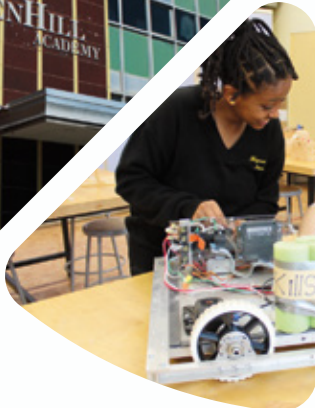


ANNUAL REPORT

2023-2024



www.emsb.qc.ca



Commission scolaire English-Montréal
English Montreal School Board

The 2023 – 2024 Annual Report
is a publication of the
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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

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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

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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



95.9%

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 2023-2024 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. 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, staff and students in the second cycle of high school. In addition, representatives from the community along with the principal or centre director are members of the governing board, but they do not have the right to vote. There is also an EMSB Parents Committee.

We are very proud of the work we do as true institutions of lifelong learning, from Pre-Kindergarten students aged four to even the 70-plus generation in our adult sector. This older group represents an important aspect of our educational system that often remains in the shadows. While school boards may not always occupy the limelight, we are the bedrock upon which our educational institutions are built.

When we speak of lifelong learning, our minds often wander to classrooms filled with eager students or lecture halls bustling with intellectual discourse. Rarely do we consider the pivotal role that school boards play in fostering this culture of continuous learning. However, we contend that school boards are the beating heart of lifelong learning, pulsating with the rhythm of progress and innovation.



At our core, the EMSB is a collective of individuals dedicated to shaping the educational landscape of their community. They are entrusted with the sacred duty of ensuring that every student receives a quality education, regardless of their background or circumstances. Yet, in fulfilling this duty, school boards embark on their own journey of lifelong learning.

Consider for a moment the myriad challenges that confront modern education: technological advancements, shifting demographics, evolving pedagogical theories – the list is endless. In the face of such complexities, school boards must remain vigilant, adaptable, and above all, eager to learn. They must continuously seek out new knowledge, perspectives and best practices to guide their decision-making and propel their institutions forward.

Moreover, school boards serve as crucibles of collaboration, where diverse voices converge to shape the educational agenda. In these hallowed chambers, educators, parents, policymakers and community leaders come together in pursuit of a common goal: the betterment of our schools. Through dialogue, debate and deliberation, school boards harness the collective wisdom of their members to address the multifaceted challenges facing education. As we chart a course into an uncertain future, let us remember that the journey begins not in the classroom or the lecture hall, but in the halls of our school boards.

In this report we have included some highlights from the 2023-24 academic year, reports from our Ombudsman, Ethics Commissioner 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) and Chair,
Quebec English School Boards Association

Ellie Israel

Member of Executive 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 Rolf Feldman

Member of Governance & Ethics Committee (Chair)
and Human Resources Committee (Chair)
WARD 3 - Westmount, Southwest, Ville-Marie West

Jamie Fabian

Member of Governance & Ethics Committee and
member of Audit Committee
WARD 4 - Hampstead, Côte Saint-Luc

James Kromida

Vice-Chair
Member of Executive Committee
WARD 5 - St-Laurent

Agostino Cannavino

Member of Executive Committee
WARD 6 - St-Michel, Villeray, Plateau-Mont-Royal, Ville-Marie East

Sophie De Vito

Human Resources Committee and Advisory Committee on
Transportation and Safety
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
WARD 9 - Anjou, Mercier, Hochelaga-Maisonneuve, Rosemount-La Petite-Patrie

Pietro Mercuri

Member of Executive Committee and Comité de gestion de la taxe
scolaire de l'île de Montréal and Advisory Committee on
Transportation and Safety
WARD 10 - Rivière-des-Prairies, Pointe-aux-Trembles

Tony Speranza

Member of Governance & Ethics Committee:
and Audit Committee (Chair)
Parent Commissioner - Secondary Schools

Maria Corsi

Member of Executive Committee:
and Governance & Ethics Committee
Parent Commissioner - Elementary Schools

Rosemarie Federico

Parent Commissioner

Daniel Tatone

Observer to the Advisory Committee on Special Education
Services (ACSES)
Parent Commissioner at Large

EMSB Senior Administrators

as of June 30, 2024

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

Darlene Kehyayan

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

Ann Watson

Director of Human Resources

Angela Vaudry

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

Mauro Zampini

Assistant Director of Student Services

Gail Callender

Assistant Director of Student Services

Sandra Léveillé

Director, School Organization



Highlights



Success Rate

Teacher Recognition

National Principal's Day

Indigenous Student Support

Gifted Learners

Proposal of a New School

Long Service Reception

Commissioners' Visit

Margie Gillis

EMSAC

Carpentry Program

Volunteer Recognition

Music Teacher Honoured

Arts-études

Quebec Francophone Culture
Campaign

Minister Visits

Peck Awards

F.A.C.E. Orchestra

International Holocaust
Remembrance Day

Education and Career Fair

Success Rate



The English Montreal School Board (EMSB) was pleased to report on its continued achievement of the highest graduation success rate in the province. According to the latest statistics from the Ministère de l'Éducation du Québec, from the 2022-2023 academic year, the board's graduation rate stands at an impressive 95.9 percent, marking a significant increase from 92.7 percent in 2021-2022. While the majority of students graduated within five years, it's noteworthy that the Ministry allows for a two-year extension to ensure students have ample opportunities to earn their diplomas or obtain their initial qualifications. The province-wide success rate, which includes both public and private school results, stands at 84.2 percent. Broken down further, the public system's average is 81.7 percent, while for the private sector, the number is 93.5 percent.

Teacher Recognition

On the occasion of EMSB Teacher Recognition Day May 7, three teachers were presented with special awards at Lester B. Pearson High School in Montreal North. The EMSB launched this ceremony more than a decade ago to coincide with National Teachers Day in the United States and recognize this profession towards the end of the academic year. There were many nominations from parents for the awards. Maria Frank from Bâton Rouge Grillhouse and Bar, known for its famous ribs and exceptional steaks at locations across the country, presented \$100 gift cards to Paul Karpontinis, a social studies teacher at Lester B. Pearson High School; Karine Gomes Silva, a physical education teacher at Gerald McShane Elementary School in Montreal North; and Georgette Amar, a Common Core Basic Education (CCBE) teacher at Galileo Adult Education Centre in Montreal North. The winners also received gift packages from Michael Dean Rafferty of Kera Cares and were featured on CityNews Montreal.



National Principal's Day



On the occasion of National Principal's Day on May 1, the EMSB recognized Maria Caldarella from L.I.N.K.S High School in Ahuntsic. Ms. Caldarella had been nominated for a Canadian Association of Principals (CAP) Award. Her leadership has earned her the admiration of staff, students and parents at L.I.N.K.S, which caters to a special needs population. Ms. Caldarella began her professional career as a Registered Nurse specializing in obstetrics at the St. Mary's Hospital. She regularly shares her stories of bringing life into this world and caring for her patients with such emotion and pride, naturally imparting the value of commitment, teamwork, sense of belonging, patience and support for one another. From an RN, she moved on to become a healthcare teacher and vocational education counsellor at the EMSB's Shadd Health and Business Centre before arriving at L.I.N.K.S.

Indigenous Student Support

The EMSB has engaged an education professional to serve as a project development officer to provide Indigenous Students Support. Dr. Jimena Marquez began her work in January under the auspices of the Student Services Department. Dr. Marquez was born and raised in Mexico City. As a teenager, she travelled to the Sierra Madre and encountered the Wixárika people, an indigenous people of Mexico living in remote villages. This "had a huge impact on me," she said, "and unknowingly set me on my career path." In 1998, Dr. Marquez moved to Montreal to attend McGill University, where she went on to earn a Bachelor of Arts in Religious Studies. Her interest in Indigenous peoples led her to do research in anthropology and to earn her master's in science in Anthropology from the Université de Montréal. Later, she got her Ph.D. in Education with a concentration in Societies, Languages and Cultures from the University of Ottawa. After having worked as a professor of anthropology at John Abbott College for more than 10 years and as Faculty Lecturer at McGill University for the Indigenous Studies Program, Dr. Marquez was intrigued by the challenge of this unprecedented position at the EMSB. Besides serving as a point of contact for Indigenous students enrolled at the EMSB, Dr. Marquez collaborates with the team of spiritual community animators.



