u>
Variations due to property and equipment		
Acquisition of property and equipment	(22,314,216)	(35,470,076)
Amortization of property and equipment	18,151,419	16,412,866
Gain on the disposition of property and equipment		(341,201)
Proceeds of the disposition of property and equipment		400,683
	<u>(4,162,797)</u>	<u>(18,997,728)</u>
Variation due to prepaid expenses and inventories	<u>1,843,805</u>	<u>(2,880,752)</u>
Increase (decrease) in net debt	<u>89,497,173</u>	<u>(8,097,572)</u>
Balance, end of year	<u><u>(284,081,875)</u></u>	<u><u>(373,579,048)</u></u>

The accompanying notes are an integral part of the financial statements.

English Montreal School Board

Statement of Cash Flows

Year ended June 30, 2023

	<u>2023</u>	Restated <u>2022</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	91,816,165	13,780,908
Non-cash items		
Allowance for doubtful accounts	280,285	329,895
Allowance for employee future benefits	(228,814)	300,567
Prepaid expenses and inventories – supplies	1,843,805	(2,880,752)
Amortization of deferred investment grant	(50,651,853)	(14,254,229)
Accretion of discounted cash flows	5,633,285	4,626,873
Amortization of property and equipment	18,151,419	16,412,866
Gain on the disposition of property and equipment		(341,201)
Variations due to operating assets and liabilities	(29,711,277)	21,379,486
Cash flows from operating activities	37,133,015	39,354,413
INVESTING ACTIVITIES		
Acquisition of property and equipment	(36,303,648)	(38,396,945)
Investments in fixed income	(31,786)	(251,204)
Proceeds of the disposition of property and equipment		400,683
Cash flows from investing activities	(36,335,434)	(38,247,466)
Net increase in cash and cash equivalents	797,581	1,106,947
Cash and cash equivalents, beginning of year	4,152,368	3,045,421
Cash and cash equivalents, end of year	4,949,949	4,152,368

The accompanying notes are an integral part of the financial statements.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

1 - GOVERNING STATUTES AND NATURE OF OPERATIONS

The School Board was incorporated under decree 1014-97 of the Education Act on August 13, 1997. The financial statements have been prepared to satisfy the requirements of Section 287 of the Education Act (CQLR, c. I-13.3).

The School Board's mission is to organize, for the benefit of the persons who come under its jurisdiction, the educational services provided for by the Education Act and the basic school regulations established by the Government. The School Board's mission is also to promote and enhance the status of public education within its territory, to see to the quality of educational services and the success of students so that the population may attain a higher level of formal education and qualification, and to contribute, to the extent provided for by law, to the social, cultural and economic development of its region.

2 - ACCOUNTING CHANGES

Asset retirement obligations

As at July 1, 2022, the School Board applied the recommendations of new Section PS 3280, Asset Retirement Obligations, of the *CPA Canada Public Sector Accounting Handbook*. In accordance with the requirements of new Section PS 3280, the School Board recognizes a liability and a corresponding increase in the cost of the tangible capital asset in question with respect to the legal obligations related to the retirement of a tangible capital asset that result from its acquisition, construction, development or normal use. These recommendations apply to asset retirement obligations for tangible capital assets controlled by the School Board that may or may not still be in productive use, including leased tangible capital assets.

In accordance with the new requirements, the School Board must recognize such a liability when all of the following criteria are satisfied:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that economic benefits will be given up;
- A reasonable estimate of the amount involved can be made.

In accordance with the transitional provisions, these requirements, applicable to fiscal years beginning on or after April 1, 2022, have been subject to modified retroactive application.

This accounting change led to an increase (decrease) in the following financial statement items:

	2023	2022
	\$	\$
Statement of operations		
Revenues		
Investment grant	61,420,963	
Amortization of deferred investment grant	34,637,353	

English Montreal School Board

Notes to Financial Statements

June 30, 2023

2 - ACCOUNTING CHANGES (Continued)

	2023	2022
	\$	\$
Expenses		
Property and equipment activities	6,460,715	5,454,302
Operating surplus (deficit)	89,597,601	(5,454,302)
Statement of accumulated operating surplus (deficit)		
Balance, beginning of year	(89,597,601)	(84,143,299)
Balance, end of year		(89,597,601)
Statement of financial position		
Investment grant receivable	100,772,808	
Deferred investment grant	4,714,491	
Other liabilities	100,772,808	108,770,231
Net debt	4,714,491	108,770,231
Tangible capital assets	4,714,491	19,172,630
Accumulated surplus (deficit)		(89,597,601)
Statement of changes in net debt		
Balance, beginning of year	108,770,231	104,143,358
Operating surplus (deficit)	89,597,601	(5,454,302)
Tangible capital assets	14,458,139	827,429
Balance, end of year	4,714,491	108,770,231

Financial instruments

As at July 1, 2022, the School Board adopted the recommendations of new Sections PS 1201, Financial Statement Presentation, and PS 3450, Financial Instruments, of the *CPA Canada Public Sector Accounting Handbook*.

