



## Inaugural Board Meeting

Monday, December 10, 2018  
Board Room, Education Centre

### AGENDA

- A – 1      **Opening**
- (a) Roll Call
  - (b) Declaration of Conflict of Interest
  - (c) In Camera Session (**6:30 p.m.**)
    - (i) Personnel Matters
    - (ii) Legal Matters
  - (d) Welcome to Open Session / Land Acknowledgement Statement (**7:15 p.m.**)
  - (e) Memorials
  - (f) Chair's Inaugural Address
  - \* (g) Reading of Trustee Code of Ethics
  - (h) Agenda Additions/Deletions/Approval
  - (i) In Camera Report
  - (j) Presentations
  - (k) Delegations
- B – 1      **Approval of Minutes**
- \* (a) November 27, 2018 (Regular Board)
  - \* (b) December 3, 2018 (Nominations)
  - \* (c) December 3, 2018 (Organizational)
- C – 1      **Business Arising from Minutes and/or Previous Meetings**
- \* (a) Revisions to 2018-19 School Year Calendar – Secondary      W. Baker
- D – 1      **Director's Report**
- \* (a) Draft Director's Annual Report 2017-18
- E – 1      **Student Trustee Report**
- F – 1      **Committee Reports**
- \* (a) Striking Committee – December 3, 2018      Chair
- G – 1      **New Business**
- \* (a) Audit Committee Minutes (Draft) – December 4, 2018      R. Collver
  - \* (b) Audit Committee Annual Report      R. Collver
  - \* (c) Consolidated Financial Statements – August 31, 2018      R. Wyszynski
  - \* (d) Signing Officers      R. Wyszynski
  - \* (e) Borrowing Authority      R. Wyszynski
  - \* (f) Review of Bylaws Not on Board's Regular Review Scheduled      R. Wyszynski  
(from October 5, 2009)
  - \* (g) Revised Budget Estimates      R. Wyszynski
  - \* (h) Schedule of Pre-Budget Consultation and Budget Review      R. Wyszynski  
Meetings
  - \* (i) Pauline Johnson Collegiate & Vocational School – Construction      R. Wyszynski  
of Elevator Project Committee

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### H – 1 Other Business

- \* (a) Summary of Accounts – November 2018 R. Wyszynski
- \* (b) Joint Occupational Health & Safety Committee Minutes – November 15, 2018 R. Wyszynski
- \* (c) Native Advisory Committee Minutes (Draft) – November 13, 2018 D. Martins

### I – 1 Correspondence

- \* (a) Canadian Cancer Society – November 19, 2018

### J - 1 Adjournment

### Future Meetings (held at the Education Centre unless noted otherwise)

Special Education Advisory Committee	December 13, 2018	6:00 PM	Board Room
Native Advisory Committee	December 18, 2018	9:00 AM	Tollgate Technical Skills Centre
Safe and Inclusive School Committee	January 10, 2019	1:00 PM	Board Room
Grand Erie Parent Involvement Committee	January 10, 2019	6:30 PM	Dogwood, Norfolk SSC
Committee of the Whole	January 14, 2019	7:15 PM	Board Room
School Year Calendar Committee	January 15, 2019	4:30 PM	Pine Tree, JBLC
Special Education Advisory Committee	January 17, 2019	6:00 PM	Board Room
Chairs' Committee	January 28, 2019	5:45 PM	Norfolk Room
Board Meeting	January 28, 2019	7:15 PM	Board Room
Indigenous Education Advisory Committee	February 6, 2019	6:00 PM	Board Room
Privacy and Information Management Committee	February 7, 2019	3:00 PM	Norfolk Room
Committee of the Whole	February 11, 2019	7:15 PM	Board Room
Special Education Advisory Committee	February 14, 2019	6:00 PM	Board Room
Native Advisory Committee	February 19, 2019	9:00 AM	Cayuga Secondary
Chairs' Committee	February 25, 2019	5:45 PM	Norfolk Room
Board Meeting	February 25, 2019	7:15 PM	Board Room
Student Transportation Services Brant Haldimand Norfolk	February 26, 2019	9:00 AM	Brant Room

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## Trustee Code of Ethics

### 1. Integrity

I **will** ensure that students are considered first as the basis for decision-making.

### 2. Respect

I **will** express my individual opinions on issues under consideration by the Board. When expressing individual views, I **will** respect the differing points of view of colleagues, staff, students and the public.

### 3. Responsibility

I **will** base my actions on unimpeachable conduct, acting at all times with utmost good faith in accordance with my fiduciary duty.

### 4. Relationships

I **will** play a lead role in promoting partnerships with the community to enhance programs and services for students.





## MINUTES

**Present:** Board Chair G. Anderson, Board Vice-Chair T. Waldschmidt, R. Collver, D. Dean, B. Doyle, J. Harris, K. Sandy, C.A. Sloat, D. Sowers, J. Hsiao (Student Trustee), A. Hauser (Student Trustee), A. St. Pierre (Student Trustee)

**Administration:** Director - B. Blancher; Superintendents – D. Abbey, W. Baker, L. De Vos, D. Martins, S. Sincerbox, L. Thompson, R. Wyszynski; Recording Secretary – L. Howells

**Regrets:**

<b>Trustees:</b>	A. Felsky, J. Richardson
<b>Administration:</b>	Nil

**A - 1 Opening**

**(a) Roll Call**

The meeting was called to order by Chair, G. Anderson at 6:30 p.m. for the purpose of conducting the Open Session.

**(b) Declaration of Conflict of Interest**  
Nil

**(c) In Camera Session**

Moved by: T. Waldschmidt

Seconded by: C.A. Sloat

THAT the Board move into In Camera Session to discuss personnel and legal matters at 6:30 p.m.

**Carried**

**(d) Welcome to Open Session**

The Public Session meeting was called to order by Chair, G. Anderson at 7:17 p.m.

**(e) Memorials**  
Nil



(f) **Agenda Additions/Deletions/Approval**

Presented as printed.

Moved by: B. Doyle

Seconded by: D. Sowers

THAT the Agenda be approved.

**Carried**

(g) **In Camera Report**

Moved by: T. Waldschmidt

Seconded by: D. Sowers

THAT the Grand Erie District School Board approve B-1-a and B-1-b.

**Carried**

Moved by: C.A. Sloat

Seconded by: B. Doyle

THAT the Grand Erie District School Board approve C-1-b

**Carried**

(h) **Presentations**

(i) **Student Recognition Awards**

The recognition program is Grand Erie District School Board's way to honour and celebrate students who have accomplished excellence in the areas of academics, athletics, and the arts, as well as excellence in the community. All recipients receive a certificate signed by B. Blancher and G. Anderson, Chair of the Board. Trustee Doyle and Director Blancher presented the certificate.

Gurnoor Minhas, Academics – Grade 12- Brantford Collegiate Institute & Vocational School – leadership capacity, professionalism, and tireless pursuit of success has resulted in some remarkable achievements. Most notable are her recent victories in business competitions through DECA, an organization that prepares emerging leaders and entrepreneurs in the fields of hospitality, marketing, law, finance and management. A year ago, Gurnoor wrote a business exam to qualify for DECA's regional competition. From there, she moved onto the provincial level, analyzing a real-world case study and presenting a strategy. This achievement earned her a spot at the International Career Development Conference in Atlanta, Georgia last April where she garnered a financial grant to support her participation. Gurnoor is president of the DECA club at BCI, and works as a tutor and mentor outside of school. She is also a Loran Scholar finalist.



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Gurnoor was congratulated by the trustees and responded to questions and comments.

- (j) **Delegation**  
Nil

G. Anderson thanked the outgoing Trustees for their service and recognized each of them.

R. Collver also thanked the outgoing Trustees for their time and commitment to Grand Erie District School Board.

**B - 1 Approval of Minutes**

- (a) **Regular Board Meeting – October 15, 2018**

Presented as printed.

Moved by: D. Sowers

Seconded by: C.A. Sloat

THAT the Minutes of the Regular Board Meeting, held October 15, 2018 be approved.

**Carried**

- (b) **Committee of the Whole Board – November 12, 2018**

Presented as printed.

Moved by: R. Collver

Seconded by: D. Dean

THAT the Minutes of the Committee of the Whole Board Meeting, held November 12, 2018, be approved.

**Carried**

D. Dean asked a follow up question from the minutes regarding kids not graduating due not have their 40-hour volunteer hours and asked who owns this at the schools. D. Martins responded that it would either be the guidance department or student success team depending how the school operates.

- C - 1 Business Arising from Minutes and/or Previous Meetings**  
Nil



## D - 1 Director's Report

Director's highlights:

- **OPHEA Healthy Schools** - OPHEA is excited to announce that 357 schools from across Ontario have made a commitment to well-being by registering for Healthy Schools Certification for the 2018-2019 school year.

**12 Grand Erie Schools have applied this year, up from 8 last year:**

Burford District Elementary School  
Central Elementary School – Gold 2018  
Delhi Elementary School  
Houghton Elementary School – Gold 2018  
J L Mitchener Elementary School  
Jarvis Public School  
Major Ballachey Elementary School  
North Ward Elementary School – Gold 2018  
Pauline Johnson Collegiate - Vocational School – Gold 2018  
Ryerson Heights Elementary School  
Walter Gretzky Elementary School  
Waterford District Secondary School

We will find out late next spring which schools achieve their certification and at what level

- **IBM Engagement** - As noted in the Annual Operating Plan for Technology that Trustees received at the Board Meeting in September, one of the actions presented was to engage IBM to conduct a similar review of the Grand Erie District School Board's Education Technology strategy as was conducted in 2009-10 Evidence of Progress (How well did we do it?) and to help us create a new educational technology plan for Grand Erie that will lead to a report to Board in April 2019 for approval of a new 5-year plan. B. Blancher updated the Board that the engagement with IBM is about to begin. Last Wednesday Superintendents Abbey, Wyszynski and Director Blancher along with John Ecklund, Manager of IT, met with a representative from the K-12 division of IBM who worked with us back in 2010. Superintendent Abbey will be looking for a Trustee representative for the Core Team.
- **National Indigenous Peoples' Day and Final Exams** – At the Board Meeting in October B. Blancher shared with Trustees that the senior admin team had begun discussions regarding National Indigenous Peoples' Day and final exams in June. At that time, B. Blancher mentioned that the Indigenous Education Advisory Committee was going to be discussing the issues on October 24<sup>th</sup>. Following the IEAC meeting, Superintendent Martins shared the IEAC discussion at Exec Council and we have been considering various options. At the December 10<sup>th</sup> Board Meeting, Superintendent Baker will be bringing a report to Trustees outlining an option that would require approval of a revision to the school year calendar.





- **Athletics Amalgamation** – A number of meetings held under the leadership of Superintendent Martins, some good work on a constitution and playing rules that will support the path forward but the looming deadline of February to get application into OFSSAA did not support the plan that we need to address many factors. Right now need to focus on the 3 Athletics Association and gaining a better understanding of their operation and what is possible – need to build our understanding of athletics oversight
- **Cannabis Store “Buffer Zones”** - On November 21<sup>st</sup>, we received a message from the Ministry of Education outlining that on November 14, 2018, the province announced that the Lieutenant Governor in Council had made regulations under the *Cannabis Licence Act, 2018* to establish a minimum distance buffer between a cannabis retail store and a publicly-funded school or private school in order to protect Ontario’s youth. The Alcohol and Gaming Commission of Ontario (AGCO) will begin accepting applications for retail licences on December 17, 2018. The Ministry of Education is working closely with the AGCO to ensure that accurate data about the location of school properties is available for both AGCO staff and retail licence applicants. This school location data will be made publicly available. The actionable item in the message was for us to confirm that the database of school location information is correct and to provide confirmation and any necessary updates to the Ministry by November 28<sup>th</sup>. We currently have staff working on this request and has been completed.
- **Changes Coming to EQAO** – memo to Directors on November 15<sup>th</sup> and to Principals on November 16, 2018 – new accommodations to better align with regular assessment environments including the use of headphones, calming white noise or music, access to resources for English and French language learners in Grade 9; access to virtual manipulatives via internet tools in Grade 9 along with concrete manipulatives; and encouraging the classroom environment to look more like it would during regular assessment activities – guidance was provided to Principals in the form of a table to show what is consider instructional or non-instructional.
- **Good-Bye to Trustees** – John Harris, Diane Sowers, Alex Felsky, Tom Waldschmidt
- **Equity Video** – Third video in the services highlights former student Brent Flick

C.A. Sloat asked about the Athletic Amalgamation and plan for the Facilitator funding? B. Blancher responded we have not made determination but we believe there is still some good work that the facilitator can do for us.

B. Doyle thanked all the outgoing trustees for the work and commitment with the Grand Erie District School Board.

T. Waldschmidt thanked everyone around the table for their support over the last four years.



D. Sowers thanked everyone and commented it has been a great experience.

J. Harris commented that he has learned a lot from being at this table and thanked everyone for working hard to support students.

Moved by: T. Waldschmidt

Seconded by: D. Sowers

THAT the Grand Erie District School Board receive the Director's Report of November 26, 2018 as information.

**Carried**

**E - 1 Student Trustees' Report**

Nothing to report at this time.

**F - 1 Committee Report**

**(a) Committee of the Whole Board – November 12, 2018**

Moved by: D. Sowers

Seconded by: B. Doyle

THAT the Grand Erie District School Board approve the Committee of the Whole Board dated November 12, 2018 as follows:

**1. Ad Hoc Committee – Grand Erie and Six Nations – Action Plan**

THAT the Grand Erie District School Board receive the Ad Hoc Committee – Grand Erie and Six Nations Action Plan report information.

**2. Rural and Northern Education Fund Spending Report**

THAT the Grand Erie District School Board receive the 2017-18 Rural and Northern Education Fund Spending Report as information.

**3. Elgin Avenue Public School Consolidation Report**

THAT the Grand Erie District School Board refer this report to the Committee of Whole Board meeting in February 2019.



**4. Hagersville Secondary School Child Care Project Committee**

THAT the Grand Erie District School Board approve the striking of a project committee for the Hagersville Secondary Child Care Renovation Project.

**5. Central Public School Child Care Project Committee**

THAT the Grand Erie District School Board approve the striking of a project committee for the Central Public School Child Care Addition Project.

**6. Director's Report**

THAT the Grand Erie District School Board receive the Director's Report of November 12, 2018 as information.

**7. Facility Renewal Plan 2018-19**

THAT the Grand Erie District School Board approve the Facility Renewal Plan for 2018-19.

**8. Trustees' Expense Report**

THAT the Grand Erie District School Board receive the Trustees' Expense Report as information, as amended.

**9. 2018-19 Indigenous Education Board Action Plan**

THAT the Grand Erie District School Board receive the 2018-19 Indigenous Education Board Action Plan as information.

**10. Graduation Rate Report**

THAT the Grand Erie District School Board receive the Graduation Rate Report as information.

**11. Annual Update Multi-Year Accessibility Plan 2017-22**

THAT the Grand Erie District School Board receive the Annual Update, Multi-Year Accessibility Plan for 2017-22 as information.

**12. Health and Safety Annual Report 2017-18**

THAT the Grand Erie District School Board receive the Health and Safety Annual Report for 2017-18 as information.



**13. Student Suspensions Report 2017-18**

THAT the Grand Erie District School Board receive the Student Suspensions Report 2017-18 as information.

**14. Student Expulsions Report 2017-18**

THAT the Grand Erie District School Board receive the Student Expulsions Report 2017-18 as information.

**15. Bylaw 9 – Process for Development of Bylaws, Policies and Procedures**

THAT the Grand Erie District School Board approve Bylaw 9 – Process for Development of Bylaws, Policies, Procedures and Protocols, as amended.

**16. Policy Changes due to Enactment of the *Cannabis Act, 2017***

- (a) THAT the Bylaw 9 – Process for Development of Bylaws, Policies and Procedures be waived with respect to circulating
- SO10 Bullying Prevention and Intervention
  - SO11 Progressive Discipline and Promoting Positive Student Behaviour; and
  - SO12 Code of Conduct
- to all appropriate stakeholders for comments.
- (b) THAT the Grand Erie District School Board approve changes to policies;
- SO10 Bullying Prevention and Intervention
  - SO11 Progressive Discipline and Promoting Positive Student Behaviour; and
  - SO12 Code of Conduct
- as a result of enactment of the *Cannabis Act 2017*.

**Carried**

**G - 1 New Business**

**(a) Workforce Report**

S. Sincerbox referred to the Workforce Report that is received three times a school year and provides totals by employee group/position, relative to budget and also includes retirements and resignations.



Moved by: R. Collver

Seconded by: D. Dean

THAT the Grand Erie District School Board approve the Workforce Report with data as of October 31, 2018.

**Carried**

**(b) Enrolment Update**

R. Wyszynski referred to the Enrolment Update report which is reported to the Ministry of Education on October 31 and March 31 each year. The report contained the following data:

- Original Enrolment Projections for budget
- Preliminary enrolment reported as at September 7, 2018
- Preliminary enrolment reported as at September 28, 2018
- Enrolment report as at October 31, 2018
- Graph illustrating four years of actual enrolment history plus current year enrolment

Moved by: D. Sowers

Seconded by: J. Harris

THAT the Grand Erie District School Board receive the Enrolment Update report as information.

**Carried**

**(c) Major Construction Project Report**

R. Wyszynski referred Major Construction Project report providing a status update on the 2018-19 Major Construction Projects which are:

- Mapleview Elementary School – construction of a new school in Dunnville to accommodate the consolidation of Fairview Ave PS and Grandview Central PS. Students and staff successfully occupied the new school on November 12, 2018. The forecasted project construction costs will exceed the budget by approximately \$500,000.
- New Elevator Addition at Major Ballachey Elementary School at the west end of the school enhancing accessibility to the Community Hub. Projected date of completion is December 2018 with an official opening in January 2019. A tender was awarded at \$545,140 and \$419,335 have been spent thus far.
- Child Care Renovation at Hagersville Secondary School – renovate classroom space on the first floor that will service 10 infants, 15 toddlers and 24 preschoolers. Budget allocation of \$786,505 was received from the Ministry of Education under the Child Care Capital Priorities Grant. Currently waiting for Ministry of Education approval to



proceed which is expected in December 2018 with an anticipated opening date of September 2019.

- Child Care Addition at Central Public School – create an addition that will service 10 infants, 15 toddlers, 24 preschoolers and space to provide support for a family age group. Budget allocation of \$2,057,016 was received from the Ministry of Education under the Early Years Capital Program Funding. The Board is currently developing an application to see Ministry approval to proceed to tender. Anticipated opening date of September 2019.

C.A. Sloat asked about the Mapleview demolition and when that will take place? R. Wyszynski responded we are reviewing the building and its assets and demolition should occur early in December.

D. Dean commented on the windows in the gymnasium and Principal's office and suggested that we rethink that design on future designs/builds.

J. Harris asked how the Mapleview cost overrun is going to be covered? R. Wyszynski stated that once we determine the amount of the cost overrun, we will submit a business case/request to the Ministry to see if they will provide additional funding, if they do not, it will be covered by a draw on the Proceeds of Disposition reserve.