Gifted Learners



The EMSB hosted its first Canadian Affiliate Bowl of the Future Problem Solving Program International on April 20 at the LaurenHill Academy Junior Campus in St. Laurent. Over the previous few months, many EMSB students worked tirelessly and diligently as they engaged in the Global Issues Problem Solving (GIPS) enrichment program across various schools. Throughout their engagement, student participants actively researched and applied a six-step creative problem-solving process as they resolved future problems connected to the topics of tourism, urbanization and Antarctica. Those who qualified for the Affiliate Bowl developed a plan with creative and viable solutions for a future scene on autonomous transportation. Creativity research pioneer, Dr. Ellis Paul Torrance, created future problem solving (FPS) in 1974 to stimulate critical and creative thinking skills, encourage students to develop a vision for the future and prepare students for leadership roles.

Proposal of a New School

The English Montreal School Board is proposing the opening of a specialized school that will service students with severe emotional and behavioural challenges. Over the years, St. Raphael Elementary School has serviced students with these particular needs. Due to the increase in referrals in our system, there is a need for a new school that can provide adequate space and adaptations to service our students. As a result, the EMSB is proposing the closing of St. Raphael Elementary School and offering a new deed of establishment in the Nesbitt Elementary School building. The new school will serve as a centre of expertise offering specialized resources for students, employees, and families.



Long Service Reception



EMSB Director General Nicholas Katalifos honored the employees with 25 years of service. “For the past 25 years, your dedication to education, your diligence and your contributions to the English Montreal School Board has benefited many students and staff.” The honored employees also received a token of appreciation for their years of service, an EMSB Monarch watch.

Commissioners’ Visit

On Monday, November 13, some members of the EMSB Council of Commissioners made an unprecedented visit to the Montreal Holocaust Museum. The EMSB has placed a heavy emphasis on students, notably those from non-Jewish areas, visiting the Museum and learning more about the Holocaust and the evils of antisemitism. The EMSB adopted resolutions calling for mandatory education related to the Holocaust and genocide.



Margie Gillis



Internationally acclaimed choreographer and dancer Margie Gillis returned to visit her former elementary school, Carlyle in Town of Mont Royal in February. She answered questions, showcased many of the medals she has been awarded and even danced with and for the children. Ms. Gillis developed her art over nearly five decades, shattering norms while inspiring audiences. In 2023, she celebrated 50 years of creation and dance, assembling a repertoire of over a hundred works. Among her many honours and awards is the Governor General's Performing Arts Award for Lifetime Artistic Achievement. She is also a Chevalier de l'Ordre national du Québec and an Officer of the Order of Canada. In 2020, she was awarded an honorary doctorate by Concordia University in recognition of her extraordinary contributions to modern dance, teaching and activism as one of the most influential dancers and choreographers of her generation.

EMSAC

The English Montreal Student Advisory Committee, better known by its acronym EMSAC, is a consultative group of students for the EMSB, made up of 24 students - two from each high school. Through monthly meetings hosted at a different school each month (alternating from east to west), student leaders engage in insightful discussions about issues facing education, with recommendations made to the Council of Commissioners as well as Senior Management of the Board. Students are mentored by Assistant Director General Pela Nickolettopoulos, Regional Directors Darlene Kehyayan and Demetrios Giannacopoulos, Commissioner Joseph Lalla, Vice Principals Andrea Dillon and Laetitia Kachmar, as well as teacher Paul Karpontinis. EMSAC gives all students the opportunity to develop important communication skills, as well as to learn quite a bit about public administration and student leadership, with school reports also serving to inform and inspire future activities. EMSAC held its final meeting of the year on May 14 at John F. Kennedy High School. This year has been another successful one, both in terms of discussions and actions, through discussing issues such as how to handle controversial subjects, working with former politician David Heurtel and sending statements on the strikes and Bill 21 to the Quebec government. The committee also launched an Instagram page (@emsbstudentadvisory) to share the progress of our students, as they become more insightful and ambitious leaders.



Carpentry Program



The Rosemount Technology Centre (RTC), renowned for its comprehensive vocational studies programs, is proud to announce an exciting new addition: an intensive 705-hour carpentry course. This program, conducted at Lester B. Pearson High School in Montreal North, culminates in a Skills Training Certificate (STC), equipping students with the expertise needed for a successful career in carpentry. With the demand for skilled carpenters in Quebec on the rise, this program is launched at an opportune moment. Quebec's carpentry sector is experiencing robust growth, with numerous opportunities for skilled professionals. The province is witnessing a surge in residential and commercial construction projects, creating a high demand for carpenters adept at working on various types of structures. The new RTC program is designed to meet this demand by producing well-trained graduates ready to enter the workforce. The carpentry program at RTC not only prepares students for immediate employment but also instills a sense of craftsmanship and pride in their work. With dedicated instructors and a comprehensive curriculum, graduates will be well-equipped to contribute meaningfully to Quebec's dynamic construction industry.

Volunteer Recognition

On the occasion of National Volunteer Week, which was marked April 21 to 27 at schools and centres, the EMSB held a special reception and ceremony to honour three Volunteers of Distinction, as well as present the first Lifetime Achievement Award. Held at the St. Pius X Career Centre in Ahuntsic on April 30, 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. Aalia Adam, news anchor for Global News Montreal, served as the emcee. The Volunteers of Distinction were Samantha Patel from Merton Elementary School in Côte Saint-Luc, and Vanessa Chimienti and Mariasabrina Mangione from John Caboto Academy in Ahuntsic. EMSB Chair Joe Ortona was delighted to present the first ever Lifetime Achievement Award to Bernard Praw. Mr. Praw volunteered as a parent of three EMSB students and then went on to serve as a commissioner for 29 years. During this time he helped establish EMSAC.



Music Teacher Honoured



François Lukawecki, beloved music teacher at Bancroft Elementary School in the Plateau, won Canada's highest choral composition competition this month, receiving the Stephen Chatman Student Award for his composition "En plein air." This marks the first time a Québécois composer has won since 2010, and the first French-language composition to win since 2000. Mr. Lukawecki, who started a Master's in Choral Conducting this year, all the while continuing to teach full time at Bancroft, also won the Compétition de composition chorale of Université de Sherbrooke for his composition "La pensée," based on a poem by Émile Nelligan. It premiered in February by the prestigious Choeur de Chambre du Québec.

Arts-études

Rosemount High School inaugurated its new Arts-études program, the first-of-its-kind amongst English high schools in Quebec on February 15 as part of Hooked on School Week. A total of 165 students across all grade levels (Secondary I to V) are taking part in the five-year program this academic year, with music now playing an integral part of the students' daily class schedules. While music instruction has long been a staple at Rosemount, the introduction of the much-anticipated Arts-études program allows for music to be incorporated throughout the school day in a 9-day cycle as well as in a Period 5. Music classes are now interspersed throughout the day, with students having as many as three for-credit music courses in a single day. The music courses occur in non-traditional classroom settings, such as dedicated band rooms, a percussion studio and on the auditorium stage. All students are assigned their own instrument at the start of the school year, which is theirs to keep and maintain for the duration of the academic calendar. Such instruments include flutes, trombones, trumpets, tubas, clarinets and oboes, among others. Rosemount High's pre-existing extra-curricular music programs, such as junior and senior jazz bands, are also continuing.



Quebec Francophone Culture Campaign



During the month of January, the EMSB celebrated how the French language is cultivated at its schools through the arts. On January 9 at Dante Elementary School in St. Leonard, programming was unveiled at the Board's first-ever press conference held exclusively in French. One of the special guests was Stéphane Tétrault, a celebrated Canadian cellist who has made international headlines. He attended the EMSB's FACE and Royal Vale schools. When he was enrolled at FACE elementary school, he didn't speak English. By the time he graduated Royal Vale High School, he was bilingual and went on to become a professional musician. In January, several artistic and cultural events took place at schools during the month. This was part of the Quebec government's *La culture à l'école* program.

Minister Visits

Eric Girard, Quebec Minister of Finance and Ministre responsable des Relations avec les Québécois d'expression anglaise, visited Dunrae Gardens Elementary School in TMR as a very special guest for a concert of French songs presented by the students of music teacher Noémie Batista. Mr. Girard, who resides in the Town of Mount Royal, was given a tour of the school by two students.



Peck Awards



A record number of 21 students were presented with the Robert Alfred Peck Prize for Excellence in French at the monthly Council of Commissioners meeting on January 23. Based on the 2022-23 academic year, 15 Secondary IV and six Secondary V students were recognized for attaining the mark of 100 percent. They each received certificates and cheques in the amount of \$100. There were nine students from Royal West Academy in Montreal West, six from Vincent Massey Collegiate in Rosemount, four from Westmount High School and two from MIND (Moving in New Directions) in the Plateau.