Section PS 3450 sets out the standards for the recognition and measurement of financial assets, financial liabilities and non-financial derivatives. The main items of this new section include the following:

- Items within the scope of the Section are assigned to one of two measurement categories: fair value, or cost or amortized cost;
- Almost all derivatives, including embedded derivatives that are not closely related to the host contract, are measured at fair value;
- Fair value measurement also applies to portfolio investments in equity instruments that are quoted in an active market;
- Other financial assets and financial liabilities are generally measured at cost or amortized cost;
- Until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses;

English Montreal School Board

Notes to Financial Statements

June 30, 2023

2 - ACCOUNTING CHANGES (Continued)

- Budget-to-actual comparisons are not required within the statement of remeasurement gains and losses;
- When the entity defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category;
- New requirements clarify when financial liabilities are derecognized;
- The offsetting of a financial liability and a financial asset is prohibited in absence of a legally enforceable right to set off the recognized amounts and the intention either to settle on a net basis, or to realize the asset and settle the liability simultaneously;
- New disclosure requirements on the items reported and on the nature and extent of risks arising from financial instruments have been added.

Section PS 1201 provides a new financial statement (the statement of remeasurement gains and losses) for the recognition of remeasurement gains and losses, and provides that the accumulated surplus or deficit presented in the statement of financial position corresponds to the accumulated operating surplus or deficit and accumulated remeasurement gains and losses.

In accordance with the transitional provisions, these requirements, applicable to fiscal years beginning on or after April 1, 2022, have been applied prospectively and, accordingly, comparative figures are presented in accordance with the accounting policies applied by the School Board before the adoption of these new sections.

3 - SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and basis of presentation

The School Board's financial statements are prepared in accordance with Canadian public sector accounting standards of the *CPA Canada Public Sector Accounting Handbook*, and use of any other source of generally accepted accounting principles must be consistent with the Handbook. The information provided in the financial statements is based on management's best judgments and estimates.

Accounting estimates

The preparation of financial statements requires the School Board's management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates are based on management's knowledge of current events and actions that the School Board may undertake in the future. Actual results may differ from these estimates.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial instruments

Initial measurement

The School Board recognizes a financial asset or a financial liability in the statement of financial position when, and only when, it becomes a party to the contractual provisions of the financial instrument. Unless otherwise stated, financial assets and liabilities are initially measured at cost.

Transaction costs relating to financial instruments measured at cost or amortized cost are recognized as deferred charges. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

Subsequent measurement

At each reporting date, the School Board measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets).

Transaction costs relating to long-term loans measured at amortized cost are amortized on a straight-line basis, contrary to the requirements of Canadian Public Sector Accounting Standards, which recommend the application of the effective interest rate method. Amortization of long-term debt issuance costs using the effective interest rate method would have no material impact on the School Board's operations or financial position.

The School Board determines whether there is any objective evidence of impairment of the financial assets, for both financial assets subsequently measured at amortized cost and financial assets subsequently measured at fair value. Any financial asset impairment is recognized in the statement of operations and, in the case of a financial asset classified to the fair value category, the reversal of any net remeasurements is presented in the statement of remeasurement gains and losses when an impairment is recognized.

For a portfolio investment, if there is objective evidence of impairment, the investment is written down when there is a loss in value that is other than a temporary decline. Any subsequent increase in value of a portfolio investment that has been written down is recognized in the statement of operations only when realized.

Cash and cash equivalents

The School Board's policy is to present in cash and cash equivalents bank balances, including bank overdrafts whose balances frequently fluctuate from being positive to overdrawn, and investments with a maximum maturity of three months from the acquisition date or redeemable at any time without penalty.

Inventories held for resale

Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined using the average cost method.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Liabilities

Deferred investment grant allocated for property and equipment acquisitions

The investment subsidy received for acquisitions of tangible capital assets is deferred and amortized in operations on the same basis and over the same period as related tangible capital assets, in accordance with the stipulations of these government transfers.

Prepaid revenues

Amounts received for revenues that will be earned in a subsequent year are deferred and presented as deferred revenues in liabilities in the statement of financial position.

Revenues can be recognized as deferred revenues if they meet the following three stipulations:

- Under purpose stipulations, the School Board has little or no discretionary power on how the transferred resources are used;
- Under time stipulations, the School Board has little or no discretionary power on the years during which the received amounts must be used or consumed;
- Under accountability stipulations, execution is constantly monitored and failure to comply with the transfer conditions results in sanctions, such as repayment of the transferred resources.

Pension plans

Members of the School Board's staff participate in the Régime de retraite des employés du gouvernement et des organismes publics (RREGOP), the Régime de retraite des enseignants (RRE) or the Régime de retraite du personnel d'encadrement (RRPE). These multiemployer plans are defined benefit plans with guaranteed retirement and death benefits. The School Board's contributions to these government retirement plans for the year are assumed by the Government of Quebec and are not included in the financial statements.

Allowance for employee benefits

Long-term obligations under other employee benefit plans, such as sick leave, vacation, accumulated overtime, wage insurance coverage and other benefits (maternity and paternity leave) are recognized at cost in liabilities. The changes in the provision for the year is recognized in expenses.