Moved by: C.A. Sloat

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the Major Construction Project Report as information.

**Carried**

**(d) 2017-18 Financial Year End**

R. Wyszynski referred to the 2017-18 Financial Year End report for the twelve months ended August 31, 2018. R. Wyszynski provided additional information on the following:

- Accumulated Surplus – the target surplus of \$920,000 in the first year of Multi-Year Financial Recovery Plan (MYFRP) was attained, with the utilization of existing grants to absorb existing expenditures and enhanced monitoring, the Board had an in-year surplus of \$1,519,000. This surplus will increase the Board's accumulated surplus from \$397,887 to \$1,916,575. School Boards are required to report a list of accumulated surpluses annually to the Ministry, known as Schedule 5: Detail of Accumulated Surplus/(Deficit) which was attached as Appendix B to the report.



- Unsupported Capital – refers to the board’s capital project and their funding source. At the end of 2016-17, the Board had an unsupported balance of \$19,035,692 the unsupported Balance as of August 31, 2018 is \$15,591,577
- Deferred Revenue – grant and other regulations require boards to set aside unspent allocations until they are spent on their intended purpose and sometimes third parties impose a restriction on how amounts can be spent. Under the Public Sector Accounting Board (PSAB) guideline, the externally restricted amounts are reported as deferred revenue (a liability) until the restriction is fulfilled. The Board’s beginning balance as of September 1, 2017 was \$3,672,860 and the closing balance as of August 31, 2018 was \$3,051,430 representing a change of \$621,430.

J. Harris asked how the new unsupported capital – Mapleview, of \$279,917 will be covered? This is a timing difference between allocating the unspent capital from Thompson Creek. It is anticipated that the project will not trigger any unsupported capital.

J. Harris further asked about the unsupported capital – portables? R. Wyszynski responded that there is only one funding source for portables; the Temporary Accommodation Grant. In 2017-18 the Board spent approximately \$200,000 on capital expenditures on portables. Since the funding was only \$30,000, the remaining amount is treated as unsupported capital. In order to mitigate this in the future, staff has been proactive by actively managing the Ministry’s database of portables which will trigger additional funding in the future. The 2018-19 funding for the Temporary Accommodation Grant is expected to be \$330,000.

J. Harris asked if going forward this information will be included in the report. R. Wyszynski responded this will be included in all future Year End reports as this information represents key financial metrics for the Board’s financial health.

C.A. Sloat asked about assets held for sale and questioned if this is Anna Melick and does it include Grandview Central in Dunnville. R. Wyszynski responded that Anna Melick is part of this but not Grandview Central as it was still in service as of August 31, 2018.

R. Collver thanked R. Wyszynski for his work.

K. Sandy requested that tuition agreements within this report and the enrolment report be changed to Education Services Agreement (ESA).

R. Wyszynski further reviewed Appendix A which contained the following 2017-18 Year End charts:

- Summary Comparison of Revised Budget versus Estimated Budget
- Summary of Enrolment





- Summary of Staffing
- Revenues
- Expenses

C.A. Sloat asked if it is time to look at new tools/programs for Business Services. R. Wyszynski responded that there are better Business Services software out there but the focus for 2018-19 is the Multi-Year Financial Recovery Plan.

Moved by: D. Sowers

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the 2017-18 Year End Report as information.

**Carried**

D. Sowers thanked R. Wyszynski.

**(e) Report of Indigenous Services Canada (ISC) and Six Nations of the Grand River**

D. Martins asked J. Martin, Native Advisor to the table to support the review of this report. D. Martins referred to the Indigenous Services Canada (ISC) and Six Nations of the Grand River report and reviewed the Grand Erie's Education Services Agreement for Six Nations Student Progress Report for 2017-18.

C.A. Sloat suggested adding student photo credits to the pictures. D. Martins responded that this is an excellent idea. C.A. Sloat suggested considering adding the OSSLC data.

Moved by: R. Collver

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the report to Indigenous Services Canada (ISC) and Six Nations of the Grand River as information and forward it to Indigenous Services Canada and Six Nations of the Grand River.

**Carried**

**(f) Organizational Board Meeting**

B. Blancher referred to the Organizational Board meeting 2018 report which provides direction to organize the Board for the following year.

Moved by: J. Harris

Seconded by: D. Sowers





THAT

- (a) the Nominating Committee Meeting be held in the Board Room at the Education Centre on December 3, 2018 at 6:30 p.m.;
- (b) the 2018 Organizational Meeting be held in the Board Room at the Education Centre on December 3, 2018, following the Nomination Committee Meeting; and
- (c) the 2018 Inaugural meeting be held in the Board Room at the Education Centre on December 10, 2018 at 7:15 p.m.

**Carried**

(g) **Grand Erie Parent Involvement Committee (GEPIC) Membership**

B. Blancher referred to the Grand Erie Parent Involvement Committee (GEPIC) Membership Report noting the first meeting was held on October 25, 2018 and Sarah Nichol was acclaimed as 2018-19 Chair of GEPIC.

Moved by: C.A. Sloat

Seconded by: J. Harris

THAT the Grand Erie District School Board receive the Grand Erie Parent Involvement Committee (GEPIC) Membership for the term November 2018 to November 2019 as information.

**Carried**

(h) **Camp SAIL Report**

L. De Vos referred to the Camp SAIL (Summer Adventures in Learning) 2018 report providing background and additional information which consisted of:

- Invitations to Students: in total 195 students attended camp this year, with an average of 13.9 students per camp
- Activities and Strategies to Increase Parent Engagement: ring of math activities and the materials to complete weekly math activities were provided and designed so that family could use with their children at home; and parent survey completed at the end of camp to share thoughts and reflections on the experience
- Social Media Communication: used Twitter for additional parent and community engagement. This was highlighted @OntarioSLP and featured on [ontariosummerlearning.org](http://ontariosummerlearning.org)
- New Requirements for 2018: camps ran for a minimum of 6 each day, which reflects an increase of 1.5 hours per day, which then increased the cost to staff the Camps.

L. De Vos further commented that this report will be submitted on November 30, 2018 to Council of Ontario Directors of Education (CODE).



C.A. Sloat commented that it is amazing to see the number of students who volunteer at these camps. C.A. Sloat asked if we were able to stay within the allocated CODE budget per class? L. De Vos responded that we stay well within the budget and if possible, will offer professional learning for the receiving teachers of the students in the fall at their schools.

Moved by: D. Sowers

Seconded by: D. Dean

THAT the Grand Erie District School Board receive the Camp SAIL (Summer Adventures in Learning) 2018 Board Report as information.

**Carried**

(i) **2018-19 Grand Erie's Student Achievement Plan: Success for Every Student**

L. De Vos referred to the 2018-19 Grand Erie Student Achievement Plan: Success for Every Student report noting the Grand Erie Student Achievement Plan Leadership Committee met several times in the fall to examine the data and to discuss the development and evolution of the plan. Sr. Administration then took the plan to central teams for input. The focus of the plan is aligned with the Grand Erie Multi-Year Plan and Mathematics Achievement Strategy goals.

L. De Vos noted the plan is truly reflective of our K-12 journey, communicates the story of our focus to all stakeholders, making links between what we do and how we do it. L. De Vos reminded Trustees that the Grand Erie Student Achievement Plan is considered a living document and changes can be made throughout the school year based on identifying, reflecting and responding to system needs to ensure a focused, intentional improvement plan.

L. De Vos, D. Martins and L. Thompson each reviewed a section of the Grand Erie's Student Achievement Plan in detail.

L. De Vos further reviewed the next steps and communication plans.

J. Harris asked if we look at this mid-stream and notice something is not working, how do fix it? L. De Vos responded that we monitor on a monthly basis, when we receive data and notice the learning is not working, then we alter our next professional learning session. At every session, staff complete exit tickets which guide the next professional learning session.

C.A. Sloat asked where and how are we going to get the data for Special Education, FNMI and English Language Learners? D. Martins responded that we share the public data as this report is based on results for all students as outlined in the Student Achievement Plan. C.A.



Sloat further commented that under the Education Act the Board has a fiduciary responsibility for these program and how do we have the fulsome conversation about them. B. Blancher responded we need to find a shared solution on how do we this. J. Harris commented it is a natural extension of where we have come from and there is a need to change the footing. J. Harris further commented that we address them when you find them and one way could be a Trustee Dashboard.

Moved by: T. Waldschmidt

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the 2018-19 Grand Erie Student Achievement Plan as information.

**Carried**

(j) **Appointment to the Special Education Advisory Committee for the Term 2018-22**

L. Thompson referred to the Appointment to the Special Education Advisory Committee (SEAC) for the Grand Erie District School Board for the Term 2018-22 noting SEAC is a statutory committee of the Board and the term of appointment to this committee reflects the same length of term as elected trustees, four years. L. Thompson commented advertisements were posted on the Board's website, shared with the Grand Erie Parent Involvement Committee (GEPIC) and placed in local newspapers to invite applicants or nominations for representatives. L. Thompson reviewed the roster of SEAC candidates recommended to the Board for approval and the communication plan.

Moved by: D. Sowers

Seconded by: R. Collver

THAT the Grand Erie District School Board approve the appointments to the Special Education Advisory Committee, as recommended by the Special Education Advisory Committee, for the term December 2018 to November 2022.

**Carried**



**H - 1 Other Business**

**(a) Summary of Accounts – October 2018**

Presented as printed.

Moved by: D. Sowers

Seconded by: D. Dean

THAT the Grand Erie District School Board receive the Summary of Accounts for the month of October 2018 in the amount of \$10,628,326.45 as information.

**Carried**

**(b) Special Education Advisory Committee Minutes – September 20, 2018**

Presented as printed. L. Thompson noted one revision to H-1-a #2 termination date should be June 30, 2018 not August 31, 2018.

Moved by: C.A. Sloat

Seconded by: D. Sowers

THAT the Grand Erie District School Board receive the Special Education Advisory Committee Minutes – September 20, 2018 as information, as amended

**Carried**

**(c) Joint Occupational Health & Safety Committee Minutes – October 18, 2018**

Presented as printed. R. Wyszynski noted on revision – next meeting should read November 15, 2018.

C.A. Sloat asked about the audit tracking report as it looks incomplete. R. Wyszynski responded that on a go forward basis the tracking report will be for the previous month.

Moved by: C.A. Sloat

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the Joint Occupational Health and Safety Committee Minutes – October 18, 2018 as information, as amended

**Carried**



(d) **Student Senate Meeting – October 23, 2018**

Presented as printed.

Moved by: K. Sandy

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the Student Senate Meeting Minutes – October 23, 2018 as information.

**Carried**

(e) **Grand Erie Parent Involvement Committee Minutes – October 25, 2018**

Presented as printed.

Moved by: D. Sowers

Seconded by: R. Collver

THAT the Grand Erie District School Board receive the Grand Erie Parent Involvement Committee Minutes (Draft) – October 25, 2018 as information.

**Carried**

(f) **Native Advisory Committee Minutes – October 9, 2018**

Presented as printed.

C.A. Sloat asked about the issues noted on H-1-d New Alternative Ed site and if they have been resolved. D. Martins responded that all the issues have been dealt with.

J. Harris asked about the comment under F-1-a (iii) and how do we plan to do a better job of effectively communicating what we do for the community? D. Martins responded that we will be sending out regular publications to the committee and the team is currently working on the November communication with Two Row Times and we plan to do that quarterly throughout the year. D. Martins also commented that we are working in a more productive way regarding the communication for the Transition from Grade 8 to Grade 9 plan.

D. Sowers noted that for the third action under H-1-b – may need to reassign. D. Martins thanked D. Sowers for flagging this and will make note. D. Martins further responded some of the action was completed and an update was completed at the November meeting.



Moved by: D. Sowers.

Seconded by: B. Doyle

THAT the Grand Erie District School Board receive the Native Advisory Committee Minutes (Draft) – October 9, 2018 as information.

**Carried**

(g) **Indigenous Education Advisory Committee Minutes – October 24, 2018**

Presented as printed.

Moved by: D. Sowers

Seconded by: T. Waldschmidt

THAT the Grand Erie District School Board receive the Indigenous Education Advisory Committee Minutes (Draft) – October 24, 2018 as information.

**Carried**

(h) **Student Transportation Services Brant Haldimand Norfolk Committee Minutes – October 30, 2018**

Presented as printed.

C.A. Sloat stated given that our contract is nearing its end for transportation; is there a possibility to extend? If not, can we still issue an RFP given the legal issues in other boards? When does the contract expire? R. Wyszynski responded the current contract expires August 31, 2020 and does not include any more extensions. As such we are going to proceed with a new RFP, we are not aware of any restrictions that would prevent us from doing so and we believe that our positive relationship with local operators will allow us to navigate smoothly through the next RFP.

Moved by: C.A. Sloat

Seconded by: D. Dean

THAT the Grand Erie District School Board receive the Student Transportation Services Brant Haldimand Norfolk Committee Minutes (Draft) – October 30, 2018 as information.

**Carried**

(i) **Privacy and Information Management Committee Minutes – November 1, 2018**

Presented as printed.



Moved by: J. Harris

Seconded by: D. Sowers

THAT the Grand Erie District School Board receive the Privacy and Information Management Committee Minutes (Draft) – November 1, 2018 as information.

**Carried**

**I - 1 Correspondence**

Nil

**J – 1 Adjournment**

Moved by: C.A. Sloat

Seconded by: J. Harris

THAT the meeting be adjourned at 9:06 p.m.

**Carried**

---

Board Chair, Greg Anderson







## MINUTES

**Present:** G. Anderson, R. Collver, D. Dean, E. Dixon, B. Doyle, S. Gibson, J. Richardson, C.A. Sloat, C. Speers, C. VanEvery-Albert, D. Werden,

**Administration:** Director - B. Blancher; Superintendents – D. Abbey, W. Baker, L. De Vos, D. Martins, S. Sincerbox, L. Thompson, R. Wyszynski; Recording Secretary – L. Howells

**Regrets:**

**Trustees:** A. Hauser (Student Trustee), J. Hsiao (Student Trustee), A. St. Pierre (Student Trustee)

**Administration:** Nil

**A - 1 Opening**

**(a) Roll Call**

The meeting was called to order by Director of Education and Secretary of the Board, B. Blancher at 6:30 p.m.

**B - 1 Appointment of Native Trustee**

B. Blancher referred to the Appointment of Native Trustee report noting that the Six Nations Elected Council has nominated Claudine VanEvery-Albert for Native Trustee.

Moved by: D. Werden

Seconded by: E. Dixon

THAT the Grand Erie District School Board appoint Claudine VanEvery-Albert as the Native Trustee for the term December 1, 2018 to November 14, 2022.

**Carried**

**B – 2 Results of the School Board Election 2018 Report**

B. Blancher referred to the Results of the School Board Election 2018 Report and reviewed the School Board Trustee results from the October 22, 2018 Municipal Election:

**City of Brantford - elected**

- Greg Anderson
- David Dean
- Susan Gibson
- Carol Ann Sloat



**County of Brant and Norfolk Wards 3 & 7 – elected**

- Rita Collver
- Christina Speers

**Haldimand County - acclaimed**

- Brian Doyle
- James Richardson

**Norfolk County – elected**

- Eva Dixon
- Don Werden

Moved by: G. Anderson

Seconded by: C.A. Sloat

THAT the Grand Erie District School Board receive the report on the 2018 Municipal Election – School Board Trustee Results at information

**Carried**

**C - 1 Declaration of Oath of Office**

Trustees were asked to complete the Declaration of Oath of Office form which is an official record and an important legislative requirement to be a school board trustee.

**D - 1 Chair for Nomination Meeting**

Director of Education and Secretary of the Board, B. Blancher, will chair the Board Nomination Meeting

**E - 1 Selection of Slate of Officers**

**(a) Appointment of Scrutineers**

Moved by: R. Collver

Seconded by: E. Dixon

THAT Denise Martins and Rafal Wyszynski be appointed as scrutineers for the election of the Chair and Vice Chair of the 2019 Board, the Chair and Vice Chair of the 2019 Committee of the Whole Board, and OPSBA Director and Alternate Director.

**Carried**



(b) **Method of Nominating**

Moved by: C. VanEvery-Albert

Seconded by: B. Doyle

THAT nominations for the election of Chair and Vice Chair of the 2019 Board, the Chair and Vice Chair of the 2019 Committee of the Whole Board, and the OPSBA Director and Alternate Director be made orally.

**Carried**

(c) **Nomination for Board Chair**

B. Doyle nominated G. Anderson who accepted the nomination.

Moved by: J. Richardson

Seconded by: C.A. Sloat

THAT the nominations for the position of the Chair of the Board be closed.

**Carried**

G. Anderson was declared acclaimed as Chair of the 2019 Board.

(d) **Nominations for Board Vice Chair**

B. Doyle nominated D. Dean who accepted the nomination.

D. Werden nominated C.A. Sloat who accepted the nomination.

Moved by: D. Werden

Seconded by: G. Anderson

THAT the nominations for the position of the Vice Chair of the Board be closed.

**Carried**

Ballots were distributed and the ballots were collected and tabulated.

D. Dean was declared elected as Vice Chair of the 2019 Board.



(e) **Nomination for Committee of the Whole Board Chair**

G. Anderson nominated R. Collver who accepted the nomination.

B. Doyle nominated C.A. Sloat who declined the nomination.

Moved by: B. Doyle

Seconded by: G. Anderson

THAT the nominations for the position of the Chair of the Committee of the Whole Board be closed.

**Carried**

R. Collver was declared acclaimed as Chair of the Committee of the Whole Board of the 2019 Board.

(f) **Nominations for Committee of the Whole Board Vice Chair**

R. Collver nominated C.A. Sloat who accepted the nomination.

Moved by: J. Richardson

Seconded by: E. Dixon

THAT the nominations for the position of the Vice Chair of the Committee of the Whole Board be closed.

**Carried**

C.A. Sloat was declared acclaimed as Vice Chair of the Committee of the Whole Board of the 2019 Board.

(g) **Nominations for OPSBA Director and Voting Delegate**

C.A. Sloat nominated D. Werden who accepted the nomination.

Moved by: C.A. Sloat

Seconded by: E. Dixon

THAT the nominations for the position of the OPSBA Director and Voting Delegate be closed.

**Carried**

D. Werden was declared acclaimed as OPSBA Director and Voting Delegate of the 2019 Board.



(h) **Nominations for OPSBA Alternate Director and Alternate Voting Delegate**

D. Dean nominated S. Gibson who accepted the nomination.

Moved by: B. Doyle

Seconded by: E. Dixon

THAT the nominations for the position of the OPSBA Alternate Director and Alternate Voting Delegate be closed.

**Carried**

S. Gibson was declared acclaimed as OPSBA Alternate Director and Alternate Voting Delegate of the 2019 Board.

(i) **Motion to Destroy Ballots**

Moved by: G. Anderson

Seconded by: D. Werden

THAT the scrutineers be directed to destroy the ballots collected during the 2019 Board elections.