F.A.C.E. Orchestra

The Orchestre Symphonique de F.A.C.E. (OSF) celebrated its 25th anniversary with a concert at the Maison symphonique at Place des Arts on February 1. EMSB instrumental music teacher Theodora Stathopoulos founded the OSF in 1998 – EMSB’s very first year! “The Orchestra’s first years saw the participation of just a handful of F.A.C.E. students. However, within five years, following the orchestra’s inception, everything changed as more and more F.A.C.E. students became motivated to excel and join this ensemble. Presently, the complete string section (almost 70 violins, violas, cellos and basses) is entirely made up of F.A.C.E. students, some as young as 10 years old.

Throughout its 25-year history the OSF has had many glorious moments, including a number of performances in PDA and other prestigious Montreal venues (eg Basilique Notre-Dame); Ms. Stathopoulos receiving the Prime Minister’s Award for Teaching Excellence, and hundreds of collaborations with famous people and community organizations and institutions.



International Holocaust Remembrance Day



The EMSB marked International Holocaust Remembrance Day with a video interview with Nathan Leipziger, a 95-year-old Holocaust survivor. Copies of his book, published by the Azrieli Foundation and entitled *The Weight of Freedom*, were made available for schools that watched the video discussion. In the book, Leipziger tells his story as a thoughtful, shy eleven-year-old boy, plunged into an incomprehensible web of ghettos, concentration and death camps during the German occupation of Poland. Demonstrating incredible strength of character as he struggles to survive, he forges a new, unbreakable bond with his father and yearns for a free future. With memories that remain etched in tragedy and pain even as he looks optimistically to the future, Nate builds a new life in Canada. Introspective and raw, yet ever hopeful, *The Weight of Freedom* is Nate's vivid journey through a past that can never be left behind.

Education and Career Fair

More than 2,000 Secondary V students attended the 23rd annual EMSB Career Fair on October 25 and 26 at St. Pius X Career Centre in Ahuntsic. Jack Dym of Pipe and Piling Supplies Ltd. is 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, as well as motivational speaker and former school teacher Thierry Joubert. On the evening of October 25, the Education and Career Fair was open to the community-at-large. This was a good opportunity for parents to attend with their children (Grades 9, 10 and 11) as they look towards post-secondary education options in a one-stop shopping experience. Mario Argiropoulos from the EMSB Adult Education and Vocational Services is the Education and Career Fair chair. The Student Services and AEVS Departments of the EMSB coordinate this program. The main objective is to provide students with an in-depth exposure to the various educational opportunities available to them. Students then had the chance to visit the various exhibition/information booths staffed by representatives from English vocational centres, CEGEPS, universities and some private business colleges.







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	335	22
Carlyle	Ms. Dina Vourdousis	323	19.71
Cedarcrest	Ms. Otis Delaney	310	19.3
Coronation	Ms. Rania Delis	272	26.35
Dalkeith	Mr. John Wright	157	17.9
Dante	Mr. Joseph Schembri	230	15.68
Dunrae Gardens	Ms. Despina Michakis	319	20.39
East Hill	Mr. Steven Rebelo	374	22.69
Edinburgh	Mr. Gaetano Sifoni	288	19
Edward Murphy	Ms. Christina Chilelli	256	24.38
Elizabeth Ballantyne	Ms. Saverio Servello	200	23.78
F.A.C.E. Elementary	Ms. Jennifer Harriet	164	10.68
Gardenview	Ms. Elena Zervas	695	39.4
Gerald McShane	Mr. Alexander Kulczyk	255	21.59
Hampstead	Ms. Lucy Buscemi	258	22
Honoré Mercier	Ms. Sonia Marotta	264	17
John Caboto Academy	Ms. Patrizia Tumillo	162	17.1
Leonardo Da Vinci Academy	Ms. Nadia Sammarco	460	32.95
Merton	Ms. Rosana Caplan	305	19.15
Michelangelo International	Ms. Marisa Mineiro	505	29.03
Nesbitt	Mr. Nicholas Romano	306	28.83
Our Lady of Pompei	Ms. Lisa Ancona	176	15.56
Parkdale	Mr. George Koutsoulis	347	35.25
Pierre de Coubertin	Ms. Ida Pisano	433	30.94
Pierre Elliott Trudeau	Ms. Tanya Alvares	325	26.7
Roslyn	Ms. Joanna Genovezos	557	36.6
Royal Vale Elementary	Mr. Mauro Zampini	434	28.8
Sinclair Laird	Mr. Derrek Cauchi	121	12
St. Gabriel	Mr. Jim Daskalakis	214	21.9
St. Monica	Mr. Peter McKelvie	249	19.4
St. Raphael	Ms. JoeAnn Desir	37	9.4
Westmount Park	Mr. Marco Gagliardi	658	51.86
Willingdon	Ms. Silvana Crigna	516	35.29
TOTAL		10,505	792.61

Enrolment numbers

HIGH SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
F.A.C.E. High School	Ms. Jennifer Harriet	135	11
James Lyng	Mr. Giovanni Iammarrone	152	18
John F. Kennedy	Ms. Liboria Amato	288	22
John Grant	Ms. Jennifer LeHuquet	101	16
L.I.N.K.S.	Ms. Maria Calderella	122	17
LaurenHill Academy	Ms. Carmen Nicolas	1047	66.8
Laurier Macdonald	Ms. Cristina Celzi	620	38.7
Lester B. Pearson	Mr. Joseph Vitantonio	923	56
Marymount Academy	Mr. James Fequet	485	29.5
M.I.N.D.	Ms. Myrienne Lusignan	75	8
Rosemount	Mr. Lino Buttino	452	25.75
Royal Vale School	Mr. Mauro Zampini	490	30.6
Royal West Academy	Mr. Tony Pita	856	45
Vincent Massey Collegiate	Ms. Franca Cristiano	797	44.6
Westmount High School	Ms. Demetra Droutsas	828	51.4
TOTAL		7,371	480.35

OUTREACH SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
Focus	Mr. Craig Olenik	27	4
Options	Mr. Craig Olenik	32	5
Outreach	Mr. Craig Olenik	17	3
Perspectives I	Mr. Craig Olenik	30	5
Perspectives II	Mr. Craig Olenik	34	6
Programme Mile End	Mr. Craig Olenik	39	6
Venture	Mr. Craig Olenik	20	4
Vezina	Mr. Craig Olenik	26	4
TOTAL		225	37

SOCIAL AFFAIRS SCHOOLS	PRINCIPAL	ENROLMENT	TEACHER ALLOCATION
Cité des Prairies	Mr. Craig Olenik	3	1.5
Elizabeth High School	Mr. Craig Olenik	3	1.5
Mackay Centre	Ms. Irini Margetis	125	29.5
Mountainview Sch. Proj Ctr.	Mr. Craig Olenik	34	7
Mtl Children's Hospital	Ms. Joe Anne Désir	*	2
Philip E. Layton School	Ms. Irini Margetis	54	22.6
Sir Mortimer B. Davis	Ms. Joe Anne Désir	40	8
TOTAL		259	72.1

* 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	1348
HSM Adult Education Centre	Ms. Ann Marie Matheson	3072
James Lyng Adult Education	Ms. Civita Tudino	847
John F. Kennedy Adult Education	Ms. Elizabeth Lagodich	1029
Laurier Macdonald Career Centre	Ms. Anna Maria Borsellino	791
Facility Des Grande Prairies	Ms. Anna Maria Borsellino	-
Rosemount Technology Centre	Mr. John Pevec	814
Shadd Health & Business Centre	Mr. Joe Cacchione	770
St. Laurent Adult Education	Ms. Daniele Lattanzio	1197
St. Pius X Career Centre	Ms. Alice Sideropoulos	3388
Wagar Adult Education Centre	Mr. Harry Michalopoulos	1160
AEVS Testing Centre		298
TOTAL AVES		14,714

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	Steve Spetsieris	70
TOTAL		70



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 (EMSBC) (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.