School Board's share of the bank loan and the long-term debt subject to a pledge of grant held by the Comité de gestion de la taxe scolaire de l'Île de Montréal (CGTSIM)

The School Board's share of the bank loan and the long-term debt subject to a pledge of grant held by the CGTSIM is recognized as the amounts are received, adjusted for the amortization of the discount or premium, up to the amount of capital to repay on maturity.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Liability for contaminated sites

Obligations resulting from the decontamination of contaminated sites under the responsibility of the School Board, or that may likely fall under its responsibility, are recognized as liability for contaminated sites as soon as the contamination exceeds environmental standards, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made.

The liability for contaminated sites includes estimated costs of contaminated site management and decontamination. The School Board uses various methods to estimate the rehabilitation and management costs, including site characterization studies or comparative analyses. For each contaminated site, the estimated cost is increased to reflect the degree of accuracy associated with the method used. Costs are evaluated based on the best information available and reviewed annually.

Furthermore, the Government of Quebec stated that it would assume the costs of decontamination of contaminated land existing as at March 31, 2008 and inventoried as at March 31, 2011, as well as the variances of these liabilities during subsequent years. Consequently, the School Board is able to recognize an account receivable from the Government of Quebec to offset the costs associated with this environmental liability. All liabilities recognized after March 31, 2011 for non-inventoried land at that date are assumed by the School Board and recorded in its operations for the related fiscal year.

Asset retirement obligations

Asset retirement obligations are recognized when all of the following criteria are satisfied:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that economic benefits will be given up;
- A reasonable estimate of the amount involved can be made.

The liability includes costs directly attributable to asset retirement activities, including post-retirement operations, care and maintenance.

On initial recognition of a liability for an asset retirement obligation, the School Board recognizes an asset retirement cost as an increase in the cost of the related tangible capital assets (or component) in the same amount as the liability. The retirement cost is therefore expensed over the useful life of the asset (or component) in question, in accordance with its amortization method and period.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

The liability is reviewed annually based on the best information available at the financial statement date. When the tangible capital asset in question is in productive use, the annual change is recognized in operations for the year when it results from the passage of time, or as an adjustment to the cost of the tangible capital asset in question when it results from a revision of the timetable, the amount of estimated undiscounted cash flows, or a revision of the discount rate. Any change in the measurement of obligations relating to the retirement of tangible capital assets no longer in productive use is recognized as an expense in the period in which it occurs.

Non-financial assets

By nature, the School Board's non-financial assets are normally used to provide future services.

Tangible capital assets

Tangible capital assets are non-financial assets acquired, built, developed or improved, whose useful lives extend beyond the year, and are intended to be used sustainably for the production of goods or delivery of service.

Tangible capital assets are recognized at cost, including retirement costs, as appropriate. With the exception of land, the cost of tangible capital assets is amortized using the straight-line method over the following periods:

	<u>Periods</u>
Land development	10 or 20 years
Buildings and major building improvements	15 to 50 years ⁽¹⁾
Leasehold improvements	Term of the lease
Materials and equipment	3 to 15 years
Specialized pedagogical teaching equipment	10 or 20 years
Library documents	10 years
School textbooks – initial purchases	5 years
Automotive equipment	5 years
Computer development	5 years
Telecommunication network	20 years

(1) Asset retirement costs capitalized under buildings and major building improvements are amortized over a period of 35 years.

Tangible capital assets under construction or development are not amortized until they are put into service.

Works of art and historical treasures consist primarily of paintings, sculptures, drawings and installations, and their cost is expensed in the year of acquisition.

Items of property and equipment that are contributed or acquired for a nominal value are recognized at their fair value at the time of acquisition.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

The amounts received from organizations are recognized in liabilities as deferred revenues and are gradually transferred to the operating results and amortized on the same basis and over the same period as the related property and equipment. However, the contributions received for the acquisition of land are recognized in revenues in the year of acquisition.

If circumstances indicate that an item of property and equipment no longer contributes to the School Board's ability to provide goods and services or that the value of the item's future economic benefits is less than its net carrying amount, the cost of the item of property and equipment is reduced to reflect the decline in value.

Inventories of supplies

Inventories, which consist of supplies to be consumed in the normal course of operations during the coming fiscal years, are presented as non-financial assets.

Prepaid expenses

Prepaid expenses represent payments made before the financial year-end for services which the School Board will benefit from during or beyond the upcoming fiscal years. These costs will be added to the expenses when the School Board will benefit from the services paid for.

Revenue recognition

Subsidy revenues from the MEQ and other ministries and organizations are recognized in the year during which the events giving rise to the transfers occur, provided that they have been authorized, the eligibility criteria are met and a reasonable estimate of the amounts is possible, except when the terms of the agreement create an obligation that meets the definition of a liability. In such a case, the transfer is recognized as a liability under prepaid income.

Revenues from the school taxes and subsidies in lieu of taxes are managed by the CGTSIM and are recognized based on the proportion thereof allocated to the School Board and confirmed by the CGTSIM.

