



BOARD OF GOVERNORS

NOTICE OF MEETING

September 12, 2019

Please be advised that the next meeting of the Board of Governors of Concordia University will take place **at 4 p.m., on Wednesday, September 18, 2019**, in Room GM 410 (Board of Governors Meeting Room), located on the 4th floor of the Guy-de Maisonneuve Building, 1550 de Maisonneuve Blvd. West, on the SGW Campus. Refreshments and light fare will be provided.

Kindly confirm your attendance to Evelyne Loo as soon as possible at evelyne.loo@concordia.ca or at 514-848-2424, ext. 4814.

Members of the University community who wish to view the meeting are invited to go to the observers' room EV 002.301, Located on Floor S2 of the Engineering, Computer Science, and Visual Arts Integrated Complex.

A handwritten signature in blue ink that reads "D. Tessier".

Danielle Tessier
Secretary of the Board of Governors

**AGENDA OF THE OPEN SESSION
OF THE MEETING OF THE BOARD OF GOVERNORS**

Wednesday, September 18, 2019, at 4 p.m.
Room GM 410 (Board of Governors Meeting Room)
SGW Campus

Time	Item	Presenter/s	Action
4:00	1. Call to order	N. Hébert	
	1.1 Adoption of the Agenda	N. Hébert	Approval
	CONSENT AGENDA	N. Hébert	
	2. Adoption of June 17, 2019 Minutes		Approval
	3. Requests for the use of the Concordia name <i>(Document BG-2019-6-D2)</i>		Approval
	4. Borrowing from Financement-Québec <i>(Document BG-2019-6-D3)</i>		Approval
	5. Audit Committee recommendation regarding Interfund transfers for the year ended April 30, 2019 <i>(Document BG-2019-6-D4)</i>		Approval
	REGULAR AGENDA		
4:05	6. Business arising from the Minutes not included on the Agenda		
4:10	7. President's report <i>(Document BG-2019-6-D5)</i>	G. Carr	Information
4:20	8. Audit Committee recommendation regarding Audited financial statements for the year ended April 30, 2019 <i>(Documents BG-2019-6-D6 and D7)</i>	G. Paulez/ D. Cossette	Approval

4:50	9.	Report on compliance with environmental legislation and health and safety (EH&S) regulations (<i>Document BG-2019-6-D8</i>)	R. Côté	Information
5:00	10.	Annual report from the Ombuds Office (<i>Document BG-2019-6-D9</i>)	A. Fish	Information
5:10	11.	Annual report from the Office of Rights and Responsibilities (<i>Document BG-2019-6-D10</i>)	L. White	Information
5:20	12.	Presentation on Student Success Centre	L. Mitchell	Information
5:45	13.	Other business		
5:50	14.	Adjournment	N. Hébert	

**MINUTES OF THE OPEN SESSION MEETING
OF THE BOARD OF GOVERNORS**

Held on Monday, June 17, 2019, at 4 p.m.
in Room GM 410 (Board of Governors Meeting Room)
located on the 4th floor of the Guy-Metro Building,
1550 de Maisonneuve Blvd. West
on the SGW Campus

PRESENT

Governors: Norman Hébert jr., *Chair*, Helen Antoniou, Françoise Bertrand, *Vice-Chair*, Jeff Bicher, Patrice Blais, Antoinette Bozac (*via telephone*), Ken Brooks, William Bukowski, Jarrett Carty, Gina P. Cody (*via telephone*), Daniel Cross, Adriana Embiricos, Sophie Hough-Martin, Tony Loffreda (*via telephone*), Frédérica Martin, Michael Novak, Georges Paulez, Alan Shepard, *President and Vice-Chancellor*, Ted Stathopoulos

Non-voting observer: Jonathan Wener, *Chancellor*

Also attending: Philippe Beauregard, Sylvie Bourassa, Graham Carr, William Cheaib, Paul Chesser, Denis Cossette, Roger Côté, Frederica Jacobs, Lisa Ostiguy, Anne Whitelaw

ABSENT

Governors: Stéphane Brutus, Rana Ghorayeb, Chaim Kuhnreich, Kim Thuy Ly Thanh, Philippe Pourreaux, Suzanne Sauvage

Alternate Governor: Eunbyul Park

1. **Call to Order**

Mr. Hébert called the meeting to order at 4:06 p.m.

1.1 **Adoption of the Agenda**

Upon motion duly moved and seconded, it was unanimously RESOLVED:

R-2019-5-4 *That the Agenda be approved, including the items on the Consent Agenda.*

CONSENT

2. Adoption of May 28, 2019 Minutes

R-2019-5-5 *That the Minutes of the meeting of the Open Session of May 28, 2019 be approved.*

3. Memberships of Advisory Search Committees (Document BG-2019-5-D2)

This document is provided for information.

4. Amendments to Policy on Contract Review, Signing and Required Approvals (BD-1)
(Document BG-2019-5-D3)

R-2019-5-6 *That the Board of Governors approve the amendments to the Policy on Contract Review, Signing and Required Approvals (BD-1), as outlined in Document BG-2019-5-D3.*

5. Sundry fees report (Document BG-2019-5-D4)

This report is submitted for information.

REGULAR

6. Business arising from the Minutes not included on the Agenda

There was no business arising from the Minutes not included on the Agenda.

7. President's report (Document BG-2019-5-D5)

Prof. Shepard indicated that following the death of an employee a few years ago, he had made several personal interventions to the City to improve pedestrian safety. Concordia enlisted a retired SPVM officer to observe and identify pedestrian and traffic concerns on the SGW Campus. The President referred to the appendix to his written report, which outline the recommendations for safeguards for improving areas where foot traffic, cyclists and vehicles intersect. He will have the report translated and forwarded to the Mayor.

The President noted that over 6,600 students recently graduated and specified that a great number of them crossed the stage to receive their diploma at last week's convocation ceremonies.

He concluded by thanking the Chancellor, the Board of Governors and his wonderful leadership team for their support, and in particular, Mr. Hébert, who is a great Board Chair, advisor, leader and teammate.

8. Presentation on Summer@Concordia (Document BG-2019-5-D6)

Dr. Whitelaw noted that while for many universities across Canada, summer is a quiet time, Concordia is doing things differently, by making better use of its outstanding facilities, giving access to its residence space and opening up the University to the public.

During the course of her presentation, she apprised the Board of some of the exciting programs and activities put in place since 2018 under the banner of *Summer @Concordia* to make our campus as vibrant in the summer as in fall and winter, including:

- All faculties offering a mix of undergraduate and graduates courses as well as online and continuing education courses during both summer terms. These include special intensive weeklong graduate seminars that constitute deep dives into specific subjects and which attract a significant international student population and strengthen Concordia's research ties with universities around the globe.
- Taking advantage of Montreal's numerous cultural attractions and festivities during the summer, Concordia also offers a range of professional development and executive education activities that align with our lifelong learning goals. She explained that that new this year, the Academic Leadership Institute is launching a program to provide best practices for academic leaders – an area that is ripe for development. Led by the Vice-Provost for Faculty Development and Inclusion, the institute has garnered great interest from emerging leaders across the country – to the point where there are plans to welcome a second cohort in August.
- Our Field Schools are opportunities for us to bring the world to Concordia but also to bring Concordia to the world, by taking our students to Japan, Prague, Columbia and Iceland for innovative and intensive learning experiences.
- Youth and children's programs are another area where Concordia can showcase its strengths by offering summer camps across a range of subject areas to youth from 6 to 16, such as the JMSB Young CEO program and the very popular GIRLset and the Loyola sports camps.
- Areas to continue developing are academic and professional conferences as well as festivals and events. This year Concordia will host for the second time, the École d'été of the Institut du Nouveau Monde at the end of August. As it is every year, Concordia is also the main venue for the Fantasia film festival a testament to our strong cinema program and the quality of our facilities. We are fortunate to be able to host visitors from outside Montreal in the historic Grey Nuns, one of the most attractive and affordable accommodations in the heart of downtown Montreal.

Dr. Whitelaw concluded her presentation by noting that the scope for expansion is wide and identifying the three priorities over the next year for launch in 2020 as follows:

- 1) Expand the number and range of intensive international graduate summer schools to all Faculties so that Concordia fully inhabits its status as the home for innovative, interdisciplinary research year-round.
- 2) Expand the number and range of professional development courses during the summer months, to align more strategically with the numerous summer festivals and events taking place in Montreal; and
- 3) Expand on the almost unlimited potential for growth in summer camps.

9. Other business

Upon motion duly moved and seconded, it was unanimously RESOLVED:

R-2019-5-7 *That the Board of Governors express its deep and sincere appreciation to Alan Shepard for his leadership, dedication and outstanding contributions to Concordia University during his tenure as President and Vice-Chancellor.*

10. Adjournment

The meeting adjourned at 4:29 p.m.



Danielle Tessier
Secretary of the Board of Governors



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Requests for the use of the Concordia name

ACTION REQUIRED: For approval

SUMMARY: Associations or groups wishing to use the Concordia name must obtain the permission of the Board of Governors, as set out in the *Policy on the Use of Concordia University's Name, Logo and Related Insignia, and the Governance of its Visual Character and Digital Presence* ([SG-4](#)).

BACKGROUND: The following requests were reviewed by the Dean of Students and the Office of the Secretary-General which are recommending Board approval:

- **Concordia Mindfulness on the Go**, whose goal is to empower students and provide them with an opportunity to gain greater control of their lives and the various issues that they might be struggling with by presenting various techniques that aid in achieving self-awareness, emotion regulation and behavioral control.
- **Concordia Yoga Club**, whose mandate is to provide accessible and supportive environment for students to learn, practice and share their appreciation and knowledge of yoga by means of yoga classes and yoga-related activities.
- **Women in STEM at Concordia**, whose goal is primarily to promote and spread support for undergraduate women studying in a field related to Science, Technology, Engineering, and Mathematics, via the offering of interactive workshops and hosting many networking sessions.

DRAFT MOTION: That, subject to the conditions set out in the *Policy on the Use of Concordia University's Name, Logo and Related Insignia, and the Governance of its Visual Character and Digital Presence* ([SG-4](#)), the Board of Governors approve the following requests to use the Concordia name:

- **Concordia Mindfulness on the Go**
- **Concordia Yoga Club**
- **Women in STEM at Concordia**

PREPARED BY:

Name: Danielle Tessier
Date: August 1, 2019



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 19, 2019**

AGENDA ITEM: Borrowing from Financement-Québec

ACTION REQUIRED: For approval

SUMMARY: The Board is being asked to authorize the establishment of a borrowing plan by which the University could conclude, from time to time up to June 30, 2020, borrowing transactions for an amount not to exceed \$131,084,516, as set out by Financement-Québec.

BACKGROUND: Grant bonds and long-term borrowing are used by the government as a financing mechanism. Please note that the wording of the motion is set by Financement-Québec.

DRAFT MOTION:

ATTENDU QUE, conformément à l'article 78 de la Loi sur l'administration financière (RLRQ, chapitre A-6.001), l'Université Concordia (l'« Emprunteur ») souhaite instituer un régime d'emprunts, valide jusqu'au 30 juin 2020, lui permettant d'emprunter à long terme auprès de Financement-Québec, pour un montant n'excédant pas 131 084 516 \$;

ATTENDU QUE, conformément à l'article 83 de cette loi, l'Emprunteur souhaite prévoir, dans le cadre de ce régime d'emprunts, que le pouvoir d'emprunter et celui d'en approuver les conditions et modalités soient exercés par au moins deux de ses dirigeants;

ATTENDU QU'il y a lieu d'autoriser ce régime d'emprunts, d'établir le montant maximum des emprunts qui pourront être effectués en vertu de celui-ci, ainsi que les caractéristiques et limites relativement aux emprunts à effectuer et d'autoriser des dirigeants de l'Emprunteur à conclure tout emprunt en vertu de ce régime et à en approuver les conditions et modalités;

ATTENDU QUE le ministre de l'Éducation et de l'Enseignement supérieur (le « Ministre ») a autorisé l'institution du présent régime d'emprunts, selon les conditions auxquelles réfère sa lettre du 11 septembre 2019;

IL EST RÉSOLU:

1. QU'un régime d'emprunts, valide jusqu'au 30 juin 2020, en vertu duquel l'Emprunteur peut, sous réserve des caractéristiques et limites énoncées ci-après, effectuer des emprunts à long terme auprès de Financement-Québec, pour un montant n'excédant pas 131 084 516 \$, soit institué;

2. QUE les emprunts à long terme effectués par l'Emprunteur en vertu du présent régime d'emprunts soient sujets aux caractéristiques et limites suivantes :
 - a) malgré les dispositions du paragraphe 1 ci-dessus, l'Emprunteur ne pourra, au cours de chacune des périodes de **quinze mois** s'étendant du 1^{er} avril au 30 juin et comprises dans la période visée au paragraphe 1, effectuer des emprunts qui auraient pour effet que le montant total approuvé pour l'Emprunteur, pour une telle période, par le Conseil du trésor au titre de la programmation des emprunts à long terme des établissements universitaires, soit dépassé;
 - b) l'Emprunteur ne pourra effectuer un emprunt à moins de bénéficier d'une subvention du gouvernement du Québec conforme aux normes établies par le Conseil du trésor, au titre de l'octroi ou de la promesse de subventions aux Universités, ainsi qu'aux termes et conditions déterminés par le Ministre et pourvoyant au paiement en capital et intérêt de l'emprunt concerné même si, par ailleurs, le paiement de cette subvention est sujet à ce que les sommes requises à cette fin soient votées annuellement par le Parlement;
 - c) chaque emprunt ne pourra être effectué qu'en monnaie légale du Canada auprès de Financement-Québec;
 - d) le produit de chaque emprunt ne pourra servir, outre le paiement des frais inhérents à l'emprunt concerné, qu'aux fins suivantes :
 - i) le financement des dépenses d'investissement faites par l'Emprunteur aux termes d'un plan d'investissement approuvé par le gouvernement du Québec;
 - ii) le refinancement d'une partie ou de la totalité d'emprunts antérieurs venus à échéance; ou
 - iii) le remboursement d'emprunts bancaires contractés en attente du financement à long terme ou de refinancement.
3. QU'aux fins de déterminer le montant total auquel réfère le paragraphe 1 ci-dessus, il ne soit tenu compte que de la valeur nominale des emprunts effectués par l'Emprunteur;
4. QU'en plus des caractéristiques et limites énoncées précédemment, les emprunts comportent les caractéristiques suivantes :
 - a) l'Emprunteur pourra contracter un ou plusieurs emprunts pendant toute la durée du régime d'emprunts jusqu'à concurrence du montant qui y est prévu, et ce, aux termes d'une seule et unique convention de prêt à conclure entre l'Emprunteur et Financement-Québec;
 - b) chaque emprunt sera constaté par un billet fait à l'ordre de Financement-Québec;

- c) le taux d'intérêt payable sur les emprunts sera établi selon les critères déterminés par le gouvernement en vertu du décret numéro 430-2018 du 28 mars 2018, tel que ce décret pourra être modifié ou remplacé de temps à autre; et
 - d) afin d'assurer le paiement à l'échéance du capital de chaque emprunt et des intérêts dus sur celui-ci, la créance que représente pour l'Emprunteur la subvention qui lui sera accordée par le Ministre, au nom du gouvernement du Québec, sera affectée d'une hypothèque mobilière sans dépossession en faveur de Financement-Québec.
5. QUE l'Emprunteur soit autorisé à payer, à même le produit de chaque emprunt contracté en vertu du présent régime, les frais d'émission et les frais de gestion qui auront été convenus;
6. QUE l'un ou l'autre des dirigeants suivants :
- Le recteur et vice-chancelier;
Le chef de la direction financière; ou
La secrétaire générale et directrice, service des affaires juridiques;
- de l'Emprunteur, **pourvu qu'ils soient deux agissant conjointement**, soit autorisé, au nom de l'Emprunteur, à signer la convention de prêt, la convention d'hypothèque mobilière et le billet, à consentir à toute clause et garantie non substantiellement incompatible avec les dispositions des présentes, à livrer le billet, à apporter toutes les modifications à ces documents non substantiellement incompatibles avec les présentes ainsi qu'à poser tous les actes et à signer tous les documents, nécessaires ou utiles, pour donner plein effet aux présentes;
7. QUE, dans la mesure où l'Emprunteur a déjà adopté une résolution instituant un régime d'emprunts pour les mêmes fins, la présente résolution remplace la résolution antérieure, sans pour autant affecter la validité des emprunts conclus sous son autorité avant la date du présent régime d'emprunts.

PREPARED BY:

Name: Danielle Tessier
Date: September 11, 2019



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Audit Committee recommendation: Interfund transfers for the year ended April 30, 2019

ACTION REQUIRED: For approval

SUMMARY: Board approval of the interfund transfers for the year ended on April 30, 2019 is required.

BACKGROUND: Under the directives of the Ministère de l'Éducation et l'Enseignement supérieur, the University is required to obtain specific Board approval of interfund transfers. Interfund transfers form part of the changes in fund balances on our financial statements and are disclosed under Note 16 of the financial statements. Interfund transfers can be defined as money transfers between the various funds of the University.

DRAFT MOTION: That, on recommendation of the Audit Committee, the Board of Governors approve the interfund transfers disclosed under Note 16 to the financial statements for the fiscal year ended on April 30, 2019.

PREPARED BY:

Name: Danielle Tessier
Date: September 6, 2019

2018-2019 INTERFUND TRANSFERS					
FUND	FUND DESCRIPTION	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
1-Contribution towards major renovation or construction projects		(6,585,435)		(10,000)	6,595,435
PA0010	GREY NUNS BUILDING	(2,078,903)			2,078,903
PAC015	JESUIT RESIDENCE RENOVATIONS	(569,995)			569,995
PAC023	GREY NUNS TEMPORARY RESIDENCE-PHASE	(66,791)			66,791
PAC025	EXPANSION OF STUDENT RESIDENCES GN	(249,393)			249,393
PAC026	EXP. OF LOYOLA SP. COMPLEX PHASE 1A	(183,686)			183,686
PAC036	GREY NUNS DINING & KITCHEN RENO 14	(195,821)			195,821
PAC935	NON ADMISSIBLE SIF EXPENSES	(152,273)			152,273
PR0363	MB ELEVATOR #4 AND #5 REPAIR	34,617			(34,617)
PR0515	RECONFIGURE OFFICE SUITES GM 4,6 11	(43,600)			43,600
PR9999	P2 FUND BALANCE CARRY FORWARD	(736,165)			736,165
PRM078	HB RESIDENCE RENOVATION	(399,583)			399,583
PRM090	LOYOLA ARENA RENOVATIONS	(87,654)			87,654
PRM175	RETAIL - BASE BUILDING GM0001 SUBDI	(137,449)			137,449
PRM207	RENOVATION OF PSYCHOLOGY LAB SPS253	3,173			(3,173)
PRM211	FOOD PROJECT	(314,502)			314,502
PRM219	CFI SYNTHETIC BIOLOGY (ROOM GE-S105	(4,622)			4,622
PRM237	SGW & LOYOLA UPGRADE COLD ROOMS	(56,849)			56,849
PRM238	CCE CLASSROOM UPGRADE AND ENTRY RED	(300,000)			300,000
PRM241	MUSIC THERAPY PROJECT ROOM			(10,000)	10,000
PRM243	REPLACE CERAMIC KILNS VA 1& CFI N.	(86,600)			86,600
PRM246	SET UP MB4 N-W TERRACE	(32,616)			32,616
PRM256	PREPARE FOFA SPACE PLAN (PROGRAM)	(100,000)			100,000
PRM257	CO-OP STRATEGIC INVESTMENT	(57,000)			57,000
PRM259	GE - NEW CASB EQUIPMENT LABS	(269,725)			269,725
PRM264	RF - SP INSTALL OIL FREE COMPRESSOR	(500,000)			500,000
2-Contribution towards interest on capital debt		(12,784,288)			12,784,288
FA0001	CAPITALIZATION FUND	(255,471)			255,471
PBF001	BOND SERIE A: NET FINANCING COSTS	(11,913,320)			11,913,320
PR9999	P2 FUND BALANCE CARRY FORWARD	(615,497)			615,497
3-Contribution towards equipment		(12,214,580)		(222,740)	12,437,320
PEF131	C.F.I. PROJ:#202868 (PROV) MICHEL,	81,411			(81,411)
PEF147	CFI# 204642, ERICA LEHRER	(6,650)			6,650
PEF156	C.F.I. PROJ:#12866:(MIX), COMPUTE	10,008			(10,008)
PEF162	C.F.I. PROJECT#18021:(MIX) GROHMANN	(64,669)			64,669
PEF244	CFI PROJECT 33716 DANG VU	171,367			(171,367)
PEF250	CFI Project 33582 Vincent Martin	32,027			(32,027)
PEF260	C.F.I. PROJECT 34267 (FED) NEVES	(837)			837
PEF261	C.F.I. PROJECT 34267 (PROV.) NEVES	(160)			160
PEF269	C.F.I. PROJ#35361 (PROV) DEBBABI	(34,358)			34,358
PEF272	C.F.I. PROJ#36657 (MIXED) GAUTHIER	183			(183)
PEF999	CFI-SUSPENSE ACCOUNT	5,711			(5,711)
PEM004	ENGR./ COMP. SC. EQUIPMENT			(165,000)	165,000
PEM157	FINANCIAL INFORMATION SYSTEM	(338,371)			338,371
PEM158	HUMAN RESOURCES INFORMATION SYSTEM	(64,860)			64,860
PEM219	HRIS-FIS PRE-PROJECT SERVICES	(30,000)			30,000
PEM229	CONFERENCE ROOM AV UPGRADE GM80104	5,047			(5,047)
PEM263	ENCS CAPITAL RESEARCH INNOVATION			(57,740)	57,740
PER300	FOFA NON-IT REFRESH MOTHER ACCOUNT	(140,000)			140,000
PHF051	FITGAP-SOFT COST-CONTRACTORS	(346,271)			346,271
PHF052	FITGAP - FS INTERNAL COST	(462,293)			462,293
PHF055	FITGAP - SUPPLIES & MISC. EXPENDITURE	(65,501)			65,501
PUE001	CONTRIBUTION TO CAPITAL FUND	(8,550,000)			8,550,000
U00001	Equipment acquired directly by the Operating Fund	(2,416,364)			2,416,364
4-Cotribution towards specific University projects		(511)		511	
B00537	RESEARCH FUND JOHNSON CHAIR			(5,000)	
B00674	DESJARDINS CENTRE FOR INNOVATION AN			9,000	
BC0017	HISTORY IN THE MAKING			(1,500)	
BC0143	PROFESSIONAL TRAINING PROGRAM ON MA			(2,216)	
BC0152	40TH ANNIVERSARY CONFERENCE			(200)	
BC0185	SEMINARS AND GUEST LECTURES (CENTRE			3,500	
BC0189	2ND INTERNATIONAL SYMPOSIUM ON TEAC			(500)	
BC0218	SOCIETY OF ANIMATION STUDIES 2018			(1,000)	
BC0233	WOMEN AND HOMELESSNESS IN MONTREAL			(600)	
BT0014	CONCORDIA MEMORIAL GOLF TOURNAMENT			6,000	
BT0127	SYNOPTIQUE			(288)	
CC0168	CURC-SALARY- J. MCGARTH			(12,000)	
CC0169	CURC-RESEARCH- J. MCGRATH			(30,000)	
EB0103	CONCORDIA MEMORIAL GOLF TOURN BUR	(6,000)			
H00333	MACHINE SAFETY RISK ASSESSMENT POGR			(700)	
H00390	CONTROL OF HAZARDOUS ENERGY PROGRAM			(14,500)	
H00405	CONCORDIA UNIVERSITY CENTER FOR CRE			(3,000)	
HX0001	INSTITUTE FOR DIGITAL ARTS, CULTURE			(22,070)	
T20015	IRISH STUDIES LECTURE SERIES	3,500			

2018-2019 INTERFUND TRANSFERS					
FUND	FUND DESCRIPTION	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
T20037	F C A FACULTY FUND	250			
T20208	FAC DEV-EDUCATION	1,100			
T20213	FAC DEV- HISTORY	1,500			
T20310	FINE ARTS FAC. DEV. CINEMA	1,288			
T20363	MAX STERN ART RESTITUTION PROJECT	4,800			
T20500	CONCORDIA STUDENT PARENTS CENTRE	(756)			
T20884	WASTE NOT WANT NOT	(100)			
T21011	OCCUPATIONAL HEALTH AND SAFETY	15,200			
T21036	STUDIO ARTS VISITING ARTISTS PRG	(300)			
T21073	JOHNSON CHAIR IN QUEBEC AND CANADIA	(43,000)			
T22045	CAREER MANAGEMENT SERVICES	(6,328)			
T22082	ANNUAL GRADUATE RESEARCH EXPOSITION	(3,500)			
T22114	ENABLE MONTREAL PROJECT FUND	(1,274)			
T22124	W2I PROJECT	2,216			
T22128	ROSSY FAMILY FOUNDATION ART HIVES	3,000			
T22135	INTERUNIVERSITY PHD IN ART HISTORY	(2,000)			
T23007	SAE PARADIS LOGIUDICE	(1,000)			
T23035	WRITING FROM MORDECAI'S DESK	49,770			
T23042	MONTREAL MINI MAKER FARE	(2,930)			
T23043	FOFA FILM CONSERVATION 2018-19	(23,856)			
T23045	TRAC RETRO PAY	(14,068)			
T25513	COURS DE PREPARATION DE STAGES EN	(7,038)			
T27134	LILIAN S. ROBINSON SCHOLARS PROGRAM	200			
T30011	ANNUAL GIVING UNRESTRICTED	42,000			
T30017	ANNUAL GIVING DISTRIBUTION	(5,000)			
TB0108	PAUL FAZIO BUILDING ENGINEERING UND	813			
TD0035	BOURSES D'ETUDES DE 1ER CYCLE DU CE	(9,000)			
UAA107	ACCESSIBILITY			1,274	
UAA201	STUDENT PROGRAMS			500	
UAC004	INSTITUTE FOR COOPERATIVE EDUC			7,038	
UAC019	PROVISION FOR ACADEMIC PRIORITIES			12,500	
UAD325	COMMUNICATIONS OFFICE			(25,000)	
UAS100	DEAN OF ARTS AND SCIENCE			(24,770)	
UAS120	DEPARTMENTAL COMMITMENTS			44,500	
UAS280	ENGLISH			100	
UAX003	CONFERENCE SERVICES- EXTERNAL			256	
UCA001	DEAN OF COMMERCE			5,000	
UEN700	OFFICE OF THE DEAN			1,000	
UFA002	MAC LAB			(813)	
UFA042	ART HISTORY			2,200	
UFA044	THEATRE ARTS			100	
UFA060	EV ART GALLERY			(4,000)	
UGS351	PHD HUMANITIES-GRADUATE STUDIE			(250)	
UIC034	ICR STRATEGIC PROV. FRAIS INDIRECT			23,856	
UPV800	MIM AND DIM			6,328	
URG001	OFFICE VP RESEARCH & GRAD STUDIES			12,500	
USP146	PROVISION FOR INSTITUTIONAL COMMIT.			10,567	
USP183	INSTITUTIONAL GRADUATE STUDENT SUPP			3,501	
VA1015	PERFORMANCE STUDIES CANADA MEETING			(800)	
5-Contribution towards share of the large bandwidth telecommunications		(157,801)	0	0	157,801
U00001	RISQ access acquired directly by the Operating Fund	(157,801)			157,801
6-Research Partnership Investment and Research Support		(2,818,843)	2,818,843	0	0
H00465	VALEO GAIN		162,316		
RX0001	Placement Valeo	(162,316)			
USP146	PROVISION FOR INSTITUTIONAL COMMIT.		107,157		
USP183	INSTITUTIONAL GRADUATE STUDENT SUPP		49,369		
XN9999	TRAC RETRO PAY	(2,656,526)			
H00234	CFO SPECIAL RESERVE		2,500,000		
Grand Total		(34,561,458)	2,818,843	(232,228)	31,974,844

BG-2019-6-D5



REPORT TO THE BOARD OF GOVERNORS

GRAHAM CARR
INTERIM PRESIDENT AND VICE-CHANCELLOR

SEPTEMBER 2019



INTRODUCTION

Concordia's two campuses are bustling with activity. It's a particularly exciting time for the entering class, and for our new faculty and staff, all of whom are eager to embark on their journey at our next-generation university.