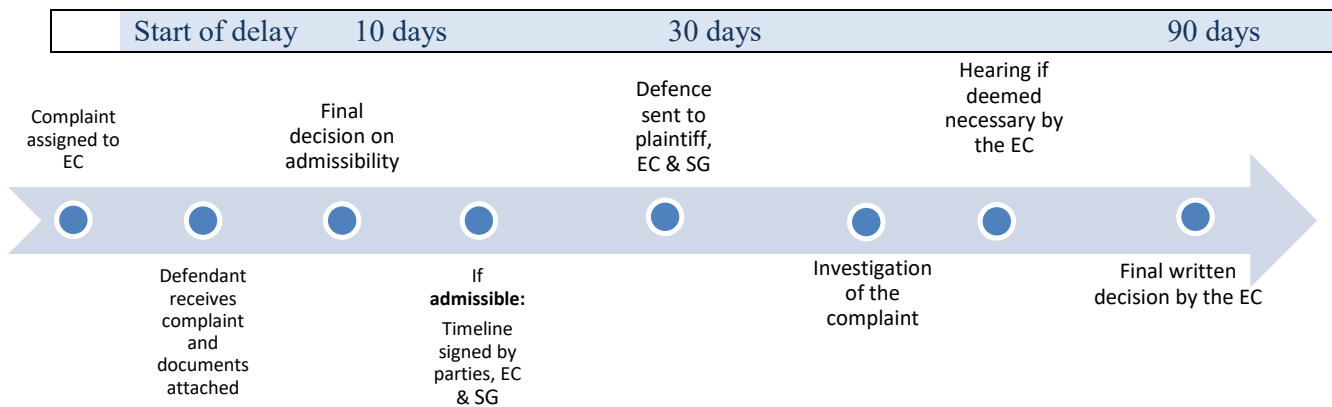
8.6 General Powers and Functions of the Ethics Commissioner

- 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 2023-2024

For the year ending June 30, 2024, 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 two (2) complaints:

1. One Complaint which was brought against Sylvia Lo Bianco which, after a complete investigation, I found to be well-founded, and as a result of which I imposed on Sylvia Lo Bianco the following sanctions concurrently:

- A request for a public apology; and
two of which were dismissed after a hearing as being unfounded and without merit; and
- A public reprimand: written reprimand read at a public meeting of Commissioners.

2. One Complaint brought by one commissioner against another commissioner dated February 12, 2024, but which as of the year ending June 30, 2024, was still under investigation and had yet to be decided by me and which is still pending.



Me Vincent Guida

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

Montreal, July 4, 2024

Annual report 2023-2024

Designated officer

For the year ending June 30, 2024, 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 centered on the page. The signature is fluid and cursive.

Me Vincent Guida

Designated officer charged with handling Disclosures of Wrongdoings for the English Montreal School Board;

Montreal, July 4, 2024

Annual report 2023-2024

For the year ending June 30, 2024, the undersigned handled **one complaint** in his capacity of *Ethics Commissioner* pursuant to the *Code of Ethics and Professional Conduct for the Members of the Council of Commissioners* of the English Montreal School Board.

The complaint was brought by one Commissioner against another Commissioner on February 12, 2024.

After a complete investigation of the Complaint, the Ethics Commissioner documented no breach to the Code of Ethics and dismissed the complaint.

I remain available should you have questions.



Frédéric Henri

English Montreal School Board's Code of Ethics and
Professional Conduct for the Members of the
Council of Commissioners

Montreal, July 4, 2024



Section 02



The commitment-to-success plan
report 2023-2024

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 consistently achieved a seven-year graduation/qualification rate exceeding 90% throughout its 2018–2022 Commitment-to-Success Plan. Moving forward, the EMSB will continue to monitor student progress and set objectives focused on key graduation-related courses, including mathematics, science, social sciences, and languages.

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 (%)

	2014 Cohort (followed until 2020-21)			2015 Cohort (followed until 2021-22)			2016 Cohort (followed until 2022-23)		
	5 Year	6 Year	7 Year	5 Year	6 Year	7 Year	5 Year	6 Year	7 Year
All of Quebec	72.7	79.1	82.1	76.2	81.9	82.1	77.1	82.0	83.4
Public Schools	68.1	75.4	79.0	72.5	78.9	79.0	73.6	79.1	81.8
Private Schools	88.8	92.3	93.5	90.4	93.2	93.5	90.1	92.6	93.5
EMSB	83.8	89.6	91.6	85.4	91.0	91.6	89.8	94.8	95.9

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 provides the 5-, 6-, and 7-year graduation and qualification rates for the EMSB, public schools, private schools, and the province as a whole. In 2021, the EMSB’s 7-year success rate reached 91.6% for the 2014 cohort. This rate increased further to 92.7% in 2022 for the 2015 cohort. The latest data for the 2016 cohort shows a significant increase, with the EMSB achieving a 7-year success rate of 95.9%. This marks the highest success rate in graduation and qualification that the EMSB has recorded to date.

EMSB Objective: To increase the rate of students obtaining a diploma in vocational education after three years from 90.8% in 2023 to 94% in 2027.

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

Cohort Year	Completion Rate in 3 Years (%)
2021-2022	90.8
2022-2023	90.8
2023-2024	N/A

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. In light of new data available from the MEQ, the percentage of vocational students completing their studies after 3 years is stable at 90.8%. Given this change, the EMSB will seek to increase its vocational graduation rate to 94% 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		
	2022	2023	2024	2022	2023	2024
Cultural, Social & Technical Math C2	66.0	70.7	70.3	64.3	67.5	74.3
Science & Technology	85.9	88.3	85.8	80.3	83.7	81.6
History of Quebec and Canada	69.3	78.0	75.3	-	72.3	75.9
Histoire du Québec et du Canada	88.9	93.9	95.4	-	82.4	80.2

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 a 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		
	2022	2023	2024	2022	2023	2024
Success Rate	96.2	97.2	97.3	96.2	96.0	95.7
Average Mark	78.3	77.5	77.8	78.7	77.6	77.0

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		
	2022	2023	2024	2022	2023	2024
FSL-Programme de base	86.2	86.3	76.3	82.6	84.9	71.2
FSL-Enrichi	94.7	96.8	98.1	93.1	94.4	96.2

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		
	2022	2023	2024	2022	2023	2024
FSL-Programme de base	81.0	79.8	71.2	77.1	78.1	68.6
FSL-Enrichi	80.5	80.9	86.5	80.9	82.6	85.2

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	EMSB
2022	55.0
2023	67.7
2024	76.9

Source: DBMS, 2023

EMSB 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: EMSB End of Cycle 3 Year 2 Success Rates on English Language Arts June Exam (%)

	2019	2022	2023	2024
Reading Component	92.9	87.3	91.7	90.9
Writing Component	95.9	92.5	93.1	94.3

Source: DBMS, 2023

EMSB 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: EMSB End of Cycle 3 Year 2 Success Rates on French Second Language Boardwide Exam (%)

	2019	2022	2023	2024
Reading Component	87.1	-	83.2	79.8
Writing Component	90.6	-	87.1	88.1

Source: EMSB Annual Report 2017-2018, Lumix 2019, 2023

EQUITY

GENDER

The pursuit of success and equity for all students is essential in fostering a fair and just society. Education is widely recognized as a powerful equalizer, equipping individuals with the skills and knowledge to improve their opportunities and quality of life. Achieving this vision requires that all students have access to high-quality instruction and resources, regardless of their circumstances. To address this, the Minister has called on school boards to reduce disparities in success rates among student groups facing barriers to graduation.

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. Students can update their gender information in the EMSB registration system upon request, ensuring that the data reflects the diversity of its population and supports informed decision-making.

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). For example, in 2020, the EMSB's gender gap decreased from 4.2% in 2019 to 3.2%, yet this was accompanied by a decline in overall success rates, dropping from 92.5% to 90.3%. Similarly, Quebec Public School Network results saw a slight improvement in its gender gap from 10.2% to 9.8%, but its total success rate remained significantly lower than EMSB's. This highlights the importance of narrowing gaps by improving outcomes for all groups rather than through declines in performance. Which is what we saw in 2023, female overall success rate climbed to 98.0% and males rose to 94%.

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
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
2023 2016 Cohort	95.9	94.0	98.0	4.0	84.3	80.3	88.5	8.2

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. Female students continue to outperform male students, with success rates rising from 94.8% in 2019 to 98.0% in 2023. Male students have shown steady improvement as well, increasing from 90.6% in 2019 to 94.0% in 2023. Although EMSB maintains a relatively narrow gender gap (3.2–4.2 points), suggesting effective gender-inclusive practices, early interventions for at-risk students are crucial steps toward these goals.

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
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
2023 2016 Cohort	NA	NA	NA	NA	NA	NA	NA	NA

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

At the time of writing, data at the Board level is not available. The EMSB will continue to support Students with Special Needs working towards graduation.