The School Board's main sources of revenues, other than contributions, are student fees, external sales and the recovery of direct costs that are presented in tuition and course-related fees, sales of goods and services, and other revenues. Revenues are recognized when the following criteria are met:

- Persuasive evidence of an arrangement exists;
- Delivery has occurred;
- The price is fixed or determinable;
- Collection is reasonably assured.

Revenues are recognized as the services are rendered. Deferred revenues represent funds received for which revenues have not yet been earned.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inter-entity transactions

Inter-entity transactions are transactions occurring with entities controlled by the Government of Quebec or subject to its shared control.

Assets received for no consideration from an entity included in the Government of Quebec are recognized at the carrying amount. Services received at no cost are not recognized. Other inter-entity transactions are carried out at the exchange amount, that is, the amount of the consideration given for the item transferred or service provided as established and agreed to.

4 - CASH FLOWS

	2023	Restated 2022
	\$	\$
Interest paid during the year	-	36,477
Interest received during the year	476,261	81,836

5 - OPERATING GRANTS RECEIVABLE

	2023	Restated 2022
	\$	\$
MEQ		
Youth, adult and vocational education	23,216,243	34,948,994
Debt service	(1,663)	(1,663)
Transportation	711,795	464,491
Contaminated sites	88,052	30,999
Other grants	74,622	60,238
	24,089,049	35,503,059

6 - INVESTMENT GRANT RECEIVABLE

	2023	Restated 2022
	\$	\$
Investment grant receivable (budgetary parameters)	450,765,821	336,764,195

English Montreal School Board

Notes to Financial Statements

June 30, 2023

7 - ACCOUNTS RECEIVABLE

	2023	Restated 2022
	\$	\$
Accounts receivable – CGTSIM	74,032,353	60,371,834
Accounts receivable – other	4,749,411	3,554,183
Sabbatical leaves receivable	25,166	130,273
Commodity taxes receivable	1,475,341	1,117,265
	80,282,271	65,173,555
Allowance for doubtful accounts	(658,140)	(963,572)
	79,624,131	64,209,983

8 - MEASUREMENT UNCERTAINTY

The liability for asset retirement obligations involves measurement uncertainty and could change as a result of the continually evolving technologies used in asset retirement activities, and differences between the assumptions used to measure the liability and actual results. The main assumptions used include the estimate of current retirement costs, the rate of cost inflation and the discount rate. In addition, the requirement to safely dispose of asbestos contained in buildings is subject to measurement uncertainty due to the limitations inherent in assessing the quantities of asbestos contained in them, as well as the unknown timetable for the work when there is no building retirement plan.

9 - INVESTMENTS IN FIXED INCOME

Investments in fixed income bear interest at a rate between 2.3% and 5.04% (between 1.06% and 3.75% as at June 30, 2022).

10 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	Restated 2022
	\$	\$
Trade accounts payable and accrued liabilities	10,947,988	10,250,721
Salaries and benefits payable	30,019,274	29,591,559
Sabbatical leave payable	2,352,860	2,506,990
Holdbacks on contracts and accounts payable – tangible capital assets	10,040,180	10,398,904
	53,360,302	52,748,174

English Montreal School Board

Notes to Financial Statements

June 30, 2023

11 - ALLOWANCE FOR EMPLOYEE BENEFITS

Among the long-term obligations under employee future benefit plans, the School Board has a sick-leave program. Until June 30, 2016, in accordance with the various collective agreements, this program allowed certain employees to accumulate unused sick days to which they were entitled annually and monetize them in the event of termination, retirement or death. Moreover, in the context of early retirement, employees can elect to use these accumulated sick days as fully paid days of absence. Since July 1, 2016, employees may no longer accumulate sick days acquired after that date. Sick days will be paid annually on June 30 if they are not used at that date.

	2023	Restated 2022
	\$	\$
Vacation	8,246,419	7,924,058
Other sick leave	847,331	860,998
Salary insurance	137,427	172,370
Other social benefits	202,476	376,787
Sick leave convertible into cash – teachers	4,736,868	5,044,576
Employer contributions payable	2,579,704	2,600,251
	<u>16,750,225</u>	<u>16,979,040</u>

12 - LIABILITY FOR CONTAMINATED SITES

Contaminants that have resulted in the recognition of a liability for contaminated sites are petroleum hydrocarbons and are attributable to heating fuel tank leak.

The liability for contaminated sites is measured on the basis of the current rehabilitation cost, that is, the amount it would cost to rehabilitate the site at the date of the financial statements. To reflect the level of accuracy associated with the method used, the estimated costs are increased for each site in the liability for contaminated sites.

13 - ASSET RETIREMENT OBLIGATIONS

The School Board's asset retirement obligations primarily concern the removal of asbestos from its buildings.