The beginning of the fall session caps a productive summer. Substantial funding was announced for top-tier research and talent. Our amazing students received honours and prizes, including podium finishes in the Microsoft-sponsored Discover AI Challenge held in Toronto and international Base 11 Space Challenge at Caltech.

We welcomed diverse groups from the Montreal community and beyond through robust summer programming, from sports and education camps for kids to graduate research summer schools, and our first Academic Leadership Institute for administrators across Canada. Faculty continued to receive prestigious honours and we proudly named three new Distinguished University Research Professors. Many of our students and faculty continued to spread Concordia's reputation outward by participating at international conferences, in field schools or work-study opportunities abroad.

Concordia turned 45 on August 24th. As our standing in world university rankings continues to climb, it is clear that our momentum is strong and this promises to be another great year for Concordia. We continued to rise in world rankings. The university moved up 144 spots in the 2019-20 Center for World University Rankings, released on August 5th. This was the biggest jump among 43 Canadian universities.

TEACHING, RESEARCH, INNOVATION

Anne Lafay (Horizon Postdoctoral Fellow in Education), supervised by **Helena Osana** (Department of Education) and **Élise Olmedo** (Department of Geography, Planning and Environment) working with **Sébastien Caquard** in the department, received **Banting Postdoctoral Fellowships**, the most prestigious in Canada. The former is investigating math teaching for children. The latter is documenting the stories of Rwandan refugees.

Two extremely competitive **Vanier Canada Graduate Scholarships** were awarded to **Sasha MacNeil** (PhD candidate in clinical psychology), supervised by **Jean-Philippe Guoin** in the Department of Psychology, and **Hone Mandefro Belaye** (PhD candidate in social and cultural analysis), working with **Julie Soleil Archambault** in the Department of Sociology and Anthropology. Sasha is researching social integration of adolescents who have experienced childhood abuse. Hone is examining housing policy in Addis Ababa, Ethiopia.

PhD business technology management candidate **Nura Jabagi** was recognized as an **Emerging Star** by the *Fonds de recherche du Québec*. She received the honour for an article she published in *Managerial Psychology* on the gig economy.

The project of two Concordia graduate students placed second out of 687 entries in the **Discover AI Challenge: Sustainable Life** which took place in Toronto on June 26th. **Sara Amini**, a master of computer science student and **Paul Bugnon**, an MBA student, are members of Team SymSolve. Using augmented reality and artificial intelligence, they are working to enable plastic surgeons to recreate the natural shape in breast reconstruction for breast cancer patients.

Master's student **Clayton Ma** won the 2019 **Canadian Political Science Association Prize Three-Minute Thesis Competition**. Ma's research focuses on non-white, visible minority Canadians' political attitudes. The competition challenges students to summarize their research in easy-to-understand language, and in just three minutes.

Two Concordians are finalists in the Canada-wide **Science Exposed** photo competition. Recent master's in mechanical engineering graduate **Hani Jazaerli** was selected for "A winter night in Quebec," depicting de-icing on aircrafts. **Giuseppe Di Labbio** is a mechanical engineering PhD candidate in the Laboratory of Cardiovascular Fluid Dynamics. His image, "Laminar healthy vortices and leaking heart valves," contrasts blood flow in a healthy versus a damaged heart.

Robert Beauchemin, CEO of KnowledgeOne (K1), spoke at *'Initiative pour le développement du numérique dans l'espace universitaire Francophone* (IDNEUF) in his capacity as a member of the Board of Directors of the *Agence universitaire de la Francophonie* (AUF) in Bucharest in June. In collaboration with Ubisoft, K1 announced the creation of an award which was offered in four categories, for best e-learning course, open to all 916 AUF member universities. Jean-Francois Roberge, Quebec Minister of Education and Higher Education, agreed to present the award at next year's IDNEUF in Quebec City.

K1 is working on a collaboration with **Compagnie des Phosphates de Gafsa** (CPG), one of the largest government-owned companies in Tunisia. Following an introduction at an AUF e-learning board meeting in the region, CPG, a mining and phosphate corporation, has expressed strong interest in working with K1 on a simulation-based training program for its employees. Concordia is exploring how this contract could be used to additionally benefit students in the Department of Chemical and Materials Engineering.

For the second year in a row, **Summer@Concordia** promoted academic and non-academic activities on campus. Hundreds of students and community members tapped into a wide selection of programs and camps such as: GirlSET, the All-Girls Summer Engineering and Technology Program; international graduate summer schools on topics such as Edible Environments and Health Statistics; and the kid's Camp YMCA-Concordia Fine Arts.

The sixth edition of the **School of Graduate Studies Summer Institute** was held. The theme this year was: Equity, Diversity and Inclusion in STEM: Achieving research excellence by adopting new perspectives. Nineteen students participated, coming from Canadian and international universities.

Health@Concordia was hosted at 4TH SPACE from September 3rd to 12th. It offered students, faculty, staff and the public an opportunity to actively participate in games, music-making, yoga and more. It is the first segment in Health Matters, the inaugural program in 4TH SPACE's fall lineup.

The new **Seminar Series on Decolonizing and Indigenizing the Academy** begins its second year with monthly sessions. The series is offered to faculty at the Centre for Teaching and Learning. As part of the series, a field trip to Kahnawake will take place on September 27th.

The university hosted the 23rd edition of the **Fantasia International Film Festival** from July 11th to August 1st at the J.A. DeSève Cinema. The event saw the screening of more than 130 genre features, as well as many short films – including 11 directed by Concordians.

The **Henri P. Habib Distinguished Speaker Lecture Series** took place August 29th. This event featured a conversation with The Honorable **David Lametti**, Minister of Justice and Attorney General of Canada, and was moderated by **Aphrodite Salas** (Department of Journalism).

Suong V. Hoa (Department of Mechanical, Industrial and Aerospace Engineering) was elected a **World Fellow** of the **International Committee on Composite Materials**. This is the highest honour accorded for outstanding achievements in this field.

Concordia's highest form of recognition for overall research achievement was accorded to three faculty members. **Charles Acland** (Department of Communication Studies), **Fariborz Haghghat** (Department of Building, Civil and Environmental Engineering) and **Martha Langford** (Department of Art History) were named **Distinguished University Research Professors**.

The **University Research Awards** reception was held on August 29th. Concordia recognized nine researchers for their outstanding contributions. Each recipient holds the title of Concordia University Research Fellow for one year. Honourees were: **Hua Ge** (Centre for Zero Energy Building Studies); **Angelique Willkie** (Department of Contemporary Dance); **Christopher Brett** (Department of Biology); **Marc Steinberg** (Mel Hoppenheim School of Cinema); **Dale Stack** (Department of Psychology); **John Xiupu Zhang** (Department of Electrical and Computer Engineering); and **Matthew Unger** (Department of Sociology and Anthropology). **Petro-Canada Young Innovator Awards** presented at the ceremony honoured emerging researchers and recognized the social importance of their work. Recipients were **David Kwan** (Department of Biology) and **Tsz Ho Kwok** (Concordia Institute of Aerospace Design and Innovation).

Eleven **Concordia University Research Chairs** were announced. The chair holders are: **Linda Booij** (Department of Psychology); **Alisa Piekny** (Department of Biology); **Jason Camlot** (Department of English); **Pierre-Yann Dolbec** (Department of Marketing); **Lawrence Kryzanowski** (Department of Finance); **Jason Edward Lewis** (Department of Design and Computation Arts); **Heather Igloliorte** (Department of Art History); **Steve Shih** (Department of Electrical and Computer Engineering); **Anjali Awasthi** (Information Systems Engineering); **Andreas Athienitis** (Department of Building, Civil and Environmental Engineering); and **Marta Kersten-Oertel** (Department of Computer Science and Software Engineering). Recipients were selected from all four faculties, and are funded by the Office of the Vice-President of Research and Graduate Studies. Areas of investigation being supported include disordered eating, cancer cell biology and Indigenous futures.

The Academy of Marketing Science honoured **Michel Laroche** (Department of Marketing), winner of the **Harold W. Berkman Service Award**. The accolade recognizes long-term service, integrity, ethical standards and contributions to the discipline.

Guylaine Beaudry, Concordia Librarian and Vice-Provost, Digital Strategy, was elected to serve as chair of the Content Strategy Committee of the **Canadian Research Knowledge Network (CRKN)**.

Fenwick McKelvey (Department of Communication Studies) won the 2019 Gertrude J. Robinson Book Prize for his work *Internet Daemons: Digital Communications Possessed* (University of Minnesota Press, 2018). The award is presented each year to one scholar whose work exemplifies excellence in Canadian communication studies. McKelvey's book is about the programs that run the internet's infrastructure.

Curator, writer and researcher **Eunice Bélidor** is the new director of **Concordia's Faculty of Fine Arts Gallery**. Bélidor, a Concordia art history graduate, focusses on contemporary Haitian art, fashion design, diverse voices, performance and feminism. She received the 2018 TD Bank Group Award for Emerging Curator from the Hnatyshyn Foundation.

Space Concordia students claimed a second-place prize of approximately **\$20,000** in the **Base 11 Space Challenge**, an intercollegiate engineering competition hosted at the California Institute of Technology. The contest featured students from several of the most prestigious engineering faculties in North America. Participants were challenged with building a liquid-fuelled rocket that can surpass 100 kilometres.

A District 3 Innovation Center (D3) startup won **\$50,000** in a **Canada Economic Development for Quebec Regions** competition. The company, CANN Forecast, has been at D3 since 2017. The team uses artificial intelligence to help municipalities make more cost-efficient and environmentally sound water-management decisions.

D3 was featured among 120 Montreal-based companies and organizations in the latest of the **Innovation Hub series**, announcing Montreal's impact on the global tech space.

SSHRC awarded 88 Concordia projects for a total of **\$6.3 million**. The university received 18 SSHRC Insight Grants, 18 SSHRC Insight Development Grants and one Partnership Development Grant. Fifty-one graduate students earned Joseph-Armand Bombardier Canada Graduate Scholarships. Thirteen university doctoral students received scholarships valued at \$105,000 each. Thirty-eight Master's students received scholarships of \$17,500.

Fisheries and Oceans Canada awarded **\$5 million** to **Chunjiang An** (Department of Building, Civil, and Environmental Engineering) for his research to improve oil-spill clean-up processes. The official announcement was made at Concordia by The Honorable David Lametti.

Concordia received three **CIHR Scheme Grants** totalling just under **\$1.32 million**. Recipients were **Thien Thanh Dang-Vu** (Department of Health, Kinesiology and Applied Physiology), **Karen Li** (Department of Psychology) and **Sylvia Kairouz** (Department of Sociology and Anthropology).

Three projects in healthy aging received nearly **\$1.1 million** from the **FRQ-SC Plateforme de financements de la recherche intersectorielle sur le vieillissement**. The lead investigators are **Janis Timm-Bottos** (Department of Creative Arts Therapies), **Thanh Dang-Vu** (Department of Health, Kinesiology and Applied Physiology) and **Emily Coffey** (Department of Psychology).

The **Canada Innovation Foundation** announced **\$642,092** in funding for Concordia on August 12th. The sum was matched by Quebec's **Ministère de l'Économie et de l'Innovation**. The awarded projects, their principal investigators, and received amount are:

- The Microscopy Platform for Microfluidics Imaging and Screening of Single-cell Dynamics, Laurent Potvin-Trottier (Department of Biology), \$200,000
- AMPLab for Literary Sound Studies, Jason Camlot (Department of English), \$200,000
- *Collaboratoire pour l'étude des jeux de Hasard et d'Argent Numériques Connectés* (CHANCE), Sylvia Kairouz (Department of Sociology and Anthropology), \$700,000
- SDN/NFV Security: Compliance-driven Monitoring, Detection and Mitigation, Lingyu Wang (Concordia Institute for Information Systems Engineering), \$184,184

A cybersecurity collaboration with Carleton University and industrial partners received **\$560,000** in funding. The **Open-Source Cyber Fusion Centre**, launched by Mourad Debbabi (Concordia Institute for Information Systems Engineering), will provide companies with leading-edge cybersecurity tools to detect malicious activity.

Liangzhu Wang (Department of Building, Civil and Environmental Engineering) garnered **\$540,000** in funding from NSERC. Wang will develop means of assessing summertime overheating risks during heat waves in buildings housing vulnerable populations.

The **City of Montreal** awarded a combined **\$494,100** to Concordia Continuing Education (CCE) and D3. CCE's \$244,100 in funding is to develop a cyber resilience program for professionals and organizations impacted by cybersecurity issues. D3 received \$250,000 to provide multidisciplinary internship opportunities for graduates to acquire essential skills.

Four **Open Education Resources** grants were awarded in June to create or customize an open textbook. A total of **\$30,000** was awarded to faculty in the Departments of Journalism, Education, Mechanical, Industrial and Aerospace Engineering, and Health, Kinesiology and Applied Physiology.

A new **Master in Engineering with Engineering Management Option** was established. The degree is a collaboration between the John Molson School of Business (JMSB) and Gina Cody School of Engineering and Computer Science. The program fuses engineering and management in its curriculum, helping engineers acquire business acumen and managers sharpen their technical knowledge.

SERVICES SECTOR

In July, **Concordia's Student Success Centre** moved to a newly renovated location on the seventh floor of the Henry F. Hall Building. The centre was previously spread over different locations. Also renovated on the seventh floor, the Hive production kitchen which supports the Hive Café on the mezzanine of the building, the People's Potato area, which includes state of the art kitchen facilities and a serving area to support their operations and community, and open study areas.

Hospitality Concordia participated in a pilot project with *La Tablee des Chefs*, which is a food recovery program created in the 2003 to feed those in need. The university donated food surplus from events, beginning in January 2019. To date, 5,020 portions for a total of 1,516 kilograms have been donated. All student events will start using *La Tablee des Chefs* as of this month, including the President's Welcome Receptions in September.

Construction of **swing spaces** for teaching commenced in August on the recently acquired parking lot on De Maisonneuve Street across from the Guy-De Maisonneuve Building. The project will create capacity for eight pop-up modular classrooms that can accommodate up to 650 students.

The **Applied Science Incubator** at Loyola Campus is experiencing an eight-week delay. External project managers anticipate completion by the end of January, 2020. The delay will not affect the planned opening or government funding.

Concordia launched mandatory sexual violence awareness and prevention training on August 15th. The training, titled *It takes all of us*, was designed by Concordia's Sexual Assault Resource Centre and KnowledgeOne. This online training module has been adopted free of charge by

virtually every university and Cegep in Quebec, as well as higher education institutions in the province. It is estimated that this online training will reach an audience of 500,000 this year.

UNIVERSITY ADVANCEMENT

A gift from **Telus Corporation** of **\$300,000** will support the Research for the Enhancing Agency Program at Concordia.

Piero Pomponio, BComm 90, made a pledge of **\$100,000** in support of next-generation initiatives at JMSB.

Aaron Roland, Tobey Roland, MBA 83, and **Lexann Richter** — the children of Miriam Roland, LLD 18, — made a gift of **\$100,000** by way of the **American Friends of Concordia University**. The gift established the Miriam Aaron Roland Family Scholarship and will support fifth-year students in the Humanities PhD program who have demonstrated leadership in their research activities, community service and extra-curricular pursuits.

A new gift of **\$91,337** from the **Estate of William Phalen** will support Concordia's Greatest Needs. The late William Phalen, BSc 58, was a loyal annual donor who made a bequest to enable the next generation of teaching and learning at his alma mater.

A gift of **\$82,418** from the **Estate of Tanneke De Zwart** will support the Concordia Library and the Faculty of Fine Arts. The late **Tanneke De Zwart**, BFA 85, was a graduate of Concordia's Cinema program.

Marie and Bob Baird made a gift of **\$50,000** to create the Marie and Bob Baird Scholarships Endowment in the Gina Cody School of Engineering and Computer Science.

A gift from **Decarie Motors** of **\$50,000** towards JMSB will create the Decarie Motors Women Who Drive Bursary.

Keith Shrouder, BComm 75, made a **\$35,000** gift to support the John Molson School of Business through the Keith Shrouder Endowment.

Corus Entertainment Inc. has given **\$32,000** to the Institute for Investigative Journalism Fund to support journalistic talent in Concordia's Faculty of Arts and Science.

Gideon and Jonathan Sheps made a gift of **\$30,000** in memory of their late father, Gershon David Sheps. The G. David Sheps Memorial Scholarship in English Literature Endowment will support students enrolled in a Bachelor of Arts in English literature.

A new gift of **\$27,000** from the **Flash Fund Foundation** will support JMSB.

Eric and Valerie Roseman created the Yvette Naimer Memorial Bursary in honour of their mother. The **\$25,000** gift will support students entering a program leading to a Bachelor of Arts or Bachelor of Science degree in Concordia's Faculty of Arts and Science.

Donald Poole, BSc 72, made a new gift of **\$25,000** towards the Concordia Merit Scholarships through donor-advised funds.

Costco Wholesale Canada Ltd. made a **\$25,000** gift towards the Costco Endowment in support of JMSB.

George Lengvari, BA 63, made a gift of more than **\$26,000** towards the Friends of Concordia Men's Basketball Program.

Nathalie Le Prohon, MBA 99, made a pledge of **\$25,000** in support of JMSB.

A **\$25,000** donation from a donor who wishes to remain anonymous will support Concordia's Faculty of Fine Arts through "Live Your Music at Concordia" over three years. The initiative features weekly interactive sessions of musical creation using improvisation techniques, allowing participants to find their own music and connect in an inclusive environment.

On June 13th, members of **Concordia's Heritage Society** gathered for the annual cocktail celebration of planned giving donors. To date, the society has 215 members of the Concordia community. The event celebrates new members who are inducted into the society, as well as current donors who have made legacy gifts to the university.

IN OTHER NEWS

Montreal retained its title as **best student city in North America** in the 2019 QS Best Student Cities index.

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED APRIL 30, 2019

PRESENTATION TO THE BOARD OF GOVERNORS

September 18, 2019



TOPICS FOR DISCUSSION

- ❑ Financial Highlights
 - ❑ A good year!
 - ❑ Global picture
 - ❑ Financial framework – Concordia and MEES
 - ❑ Evolution of Revenues
 - ❑ Capital Investments and Funding
 - ❑ Tuition Fees receivable

- ❑ Financial Results – Operating Funds

- ❑ Next year

- ❑ Appendix - Financial Results and Financial Trends

FINANCIAL HIGHLIGHTS

❑ A GOOD YEAR !

Operating fund

- ✓ In line with budget approved by the Board

Research Fund

- ✓ Increase of activity by 23.7%, from \$38.9M to \$48.1M

Capital Fund

- ✓ Capital investment \$92.5M (\$54.0M in 2017-18)
- ✓ Issuance of \$50M Regular Bond and \$25M Sustainable Bond

Fund raising

- ✓ Endowment : \$2.8M to \$10.5M
- ✓ Pledges: \$37M to \$47M

Investment in Academic mission

- ✓ Academic Activities & Support increase of **10.19%** over 2017-18 (two times more important than Institutional Services and Support where increase is **5.2%** over last year).

GLOBAL PICTURE – AUDITED FINANCIAL STATEMENTS (\$M)

Extract from Statement of Operations and Change in Fund Balance

	2018-2019					2017-2018
	Operating Fund	Research Fund	Designated Fund	Capital Fund	Total Funds	Total Funds
Revenue	524.2	45.3	18.3	40.8	628.6	573.9
Expenses	503.5	48.1	17.8	84.6	654.0	587.6
Interfund Transfer	(34.6)	2.8	(0.2)	32	0	0
Net result	(13.9)	0	0.3	(11.8)	(25.4)	(13.7)

FINANCIAL FRAMEWORK – CONCORDIA AND MEEES

	Board of Governors				
	Finance Committee	Audit Committee			
	Concordia Framework			MEES Framework	
Operating Budget	Internally Restricted and Y/E entries	Financial Statements	Adjustment for Future Benefits	Total	
Revenues	516 014	8 258	524 272	-	524 272
Expenses	480 611	18 397	503 526	(10 971)	492 555
Surplus before transfers	35 337	(10 139)	20 746	10 971	31 717
Transfers	(34 562)	-	(34 562)	-	(34 562)
Net surplus (deficit)	775 ¹				
Non-recurring items	(4 452)				
Net result	(3 677)	(10 139)	(13 816)	10 971	(2 845)

¹ Net surplus presented at Q3	454
Additional savings	<u>321</u>
Net Surplus -Year-End	<u>775</u>

Reconciliation between Concordia Operating Budget, Audited Financial Statements and MEES (SIFU) frameworks:

- **Concordia Operating Budget and MEES (SIFU):** Future Benefits (Pension and Employee Benefits) are recorded on a cash basis
- **Audited Financial Statements:** Future Benefits (Pension and Employee Benefits) are recorded on an accrual basis, based on actuarial assumptions

EVOLUTION OF REVENUES

❑ Tuition Revenue :

(in thousands)	2016	2017	2018	2019
Total tuition income	\$ 122,806	\$ 131,583	\$ 148,321	\$ 162,177
% Increase		7.15%	12.72%	9.34%

❑ Grant Revenue :

(in thousands)	2016	2017	2018	2019
MEES operating grant	\$ 231,231	\$ 241,727	\$ 252,674	\$ 271,717
% Increase		4.54%	4.53%	7.54%

- **Government investment**
- **Growth**
- **Funding formula**

CAPITAL INVESTMENT AND FUNDING

- Acquisitions of capital assets \$92M
- Issuance of long-term debt
 - Series B bond \$50M
 - Series C sustainable bond \$25M
- Capital Assets Management and Financing Policy (Note 20)

	2018	2019
Debt/FTE	7,656	7,972
Threshold	12,000	12,000
Debt burden - Overall interest	2.0%	2.4%
Threshold	5.0%	5.0%
Debt burden - Overall capital repayment	3.5%	3.1%
Threshold	n/a	n/a

TUITION FEES RECEIVABLE

Note 3: Tuition Fees Receivable – Impact of global context on tuition fees receivable

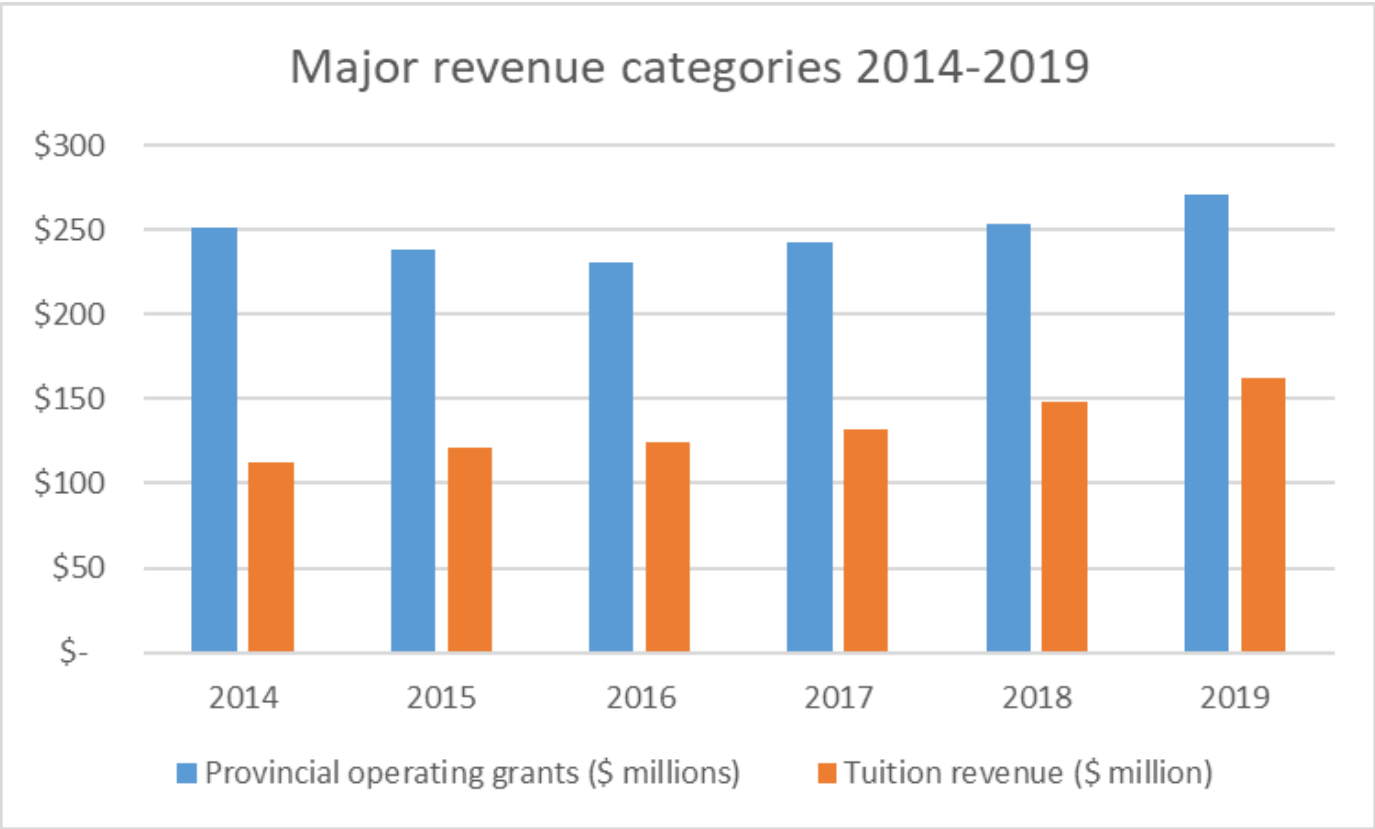
(in thousands)	2018	2019
Total tuition fees receivable	7,221	11,142
Allowance for doubtful accounts	2,572	4,368
Net amount	4,649	6,774

NEXT YEAR

- Investment in Facilities, including Operating capacity for Facilities Services
- Investment in Academic and Research mission
- Investment in systems (UNITY Project)
- Strategic Enrolment: a priority
- Implementation of the new deregulation framework
- Limited Provincial Government reinvestment
- Balanced budget for 2019-20 and recovery plan of the accumulated deficit

Questions?