**Carried**

**F - 1 Review of Slate of Officers**

Chair of the Board	G. Anderson
Vice Chair of the Board	D. Dean
Chair of the Committee of the Whole Board	R. Collver
Vice Chair of the Committee of the Whole Board	C.A. Sloat
OPSBA Director/ Voting Delegate	D. Werden
OPSBA Alternate Director / Alternate Voting Delegate	S. Gibson

**G - 1 Other Business**

Nil

**H - 1 Adjournment**

Moved by: C.A. Sloat

Seconded by: J. Richardson

THAT the meeting be adjourned at 6:45 p.m.

**Carried**

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Director of Education and Secretary, Brenda Blancher





## MINUTES

**Present:** G. Anderson, R. Collver, D. Dean, E. Dixon, B. Doyle, S. Gibson, J. Richardson, C.A. Sloat, C. Speers, C. VanEvery-Albert, D. Werden,

**Administration:** Director - B. Blancher; Superintendents – D. Abbey, W. Baker, L. De Vos, D. Martins, S. Sincerbox, L. Thompson, R. Wyszynski; Recording Secretary – L. Howells

**Regrets:**

**Trustees:** A. Hauser (Student Trustee), J. Hsiao (Student Trustee), A. St. Pierre (Student Trustee)

**Administration:** Nil

**A - 1 Opening**

**(a) Roll Call**

The meeting was called to order by Director of Education and Secretary of the Board, B. Blancher at 6:48 p.m.

**B - 1 Report from Nomination Meetings**

**(a) Nominations from the Floor**

A further call for nominations from the floor was made by B. Blancher.

**(b) 2019 Nominating Committee Report**

Moved by: C.A. Sloat

Seconded by: B. Doyle

THAT the Grand Erie District School Board approve the recommendations from the 2019 Nominations Committee Report as follows:

**1. Appointment of Native Trustee**

THAT the Grand Erie District School Board appoint Claudine VanEvery-Albert as the Native Trustee for the term December, 2018 to November 14, 2022.



## 2. Slate of Officers

THAT the Grand Erie District School Board approve the slate of officers as presented in the Board Nomination Meeting:

Chair of the Board	G. Anderson
Vice Chair of the Board	D. Dean
Chair of the Committee of the Whole Board	R. Collver
Vice Chair of the Committee of the Whole Board	C.A. Sloat
OPSBA Director/ Voting Delegate	D. Werden
OPSBA Alternate Director / Alternate Voting Delegate	S. Gibson

Carried

### C - 1 Presentation to 2018 Board Chair

On behalf of the Board, B. Blancher presented G. Anderson with a gift of appreciation for his work as Board Chair in 2018.

G. Anderson, 2019 Board Chair, assumed the Chair.

The Chair thanked and congratulated everyone and looks forward to next year.

### D - 1 Appointment of Striking Committee

As per Bylaw 3 "Annual Organizational Meeting", the Striking Committee is comprised of the Board Chair, Board Vice-Chair and four other trustees. The names were drawn by lot.

Moved by: C.A. Sloat

Seconded by: S. Gibson

THAT the Grand Erie District School Board appoint the following individuals to the Striking Committee:

Board Chair – G. Anderson
Board Vice-Chair – D. Dean
R. Collver
E. Dixon
B. Doyle
C. VanEvery-Albert

Carried





**E - 1 In Camera Session**

Moved by: D. Werden

Seconded by: C.A. Sloat

THAT the Board move into In Camera Session to discuss personnel matters at 6:54 p.m.

**Carried**

**E – 2 In Camera Report**

Nil

**F - 1 Adjournment**

Moved by: C.A. Sloat

Seconded by: J. Richardson

THAT the meeting be adjourned at 6:59 p.m.

**Carried**

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Board Chair, G. Anderson





## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Brenda Blancher, Director of Education & Secretary  
FROM: Wayne Baker, Superintendent of Education  
RE: **Revision to the 2018-19 Secondary School Year Calendar**  
DATE: December 10, 2018

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board approve the revised 2018-19 Secondary School Year Calendar.

### Background

In June 2018, a letter was received from the parent of a Grand Erie Indigenous student, expressing concern that June 21, 2019 – National Indigenous Peoples Day – was designated as an exam day for secondary students. The rationale for the parent's concern was that Indigenous students should not be required to choose between writing an exam and participating in cultural events to commemorate this special day. The parent was pleased that, when this situation occurred previously, her child's principal had been accommodating by allowing the student to write the exam on an alternate day, however this compromise position was not acceptable to the parent on an ongoing basis.

### Additional Information

Executive Council, the Safe and Inclusive Schools Committee, and the Indigenous Education Advisory Committee all considered the request, and unanimously agree to the revision. A meeting with OSSTF was also held; no objections were raised.

Finally, the School Year Calendar Committee reviewed the request, and, subsequently, recommend that the 2018-19 School Year Calendar be amended to re-designate June 21 as an instructional day and June 20 as an exam day. (The Ministry of Education has approved these potential revisions.)

### Next Steps

Upon approval by the Trustees, the revised secondary calendar will be shared with all stakeholders.

### Grand Erie Multi-Year Plan:

This report supports the Equity indicator of Success for Every Student and the following statement: we will promote practices that help students, families and staff feel safe, welcomed and included.

Respectfully submitted,

Wayne Baker  
Superintendent of Education



# 2018-19 SCHOOL YEAR CALENDAR

## Secondary

	1st Week					2nd Week					3rd Week					4th Week					5th Week				
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
September	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28					
	H									P															
October	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31		
		P				H																			
November				1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30
															P										
December	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31				
																B	H	H	B	B	B				
January		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31	
		H	B	B	B														E	E	E	E	P		
February					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	
					P											H									
March					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29
											B	B	B	B	B										
April	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30			
										P					H	H									
May			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31
																H									
June	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28					
														E		E	E	E	E	P					

**H** School Holiday

The 2018-19 School Year Calendar provided a total of 187 Instructional and 7 Professional Development Days.

**B** Board Designated Holiday

**E** Examination Day

**P** Professional Activity Day

- Sep. 14/18 • Improving Student Achievement
- Oct. 2/18 • Improving Student Achievement
- Nov. 16/18 • Focus on Numeracy
- Jan. 31/19 • Reporting/Program Planning

- Feb. 1/19 • Reporting/Program Planning
- Apr. 12/19 • Improving Student Achievement
- Jun. 28/19 • Staff Professional Development

*SUCCESS* for Every Student



## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Trustees of the Grand District School Board  
FROM: Brenda Blancher, Director of Education & Secretary  
RE: **Draft Director's Annual Report 2017-18**  
DATE: December 10, 2018

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<p><b>Recommended Action:</b> Moved by _____ Seconded by _____ THAT the Grand Erie District School Board receive the Draft Director's Annual Report 2017-18 as information.</p>
---

### Background Information

The Director's Annual Report is required by section 283(3) of the Education Act. As outlined in the Act, the report must be submitted at the first meeting of the Board of Trustees in December. In addition, the Ministry of Education requires that the report must be posted on our Board website on or before January 31, 2019.

### Additional Information

The Draft Director's Annual Report for 2017-18 is an online and interactive document. The report highlights activities and accomplishments connected to the Grand Erie Multi-Year Plan and the stories and articles included in the report acknowledge the contributions of students and staff across all areas of Grand Erie.

A link to the plan is provided below:

<http://www.granderie.ca/board/about/director-and-superintendents/annual-report-director-2018>

Respectfully submitted,

Brenda Blancher  
Director of Education & Secretary





## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Trustees of the Grand District School Board  
FROM: Greg Anderson, Chair of the Board  
RE: **2019 Statutory and Standing Committee Representation**  
DATE: December 10, 2018

---

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board approve the 2019 Trustee Statutory and Standing  
Committees Representation.

### **Rationale/Background**

Attached is 2019 Trustee Statutory and Standing Committee Representation list.

### **Communication Plan**

All stakeholders will be notified accordingly.

Respectfully submitted,

Chair of the Board

**GRAND ERIE DISTRICT SCHOOL BOARD  
2019 COMMITTEE REPRESENTATION**

	Greg Anderson	Rita Collver	David Dean	Eva Dixon	Brian Doyle	Susan Gibson	James Richardson	Carol Ann Sloat	Christina Speers	Claudine VanEvery- Albert	Don Werden
<b>STATUTORY COMMITTEES</b>											
Accessibility Plan (1)	✓										
Audit Committee (3)		✓								✓	✓
Grand Erie Parent Involvement (2)				✓		✓					
S.E.A.C. (2 + 2 Alt.)		✓		Alt.		✓		Alt.			
S.A.L (Brant ) + Alt.	✓		Alt.								
S.A.L (Haldimand) + Alt.							Alt.	✓			
S.A.L (Norfolk) + Alt.				✓							Alt.
Student Discipline (3 + Alt.) [All trustees are second alternative]			✓		✓	✓					Alt.
<b>STANDING COMMITTEES</b>											
Director's Review Committee (Chair, Vice Chair +2)	✓		✓		✓						✓
Indigenous Education Advisory (1+1 Native)									✓	✓	
Joint Use Advisory (Brantford) (2)	✓		✓								
Native Advisory (1+1 Native)									✓	✓	
Privacy Information Management (2)					✓			✓			
Quality Accommodations (2)		✓						✓			
Safe and Inclusive Schools (1+Alt.)			✓						Alt.		
School Year Calendar (2)				✓			✓				
STSBHN [Transportation] (1 + Alt.)							✓		Alt.		





## Minutes

**Present:** Rita Collver, Chair, Christine Woodley, Volunteer, Beryl Collingwood, Volunteer, Suk Bedi and Christopher O'Conner, PwC Internal Auditor, Jeff Gilbert, External Auditor MRR, Dianne Latta, External Auditor MRR, Brenda Blancher, Director of Education, Rafal Wyszynski, Superintendent of Business and Treasurer, Cindy Smith, Manager of Business Services

**Regrets:** Blaine Schell, External Auditor MRR

**Recorder:** Kathryn Underwood, Recording Secretary

### A – 1 Opening

(a) **Roll Call**

The meeting was called to order at 4:00pm.

(b) **Welcome/Land Acknowledgement Statement**

The Chair welcomed the committee members and CA Sloat read the land acknowledgement statement to the committee.

(c) **Agenda Additions/Deletions/Approval**

It was requested to have a brief discussion at the March meeting on Crisis Management. Staff requested to add an In-Camera item to discuss a legal matter.

Moved by: CA Sloat

Seconded by: B Collingwood

That the Audit Committee approve the amended agenda of December 4, 2018.

**Carried.**

(d) **Declaration of Conflict of Interest**

None.

### B – 1 Minutes

(a) **Approval of the September 18, 2018 meeting minutes.**

It was noted the time of in and out of camera, was added to the previously circulated minutes.

Moved by: B Collingwood

Seconded by: C Woodley

That the Audit Committee approve the Audit Committee minutes of September 18, 2018.

**Carried.**



**C – 1 Business Arising from the Previous Minutes**

**(a) Audit Committee Code of Conduct**

B Blancher reviewed the new regulation of the Ministry of Education that the Audit Committee follow the Board Code of Conduct. The committee will review By Law 28 Trustee Code of Ethics and will be added to the March 2018 Audit Committee for review and discussion.

**D – 1 In Camera Item**

Moved by: CA Sloat

Seconded by: C Woodley

“That the Audit Committee move to go In-Camera to discuss a Legal Matter at 4:09pm.”

**Carried.**

**E – 1 Internal Audit**

**(a) Enrolment Monitoring and Forecasting Audit Update**

S Bedi, PwC presented the Enrolment Management Internal Audit Report of November 22, 2018 including; Approach, Objectives and Scope, Report Classification, Summary of Findings, Detailed Observations and Considerations for Improvement.

In response to a question, S Bedi indicated that there are systems in place and the staff that oversee the systems are aware of the risks and impacts but the committee should consider a goal of improving the process to review the Secondary enrollment at a more level.

B Blancher indicated that the complexity of the Secondary enrollment is significantly more complex compared to Elementary and that our enrolment projections clearly indicate that the systems are working.

C O’Conner reported that the significant findings are not uncommon to audits from other Boards. He further indicated that the supports are not the same for Elementary and Secondary but that additional resources, staff or software may be considered but the value of the cost of the resources should be considered.

In response to question, R. Wyszynski highlighted the staffing vacancies that impacted the audit and how the workload was reallocated within the department to ensure the continued work flow was not impacted.

In response to a question, R. Wyszynski indicated that the Attrition to Gr. 8 to Gr. 9, R. is a data trend but not a data report.

The committee discussed the Management Action Plan and the timing of the plan. R. Wyszynski indicated that updates will be providing to future committee meetings. And further clarified that the Management Action Plan will develop mechanisms to meet the recommendations.



C O'Conner reminded the committee that the PwC contract is completed in August of 2019 and the committee expressed concerns with a possible change to the external auditor.

The committee received the Enrolment Management report as information and requested that this be included as part of the Audit Committee minutes.

E – 2

(a) Consolidated Financial Statements, ending August 31, 2018

C. Smith presented the Consolidated Financial Statements, ending August 31, 2018 and reviewed the questions received and responses as follows:

**1. Last line about school fundraising What does this mean? Why added?**

- This statement was added to the financial statements to record the year in which the school fund raising was highlighted as a minor scope limitation.

**2. Page 6**

**a.) Expenses note 14**

The expenses on page 6 – list them one way – but note 14 really adds no clarity to the items – can't track one to the other – i.e. school funded activities – what item is that rolled into?

**b.) At Audit if you or Cindy could briefly explain what note 3 and 14 are saying would be helpful.**

- Two different ways to view the same information. Page 6 is a summary of the expenditures as reported on schedule 10 of EFIS. Instruction are the student facing costs (teaching, EA, ECE, school office, Principals and VP's). Administration are the costs to govern and support the schools (Trustees, Director & Supervisory Officers, Board Office). Transportation are all costs associated with students arriving at school. (GEDSB's share of the salary and benefits for the transportation department and bussing and taxi costs). Pupil accommodation are the costs incurred by the facility department to ensure the buildings and grounds are clean and in a good state of repair. Other costs which included school generated funds and third-party costs. Page 14 is also from schedule 10 and accumulates board costs by type salaries, benefits, staff development, etc. The total for page 6 and note 14 must and do equal.
- School funding raising is included in fees and contract services on note 14

**3. What makes up the other line of \$5,137,202?**

- This amount includes salary, benefits, supplies and services of third party agencies that are paid by GEDSB. (MTCU, LINC, PFLC etc.)
- Fiscal 2017-18 also includes \$2,277,130 of remedy payments paid to OSSTF and CUPE. As per MOE instructions these costs were reported in this line.

**4. Page 11 bottom**

The board has adopted the following policies with respect – Is the word policy correct – to most people that would mean the public policies that the board 'owns' by our bylaws

- Note 1 outlines the accounting policies that the board is following to report future benefits



- Does HR have their own policies on these items? – this is an accounting policy

**5. Page 15 – note 5**

**Why is the bank overdraft so much less than it has traditionally been?**

- Utilized \$7,400,000 banker's acceptance as short-term borrowing
- A banker's acceptance (BA) is a short-term debt instrument issued by a company that is guaranteed by a commercial bank. Banker's acceptances are issued as part of a commercial transaction.
- Reduced the accounts receivable from Government of Canada from \$10.6 million to \$3.6 million – more cash in the bank

**6. Page 18 – note 10**

**WSIB obligations – what is this money accrued for?**

- Employees of the Board are covered for workplace injuries or illness under the Workplace Safety and Insurance Act. School boards can self-insure their WSIB liabilities and the Board has elected to do so as a Schedule 2 employer under the Act. The WSIB is responsible for the administration of the benefits including the claims reporting process, claims adjudication and administration of awarded benefits. The valuation is with respect to expanded future benefit claim costs and expenses resulting from workplace injuries that occurred on or before the valuation date. Under PSAB these liabilities are considered event driven liabilities as the benefits are only provided because of the injury. WSIB benefits may include – income replacement, health care and medical costs, assistive devices.

**7. How does it relate to the \$700,000 on the yearend financials to trustees last Monday?**

- This is a reserve for any in year expense above and beyond the current liabilities.

**8. Page 23 – Note 14**

**Rental expenses – know this is a small amount, but why did we budget so low vs. last year's actuals, when it almost at the same level as last year?**

- The actual rental expense for Con Education was reported as fees and contract services.

**9. There was a Note 16 last year – Subsequent Events – since the school is not complete, why is this note not still here – or is it not enough to report on (Tangible?)**

- A subsequent event is an event that occurs after a reporting period, but before the financial statements for that period have been issued or are available to be issued. Depending on the situation, such events may or may not require disclosure in an organization's financial statements.
- No longer required in Fiscal 2017-18

**10. On Note 17 I believe our Indigenous community are finding "tuition" agreement unacceptable and would like it stated as "Education Service" Agreement. Can you check - I think it is no longer Indigenous and Northern Affairs Canada but Indigenous and Services Canada.**

- Tuition agreement will be updated to read "Educational Services"
- Most recent correspondence uses the name "Indigenous Services Canada" note will be updated



**11. Page 25 – Note 19**

Should the name of the French Catholic Board be updated to their current name? CSC MonAvenir

- to be updated on final package

**12. Page 25 – Note 20 Is this covered by Board bylaw 22?**

- Yes, this is included in the bylaw

In response to a question, R. Wyszynski highlighted the short and long-term debt approaches.

C Smith reported that for the 2018-19 financial year end that they will review the timelines to provide the information to the Audit Committee in time to review. The long term goal is to have the Audit Committee review the statements in advance of the November EFIS due date.

Moved by: B Collingwood

Seconded by: C Woodley

“The Audit Committee recommend the approval of the 2017-18 Financial Statements as presented by Millard, Rouse and Rosebrugh.”

**Carried.**

**E – 1 External Audit**

**(a) Training Modules 3 and 4**

The Chair discussed the training available online through the Ministry of Education. The Chair discussed that due to the resources being password protected, the resources will continue to be shared from the Superintendent of Business and Treasurer.

**Module 3 Review**

The committee discussed that the need to share relevant information and the need to have ongoing discussions as to what risks to be discussed at the Audit Committee.

Rafal indicated that the Ministry of Education is already heavily regulated and that systems are in place to ensure that requirements are being met. B Blancher indicated that the multi-year plan is presented twice a year to the Board and ongoing reports are presented to the Board on a regular basis that support the multi-year plan.

The Committee discussed the Board’s Risk Radar as reviewed in the Spring of 2018. C O’Conner reviewed the process of the report, the radar and the recommended internal audits and items that are at the centre of the radar and any risks in the outer bands should not be audited. Further to consider what the organization goals are and what could prevent the organization from achieving them. It was requested to recirculate the report from PwC.



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Module 4 Review

In response to a question, C O'Conner discussed the reporting of findings to the Audit Committee and the relationship of Management.

It was requested that Module 5 & 6 will be sent out to the Audit Committee members in advance of the next meeting.

(b) Multi-Year Financial Recovery Plan Update

R. Wyszynski highlighted the 2017-18 Financial Year End Report additional information including the accumulated surplus, unsupported capital and deferred revenue. He highlighted the additional metrics that were included in the report.