	2023	Restated 2022
	\$	\$
Balance, beginning of year	108,770,231	
Accounting change		104,143,358
Accretion of discounted cash flows	5,633,285	4,626,873
Revision of assumption	(13,630,708)	
Balance, end of year	<u>100,772,808</u>	<u>108,770,231</u>

English Montreal School Board

Notes to Financial Statements

June 30, 2023

13 - ASSET RETIREMENT OBLIGATIONS (Continued)

Main assumptions used

The removal of asbestos from buildings with an unknown timetable accounts for 9.67% of the total liability for asset retirement obligations. The main assumptions used for this obligation are as follows:

	<u>Asbestos removal</u>
Discount rate, including inflation	5.54%
Discount period ⁽¹⁾	From 0 year to 50 years
Inflation rate	3.04%

⁽¹⁾ The discount period presented reflects the estimated duration of asset retirement work, which typically spans one year.

The estimated costs of performing the asset retirement work, as at June 30, 2023, and included in the measurement of the liability, amount to \$135,154,507 (\$121,575,722 as at June 30, 2022). This amount is not actualized.

A grant of \$100,772,808 was granted to the School Board for its asset retirement obligations. Of this amount, \$96,058,317 were recognized in revenues. The balance of \$4,714,491 was recognized in deferred revenues. The grant is calculated on the actualized amount of the costs and is adjusted to the actual costs on disbursement.

14 - DEFERRED INVESTMENT GRANT

	<u>2023</u>	Restated <u>2022</u>
	\$	\$
Balance, beginning of year	290,470,332	269,308,601
Amounts recognized as deferred contributions	74,975,487	35,429,255
Contributions recognized as revenues for the year	(50,651,853)	(14,267,524)
Balance, end of year	<u>314,793,966</u>	<u>290,470,332</u>

15 - SCHOOL BOARD'S SHARE OF THE BANK LOAN AND THE LONG-TERM DEBT SUBJECT TO A PLEDGE OF GRANT HELD BY THE CGTSIM

The bank loan and long-term debt of school boards on the Island of Montréal are managed by the CGTSIM. The School Board's share of the long-term debt subject to a pledge of grant is confirmed by the CGTSIM.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

16 - OTHER LIABILITIES

	2023	Restated 2022
	\$	\$
Class action	70,727	75,535
Asset retirement obligations	100,772,808	108,770,231
Other	4,017,842	3,328,749
Accrual for salary retroactivity and lump-sum amounts	2,534,394	1,852,145
	<u>107,395,771</u>	<u>114,026,660</u>

17 - TANGIBLE CAPITAL ASSETS

	2023		
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Land and land development			
Land	17,314,227		17,314,227
Land development	25,632,013	6,282,059	19,349,954
Buildings			
Buildings	258,976,863	204,077,774	54,899,089
Asset retirement obligations	39,351,845	34,637,354	4,714,491
Major building improvements	293,844,603	49,017,191	244,827,412
Materials and equipment	30,270,525	19,671,136	10,599,389
Specialized pedagogical teaching equipment	14,755,774	6,109,930	8,645,844
Computer development	1,606,686	879,333	727,353
	<u>681,752,536</u>	<u>320,674,777</u>	<u>361,077,759</u>

	Restated 2022		
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Land and land development			
Land	17,314,227		17,314,227
Land development	23,448,995	5,266,549	18,182,446
Buildings			
Buildings	258,891,354	201,839,684	57,051,670
Asset retirement obligations	52,982,554	33,809,924	19,172,630
Major building improvements	266,020,189	41,166,140	224,854,049
Materials and equipment	29,539,763	17,695,792	11,843,971
Specialized pedagogical teaching equipment	13,610,100	5,867,219	7,742,881
Computer development	1,603,933	850,845	753,088
	<u>663,411,115</u>	<u>306,496,153</u>	<u>356,914,962</u>

English Montreal School Board

Notes to Financial Statements

June 30, 2023

17 - TANGIBLE CAPITAL ASSETS (Continued)

Tangible capital assets include the following:

- Tangible capital assets under construction or development for an amount of \$33,151,233 (\$27,706,809 as at June 30, 2022), of which \$30,273,114 for major improvements and transformation (\$23,777,077 as at June 30, 2022) and \$2,878,119 for land development (\$3,929,732 as at June 30, 2022). These tangible capital assets are not amortized.

As at June 30, 2023, accounts payable and accrued liabilities include \$10,040,180 that relate to the acquisition of property and equipment (\$10,398,904 as at June 30, 2022).

18 - RISK MANAGEMENT AND FINANCIAL RISKS

Risk management policy

The School Board is exposed to various risks related to its financial instruments.

The School Board management manages financial risks

During the year, there were no changes to the financial instrument risk management policies, procedures and practices. The following provides a measure of risks at the year-end date.

Financial risks

Credit risk

Credit risk is the risk of a counterparty defaulting on contractual obligations. The School Board's credit risk is mainly associated with accounts receivable, excluding commodity taxes receivable. To reduce its credit risk, the School Board regularly analyzes the balance of its accounts receivable, excluding commodity taxes receivable, and reserves an allowance for doubtful accounts, as necessary, based on their estimated realizable value.