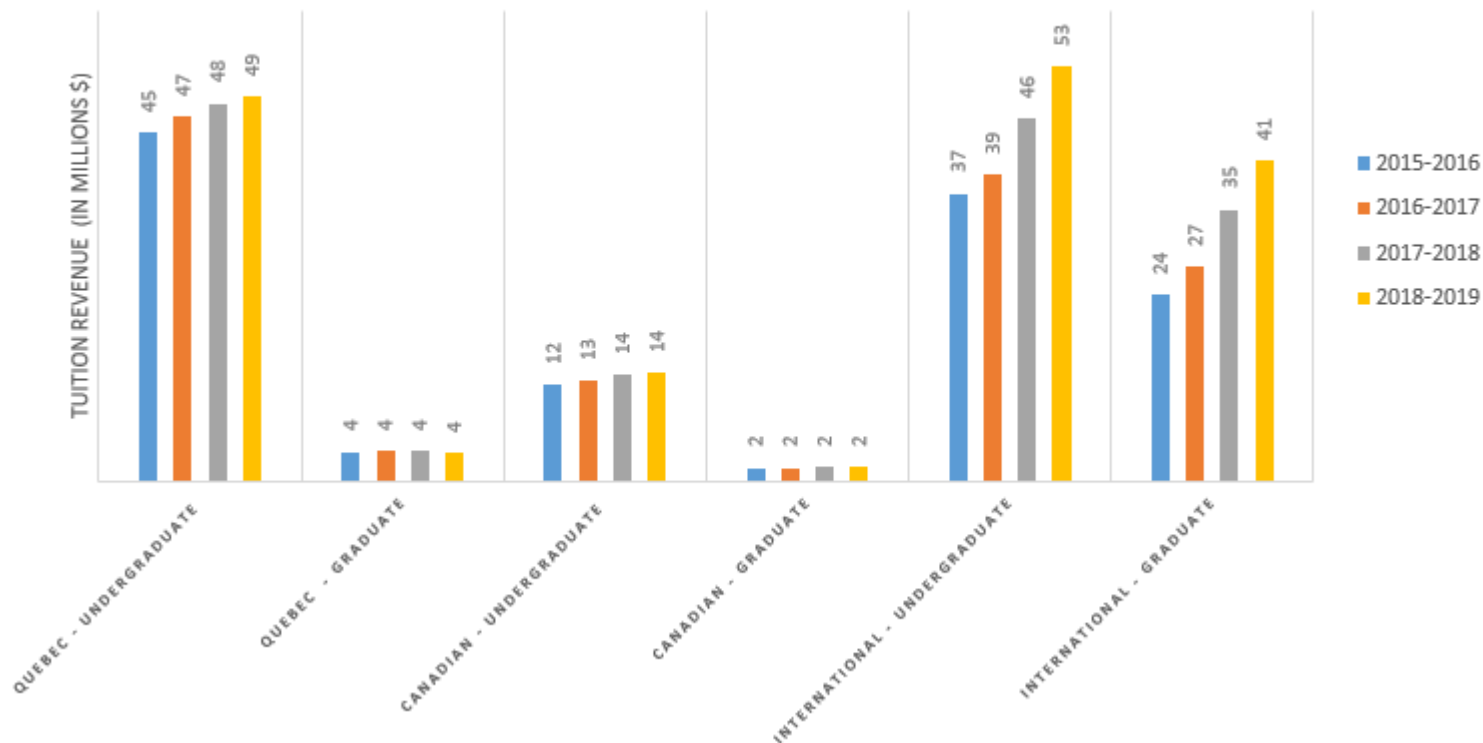
APPENDIX - FINANCIAL TRENDS



	Provincial operating grants (\$ millions)	Tuition revenue (\$ million)
2014	\$ 251	\$ 112
2015	\$ 238	\$ 121
2016	\$ 231	\$ 124
2017	\$ 242	\$ 132
2018	\$ 253	\$ 148
2019	\$ 271	\$ 162

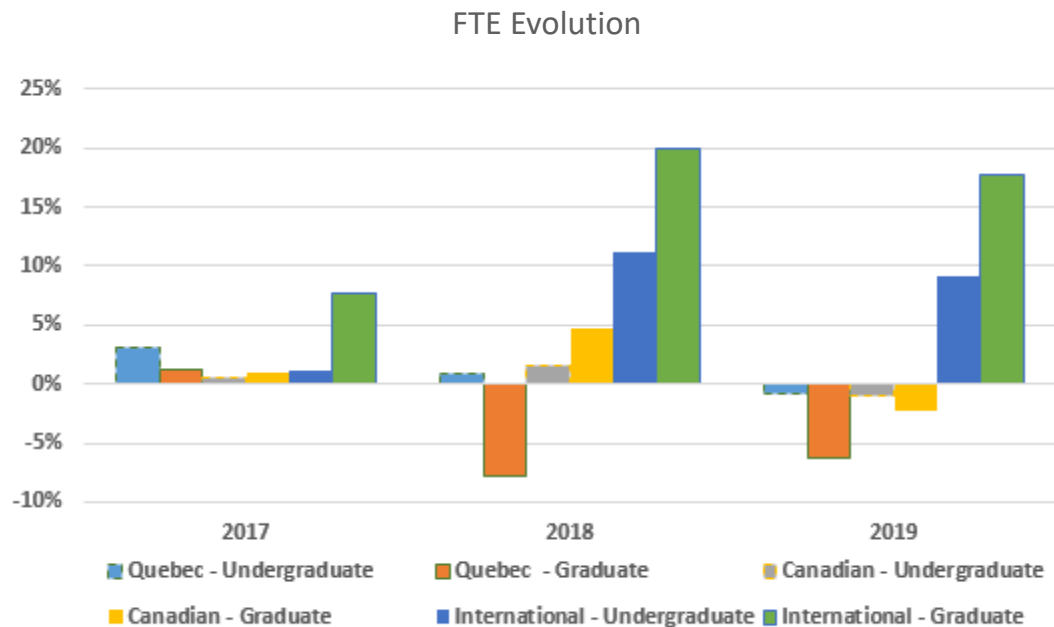
APPENDIX - FINANCIAL TRENDS

TUITION REVENUE



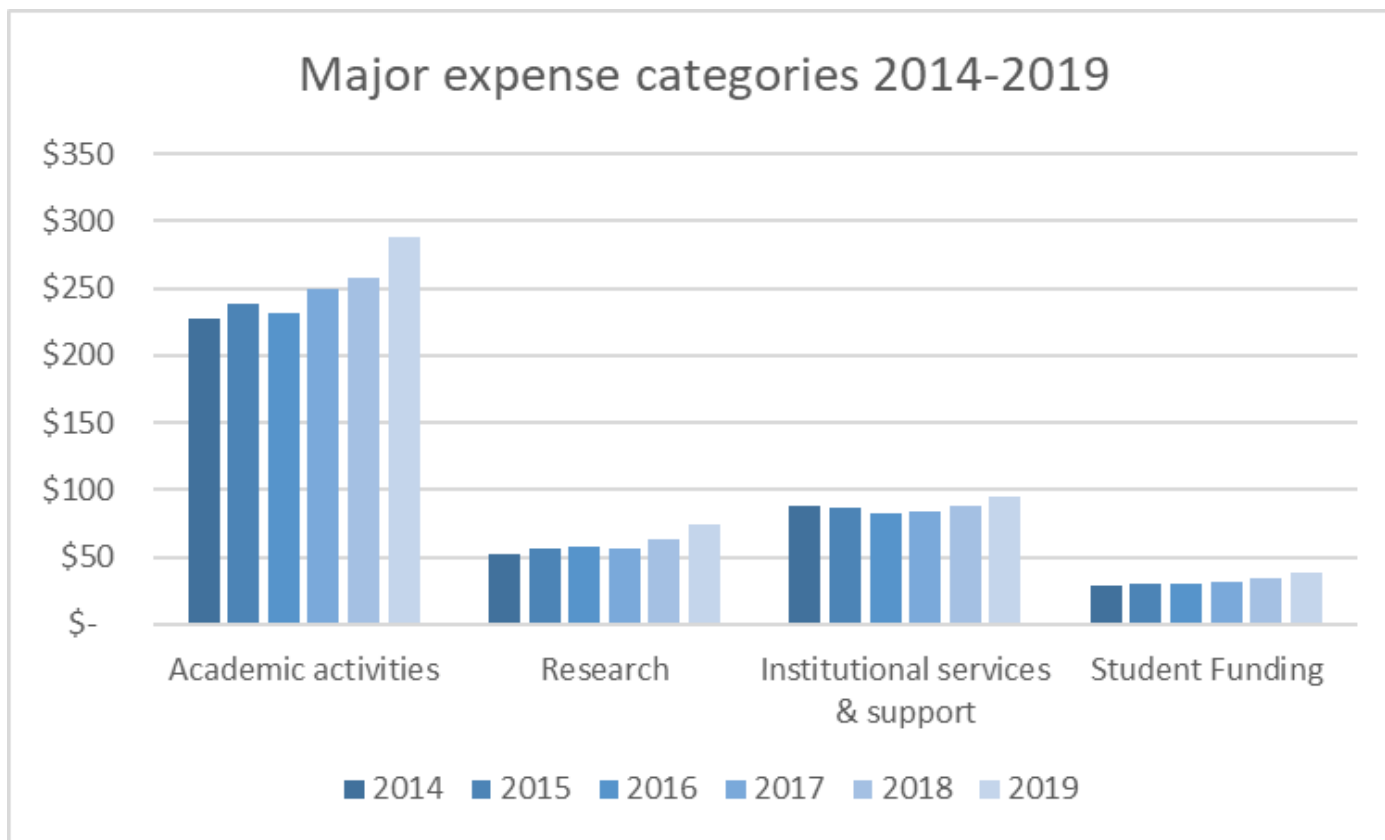
	2017	2018	2019
Quebec Resident Tuition - Undergraduate	4.52%	3.35%	2.04%
Quebec Resident - Graduate	6.22%	-3.60%	-5.87%
Canadian non Quebec Resident - Undergraduate	4.18%	5.18%	2.00%
Canadian non Quebec Resident - Graduate	4.15%	7.02%	-2.01%
International - Undergraduate	6.46%	18.52%	14.27%
International - Graduate	15.01%	26.64%	18.05%

APPENDIX – FTE EVOLUTION



	2017	2018	2019
Quebec - Undergraduate	3.14%	0.84%	-0.76%
Quebec - Graduate	1.30%	-7.73%	-6.30%
Canadian - Undergraduate	0.56%	1.51%	-1.06%
Canadian - Graduate	1.00%	4.74%	-2.35%
International - Undergraduate	1.18%	11.24%	9.12%
International - Graduate	7.72%	19.96%	17.76%

APPENDIX - FINANCIAL TRENDS



	2014	2015	2016	2017	2018	2019
Academic activities & support	\$ 227	\$ 239	\$ 231	\$ 250	\$ 258	\$ 288
Research	\$ 52	\$ 57	\$ 58	\$ 57	\$ 63	\$ 74
Institutional services & support	\$ 88	\$ 87	\$ 82	\$ 84	\$ 88	\$ 95
Student Funding	\$ 29	\$ 30	\$ 30	\$ 31	\$ 35	\$ 38



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Audit Committee recommendation: Audited financial statements for the year ended April 30, 2019

ACTION REQUIRED: For approval

SUMMARY: Board approval is required of the audited financial statements for the fiscal year ended on April 30, 2019.

BACKGROUND: The financial statements for the fiscal year ended on April 30, 2019 were audited by the University's newly-appointed external auditors, KPMG, and reviewed by the Audit Committee at its meeting of September 6, 2019.

DRAFT MOTION:

That, on recommendation of the Audit Committee, the Board of Governors approve the financial statements for the fiscal year ended on April 30, 2019 as prepared by Concordia and audited by the external auditors, KPMG; and

That the Chair of the Board of Governors and the President and Vice-Chancellor be designated to sign the financial statements on behalf of the University.

PREPARED BY:

Name: Danielle Tessier
Date: September 6, 2019

DRAFT

Financial Statements of
(In thousands of dollars)

CONCORDIA UNIVERSITY

Year ended April 30, 2019

CONCORDIA UNIVERSITY

Table of Contents
(In thousands of dollars)

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Independent Auditors' Report	
Statement of Financial Position	1 - 2
Statement of Operations and Changes in Fund Balances	3 - 4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 38

STATEMENT OF ADMINISTRATOR'S RESPONSIBILITY

Management of the University is responsible for the preparation of the financial statements, the notes and all other financial information contained in this financial report.

Management has prepared the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In order to achieve the objective of fair presentation in all material respects, reasonable estimates and professional judgements were used. Management believes the financial statements present fairly the University's financial position as at April 30, 2019, and the results of its operations, changes in fund balances and cash flows for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has developed and maintains a system of internal control designed to provide reasonable assurance that University assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of the financial statements. The system of internal controls is monitored by the University's internal audit service.

The Board of Governors is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Governors carries out its responsibility for review of the financial statements principally through the Audit Committee. All members of the Audit Committee are not officers or employees of the University. The Audit Committee meets with management, the external auditors as well as the internal auditors to discuss the results of audit examinations and financial reporting matters to satisfy itself that each party is properly discharging its responsibilities. The external and internal auditors have full access to the Audit Committee with or without the presence of management.

The financial statements as at and for the year ended April 30, 2019 have been audited by KPMG LLP, the auditors appointed by the Board of Governors. The independent auditors' report outlines the scope of their audit and their opinion on the preparation of the information included in the financial statements.

Graham Carr
Interim President and Vice-Chancellor

Denis Cossette
Chief Financial Officer

INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Concordia University

Opinion

We have audited the financial statements of Concordia University (the "Entity"), which comprise:

- the statement of financial position as at April 30, 2019
- the statement of operations for the year then ended
- the statement of changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements".)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Concordia University as at April 30, 2019, its results of operations and its cash flows for the year then ended in accordance with Canadian Accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the financial reporting process of Concordia's University.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted 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 internal controls of Concordia University.
- 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 ability of Concordia University to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Concordia University 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.

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- 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.

Montréal, Canada

September 18, 2019

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CONCORDIA UNIVERSITY

Statement of Financial Position
(In thousands of dollars)

April 30, 2019, with comparative information for 2018

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets										
Current assets:										
Cash	55,912	–	55,912	–	–	–	–	–	–	–
Grants receivable (note 2)	58,812	58,938	51,045	52,527	2,756	1,705	695	46	4,316	4,660
Accounts receivable (note 3)	26,229	17,442	21,199	14,308	4,600	2,795	359	268	71	71
Prepaid expenses and other assets	9,628	9,512	7,448	8,318	–	–	1,183	929	997	265
Due from Concordia University Foundation, without interest	36,606	15,757	5,470	5,449	–	–	29,612	10,308	1,524	–
	187,187	101,649	141,074	80,602	7,356	4,500	31,849	11,551	6,908	4,996
Amount receivable from the Ministère de l'Éducation et de l'Enseignement supérieur ("MEES") (note 4)	69,785	72,183	–	–	–	–	–	–	69,785	72,183
Research partnership investment	465	437	–	–	465	437	–	–	–	–
Due from other Funds, without interest	–	–	98,907	114,963	24,130	23,738	13,850	27,156	–	–
Tangible capital assets (note 5)	852,656	806,581	–	–	–	–	–	–	852,656	806,581
Intangible capital assets (note 6)	23,026	24,820	–	–	–	–	–	–	23,026	24,820
	1,133,119	1,005,670	239,981	195,565	31,951	28,675	45,699	38,707	952,375	908,580

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CONCORDIA UNIVERSITY

Statement of Financial Position (continued)
(In thousands of dollars)

April 30, 2019, with comparative information for 2018

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds	
	2019	2018	2019	2018	2019	2018	2019	2018	Capital Asset Fund	2018
									2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Liabilities and Fund Balances										
Current liabilities:										
Bank overdraft	-	2,635	-	2,635	-	-	-	-	-	-
Bank loans (note 7)	133,400	101,200	133,400	101,200	-	-	-	-	-	-
Trade payables and other liabilities (note 8)	97,319	77,505	70,251	53,695	-	-	10,198	10,217	16,870	13,593
Agency and fiduciary accounts	15,058	11,919	15,058	11,919	-	-	-	-	-	-
Unearned revenue	27,320	16,405	27,320	16,405	-	-	-	-	-	-
Deferred contributions (note 9)	31,951	28,675	-	-	31,951	28,675	-	-	-	-
Current portion of long-term debt (note 10)	132,562	27,867	-	-	-	-	-	-	132,562	27,867
	437,610	266,206	246,029	185,854	31,951	28,675	10,198	10,217	149,432	41,460
Deferred contributions (note 9)	113,177	105,316	-	-	-	-	35,501	28,376	77,676	76,940
Due to other Funds, without interest	-	-	37,980	50,894	-	-	-	-	98,907	114,963
Long-term debt (note 10)	501,132	538,224	-	-	-	-	-	-	501,132	538,224
Employee future benefit liability (note 11)	190,305	182,024	190,305	182,024	-	-	-	-	-	-
	1,242,224	1,091,770	474,314	418,772	31,951	28,675	45,699	38,593	827,147	771,587
Fund surplus (deficit):										
Unrestricted deficit	(113,656)	(109,979)	(113,656)	(109,979)	-	-	-	-	-	-
Deficit from employee future benefit obligation	(190,305)	(182,024)	(190,305)	(182,024)	-	-	-	-	-	-
Internally restricted (note 12)	69,628	68,796	69,628	68,796	-	-	-	-	-	-
Externally restricted	-	114	-	-	-	-	-	114	-	-
Invested in capital assets	125,228	136,993	-	-	-	-	-	-	125,228	136,993
	(109,105)	(86,100)	(234,333)	(223,207)	-	-	-	114	125,228	136,993
Commitments (note 19)										
Contingencies (note 21)										
	1,133,119	1,005,670	239,981	195,565	31,951	28,675	45,699	38,707	952,375	908,580

On behalf of the Board:

_____ Governor

_____ Governor

See accompanying notes to financial statements.

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CONCORDIA UNIVERSITY

Statement of Operations and Changes in Fund Balances
(In thousands of dollars)

Year ended April 30, 2019, with comparative information for 2018

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:										
Tuition fees	162,178	148,302	162,178	148,302	-	-	-	-	-	-
Grants (note 13)	365,019	330,970	277,185	257,642	44,683	38,513	3,396	2,727	39,755	32,088
Services to the community, students and other income	62,123	58,215	59,745	56,311	355	-	1,883	1,690	140	214
Ancillary services and rental properties (note 14)	23,457	23,578	23,457	23,578	-	-	-	-	-	-
Donations	11,823	7,881	1,707	-	246	16	9,230	7,371	640	494
Concordia University Foundation	4,096	4,997	-	-	-	-	3,807	4,526	289	471
	628,696	573,943	524,272	485,833	45,284	38,529	18,316	16,314	40,824	33,267
Expenses:										
Academic activities and support (note 15)	285,714	258,066	285,714	258,066	-	-	-	-	-	-
Research	73,803	63,370	25,700	24,478	48,103	38,892	-	-	-	-
Institutional services and support (note 15)	95,108	87,940	95,108	87,940	-	-	-	-	-	-
Services to the community, students and other expense	29,975	28,053	29,975	28,053	-	-	-	-	-	-
Endowed and restricted projects	15,322	14,105	-	-	-	-	15,322	14,105	-	-
Specified gift to Concordia University Foundation	3,527	2,720	1,000	1,000	-	-	2,527	1,720	-	-
Employee future benefits (note 11)	48,988	44,542	48,988	44,542	-	-	-	-	-	-
Ancillary services and rental properties (note 14)	16,165	15,785	16,165	15,785	-	-	-	-	-	-
Expensed capital purchases	10,506	2,815	-	-	-	-	-	-	10,506	2,815
Interest on bank loans	1,588	1,210	876	691	-	-	-	-	712	519
Interest on long-term debt (note 10)	25,072	23,031	-	-	-	-	-	-	25,072	23,031
Amortization of tangible capital assets	44,141	42,431	-	-	-	-	-	-	44,141	42,431
Amortization of intangible capital assets	4,133	3,569	-	-	-	-	-	-	4,133	3,569
	654,042	587,637	503,526	460,555	48,103	38,892	17,849	15,825	84,564	72,365
Excess (deficiency) of revenues over expenses before interfund transfers	(25,346)	(13,694)	20,746	25,278	(2,819)	(363)	467	489	(43,740)	(39,098)
Interfund transfers (note 16)	-	-	(34,562)	(32,727)	2,819	363	(232)	(477)	31,975	32,841
Excess (deficiency) of revenues over expenses after interfund transfers	(25,346)	(13,694)	(13,816)	(7,449)	-	-	235	12	(11,765)	(6,257)

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CONCORDIA UNIVERSITY

Statement of Operations and Changes in Fund Balances (continued)
(In thousands of dollars)

Year ended April 30, 2019, with comparative information for 2018

	Total Funds		Operating Fund		Research Fund		Designated Fund		Restricted Funds Capital Asset Fund	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Excess (deficiency) of revenues over expenses after interfund:										
Transfers (from previous page)	(25,346)	(13,694)	(13,816)	(7,449)	–	–	235	12	(11,765)	(6,257)
Remeasurements and other items (note 11)	2,690	(14,853)	2,690	(14,853)	–	–	–	–	–	–
Endowment contributions received	12,079	2,561	–	–	–	–	12,079	2,561	–	–
Endowment contributions transferred to Concordia University Foundation	(12,428)	(2,748)	–	–	–	–	(12,428)	(2,748)	–	–
	(23,005)	(28,734)	(11,126)	(22,302)	–	–	(114)	(175)	(11,765)	(6,257)
Fund balances, beginning of year	(86,100)	(57,366)	(223,207)	(200,905)	–	–	114	289	136,993	143,250
Fund balances, end of year	(109,105)	(86,100)	(234,333)	(223,207)	–	–	–	114	125,228	136,993

See accompanying notes to financial statements.

CONCORDIA UNIVERSITYStatement of Cash Flows
(In thousands of dollars)

Year ended April 30, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating:		
Deficiency of revenues over expenses	\$ (25,346)	\$ (13,694)
Items not involving cash:		
Net change in fair value of financial assets and liabilities	200	(342)
Net change in deferred contributions - Research Fund and Designated Fund	10,401	4,053
Amortization of deferred contributions - Capital Asset Fund	(40,824)	(33,267)
Amortization of tangible capital assets	44,141	42,431
Amortization of intangible capital assets	4,133	3,569
Employee future benefits expense over funding contributions	10,971	5,368
Net change in working capital items	24,863	(15,264)
	28,539	(7,146)
Financing:		
Bank loans	32,200	(3,800)
Amount receivable from the MEES	2,398	8,194
Issuance of long-term debt	95,311	40,212
Repayment of long-term debt	(27,708)	(39,225)
Deferred contributions - Capital Asset Fund	41,560	38,957
Endowment contributions received	12,079	2,561
Endowment contributions transferred to Concordia University Foundation	(12,428)	(2,748)
	143,412	44,151
Investing:		
Due from Concordia University Foundation	(20,849)	(2,258)
Acquisition of tangible capital assets	(90,216)	(51,866)
Acquisition of intangible capital assets	(2,339)	(2,148)
	(113,404)	(56,272)
Net increase (decrease) in cash	58,547	(19,267)
(Bank overdraft) cash, beginning of year	(2,635)	16,632
Cash (bank overdraft), end of year	\$ 55,912	\$ (2,635)

See accompanying notes to financial statements.

CONCORDIA UNIVERSITY

Notes to Financial Statements
(In thousands of dollars)

Year ended April 30, 2019

Concordia University (the "University") was incorporated under the Concordia University Act, S.Q. 1948 c. 91 as amended by S.Q. 1959-60, c. 191 and S.Q. 2006, c. 69. The University's mission includes post-secondary and graduate education, research and public service. The University is a registered charity under Section 149 of the *Income Tax Act* and it is exempt from the payment of income tax.

1. Significant accounting policies:

The University's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(a) Use of estimates:

The preparation of financial statements requires 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 University may undertake in the future. Actual results may differ from these estimates.

(b) Principles of consolidation:

The University's financial statements are not consolidated with those of controlled not-for-profit organizations. The required financial information is disclosed in note 17 of the financial statements.

(c) Financial assets and liabilities:

(i) Initial measurement:

Upon initial measurement, the University's financial assets and liabilities are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. 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.

(ii) Subsequent measurement:

At each reporting date, the University measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for investments in Canadian marketable securities, which are included in other assets and the research partnership investment, which are measured at fair value.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

1. Significant accounting policies (continued):

(c) Financial assets and liabilities (continued):

(ii) Subsequent measurement (continued):

Financial assets and liabilities measured at amortized cost are calculated using the effective interest method (including any impairment in the case of financial assets). Interest calculated using the effective interest method is presented in the statement of operations under net investment income, interest on bank loans or interest on long-term debt, as appropriate.

With respect to financial assets measured at amortized cost, the University assesses whether there are any indicators of impairment. When there is an indication of impairment, and if the University determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it will then recognize a reduction as an impairment loss in operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost is recognized in operations in the year the reversal occurs.

(d) Derivative financial instruments:

The University uses derivative financial instruments to manage its interest rate risk exposure. It does not use these derivative financial instruments for trading or speculative purposes.

The University has elected to use hedge accounting to recognize the interest rate swaps that it uses to provide protection against interest rate fluctuations on its variable interest rate for long-term debt. These interest rate swaps require the periodic exchange of interest payments without an exchange of the notional (capital) amount on which payments are calculated.

At the inception of the hedging relationship, the University formally documented the hedging relationship, identifying the hedged item, the related hedging items, the nature of the specific risk exposure being hedged and the intended term of the hedging relationship. Both at the inception of the hedging relationship and throughout its term, the University has reasonable assurance that the critical terms of the hedged item and the related hedging item will remain the same. For hedged items that are an anticipated transaction, the University determines that it is probable that the anticipated transaction will occur at the time and in the amount designated, as documented at the inception of the hedging relationship.

The University discontinues hedge accounting when the hedged item or the related hedging item ceases to exist or the critical terms of the hedging item cease to match those of the hedged item.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

1. Significant accounting policies (continued):

(d) Derivative financial instruments (continued):

The derivative financial instruments that do not meet the criteria of a hedge are recognized at their fair value on the statement of financial position and changes in fair value are recognized in the statement of operations for the year.

(e) Fund accounting:

The Operating Fund is used to account for the University's academic and administrative services. Unrestricted resources as well as internally restricted resources are reported in this fund.

Externally restricted resources that are used for research and research-related purposes are reported in the Research Fund.

The Designated Fund is used to account for funds received from external entities for specific purposes imposed by the outside donor or party.

Assets, liabilities, revenues and expenses related to the capital assets owned and managed by the University are reported in the Capital Asset Fund, including the cost of capital assets purchased, funded and expensed by other funds in the year of acquisition.

(f) Revenue recognition:

The University follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Endowment contributions and contributions in capital assets that are not subject to amortization are reported as direct increases in the appropriate fund balance.

Restricted investment income, grants and donations are recognized as revenue in the appropriate fund in the year the related expenses are incurred. Accordingly, investment income on endowments is recognized either in the restricted or in the operating funds, depending on the restriction specified by the donor. Unrestricted income is recognized in the Operating Fund, as earned.

Interest income is recognized on a time apportionment basis.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

1. Significant accounting policies (continued):

(f) Revenue recognition (continued):

The University's principal sources of revenue, aside from contributions, are tuition fees, services to the community, student services, ancillary services and rental of properties. Revenue is recognized when the following criteria are met:

- Persuasive evidence of an arrangement exists;
- Delivery has occurred and services have been rendered;
- The price is fixed or determinable;
- Collection is reasonable assured.

Revenue is recognized as services are provided. Receipts for which revenue is not yet earned are recorded as unearned revenue.

(g) Contributed supplies and services:

The University may recognize contributed supplies and services when the fair value of these contributions can be reasonably estimated and if it would have had to otherwise acquire these supplies and services for its normal operations.

(h) Inventories:

Inventories of the retail stores are valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.

(i) Other assets:

Tenant inducements and commissions on rental of properties included in other assets are deferred and amortized on a straight-line basis over the duration of the respective leases.

(j) Tangible and intangible capital assets:

Tangible and intangible capital assets are recorded at cost. Interest related to capital assets under construction is capitalized at rates reflecting the financing costs of such assets. Contributed capital assets are recorded at fair value at the date of contribution.