In response to a question about the difference in amount of deferred revenue from the Financial Statements and to this report. R. Wyszynski, reported that the deferred revenue balances provided in the report only identify those which not necessarily ear-marked. There are many deferred revenues, such as specific grants, for which a spending plan has been identified, but not all the funds had been spent as of August 31, 2018.

(c) Audit Committee Annual report to the Board of Trustees

The Chair reviewed the 2018 Audit Committee Report to the Board of Trustees. It was recommended that tonight's audit be included. It was recommended that the dates of reporting would be consistent to previous years.

Moved by: B Collingwood

Seconded by: C Woodley

"The Audit Committee approve the Audit Committee Annual Report as amended for submission to the Board."

**Carried.**

**F – 1 Consent Items**

(a) Consolidated Due Diligence Report

The Committee received the due diligence report up to an including November 2018. It was noted that not all items are to be able to be completed by the end of the month but completion will follow and will be reported at the next Audit Committee meeting.

It was requested that the enrollment reporting ONSIS be included and the title of positions be added.

(b) Annual Operating Plans-School Year 2018-19

The committee received the plans as printed. The goals will be reported back to the Board in May. B Blancher clarified that there are many reports that are presented to the Board before the summary presented to the Board in May.

(c) Signed Audit Engagement Letter

In response to a question, J Gilbert highlighted the audit review of the cashless system. C O'Conner further explained the inherent risks of a cashless system and that there will always be a risk, including a brand risk. R Wyszynski, indicated that a school finance committee has been initiated to receive feedback on school operations.





- (d) Enrolment Update  
Received as presented.

**G – 1 Recommendations to the Board**

The committee discussed the need to identify the recommendations to the board and requested that the following recommendations be presented as a covering page;

Enrolment Monitoring and Forecasting Audit  
Consolidated Financial Statements, ending August 31, 2018

**H – 1 Emerging Issues**

None identified. It was requested to add this item to the agenda for future meetings.

**I – 1 Proposed Agenda Items for Future Meetings**

The committee discussed the agenda topics for the March meeting including;

Discussion on Audit Committee Training Modules 5 & 6

Discussion on policies and procedures to support a crisis situation.

Enrollment variance report by school

Management update on enrollment management action

Updated Risk Radar

PwC motion for the revised Audit Committee Internal Audit Plan

**J – 1 Adjournment**

Moved by: CA Sloat

Seconded by: B Collingwood

“That the Audit Committee of December 4, 2018 adjourn at 6:07 pm.”

**Carried.**

# Grand Erie District School Board

## Enrolment Management

*Internal Audit Report  
November 22, 2018*

### Distribution list

#### For action

Rafal Wyszynski, Superintendent of Business  
Cindy Smith, Manager of Business Service

#### For information

Audit Committee  
Brenda Blancher, Director of Education  
Michelle Le Dressay, Planning Officer  
Robert Erauw, Supervisor, Information Technology Services

### Limitations & responsibilities

This information has been prepared solely for the use and benefit of, and pursuant to a client relationship exclusively with "Grand Erie District School Board" (GEDSB) as per our engagement letter dated October 19, 2017. PricewaterhouseCoopers (PwC) disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than GEDSB.





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# *Internal audit context*

## *Background information*

The purpose of this report is to summarize the results of the internal audit performed as directed by the Audit Committee in 2018 relating to enrolment monitoring process. Key considerations in our internal audit involved the Board's reliance on multiple systems and users/departments, accountability, centralized student information, roles and responsibilities, and communication between Schools, the Board's Audit Committee, and the Ministry of Education.

The two Board departments closely involved in the enrolment process include; Information Technology Service (ITS) and Business Services (BS). ITS is responsible for managing data quality within the different systems, while BS is responsible for conducting enrolment and budget planning, conducting compliance audits and report high level conclusions to the Audit Committee.

The enrolment process starts with student information being collected via a Student Enrolment Form, filled out by parents. Information collected through the form includes date of birth, postal code, Ontario Education Number (OEN), etc. Secretaries enter this information into PowerSchool (the Student Information System). The Planning Officer verifies that principals have entered the required enrolment projections (based on registration and attendance data) into Paradigm (Planning System). Consideration is made for attrition rates, additions, status changes (full-time to part-time) information, address changes, background (indigenous), etc. Monthly Exception reports from the Ministry managed Ontario School Information System (OnSIS) are ran by school administration to check for accuracy of information entered into PowerSchool.

Principals approve enrolment estimates prior to submission to the budget via email and enrolment actuals to OnSIS via physical approval. Budget submissions are conducted annually, while OnSIS submissions are conducted three times a year (deadlines are October 31, March 31, and June 30.)

When reporting, the Planning Officer compiles the approved estimate and submits to Business Services to be added to the enrolment budget. For actual enrolment numbers, OnSIS/PowerSchool team uploads approved figures to OnSIS, where an error/exception report is generated to validate figures for accuracy.

The Board uses the annual Enrolment Register Instructions, provided by the Ministry, as a guideline around the enrolment process.

## ***Background documents***

### **GEDSB - Multi-year financial recovery plan**

In 2013-14 and 2015-16, the Grand Erie District School Board submitted multi-year recovery plan that was implemented to achieve specific financial targets by the end of the 2014-15 fiscal year. However, these targets were not met.

In 2016-17, the Board submitted the audited 2016-17 financial statements, of which the Ministry's review indicated that the board had not achieved the necessary target of accumulated surplus balance and was tasked to submit a new Multi-Year Financial Recovery Plan (MYFRP). Major factors that contributed to the deficit included over-spending as a result of over-stated enrolment projections, and negative results from an enrolment audit.

The Board action plan from 2017-20 involves implementing internal quarterly monitoring with all levels of management that include updated forecasts, variance explanations, and incorporate stop measures that emerge in other higher risk areas such as higher than anticipated utilization of supply teachers, Educational Assistants (EA) and Early Childhood Educators (ECE).

### **Ministry enrolment compliance audit report**

A Ministry of Education Enrolment Audit was conducted for the 2014-15 academic year (but conducted during 2016) which focused on prolonged absences in individual courses and whole school day. Programs under review included: Co-op Education, Schools with a College (SWAC), Turning Point and Supervised Alternative Learning (SAL). A total of three schools were selected to be reviewed. The findings included issues with admissions of students, Full Time Equivalent (FTE), transfer dates from full-time to part-time, retirements, prolonged absences and reporting of independent studies. The Ministry recommended that the School Board:

- review their policies on record retention and enrolment reporting as well as implement mandatory staff training on enrolment register.
- perform day school enrolment audits with focus on secondary schools/alternative programs.

### **School auditor - School enrolment site visits**

As a result of the Ministry recommendations from the Enrolment Compliance Audit Report, the Board is currently conducting a multi-year Enrolment Audit of Secondary schools in order to communicate Enrolment objectives and Ministry requirements, as well as determine if required enrolment/attendance records are available. Secondary schools offer more courses than elementary school, with some courses not requiring students to be full-time and/or attend school. Secondary students are more susceptible to switch schools after having registered for classes or mid-semester without communicating it to school administration.

The Planning Officer and OnSIS Team conduct the Enrolment Monitoring process with the use of PowerSchool, Paradigm Education Management System (Paradigm) and Ontario School Information System (OnSIS).

- Powerschool is an education technology platform for kindergarten-Grade 12. It provides online solutions for registration, student information systems, learning management, assessment, analytics, and special education management.
- Paradigm supports the key operational areas of student administration. This application is used for elementary schools only.
- OnSIS is the Ministry reporting application used, by the Board, to report student headcounts and full-time equivalent (FTE), which initiates government funding.

## ***Internal audit approach, objectives & scope***

In conducting this internal audit, we considered the process and control mechanisms management has in effect to achieve the following control objectives:

Plans to address enrolment process concerns raised from ministry reviews (and other sources) are developed, implemented and reported to the Audit Committee/Board;

- Inputs (i.e. student attendance and registration) into enrolment estimates are complete, accurate and timely;
- Actual enrolment is monitored against the estimates, variances are documented and independently validated;
- Accountability is defined for accuracy review of compiled and reported enrolment actuals and estimates; and
- Student attendance and registration information is reported in accordance with Ministry policies and procedures.

## ***Scope period and approach***

Internal Audit assessed the controls and processes in effect for the period 2017-18. Our approach included the following:

1. Review Current Enrolment Policies and Procedures and internal and external reviews for recommendation considerations;
2. Review the audit reports for selected sample of audits and assess whether the results were appropriately communicated and action was taken based on recommendations of the audit;
3. Review the enrolment reporting process with the key contacts;
4. Select a sample of school for evidence of principal approval of actual enrolment figures in a timely manner (March 31, June 30 or October 31); and
5. Review the enrolment estimate/projection considerations (attendance, registration) process.

## ***Scope exclusions***

Given the nature of the work, risk considerations and budgeted effort the following elements are explicitly excluded from the scope of the internal audit:

1. The design, implementation and operation of the Information and Technology (IT) environment and IT general controls, end user computing controls, IT application controls, data integrity of reports used in IT dependent manual controls;
2. Third party applications and process involvement in the enrolment function;
3. Enrolment requirements and compliance at the school level; and
4. Long-term enrolment planning and forecasting or the use of the Paradigm system.

# Report classification

Our current internal audit work found that, overall, the GEDSB's existing processes include some fundamental elements of controls in areas such as: policies and procedures, disseminating information regarding enrolment to all levels of the institution, enrolment compliance in the form of internal and external assessments, enrolment corrections and approvals, and Ministry reporting. However, there are areas that require improvement as part of an overall, structured risk framework to better manage the enrolment process.

## 1) Enrolment policies and procedures and oversight

The Board uses the Enrolment Register Instructions to follow the Ministry reported guidelines in order to conduct enrolment. Internal Audit noted that there are no board level enrolment monitoring and reporting policies and procedures documented which outline roles and responsibilities. Management has not developed and documented Board-level enrolment policies / accountability and procedures that are customized for GEDSB. The procedures should be centralized/owned by one person or department to allow for consistent and efficient Ministry reporting. The responsible party should participate in formulating a training policy that is mandatory and clearly defines required attendees, as well as participate in the ongoing periodic training sessions .

## 2) Enrolment monitoring and variance reporting

The Board conducts enrolment audits on Elementary and Secondary schools as a result of Ministry recommendations. Internal Audit reviewed two secondary schools and noted that letters are sent to Principals and the Superintendent that include the observations, recommendations and follow-up procedures. However, these results are not consolidated and reported to the Audit Committee.

Enrolment estimates are also inputs into the Board budget process. Enrolment estimates/forecasts are provided by school principals and take into consideration: trend of the prior years, demographic changes, Career Cruising online application and consultant projections.











Management makes use of Paradigm and PowerSchool to receive registration and attendance details from elementary and secondary school principals, respectively, for creating the estimates of enrolment figures for the next year. This information is then used by the Business Services, Planning Officer and Superintendent of Business to finalize the enrolment estimates which are communicated to the and Audit Committee.

The Planning Officer monitors enrolment variances by school. The officer, relies on input from multiple sources which include principal input, schools systems Paradigm, and economic and community development factors when conducting a variance analysis. (Refer to "Summary of Relevant Internally Generated Reports and Inputs to Variance Analysis" in Appendix C)

These analysis are discussed with the Superintendent of Business, and Human Resources prior to being finalized and reported to the Audit Committee. Once reported to the committee, enrolment figures are submitted as an input to the Budget process conducted by Business Services. However, it was noted that variance discussions are not formally documented and variances reported to the Audit Committee are at a high level.

Per Ministry requirements, all schools, both elementary and secondary, are required to have Principals to approve/sign-off the Enrolment Register of each school prior to submission to the OnSIS system. Principals are also required to align student headcount and FTE in the attendance register report (Enrolment Register Report) with headcount and FTE on the OnSIS system report (C1 Summary Enrolment Report), correct common errors and make adjustments where necessary. There is a potential concern around the completeness of reporting to the audit committee of instances of non-compliance with Ministry requirements.

Based on the controls identified and tested as part of the Internal Audit of the Grand Erie District School Board Enrolment Monitoring process, we have determined that there is reasonable evidence to indicate that:

	No or limited scope improvement	No major concerns noted	Cause for concern	Cause for considerable concern
<b>For the objectives related to: Accountability is defined for accuracy review of compiled and reported enrolment actuals and estimates</b>				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
<b>For the objectives related to: Plans to address enrolment process concerns raised from ministry reviews (and other sources) are developed, implemented and reported to the Audit Committee/Board</b>				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
<b>For the objectives related to: Inputs (i.e. student attendance and registration) into enrolment estimates are complete, accurate and timely</b>				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
<b>For the objectives related to: Actual enrolment is monitored against the estimates, variances are documented and independently validated</b>				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
<b>For the objectives related to: Student attendance and registration information is reported in accordance with Ministry policies and procedures</b>				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				

Management has provided comprehensive action plans, which we believe will address the deficiencies noted. We would like to thank management for their support and cooperation during the course of this internal audit work.

# Summary of findings

Finding #	Topic	Rating <sup>1</sup>			Management Action Plan
		Significant	Moderate	Low	
Accountability is defined for accuracy review of compiled and reported enrolment actuals and estimates.					
1	Develop Board Level Enrolment Policy and Procedures		X		
Prior Year	GEDSB - Budget planning, development and control - Enhance budget policy and supporting documentation (Refer to Related findings from past audits for more details)				Leverage the budget process flow chart developed by PwC, and information from other boards, as the starting point for further documentation
Plans to address enrolment process concerns raised from ministry reviews (and other sources) are developed, implemented and reported to the Audit Committee/Board.					
1	Develop Board Level Enrolment Policy and Procedures				
2	Enhance Board lead enrolment audits around how audits are selected and reported	X			Document audit summary report for the respective stakeholders.  Develop a tracking and follow-up document that ensures completion of overall enrolment audit.
Inputs (i.e. student attendance and registration) into enrolment estimates are complete, accurate and timely.					
3	Implement reporting of non-compliance with Ministry Requirements			X	Review current enrolment process and develop procedures around non-compliance reporting and enrolment register sign-offs.
Actual enrolment is monitored against the estimates, variances are documented and independently validated					
4	Documentation of enrolment variance analysis and potential root causes		X		Periodic enrolment variance by grade report to Audit Committee (Dec and June).  Document enrolment projections and reporting procedures.
Student attendance and registration information is reported in accordance with Ministry policies and procedures.					
3	Implement reporting of non-compliance with Ministry Requirements (Repeat)				
Total audit findings		1	2	1	

<sup>1</sup> See Appendix A for Basis of Finding Rating and Report Classification

## Summary of significant findings

We have identified one significant finding, as follows:

### Enhance Board lead enrolment audits around how audits are selected and reported

Selection criteria, focus area and related risks along with consolidated results for Board lead Enrolment Audits are not shared with the Audit Committee. This results in a lack of transparency and follow up for resolution.

### Related findings from past internal audits

Prior to determining the report classification, internal audit considered findings from past audits conducted by the Regional Internal audit team which may have an impact on the attainment of in-scope control objectives for the GEDSB Enrolment Management audit. Internal audit noted the following past audit findings as having direct or indirect impact on the current audit scope, from the “GEDSB - Budget Planning, Development and Control” Internal Audit for 2016/17:

Reference (finding title/topic and finding rating/risk)	Details and impact on GEDSB Enrolment Management	Status of Remediation
<p>Finding 1: Enhance budget policy and supporting documentation</p> <p><b>Moderate</b> – Due March 2019</p>	<p>Review of the enrolment process and procedures as well as Ministry requirements around estimated and actual enrolment figures prior to submission to the Ministry.</p> <p>Management re-targeted the date of this finding to March 2019 (original due date was March 2018) with the following rationale:</p> <ul style="list-style-type: none"> <li>- Staffing issues/changes have prohibited the implementation of this recommendation. Budget and Grants Officer position budgeted for September 1, 2017 not filled until April 10, 2018. Payroll Supervisor was off on short-term disability from October 2017 to January 2, 2018.</li> <li>- The Fiscal 2018-19 budget is the first budget with new Superintendent of Business.</li> <li>- Opportunity to re-engineer the process and document the revised budget process with support from Budget and Grants Officer for Fiscal 2019-20</li> </ul>	Remediation is Pending

## Management comments

*The enrolment activities described above will be incorporated into both practice (Revised Estimates 2018-19) and into a procedure as described in the management action plans further in this document. A budget officer was hired in April 2018, but he has since quit. The recruitment process has been initiated and we intend to have a comprehensive budget for 2019-20.*

Name: Rafal Wyszynski

Title: Superintendent of Business & Treasurer

Date: November 19, 2018



# Detailed observations

1. Develop Board Level Enrolment Policy/Procedures (Design effectiveness)			Overall Rating: Moderate
Impact:	Medium	Likelihood:	Likely
<p><b>Observation</b></p> <p>The board has not taken a firm position on ownership/mandate for the quality of data used for enrolment projections and/or actuals. Reliance is placed on Ministry instructions to guide principals through enrolment validation. We were not able to identify a specific party accountable for overall data quality/integrity. An Enrolment process/policy is not documented in a manner that allows one person or a department to be accountable for implementing and communicating the required enrolment standards across the schools within the Board. Though staff receive guidance from Ministry guidelines for reporting enrolment, there are no board level, enrolment monitoring and reporting policies and procedures documented which clearly outline roles and responsibilities in all aspects of the enrolment process.</p>			
<p><b>Implication</b></p> <p>Insufficient awareness or ownership of the enrolment process may lead to lack of adherence to rules, inconsistencies across the Board, guidelines and/or procedures that may increase follow-up procedures and submission delays. Also, enrolment planning procedures may not be easily understandable and executable by key staff within the Board in the event the Planning Officer is not available.</p>			
<p><b>Possible root cause</b></p> <p>There are no documented Board level policies and procedures that outline the roles and responsibilities as it relates to the enrolment process. The enrolment process is not centralized/owned by one person or department. Enrolment training material does not represent the full enrolment process.</p>			
<p><b>Recommendation:</b> Specific accountability for the overall enrolment authority, process and data quality/integrity should be clearly assigned to a responsible party with the authority to effect and oversee the process.</p> <p>The Board should develop and document Board level enrolment policies and procedures which are customized to GEDSB and clearly define the roles and responsibilities of persons involved in the enrolment process as well as outline the enrolment process to ensure there are no gaps. Accountabilities should be formally defined related to collection, retention and follow up with schools during monthly internal deadlines or ministry specific deadlines.</p> <p>The OnSIS team should continue to conduct periodic trainings throughout the school year and communicate existing and updated enrolment procedures in a timely manner. These trainings should incorporate:</p> <ul style="list-style-type: none"> <li>• common trending errors and adjustments;</li> <li>• changes in the enrolment procedures; and</li> <li>• impact/penalties of non-compliance.</li> </ul> <p>A separate procedure should be developed regarding “Enrolment Planning”. Refer to Budget Development and Control Internal Audit report for related recommendation.</p>			
Management Action Plan			
<p><b>Action Plan:</b> Develop a Grand Erie Procedure document that identifies ownership of enrolment projections, validations and overall data quality and integrity. This procedure will incorporate the internal authority requirements, external reporting requirements and refer to legislation where required. The goal is to develop forms/workflows that will simplify the procedure into a readable and easy to understand document for training and compliance purposes.</p>		Responsible Party:	Manager of IT John Ecklund
		Due Date:	June 30, 2019