The carrying amount of the School Board's main financial assets represents the maximum amount exposed to credit risk.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

18 - RISK MANAGEMENT AND FINANCIAL RISKS (Continued)

The aging of accounts receivable, net of the allowance for doubtful accounts and excluding the advance from CGTSIM, as at June 30 is detailed as follows:

	2023	Restated 2022
	\$	\$
Receivables not past due	994,895	708,426
Receivables past due		
Less than three months	122,237	153,354
Between three and six months	2,937,987	1,830,615
More than one year	658,572	963,572
Subtotal	4,713,691	3,655,967
Less: allowance for doubtful accounts	(658,572)	(963,572)
Total	4,055,119	2,692,395

The change in the allowance for doubtful accounts is attributable to the following:

	2023	Restated 2022
	\$	\$
Balance, beginning of year	963,572	643,572
Impairment loss recognized in the statement of operations	295,000	320,000
Amounts written off	600,000	
Balance, end of year	658,572	963,572

Interest rate risk

The interest rate risk is the risk that the financial instruments will vary unfavourably according to interest rate fluctuations, whether the interest rates are fixed or variable. Fixed interest rate financial instruments expose the School Board to the risk of changes in fair value and those with variable interest rate, to a cash flow risk.

Fixed interest rate financial instruments are investments in fixed income.

The School Board does not use derivative financial instruments to reduce its interest rate risk exposure.

A reasonably possible increase or decrease in interest rates of 2% (2% as at June 30, 2022) would not have a significant impact on operating surplus for the year, or on net remeasurement gains for the year.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

18 - RISK MANAGEMENT AND FINANCIAL RISKS (Continued)

Liquidity risk

The School Board's liquidity risk represents the risk that the School Board could encounter difficulty in meeting obligations associated with its financial liabilities. The School Board is, therefore, exposed to liquidity risk with respect to all of the financial liabilities recognized in the statement of financial position.

Liquidity risk management serves to maintain a sufficient amount of cash and cash equivalents and to ensure that the School Board has financing sources for a sufficient authorized amount. The School Board establishes budget and cash estimates to ensure that it has the necessary funds to fulfil its obligations.

The contractual maturities for financial liabilities (undiscounted, excluding any interest payment and amount payable to the CGTSIM) are as follows:

	Less than 1 year \$	1 year to 3 years \$	3 to 5 years \$	More than 5 years \$
Accounts payable and accrued liabilities	34,497,915			
Allowance for employee benefits	8,246,419		1,049,807	4,736,868
Other liabilities	2,333,579			
Total	<u>45,077,913</u>	<u>–</u>	<u>1,049,807</u>	<u>4,736,868</u>

19 - CONTRACTUAL OBLIGATIONS AND RIGHTS

In the course of its operations, the School Board has entered into various long-term agreements. The most significant agreements have led to the following contractual obligations and rights.

Contractual obligations

- An amount of \$51,345,293 for construction, renovation and land improvement agreements to be completed during 2023-2024;
- An amount of \$40,323,281 for long-term lease agreements for the rental of photocopiers and other contracts maturing at different dates between 2022 and 2032. Minimum lease payments for the next five years are \$15,865,356 in 2024, \$7,300,114 in 2025, \$5,980,639 in 2026, \$1,858,259 in 2027 and \$1,773,052 in 2028;
- An amount of \$2,891,850 for professional development to be completed during 2023-2024;
- An amount of \$793,046 for apprenticeship programs to be completed during 2023-2024;
- An amount of \$3,756,627 for other collective agreements during 2023-2024;
- An amount of \$59,135,532 for school transportation contracts, which mature on June 30, 2028.

English Montreal School Board

Notes to Financial Statements

June 30, 2023

19 - CONTRACTUAL OBLIGATIONS AND RIGHTS (Continued)

Contractual rights

The School Board has concluded leases of premises, which mature in 2024 and provide for rents amounting to \$881,277.

20 - CONTINGENCIES

As at June 30, 2023, outstanding claims against the School Board amount to \$1,268,050 and consist of various claims on construction contracts and other. In order to cope with potential losses from such claims, a provision of \$243,501 was recorded in liabilities in the financial statements. Any variation resulting from the outcome of these contingencies will be recognized in the statement of operations in the current fiscal year.

21 - RELATED PARTY TRANSACTIONS

In addition to the related party transactions, which are already reported in the financial statements and recognized at the exchange amount, the School Board is related to all the departments, special funds, organizations and enterprises controlled directly or indirectly by the Government of Quebec or under the common control or subject to the significant influence of the Government of Quebec. It is also related to its main directors, immediate family members and entities where one or more of these individuals have the power to direct the School Board's financial and administrative decisions.

The School Board has not entered into any commercial transactions with any of these related parties, other than in the normal course of its operations and under normal commercial terms. These transactions are not reported separately in the financial statements.

English Montreal School Board

Supplementary Information

Year ended June 30, 2023

(Unaudited)

The following supplementary information has been compiled from financial information contained in the financial report. We have not performed an audit or a review engagement in respect of this supplementary information and, accordingly, we express no assurance thereon.