Construction in progress includes buildings under construction and other major capital projects. Once completed, projects are transferred to their respective asset class and amortized.

The art collections received by gift and bequest are recorded in the Capital Asset Fund at cost or fair value at the date of contribution if they can be reasonably estimated, and they are not amortized.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

1. Significant accounting policies (continued):

(j) Tangible and intangible capital assets (continued):

Information technology development in progress includes internally developed systems software. Once completed, projects are transferred to their respective asset class and amortized.

(i) Amortization:

Tangible and intangible capital assets subject to amortization are amortized on a straight-line basis over their estimated useful lives as prescribed by the MEES over the following periods:

Assets	Period
Tangible capital assets:	
Land improvements	20 years
Buildings	40 to 50 years
Building alterations	25 to 40 years
Leasehold improvements	Lease term (max. 10 years)
Furniture and equipment	3 to 15 years
Library collection	10 years
Intangible capital assets:	
Information technology	10 years
Share of the large bandwidth telecommunications network managed by Réseau d'informations scientifiques du Québec (RISQ) Inc.	Over the term of the agreement

Amortization is recorded in the Capital Asset Fund.

(ii) Write-down:

Tangible capital assets, intangible capital assets and other assets subject to amortization are tested for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying amount of a long-lived asset is not recoverable when it exceeds the sum of the undiscounted cash flows expected to result from its use and eventual disposal. In such a case, an impairment loss must be recognized and is equivalent to the excess of the carrying amount of a long-lived asset over its fair value.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

1. Significant accounting policies (continued):

(k) Foreign currency translation:

The University uses the temporal method to translate transactions denominated in a foreign currency. Under this method, monetary assets and liabilities are translated at the exchange rate in effect at the statement of financial position date. Non-monetary assets and liabilities are translated at historical exchange rates, with the exception of those recognized at fair value, which are translated at the exchange rate in effect at the statement of financial position date. Revenues and expenses are translated at the exchange rate in effect at the date they are recognized. The related exchange gains and losses are recognized in the operations for the year.

(l) Employee future benefits:

The University accrues its obligations under the defined benefit pension plans and the other benefit plans as the employees render the services necessary to earn the pension benefits. More specifically, the University recognizes its obligations under the defined benefit plans on the statement of financial position, net of the fair value of plan assets. The University determines the defined benefit obligations using the most recent actuarial valuation prepared for accounting purposes, which is extrapolated to the University's year-end. The total defined benefit plan cost includes current service cost and finance cost and is recognized in operations under Employee future benefits. Remeasurements and other items, which include actuarial gains and losses related to the obligations, the difference between the actual return on plan assets and interest income deducted from the finance cost as well as past service cost, are recognized separately on the statement of changes in fund balances. Remeasurements and other items are not classified to the statement of operations in a subsequent year.

(m) Internally restricted fund balance:

The internally restricted fund is used for two types of transactions:

- The University has adopted a policy to internally restrict the Operating Fund balance of unspent budgeted amounts relating to specific programs. The programs covered by this policy are described in Note 12;
- Management has chosen to internally restrict unspent budgeted amounts from the Operating Fund that relate to specific key University's priorities.

CONCORDIA UNIVERSITYNotes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

2. Grants receivable:

					2019
	Operating	Research	Designated	Capital	Total
Amount receivable from the MEES	\$ 50,199	\$ –	\$ 695	\$ 4,316	\$ 55,210
Amount receivable from federal agencies	846	1,489	–	–	2,335
Amount receivable from provincial agencies (other than MEES)	–	1,267	–	–	1,267
	\$ 51,045	\$ 2,756	\$ 695	\$ 4,316	\$ 58,812

					2018
	Operating	Research	Designated	Capital	Total
Amount receivable from the MEES	\$ 51,812	\$ –	\$ 38	\$ 4,660	\$ 56,510
Amount receivable from federal agencies	715	736	8	–	1,459
Amount receivable from provincial agencies (other than MEES)	–	969	–	–	969
	\$ 52,527	\$ 1,705	\$ 46	\$ 4,660	\$ 58,938

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

3. Accounts receivable:

	2019	2018
Operating Fund:		
Tuition fees, net of an allowance for doubtful accounts ⁽ⁱ⁾	\$ 6,774	\$ 4,649
Services, advances and other	7,114	4,449
Accounts receivable and advances to a wholly-owned subsidiary of a controlled entity (\$7,286 non-interest bearing and \$25 bearing interest of 7%)	7,311	5,210
	\$ 21,199	\$ 14,308

⁽ⁱ⁾ As at April 30, 2019, the gross carrying amount of tuition fees receivable totals \$11,142 (2018 - \$7,221). These tuition fees receivable are presented in the financial statements net of an allowance for doubtful accounts of \$4,368 (2018 - \$2,572).

4. Amount receivable from the MEES:

This University accounted for a grant receivable from the MEES resulting from the difference between the net value of the University's capital assets funded by the MEES and the value of the long-term debt serviced by the Government of Québec.

5. Tangible capital assets:

	2019		
	Cost	Accumulated amortization	Net book value
Land	\$ 61,307	\$ –	\$ 61,307
Land improvements	4,238	1,176	3,062
Buildings, building alterations and leasehold improvements	992,280	301,259	691,021
Construction in progress	31,972	–	31,972
Furniture and equipment	102,564	61,236	41,328
Library collection	40,901	20,537	20,364
Art collections	3,602	–	3,602
	\$ 1,236,864	\$ 384,208	\$ 852,656

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

5. Tangible capital assets (continued):

			2018
	Cost	Accumulated amortization	Net book value
Land	\$ 46,742	\$ –	\$ 46,742
Land improvements	4,311	964	3,347
Buildings, building alterations and leasehold improvements	971,056	276,799	694,257
Construction in progress	4,159	–	4,159
Furniture and equipment	99,451	63,578	35,873
Library collection	38,244	18,990	19,254
Art collections	2,949	–	2,949
	\$ 1,166,912	\$ 360,331	\$ 806,581

During the year, the University disposed of fully amortized tangible capital assets totalling \$20,264 (2018 - \$17,128).

6. Intangible capital assets:

			2019
	Cost	Accumulated amortization	Net book value
Information technology - Development in progress	\$ 3,322	\$ –	\$ 3,322
Information technology	35,274	15,570	19,704
Share of the large bandwidth telecommunications network managed by RISQ Inc.	3,741	3,741	–
	\$ 42,337	\$ 19,311	\$ 23,026

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

6. Intangible capital assets (continued):

	2018		
	Cost	Accumulated amortization	Net book value
Information technology - Development in progress	\$ 5,212	\$ —	\$ 5,212
Information technology	31,202	12,043	19,159
Share of the large bandwidth telecommunications network managed by RISQ Inc.	3,584	3,135	449
	\$ 39,998	\$ 15,178	\$ 24,820

7. Bank loans:

The University has an unsecured line of credit of \$245,000, bearing interest at prime rate of 3.95% (2018 - 3.4%). This line of credit is renewable and convertible into a fixed rate mainly through the issuance of bankers' acceptances. As at April 30, 2019, total outstanding bankers' acceptances amounted to \$133,400 (2018 - \$101,200) bearing interest at rates ranging from 0.93% to 1.86%. The average rate on all fixed rate financing for the year was 2.04% (2018 - 1.38%). In May 2019, the University received authorization from the MEES to increase the line of credit available to \$329,756.

In May 2019, the University issued an amendment to the irrevocable letter of credit of US\$766 to the U.S. Department of Education to increase it to US\$948. The irrevocable letter of credit bears a term of 12 months ending on May 31, 2020. The amount represents 50% of the Title IV, Higher Education Act Program funds received by the University under the U.S. Federal Student Aid Program.

8. Trade payables and other liabilities:

As at April 30, 2019, trade payables and other operating liabilities includes \$5,298 (2018 - \$5,074) of government remittances.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

9. Deferred contributions:

The deferred contributions represent unused resources that are allocated to specific purposes imposed by the outside donor or party.

	2019	2018
Current:		
Research Fund:		
Balance, beginning of year	\$ 28,675	\$ 27,840
Amount received in the current year	48,560	39,364
Amount recognized in operations	(45,284)	(38,529)
	<u>31,951</u>	<u>28,675</u>
End of year balance, current deferred contributions		
	31,951	28,675
Long term:		
Designated Fund:		
Balance, beginning of year	28,376	25,158
Amount received in the current year	25,441	19,532
Amount recognized in operations	(18,316)	(16,314)
	<u>35,501</u>	<u>28,376</u>
Capital Asset Fund:		
Balance, beginning of year	76,940	71,250
Amount received in the current year	41,560	38,957
Amount recognized in operations	(40,824)	(33,267)
	<u>77,676</u>	<u>76,940</u>
End of year balance, long-term deferred contributions		
	<u>113,177</u>	<u>105,316</u>

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt:

	2019	2018
Capital Asset Fund:		
Serviced by the University:		
Loan, bearing interest at CDOR, payable in monthly varying instalments, maturing in April 2025 ⁽ⁱ⁾	\$ 678	\$ 780
Loan, bearing interest at CDOR, payable in monthly varying instalments, maturing in April 2026 ⁽ⁱⁱ⁾	8,784	9,903
Loan, bearing interest at CDOR, payable in monthly instalments of \$36, principal only, maturing in August 2027 ⁽ⁱⁱⁱ⁾	8,120	8,552
Loan, bearing interest at CDOR, payable in monthly varying instalments, maturing in April 2038 ^(iv)	9,943	10,325
6.55% (effective interest rate of 6.97%) \$200,000 Series A Senior Unsecured Debentures, due September 2, 2042, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	190,451	190,293
3.678% \$50,000 Series B Senior Unsecured Debentures, due February 10, 2059, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	50,000	-
3.626% Series C Senior Unsecured sustainable Debentures, due February 10, 2039, issued by the University and subject to a trust indenture, which contains certain covenants placing restrictions on the University with respect to the giving of security, disposition of assets and other matters	25,000	-
	\$ 292,976	\$ 219,853

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt (continued):

	2019	2018
Capital Asset Fund (continued):		
Serviced by the Government of Québec:		
2.409% loan from Financement-Québec, repayable in six varying annual instalments, maturing on May 29, 2019	69,377	75,373
2.437% loan from Financement-Québec, repayable in seven varying instalments, maturing on December 1, 2019	31,317	33,764
2.489% loan from Financement-Québec, repayable in seven varying instalments, maturing on December 1, 2019	12,160	12,800
2.947% KIP loan from Financement-Québec, repayable in twenty varying instalments, maturing on September 1, 2022	5,057	6,409
3.03% loan from Financement-Québec, repayable in nine varying annual instalments, maturing on December 1, 2022	2,062	2,578
2.561% loan from Financement-Québec, repayable in six varying annual instalments, maturing on March 1, 2024	9,855	11,733
2.466% loan from Financement-Québec, repayable in ten varying annual instalments, maturing on March 1, 2026	26,987	29,983
2.149% loan from Financement-Québec, repayable in ten varying annual instalments, maturing on September 1, 2026	57,269	60,842
2.437% loan from Financement-Québec, repayable in ten varying annual instalments, maturing on September 1, 2027	26,517	28,479
2.808% loan from Financement-Québec, repayable in fifteen varying annual instalments, maturing on March 29, 2031	2,620	2,822
3.563% KIP loan from Financement-Québec, repayable in forty varying instalments, maturing on September 1, 2032	13,381	14,141
Balance carried forward	256,602	278,924

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt (continued):

	2019	2018
Balance brought forward	\$ 256,602	\$ 278,924
Capital Asset Fund (continued):		
Serviced by the Government of Québec (continued):		
3.511% loan from Financement-Québec, repayable in nineteen varying annual instalments, maturing on March 1, 2034	28,525	30,394
3.619% loan from Financement-Québec, repayable in twenty varying annual instalments, maturing on June 1, 2034	16,800	17,600
3.23% loan from Financement-Québec, repayable in nineteen varying annual instalments, maturing on June 1, 2034	18,480	19,320
3.231% loan from Financement-Québec, repayable in twenty-five varying annual instalments, maturing on December 1, 2043	9,698	–
3.120% loan from Financement-Québec, repayable in twenty-five varying annual instalments, maturing on February 1, 2044	10,613	–
	<u>340,718</u>	<u>346,238</u>
	633,694	566,091
Current portion of long-term debt	132,562	27,867
Long-term debt	<u>\$ 501,132</u>	<u>\$ 538,224</u>

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt (continued):

- (i) On May 1, 2013, the University entered into a 12-year long-term interest rate swap loan agreement to refinance renovations on the student residences located in the west wing of the Grey Nuns Motherhouse. The transaction was effective at a fixed rate of 2.688% plus a variable rate based on the CDOR, 1.983% (2018 - 1.641%).

The notional amount of the swap agreement entered into by the University was \$1,254 in May 2013. The fair value of liabilities of the swap calculated according to information obtained from the financial institution is \$11 (2018 - fair value of assets was \$1).

- (ii) On April 30, 2014, the University entered into a 12-year long-term interest rate swap loan agreement to refinance the advances paid for renovations and the conversion of the east wing of the Grey Nuns Motherhouse of the student residences. The transaction was effective at a fixed rate of 2.808% plus a variable rate based on the CDOR, 1.983% (2018 - 1.641%).

The notional amount of the swap agreement entered into by the University was \$14,080 in April 2014. The fair value of liabilities of the swap calculated according to information obtained from the financial institution is \$198 (2018 - fair value of liability was \$30).

- (iii) On August 24, 2012, the University entered into a 15-year long-term interest swap loan agreement for \$11,000 to provide for the purchase of the 5th and the 6th floors as well as the basement of the Faubourg Complex. The transaction was effective on August 30, 2012 at a fixed rate of 3.08% plus a variable rate based on the CDOR, 1.983% (2018 - 1.641%).

The notional amount of the swap agreement entered into by the University was \$11,000 in August 2012. The fair value of liabilities of the swap calculated according to information obtained from the financial institution is \$303 (2018 - fair value of assets was \$75). This swap agreement is recorded as an asset on market value (2018 - asset) of a financial instrument since it does not fulfil the requirements of hedge accounting.

- (iv) On May 1, 2013, the University entered into a 25-year long-term interest rate swap loan agreement for the final payment of the acquisition of the property Grey Nuns Motherhouse. The transaction was effective at a fixed rate of 3.014% plus a variable rate based on the CDOR, 1.983% (2018 - 1.641%).

The notional amount of the swap agreement entered into by the University was \$12,071 in May 2013. The fair value of liabilities of the swap calculated according to information obtained from the financial institution is \$458 (2018 - the fair value of the liability was \$58).

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt (continued):

The MEES makes two types of grants to universities: operating grants and capital grants. Capital grants are authorized under the five-year university capital investment plan and are funded by the Government of Québec out of public borrowing in the University's name (a process known as grant bonds). As a result, the long-term debt listed above is managed, administered and serviced by the Government of Québec.

In accordance with its charter and the government decrees adopted pursuant to its charter (the last such decree 1057-2018 was adopted on August 7, 2018), the University may have an outstanding aggregate principal amount of debentures and debt securities, which may not exceed \$1,000,000 at any time, excluding amounts borrowed by way of loan or promissory note.

The proceeds from the Series A, Series B and Series C Senior Unsecured Debentures were used primarily to finance the University's capital projects in the last several years. These offerings were separate and distinct from the existing "grant bonds" process, which have been used by the Government of Québec to finance capital spending in the education system, in which grant bonds are managed, administered and serviced by the Government of Québec. The debentures are direct obligations of the University.

Repayments of principal over the years are scheduled as follows:

	Serviced by the University	Serviced by the Government of Québec	Total
2020	\$ 2,081	\$ 130,481	\$ 132,562
2021	2,130	17,697	19,827
2022	2,180	17,769	19,949
2023	2,230	17,077	19,307
2024	2,278	16,305	18,583
Thereafter	282,077	141,389	423,466
	\$ 292,976	\$ 340,718	\$ 633,694

A sinking fund held and managed by the Concordia University Foundation was created in order to support the repayment of long-term debt serviced by the University. See note 20 for further details on the University's capital asset management and financing policy.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

10. Long-term debt (continued):

Interest on long-term debt:

	2019	2018
Serviced by the Government of Quebec	\$ 11,730	\$ 10,532
Serviced by the University	13,039	13,100
Gain (loss) on market value	303	(601)
	\$ 25,072	\$ 23,031

11. Employee future benefits:

The University measures its accrued benefit obligations and the fair value of plan assets for accounting purposes as at April 30 of each year. Additionally, the financial status of the funded defined benefit pension plan is also measured through actuarial valuations for funding purposes at least once every three years. These financial statements were prepared using assumptions from an actuarial valuation performed as at December 31, 2015. An actuarial valuation performed as at December 31, 2018 is in the process of being completed, the results of which will be reflected in the fiscal year ended April 30, 2020.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

11. Employee future benefits (continued):

The employee future benefit liability is as follows:

	2019	2018
Pension plan benefits:		
Balance, beginning of year	\$ 63,228	\$ 49,178
Expense	33,605	31,434
Funding contributions	(31,355)	(33,438)
Remeasurements and other items	822	16,054
Balance, end of year	66,300	63,228
Other plan benefits:		
Balance, beginning of year	118,796	112,625
Expense	15,383	13,108
Funding contributions	(6,662)	(5,736)
Remeasurements and other items	(3,512)	(1,201)
Balance, end of year	124,005	118,796
Total:		
Balance, beginning of year	182,024	161,803
Expense	48,988	44,542
Funding contributions	(38,017)	(39,174)
Remeasurements and other items	(2,690)	14,853
Employee future benefit liability, end of year	190,305	182,024

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

11. Employee future benefits (continued):

- (a) Reconciliation of the funded status of the benefit plans to the amounts recorded in the financial statements:

	Pension benefit plans		Other benefit plans	
	2019	2018	2019	2018
Defined benefit obligations	\$ 1,125,592	\$ 1,067,702	\$ 124,005	\$ 118,796
Fair value of plan assets	1,059,292	1,004,474	–	–
Defined benefit liability	\$ (66,300)	\$ (63,228)	\$ (124,005)	\$ (118,796)

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

11. Employee future benefits (continued):

(b) Significant assumptions:

The significant assumptions used are as follows:

	Pension benefit plans		Other benefit plans	
	2019	2018	2019	2018
Accrued benefit obligations:				
Discount rate	6.00%	6.00%	6.00%	6.00%
Rate of compensation increase	2.70	2.70	2.70	2.70
Benefit costs:				
Discount rate	6.00	6.00	6.00	6.00
Rate of compensation increase	2.70	2.70	2.70	2.70

Assumed health care cost trend rates are based on the following:

	2019	2018
Initial health care cost trend rate	7.27%	7.54%
Cost trend rate declines to	5.11	5.11
Year when the rate reaches the level at which it is assumed to remain at	2028	2028

(c) Benefits paid:

Benefits paid by the pension plans for the employees of Concordia University totalled \$54,130 (2018 - \$54,780) and benefits paid by other benefit plans amounted to \$6,662 (2018 - \$5,736).

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

12. Internally restricted fund balances:

	2019	2018
Academic-related:		
Institutional projects	\$ 17,070	\$ 17,422
Student services	10,441	10,731
Scholarship funds	7,549	7,335
Employee training programs	953	1,063
Recruitment	659	589
Centre for study of classroom programs	149	149
Academic plan	7,821	7,655
Faculty Professional Development Fund	1,889	1,726
Services to the community	1,935	2,762
Other	3,367	684
	51,833	50,116
Research-related:		
Research funded by overhead	2,736	2,338
Infrastructure for research units	2,060	2,718
General Purpose Principal Investigator	2,886	2,880
Concordia Research Chair	1,712	2,053
Faculty Research Development Program	2,013	2,240
Research Seed Funding	733	900
Concordia Aid to Scholarly Activities	528	675
Facilities Optimization Program	449	417
Faculty program in support of research	643	711
Research laboratories	266	281
Research initiatives and infrastructure	871	919
Other	2,288	1,922
	17,185	18,054
Capital and technology-related:		
Capital and special project	190	206
Information technology	420	420
	610	626
	\$ 69,628	\$ 68,796

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

13. Grants:

					2019
	Operating	Research	Designated	Capital	Total
Government of Quebec	\$ 271,717	\$ 5,631	\$ 2,146	\$ 35,788	\$ 315,282
Government of Canada	5,213	28,974	383	3,492	38,062
Non-governmental grants	255	10,078	867	475	11,675
	\$ 277,185	\$ 44,683	\$ 3,396	\$ 39,755	\$ 365,019

					2018
	Operating	Research	Designated	Capital	Total
Government of Quebec	\$ 252,674	\$ 4,241	\$ 1,136	\$ 27,817	\$ 285,868
Government of Canada	4,833	24,770	504	3,937	34,044
Non-governmental grants	135	9,502	1,087	334	11,058
	\$ 257,642	\$ 38,513	\$ 2,727	32,088	\$ 330,970

14. Ancillary services and rental properties:

				2019
	Revenues	Expenses		Excess
Retail stores	\$ 8,369	\$ 8,053	\$	316
Residences	6,614	3,136		3,478
Parking	1,521	518		1,003
Food and conference services	1,830	1,290		540
Other services	324	257		67
Rental properties	4,799	2,911		1,888
	\$ 23,457	\$ 16,165	\$	7,292

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

14. Ancillary services and rental properties (continued):

	2018		
	Revenues	Expenses	Excess
Retail stores	\$ 9,300	\$ 8,074	\$ 1,226
Residences	6,049	2,930	3,119
Parking	1,510	409	1,101
Food and conference services	1,753	1,275	478
Other services	352	262	90
Rental properties	4,614	2,835	1,779
	\$ 23,578	\$ 15,785	\$ 7,793

15. Expenses:

	2019	2018
Academic activities and support:		
Academic	\$ 254,688	\$ 231,023
Library	13,466	11,571
Instructional and information technology services	17,560	15,472
	285,714	258,066
Institutional services and support:		
Administration	53,224	51,520
Facilities and operation services	39,224	36,325
Rented facilities	2,660	95
	\$ 95,108	\$ 87,940

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

16. Interfund transfers:

The University manages its cash centrally in the Operating Fund. Receipts and disbursements of other funds are recorded as amounts due to or from the Operating Fund. The balances are non-interest bearing and have no fixed terms of repayment.

	2019			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (6,586)	\$ –	\$ (10)	\$ 6,596
Interest on capital debt	(12,784)	–	–	12,784
Equipment	(12,215)	–	(222)	12,437
Share of the large bandwidth telecommunications network managed by RISQ Inc.	(158)	–	–	158
Research Partnership Investment	(2,819)	2,819	–	–
	\$ (34,562)	\$ 2,819	\$ (232)	\$ 31,975

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

16. Interfund transfers (continued):

	2018			
	Operating Fund	Research Fund	Designated Fund	Capital Asset Fund
Contributions towards the following:				
Major renovation or construction projects	\$ (8,557)	\$ –	\$ (197)	\$ 8,754
Interest on capital debt	(11,781)	–	–	11,781
Equipment	(10,800)	–	(63)	10,863
Library equipment	(100)	–	–	100
Specific University projects	(975)	–	(217)	1,192
Share of the large bandwidth telecommunications network managed by RISQ Inc.	(151)	–	–	151
Research Partnership Investment	(363)	363	–	–
	\$ (32,727)	\$ 363	\$ (477)	\$ 32,841

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

17. Related party transactions:

(a) eConcordia.com:

The University exercises significant influence over eConcordia.com, a registered charity under the *Income Tax Act*. eConcordia.com has a wholly-owned subsidiary, KnowledgeOne Inc., that provides courses for the advancement of learning on electronic or other new media. There are no significant differences in accounting policies between eConcordia.com, KnowledgeOne Inc. and the University.

The University incurred service fees from KnowledgeOne Inc. for the delivery of courses to students of the University. The expense (net of rebates) amounted to approximately \$6,075 (2018 - \$4,283). The University invoiced certain academic costs and management fees amounting to approximately \$1,844 (2018 - \$1,062). The University has accounts receivable and advances totalling \$7,311 (2018 - \$5,210) of which \$7,286 (2018 - \$5,171) is non-interest bearing and \$25 (2018 - \$39) bears interest at 7%.

(b) Concordia University Foundation:

The University exercises significant influence over the Concordia University Foundation (hereafter the "Foundation") since certain Board members and members of senior management are on the Board of the Foundation. The Foundation must use its resources exclusively to advance the mission of the University. The Foundation is incorporated under the *Canada Not-for-profit Corporations Act* and is a charitable organization under both the *Income Tax Act (Canada)* and the *Taxation Act (Québec)*.

	2019	2018
Due from the Foundation, without interest	\$ 36,606	\$ 15,757
Income received from the Foundation	4,096	4,997
Specified gifts to the Foundation	3,527	2,720
Endowment contributions transferred to the Foundation	12,428	2,748

The Foundation's fund balances are the following:

	2019	2018
Endowment fund	\$ 89,129	\$ 81,804
Sinking fund (note 20)	66,101	60,545
Other restricted funds	49,158	35,879
	\$ 204,388	\$ 178,228

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

17. Related party transactions (continued):

(c) Controlled entities:

(i) Fondation universitaire de l'Université Concordia:

The University exercises control over the Fondation universitaire de l'Université Concordia (hereafter the "Fondation"). By law, the Fondation's resources must be used exclusively to promote and financially support the teaching and research activities of the University. The Fondation was created by Order-in-Council 834-97, dated June 25, 1997, of the provincial government, in accordance with the *Loi sur les fondations universitaires*. As a mandatory of the Crown, it is recognized as a charitable organization under both the *Income Tax Act* (Canada) and the *Taxation Act* (Québec). As at April 30, 2019, the Fondation remained inactive.

(ii) Concordia University Press:

The Concordia University Press is incorporated under the *Canada Not-for-profit Corporations Act* for the purposes of publishing scholarly books that cross disciplinary boundaries and propel scholarly inquiries into new areas and wishes to assist the University by publishing scholarly works in order to disseminate knowledge and educate. The University exercises control over Concordia University Press by virtue of the fact that the majority of its board members hold senior management positions at the University.

(iii) Galilei Innovations Inc.:

Galilei Innovations Inc. is a wholly-owned subsidiary of Concordia University and is incorporated under the *Business Corporations Act* of Quebec. Its purpose is to provide consulting and other services to new businesses and entrepreneurs.

(iv) The Kenneth Woods Portfolio Management Foundation:

The Kenneth Woods Portfolio Management Foundation is incorporated under Part II of the *Canada Business Corporations Act* as a not-for-profit organization and is a registered charity under the *Income Tax Act*. It provides financial support, investment resources, assistance and training for students at Concordia University in the Kenneth Woods Portfolio Management Program and the Calvin Patter Fellowship Program. The University exercises control over the Kenneth Woods Portfolio Management Foundation by virtue of the fact that the majority of its board members hold senior management positions at the University.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

17. Related party transactions (continued):

The University's related party transactions were concluded in the normal course of operations and are measured at the exchange amount, which is the amount established and accepted by the parties.