2. Enhance Board lead enrolment audits around how audits are selected and reported (Design Effectiveness)			Overall Rating: Significant
<b>Impact:</b>	High	<b>Likelihood:</b>	Likely
<b>Observation</b> <p>The Board conducts enrolment audits on elementary and secondary schools. Although results of individual findings are reported to the Principals and Superintendent, they are currently not consolidated for reporting purposes to the audit committee nor is a central view of risk or an overall rating for cumulative results prepared.</p> <p>These enrolment audits are not conducted close to count dates to avoid error detection prior to Ministry required submissions. Internal Audit inspected 2 sample schools (secondary) and noted that these audits were completed in March and were based on enrolment data reported in October.</p>			
<b>Implication</b> <p>Aggregate impact and trends in enrolment risks may not be clear to Board committees during a time when key focus is on margin to plan. Error detection may be too late to develop sufficient responses.</p>			
<b>Possible root cause</b> <p>There is no requirement to report results to the audit committee or equivalent. Errors may go undetected and negatively affect revenue or result in inaccurate enrolment projections.</p>			
<b>Recommendation</b> <p>Enrolment audit the results should detail recommendations and target dates for ensuring follow up for resolution. These results should be communicated to the Audit Committee, or equivalent, along with potential focus areas to promote oversight and transparency. This communication should include any concerns or updates with the enrolment process as it relates to process, people and technology.</p>			
Management Action Plan			
<b>Action Plan:</b> Development of summary report for Senior Management and Audit Committee. Report will include but not limited to, date of audit, school, findings including any adjustments to enrollment required and response from principal. Use of Red, green and yellow to highlight results. Timing of any changes to enrollment and/or processes will be noted and follow up noted. A master document will be kept for the purposes of tracking and planning all audits to ensure all sites are completed over a seven-year period. Criteria will also be included so that selection of schools becomes methodical.	<b>Responsible Party:</b>		Manager of Business Services Cindy Smith
	<b>Due Date:</b>		March 31, 2019

3. Implement reporting of non-compliance with Ministry Requirements (Operating Effectiveness)			Overall Rating: Low
<b>Impact:</b>	Medium	<b>Likelihood:</b>	Unlikely
<p><b>Observation:</b> Enrolment Reports are required to be reviewed and approved/signed-off by the Principals of each school prior to submission to the OnSIS system. We reviewed 18 schools (three secondary and 15 elementary) and noted that 5 out of 18 schools had principal approvals after OnSIS submission dates with an average of 40 days delay.</p> <p>One (1) of the five (5) schools had an OnSIS submission that was 42 days after grace period. This was a result of a requirement, from Business Services, to re-open the submission for retroactive adjustments. These exceptions (i.e. unsigned registers or late signatures) were reported to Management. The Board and Ministry rely on the physical sign off as the key Enrolment control.</p> <p>Internal Audit inspected 18 samples (three secondary and 15 elementary) and noted that five of the 18 schools were required to retroactively adjust enrolment figures due to non-compliance of the Enrolment Instructions, as it related to the treatment of prolonged absences. Of the five schools, four were for the June count date and one for the October count date. Internal Audit further noted that the Enrolment Budget is due in June as well, which represents a critical month for the Board.</p> <p>Though the last Ministry enrolment audit was conducted three years ago, while plans were determined and appear to have been executed, Internal Audit was not able to acquire evidence that a formal, documented action plan had been presented to the Audit Committee.</p>			
<p><b>Implication</b> The Board could incur Ministry penalties. Errors could go undetected and negatively affect revenue or result in inaccurate enrolment projections.</p>			
<p><b>Possible root cause:</b> Principals may be unavailable (Summer break) during the enrolment 60-day grace period after count dates.</p>			
<p><b>Recommendation:</b> Reporting of non-compliance with Ministry Requirements should be a standard item to Audit Committee, whether non-compliance is identified internally or externally.</p> <p>The Board should ensure that Enrolment Report reconciliations, at the school level, are completed in a timely manner, so that reporting to the Ministry is accurate and reporting timelines are met. This involves:</p> <ul style="list-style-type: none"> <li>requiring Principals to sign and date the enrolment registers.</li> <li>monitoring and following-up with Principals regarding clearing of validation reports.</li> <li>reminding Principals/staff input required prior to count dates and that issues of non-compliance will be reported to the audit committee.</li> <li>principals who are planning to take vacation, should plan to submit approved register within the 60 day period and prior to leaving for vacation.</li> <li>the OnSIS team should monitor receipt of approved registers and issue formal weekly reminders until submitted by principal and consider retaining confirmation emails demonstrating</li> <li>accountabilities should be formally defined over collection, retention and follow up with schools during monthly internal deadlines or ministry specific deadlines.</li> </ul>			
Management Action Plan			
<b>Action Plan:</b> Revise and revise the current process of reporting non-compliance to Audit Committee. Review and revise as required current school process for signing off on enrolment registers. This will be incorporated in the procedure.	<b>Responsible Party:</b>		Manager of IT John Ecklund
	<b>Due Date:</b>		June 30, 2019

4. <b>Enhancement of the enrolment variance reporting, and documentation of causes of variances</b> (Design Effectiveness)			<b>Overall Rating:</b> Moderate
<b>Impact:</b>	Medium	<b>Likelihood:</b>	Likely
<p><b>Observation</b> Based on inquiry with the GEDSB Planning Officer, it was noted that responsibilities included monitoring enrolment variances on a weekly basis with the use of Board systems (Paradigm, Powerschool and OnSIS) to ensure that enrolment variances are discussed with management and finalized before reporting to the Audit Committee. The actual enrolment is available by Grade level, however the variance to Projection is only available by school.</p> <p>Internal Audit noted that Principals are required to enter enrolment estimates within Paradigm for elementary schools, only, which are further compared with Powerschool's actuals and OnSIS for accuracy. However, secondary schools are not compared against an independent system, as Powerschool is only source of information, that would be uploaded to OnSIS for completeness and accuracy of information.</p> <p>Variances are compiled manually, from the comparisons of Paradigm, Powerschool and OnSIS reports, into excel spreadsheets. These variances are discussed with the Superintendent of Business, Planning Officer and Human Resources and consider multiple factors (community development, retirements, graduates, full-time and part-time students etc.) prior to final enrolment figures being submitted to the budget. However, factors cannot be relied on as there are inconsistencies with the information being researched. Internal Audit was not able to validate these factors, as discussions are not formally documented. Although variances are reported to the Audit Committee, enrolment variances are only described as increased or decreased without detailed explanations, and does not in depth as the Management level discussions. For more information, refer to Appendix C: Summary of Relevant Internally Generated Reports and Inputs to Variance Analysis.</p>			
<p><b>Implication</b> Delays in processing enrolment actuals and budgets. Repeated errors may go unnoticed by persons unfamiliar with the process. Variance factors not accounted for/missed or are inconsistent, which may result in over/under enrolment estimated figures.</p>			
<p><b>Possible root cause</b> Variance reports are not directly available from the system and require time and effort to compile from various sources and the process of reviewing results relies on experience of key staff and the activities performed by key staff are not documented clearly.</p>			
<p><b>Recommendation</b> The Planning Officer and Superintendent should continue to conduct and discuss enrolment variance analysis during weekly meeting; however, meetings around count dates or where variances are being disclosed to other stakeholders (i.e. AC) should be documented and the concluded variance analysis. Variances reported to the Audit Committee should continue to occur on a regular basis, but if possible at a grade level, to achieve in-depth assessment of the related risks or impact to operations and funding.</p> <p>Furthermore, management should consider configuring the system to generate automatic variance reports should be directly available from the system, so that information can be easily compiled and manipulated by key personnel for enrolment and staffing decision making by management.</p>			
<b>Management Action Plan</b>			
<p><b>Action Plan:</b> A report will be brought forward to Audit Committee twice a year (Dec and June) identifying the variances, by site, greater than 5% on a school level or greater than 15% on a grade level. The Planning department will investigate the potential for an automatic variance report. Parameters for projecting enrolment and reporting will be documented in a forthcoming procedure.</p>	<b>Responsible Party:</b>	Planning Officer Michelle Le Dressay	
	<b>Due Date:</b>	February 2019	

# Considerations for improvement

## 1. Enhance enrolment error trend analysis and mandatory training for Principals

### Observation

Staff involved in reviewing the enrolment process receive appropriate training and updates to guidelines, as required. The OnSIS team performs analysis of enrolment errors, and, based on commonality, create reports that are automatically sent to principals to reduce errors. However, this trend analysis is not documented/defined nor shared in periodic training sessions. Such trending may help with planning for internal review and sample selection and reduce school level errors that include:

- incorrect attendance due to lack of monthly monitoring/validation;
- Student not enrolled around cut-off dates;
- internal processing time during enrolment count dates; and
- timely review of prolonged absences.

Internal Audit also noted that Enrolment training is not mandatory for both Principal and a designate (Secretary), however, the Board should make these trainings mandatory for all schools, given relevant personnel approving Enrolment Register may not be aware of latest trends. Such trending could also be used to support / defend improvements to process made/considered which aim to reduce total days from count date to submission.

### Recommendations

Training programs should incorporate common potential enrolment process errors to ensure awareness of these errors from the onset of the enrolment process. This would allow Principals to detect errors made by their staff members and help in preemptively mitigating errors. Targets should be set for internal timelines used to monitor progress/performance by the OnSIS team for average time between count date and full submission or total number of delayed schools per month or per ministry deadline.

## 2. Improve enrolment efficiencies with a review of key roles and tools

### Observation

There are multiple departments involved in the enrolment process. It was noted that there is a duplication of work given the Planning Officer and OnSIS team review the same Enrolment Registers for the same types of errors (such as full time equivalent, Incorrect address).

It was also noted that enrolment estimates in Paradigm are only used for Elementary schools and can be compared with PowerSchool for completeness and accuracy of estimates. Secondary schools require principals to fill out physical forms when projecting enrolment FTEs which are then compared with Powerschool. Paradigm is formulated to track residential developments inputted by the Planning Officer, as well as historical enrolment data and could be beneficial to Secondary Schools.

Refer to Appendix C: Summary of relevant internally generated reports, for more details regarding the reporting functionalities within Paradigm. It was noted that a feasibility assessment of transitioning secondary schools to use Paradigm as a planning tool has not been conducted. However, per management, Paradigm (Staffing A + and the SPS Planning) are two separate software pieces by the same vendor. SPS Planning is for internal purposes only and draws its student data from PowerSchool (currently for Elementary only). The Staffing A+ piece is for a much wider purpose.

### Recommendations

A detailed review of roles and responsibilities should be performed to identify duplication of effort or inefficiencies in data validation processes. Job descriptions/profiles should be maintained and periodically updated. Roles and responsibilities should be understandable and executable by another staff member in the event that the Planning Officer is not available. This document should include: systems and reports used to compare and analyse actual and estimated figures; and how variances are analysed and errors that require correction within the systems. These corrective actions should be reported and tracked by school (refer to Considerations for improvement 1).

The projection data/process for secondary be performed using Paradigm functionality such that there is one central database and accountability to manage the data, and enhanced reporting that can extend to all students of the board. This would require coordination with HR and an assessment of cost vs benefit of such change.

## 3. Enhancement of Enrolment Audit Tracking Schedule

### Observation

Business Services prepare an annual audit tracking schedule in order to manage the assignment of work in Business Services and schedule specific school visits; however, this tracking sheet does not consider or indicate actual audit dates, follow-up information, action plan status, etc.

### Recommendations

The audit schedule should show status by phase/milestone and whether the activities were completed as planned along with the completion date. The schedule should also include/track follow-up audits and progress of agreed action plans by schools, if applicable.

# Appendix A: Basis of findings rating and report classification

## Findings rating matrix

Audit Findings Rating		Impact		
		Low	Medium	High
Likelihood	Highly Likely	Moderate	Significant	Significant
	Likely	Low	Moderate	Significant
	Unlikely	Low	Low	Moderate

## Likelihood consideration

Rating	Description
Highly Likely	<ul style="list-style-type: none"> <li>History of regular occurrence of the event.</li> <li>The event is expected to occur in most circumstances.</li> </ul>
Likely	<ul style="list-style-type: none"> <li>History of occasional occurrence of the event.</li> <li>The event could occur at some time.</li> </ul>
Unlikely	<ul style="list-style-type: none"> <li>History of no or seldom occurrence of the event.</li> <li>The event may occur only in exceptional circumstances.</li> </ul>

## Impact consideration

Rating	Basis	Description
<b>HIGH</b>	Dollar Value <sup>2</sup>	Financial impact likely to exceed \$519, 000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p><b>Internal Control</b> Significant control weaknesses, which would lead to financial or fraud loss.</p> <p><b>An issue that requires a significant amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>• Failure to meet key strategic objectives/major impact on strategy and objectives.</li> <li>• Loss of ability to sustain ongoing operations: <ul style="list-style-type: none"> <li>- Loss of key competitive advantage / opportunity</li> <li>- Loss of supply of key process inputs</li> </ul> </li> <li>• A major reputational sensitivity e.g., Market share, earnings per share, credibility with stakeholders and brand name/reputation building.</li> </ul> <p><b>Legal / Regulatory</b> Large scale action, major breach of legislation with very significant financial or reputational consequences.</p>
<b>MEDIUM</b>	Dollar Value	Financial impact likely to be between \$130,000 to \$519,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p><b>Internal Control</b> Control weaknesses, which could result in potential loss resulting from inefficiencies, wastage, and cumbersome workflow procedures.</p> <p><b>An issue that requires some amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>• No material or moderate impact on strategy and objectives.</li> <li>• Disruption to normal operation with a limited effect on achievement of corporate strategy and objectives</li> <li>• Moderate reputational sensitivity.</li> </ul> <p><b>Legal/Regulatory</b> Regulatory breach with material financial consequences including fines.</p>
<b>LOW</b>	Dollar Value	Financial impact likely to be less than \$130,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p><b>Internal Control</b> Control weaknesses, which could result in potential insignificant loss resulting from workflow and operational inefficiencies.</p> <p><b>An issue that requires no or minimal amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>• Minimal impact on strategy</li> <li>• Disruption to normal operations with no effect on achievement of corporate strategy and objectives</li> <li>• Minimal reputational sensitivity.</li> </ul> <p><b>Legal / Regulatory</b> Regulatory breach with minimal consequences.</p>

<sup>2</sup> Dollar value amounts are agreed with the client prior to execution of fieldwork.



## Audit report classification

Report Classification	The internal audit identified one or more of the following:
<b>Cause for considerable concern</b>	<ul style="list-style-type: none"> <li>Significant control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met.</li> <li>An unacceptable number of controls (including a selection of both significant and minor) identified as not operating for which sufficient mitigating back-up controls could not be identified.</li> <li>Material losses have occurred as a result of control environment deficiencies.</li> <li>Instances of fraud or significant contravention of corporate policy detected.</li> <li>No action taken on previous significant audit findings to resolve the item on a timely basis.</li> </ul>
<b>Cause for concern</b>	<ul style="list-style-type: none"> <li>Control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met.</li> <li>A number of significant controls identified as not operating for which sufficient mitigating back-up controls could not be identified.</li> <li>Losses have occurred as a result of control environment deficiencies.</li> <li>Little action taken on previous significant audit findings to resolve the item on a timely basis.</li> </ul>
<b>No major concerns noted</b>	<ul style="list-style-type: none"> <li>Control design improvements identified, however, the risk of loss is immaterial.</li> <li>Isolated or “one-off” significant controls identified as not operating for which sufficient mitigating back-up controls could not be identified.</li> <li>Numerous instances of minor controls not operating for which sufficient mitigating back-up controls could not be identified.</li> <li>Some previous significant audit action items have not been resolved on a timely basis.</li> </ul>
<b>No or limited scope for improvement</b>	<ul style="list-style-type: none"> <li>No control design improvements identified.</li> <li>Only minor instances of controls identified as not operating which have mitigating back-up controls, or the risk of loss is immaterial.</li> <li>All previous significant audit action items have been closed.</li> </ul>

# Appendix B: Limitations and responsibilities

## *Limitations inherent to the Internal Auditor's work*

We have undertaken the review of GEDSB Enrolment Management, subject to the limitations outlined below.

### *Internal control*

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

### *Future periods*

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

## *Responsibilities of management and Internal Auditors*

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavor to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.

## Appendix C: Summary of relevant internally generated reports

The following table summarizes some of the key internally generated reports or inputs into the central enrolment management process:

#	Report Name	Description	System
1	Watson Report (2017)	This report shows an analysis of demographic and enrolment trends to identify priority areas of the Board. This report is also used to determine what viable schools can successfully accommodate both existing and long term projected enrolments.	Third Party
2	City of Brantford - Residential Monitoring Map (2016)	This document shows the Map of the City of Brantford, with residential and commercial developments that influence enrolment projections. This data is a crucial factor in projecting enrolment figures.	Third Party
3	Paradigm - Planning Program	This is used in enrolment projections - this program tracks residential developments inputted by Michelle as well as historical enrolment	Paradigm
4	Paradigm Staffing A+ (Planning)	This report shows elementary estimated amounts by grade and school and a Straight Roll up generated in Paradigm, for internal references only - Feb 1st. Amounts are totaled compared with <u>prior year's powerschool</u> totals (actuals - by school).	Paradigm
5	Paradigm Staffing A+ (Principal)	Schools are given a straight roll up in February - Due before March Break	Paradigm
6	5 Year JK/SK Average Report	This report is used in determining how many JK/SK students we should expect based on history	Excel
7	Retention/Attrition Rates - French Immersion Only	This report is used in determining the rates of retention per grade in the FI program	Excel
8	School Submission Validation Report	Powerschool FTE totals are compared with OnSIS FTE totals by school with differences calculated or potential anomalies identified and corrected.	OnSIS
9	C1 Summary Enrolment Report	This report is used by the OnSIS team and shows total number and type (full-time and part-time) of students. The report is generated from the Ontario School Information System and is compared to the signed Enrolment Register Report for accuracy and completeness.	OnSIS
10	Enrolment Register Reports	This report is prepared and signed at the school level and shows student totals grouped by grade ranges (JK, K, 1-3, and 4-8). This report is used by the OnSIS team and is compared with the C1 Summary Enrolment Report for accuracy and completeness.	PowerSchool
11	PowerSchool report	This report shows secondary student FTE by school and is extracted from PowerSchool on the last day of each month for Elementary and Secondary Schools (considered to be live data)	Powerschool
12	Principal Versus Planning & 3 & 5 year JK averages	This report shows Paradigm estimated enrolment amounts from Principals and Planning Officer. These amounts are compared and a specific worksheet also shows 3 and 5 year JK Average calculations (for trending).	Paradigm
13	Enrolment Report - Elementary	This report shows Paradigm, Onsis and Powerschool report estimates and actuals being compared and differences shown/noted by elementary school.	Paradigm Powerschool

#	Report Name	Description	System
			OnSIS
14	Credit Tally Form - (Secondary)	This form shows secondary FTE projections (by school based on Principals review of credits/registration) that are used to budget enrolment amounts	Excel
15	Proj Enrolment - Secondary	This report shows HR's compilation of principals projection via <u>projection forms</u> and HR's analysis of staffing estimates by schools	Excel
16	Primary Class Size Report	This report shows class size compliance in Elementary, based on a count date (Sept 14) and is generated through Paradigm	Paradigm
17	Grants for Student Needs	This report shows 5 year projections for Elementary and Secondary and is reported to the Ministry	Paradigm
18	AC Financial Progress Report - Summary of Enrolment	This report compares enrolment figures for "Estimates", "Revised Estimates" and "Actuals" with variances noted by school type. Elementary schools are grouped into JK/SK, Grade 1-3 and Grade 4-8 while secondary schools are grouped in credit type (Regular, High, and Tuition agreement & Visa).	Excel



This document has been prepared only for GEDSB and solely for the purpose and on the terms agreed with GEDSB in our agreement dated October 19, 2017. We accept no liability (including for negligence) to anyone else in connection with this document, and it may not be provided to anyone else.