SCHOOL CLIMATE OBJECTIVES

School climate refers to the quality and character of a school’s environment and day-to-day life. Monitoring and improving school climate can support student learning, foster positive relationships, and create a sense of belonging for all students. A positive school climate enhances students’ academic and social development, increases their motivation to learn, and contributes to their overall well-being.

The Ministère de l’Éducation du Québec acknowledges the importance of students’ perceptions in helping schools create inclusive and supportive learning environments. Since the introduction of the Partnership Agreement in 2008, the English Montreal School Board has used the OURSCHOOL Survey, developed by the Canadian company The Learning Bar, to assess school climate. This anonymous online survey, administered annually to students in Grades 4 through 6 and all secondary grades, captures key factors such as student engagement, sense of safety, motivation, and well-being. The survey results provide school administrations and staff with actionable insights to refine practices and drive school improvement. Moreover, it serves as a key tool in implementing the MEQ’s policy on bullying and intimidation.

The MEQ has set a goal for all schools and centres to use data-driven tools to monitor and improve school climate by 2027. In response, EMSB stakeholders have prioritized annual monitoring of student perceptions of bullying, victimization, school safety, and anxiety. To this end, all EMSB schools administer the OURSCHOOL Survey and share its findings with staff and students.

The survey includes questions about students’ experiences over the past 30 days. Key indicators include:

- Bullying and victimization: Data reflects the percentage of students who reported experiencing or witnessing physical, social, verbal, or cyberbullying.
- School safety: This factor includes perceptions of safety not only within the school building but also during commutes to and from school.
- Anxiety: This indicator measures the percentage of students reporting moderate to high levels of anxiety.

While the survey provides valuable numerical data, it is important to interpret it within the broader context of events happening in the school, community, or world at the time of administration. Unlike academic performance data, which reflects concrete student results, perception data captures students' subjective experiences and opinions, offering a different lens on the overall student experience.

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, 2023-2024 (%)

Factor	EMSB Students	Canadian Norm (2022)
Bullying and Victimization	28	28
School Safety	59	61
Anxiety	25	30

Source: OURSCHOOL Survey (The Learning Bar), 2023-2024

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, 2023-2024 (%)

Factor	EMSB Students	Canadian Norm (2022)
Bullying and Victimization	22	20
School Safety	45	56
Anxiety	30	32

Source: OURSCHOOL Survey (The Learning Bar), 2023-2024

Table 11 and 12: While elementary students showed slight progress in reducing victimization (from 31% to 28%, aligning with the Canadian norm), secondary students remained at 22%, slightly above the Canadian norm of 20%. Continued and tailored anti-bullying initiatives are needed across all levels to achieve the set targets.

School Safety: Elementary students reported a static perception of safety at 59%, slightly below the Canadian norm of 61%. In contrast, secondary students showed a decline from 47% to 45%, significantly below the Canadian norm of 56%. This underscores the need for differentiated strategies to improve perceptions of safety across age groups.

Anxiety: Elementary students reported substantial progress, with anxiety levels dropping from 31% to 25%, below the Canadian norm of 30%. However, secondary students showed a slight increase, from 29% to 30%, though still below the Canadian norm of 32%. Supports for adolescents is essential to sustain and replicate the success seen at the elementary level.

PROJET PÉDAGOGIQUE PARTICULIER OBJECTIVE

In Quebec, a projet pédagogique particulier (PPP) is a unique educational project developed by a school to address the specific needs and goals of a targeted group of students, enabling them to reach their full potential. PPPs are designed to provide tailored educational programs that align with the students' individual learning needs, interests, and abilities. The MEQ has set a priority to increase the proportion of students participating in PPPs from 44.6% in 2023 to 75% by 2027.

According to regulations, a PPP can be established for groups of students with special needs or those requiring specialized educational programs not available in standard curriculums. Historically, PPPs have been closely associated with schools holding Article 240 status, which allows them to select their own students. These schools are currently the ones officially included in the MEQ's participation rate calculation.

Typically, the development of a PPP is a collaborative process involving consultation with stakeholders. At the EMSB, the final application text is prepared and submitted to the MEQ for approval. Each PPP must clearly outline its goals, objectives, and the methods and strategies to achieve them. Programs are reviewed and renewed every two years by the MEQ, allowing for reflection and improvements by the school's committee. Funding for PPPs generally comes from the school or school board, with potential additional support from the MEQ based on student enrollment in the program.

The EMSB's current PPP schools include MIND, FACE High School, Royal Vale High School, Royal West Academy, and Vincent Massey Collegiate. In the 2023–2024 school year, Rosemount High School is launching a PPP focused on a music concentration for students. Currently, 2,326 students are enrolled in PPPs, representing 30.2% of the EMSB's secondary school population.

With the MEQ encouraging the addition of more PPPs, the EMSB plans to expand its offerings over the next four years. Applications will be submitted to establish PPPs at schools not yet recognized, potentially including sport-études, fine arts programs, International Baccalaureate Middle Years Programs, and Advanced Placement programs. Additionally, the EMSB will seek official recognition for schools catering to students with special needs and those offering the Work-Oriented Training Pathway (WOTP). Many of these programs are already in operation and would greatly benefit from formal PPP classification. By strategically introducing concentrations in diverse fields and seeking recognition for existing programs, the EMSB is well-positioned to achieve further growth.

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

The English Montreal School Board has demonstrated notable progress in increasing student participation in projet pédagogique particulier over the past two years. The projet pédagogique particulier has grown from 30.2% participation in the 2023–2024 academic year to 40.6% in 2024–2025. This upward trend reflects the EMSB's commitment to aligning with the MEQ's goal of achieving a 75% participation rate in PPPs by 2027.

PRESCHOOL EDUCATION OBJECTIVE

Over the years, Quebec has made significant investments in preschool education, focusing on delivering a high-quality, play-based curriculum that emphasizes socialization and the development of critical thinking skills. This approach has positioned Quebec as a model for preschool education, inspiring other jurisdictions across Canada and internationally. In 1997, Quebec became the first province in Canada to offer full-day preschool for four-year-old students—a groundbreaking step in ensuring access to early childhood education for all children.

At the onset of the first Commitment-to-Success Plan, the EMSB had only begun offering preschool for four-year-olds (K4) in selected areas. Five years later, nearly all EMSB elementary schools now have a K4 class, in addition to universally offering kindergarten classes for five-year-olds (K5). The EMSB remains focused on implementing the Preschool Cycle Program in alignment with the provincial curriculum to ensure consistency and quality across its schools.

A perennial tension in preschool education is balancing the focus on early literacy and numeracy skills with the developmental benefits of play. Research consistently highlights that play is essential for young children's growth, providing opportunities to explore, experiment, develop social skills, foster creativity, and learn about the world. By integrating academic skills into a rich, play-based curriculum, preschool teachers can help children develop the foundational skills necessary for long-term success. Some EMSB schools have already incorporated two 45-minute play periods into their daily schedules, aligning with best practices. The Commitment-to-Success Plan will track and report on the implementation of this approach across schools.

Building Relationships with Parents

Engaging with parents of preschoolers is a critical strategy for creating positive community connections and fostering trust. By establishing relationships, sharing information, and addressing concerns, preschools can create a supportive and inclusive environment for children and families. Strong partnerships between schools and families not only enhance children's educational experiences but also contribute to parents' confidence in the staff and daily routines.

Effective outreach allows preschools to share information about their programs, curriculum, and philosophy while also providing parents with opportunities to voice concerns or ask questions. This reciprocal communication ensures that the school better meets the needs of families. Through participation in school events and activities, parents gain a clearer understanding of their child's experiences, fostering a sense of belonging and investment in their child's education.

MEQ Guidelines for Parent Collaboration

The MEQ has published a document titled Guide to Support the Parent Component: Preschool Education for 4-Year-Olds (August 2021). This guide provides recommendations for schools to facilitate at least 10 meetings throughout the academic year with parents of 4-year-old preschoolers. It acknowledges that all families prioritize their children's well-being and success, and emphasizes the importance of fostering collaborative partnerships between families and school teams to support children's development effectively.

These meetings serve as opportunities to celebrate the achievements of students during their first year in school and to establish strong, lasting partnerships between families and schools.

All EMSB schools will report anecdotal reflections through their Educational Projects on these ten meetings, highlighting the contributions made toward building collaborative relationships with the families of their students.

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.

According to the survey conducted in December 2024, 25 out of 28 schools offering the pre-K program have successfully implemented two 45-minute sessions of unstructured playtime.