The following table presents condensed financial information of its related parties:

				2019	2018
	eConcordia.com/ Knowledge One	Concordia University Foundation	Controlled entities	Total	Total
Statement of operations:					
Revenues	\$ 8,273	\$ 32,826	\$ 326	\$ 41,425	\$ 18,580
Expenses	10,149	6,633	1,035	17,817	14,072
Surplus (deficiency) of revenues over expenses	(1,876)	26,193	(709)	23,608	4,507
Statement of financial position:					
Total assets	3,583	242,785	2,569	248,937	200,747
Total liabilities	9,398	38,364	632	48,394	23,427
Surplus (deficit)	(5,815)	204,421	1,937	200,543	177,230
Statement of cash flows:					
Operating activities	70	11,329	54	11,453	2,874
Investing activities	(1,363)	(42,796)	(92)	(44,251)	(6,924)
Financing activities	686	21,579	–	22,265	2,259

18. Financial risks:

(a) Credit risk:

The University is exposed to credit risk regarding the financial assets recognized in the statement of financial position. A significant portion of the University's receivables are due from governments, which are believed to be at low risk of default. The University considers tuition fees receivable as a financial asset with more credit risk exposure and considers the concentration of the remaining risks to be minimal considering the large base of counterparties. See note 3 for details on the gross carrying amount of tuition receivables and the allowance for doubtful accounts that addresses this risk.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

18. Financial risks (continued):

(b) Market risk:

The University's financial instruments expose it to market risk, in particular, to interest rate risk and currency risk, resulting from both its investing and financing activities.

(i) Interest rate risk:

Interest rate risk refers to the adverse consequences of interest rate changes on the University's cash flows and financial position. The University is exposed to interest rate risk as a result of short-term floating rate bank indebtedness and the variable interest rate on the long-term debt serviced by the University. The long-term debt serviced by the Government of Québec does not bear any risk since the debt service is financed by the Government of Québec.

The University's other financial instruments do not comprise any interest rate risk since they do not bear interest.

The University manages the interest rate risk on short-term bank indebtedness by locking in to fixed rates as described in note 7. Interest rate risk on long-term debt serviced by the University has been mitigated by entering into an interest rate swap agreement as described in note 10.

(ii) Currency risk:

The University is exposed to currency risk due to cash, accounts receivable and trade payables denominated in U.S. dollars. As at April 30, 2019, financial assets in foreign currency represent cash, accounts receivable and trade payables totalling \$132 (2018 - \$556).

(c) Liquidity risk:

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

There has been no significant change to the risk exposures during the year.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

19. Commitments:

As part of its operations, the University has entered into various long-term agreements. The most significant agreements have led to the following contractual obligations:

- An amount of \$24,124 related to consulting services to implement an ERP system. This contractual obligation will be payable in 2020 and 2021;
- An amount of \$37,080 for the construction, renovations and land improvement agreements to be completed during fiscal years 2020 and 2021;
- As at April 30, 2019, the University has lease commitments totalling \$105,040 maturing through to August 31, 2038. Future minimum lease payments for the next five years are \$4,196 in 2020, \$4,267 in 2021, \$4,339 in 2022, \$4,412 in 2023 and \$4,880 in 2024.

20. Capital Assets Management and Financing Policy:

The Operating Fund has a \$272,445 commitment (2018 - \$284,718) towards the Capital Asset Fund to finance the capital assets, net of the balance held at the Foundation as of April 30, 2019.

In order to fulfil this commitment, the University entered into an agreement with the Foundation to create and manage a sinking fund that would be dedicated to the repayment of certain debts of the University, namely, the \$275,000 Series A, Series B and Series C Senior Unsecured Debentures in September 2042 (Series A), February 2059 (Series B) and February 2039 (Series C). The fund is comprised of an initial gift of \$3.4 million transferred in May 2010. In addition, \$22.6 million in donations already invested in the Foundation were transferred to this fund.

These initial amounts combined with future payments on existing pledges and annual contributions will be invested to generate the required funds to meet the University's future debt obligations by 2042. In 2019, an amount of \$1,000 (2018 - \$1,000) was transferred to this fund. As at April 30, 2019, the fund balance is \$66,101 (2018 - \$60,545).

The University's capital investments are governed by its Capital Assets Management and Financing Policy. They are determined through the University's Capital Budget process, which is approved by its Board of Governors and is an integrated process with the University operating and cash budgets. The capital budget along with the University's financing program are integrated through a Capital Asset Management process, a Funding Policy and a Financing Policy.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

20. Capital Assets Management and Financing Policy (continued):

The Funding Policy is composed of 11 indicators that measure the overall health of the University's financial position. Two of the most heavily weighted ratios are the debt burden and debt/FTE indicators. These support in determining the affordability of the University's capital investment needs and, as a result, its capital budget.

The debt burden ratio is segregated into two components:

- the overall interest cost of the University, where its affordability is determined to be no more than 5% of total revenues;
- the University's overall capital repayment contributions (including those for the pension plan) toward the repayment of its financial debt. For the capital repayment contribution portion, the University does not set a ceiling, but will rather seek to contribute as much as possible in order to create fiscal capacity towards its future capital investment needs.

For the debt/FTE ratio, the University has determined its affordability to be no more than \$12,000 of total debt (only the portion for which the University is responsible for the servicing; therefore, it excludes all government subsisted debt and net of established accumulated sinking funds per one full time equivalent registered student ("FTE")).

The results of the ratios are as follows:

	2019	2018
Debt-to-FTE	\$ 7,972	\$ 7,656
Debt burden - overall interest	2.4%	2.0%
Debt burden - overall capital repayment	3.1%	3.5%

21. Contingencies:

As with other large institutions of a similar nature, the University is party to various legal proceedings, including claims such as grievances arising under its collective agreements, claims instituted by building contractors for additional payments, claims for damages, other claims which may present themselves from time to time under the laws regulating employment matters, and claims instituted by students or former students.

While it is not possible at this time to assess definitely the outcome of these claims, the University has serious grounds to defend these claims and it is confident that they will be resolved without material effect on the University's financial position. The University has accrued an amount it deems sufficient to cover any potential losses from these claims.

CONCORDIA UNIVERSITY

Notes to Financial Statements (continued)
(In thousands of dollars)

Year ended April 30, 2019

22. Pledges receivable:

Pledges receivable from donors are not recorded in the statement of operations for the restricted funds. Pledges receivable amounted to \$47,028 as at April 30, 2019 (2018 - \$37,250).

These pledges will be recognized in the financial statements when collected.

23. Comparative information:

Certain comparative information has been reclassified to conform with the presentation adopted in the current year.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Report on compliance with environmental legislation and health and safety (EH&S) regulations

ACTION REQUIRED: For information

SUMMARY: This report is provided to members of the Board of Governors on a quarterly basis to apprise them of matters concerning EH&S at Concordia and to allow them to ask questions.

PREPARED BY:

Name: Danielle Tessier
Date: September 9, 2019



**ENVIRONMENTAL
HEALTH AND SAFETY**

Report on Due Diligence for Concordia University Board of Governors

Reporting Period

2019 Q2

(April, May, June)

Pietro Gasparini, C.I.H.
Director, Environmental Health & Safety
September 9, 2019

Environmental Health & Safety (EHS) supports the academic, research and operational activities of the University and promotes a safe, healthy and sustainable campus environment. EHS manages and coordinates programs and services that minimize health, safety, environmental and regulatory risks. Through a multitude of safety programs, EHS monitors compliance with federal and provincial health and safety legislation and internal university policies. We identify and evaluate risks, develop control strategies, and implement appropriate internal procedures. Education is a key component of all risk mitigation strategies and providing high quality, relevant safety training is one of EHS’s main responsibilities.

Section A presents the University’s Leading Safety Key Performance Indicators (KPIs) which measure safety performance and help reflect the safety culture within the University. **Section B** presents the traditional Lagging Safety KPIs which are retrospective and which now include four incident/injury rates.

Section A: Leading Safety Key Performance Indicators

1. Safety & Security Training

As indicated in the Q1 2019 report, the safety training key performance indicator was modified to include security training as the latter contributes positively to the university’s safety performance and safety culture. The Security Department offers several training courses to the university community including: First Aid in the Workplace Training, Concordia Emergency Response Team Training, Portable Extinguishers on Real Fire Training and Concordia Emergency Procedures Training.

For the period of April 1 to June 30, 2019, **120** safety and security training sessions took place with **812** participants.

Data entry for 2018 Security Training into the EHS Safety and Compliance Training Database is completed and a total of 24 security training sessions and 134 security training participants were added to the 2018 safety training totals, bringing the new 2018 Full Year records to 231 sessions and 2456 participants.

The total number of training session in Q2 2019 was almost double compared to Q2 2018, resulting in a 16% increase in the total number of participants in Q2 2019 compared to Q2 2018.

	Q2 2018 <i>April, May, June</i>	2018 <i>Full Year</i>	Q2 2019 <i>April, May, June</i>	2019 <i>Year To Date</i>
Total Training Sessions	66	231	120	188
Total Participants	702	2456	812	1286

2. Injury & Near-Miss Investigations

Depending on the circumstances surrounding a reported injury or near-miss, EHS staff will conduct a

formal investigation in partnership with supervisors. Investigations are conducted in order to: determine the root causes of injuries and near-misses, prevent similar occurrences in the future, determine compliance with applicable safety regulations, and collect information for workers' compensation claims (if applicable). In some instances, injury and near-miss investigations result in the identification of corrective actions that can prevent injury and near-miss reoccurrence (see Section 5).

For the period of April 1 to June 30, 2019, **17** injury and near-miss investigations were conducted. The number of injury and near-miss investigations in Q2 2019 was similar to Q2 2018 although the total injuries (Sections 7 and 8) and near-misses (Section 11) reported in Q2 2019 was less.

	Q2 2018 <i>Apr, May, Jun</i>	2018 <i>Full Year</i>	Q2 2019 <i>Apr, May, Jun</i>	2019 <i>Year To Date</i>
Injury Investigations	13	42	12	18
Near-Miss Investigations	5	11	5	6
TOTAL	18	53	17	24

3. Preventative Internal Inspections & Assessments

Preventative internal inspections and assessments (total number) refer to workplace inspections and risk assessments conducted by, or in collaboration with, EHS staff on university premises.

Workplace inspections involve a walkthrough of a workplace (e.g. research laboratory, studio, workshop, mechanical room) to determine the degree of compliance with both government regulations and internal policies and procedures. Inspections result in internal non-compliance citations (Section 4) and require corrective actions (Section 5).

Workplace risk assessments are a more thorough evaluation of the workplace with the objective to identify all hazards and to determine if the hazards can be eliminated. If elimination of the hazard is not possible, the risk assessment determines if the hazard is adequately controlled.

Workplace inspections are conducted on a more routine basis (annually or bi-annually), whereas risk assessments, which take more time, are conducted once and repeated when there is a major change in the level or area of activity in the workplace.

Workplace inspections and risk assessments are complimentary and together form an integral part of the University's comprehensive health and safety program. Both serve as a mechanism to determine compliance with government regulations and internal policies and procedures.

For the period of April 1 to June 30, 2019, EHS conducted **4** preventative internal inspections and assessments.

Additionally, for the last several months, EHS has been conducting comprehensive roof risk assessments, one per roof (a building may have multiple roofs). The roof risk assessments are part

of a roof asset project undertaken by Facilities Management. Due to the complexity of the roof risk assessments, additional time and resources were required to complete the work. The issuing of the roof assessment reports to Facilities Management was therefore delayed to July 2019. As a result, they will only be reported in Q3 2019.

Year	Preventative Internal Inspections & Assessments
Q2 2018 <i>April, May, June</i>	28
2018 <i>Full Year</i>	52
Q2 2019 <i>April, May, June</i>	4
2019 <i>Year to Date</i>	16

4. Internal Non-Compliance Citations

EHS is mandated to monitor compliance with both government regulations and internal safety policies and procedures. Compliance monitoring allows us to ensure the safety and well-being of the university community and to mitigate external non-compliance citations.

The majority of internal non-compliance citations result from preventative internal inspections and assessments, as well as injury and near miss investigations. Identification of non-compliance issues and their subsequent correction improves the overall safety performance of the University prior to the intervention of regulatory bodies. Often, a single internal workplace inspection or injury investigation can generate several non-compliance citations.

For the period of April 1 to June 30, 2019, **51** internal non-compliance citations were issued.

Year	Internal Non-Compliance Citations
Q2 2018 <i>April, May, June</i>	91
2018 <i>Full Year</i>	527
Q2 2019 <i>April, May, June</i>	51
2019 <i>Year To Date</i>	138

5. Corrective Action Completion Rate

Corrective actions are assigned as the result of an intervention by EHS, including injury investigations and internal inspections. When non-compliance issues are identified, corrective actions are generally required. Corrective actions are assigned to the supervisor responsible for the

area where the citation occurred or for the individuals involved.

All non-compliance citations (internal and external) must be resolved in a timely manner. External Non-Compliance Citations from external bodies received during external inspection (Section 12) are accompanied by obligatory corrective actions and imposed deadlines. Internal Non-Compliance Citations (Section 4) are also accompanied by obligatory corrective actions and target deadlines. This metric tracks the percentage of assigned corrective actions that are completed. This is tracked by calendar year until all actions are completed.

Year	Corrective Action Completion Rate
2014	99%

As of June 30, 2019, 99% (137) of Corrective Actions assigned in **2014** (138) were completed. The remaining corrective action is currently in progress.

Year	Corrective Action Completion Rate
2015	99.6%

As of June 30, 2019, 99.6% (448) of Corrective Actions assigned in **2015** (450) were completed and 0.4% (2) are currently in progress.

Year	Corrective Action Completion Rate
2016	98%

As of June 30, 2019, 98% (213) of Corrective Actions assigned in **2016** (217) were completed, 1.5% (3) are currently in progress and 0.5% (1) has yet to begin.

Year	Corrective Action Completion Rate
2017	93%

As of June 30, 2019, 93% (345) of Corrective Actions assigned in **2017** (369) were completed, 5% (18) are currently in progress and 2% (6) have yet to begin.

Year	Corrective Action Completion Rate
2018	59%

As of June 30, 2019, 59% (445) of Corrective Actions assigned in **2018** (755) were completed, 10% (78) are currently in progress and 31% (232) have yet to begin.

Over 200 Corrective Actions assigned in 2018 originated from the 45 elevator mechanical rooms risk assessments completed by EHS. Facilities Management, working in close collaboration with EHS, has already begun to address these corrective actions, however it will take several years before all are completed. The Corrective Action Completion Rate for 2018 will increase incrementally each quarter. It is important to note that the Corrective Actions required from these areas do not compromise or influence the safety of the university's elevators. Elevator mechanical rooms are highly restricted areas and specialized training is required in order to obtain authorization to enter these rooms.

Year	Corrective Action Completion Rate
2019	75%

As of June 30, 2019, 75% (95) of Corrective Actions assigned in **2019** (126) were completed, 23% (3) are currently in progress and 22% (28) have yet to begin.

Escalating open corrective actions to supervisors and management has resulted in better compliance. Even as information on the status of corrective actions has improved, completing these actions in a timely manner still remains a challenge. EHS staff continues to follow-up and offer assistance to supervisors. Notifications for follow-up continue to be escalated to department chairs and the area's management as required.

6. EHS Research Compliance Reviews

In collaboration with the Office of Research, EHS reviews research and teaching activities that involve hazardous materials, in order to ensure compliance with applicable government regulations and internal policies and procedures.

For the period of April 1, 2019 to June 30, 2019, 16 EHS Research Compliance Reviews were completed.

Year	EHS Research Compliance Reviews
Q2 2018 <i>April, May, June</i>	20
2018 <i>Full Year</i>	37
Q2 2019 <i>April, May, June</i>	16
2019 <i>Year To Date</i>	26

Section B: Traditional (Lagging) Safety Key Performance Indicators

7. Total Injuries

An injury refers to the occurrence of a sudden and unforeseen event arising out of, or in the course of, a university sanctioned activity attributable to any factor that caused an injury or an occupational disease (an exposure to conditions or substances that resulted in a disease). Injuries are grouped as work-related (involving staff and faculty), student or visitor/contractor.

For the period April 1 to June 30, 2019, **41** injuries were reported, 13% less than the reported injuries during the same period in 2018.

Year	Total Injuries
Q2 2018 <i>Apr, May, Jun</i>	47
2018 <i>Full Year</i>	239
Q2 2019 <i>Apr, May, Jun</i>	41
2019 <i>Year To Date</i>	98

Sports Injuries Included in Total Injuries

Sports Injuries are a sub-set of Total Injuries. Currently the Sports Injuries that are reported to the University via the Injury/Near-Miss Report Form are those injuries (trauma) or illnesses (repetitive stress) suffered by a Member (staff/student) or Non-Member (visitor) of the university community. These injuries occur during the course of a voluntary activity (personal time), either participating in team or individual sport activities or personal physical conditioning, on Concordia property. Whenever external medical attention is required to treat the injury, the Security Department calls for an ambulance. As a result, the majority of the injuries within this category are reported to EHS by the Security Department.

2019	Sports Injuries	Details
Q2	4	Hockey=1 Dodge Ball=1 Soccer=2

8. Work-Related Injuries

Work-Related Injuries are a subset of the *Total Injuries* (Section 7), whereby the injured person is a worker (staff or faculty). An injury or illness is considered work-related when an employee is involved and if an event, or exposure in the work environment, either caused or contributed to the resulting condition or significantly aggravated a pre-existing injury or illness. Work-related injuries are investigated by EHS staff and when warranted, an investigation report with corrective actions is submitted to the employee's supervisor.

For the period April 1 to June 30, 2019, **14** of the **41** reported injuries (Section 7) were work-related.

Year	Work-Related Injuries
Q2 2018 <i>Apr, May, Jun</i>	18
2018 <i>Full Year</i>	67
Q2 2019 <i>Apr, May, Jun</i>	14
2019 <i>Year To Date</i>	28

Recordable Injury Rate (RIR)

The Recordable Injury Rate, also commonly referred to as the recordable incident rate, is calculated by multiplying the number of Work-Related Injuries by 200,000, and then dividing that number by the number of labor hours during that period.

Year	Recordable Incident Rate
Q2 2018	0.44
2018 <i>Full Year</i>	0.57
2019 <i>Year to Date</i>	0.37

At the end of Q2 2019, the Recordable Injury Rate was 0.37 work-related injuries per 100 full-time employees.

9. Workers' Compensation Claims

Employees who sustain a work-related injury may be eligible for compensation from the *Commission des normes, de l'équité, de la santé et de la sécurité du travail* (CNESST).

For the period April 1 to June 30, 2019, there were **3 accepted workers' compensation claims** from Work-Related Injuries that occurred in Q2. In addition, there was 1 compensation claim from a Work-Related Injury that occurred in Q1 2019 that was only accepted by the CNESST in June 2019; the Year to Date total was adjusted accordingly. Of the accepted claims, 3 were Lost-Time Injury (see Section 10).

Year	Accepted Compensation Claims
Q2 2018 <i>Apr, May, Jun</i>	1
2018 <i>Full Year</i>	11
Q2 2019 <i>Apr, May, Jun</i>	3

Year	Accepted Compensation Claims
2019 <i>Year To Date</i>	6

The following table provides details on the 2019 accepted workers' compensation claims and indicates the lost-time days associated with the claim.

Table: Accepted Workers' Compensation Claims

Date	Description	Department	Diagnosis	Lost-Time Days
22-Jan-2019	The employee missed a step and sustained a left ankle injury.	Health, Kinesiology & Applied Physiology	Left Ankle Sprain	0
12-Feb-2019 (ongoing claim)	The employee fell off the ladder and sustained a right knee sprain.	Facilities Operations	Right Knee Sprain	91
14-Feb-2019 (Q1 Injury Accepted in Q2)	The employee slipped on ice and sustained a back sprain.	IITS	Back Sprain	0
23-Apr-2019	The employee was moving a printer and sustained a lumbar strain	Distribution	Lumbar Sprain	12
29-Apr-2019	The employee tripped and sustained a right ankle and left knee strain.	Exams' Office	Right Ankle and Left Knee Strain	5
06-Jun-2019	The employee fell between the doors at the FB entrance and sustained a cervical strain.	Human Resources	Cervical Strain	10

10. Lost-Time Days

A Lost-Time Work-Related Injury is defined as a work-related injury or illness that results in days away from work, other than the day of injury or the day the illness began. Lost-Time Days refers to the total number of calendar days employees are away from work due to a work-related injury or illness.

For the period of April 1 to June 30, 2019, there were **118 Lost Time Days** associated with the Lost-Time Work-Related Injuries; 27 Lost Time Days from Q2 injuries and 91 Lost Time Days from a Q1 injury (See the Accepted Worker Compensation Claims table in Section 9 for details).

Year	Lost-Time Days
Q2 2018 <i>Apr, May, Jun</i>	37
2018 <i>Full Year</i>	203
Q2 2019 <i>Apr, May, Jun</i>	118
2019 <i>Year To Date</i>	150

Lost-Time Injury Rate (LTIR)

The Lost-Time Injury Rate measures the occurrence of work-related injuries that resulted in an employee’s inability to work the next workday. It represents the number of lost-time injuries per 100 full-time employees in the stated period. The LTIR is calculated by multiplying the number of Lost-Time Work-Related Injuries by 200,000, and then dividing that number by the number of labor hours during that period.

Year	Lost-Time Injury Rate
Q2 2018	0.16
2018 <i>Full Year</i>	0.19
2019 <i>Jan, Feb, Mar</i>	0.21

At the end of Q2, the Lost-Time Injury Rate was 0.21 lost-time injuries per 100 full-time employees.

Lost-Time Day Rate (LTDR)

The Lost-Time Day Rate is a rate that measures the length of time an employee is away from work due to a work-related injury. It represents the number of lost-time days per 100 full-time employees in the stated period. The LTDR is calculated by multiplying the number of Lost-Time Days by 200,000, and then dividing that number by the number of labor hours during that period.

Year	Lost-Time Day Rate
Q2 2018	6.70
2018 <i>Full Year</i>	5.52
Q2 2019 <i>Apr, May, Jun</i>	7.97

At the end of Q2, the Lost-Time Day Rate was **7.97** lost-time days per 100 full-time employees.

Severity Rate

The Severity Rate provides an average of the number of Lost-Time Days per Lost-Time Work-Related Injury. The Severity Rate is calculated by dividing the total number of lost-time days by the total number of lost-time work-related injuries.

Year	Severity Rate
Q2 2018	41.0
2018 <i>Full Year</i>	29.0
2019 <i>Year to Date</i>	37.50

At the end of Q2, the Severity Rate was **37.50** lost-time days per lost-time injury.

11. Near Misses

A Near Miss is the occurrence of an event on university property, arising out of, or in the course of, a university sanctioned activity attributable to any factor that could have caused either an injury or material damage. For example, events such as tripping on a stair or slipping in a water puddle, where no injury occurred, would be categorized as a near miss. As per the University's Policy on Injury Reporting and Investigation (VPS-42), reporting of Near Misses is required. Traditionally, Near Misses go underreported, due to the fact that no injury has occurred. Steps have been taken to encourage Near-Miss reporting, including discussing the importance of Near-Miss reporting at safety committee meetings and emphasizing Near-Miss reporting during safety training and new Principal Investigator orientation sessions.

For the period of April 1 to June 30, 2019, **8** Near Misses were reported, 43% less than during the same period in 2018.

Year	Near Misses
Q2 2018 <i>Apr, May, Jun</i>	14
2018 <i>Full Year</i>	41
Q2 2019 <i>Apr, May, Jun</i>	8
2019 <i>Year To Date</i>	16

12. External Inspections

External inspections refer to inspections or audits of the University premises or safety programs conducted by government agencies or third parties (e.g., insurance provider). Third-party audits

include those performed at the request of Environmental Health & Safety. These inspections and audits ensure that the University's activities and facilities are in compliance with all applicable legislation and regulations.

For the period of April 1, 2019 to June 30, 2019, there were **2 external inspections**. Two follow-up inspections were conducted by inspectors from the *Commission des normes, de l'équité, de la santé et de la sécurité du travail* (CNESST) to verify the completion of required corrective actions from the series of CNESST inspections in 2018.

Year	External Inspections
2018 Q2 <i>April, May, June</i>	3
2018 <i>Full Year</i>	32
2019 Q2 <i>April, May, June</i>	2
2019 <i>Year to date</i>	5

CNESST Inspections

Building Mechanical Rooms

As of June 30, 2019, all non-compliance issues were corrected; however, the CNESST official closed this file on May 6, 2019.

Details: All 3 building mechanical room inspections in the LB, Hall and VA buildings took place on July 5, 2018. The University received 38 non-compliance citations, with a deadline of September 3, 2018, to correct all non-compliances. Due to the time required to determine how best to correct the machine safety issues, an extension was granted by the CNESST to October 18, 2018. Due to delays caused by the external contractor hired to implement the corrective actions required on the equipment, a second and third deadline extension were requested. The CNESST granted a final extension to April 19, 2019. On April 24, the CNESST inspector returned to verify that some of the required corrective actions (protective guards) were installed and that they complied with the machine safety regulations. On May 6, 2019, the CNESST communicated that the building mechanical room machine guarding non-compliance issues had been corrected to their satisfaction and that the file was closed.

Elevator Mechanical Rooms

As of June 30, 2019, the university is on target to complete the action plan committed to the CNESST for the safety non-compliance issues identified in elevator mechanical rooms by the December 2019 deadline.

Details: In June 18, 2018, the CNESST conducted inspections of 5 elevator mechanical rooms (4 in LB and 1 in Hall, representing 10 elevators). The inspector noted machine safety and fall prevention non-compliance issues in these elevator mechanical rooms. Since the university had already undertaken risk assessments of all elevator mechanical rooms prior to their inspection, the

university was permitted to submit an action plan to correct the machine safety and fall prevention issues involving any 10 elevators the university owned and operated by December 2019 in lieu of non-compliance citations. In April 2019, the university submitted an updated action plan that will see an additional 7 elevators addressed. On May 6, the CNESST approved the new plan. The revised action plan represents an investment of approximately \$100,000 and the University committed to completing the action plan by December 2019.

Academic, research and operations workshops, studios and laboratories

As of June 30, 2019, there are 5 non-compliance issues involving machines in the Gina Cody School of Engineering and Computer Science that have not been corrected, however they have been locked out by EHS and are currently not in use. Due to the complexity of the machinery, finding suitable machine guarding solutions has been challenging. EHS and department representatives are working with the CNESST to find appropriate solutions.

Gina Cody School of Engineering and Computer Science:

In Q1 2019, it was reported prematurely that the CNESST file related to machine safety in the academic, research and operations workshops, studios and laboratories in the Hall, VA and LB buildings was closed. The CNESST has officially acknowledged that all the non-compliance issues identified during the inspections have been addressed, meaning that the non-compliant machines do not pose a risk to users. The majority of the non-compliance issues have been corrected permanently; those remaining non-compliant machines have been locked out by EHS and are out of service. These machines will remain locked out by EHS until their non-compliance issues have been permanently corrected.

On October 3 and 4, 2018, the Gina Cody School of Engineering and Computer Science academic and research workshops and laboratories in the Hall building were inspected. The University received 23 non-compliance citations with a deadline of December 2, 2018. Only 15 of the 23 non-compliance issues were corrected by the deadline.

On December 10, 2018, the inspector returned and provided the University with an extension until February 24, 2019, to complete the corrective actions required for the 8 remaining non-compliance issues. During the December 10 follow-up visit, the University received two additional non-compliance citations, with the deadline of February 24, 2019, to complete the corrective actions required to bring the machines up to code.

On February 28, 2019 the CNESST conducted follow-up inspections and acknowledged the correction of all corrective actions. During the February follow-up visit, the University received five additional non-compliance citations, with the deadline of March 17, 2019, to correct them. The 5 non-compliance issues were immediately corrected and the final follow-up inspection took place on March 19, 2019.

It was during the December 2, 2018 CNESST inspections that EHS locked out 5 machines; the locking out of machines is a common practice to ensure that they are not used. The non-compliant machines were locked with special EHS identified locks and are tagged indicating they cannot be operated. As per the university's Control of Hazardous Energy Program, only the owner of a lock is permitted to remove the lock. The CNESST acknowledges the locking out of the non-compliant machines as having dealt with the immediate risk posed by the non-compliant machines, however

the inspector continue to follow the file until the non-compliant machines are made compliant. On May 27, 2019, the CNESST inspector revisited the locked out machines. Finding suitable machine guarding solutions has been challenging and EHS has been working closely with department representatives and the CNESST inspector to find appropriate solutions. Until permanently corrected, the machines will remain locked out.