	<u>2023</u>	Restated <u>2022</u>
	\$	\$
EXPENSES BY NATURE		
Teaching activities		
Salaries and fringe benefits	171,203,336	166,131,017
Other expenses	<u>9,557,844</u>	<u>8,923,594</u>
	<u>180,761,180</u>	<u>175,054,611</u>
Educational support activities		
Salaries and fringe benefits	87,451,559	82,524,171
Other expenses	<u>14,827,339</u>	<u>12,687,060</u>
	<u>102,278,898</u>	<u>95,211,231</u>
Extracurricular activities		
Salaries and fringe benefits	11,397,037	10,600,253
Other expenses	<u>17,012,021</u>	<u>14,038,613</u>
	<u>28,409,058</u>	<u>24,638,866</u>
Administrative activities		
Salaries and fringe benefits	15,575,857	13,500,819
Other expenses	<u>3,430,628</u>	<u>3,586,587</u>
	<u>19,006,485</u>	<u>17,087,406</u>
Property and equipment activities		
Salaries and fringe benefits	11,725,022	11,430,962
Amortization of property and equipment	18,151,419	16,412,866
Accretion expense	5,633,284	4,626,873
Gain on the disposition of property and equipment		(341,201)
Other expenses	<u>17,448,594</u>	<u>15,067,489</u>
	<u>52,958,319</u>	<u>47,196,989</u>
Other activities		
Salaries and fringe benefits	5,354,338	3,600,268
Debt service	619,591	(174,746)
Environmental liability	82,758	5,296
Allowance for doubtful accounts	280,285	329,895
Other expenses	<u>18,201,826</u>	<u>16,786,711</u>
	<u>24,538,798</u>	<u>20,547,424</u>
Allowance for employee benefits	<u>(228,815)</u>	<u>300,567</u>
	<u>407,723,923</u>	<u>380,037,094</u>

English Montreal School Board Supplementary Information

Year ended June 30, 2023

(Unaudited)

	2023	Restated 2022
	\$	\$
ACCUMULATED SURPLUS (DEFICIT)		
Balance, beginning of year and as previously reported	77,021,647	57,786,437
Accounting change	<u>(89,597,601)</u>	<u>(84,143,299)</u>
Balance, restated	<u>(12,575,954)</u>	<u>(26,356,862)</u>
Total revenues	499,540,088	393,818,002
Total expenses	<u>407,723,923</u>	<u>380,037,094</u>
Excess of revenues over expenses	<u>91,816,165</u>	<u>13,780,908</u>
Balance, end of year	<u><u>79,240,211</u></u>	<u><u>(12,575,954)</u></u>
Accumulated operating surplus (deficit)		
Land	17,314,227	17,314,227
School Board	50,525,540	(39,350,617)
Gain on disposal of property and equipment	7,528,681	7,528,681
Schools and centres	<u>3,871,763</u>	<u>1,931,755</u>
Balance, end of year	<u><u>79,240,211</u></u>	<u><u>(12,575,954)</u></u>
Excess (deficiency) of revenues over expenses		
School Board	89,876,157	13,935,440
Schools and centres	<u>1,940,008</u>	<u>(154,532)</u>
Excess of revenues over expenses	<u><u>91,816,165</u></u>	<u><u>13,780,908</u></u>

Section 04



Act Respecting Workforce Management and Control Within Government Departments, Public Sector Bodies and Networks and State-Owned Enterprises

Act Respecting Workforce Management and Control Within Government Departments, Public Sector Bodies and Networks and State-Owned Enterprises

CONTEXT

According to the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises, School Boards have an obligation to ensure a strict control on the number of employees hired by the Board and to also respect the baseline remunerated hours set by the ministère de l'Éducation du Québec (MEQ) based on the following criteria:

- Number of paid employees
- Distribution of employees per category of employment
- Any other information relevant to the number of employees

The categories of employees identified by the Minister, for the data collection in the public sector, were as follows:

- Management (1 – *personnel d'encadrement*)
- Professionals (2 – *personnel professionnel*)
- Nursing Personnel (3 – *personnel infirmier*)
- Teachers (4 – *personnel enseignant*)
- Support Staff (white collar) (5 – *personnel de bureau, technicien et assimilé*)
- Peace Officers (6 – *agents de la paix*)
- Support Staff (blue collar) (7 – *ouvriers, personnel d'entretien et de service*)
- Students and stagiaires (8 – *étudiants et stagiaires*)

The School Board first reported to the MEQ the number of employees paid by category, as well as the total hours paid for each pay period from January 1 to December 31, 2014. The MEQ initially identified these figures as our baseline to be respected. On October 19, 2021, the EMSB was informed that the revised baseline to reflect the period covering from April 1, 2020 to March 31, 2021, representing the total number of hours paid, to all employees, was set at 5,587,808.09. **The MEQ has not provided a revised baseline for the period 2021-2022.**

The figures listed in the chart below, reflect the data for the EMSB for the 2022-2023 period, as collected by the MEQ using the above revised baseline set for our School Board as well as the actual comparative results with the 2022-2023 period.