DIGITAL COMPETENCY OBJECTIVE

In 2018, the MEQ introduced its Digital Action Plan, a strategic blueprint aimed at integrating digital technology and innovative pedagogical practices into the education sector. Building on this initiative, the MEQ published the Digital Competency Framework in 2019, outlining 12 key dimensions derived from the Digital Action Plan.

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

In the fall of the 2023–2024 academic year, the EMSB conducted an anonymous online survey for teachers and classroom support staff, inviting respondents to self-assess their competence in using digital technologies for pedagogical purposes.

The survey results indicated that the key areas of focus should be:

1. Increasing the general understanding of the Digital Competency Framework.
2. Developing awareness of the ethical and legal implications of AI, particularly in pedagogical contexts.

The survey will be distributed again in the spring of 2025 to the same group to measure progress. Comparing the results of these two surveys will provide insights into improvements in self-assessed digital competency levels over the academic year.

Based on the survey results, we identified the professional development needs of teachers in relation to the 12 dimensions of digital competency. The EMSB leveraged this data to design and implement targeted professional development activities. This systematic approach aims to continuously enhance digital competence across the EMSB educational community.

Section 03



Financial statements

Financial Statements

June 30, 2024

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Independent Auditor's Report

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To the Council of Commissioners of
English Montreal School Board

Qualified opinion

We have audited the financial statements of English Montreal School Board (hereafter "the School Board"), which comprise the statement of financial position as at June 30, 2024, and the statement of operations, the statement of accumulated surplus, the statement of changes in net 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, 2024, and the results of its operations, its remeasurement gains and losses, the changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for qualified opinion

The School Board recognized a liability for asset retirement obligations and a corresponding subsidy receivable from the Ministère de l'Éducation du Québec (MEQ) in the statement of financial position as at June 30, 2024 and 2023. We were unable to obtain sufficient appropriate audit evidence about the amounts recognized and information concerning the asset retirement obligations. As a result, we were not able to determine whether any adjustments might be necessary to the amounts recognized as a liability for asset retirement obligations and subsidy receivable – asset retirement obligations as at June 30, 2024 and 2023, to the accumulated surplus as at July 1, 2023 and June 30, 2024 and 2023, and to the subsidy income from the MEQ as well as the information provided on asset retirement obligations or other financial statement items for the years ended June 30, 2024 and 2023. This situation caused us to express a qualified opinion on the financial statements for the year ended June 30, 2024, as we did for the financial statements for the year ended June 30, 2023, due to the potential impact of this limitation in the scope of work.

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.

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 22, 2024

¹ CPA auditor, public accountancy permit no. A117472

English Montreal School Board

Statement of Financial Position

June 30, 2024

	<u>2024</u>	Restated <u>2023</u>
	\$	\$
FINANCIAL ASSETS		
Cash and cash equivalents	3,334,010	4,949,949
Operating grants receivable (Note 5)	57,217,198	24,089,049
Investment grant receivable (Note 6)	427,630,086	450,297,629
Financing grants receivable	2,008,850	2,012,972
Accounts receivable (Note 7)	78,197,251	79,624,131
Inventories held for resale	266,347	237,255
Investments in fixed income (Note 9)	470,134	527,997
Other assets	576,753	1,691,254
	<u>569,700,629</u>	<u>563,430,236</u>
LIABILITIES		
School Board's share of the bank loan subject to a pledge of grant held by the CGTSIM (Note 15)	13,988,505	14,368,409
Accounts payable and accrued liabilities (Note 10)	63,524,004	53,360,302
Deferred investment grant (Note 14)	356,604,894	314,777,841
Deferred revenues	9,877,341	10,364,109
Allowance for employee benefits (Note 11)	19,240,503	16,750,225
School Board's share of the long-term debt subject to a pledge of grant held by the CGTSIM (Note 15)	305,185,862	328,934,549
Liability for contaminated sites (Note 12)	2,008,849	2,012,972
Other liabilities (Note 16)	134,415,140	106,927,579
	<u>904,845,098</u>	<u>847,495,986</u>
	<u>(335,144,469)</u>	<u>(284,065,750)</u>
NET DEBT		
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 17)	401,683,280	361,061,635
Inventories – supplies	1,239,510	1,081,661
Prepaid expenses	1,773,623	1,162,665
	<u>404,696,413</u>	<u>363,305,961</u>
	<u>69,551,944</u>	<u>79,240,211</u>

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

English Montreal School Board

Statement of Operations

Year ended June 30, 2024

	2024	Restated 2023
	\$	\$
Revenues		
Ministère de l'Éducation (MEQ) operating grants	339,553,414	315,641,871
Investment grants	4,935,151	6,098,914
Other grants and contributions	2,172,680	1,508,004
School taxes	43,704,502	42,342,741
Tuition and course-related fees	6,883,506	4,348,193
Sales of goods and services	14,144,149	13,958,128
Other revenues	9,671,175	9,171,611
Amortization of deferred investment grants	14,188,326	16,839,088
	<u>435,252,903</u>	<u>409,908,550</u>
Expenses		
Teaching activities	180,038,690	180,761,180
Educational support activities	107,505,657	102,278,897
Extracurricular activities	27,391,132	28,409,058
Administrative activities	22,047,403	19,006,485
Tangible capital asset activities	48,004,502	52,924,385
Retroactive wages and pay equity	21,784,594	2,673,848
Other	35,728,770	21,864,949
Expenses related to the variation of the allowance for employee benefits (Note 11)	2,490,278	(228,815)
Gain on the disposition of tangible capital assets	(49,856)	
	<u>444,941,170</u>	<u>407,689,987</u>
Excess (deficiency) of revenues over expenses before investment grant for previous years' asset retirement obligations	(9,688,267)	2,218,563
Investment grant for previous years' asset retirement obligations		89,179,470
Excess (deficiency) of revenues over expenses	<u>(9,688,267)</u>	<u>91,398,033</u>

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

English Montreal School Board Statement of Accumulated Surplus

Year ended June 30, 2024

	2024	Restated 2023
	\$	\$
Balance, beginning of year		
Balance, as previously reported	79,240,211	(12,575,954)
Accounting changes (Note 2)		418,132
Balance, restated	79,240,211	(12,157,822)
Excess (deficiency) of revenues over expenses	(9,688,267)	91,398,033
Balance, end of year	69,551,944	79,240,211

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, 2024

	2024	Restated 2023
	\$	\$
Balance, beginning of year		
Balance, as previously reported	(284,081,874)	(373,579,048)
Accounting changes (Note 2)	16,124	499,696
Balance, restated	<u>(284,065,750)</u>	<u>(373,079,352)</u>
Excess (deficiency) of revenues over expenses	<u>(9,688,267)</u>	91,398,033
Variations due to tangible capital assets		
Acquisition of tangible capital assets	(66,884,316)	(35,944,925)
Amortization of tangible capital assets	15,231,938	18,148,578
Gain on the disposition of tangible capital assets	(49,856)	
Proceeds on disposal of tangible capital assets	50,500	
Review of tangible capital asset estimates	11,030,089	13,568,110
	<u>(40,621,645)</u>	<u>(4,228,237)</u>
Variation due to prepaid expenses and inventories	<u>(768,807)</u>	1,843,806
Increase (decrease) in net debt	<u>(51,078,719)</u>	89,013,602
Balance, end of year	<u><u>(335,144,469)</u></u>	<u><u>(284,065,750)</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, 2024

	2024	Restated 2023
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	(9,688,267)	91,398,033
Non-cash items		
Allowance for doubtful accounts	306,416	280,285
Allowance for employee future benefits	2,490,278	(228,815)
Prepaid expenses and inventories – supplies	(768,807)	1,843,806
Amortization of deferred investment grant	(14,188,326)	(50,469,744)
Amortization of tangible capital assets	15,231,938	18,148,578
Accretion expense	4,410,135	5,602,190
Gain on the disposition of tangible capital assets	(49,856)	
Net change in assets and liabilities	61,929,924	(29,441,318)
Cash flows from operating activities	<u>59,673,435</u>	<u>37,133,015</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(61,377,737)	(36,303,648)
Proceeds on disposal of tangible capital assets	50,500	
Cash flows from investing activities	<u>(61,327,237)</u>	<u>(36,303,648)</u>
INVESTING ACTIVITIES		
Investments in fixed income and cash flows from investing activities	37,863	(31,786)
Net increase (decrease) in cash and cash equivalents	<u>(1,615,939)</u>	797,581
Cash and cash equivalents, beginning of year	<u>4,949,949</u>	4,152,368
Cash and cash equivalents, end of year	<u><u>3,334,010</u></u>	<u><u>4,949,949</u></u>
CASH AND CASH EQUIVALENTS		
Cash	3,320,040	4,935,691
Money market funds	13,970	14,258
	<u><u>3,334,010</u></u>	<u><u>4,949,949</u></u>

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

English Montreal School Board

Notes to Financial Statements

June 30, 2024

2 - ACCOUNTING CHANGES (Continued)

Purchased intangibles

On April 1, 2023, the School Board applied the recommendations of Public Sector Guideline (PSG)-8, Purchased Intangibles, of the *CPA Canada Public Sector Accounting Handbook*. These recommendations apply to all identifiable non-monetary assets without physical substance acquired through an exchange transaction between knowledgeable and willing parties who are under no compulsion to act.