13. Regulatory Citations

The University may receive regulatory citations for non-compliance with federal, provincial or municipal laws, regulations or by-laws. Regulatory citations can be the outcome of government inspections or interventions (e.g., CNESST, Public Health Agency of Canada, Canadian Nuclear Safety Commission) or violations of regulations and by-laws (e.g., false fire alarm citation from the *Service de sécurité incendie de Montréal*). This metric tracks the total number of regulatory citations received by the University.

Year	Regulatory Citations
Q2 2018 <i>April, May, June</i>	4
2018 <i>Full Year</i>	159
Q2 2019 <i>April, May, June</i>	4
2019 <i>Year To Date</i>	12

For the period of April 1 to June 30, 2019, there were **4** regulatory citations from the *Service de sécurité incendie de Montréal* associated with fire alarms.

14. Regulatory Fines

Regulatory Citations (Section 13) may have associated monetary fines or penalties issued to the University.

Year	Fines Received
Q2 2018 <i>April, May, June</i>	\$1,000
2018 <i>Full Year</i>	\$18,450
Q2 2019 <i>April, May June</i>	\$10,800
2019 <i>Year to Date</i>	\$13,500

For the period of April 1 to June 30, 2019, Concordia received **4** regulatory fines totaling **\$10,800** from the *Service de sécurité incendie de Montréal* associated with the 4 false fire alarm citations that occurred during the same period.

False fire alarm fines are determined by the number of false alarms over a 12-month period for each civic address. Fines are incremental.

15. Hazardous Materials Spills Responses

The University's Hazardous Materials Spill Response Team responds to hazardous material spills that occur on university premises. Service providers are called upon to assist when a major spill occurs and additional resources are required.

Year	Hazardous Material Spills Responses
Q2 2018 <i>April, May, June</i>	5
2018 <i>Full Year</i>	20
Q2 2019 <i>April, May, June</i>	5
2019 <i>Year to Date</i>	8

For the period of April 1 to June 30, 2019, there were **5** hazardous materials spill.



Pietro Gasparri, C.I.H.
Director, Environmental Health & Safety



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Annual report from the Ombuds Office

ACTION REQUIRED: For information

SUMMARY: The *Terms of Reference of the Ombuds Office* ([BD-2](#)) provide for the filing of an annual report detailing the activities of the Ombuds Office, including statistics on the concerns and complaints received, a copy of which shall be submitted to the Board of Governors for information purposes. The highlights of the report will be presented by the Ombudsperson, Amy Fish.

PREPARED BY:

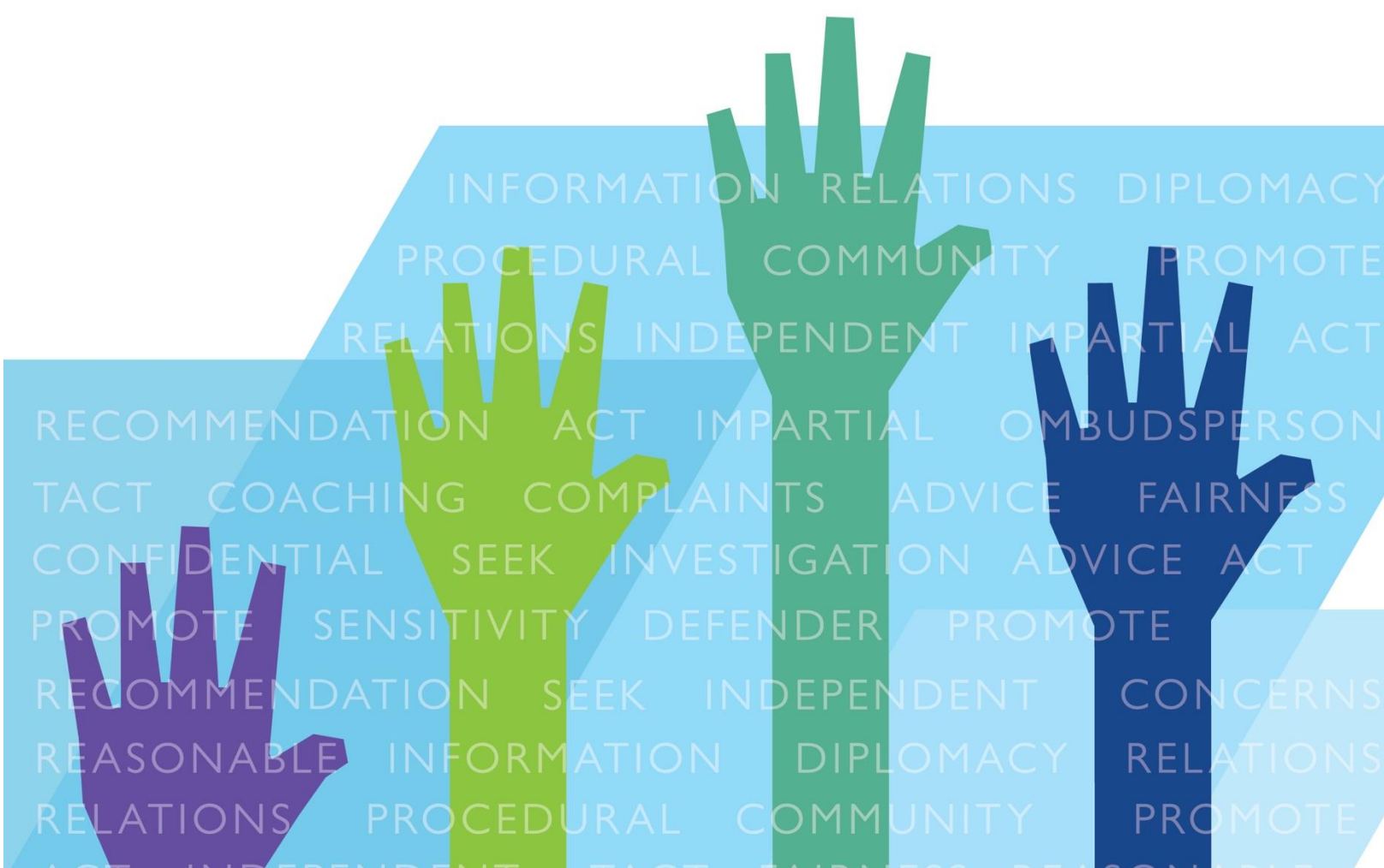
Name: Danielle Tessier
Date: September 11, 2019



OMBUDS OFFICE

Promoting fairness at Concordia

ANNUAL REPORT 2018–19



OMBUDS OFFICE

July 22, 2019

Members of the Board of Governors
Concordia University
1455 de Maisonneuve Blvd. West
Montreal, QC
H3G 1M8

To the Board of Governors;

As per article 29 of the Terms of Reference of the Ombuds Office, I am pleased to submit the **2018-2019 Annual Report of the Ombuds Office: Promoting Fairness at Concordia University**.

The purpose of this report is to provide you with:

- a description of the year's activities from May 1, 2018 to April 30, 2019;
- statistics illustrating our service to the community; and
- sample recommendations from this year.

I look forward to presenting this report to you in person.

Sincerely,

amy fish

Amy Fish, MHSc.

Ombudsperson

Concordia University / Université Concordia

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Ombuds Office Overview

Concordia University was one of the first Universities in Canada to establish an Ombuds Office. The office was founded in 1978, on the principles of impartiality, confidentiality, independence and accessibility.

The Ombuds Office reports directly to the Board of Governors to maintain its independent status.

The Ombudsperson is responsible for promoting fairness in the University.

This objective is achieved through:

- evaluating concerns and determining whether enquiry or investigation is needed;
- investigating where needed;
- de-escalating conflict between and among community members;
- coaching students and faculty regarding opportunity for improved communications where appropriate; and
- developing training workshops and materials for the University community with respect to resolving conflict related issues.

Ombuds Office 2018-2019

This year was stable in terms of staffing, budget and mandate.

File Volume Steady

This year, the Ombuds Office treated 466 files, as compared to 469 the previous year.

Very few of these files became formal or serious complaints.

Since 2013-2014, the Ombuds Office has treated approximately 500 files a year. Generally, the volume of Ombuds files is expected to be approximately 1% of the student population. When you consider that our office also accepts files from faculty and staff, our file volume is exactly what we would expect for a university the size of Concordia.

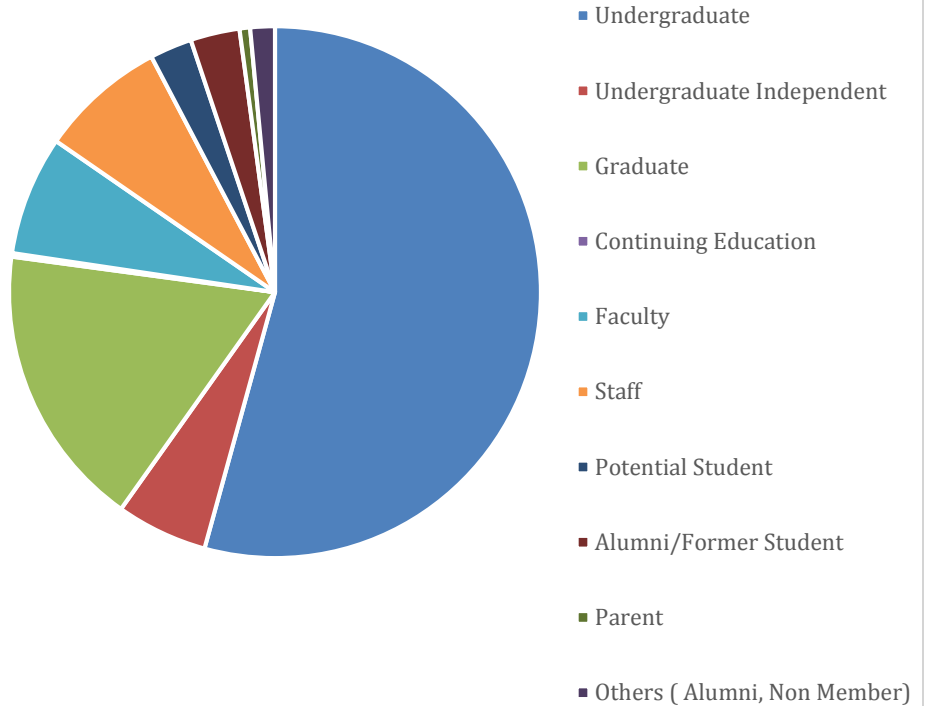
Participation in University Committees

In 2018-19, the Ombudsperson was able to sit on several university committees in an advisory capacity such as the Employee Assistance Program committee and a policy review committee. This role allowed the Ombuds Office to further the community outreach of the office.

Client Overview

466 concerns were brought to the Ombuds Office this year, 78% of which came from students. Please see Chart A, below for a breakdown.

Chart A: Percentage of Clients by Type



Overall:

- Very similar to previous years;
- 78% of the concerns were brought forward by students, an increase over 2% since last year;
- 15% came from faculty members or staff, also representing a 2% increase; and
- 6% came from other parties (e.g, alumni, potential students)

The 6% from “other” parties is 5% lower than last year, while the other categories have grown by 2% each. This is due to a change in the way files are categorized. For example, parents who come forward on behalf of students, with the student’s permission, used to be classified as “other”, but now these are classified under the student’s name.

Walk-ins

The Ombuds Office receives complaints and concerns through telephone calls, e-mails and walk-ins. Last year, we noticed a slight reduction in the number of walk-ins. This appears to be changing, as shown below, in Chart B:

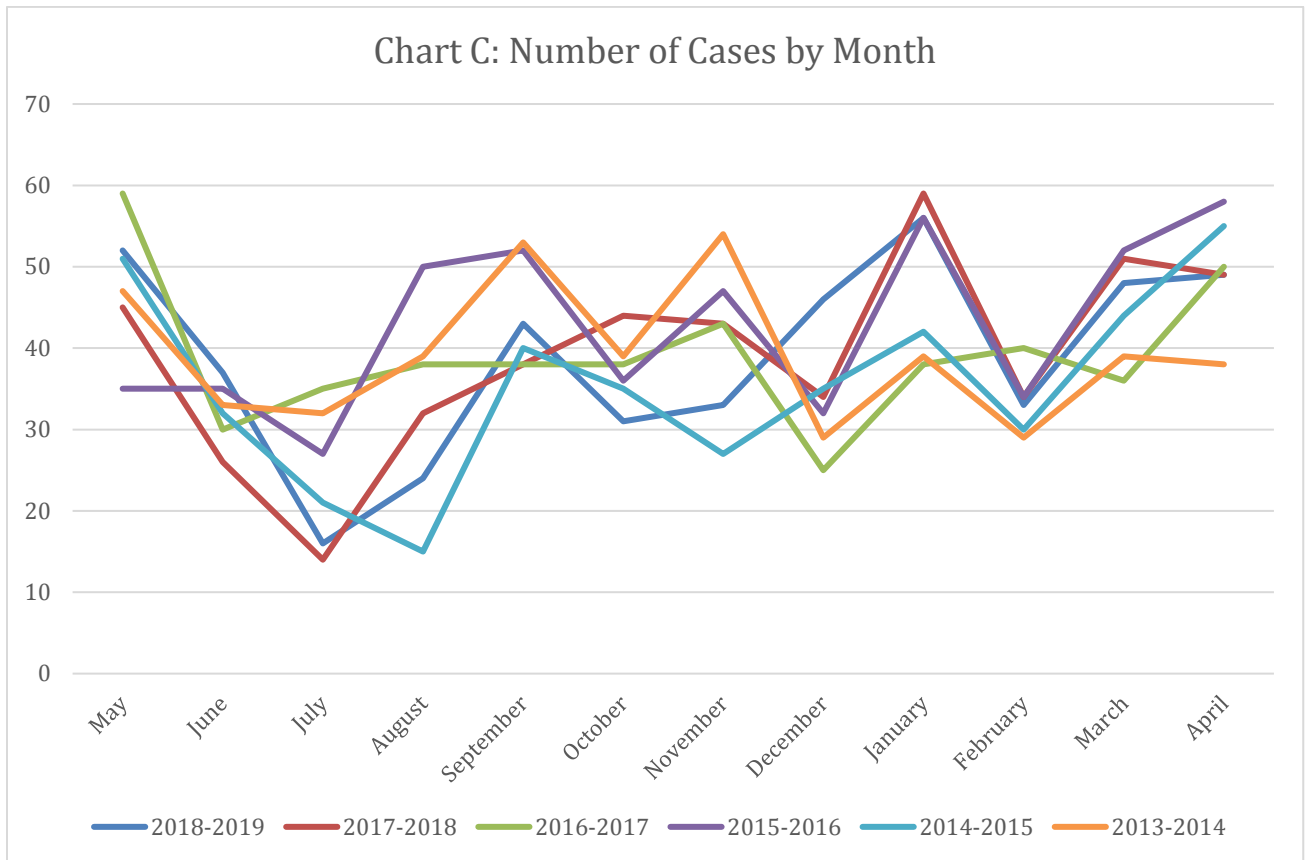


Last year, we saw fewer walk-ins than in previous years. However, this year, the number of walk-ins increased from 76 to 111 which is the highest since 2014-15. One of the objectives of the Ombuds Office is to be as accessible as possible. Increased walk in traffic is a good indication that the Ombuds Office is accessible.

Please note that we are referring to the first point of contact. Clients that walk in without an appointment are seen immediately whenever possible, or given a follow up meeting within the next few days. We regularly receive requests by phone and email and that volume has remained steady over the past six years.

Caseload per Month

Chart C, below, shows a month by month breakdown of our caseload for the past six years. As you can see, the busiest times are January, due to registration and Fall semester exam results. April and May are next due to exams, graduation and program degree requirements. June, July, August and December are consistently lower in volume.



Undergraduate Student Academic Concerns

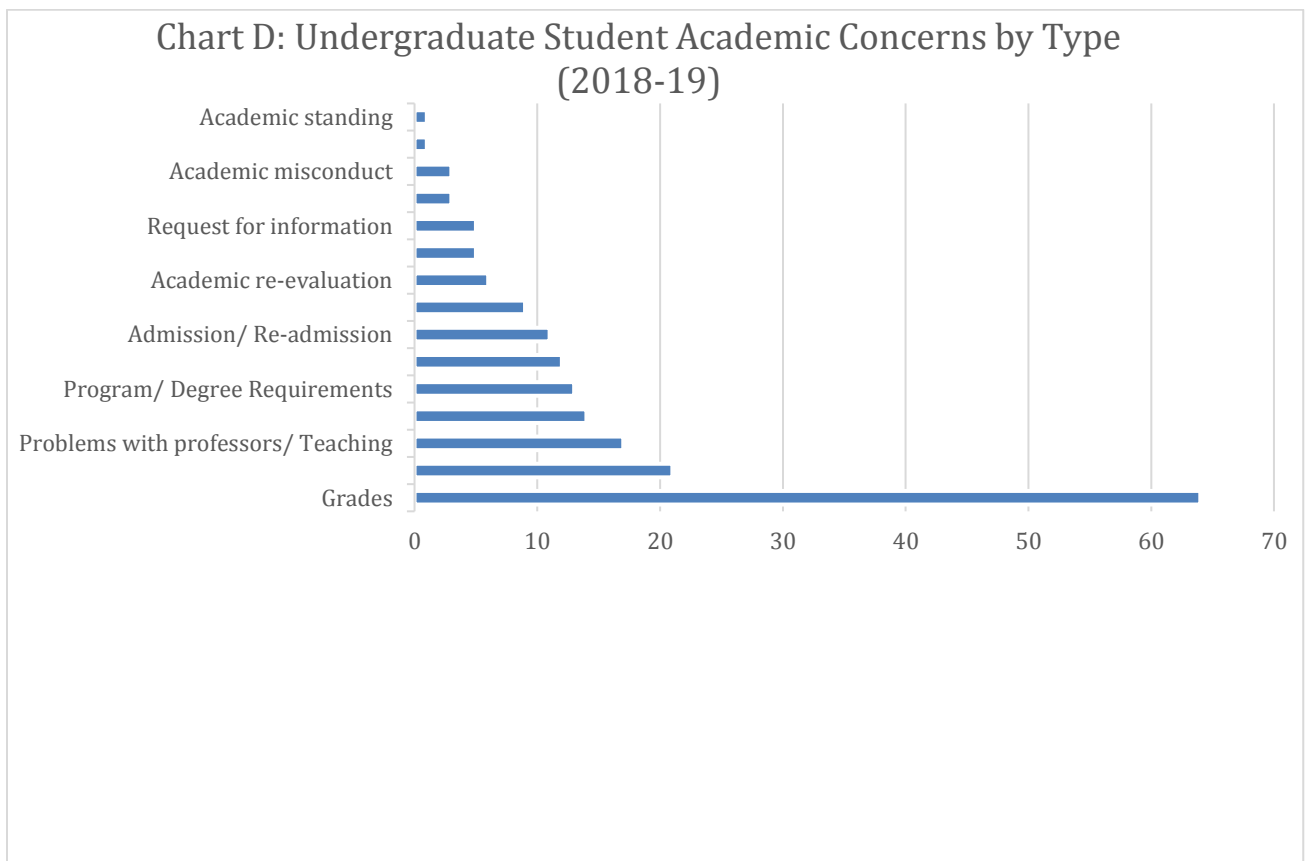
Students bring a wide variety of academic concerns to our office. There are a greater number of Undergraduate students than Graduate students at Concordia University, and it makes sense that they would represent a greater volume of files with a wider range of concerns. This is illustrated in the graphs below.

The vast majority of visits to our office relate to grades. This can include, but is not limited to:

- Students who need help getting graded exams or papers back from their Professors;
- Questions related to grade breakdowns that don't reflect the course outline;
- Conflicts regarding percentage grades and associated letters;
- Students who believe they were graded unfairly; and/or
- Requests for coaching regarding how to address grading issues with professors.

The next biggest category encompasses issues with registration and course selections such as:

- Student received conflicting advice regarding course selections;
- Required course is full;
- Required course given at a time/day that is impossible for student;
- Student registered for wrong course/incorrect section; and/or
- Student inadvertently missed deadline and needs to know options.

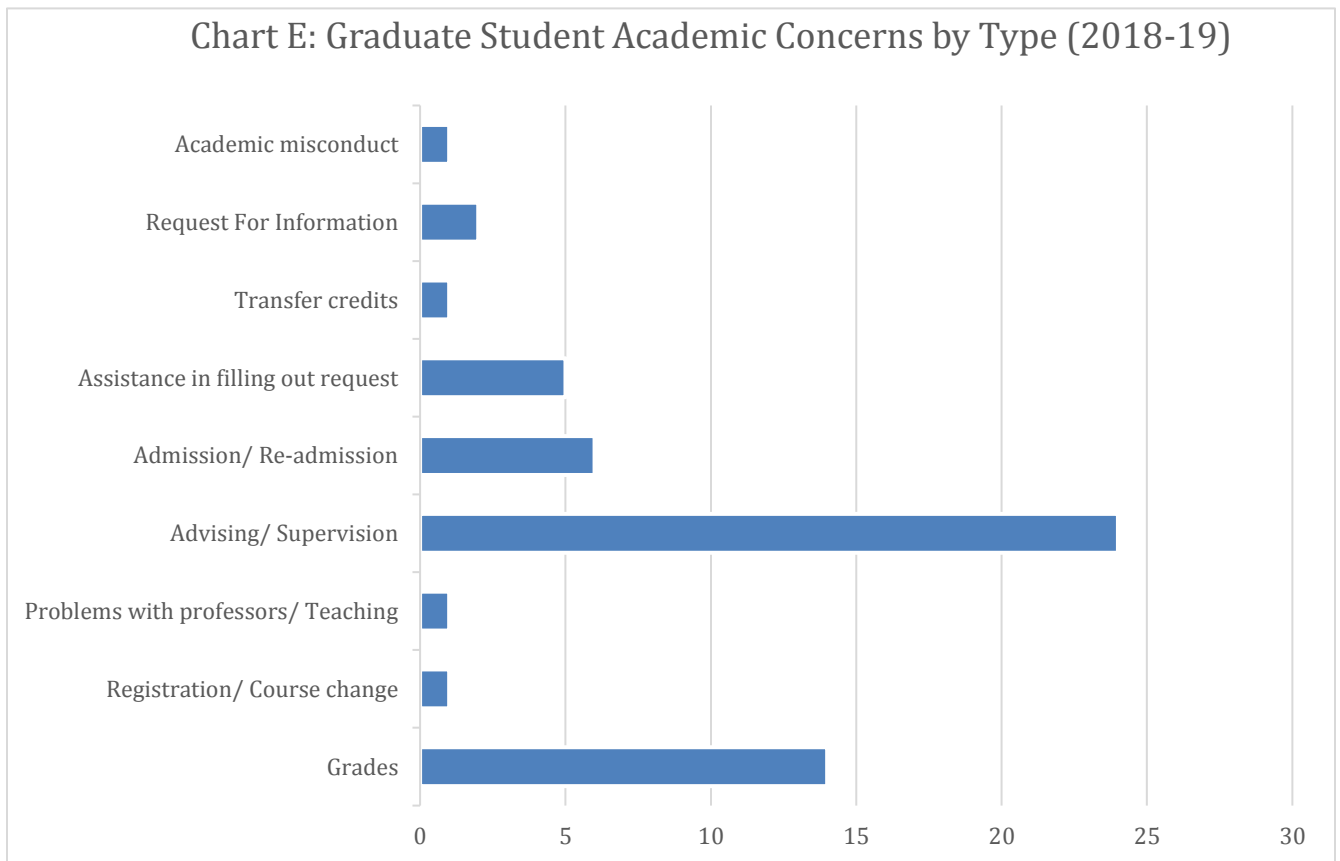


Graduate Student Academic Concerns

For Graduate students, the biggest concerns relate to advising and/or supervision. Some examples could be:

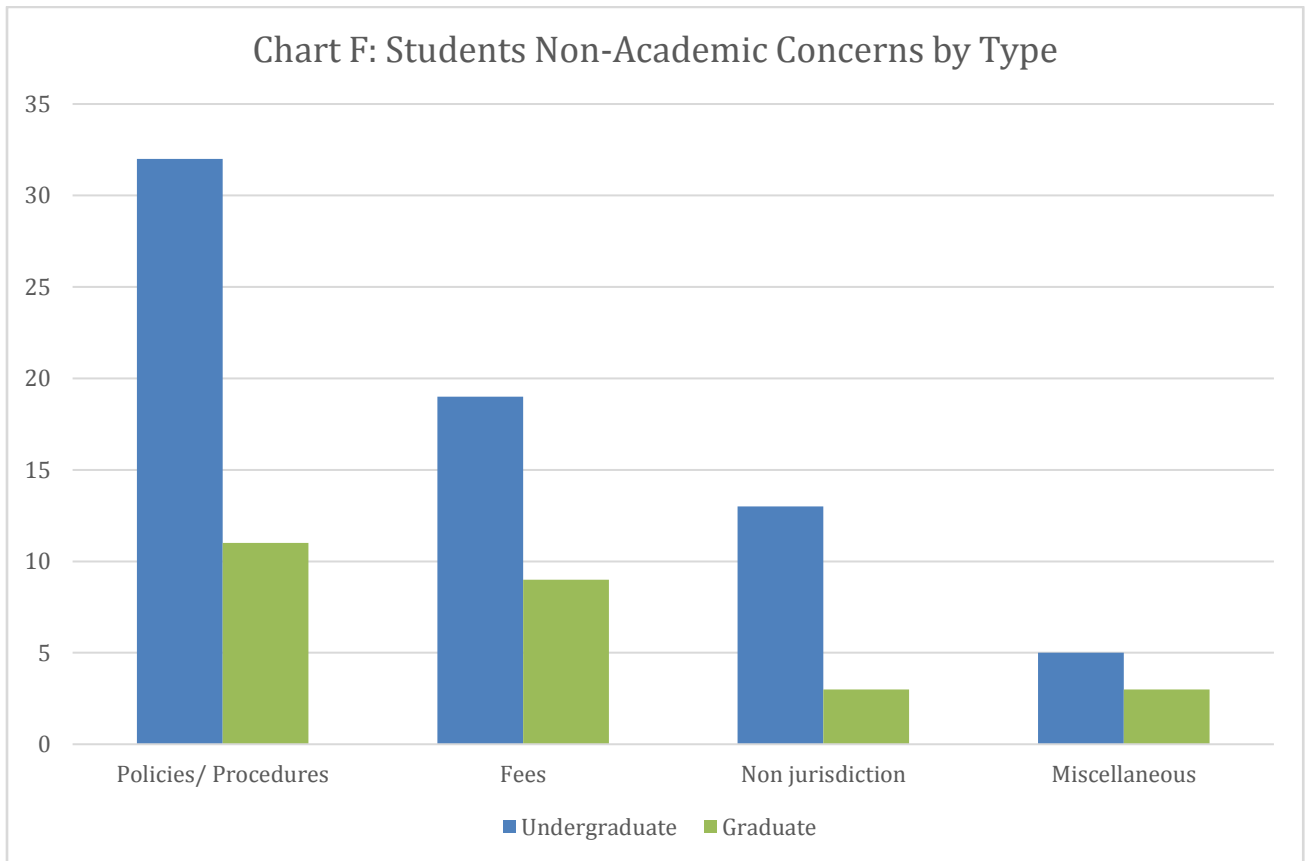
- Misunderstanding with supervisor regarding funding;
- Conflict with supervisor regarding research methodology or ethics;
- Varying expectations regarding time to completion for PhD;
- Disagreements regarding authorship or conference submissions; and/or
- General advice needed to improve communication.