The EMSB has an obligation, in accordance with article 20 of the Law, to provide information to our stakeholders in its annual report. In doing so, we must highlight the following information:

- Difference between the **2020-2021 revised baseline** and the new 2022-2023 data
- Reasons and comments to support the difference
- Measures to rectify situation (or to justify an increase if any)

It is important to mention that, when the MEQ has provided the Board with its revised baseline, it did so in giving only a total number of hours paid for all categories of employees. The MEQ has validated that, as a result of this global baseline value, the EMSB will only be able to provide general comments as to the reasons to support the global negative difference.

Therefore, when comparing the revised baseline with the new 2022-2023 data, we report that the EMSB has not met the Ministry's expectations in maintaining or reducing the total number of working hours. For the period of April 1, 2022 to March 31, 2023, the baseline according to the Ministry remains at 5,587,808.09 paid hours whereas our actual figures for the same period reflect a total of **5 772 647,11** paid hours, resulting in a negative difference of 184 839,02 paid hours. *(It should be noted that the difference in **actual reported** paid hours for 2021-2022 and 2022- 2023 is a **reduction of 47 787,95** total hours paid)*

ANALYSIS

Since the initial 2014 report on staffing to the Ministry, the School Board continues to review its staffing needs in order to assess the required number of employees required to efficiently deliver services for schools and centres, while managing the extreme shortage of personnel in all categories of employees in our schools, centres and administration departments, and while also being mindful of the Ministry's accountability expectations and collection of data.

Notwithstanding the above, the Board can report that, in comparing the baseline to the actual data for the reference period of April 1st, 2022 to March 31st, 2023, the School Board experienced an increase in the total number of hours paid to employees, notwithstanding the severe shortage of available personnel in all occupation groups needed to fulfill the needs of the board. The current increase can be attributed to the following factors:

- Increase in number of overtime hours worked to replace shortage of staff
- the increase in the number of students with special needs, resulting in an increase of teaching, professional and technical support personnel required to provide services to these students
- the increasing need to replace personnel on medical leave in the past few years, especially for reasons of mental health.
- the increase of special needs students enrolled in our daycare services resulting in a continual increase and need of support personnel to respect ratios
- the increase in personnel required to operate virtual services for our students as a result of staffing the EMSB virtual school

CONCLUSIONS

The English Montreal School Board continues to be committed to exercise sound and rigorous management regarding its staffing needs, and in order to respect the MEQ's expectations as set in the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises.

Furthermore, the Board will continue to so judiciously to ensure the efficient and timely delivery of services for the benefit of learning and teaching, while also respecting the applicable regulations, policies and collective agreements.

Finally, we are committed to supporting all of our students and to ensure their safety, well-being, education and overall success while, at the same time providing that our employees work in a safe and professional work environment.

LOI SUR LA GESTION ET LE CONTRÔLE DES EFFECTIFS TOTAL DES HEURES RÉMUNÉRÉES

AVRIL 2022 À MARS 2023

	AVRIL 2022 À MARS 2023			
	Heures travaillées	Heures supplémentaires	Total d'heures rémunérées	Nombre d'employés pour la période visée
1 Personnel d'encadrement	326 167,10	0,00	326 167,10	206
2 Personnel professionnel	397 592,25	85,00	397 677,25	283
3 Personnel infirmier	0,00	0,00	0,00	0
4 Personnel enseignant	2 777 167,28	2 556,15	2 779 723,43	2 807
5 Personnel de bureau, technicien et assimilé	1 783 010,25	3 308,39	1 786 318,64	1 880
6 Agents de la paix	0,00	0,00	0,00	0
7 Ouvriers, personnel d'entretien et de service	462 610,93	20 149,76	482 760,69	306
8 Étudiants et stagiaires	0,00	0,00	0,00	0
Total	5 746 547,80	26 099,31	5 772 647,11	5482

Total hours renumerated 2021-2022	Total hours renumerated 2022-2023
5 820 435,03	5 772 647,11
2022-2023 Threshold to maintain = 5 587 808,09	2023-2024 Threshold to maintain = 5 669 167,55

AVRIL 2021 À MARS 2022

	AVRIL 2021 À MARS 2022			
	Heures travaillées	Heures supplémentaires	Total d'heures rémunérées	Nombre d'employés pour la période visée
1 Personnel d'encadrement	308 833,00	0,00	308 833,00	194
2 Personnel professionnel	394 014,13	260,00	394 274,13	275
3 Personnel infirmier	0,00	0,00	0,00	0
4 Personnel enseignant	2 864 429,08	6 087,17	2 870 516,25	2 855
5 Personnel de bureau, technicien et assimilé	1 723 071,73	2 415,18	1 725 486,91	1 826
6 Agents de la paix	0,00	0,00	0,00	0
7 Ouvriers, personnel d'entretien et de service	506 933,08	14 391,66	521 324,74	311
8 Étudiants et stagiaires	0,00	0,00	0,00	0
Total	5 797 281,02	23 154,01	5 820 435,03	5 461

ANNUAL REPORT

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Commission scolaire English-Montréal
English Montreal School Board

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