In accordance with this new accounting guideline, the School Board would recognize purchased intangibles as assets when they meet the definition of assets and the general recognition criteria for an asset provided it is probable that the future economic benefits that are attributable to the asset will flow to the School Board and the cost of the asset can be measured reliably. Purchased intangibles are initially measured at cost.

In accordance with the transitional provisions, these requirements, applicable to fiscal years beginning on or after April 1, 2023, have been applied prospectively. Application of these new recommendations had no impact on the School Board's financial statements.

Asset retirement obligations

On July 1, 2023, the School Board modified certain methods used to recognize asset retirement obligations for tangible capital assets. The changes are as follows:

- Change in the method for estimating asbestos removal costs of some materials. Management considers that the method used overestimated costs when work was carried out on the removal of asbestos in plaster, roughcast and mortar;
- Costs estimated by construction phase rather than by building. Management believes that the new method used better reflects reality since the calculations, including actualization and inflation calculations, reflect the actual year a construction phase was completed, rather than the year of initial construction of the building;
- Other corrections such as adding buildings, components or materials omitted when first identifying contaminated assets, and correcting the percentage of contaminated assets in buildings.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

2 - ACCOUNTING CHANGES (Continued)

These changes were applied retroactively with a restatement of prior years which led to an increase (decrease) in the following financial statements items:

	Restated 2023 \$
Statement of operations	
Revenues	
Investment grants	(269,958)
Amortization of deferred investment grant	(182,109)
Expenses	
Tangible capital asset activities	(33,935)
Excess of revenues over expenses	(418,132)
Statement of accumulated surplus	
Balance, beginning of year	418,132
Balance, end of year	-
Statement of financial position	
Financial assets	
Investment grant receivable	(468,192)
Liabilities	
Deferred investment grant	(16,124)
Other liabilities	(468,192)
Net debt	16,124
Non-financial assets	
Tangible capital assets	(16,124)
Accumulated surplus	-
Statement of changes in net debt	
Balance, beginning of year	499,696
Excess of revenues over expenses	(418,132)
Tangible capital assets	(65,440)
Balance, end of year	16,124

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.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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, 2024

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Liabilities

Deferred investment grant

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.

Deferred 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.

Pension plans

Members of the School Board's staff participate in the Régime de retraite des employés du gouvernement et des organismes publics, the Régime de retraite des enseignants or the Régime de retraite du personnel d'encadrement. 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.

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 a liability for contaminated sites when the following criteria are met:

- The contamination exceeds environmental standards;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate cannot be made.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 tangible capital assets that are contributed or acquired for a nominal value are recognized at their fair value at the time of acquisition.

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 tangible capital assets. However, the contributions received for the acquisition of land are recognized in revenues in the year of acquisition.

If circumstances indicate that an item tangible capital assets 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 tangible capital assets is reduced to reflect the decline in value.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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, that the eligibility criteria are met and that 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.

The 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 subsidies and school taxes, are the 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. Revenue is recognized when (or as) the School Board satisfies its performance obligations by providing the promised goods or services to its payor. Revenues are recognized up to the amount of the future economic benefits that the School Board expects to receive.

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

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 without consideration from a Government of Quebec reporting entity 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.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

4 - CASH FLOWS

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
Interest paid during the year	258,760	126,918
Interest received during the year	566,978	476,261

5 - OPERATING GRANTS RECEIVABLE

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
MEQ		
Youth, adult and vocational education	57,290,974	23,216,243
Debt service	(1,663)	(1,663)
Transportation	(243,712)	711,795
Contaminated sites	92,175	88,052
Other grants	79,424	74,622
	<u>57,217,198</u>	<u>24,089,049</u>

6 - INVESTMENT GRANT RECEIVABLE

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
Investment grant receivable (budgetary rules)	<u>427,630,086</u>	<u>450,297,629</u>

7 - ACCOUNTS RECEIVABLE

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
Accounts receivable – CGTSIM	71,419,348	74,032,353
Accounts receivable – other	5,953,745	4,749,411
Sabbatical leave receivable		25,166
Commodity taxes receivable	1,539,730	1,475,341
	<u>78,912,823</u>	<u>80,282,271</u>
Allowance for doubtful accounts	(715,572)	(658,140)
	<u>78,197,251</u>	<u>79,624,131</u>

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 2.667% and 4.91% (between 2.3% and 5.04% as at June 30, 2023).

10 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
Trade accounts payable and accrued liabilities	14,642,976	10,947,988
Salaries and benefits payable	31,240,623	30,019,274
Sabbatical leave payable	2,093,646	2,352,860
Holdbacks on contracts and accounts payable – tangible capital assets	15,546,759	10,040,180
	<u>63,524,004</u>	<u>53,360,302</u>

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.

	<u>2024</u>	<u>Restated 2023</u>
	\$	\$
Vacation	9,953,043	8,246,419
Other sick leave	922,773	847,331
Salary insurance	166,703	137,427
Other social benefits	239,687	202,476
Sick leave convertible into cash – teachers	4,942,276	4,736,868
Employer contributions payable	3,016,021	2,579,704
	<u>19,240,503</u>	<u>16,750,225</u>

English Montreal School Board

Notes to Financial Statements

June 30, 2024

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.

	2024	Restated 2023
	\$	\$
Balance, beginning of year	100,304,616	108,770,231
Accounting change		(499,696)
Accretion of discounted cash flows	4,410,135	5,602,190
Review of estimates	(11,030,089)	(13,568,109)
Balance, end of year	<u>93,684,662</u>	<u>100,304,616</u>

Main assumptions used

The removal of asbestos from buildings with an unknown timetable accounts for 98% of the total liability for asset retirement obligations. The main assumptions used for this obligation are as follows:

	Asbestos removal
Discount rate, including inflation	4.15 to 4.98%
Discount period ¹	From 0 year to 46 years
Inflation rate	2.50 to 2.57%

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, 2024, and included in the measurement of the liability, amount to \$128,827,298 (\$128,006,230 as at June 30, 2023).

English Montreal School Board

Notes to Financial Statements

June 30, 2024

14 - DEFERRED INVESTMENT GRANT

	2024	Restated 2023
	\$	\$
Balance, beginning of year	314,777,841	290,470,332
Amounts recognized as deferred contributions	56,015,379	74,975,487
Contributions recognized as revenues for the year	<u>(14,188,326)</u>	<u>(50,667,978)</u>
Balance, end of year	<u>356,604,894</u>	<u>314,777,841</u>

15 - SCHOOL BOARD'S SHARE OF 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 bank loan and the long-term debt subject to a pledge of grant is confirmed by the CGTSIM.

16 - OTHER LIABILITIES

	2024	Restated 2023
	\$	\$
Asset retirement obligations	93,684,662	100,304,616
CNESST	1,159,533	871,157
Other	15,230,011	3,217,412
Accrual for retroactive wages and lump-sum amounts	<u>24,340,934</u>	<u>2,534,394</u>
	<u>134,415,140</u>	<u>106,927,579</u>

17 - TANGIBLE CAPITAL ASSETS

	2024		
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Land and land development			
Land	17,313,583		17,313,583
Land development	27,969,455	7,422,877	20,546,578
Buildings			
Buildings	258,976,863	206,316,901	52,659,962
Asset retirement obligations	28,123,523	32,302,630	(4,179,107)
Major building improvements	351,135,379	57,362,358	293,773,021
Materials and equipment	30,172,331	19,550,397	10,621,934
Specialized pedagogical teaching equipment	16,459,125	6,210,817	10,248,308
Computer development	1,633,671	934,670	699,001
	<u>731,783,930</u>	<u>330,100,650</u>	<u>401,683,280</u>

English Montreal School Board

Notes to Financial Statements

June 30, 2024

17 - TANGIBLE CAPITAL ASSETS (Continued)

	Cost	Accumulated amortization	Restated 2023 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	39,153,611	34,455,244	4,698,367
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>681,554,302</u>	<u>320,492,667</u>	<u>361,061,635</u>

Tangible capital assets include the following:

- Tangible capital assets under construction or development for an amount of \$73,078,583 (\$33,151,233 as at June 30, 2023), of which \$68,217,764 are for major improvements (\$30,273,114 as at June 30, 2023) and \$4,860,819 for land development (\$2,878,119 as at June 30, 2023). These tangible capital assets are not amortized. As at June 30, 2024, accounts payable and accrued liabilities include \$15,546,759 related to the acquisition of tangible capital assets (\$10,040,180 as at June 30, 2023).