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## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rita Collver, Audit Committee Chair  
RE: Audit Committee Annual Report  
DATE: December 10, 2018

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<p><b>Recommended Action:</b> Moved by _____ Seconded by _____ THAT the Grand Erie District School Board approve the 2018 Audit Committee Annual Report.</p>
--

### Background

Ontario Regulation 361/10 and Grand Erie Bylaw 8 - Audit Committee Terms of Reference require the Audit Committee to provide an annual report to the Board.

### Additional Information

The Audit Committee Annual Report for the fiscal year ended August 31, 2018 is attached.

### Next Steps

Communication-Pending approval by the Board, copy of the report will be forwarded to the Ministry of Education.

### Grand Erie Multi-Year Plan:

This report supports the Achievement indicator of Success for Every Student and the following statement: We will set high expectations for our students and staff. We will monitor, measure and reflect on our outcomes.

Respectfully submitted,

Rita Collver  
Audit Committee Chair

## Grand Erie District School Board Audit Committee Annual Report to the Board of Trustees

This report summarizes the audit committee's actions for the fiscal year ending August 31, 2018

### Audit Committee Members

Following the recruitment and selection process indicated in Ontario Regulation 361/10, the following audit committee members were appointed to serve during the term:

Rita Collver	- Committee Chair
Carol Ann Sloat	- Trustee representative
Diane Sowers	- Trustee representative
John Harris	- Trustee representative
William Lovekin	- External member (resigned December 5, 2017)
Beryl Collingwood	- External member (member effective March 27, 2018)
Christine Woodley	- External member

In addition, regular attendees at the Committee meetings were:

Blaine Schell	-Millard Rouse and Rosebrugh LLP (external auditors)
Bruce Lowe	-PWC Internal Auditor
Suk Bedi	-PWC Internal Auditor
Brenda Blancher	-Director of Education
Rafal Wyszynski	-Superintendent of Business
Cindy Smith	-Manager of Business Services

### Administrative Tasks

At the beginning of the year and in accordance with recommended good practice, various administrative tasks were completed. These included:

- Developing a work plan
- Developing a meeting schedule and agenda for the year
- Incorporating the review of the Ministry's Audit Committee Training Modules

### Meetings

It was agreed to schedule five meeting throughout the year. Additional meetings would be scheduled if necessary. All meetings have been held as planned.

The members in attendance at each meeting are as follows:

Member	March 27, 2018	June 27, 2018	September 18, 2018	December 4, 2018
R. Collver	X	X	X	X
C. A. Sloat	X	X	X	X
J Harris	X	X	X	
D. Sowers	X	X	X	X
B. Collingwood	X	X	X	X
C. Woodley	X	X	X	X

The Audit Committee was established by Board Motion January 31, 2011. All of the members were independent in accordance with the provision 4.(1) and 4.(2) of the regulation.



### Assessment

The Audit Committee members completed a self-assessment using the instrument provided by the Ministry of Education. A summary of the results of the self-assessment was reviewed at the meeting held on September 19, 2018. The committee reviewed the self-assessment tool and agreed to continue to utilize it.

### External Auditors

The relationship with the external auditors has been satisfactory. The committee completed the assessment of the External Auditor at the June 27, 2017 meeting. The audit committee recommended the reappointment of the external auditors, Millard, Rouse & Rosebrugh LLP (MRR) for the 2017-18 fiscal year during the meeting held June 27, 2018.

MRR presented the 2017-18 audit plan and fees estimate to the committee, which the committee reviewed and recommended for approval at the September 18, 2018 meeting. The external auditor also confirmed their independence at the September 18, 2018 meeting.

Consolidated Financial Statements for the year ended August 31, 2018 were presented to the committee at the meeting held on December 4, 2018. The committee recommended approval of the August 31, 2018 Financial Statements; which will be brought forward at the December 10, 2018 Board meeting.

### Internal Auditors

A Risk Assessment session was held with board management staff and PwC. PwC reviewed the existing risk radar that contained the three bands and nine risk categories. Management provided renewed input on each of the categories and this resulted in the re-development of the Board's "School Board Risk Radar". The input was taken from senior staff and shared with the Audit Committee in the spring of 2018. The radar will be assist the Board by:

- Using a customized audit universe as a basis of reporting Internal Audit's coverage over a three-year plan.
- Determining if a specific process is a candidate for being on a rotational cycle on the audit plan.
- For specific auditable process/function, attaining management comfort from other sources
- Recording the last year each process area was audited
- Assessing each process grouping in terms of their impact on Strategic Objectives
- Assigning risks from the risk radars to audit universe areas identified to propose areas of focus for Internal Audit

The outcomes of this risk assessment highlighted the following modifications:

**1. Heightened risk (category in parentheses):**

- a. Competition (Financial and funding)
- b. Inadequate funding (Financial and funding)
- c. Health & Safety (Legal and Regulatory Compliance)
- d. Absenteeism (Legal and Regulatory Compliance)
- e. Succession Planning (People & Organization)
- f. Transportation (Student Experience)
- g. Changes in Government Regulations (Political and Regulatory Change)
- h. Political Changes (Political and Regulatory Change)
- i. Funding Model (Political and Regulatory Change)

**2. Lowered risk (category in parentheses):**

- a. Disaster Recovery (Information & Technology)
- b. IT Effectiveness (Information & Technology)
- c. IT Governance (Information & Technology)
- d. IT Infrastructure (Information & Technology)
- e. Reputation (Reputation/Public Perception)

**2017-18 Completed Internal Audits**

- Budget Development and Control
  - Audit completed and final audit report presented to the committee September 19, 2017
- Enrolment and Forecasting Audit
  - Audit completed and final audit report presented to the committee December 4, 2018

**2018-19 Planned Internal Audits**

- Reserve Management [Assist Audit]
  - Given there the Board currently holds unsupported capital debt, internal audit will review processes and controls surrounding reserve management as it pertains to allocating capital funding to projects as planned.

**Future Proposed Audits**

- Budget Performance and Recovery Plan
- Business Continuity Planning
- Fraud Risk Management

**Summary of Other Work Performed**

In addition to the items noted above the following outlines further work performed by the audit committee in the last 12 months:

- The committee welcomed a new member, B. Collingwood who replaced B. Lovekin in March 2018
- Reviewed Quarterly Budget reports up until February 2018 at which point the frequency was increased to Monthly Budget updates
- Reviewed the Multi-Year Financial Recovery Plan and received required updates
- A Consolidated Due Diligence Report ensuring Board compliance with statutory obligations was presented at each meeting.
- Discussed the introduction of metrics into the 2018-19 reporting (Utilities and absenteeism)
- Evaluated the Regional Internal Auditor

By the signature noted below, we attest that we have discharged our duties and responsibilities respecting Ontario Regulation 361/10.

On behalf of the Audit Committee,

R. Collver, Audit Committee Chairperson



## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Consolidated Financial Statements – August 31, 2018**  
DATE: December 10, 2018

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board approve the Auditor's Report for the year ended August 31, 2018, as recommended by the Grand Erie District School Board Audit Committee.

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board direct the Board Chair and Vice Chair to sign the Consolidated Financial Statements dated August 31, 2018 on behalf of the Board; and  
THAT the Consolidated Financial Statements dated August 31, 2018 be forwarded to the Ministry of Education as required by the Education Act.

### Background

The Audit Committee has reviewed the attached Consolidate Financial Statements and Auditor's Report for the year ended August 31, 2018 and passed a motion to recommend their approval at the meeting of the Audit Committee held December 4, 2018.

Dianne Latta of Millard, Rouse & Rosebrugh LLP will be present to review the report with the Board.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

**Grand Erie District School Board**  
Consolidated Financial Statements  
**August 31, 2018**



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**Grand Erie District School Board**  
**Index to Consolidated Financial Statements**  
**August 31, 2018**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The accompanying consolidated financial statements for the Grand Erie District School Board (Board) are the responsibility of the Board's management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act as described in Note 1 to the consolidated financial statements, except for the qualified opinion regarding the completeness of revenue with respect to the school fundraising activities.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Board management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and Board policies and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Audit Committee of the Board meets with the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Board's approval of the consolidated financial statements.

The consolidated financial statements have been audited by Millard, Rouse and Rosebrugh LLP, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

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Brenda Blancher, Director of Education

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Rafal Wyszynski, Superintendent of Business

Brantford, Ontario  
December 04, 2018



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## INDEPENDENT AUDITORS' REPORT

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To the Board of Trustees of Grand Erie District School Board

We have audited the accompanying consolidated financial statements of Grand Erie District School Board, which comprise the consolidated statement of financial position as at August 31, 2018 and the consolidated statements of operations, changes in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation of these consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated financial statements, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

### *Basis for Qualified Opinion*

In common with many school boards, individual schools derive revenue from school fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and we were not able to determine whether any adjustments might be necessary to school fundraising revenue, annual surplus, and cash flows from operating activities for the year ended August 31, 2018, and financial assets as at August 31, 2018 and accumulated surplus as at September 1, 2017 and August 31, 2018. Our audit opinion on the financial statements for the year ended August 31, 2017 was modified accordingly, because of the possible effects of this scope limitation.

(continues)



*Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the consolidated financial statements of Grand Erie District School Board as at and for the year ended August 31, 2018, are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

*Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 1 to the consolidated financial statements, which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian Public Sector Accounting Standards.

*Millard, Roue & Rosebrugh LLP*

December 4, 2018  
Simcoe, Ontario

Chartered Professional Accountants  
Licensed Public Accountants



**Grand Erie District School Board**  
**Consolidated Statement of Financial Position**  
**As at August 31, 2018**

	2018	2017
<b>Financial assets</b>		
Cash and cash equivalents	\$ 4,849,520	\$ 3,901,633
Accounts receivable (Note 2)	16,451,597	22,160,714
Accounts receivable - Government of Ontario (Note 3)	92,146,894	88,836,445
Assets held for sale (Note 4)	476,997	-
	<b>\$113,925,008</b>	<b>\$114,898,792</b>
<b>Financial liabilities</b>		
Temporary borrowing (Note 5)	\$ 15,047,274	\$ 20,483,382
Accounts payable and accrued liabilities (Note 6)	14,494,361	13,566,354
Deferred revenue (Note 7)	3,438,579	4,217,120
Deferred capital contributions (Note 8)	192,485,419	182,131,866
Long term debt (Note 9)	83,273,045	87,274,136
Retirement and other employee future benefits (Note 10)	26,029,789	27,762,729
	<b>334,768,467</b>	<b>335,435,587</b>
<b>Net debt</b>	<b>(220,843,459)</b>	<b>(220,536,795)</b>
<b>Non-financial assets</b>		
Prepaid expenses	1,623,098	1,399,377
Inventories of supplies	250,000	250,000
Tangible capital assets (Note 11)	212,208,143	205,300,219
	<b>214,081,241</b>	<b>206,949,596</b>
<b>Accumulated surplus (deficit) (Note 13)</b>	<b>\$ (6,762,218)</b>	<b>\$ (13,587,199)</b>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Chair of the Board  
 \_\_\_\_\_ Vice-Chair of the Board

See accompanying notes



**Grand Erie District School Board**  
**Consolidated Statement of Operations**  
**Year ended August 31, 2018**

	2018 Budget	2018	2017
<b>REVENUE</b>			
Provincial grants - grants for student needs	\$ 308,193,211	\$ 308,410,230	\$ 296,231,047
Provincial grants - other	3,944,107	8,689,552	5,706,727
Federal grants and fees	7,531,474	7,659,190	7,584,972
Other revenue - school boards	210,000	207,736	209,347
Other fees and revenue	1,107,553	2,908,559	2,351,798
School fundraising	7,041,840	7,958,953	7,812,296
	328,028,185	335,834,220	319,896,187
<b>Expenses (Note 14)</b>			
Instruction	248,688,943	251,260,196	241,209,625
Administration	8,024,885	8,023,326	8,075,278
Transportation	11,996,662	11,908,870	11,350,019
Pupil accommodation	40,646,467	45,195,377	44,095,836
Other	5,296,284	5,137,202	2,999,913
School funded activities	6,831,965	7,484,268	7,957,500
	321,485,206	329,009,239	315,688,171
<b>ANNUAL SURPLUS</b>	6,542,979	6,824,981	4,208,016
<b>Deficit - beginning of year</b>	(11,351,847)	(13,587,199)	(17,795,215)
<b>DEFICIT - END OF YEAR</b>	\$ (4,808,868)	\$ (6,762,218)	\$ (13,587,199)

See accompanying notes



# Grand Erie District School Board

## Consolidated Statement of Cash Flow

Year ended August 31, 2018

	2018	2017
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 6,824,981	\$ 4,208,016
Items not affecting cash:		
Amortization of tangible capital assets	15,917,097	15,312,409
Revenue recognized from deferred capital contributions	(15,118,136)	(14,164,461)
Gain on disposal of tangible capital assets	(69,189)	(2,590,390)
	<b>7,554,753</b>	<b>2,765,574</b>
Sources and (uses):		
Accounts receivable	5,709,117	(6,066,712)
Accounts payable and accrued liabilities	928,009	(787,255)
Deferred revenue - operating	(157,201)	301,723
Retirement and other employee future benefits	(1,732,940)	(1,640,829)
Prepaid expenses	(223,721)	(828,661)
	<b>4,523,264</b>	<b>(9,021,734)</b>
Cash flow from (used by) operating activities	<b>12,078,017</b>	<b>(6,256,160)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on disposal of property and equipment	70,702	3,141,989
Cash used to acquire tangible capital assets	(23,303,531)	(15,523,517)
Cash flow used by investing activities	<b>(23,232,829)</b>	<b>(12,381,528)</b>
<b>FINANCING ACTIVITIES</b>		
Accounts receivable - Government of Ontario	(3,310,449)	1,897,806
Increase (decrease) in temporary borrowing	(5,436,108)	2,218,912
Increase (decrease) in deferred revenue - capital	(621,340)	3,244,037
Additions to deferred capital contributions	25,471,689	14,987,289
Debt repayments	(4,001,093)	(3,838,675)
Cash flow from financing activities	<b>12,102,699</b>	<b>18,509,369</b>
<b>Net change in cash and cash equivalents during the year</b>	<b>947,887</b>	<b>(128,319)</b>
Cash and cash equivalents - beginning of year	<b>3,901,633</b>	<b>4,029,952</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 4,849,520</b>	<b>\$ 3,901,633</b>

See accompanying notes

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**Grand Erie District School Board**  
**Consolidated Statement of Change in Net Debt**  
**Year ended August 31, 2018**

	Budget 2018	2018	2017
<b>Annual surplus</b>	\$ 6,542,979	\$ 6,824,981	\$ 4,208,016
<b>TANGIBLE CAPITAL ASSET ACTIVITY</b>			
Acquisition of tangible capital assets	(34,751,501)	(23,303,531)	(15,523,517)
Amortization of tangible capital assets	16,725,660	15,917,097	15,312,409
Proceeds on disposal of property and equipment	-	70,702	3,141,989
Gain on disposal of tangible capital assets	-	(69,189)	(2,590,390)
Transfer to assets held for sale	-	476,997	-
	(18,025,841)	(6,907,924)	340,491
<b>OTHER NON-FINANCIAL ASSET ACTIVITY</b>			
Acquisition of prepaid expenses	-	(1,567,428)	(1,954,838)
Use of prepaid expenses	-	1,343,707	1,126,177
	-	(223,721)	(828,661)
<b>(Decrease) increase in net debt</b>	(11,482,862)	(306,664)	3,719,846
Net debt at beginning of year	(220,536,795)	(220,536,795)	(224,256,641)
<b>Net debt at end of year</b>	\$ (232,019,657)	\$ (220,843,459)	\$ (220,536,795)

See accompanying notes



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# Grand Erie District School Board

## Notes to Consolidated Financial Statements

### Year ended August 31, 2018

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements are prepared by management in accordance with the basis of accounting described below.

##### Basis of accounting

The consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

The Financial Administration Act requires that the consolidated financial statements be prepared in accordance with the accounting principles determined by the relevant Ministry of the Province of Ontario. A directive was provided by the Ontario Ministry of Education within memorandum 2004:B2 requiring school boards to adopt Canadian Public Sector Accounting Standards commencing with their year ended August 31, 2004 and that changes may be required to the application of these standards as a result of regulation.

In 2011, the government passed Ontario Regulation 395/11 of the Financial Administration Act. The Regulation requires that contributions received or receivable for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets for use in providing services, be recorded as deferred capital contributions and be recognized as revenue in the statement of operations over the periods during which the asset is used to provide service at the same rate that amortization is recognized in respect of the related asset. The regulation further requires that if the net book value of the depreciable tangible capital asset is reduced for any reason other than depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian Public Sector Accounting Standards which requires that;

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

As a result, revenue recognized in the statement of operations and certain related deferred revenues and deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

*(continues)*



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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Board and which are controlled by the Board.

School generated funds, which include the assets, liabilities, revenue and expenses of various organizations that exist at the school level and which are controlled by the Board are reflected in the consolidated financial statements.

Transportation consortium, which include the Board's pro-rata share of assets, liabilities, revenues and expenses of the consortium which are controlled unilaterally by the participating Boards are reflected in the consolidated financial statements.

Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand, demand deposits and short term investments. Short term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or services performed.

Deferred capital contributions

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible assets received or receivable for use in providing services, shall be recognized as deferred capital contributions as defined in Ontario Regulation 395/11 of the Financial Administration Act. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized. The following items fall under this category:

- Government transfers received or receivable for capital purpose
- Other restricted contributions received or receivable for capital purpose
- Property taxation revenues which were historically used to fund capital assets

*(continues)*



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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

Retirement and other employee future benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, and health care benefits, dental benefits, retirement gratuity, worker's compensation and long-term disability benefits (long-term disability is available, however premiums are paid by employees).