Grades are second in the list, and these would be similar to the Undergraduate concerns listed previously.



Student Non-Academic Concerns

In addition to the academic concerns outlined, the Ombuds Office assists Undergraduate and Graduate students with Non-Academic concerns, as shown in Chart F, below.



As in previous years, the majority of non-academic concerns for both Undergraduate Students and Graduate Students relate to Policies and Procedures and Fees. Policy and Procedure questions might include the Academic Re-evaluation policy and how it applies to their particular situation. Students may also ask about how they can find policies that are not readily available online. In some cases, students come to our office for help in interpreting policies that may be specific to a particular department.

Fees are the second highest category of concerns. These are usually related to communication. For example, a student may be charged fees and not know why, or a student may be expecting a particular disbursement and would like to know when to expect it.

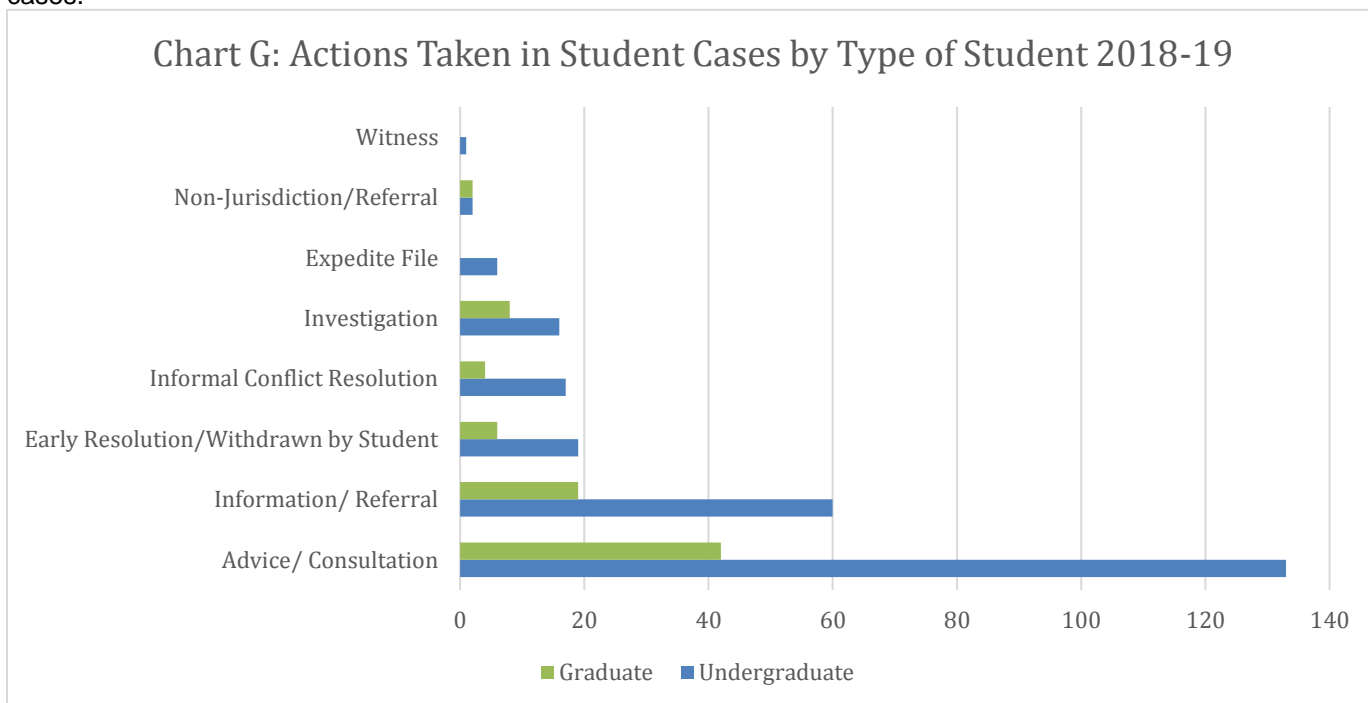
When we classify a concern as non-jurisdiction or referral, that's because we spoke with the community member, and based on our conversation, we decided the best option was to redirect the community member to the correct department. This could be issues with classroom temperature or noise level, conflicts within fee-levy groups on campus, or concerns that would be better addressed directly with the faculty or department in question.

Resolutions of Student Cases

The Ombuds Office has several techniques to assist students in resolving their concerns. For instance, we:

- Advise student and suggest next steps;
- Refer the student to a more appropriate resource;
- Offer additional information and/or coaching;
- Assist with informal conflict resolution such as mediation; or
- Provide additional follow up where possible.

Please see Chart G, below for the breakdown of actions taken in Undergraduate and Graduate cases.

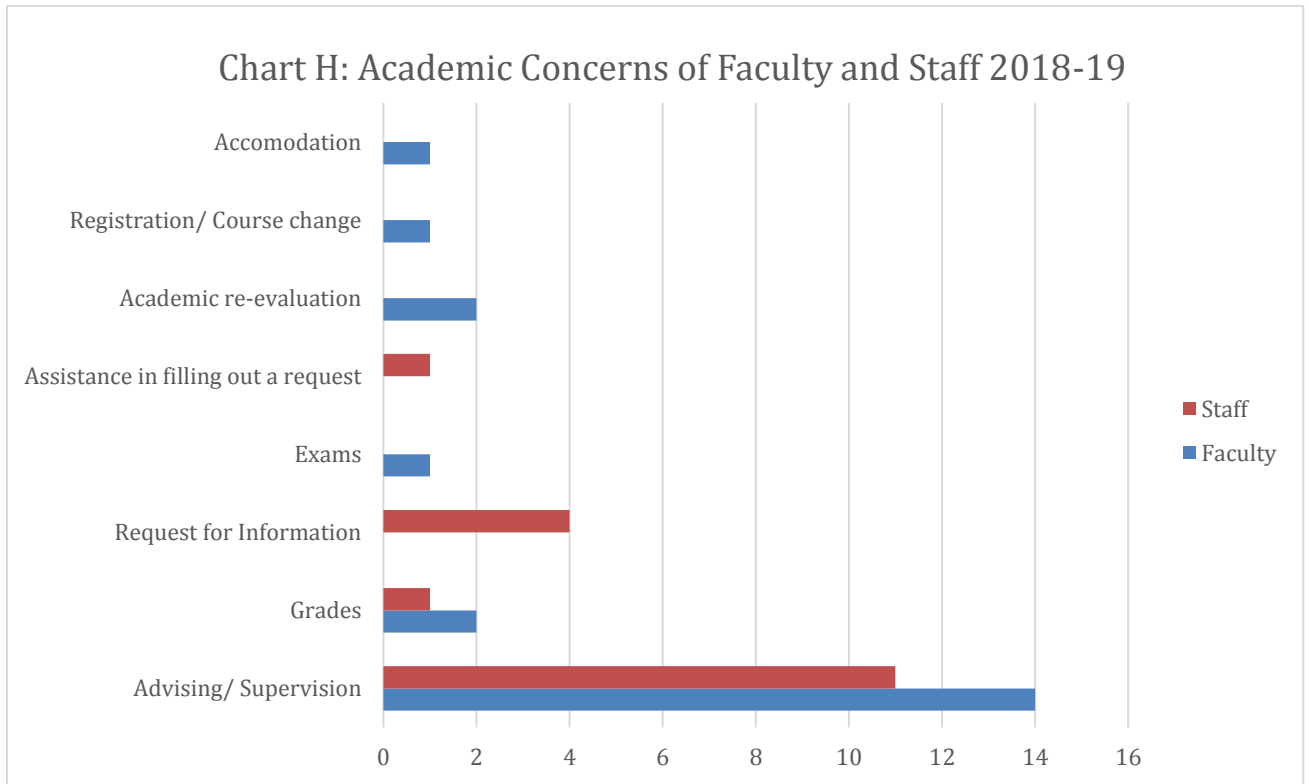


In 8% of cases, students resolve their concerns without our assistance and withdraw from the Ombuds Office before we have had a chance to offer our input. Sometimes they notify us of their decision, and in other cases, we understand from the lack of continued correspondence that the case has been withdrawn or resolved. This often occurs in situations when the student contacts many different offices at once, and another office is more appropriate for responding to this issue.

76% of the time, we respond with advice, consultation, information and/or referral. This means that we meet with the students involved and listen to their concerns and offer suggestions as to how to proceed. Sometimes, students will come back multiple times over the course of the semester and ask for advice as the issue progresses. Other times, this represents a one-time resolution.

When the Ombuds Office expedites a file, that means we follow up on a student's behalf and gently remind the person in question (faculty, department administration) that a response is required.

Faculty and Staff Concerns



Academic Concerns

We saw an increase in academic concerns from faculty and staff, from 31 last year to 42 this year. We believe that this is because we have been encouraging faculty members to contact the Ombuds Office for advice early in the process (i.e. before a problem arises). The Ombuds Office appreciates the opportunity to consult on issues such as advising, supervision and grades and we look forward to continuing to partner with faculty and staff in this capacity.

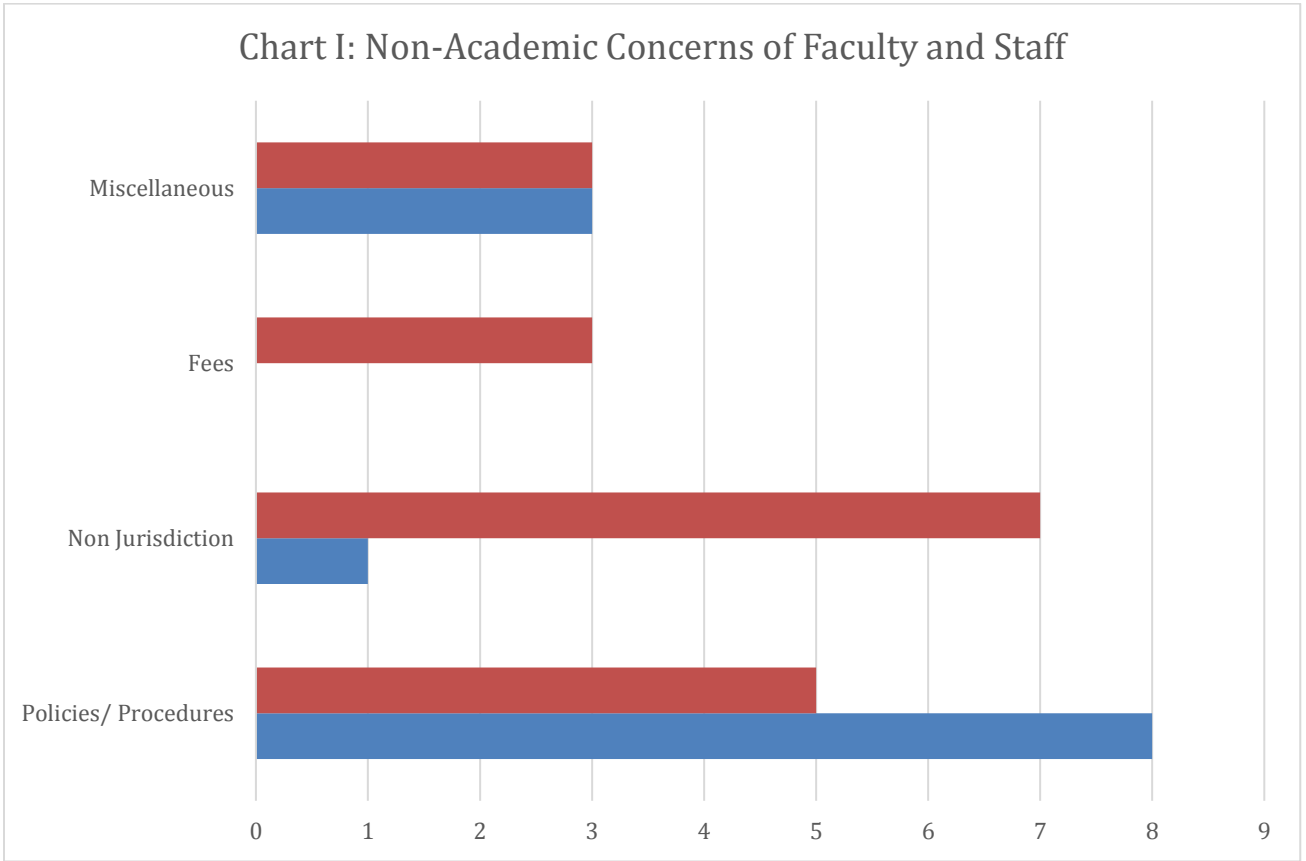
As you can see in Chart H, above, faculty and staff are both concerned with advising and supervision. Some examples of these concerns are: work completion, expectations regarding proposal requirements or coursework and/or challenges with communication.

Staff sometimes contact the Ombuds Office for information regarding their rights, or where to go for specific concerns. They may also have questions regarding how to fill out a request or how to help a student. Faculty seek assistance on a wider variety of issues such as exams, academic re-evaluations and/or accommodations for students with special needs.

Non-Academic Concerns

This year, there were 36 non-academic concerns brought to the Ombuds Office by Faculty and Staff as presented in Chart I, below.

Chart I: Non-Academic Concerns of Faculty and Staff



The majority of concerns relate to Policies and Procedures. These questions range from consulting our office regarding the fairness of a policy to requesting assistance in locating the latest version of a policy. Non-jurisdiction issues brought to our office by staff are mainly employment issues that were referred back to the department or human resources for assistance. Questions relating to fees might include advice about whether a student should be charged or whether a particular fee should be waived.

It is our goal to encourage faculty and staff to continue to consult with our office regarding concerns or challenging situations. Our intention is to continue to improve communication and to prevent the escalation of complaints at Concordia University.

Review of Prior Recommendations

No formal recommendations were made in 2018-19.

Examples of Assistance Provided for 2018-2019

Over the course of this year, the Ombuds Office has assisted many clients with their concerns. Some examples follow, with a few details changed to preserve confidentiality:

- In a particular department, undergraduate students are required to participate in lab work for extra credit, distributed across several courses. A student came to our office saying that she had completed the lab work, but accidentally assigned the hours to the wrong course. She said that she was not being given credit due to a computer glitch. Initially, this sounded unfair. However, an investigation showed that students are warned multiple times that they need to correctly assign credits. The faculty member involved explained that students often allocate their lab credits to the course where they will see the best possible increase in their grade. The course outline, Moodle and additional correspondence all warned against this practice. It was explained to the student that unfortunately there was nothing we could do in this case.
- A former student came to our office requesting that his name be removed from a Professor's website where he was listed as a former researcher. The professor refused to remove the name, at first, however once this was escalated to the Chair, the professor agreed.
- A staff member asked for our advice in dealing with a student who was dissatisfied with the shuttle bus service. The staff wanted to know whether we thought the student was treated fairly, and wanted to know the best way to handle the situation going forward. We referred the situation to the Office of Rights and Responsibilities.



**BOARD OF GOVERNORS
OPEN SESSION
Meeting of September 18, 2019**

AGENDA ITEM: Annual report from the Office of Rights and Responsibilities

ACTION REQUIRED: For information

SUMMARY: The *Code of Rights and Responsibilities* ([BD-3](#)) provides for the filing of an annual report detailing the activities of the Office of Rights and Responsibilities, including statistics on the complaints received, a copy of which shall be submitted to the Board of Governors for information purposes. The highlights of the report will be presented by the Director and Senior Advisor, Lisa White.

PREPARED BY:

Name: Danielle Tessier
Date: September 11, 2019

OFFICE OF RIGHTS AND RESPONSIBILITIES

Promoting Respect on Campus



ANNUAL REPORT 2018–2019

SEPTEMBER 2019

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Office of Rights and Responsibilities - Annual Report 2018-2019

Introduction

As provided in Article 16 of the *Code of Rights and Responsibilities* (the “**Code**”), annually, the *Office of Rights and Responsibilities* (referred interchangeably as “**ORR**” or the “**Office**”) submits a report to the Secretary-General covering the previous academic year. The report details the activities of the Office, including statistics on complaints received, and makes recommendations, as necessary, with regard to either the Code and/or the operations of the Office. The report is made available by way of the University's publications and it is submitted, for information purposes, to Senate and to the Board of Governors.

This 2018-2019 Annual Report refers to the activities of the Office from May 1, 2018 to April 30, 2019.

Mandate of the Office and Key Policies

The Office offers impartial, confidential, non-judgmental and independent services to all University Members (students, faculty and staff). It has jurisdiction over alleged infractions involving Members that take place on University premises or on other premises in the course of any University activity or event. Among other things, the Office:

- Provides support and redress to Members who have behavioural complaints and/or concerns
- Manages a complaint resolution process that may include a range of responses such as:
 - Informal procedures (clarifying perceptions, shuttle diplomacy, mediation, settlement agreements, providing strategies, etc.)
 - Formal procedures (adjudication, hearing tribunals, investigations, sanctions, etc.)
- Coordinates procedures for managing behaviour that may pose a danger, risk and/or threat
- Directs the University's response in handling urgent cases
- Participates in committees and other University bodies mandated to address behavioural issues such as the Standing Committee on Sexual Misconduct and Sexual Violence

In this context, most of the Office's work is focused on applying and/or administering the following key Policies:

- [Code of Rights and Responsibilities, BD-3 \(the “Code”\)](#),
- [Protocol on the Coordination of Urgent Cases of Threatening or Violent Conduct, BD-3 Protocol \(the “Protocol”\)](#),
- [Policy on Student Involuntary Leave of Absence, PRVPA-15 \(“POSILA”\)](#),
- [Policy on Harassment, Sexual Harassment and Psychological Harassment, HR-38.](#)

In 2018-2019, a committee was established to conduct a review of POSILA. Notable proposed revisions include specific mention of on-campus support resources such as Wellness and Support Services, and revisions regarding case management processes such as applicable deadlines for return requests and required supporting documentation. For more information about POSILA as it is currently drafted, the Office and its services, please refer to the [ORR website](#).

Education, Outreach, Promotion and Collaboration

ORR education, outreach programming and promotion take place throughout the year and include participation in student, faculty and employee orientations, offering workshops, training and providing information regarding harassment, dealing with disruptive Members, threatening or violent conduct, the Policy regarding Sexual

Violence, PRVPA-3, POSILA and the Code.

In this context, throughout the 2018-2019 year, ORR participated in and presented at a variety of University events, fairs and activities. Outreach activities also included providing information to other educational institutions and organizations regarding ORR policies and approaches to behavioural incidents and concerns.

Recommendations

As provided in Article 15 of the Code, the Office may, when warranted, make recommendations regarding situations within a unit, department, faculty or the University as a whole, when such situations have the general effect of violating the rights that are sought to be protected by the Code. Often, these recommendations arise from specific issues or situations that are brought to the Office.

Similarly, and as provided in Article 16 of the Code, when necessary or warranted, the Office will also make certain recommendations regarding the Code and the operations of the Office. Additionally, to the extent that a member of the Concordia community is interested in bringing forward a recommendation for revision(s) to the Code, that member may submit the recommendation(s) in question to the Office for consideration.

Past Recommendations

In 2017-2018, the Office made a recommendation regarding the inclusion of an assessment process for specific Student of Concern (“SOC”) cases where it appears no longer necessary or appropriate to continue treating these dossiers under POSILA. The Office is pleased to report that this recommendation has been analyzed by the POSILA review committee and that the suggested approach to address this recommendation will be included in the proposed revisions to POSILA referred to on page 1.

General Recommendations

In a number of complaint dossiers, complainants expressed concern regarding the potential for reprisals. This led to the Office analyzing this particular issue in a variety of contexts. The Office observed that developing a comprehensive plan to address potential reprisals in the context of behavioural complaints can be a complex undertaking and may involve multiple University units and departments. Developing a proactive plan at the onset of a complaint process on a case by case basis will be helpful in safeguarding the interests of the parties involved. It is therefore recommended that when appropriate an ad hoc group be constituted for this purpose. The ad hoc group would be convened by the Office. The members of this group would normally include representation from the Office, the Provost’s Office, Human Resources, the relevant Dean’s Office, and where applicable, other stakeholders.

Data Analysis and Statistical Review

Activity Summary and Breakdown of Requests for Assistance

Page 3 provides a snapshot of the Office’s activity for the 2018-2019 academic year, including the breakdowns by type of contact, the distribution of services by classification and month, Complainant/Respondent demographics and types of infractions reported.

The Office may assist Members with behavioural complaints/concerns in the following ways:

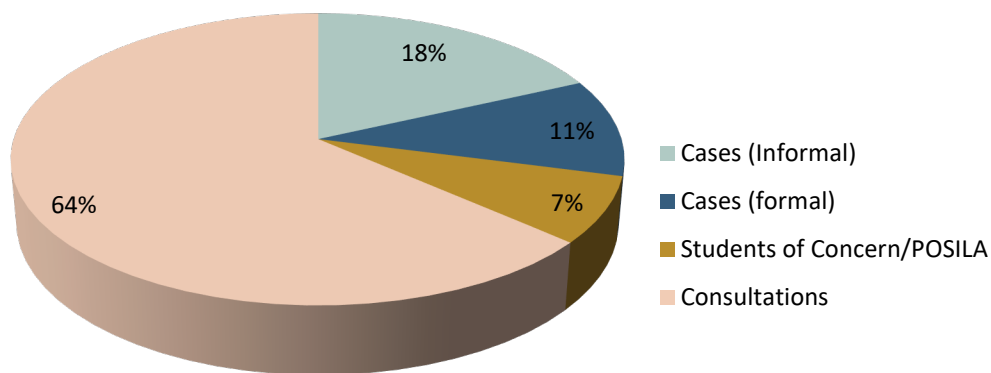
- **Consultations** - the Advisor provides information and/or guidance but usually does not play an active or ongoing role in the situation, complaint or concern

- **Cases** - the Advisor provides information and/or guidance and may also directly intervene, review evidence or play an ongoing role in the situation, complaint or concern

Depending upon the complaint, cases will be classified as “*formal*” or “*informal*.” A dossier typically begins as a consultation; however, if it ultimately evolves into a case, when reporting the data, it is only counted once. Cases (and consultations when applicable) are generally categorized as behavioural issues under the Code and/or the Protocol, or as SOC under POSILA.

Requests during 2018-2019 totaled 379. The breakdown by percentage is displayed in Chart A.

CHART A: DISTRIBUTION OF SERVICES (2018-2019)



Consistent with previous years, consultations accounted for a majority of services provided. With regard to cases, informal resolution was employed more often than formal resolution from the onset, also in keeping with historical patterns. Nevertheless, the Office has observed that formal complaints have increased since 2016-2017, as demonstrated in Table 3. 28 new formal complaints were processed this year in addition to 13 active formal complaints carried over from the previous reporting year. Active formal complaints represented approximately 11 percent of the Office’s activity. That being said, a portion of that 11 percent was resolved informally.

In addition, there were 28 active cases involving SOC and threat assessments, up from the 20 administered in 2017-2018. These accounted for seven percent of the Office’s activity. SOC and threat assessment cases most often involve safety concerns, medical/mental health issues and/or serious disciplinary matters, generally requiring an immediate response and intervention and, more often than not, comprehensive cross-sectorial coordination. Cases treated under POSILA are often active throughout a SOC’s academic career.

TABLE 1: REQUESTS FOR ASSISTANCE (2018-2019)

2018-2019 Academic Year	Cases	Consultations	Total
May 1, 2018 - April 30, 2019	138	241	379

TABLE 2: 3 YEAR ANNUAL COMPARISON

Year	Months	Cases	Consultations	Total
2016-2017	12	98	188	286
2017-2018	12	116	235	351
2018-2019	12	138	241	379

In 2018-2019, requests for assistance totalled 379 (138 cases and 241 consultations) as displayed in Tables 1 and 2. This represents an eight percent increase from the previous year and follows a 23 percent increase in requests from 2016-2017 to 2017-2018 (as demonstrated in Table 2). This increase is not surprising based upon the Office’s outreach to raise awareness regarding its mandate and other University resources. It may also be attributed to heightened awareness of what constitutes problematic behaviour on campus and an increased willingness to access resolution options, particularly in relation to matters involving sexual violence.

TABLE 3: BREAKDOWN BY CASE TYPE – 3 YEAR ANNUAL COMPARISON

Case Type/Year	2018-2019	2017-2018	2016-2017
Informal	69	70	55
Formal	41	26	14
SOC/Threat Assessment	28	20	29
Total Cases	138	116	98

Who is seeking assistance?

The term “Complainant” is used to refer to any member of the University community who is directly affected by someone’s behaviour and who raises a concern with the Office. The conduct in question should be within the scope of the Code. If warranted, a case file is opened regardless of whether informal resolution was sought or a formal complaint was launched. In 2018-2019, students followed by members of the administration most often requested assistance from the Office in both case and consultation categories. With regard to consultations, there were no complainants represented in the “N/A” category.