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's 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. The School Board does not consider the credit risk for various grants receivable from different levels of government to be significant. To reduce its credit risk, the School Board regularly analyzes the balance of its accounts receivable, excluding amounts due from different levels of government, and reserves an allowance for doubtful accounts, as necessary, based on their estimated realizable value.

Notes to Financial Statements

June 30, 2024

18 - RISK MANAGEMENT AND FINANCIAL RISKS (Continued)

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

The aging of financial assets, net of the allowance for doubtful accounts, as at June 30 is detailed as follows:

	2024	Restated 2023
	\$	\$
Financial assets past due		
Less than 30 days	2,740,798	994,895
From 30 to less than 60 days	2,014	122,237
From 60 to less than 90 days	370,203	724,703
From 90 days to less than 12 months	1,206,752	2,213,284
12 months and over	1,647,515	658,572
Sous-total	5,967,282	4,713,691
Less: allowance for doubtful accounts	(715,572)	(658,572)
Total	5,251,710	4,055,119

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

	2024	Restated 2023
	\$	\$
Balance, beginning of year	658,572	963,572
Impairment loss recognized in the statement of operations	221,000	295,000
Amounts written off	164,000	600,000
Balance, end of year	715,572	658,572

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 variable interest rate financial instruments expose it to a cash flow risk.

Fixed-interest rate financial instruments are long-term debt.

Variable-interest rate financial instruments are bank loans.

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, 2023) would not have a significant impact on operating surplus for the year.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

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, including any interest payments) are as follows:

	Less than 1 year	1 year to 3 years	3 years to 5 years	More than 5 years
	\$	\$	\$	\$
Allowance for employee benefits	9,953,043		1,162,459	4,942,276
Accounts payable and accrued	45,360,015			
Other liabilities	21,803,704			
Total	<u>77,116,762</u>	<u>—</u>	<u>1,162,459</u>	<u>4,942,276</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

The School Board signed contracts for \$74,217,912 for construction, renovation and land improvements to be completed during 2024-2025.

The School Board is bound by non-renewable and non-cancelable rental contracts for photocopiers, equipment, IT services and rental of premises representing commitments of \$45,918,195 as follows for the next five years:

	\$
2025	19,007,402
2026	11,888,195
2027	3,982,642
2028	3,410,379
2029	2,022,514

The School Board signed school transportation contracts for an amount of \$47,308,424, representing an annual amount of \$11,827,106 for the next four years.

English Montreal School Board

Notes to Financial Statements

June 30, 2024

19 - CONTRACTUAL OBLIGATIONS AND RIGHTS (Continued)

In accordance with the various collective agreements, the School Board is committed to providing professional development and other activities for an amount of \$11,377,404.

Contractual rights

The School Board has concluded leases of permises, due at different dates until 2028, which provide for the collection of rent totalling \$1,874,880 as follows over the next four years:

	<u>\$</u>
2025	1,146,106
2026	346,986
2027	357,700
2028	24,088

20 - CONTINGENCIES

As at June 30, 2024, outstanding claims against the School Board amount to \$1,721,615 (\$1,268,050 as at June 30, 2023) 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 (\$243,501 in 2023) 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 presented separately in the financial statements.

English Montreal School Board

Supplementary Information

Year ended June 30, 2024

(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.

	2024	Restated 2023
	\$	\$
ACCUMULATED SURPLUS (DEFICIT)		
Balance, beginning of year and as previously reported	79,240,211	(12,575,954)
Accounting changes		418,132
Balance, as restated	79,240,211	(12,157,822)
Total revenues	435,252,903	409,908,550
Total expenses	444,941,170	407,689,987
Investment grant for previous years' asset retirement obligations		89,179,470
Excess (deficiency) of revenues over expenses	(9,688,267)	91,398,033
Balance, end of year	69,551,944	79,240,211
Accumulated surplus		
Land	17,313,583	17,314,227
School Board	38,371,663	50,525,540
Gain on disposal of tangible capital assets	7,578,537	7,528,681
Schools and centres	6,288,161	3,871,763
Balance, end of year	69,551,944	79,240,211
Excess (deficiency) of revenues over expenses		
School Board	(12,104,665)	89,458,025
Schools and centres	2,416,398	1,940,008
Excess (deficiency) of revenues over expenses	(9,688,267)	91,398,033



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, and applicable to the reporting for the EMSB were as follows:

- Management (1 – *personnel d'encadrement*)
- Professionals (2 – *personnel professionnel*)
- Teachers (4 – *personnel enseignant*)
- Support Staff (white collar) (5 – *personnel de bureau, technicien et assimilé*)
- Support Staff (blue collar) (7 – *ouvriers, personnel d'entretien et de service*)

The School Board is required to report to the MEQ the number of employees paid by category, as well as the total hours paid on a yearly basis.

The figures listed in the chart below, reflect the data for the EMSB for the 2023-2024 period, as collected by the MEQ using the baseline set by the MEQ for EMSB 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 this information to our stakeholders in its annual report. In doing so, we must highlight the following information:

- Difference between the MEQ's stated baseline for EMSB 2023-2024 reported 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 2023-2024 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 provide general comments as to the reasons to support the global negative difference.

Therefore, when comparing the 2023-2024 baseline with the new 2023-2024 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, 2023, to March 31, 2024, the baseline according to the Ministry remains at **5 669 167,55** paid hours whereas our actual figures for the same period reflect a total of **5 697 754,55** hours, resulting in **a minor negative difference of 28 587 hours.**

However, it is important to note as well, that for the EMSB, in 2023-2024 we experienced a reduction of 74 892.56 total actual hours paid to employees in the occupation groups, when compared to 2022-2023.

ANALYSIS

On a regular basis, the EMSB reviews its staffing needs to ensure that we employ and retain the number of employees required to efficiently deliver services for schools and centres; this is done while being mindful of the extreme shortage of personnel in all categories of employees in our schools, centres and administration departments.

Notwithstanding the above, the Board can report that, in comparing the MEQ's stated baseline for EMSB to the actual data for the reference period of April 1st, 2023, to March 31st, 2024, the School Board experienced a minor increase in the total number of hours paid to employees ***when compared to the MEQ's baseline***, namely due to the overtime payment required for employees working overtime in addition to their own work, in order to provide the services of the unfilled vacant posts. The current increase can be attributed to the following factors:

- The increase in number of overtime hours worked to replace shortage of staff.
- The continual 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.

CONCLUSIONS

The English Montreal School Board continues to be committed to exercise sound and rigorous management regarding its staffing needs, and 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 do so responsibly 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 2023 À MARS 2024

	AVRIL 2023 À MARS 2024			
	Heures travaillées	Heures supplémentaires	Total d'heures rémunérées	Nombre d'employés pour la période visée
1 Personnel d'encadrement	333 153,57	0,00	333 153,57	206
2 Personnel professionnel	400 792,86	106,84	400 899,70	282
4 Personnel enseignant	2 699 403,91	2 988,15	2 702 392,74	2 861
5 Personnel de bureau, technicien et assimilé	1 807 895,87	2 474,05	1 786 318,64	1 886
7 Ouvriers, personnel d'entretien et de service	428 128,71	22 809,92	450 938,63	317
Total	5 669 374,92	28 379,64	5 697 754,55	5 552

Total hours remunerated 2022-2023	Total hours remunerated 2023-2024
5 772 647,11	5 697 754,55
2023-2024 Threshold to maintain = 5 669 167,55 remunerated hours	2024-2025 Threshold to maintain = 5 669 167,55 remunerated hours (same as 2023-2024)

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
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
7 Ouvriers, personnel d'entretien et de service	462 610,93	20 149,76	482 760,69	306
Total	5 746 547,80	26 099,31	5 772 647,11	5 482

ANNUAL REPORT

2023-2024



Commission scolaire English-Montréal
English Montreal School Board

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