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice principals associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17, ETFO and OSSTF. The following were established in 2017-18, CUPE and ONE-T for non-unionized employees including principals and vice-principals.

The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to August 31, 2019. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. The Board is no longer responsible to provide certain benefits to ETFO, OSSTF and CUPE, Non-union including principals and vice-principals effective June 1, 2018.

Upon transition of the employee groups' health, dental and life benefit plans to the ELHT, school boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), additional ministry funding in the form of a Crown contribution as well as Stabilization Adjustment.

Depending on prior arrangements and employee group, the Board provides health, dental and life insurance benefits for retired individuals for all groups and continues to have a liability for payment of benefits for those who are on long-term disability and for some retirees who are retired under these plans.

The Board has adopted the following policies with respect to accounting for these employee benefits:

- (a) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care cost trends, disability recovery rates, long-term inflation rates and discount rates.

The cost of retirement gratuities are actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method pro-rated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation, long-term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

(b) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contributions due to the plan in the period;

(c) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

Trust funds

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements as they are not controlled by the Board.

Government transfers

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made. If government transfers contain stipulations which give rise to a liability, they are deferred and recognized in revenue when the stipulations are met.

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions (DCC) and recognized as revenue in the consolidated statement of operations at the same rate and over the same periods as the asset is amortized.

Investment income

Investment income is reported as revenue in the period earned.

When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development charges and special education forms part of the respective deferred revenue balances.

*(continues)*





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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

Property tax revenue

Under public sector accounting standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of provincial grants.

Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Tangible capital assets, except land, are amortized on a straight line basis over their estimated useful lives as follows:

Land improvements with finite lives	15 years
Buildings	40 years
Portable structures	20 years
Furniture and equipment	5-15 years
Computer hardware	5 years
Computer software	5 years
Capital leased assets	10 years
Vehicles	5 years

Assets under construction and assets that relate to pre-acquisition and pre-construction costs are not amortized until the asset is available for productive use.

Land permanently removed from service and held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service and held for resale cease to be amortized and are recorded at the lower of carrying value and estimated net realizable value. Tangible capital assets which meet the criteria for financial assets are reclassified as "assets held for sale" on the Consolidated Statement of Financial Position.

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Budget figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.

Use of estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described earlier in this note requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from these estimates.

**2. ACCOUNTS RECEIVABLE**

	2018	2017
Municipalities	\$ 9,284,455	\$ 8,467,030
Province of Ontario	539,523	235,442
Government of Canada	3,621,583	10,693,292
Other school boards	935,101	503,320
Other	2,070,935	2,261,630
	<b>\$ 16,451,597</b>	<b>\$ 22,160,714</b>

**3. ACCOUNTS RECEIVABLE - GOVERNMENT OF ONTARIO**

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. The Grand Erie District School Board received a one-time grant that recognizes capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive yearly capital grants to support capital programs which would be reflected in this account receivable.

The Board has an account receivable from the Province of Ontario of \$92,146,894 as at August 31, 2018, (2017 - \$88,836,445) with respect to capital grants.

**4. ASSETS HELD FOR SALE**

As of August 31, 2018, \$476,997 related to a building was recorded as assets held for sale. During the year net proceeds of \$70,702 were received on land that was sold, resulting in a net gain of \$69,189.



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**5. TEMPORARY BORROWING**

Temporary borrowing is comprised of bank overdraft and short term bank loans as follows:

	2018	2017
Bank overdraft	\$ 7,647,274	\$ 20,483,382
Bankers' acceptances	7,400,000	-
	<b>\$ 15,047,274</b>	<b>\$ 20,483,382</b>

The organization has credit facility agreement consisting of revolving demand term facility with a limit of \$35,000,000 and additional credit facility agreements by way of bankers' acceptance or loans with a limit of \$11,500,000. The bank overdraft bears interest at prime minus 0.75%. The bankers' acceptances bear interest at the banker's prime minus 0.75%, plus an acceptance fee of 0.75%.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2018	2017
Trade	\$ 14,169,709	\$ 13,168,362
Teachers wage deferral plan payable	324,652	397,992
	<b>\$ 14,494,361</b>	<b>\$ 13,566,354</b>

**7. DEFERRED REVENUE**

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue. Deferred revenue for specific purposes by legislation, regulation or agreement as at August 31, 2018 is comprised of:

	Balance as at August 31, 2017	Revenue received and interest earned	Revenue recognized in the period	Transfer to deferred capital contributions	Balance as at August 31, 2018
Provincial - operating	\$ 501,118	\$ 45,848,232	\$ (46,019,092)	\$ -	\$ 330,258
Third Party - operating	43,232	646,630	(632,971)	-	56,891
Provincial - capital	530,781	17,338,445	(13,376,376)	(2,935,210)	1,557,640
Third party - capital	3,141,989	678,819	-	(2,327,018)	1,493,790
	<b>\$ 4,217,120</b>	<b>\$ 64,512,126</b>	<b>\$ (60,028,439)</b>	<b>\$ (5,262,228)</b>	<b>\$ 3,438,579</b>



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**8. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets in accordance with regulation 395/11 that have been expended by year end. The contributions are amortized into revenue over the life of the asset acquired.

	2018	2017
Balance - beginning of year	\$182,131,866	\$181,309,038
Additions	25,948,686	15,523,517
Revenue recognized	(15,118,136)	(14,164,461)
Transfers to deferred revenue	(476,997)	(536,228)
Balance - end of year	\$192,485,419	\$182,131,866

**9. LONG TERM DEBT**

	2018	2017
Demand loan payable to Royal Bank of Canada, bearing interest at 3.31%, repayable in blended monthly principal and interest payments of \$22,073, due January 10, 2025.	\$ 1,513,769	\$ 1,724,724
Demand loan payable to Royal Bank of Canada, bearing interest at 3.18%, repayable in blended monthly principal and interest payments of \$22,042, due July 8, 2025.	1,640,231	1,848,952
Demand loan payable to Royal Bank of Canada, bearing interest at 3.39%, repayable in blended monthly principal and interest payment of \$22,390, due December 23, 2025.	1,742,361	1,948,164
Loan payable to Royal Bank of Canada, bearing interest at 2.64%, repayable in the following blended monthly principal and interest payments of \$17,882, due June 24, 2019.	176,775	383,722
Ontario Finance Authority Debenture for Good Places to Learn expenditures, bearing interest at 4.76%, repayable in blended semi-annual principal and interest payments of \$529,236, due November 15, 2029.	9,290,149	9,884,900
Ontario Finance Authority Debenture for Good Places to Learn expenditures, bearing interest at 4.56%, repayable in blended semi-annual principal and interest payments of \$399,470, due November 15, 2031.	7,988,270	8,408,519
		(continues)



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**9. LONG TERM DEBT (continued)**

	2018	2017
Ontario Finance Authority Debenture for Good Places to Learn expenditures, bearing interest at 4.9%, repayable in blended semi-annual principal and interest payments of \$331,482, due March 3, 2033.	<b>6,919,503</b>	7,231,884
Ontario Finance Authority Debenture for Good Places to Learn expenditures, bearing interest at 5.23%, repayable in blended semi-annual principal and interest payments of \$659,390, due April 13, 2035.	<b>14,680,313</b>	15,210,136
Ontario Finance Authority Debenture for Good Places to Learn expenditures, bearing interest at 4.83%, repayable in blended semi-annual principal and interest payments of \$129,343, due March 11, 2036.	<b>3,067,119</b>	3,173,694
Ontario Finance Authority Debenture for Good Places to Learn, Prohibitive To Repair and Capital Priorities expenditures, bearing interest at 3.799%, repayable in blended semi-annual principal and interest payments of \$1,290,173, due March 19, 2038.	<b>35,729,866</b>	36,918,851
Ontario Finance Authority Debenture for Good Places to Learn, Prohibitive To Repair and Capital Priorities expenditures, bearing interest at 4.003% repayable in blended semi-annual principal and interest payments of \$18,692, due March 11, 2039.	<b>524,689</b>	540,590
	<b>\$ 83,273,045</b>	<b>\$ 87,274,136</b>

Principal repayment terms are approximately:

2019	\$ 4,134,930
2020	4,129,425
2021	4,308,260
2022	4,495,020
2023	4,690,090
Thereafter	<u>61,515,320</u>
	<b><u>\$ 83,273,045</u></b>



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**10. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS**

Retirement and other employee future benefit liabilities:

	2018	2017
<b>Accrued employee future benefit obligations</b>		
Retirement gratuity plan	\$ 21,644,056	\$ 23,037,281
Retirement life insurance and health care benefits	1,158,852	1,307,938
Workplace Safety and Insurance Board obligations	3,046,830	3,243,441
Sick leave top-up benefits	180,051	174,069
<b>Total employee future benefit liability at August 31</b>	<b>26,029,789</b>	<b>27,762,729</b>

Retirement and other employee future benefit expenses:

<b>Current year benefit cost</b>		
Sick leave top-up benefits	180,051	174,069
Workplace Safety and Insurance Board obligations	271,729	516,657
	<b>451,780</b>	<b>690,726</b>
<b>Interest on accrued benefit obligation</b>		
Retirement gratuity plan	576,762	511,361
Retirement life insurance and health care benefits	31,661	29,650
Workplace Safety and Insurance Board obligations	79,191	64,956
	<b>687,614</b>	<b>605,967</b>
<b>Recognition of unamortized actuarial (gain) loss</b>		
Retirement gratuity plan	87,201	186,778
Retirement life insurance and health care benefits	(48,141)	(77,819)
Sick leave top-up benefits	(4,771)	58,952
	<b>34,289</b>	<b>167,911</b>
<b>Total employee future benefit expenses</b>	<b>\$ 1,173,683</b>	<b>\$ 1,464,604</b>

(continues)



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**10. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (*continued*)**

**Actuarial assumptions**

The accrued benefit obligations for employee future benefit plans as at August 31, 2018 are based on actuarial assumptions of future events determined for accounting purposes as at August 31, 2016 and based on updated average daily salary and banked sick days as at August 31, 2018. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	<b>2018</b>	<b>2017</b>
	<b>%</b>	<b>%</b>
Inflation		
Retirement gratuity plan	<b>1.5</b>	1.5
Retirement life insurance and health care benefits	<b>1.5</b>	1.5
Workplace Safety and Insurance Board obligations	<b>2</b>	2
Wage and salary escalation		
Retirement gratuity plan	<b>0</b>	0
Insurance and health care cost escalation		
Health costs	<b>7.75</b>	8
Dental costs	<b>3.75</b>	4
Discount on accrued benefit obligations		
Retirement gratuity plan	<b>2.90</b>	2.55
Retirement life insurance and health care benefits	<b>2.90</b>	2.55
Workplace Safety and Insurance Board obligations	<b>2.90</b>	2.55

**Retirement benefits**

**Ontario Teachers' Pension Plan**

Teachers are eligible to be members of the Ontario Teachers' Pension Plan. Employer contributions for these employees are provided directly by the Province of Ontario. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's financial statements.

**Ontario Municipal Employees Retirement System**

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2018, the Board contributed \$4,288,269 (2017 - \$3,797,420) to the plan. These contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

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**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

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**10. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (*continued*)**

Retirement gratuities

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of the gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

Life insurance benefits

The Board sponsors a separate plan for retirees to provide life insurance benefits. The Board is responsible for the payment of life insurance premiums under this plan, however all or a portion of the cost are recovered from the employees as specified in their collective agreement. The premiums are based on the Board experience and retirees' premiums may be subsidized by the board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the Board's consolidated financial statements. Effective September 1, 2013, employees retiring on or after this date, will no longer qualify for Board subsidized premiums or contributions.

Health care and dental benefits

The Board sponsors a separate plan for retirees to provide group health care and dental benefits. The Board is responsible for the payment of health care premiums under this plan, however all or a portion of the cost is recovered from the employees as specified in their collective agreement once a certain time period has been reached. Benefits provided by the Board are provided through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

**Other employee future benefits**

Workplace Safety and Insurance Board Obligations

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. Plan changes in 2012 require school boards to provide salary top-up to a maximum of 4 1/2 years for employees receiving payments from the Workplace Safety and Insurance Board, where the previously negotiated collective agreement included such provision.

*(continues)*





**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**10. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (*continued*)**

Long-term disability life insurance and dental and health care benefits

The Board may provide life insurance, dental and health care benefits to employees on long-term disability leave to employees who are not yet members of an ELHT, at their request. The Board is responsible for the payment of life insurance premiums and the cost of health care benefits under this plan, however, all or a portion of the cost is recovered from the employees as specified in their collective agreement once a certain time period has been reached. Benefits provided by the Board are provided through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and not included in this plan.

Sick leave top-up benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$175,280 (2017 – \$233,021).

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2018 and is based on the average daily salary and banked sick days of employees as at August 31, 2018.

**11. TANGIBLE CAPITAL ASSETS**

COST	2017	Additions and transfers	Disposals and transfers	2018
Land	\$ 4,132,661	\$ -	\$ 1,514	\$ 4,131,147
Land improvements	9,379,935	3,020,112	44,998	12,355,049
Buildings	313,333,650	9,874,449	1,005,157	322,202,942
Portable structures	10,550,265	195,827	2,294,800	8,451,292
Furniture and equipment	4,546,515	690,663	701,455	4,535,723
Computer hardware	11,540,836	1,118,260	1,829,091	10,830,005
Computer software	89,079	-	-	89,079
Assets under construction	616,610	8,404,220	-	9,020,830
Capital leased assets	534,779	-	-	534,779
Vehicles	646,819	-	-	646,819
	\$355,371,149	\$ 23,303,531	\$ 5,877,015	\$372,797,665



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

AMORTIZATION	2017	Amortization and write downs	Disposals, transfers, adjustments	2018
Land improvements	\$ 3,149,286	\$ 937,072	\$ 34,122	\$ 4,052,236
Buildings	129,516,490	11,704,044	539,037	140,681,497
Portable structures	7,846,186	480,940	2,294,800	6,032,326
Furniture and equipment	2,550,900	450,588	701,455	2,300,033
Computer hardware	6,045,430	2,237,084	1,829,091	6,453,423
Computer software	62,357	17,816	-	80,173
Capital leased assets	513,053	14,484	-	527,537
Vehicles	387,228	75,069	-	462,297
	<b>\$ 150,070,930</b>	<b>\$ 15,917,097</b>	<b>\$ 5,398,505</b>	<b>\$ 160,589,522</b>

NET BOOK VALUE	2018	2017
Land	\$ 4,131,147	\$ 4,132,661
Land improvements	8,302,813	6,230,649
Buildings	181,521,445	183,817,160
Portable structures	2,418,966	2,704,079
Furniture and equipment	2,235,690	1,995,615
Computer hardware	4,376,582	5,495,406
Computer software	8,906	26,722
Assets under construction	9,020,830	616,610
Capital leased assets	7,242	21,726
Vehicles	184,522	259,591
	<b>\$ 212,208,143</b>	<b>\$ 205,300,219</b>

Assets under construction having a value of \$9,020,830 (2017 - \$616,610) have not been amortized. Amortization of these assets will commence when the asset is put into service.

## 12. DEBT CHARGES AND CAPITAL LOAN INTEREST

The debt charges and capital loan interest charges includes principal and interest payments as follows:

	2018	2017
Principal payments on long term debt	\$ 4,001,093	\$ 3,838,675
Interest payments on long term debt	3,726,789	3,889,565
	<b>\$ 7,727,882</b>	<b>\$ 7,728,240</b>



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**13. ACCUMULATED SURPLUS (DEFICIT)**

Accumulated surplus (deficit) consists of the following:

	2018	2017
<b>Surplus(deficit):</b>		
Invested in non-depreciable tangible capital assets	\$ 4,098,051	\$ 4,099,565
Employee future benefits	(16,463,836)	(21,296,957)
School generated funds	3,686,991	3,212,306
Accumulated surplus	1,916,576	397,887
	<b>\$ (6,762,218)</b>	<b>\$ (13,587,199)</b>

The Board has approved a Multi-Year Financial Recovery Plan, which is executed over a 3 year period from 2017-18 to 2019-20. The purpose of the Multi-Year Plan is to provide the framework for achieving these goals. As part of the plan, the Board has adopted an improved budget monitoring and reporting model during the year. The Board is on track to achieve the 1% target for accumulated surplus for fiscal 2018-19, based on current year estimates.

**14. EXPENSES BY OBJECT**

The following is a summary of the expenses reported on the consolidated statement of operations by object:

	2018 Budget	2018 Actual	2017 Actual
Salary and wages	\$220,153,374	\$221,184,433	\$213,770,229
Employee benefits	34,056,822	35,736,553	33,541,546
Staff development	1,022,145	1,748,376	1,575,894
Supplies and services	24,606,262	30,538,576	31,288,046
Interest charges on capital	3,942,409	4,154,572	4,078,822
Rental expenses	112,128	251,090	267,785
Fees and contract services	17,671,512	16,808,253	15,495,669
Amortization and write downs of tangible capital assets	16,725,660	15,917,096	15,315,890
Remedy payments	2,541,946	2,277,130	-
Other	652,948	393,160	354,290
	<b>\$321,485,206</b>	<b>\$329,009,239</b>	<b>\$315,688,171</b>

**15. TRUST FUNDS**

Trust funds administered by the Board amounting to \$1,041,611 (2017 - \$1,092,544) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**16. CONTRACTUAL OBLIGATIONS**

The Board has ongoing commitments under operating leases. Anticipated lease payments over the next five years are as follows:

2019	\$ 3,135,900
2020	2,950,000
2021	3,010,100
2022	2,971,500
2023	2,882,100
	<b>\$ 14,949,600</b>

The Board had no letters of credit outstanding with the bank as at August 31, 2018 (2017 - \$577,524), which were required for security on some of the construction projects.

**17. EDUCATIONAL SERVICES TRANSFERS**

Grand Erie District School Board has education services agreements with Indigenous Services Canada (ISC) and The Mississaugas of the New Credit First Nations (MNCFN). The agreements provide accommodation, instruction and special services for Indigenous pupils. Revenues earned by the Board during the year are as follows:

	2018	2017
<b>Indigenous Services Canada</b>		
Educational services - secondary	\$ 5,512,537	\$ 5,629,133
Special services agreement - educational counsellor/native advisor	444,168	474,546
Special services agreement - high cost special secondary	600,000	380,153
Other	219,295	358,535
	<b>6,776,000</b>	6,842,367
<b>The Mississaugas of the New Credit First Nations</b>		
Educational services - secondary	538,967	472,326
Special services agreements	102,078	98,353
	<b>641,045</b>	570,679
<b>Total</b>	<b>\$ 7,417,045</b>	<b>\$ 7,413,046</b>

**18. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)**

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 per occurrence.