CHART B: COMPLAINANT DEMOGRAPHICS 2018-2019 (CASES)

Requests for assistance/complaints were generated by:

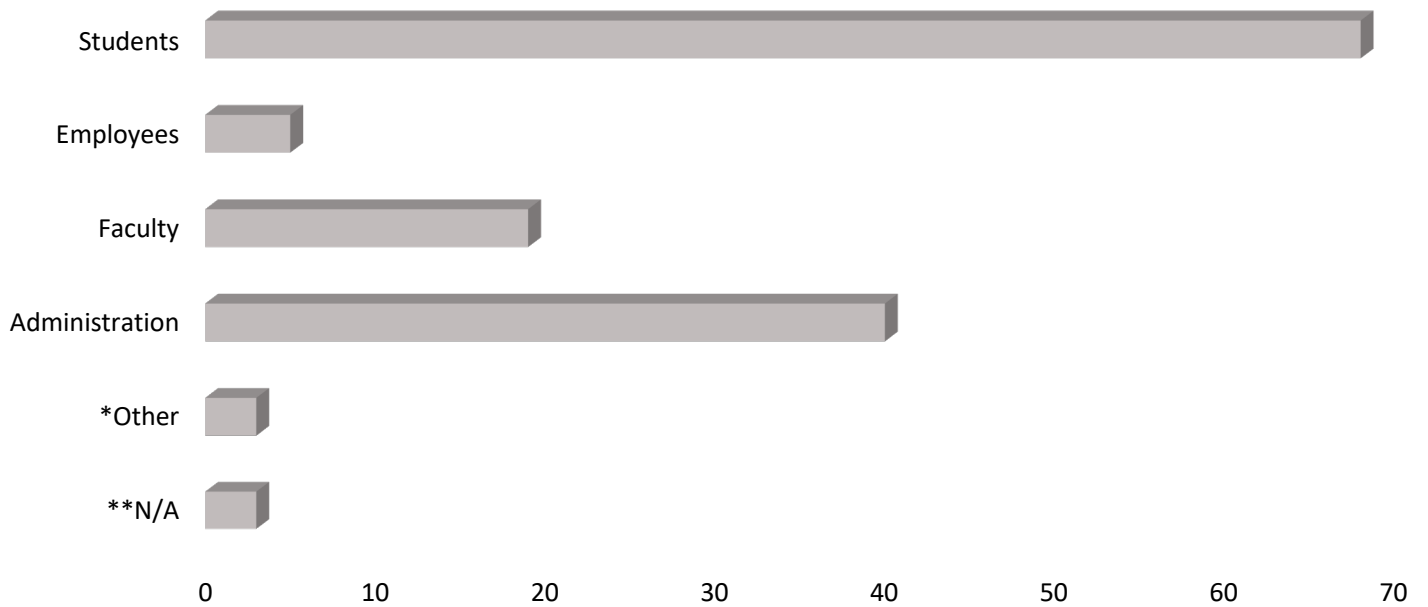
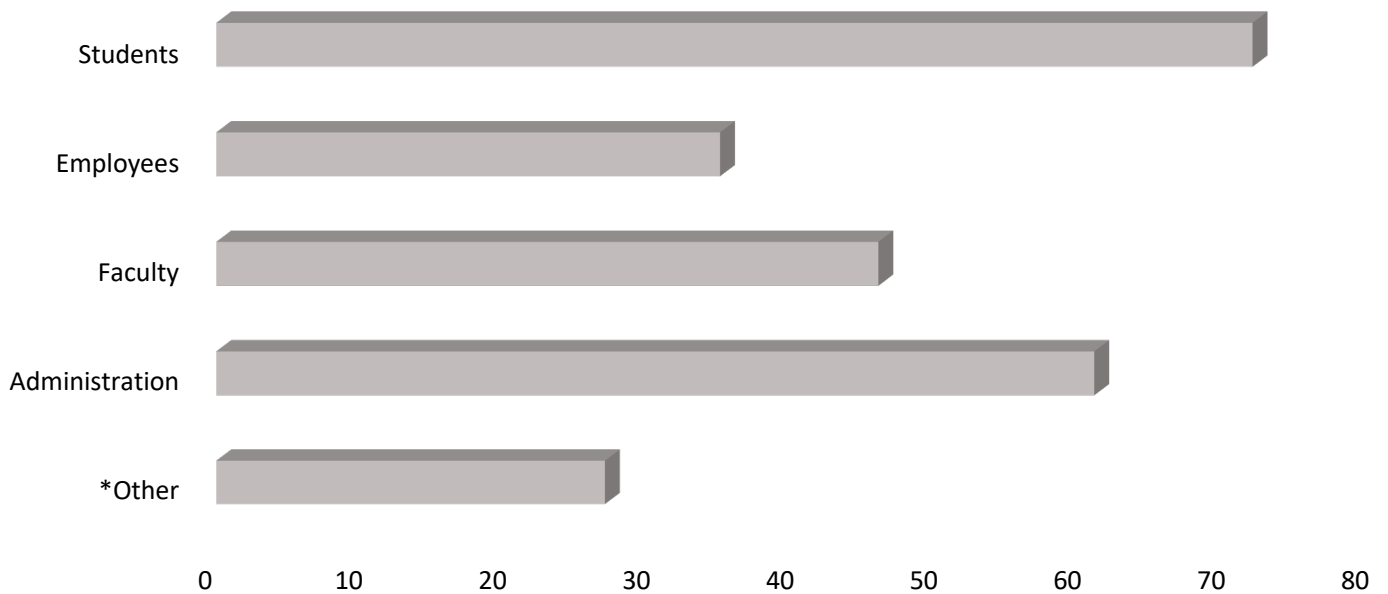


CHART C: COMPLAINANT DEMOGRAPHICS 2018-2019 (CONSULTATIONS)

Requests for assistance/complaints were generated by:



* "OTHER" REFERS TO NON-MEMBERS, ALUMNI, UNSPECIFIED MEMBER CATEGORY, CONTRACTORS, ETC.

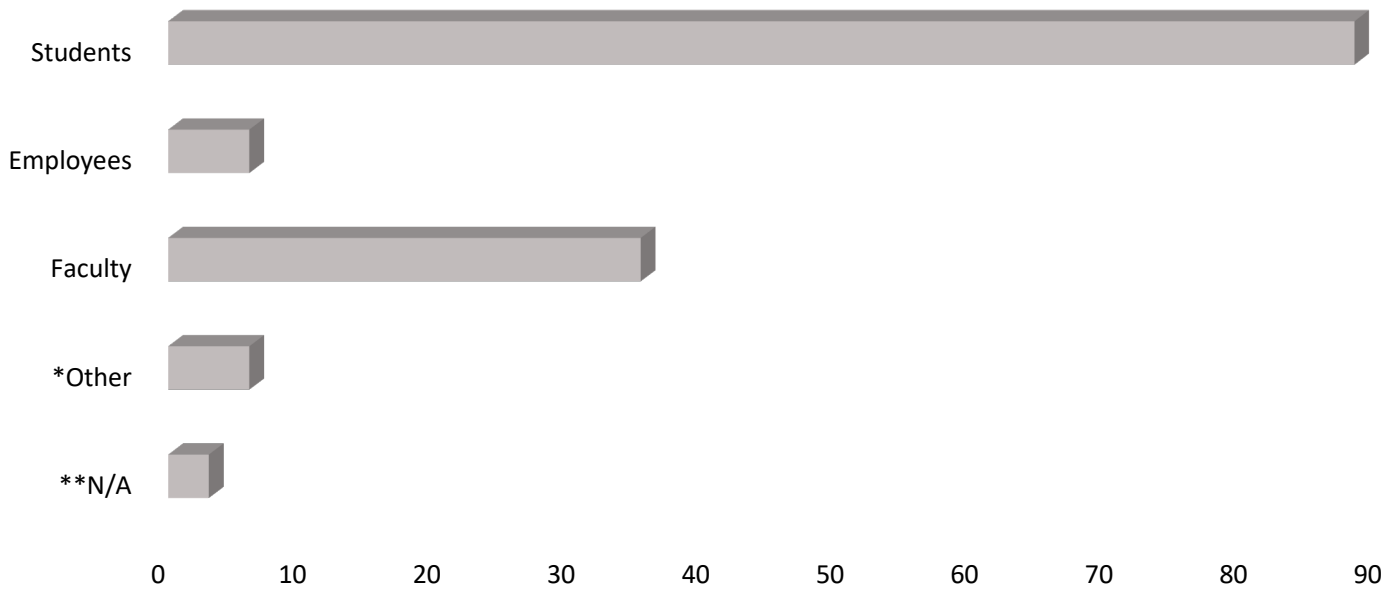
** "N/A" REFERS TO COMPLAINANTS WHO ARE UNKNOWN AND/OR UNIDENTIFIED.

Who are complaints being made against?

The term “Respondent” refers to the person against whom a complaint is made. A “Respondent” is any Member who is alleged to be responsible for undesirable behaviour described as an offense/infraction under the Code, thereby giving rise to a Complainant seeking resolution within the scope of the Code. In 2018-2019, students were predominantly the respondents in both complaints and consultations, followed by faculty. With regard to cases, and as indicated by the chart below, none of the respondents were employees in the category of administration.

CHART D: RESPONDENT DEMOGRAPHICS 2018-2019 (CASES)

Complaints were generated against:

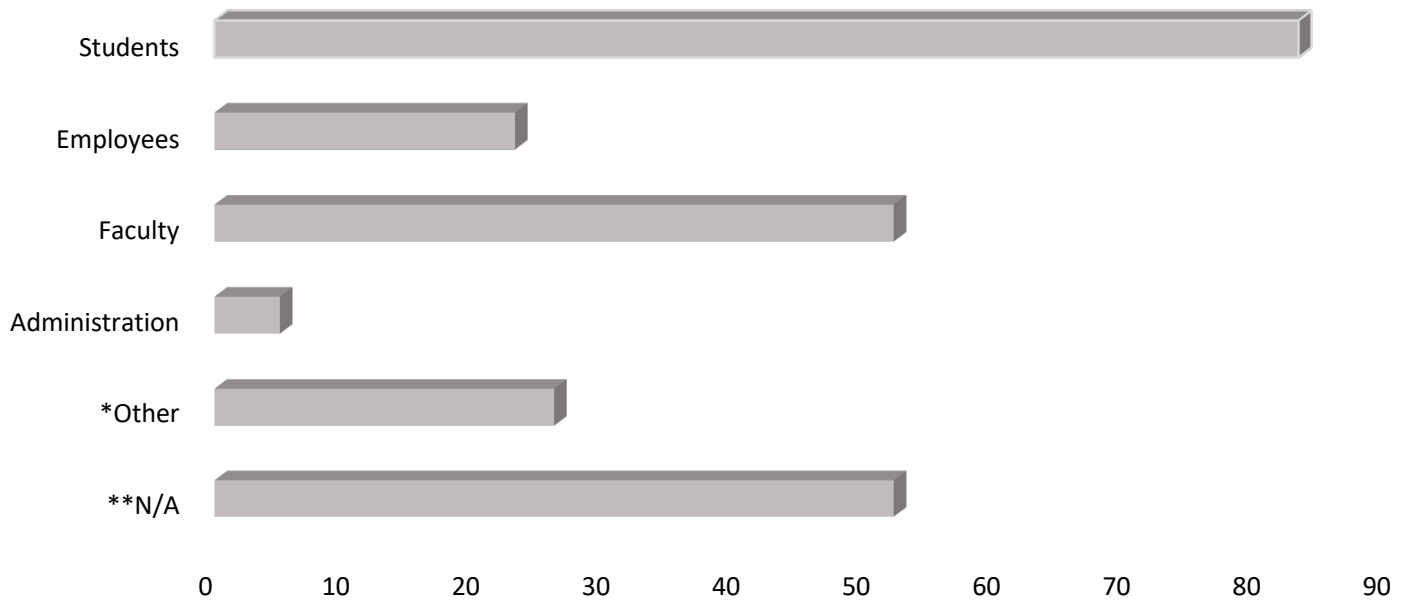


** “OTHER” REFERS TO NON-MEMBERS, ALUMNI, UNSPECIFIED MEMBER CATEGORY, CONTRACTORS, ETC.*

*** “N/A” REFERS TO CASES OR CONSULTATIONS IN WHICH THERE WAS NO RESPONDENT SPECIFIED.*

CHART E: RESPONDENT DEMOGRAPHICS 2018-2019 (CONSULTATIONS)

Complaints were generated against:



* "OTHER" REFERS TO NON-MEMBERS, ALUMNI, UNSPECIFIED MEMBER CATEGORY, CONTRACTORS, ETC.

** "N/A" REFERS TO CASES OR CONSULTATIONS IN WHICH THERE WAS NO RESPONDENT SPECIFIED.

TABLE 4: BREAKDOWN OF CASES (138) AND CONSULTATIONS (241) BY INFRACTION (2018-2019)

Offence	Code	In 138 Cases	In 241 Consults	Total Infractions
Threatening or Violent Conduct	30	32	9	41
Sexual Violence and Sexual Assault	31	17	15	32
Harassment	32	65	76	141
Sexual Harassment	33	14	7	21
Psychological Harassment	34	11	5	16
Discrimination	35	9	8	17
Communication of Discriminatory Matter	36	4	3	7
Offences against property	37	4	1	5
False Information	38	1	0	1
Maliciously activating fire alarms	39	2	0	2
Bomb threats	40	0	0	0
Theft or abuse of computing facilities or computer time	41	0	1	1
Unauthorized entry into University property	42	0	0	0
Obstruction or disruption of work or studies	43	2	13	15
Camping or Lodging on University property	44	0	0	0
Forging or altering University documents	45	4	0	4
Hazing	46	0	0	0
Unlawful use, sale, distribution, etc. of controlled substances	47	0	2	2
Possession or use of explosives or destructive devices	48	0	0	0
Possession or use of firearms, chemicals, or other weapons	49	0	0	0
Unauthorized or duplication of University's name, logos, etc.	50	1	0	1
Unlawful offense in the University context	51	2	0	2
Student-of-concern/Threat Assessment/POSILA	SOC	28	16	44
*Miscellaneous Consultations		1	103	104
Total		197	259	456

Some complaints and/or consultations allege multiple Code infractions. These complaints are nonetheless counted as a single file, regardless of the number of offences cited. Consultations more often than cases will not allege a complaint or issue that falls neatly under the Code. As such, these situations often require information, policy interpretation and advice, do not evolve into cases and also account for the high number in the “Miscellaneous Consultations” category.

In 2018-2019, the Office observed increases in the categories of threatening or violent conduct, harassment and psychological harassment. Reported incidents of offences against property and obstruction or disruption of University activity were also higher. As previously mentioned, the Office also noted an increase in new or ongoing requests for assistance involving SOCs and POSILA (up to 44 from 28 in 2017-2018).

As was the case in 2017-2018, sexual violence is now included in conjunction with sexual assault as a standalone infraction category, and is distinct from sexual harassment. This continues to reflect the understanding that offences of a sexual nature occur along a spectrum and underscores the importance of policies in which complainants can see their experiences more broadly reflected. In 2018-2019, complaints related to sexual violence and sexual assault were slightly lower than the previous year (down to 32 from 35 in 2017-2018). Reports of sexual harassment were also lower (down to 21 from 41). There were no other material variations in the number of reports regarding other Code infractions.

CHART F: PRESENTING ISSUES 2018-2019 (CASES)

Chart F provides a visual overview of the types of case offences reported.

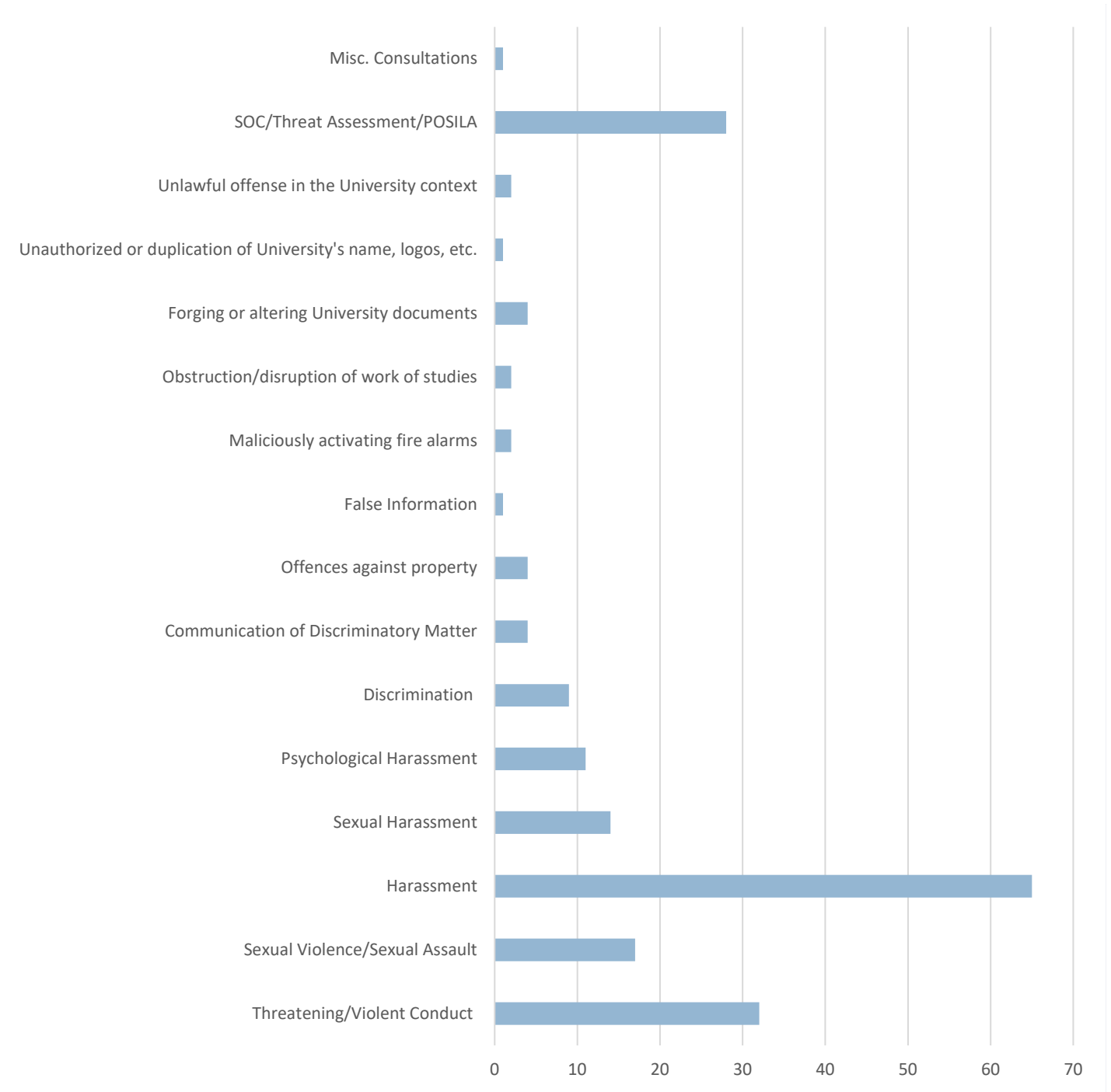
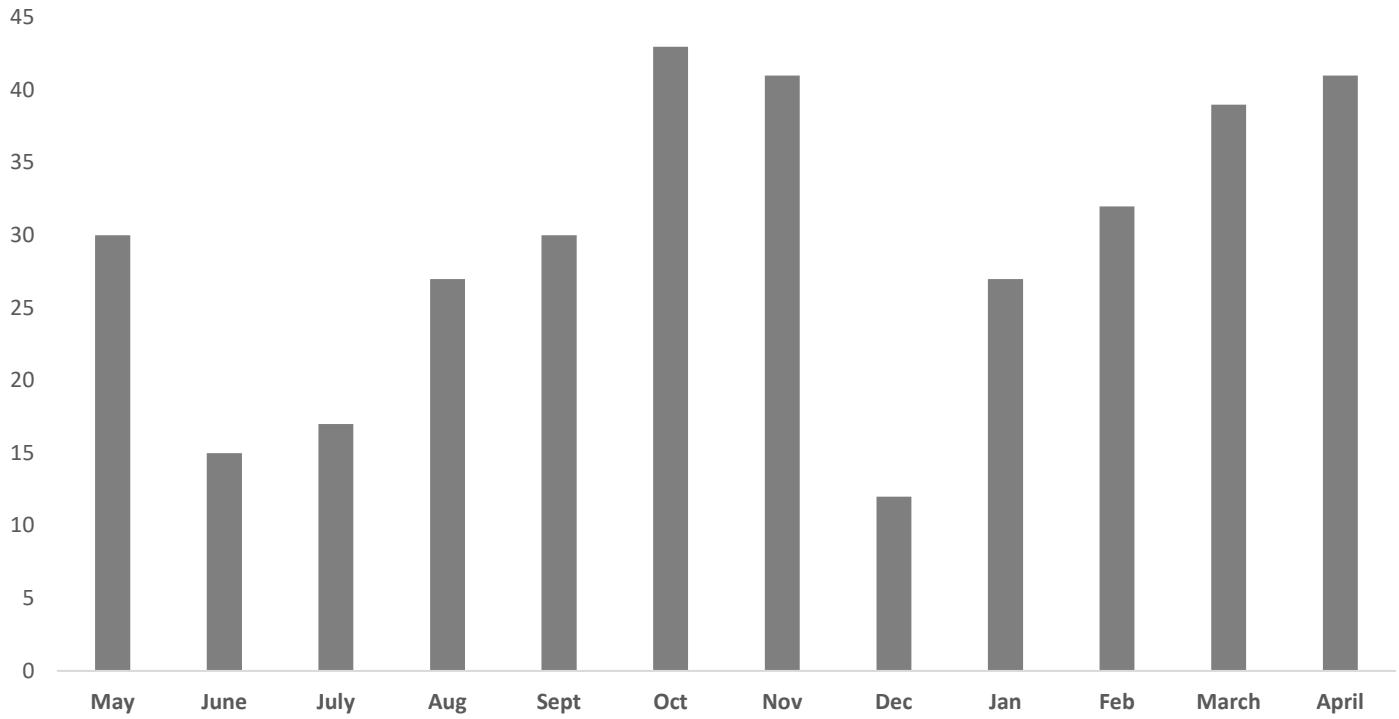


CHART G: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE (354)

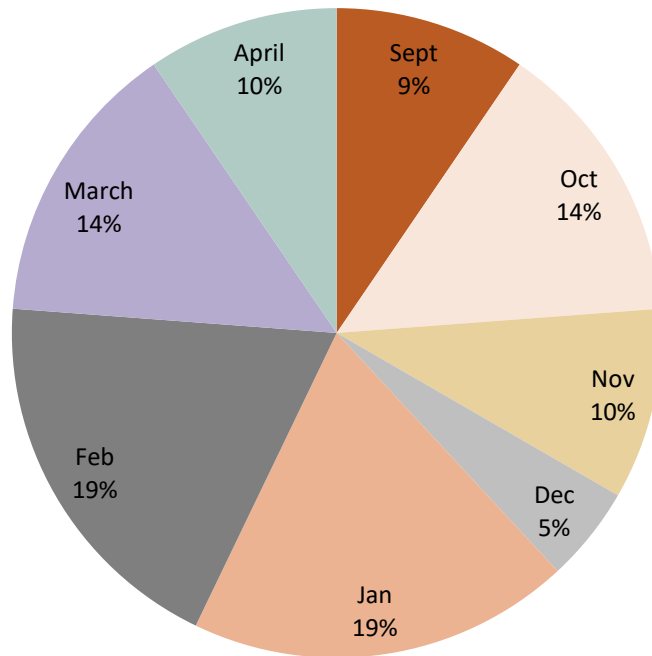


Note: Twenty-five ongoing requests for assistance were carried over from 2017-2018 and are not reflected in this graph.

CHART H: STUDENT OF CONCERN CASE DISTRIBUTION

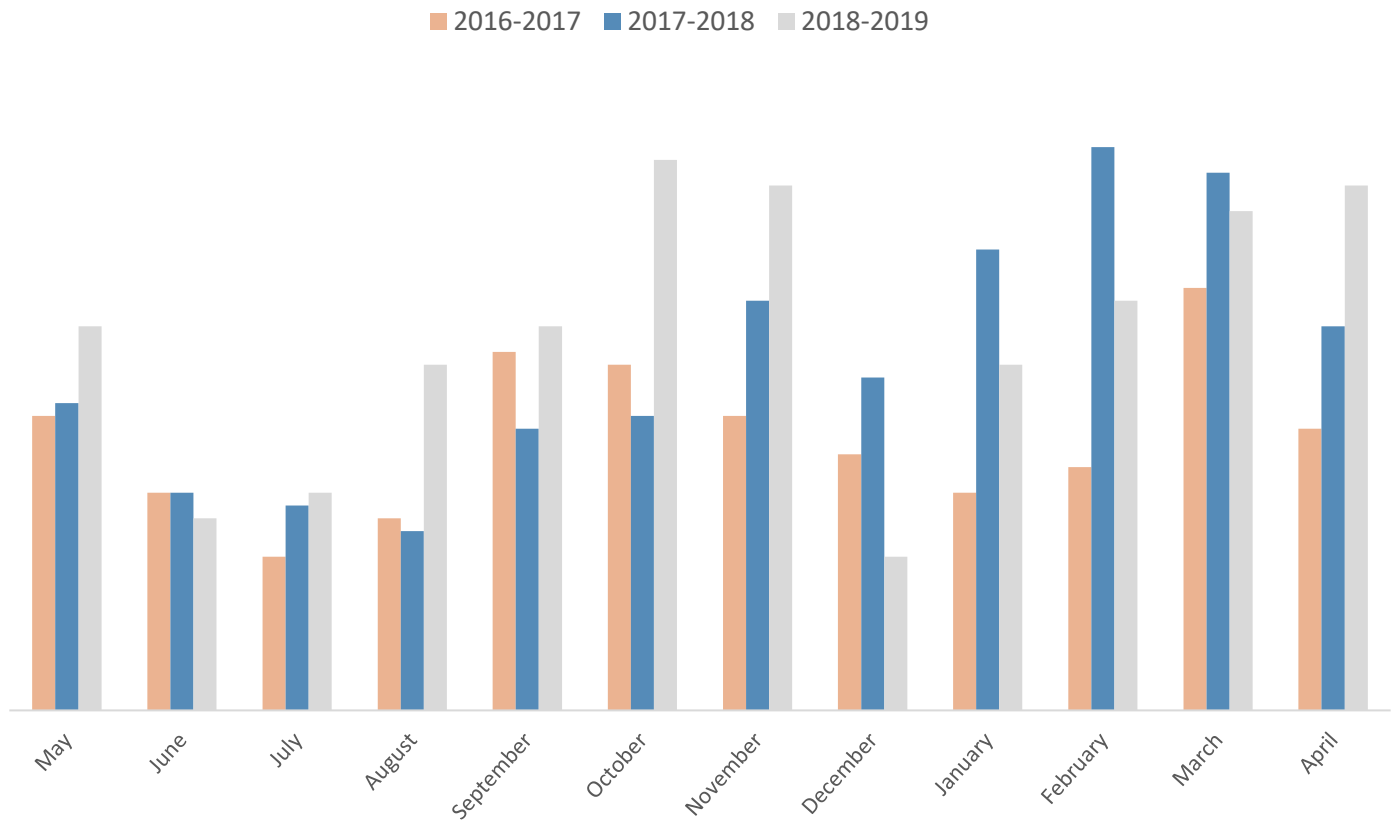
Of the 21 new SOC cases received in 2018-2019, none were reported during the months of May, June, July and August. Four students were placed on involuntary leaves of absence in 2018-2019 while other dossiers required varying levels of intervention, coordination and/or the implementation of restrictions. In addition, two students opted for voluntary leaves from their studies. In analyzing the available data, not surprisingly, the Office observed that SOC reports typically decrease throughout the summer months. In both 2017-2018 and 2018-2019, the Office identified the winter semester (January - April) as the period during which most SOC reports were brought forward. We will continue to monitor the data for any relevant patterns regarding SOC files brought forward to the Office.

MONTHLY DISTRIBUTION OF NEW STUDENT OF CONCERN CASES 2018-2019



Note: Seven ongoing SOC cases were carried over from 2017-2018 and are not reflected in this chart.

CHART I: MONTHLY DISTRIBUTION OF NEW REQUESTS FOR ASSISTANCE (CASES AND CONSULTATIONS) - 3 YEAR COMPARISON:



In analyzing new requests for assistance over the last three year period (excluding exceptional circumstances), we noted that the Office typically receives more requests in the months of February, March, October and November.

Formal Complaints

In 2018-2019, there were 41 formal complaints in progress with the Office. Formal complaints can be resolved informally or formally and a complaint can be withdrawn at any time prior to the start of a hearing or investigation. Additionally, an informal resolution may not work for any number of reasons and may end up going through a formal resolution process. Finally, even when there is a formal resolution, there is an appeal process which can be triggered in certain circumstances.

Closing Remarks

The number of requests for assistance received by the Office in 2018-2019 increased by approximately eight percent. This increase was mostly distributed between formal complaints and student of concern cases. Formal complaints, in particular, have increased since 2016-2017. Nevertheless, in keeping with historical patterns, consultations remain the most requested form of assistance while informal resolution continues to be the preferred approach in resolving behavioural dispute cases. The 2018-2019 year included an increase in dossiers and consultations related to threatening or violent conduct, harassment and psychological harassment, and also included 32 requests in the standalone category of sexual violence and sexual assault. These increases will continue to guide the Office in terms of developing further targeted training, outreach and educational initiatives on subjects such as identifying, addressing and counteracting these behaviours.

In closing, I would like to extend my thanks to Sraddha Bista and Daniel Giglio for their commitment and contributions to the Office. I would also like to extend our thanks to the Secretary-General, our internal partners and the Concordia community for their invaluable assistance to the Office in its work.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'L. White', with a long horizontal flourish extending to the right.

Lisa White
Director and Senior Advisor, Rights and Responsibilities

DISRUPTIVE
BEHAVIOUR

THREATS

EQUITY

DISCRIMINATION

CONSENT

COOPERATION

COLLEGIALITY

DIVERSITY

TRESPASSING

CIVILITY

HARASSMENT

THEFT

RESPECT

HARMONY