**Grand Erie District School Board**  
**Notes to Consolidated Financial Statements**  
**Year ended August 31, 2018**

**19. PARTNERSHIP IN TRANSPORTATION CONSORTIUM**

	2018		2017	
	Total	Board portion	Total	Board portion
<b>Financial position:</b>				
Financial assets	\$ 29,117	\$ 29,117	\$ 91,576	\$ (91,576)
Liabilities	(29,117)	(29,117)	(91,576)	91,576
<b>Accumulated surplus(deficit)</b>	-	-	-	-
<b>Operations:</b>				
Revenues	17,074,190	11,903,076	16,011,611	(11,110,043)
Expenses	(17,074,190)	(11,903,076)	(16,011,611)	11,110,043
<b>Annual surplus(deficit)</b>	\$ -	\$ -	\$ -	\$ -

Transportation consortium

On October 14, 2010, Student Transportation Services of Brant Haldimand Norfolk was incorporated. On September 1, 2009, the Board entered into an agreement with Brant Haldimand Norfolk Catholic District School Board and CSC MonAvenir in order to provide common administration of student transportation in the region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the boards. Under the agreement, decisions related to the financial and operating activities of Student Transportation Services of Brant Haldimand Norfolk are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements reflect proportionate consolidation, whereby they include the assets that it controls, the liabilities that it has incurred, and its pro-rata share of revenues and expenses. The above provides condensed financial information, which is reported net of harmonized sales tax.

**20. REPAYMENT OF "55 SCHOOL BOARD TRUST" FUNDING**

On June 1, 2003, the Board received \$3,520,453 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, The 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt. As a result of the above agreement, the liability in respect of the NPF debt is no longer reflected in the Board's financial position.

**21. CONTINGENT LIABILITY**

The Board has been named as the defendant in certain legal actions, in which damages have been sought. Any losses arising from these actions are recorded in the year that the related litigation is settled or when any likely amounts are measurable. Where the outcomes of actions are not determinable as at August 31, 2018, no provision has been made in the consolidated financial statements.







## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Signing Officers**  
DATE: December 10, 2018

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**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT

1. signing authorities for the Grand Erie District School Board, relative to General and Trust Accounts/Legal Documents/Contracts/Bank Loans shall be one of the Chair of the Board or the Vice Chair of the Board, together with one of the Director of Education & Secretary or the Superintendent of Business & Treasurer;
2. facsimile signatures of the Board Chair and Superintendent of Business & Treasurer shall be used for signing General Account cheques produced by the Board's financial accounting system.

### Background

This recommendation is presented to ensure that the Board's operations continue in an orderly manner.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer







## GRAND ERIE DISTRICT SCHOOL BOARD

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TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Borrowing Authority**  
DATE: December 10, 2018

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<p><b>Recommended Action:</b> Moved by _____ Seconded by _____ THAT the Grand Erie District School authorize the Signing Authorities of the Board to obtain loans at any one time up to a maximum of \$35,000,000 to cover current payrolls and general account payments, if required.</p>
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### Background

This recommendation will ensure that the Board continues to carry out its operational business function.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer





## GRAND ERIE DISTRICT SCHOOL BOARD

TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Review of Borrowing Bylaws Not on Board's Review Schedule**  
DATE: December 10, 2018

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board receive the Review of Borrowing Bylaws Not on Board's Review Schedule report as information.

### Background

A number of financial bylaws are not part of the Boards regular review cycle as they support longer term commitments with specific maturity dates. The review date is "until maturity" for each of these bylaws, as which time they will be rescinded.

Follows is a schedule of the financial bylaws, showing the amount and maturity dates:

Bylaw		Review Date
BL10	Good Places to Learn, Stage 1 Funding \$11,845,000 -	until maturity (Nov 15, 2031)
BL14	Good Places to Learn and Primary Class Size Program Borrowing \$9,456,198 -	until maturity (Mar 3 2033)
BL20	Borrowing By-Law: Of a Financing of Capital Projects - Good Places to Learn, Stage 3 \$3,716,520 -	until maturity (March 11 2036)
BL21	Borrowing By-Law re: Energy Performance Contract Tri-Party agreement between Grand Erie, Duke Solutions and Canada Life Assurance December 21, 2001 Investment Account \$9,490,000 Reference Bond Matures June 1 2023  Efficiency Services Agreement between Grand Erie and Duke Solutions - January 3, 2002 Principal aggregate amount of loan \$9,674,000 Contract matures September 10, 2023 (Amaresco took over the contract May 25, 2004)	Until Maturity (Sept 23, 2023)
BL22	Capital Related Debt - NPF Capital Related Debt for Ministry approved projects committed prior to amalgamation of School Boards and change in the Education Funding Model \$3,520,453 combined with BL22A	until maturity (June 2 2033)
BL22A	Capital Related Debt - Computershare Agreement regarding the administration and processing of payments related to BL22	until Maturity (Jun 2 2033)

Bylaw		Review Date
BL23	Energy Performance Contract - Phase II Tri-Party Agreement between Grand Erie, Ameresco and Manufactures Life Insurance Company - August 23, 2004; Authorized Investment 415,345,606.26 Facility Renewal Agreement between Grande Erie and Ameresco - May 25, 2004; Fee: \$27,366,667.	until maturity (Sept 10, 2028)
BL24	Borrowing Bylaw: Capital Expenditure Finance \$10,525,000	until maturity (Dec 23 2025)
BL30	Borrowing Bylaw: New Pupil Places Based Capital Projects \$13,555,558	until maturity (Nov 15 2029)
BL31	Borrowing Bylaw: Bridge Financing – Coronation School Renovation Project \$5,900,000	until maturity (Apr 01 2019) or earlier upon receipt of capital funds
BL32	Borrowing Bylaw: Capital Expenditure Financing – Telephone Replacement Project \$1,884,000	until maturity (May 25 2019)
BL33	Borrowing Bylaw re: Bridge Financing Capital Projects \$7,720,000	until maturity (Oct 2019)
BL34	Borrowing Bylaw Bridge Financing Dunnville School Consolidate \$11,500,000	until maturity (August 31, 2019)
BL37	Borrowing Bylaw re: Ontario Financing Authority Permanent Capital Financing \$18,242,787	until maturity (April 23 2035)
BL40	Borrowing Bylaw: Ontario Financing Authority Permanent Financing Capital Financing \$584,685	until Maturity (Mar 11 2039)
BL41	Borrowing Bylaw: Ontario Financing Authority Permanent Financing Capital Financing \$41,251,572	until maturity (March 19 2038)

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

**GRAND ERIE DISTRICT SCHOOL BOARD**

TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **2018-19 Revised Budget Estimates**  
DATE: December 10, 2018

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School approve the 2018-19 Revised Budget Estimates for submission to the Ministry of Education.

**Background:**

The 2018-19 Revised Budget Estimates are due for submission to the Ministry of Education on December 14, 2018. Revisions to the original 2018-19 budget approved in June include:

1. Updated enrolment estimates based on actual enrolment in schools on the October 31, 2018 count date and estimated enrolment at March 31, 2019. These enrolment projections will generate revenue changes within the Grants for Student Needs (GSN). The changes to the GSN and other revenue sources are summarized in the attached report.
2. Staffing adjustments reported in the Workforce report presented to the Board in November.
3. Although additional students generated additional GSNs, this was offset by decreases to both the Continuing Education Allocation as well as the expected revenue from Education Service agreements; both a result of decreased enrolment. Furthermore, the increased enrolment had a significant impact on the Declining Enrolment Adjustment allocation which decreased \$1 million.
4. Budget increase of \$561,000 to support additional needs in the classroom with respect to Educational Assistants and Early Childhood Educators.
5. Increase of \$258,000 to support expenditures related to leasing of portables and anticipated increases to snow removal costs.
6. Increase of approximately \$170,000 to reflect additional costs related to school administration.

A detailed summary of the budget changes is attached on the appendix; however, a brief summary is provided below.

Enrolment changes:

	<b>2018-2019 Estimates</b>	<b>2018-2019 Revised Estimates</b>	<b>Change</b>
<b>Elementary</b>	17,753	18,023	<b>270</b>
<b>Secondary</b>	7,953	8,088	<b>135</b>
<b>Total</b>	<b>25,706</b>	<b>26,111</b>	<b>405</b>

A summary of the changes follows:

<b>2018-2019 Estimates submission</b>		<b>\$ 1,700,000 Surplus</b>
<b>Changes to Revised Estimates</b>		
Additional EPO Costs	\$	1,204,000
Additional EA Costs	\$	317,000
Additional ECE Costs	\$	245,000
Increased School Operations Costs	\$	258,000
Increase to Board Admin	\$	40,000
Increase to School Admin	\$	173,000
Net Change to Amortization	\$	373,000
Decrease in cost of teaching staff	\$	(778,000)
Increased Remedy Payments	\$	371,000
Other	\$	153,000
<b>Revenue Adjustments</b>		
Additional Enrolment - GSN	\$	3,038,000
Decrease to Qualifications Funding	\$	(1,861,000)
Decrease to Continuing Ed	\$	(260,000)
Additional EPOs	\$	1,204,000
Education Service Agreements	\$	(372,000)
Deferred Capital Contribution Funding	\$	309,000
Other	\$	198,000
<b>2018-2019 Revised Estimates Submission</b>		<b>\$ 1,600,000 Surplus</b>

Pending approval, the 2018-19 Revised Budget Estimates will be submitted to the Ministry of Education on December 14, 2018.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer

**Grand Erie District School Board**  
**2018-19 Revised Estimates Report**  
**For the period ended August 31, 2019**

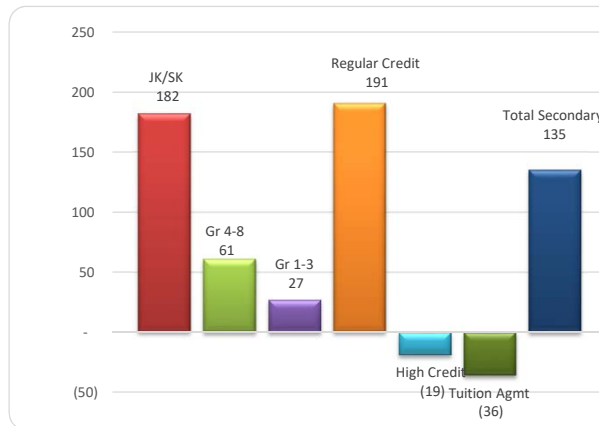
**Summary Comparison of Revised Budget versus Estimates Budget**

(\$Thousands)	Estimates (Budget)	Revised Estimates	Variance from Est	
			\$	%
<b>Revenue</b>				
Provincial Grants (GSN)	292,206	293,097	890	0.3%
Grants for Capital Purposes	6,560	6,738	178	2.6%
Other Non-GSN Grants	4,076	5,283	1,207	22.9%
Other Non-Grant Revenues	8,873	8,544	(329)	-3.8%
Amortization of DCC	16,694	17,003	309	1.8%
<b>Total Revenue</b>	<b>328,409</b>	<b>330,665</b>	<b>2,256</b>	<b>0.7%</b>
<b>Expenditures</b>				
Classroom Instruction	229,353	230,022	669	0.3%
Non-Classroom	27,082	27,727	645	2.3%
Administration	7,543	7,583	39	0.5%
Transportation	12,811	12,811	-	0.0%
Pupil Accommodation	47,784	48,415	631	1.3%
Contingency & Non-Operating	2,136	2,507	371	14.8%
<b>Total Expenditures</b>	<b>326,709</b>	<b>329,065</b>	<b>2,356</b>	<b>0.7%</b>
<b>In-Year Surplus (Deficit)</b>	<b>1,700</b>	<b>1,600</b>	<b>(100)</b>	<b>-</b>
Prior Year Accumulated Surplus for compliance	1,917	1,917	-	0.0%
<b>Accumulated Surplus (Deficit) for compliance</b>	<b>3,617</b>	<b>3,516</b>	<b>(100)</b>	<b>-2.8%</b>

**Summary of Enrolment**

ADE	Estimates (Budget)	Revised Estimates	Variance from Est	
			\$	%
<b>Elementary</b>				
JK/SK	3,237	3,419	182	5.6%
Gr 1-3	5,367	5,394	27	0.5%
Gr 4-8	9,149	9,210	61	0.7%
<b>Total Elementary</b>	<b>17,753</b>	<b>18,023</b>	<b>270</b>	<b>1.5%</b>
<b>Secondary &lt;21</b>				
Regular Credit	7,363	7,553	191	2.6%
High Credit	50	31	(19)	-38.0%
Tuition Agmt & Visa	540	504	(36)	-6.7%
<b>Total Secondary</b>	<b>7,953</b>	<b>8,088</b>	<b>135</b>	<b>1.7%</b>
<b>Total Board</b>	<b>25,706</b>	<b>26,111</b>	<b>405</b>	<b>1.6%</b>

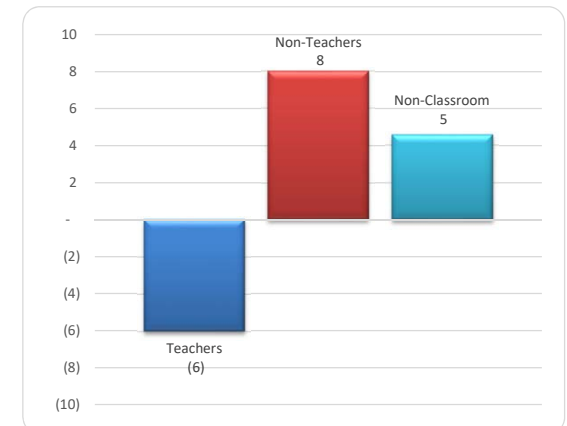
**Changes in Enrolment: Budget v. Forecast**



**Summary of Staffing**

FTE	Estimates (Budget)	Revised Estimates	Variance from Est	
			\$	%
<b>Classroom</b>				
Teachers	1,683	1,677	(6)	-0.4%
Non-Teachers	455	463	8	1.8%
<b>Total Classroom</b>	<b>2,138</b>	<b>2,140</b>	<b>2</b>	<b>0.1%</b>
<b>Non-Classroom</b>	<b>677</b>	<b>682</b>	<b>5</b>	<b>0.7%</b>
<b>Total</b>	<b>2,815</b>	<b>2,822</b>	<b>7</b>	<b>0.2%</b>

**Changes in Staffing: Budget v. Forecast**



**Grand Erie District School Board**  
**2018-19 Revised Estimates Report**  
**Revenues**  
**For the period ended August 31, 2019**

	Budget Assessment				
	Estimates	Revised Estimates	Change		Material Variance Note
			\$ Increase (Decrease)	% Increase (Decrease)	
Grant Revenues					
Pupil Foundation	140,764	143,396	2,632	1.9%	a.
School Foundation	20,022	20,074	51	0.3%	
Special Education	37,064	37,765	702	1.9%	b.
Language Allocation	4,056	4,056	-	0.0%	
Rural and Northern Education Funding	585	585	-	0.0%	
Learning Opportunities	7,192	7,205	13	0.2%	
Continuing and Adult Education	1,341	1,081	(260)	(19.4%)	c.
Teacher Q&E	28,047	26,186	(1,861)	(6.6%)	d.
ECE Q&E	1,945	2,043	97	5.0%	
New Teacher Induction Program	175	149	(26)	(14.9%)	
Restraint Savings	(80)	(80)	-	0.0%	
Transportation	13,663	13,702	39	0.3%	
Administration and Governance	8,679	8,731	51	0.6%	
School Operations	25,936	26,378	442	1.7%	a.
Community Use of Schools	375	375	-	0.0%	
Declining Enrolment	1,072	44	(1,028)	(95.9%)	e.
Indigenous Education	616	647	31	5.0%	
Safe Schools Supplement	491	500	9	1.8%	
Permanent Financing - NPF	262	262	-	0.0%	
Total Operating Grants	292,206	293,097	890	0.3%	
Grants for Capital Purposes					
School Renewal	3,151	3,154	3	0.1%	
Temporary Accommodation	330	330	-	0.0%	
Short-term Interest	200	200	-	0.0%	
Debt Funding for Capital	3,404	3,404	-	0.0%	
Minor Tangible Capital Assets (mTCA)	(525)	(350)	175	(33.3%)	f.
Total Capital Purposes Grants	6,560	6,738	178	2.7%	
Other Non-GSN Grants					
Education Programming - Other (EPO)	2,272	3,476	1,204	53.0%	g.
Other Federal & Provincial Grants	1,804	1,807	3	0.2%	
Total Non-GSN Grants	4,076	5,283	1,207	29.6%	
Other Non-Grant Revenues					
Education Service Agreements	7,504	7,132	(372)	(5.0%)	h.
Other Fees	128	128	-	0.0%	
Other Boards	210	210	-	0.0%	
Community Use & Rentals	564	564	-	0.0%	
Miscellaneous Revenues	467	510	43	9.3%	
Non Grant Revenue	8,873	8,544	(329)	(3.7%)	
Deferred Revenues					
Amortization of DCC	16,694	17,003	309	1.9%	
Total Deferred Revenue	16,694	17,003	309	1.9%	
TOTAL REVENUES	328,409	330,665	2,256	0.7%	

**Explanations of Material Grant Variances**

- a. Increase due to enrolment
- b. Increase due to enrolment and favourable Ministry enhancements to Special Education funding
- c. Decrease due to lower enrolment projections based on historical trending
- d. Decrease due to changes to the reported qualifications of teachers
- e. Decrease due to gradual phase-out of grant reflecting increased enrolment
- f. Decrease due to timing of expected minor capital asset purchases
- g. Increase due to announcement of additional grants
- h. Decrease due to lower than anticipated Education Service Agreement students

**Notes:**

1. Estimates is the 2018-2019 Estimates Budget as approved by the Board in June 2018



**Grand Erie District School Board**  
**2018-19 Revised Estimates Report**  
**Expenses**  
**For the period ended August 31, 2019**

	Budget Assessment				Material Variance Note
	Estimates	Revised Estimates	Change		
			\$ Increase (Decrease)	% Increase (Decrease)	
Classroom Instruction					
Teachers	171,059	170,520	(538)	(0.3%)	a.
Supply Teachers	6,495	6,456	(39)	(0.6%)	
Educational Assistants	17,441	17,758	317	1.8%	b.
Early Childhood Educators	6,442	6,687	245	3.8%	c.
Classroom Computers	4,399	4,450	51	1.1%	
Textbooks and Supplies	7,020	7,476	456	6.5%	d.
Professionals and Paraprofessionals	9,713	9,847	134	1.4%	
Library and Guidance	5,577	5,574	(2)	(0.0%)	
Staff Development	731	978	247	33.9%	d.
Department Heads	476	275	(201)	(42.3%)	e.
Total Instruction	229,353	230,022	669	0.3%	
Non-Classroom					
Principal and Vice-Principals	13,810	13,983	173	1.2%	f.
School Office	7,560	7,688	129	1.7%	
Co-ordinators and Consultants	3,966	4,306	339	8.6%	d.
Continuing Education	1,745	1,750	5	0.3%	
Total Non-Classroom	27,082	27,727	645	2.4%	
Administration					
Trustees	289	290	2	0.6%	
Director/Supervisory Officers	1,258	1,237	(21)	(1.7%)	
Board Administration	5,996	6,055	59	1.0%	
Total Administration	7,543	7,583	39	0.5%	
Transportation	12,811	12,811	-	0.0%	
Pupil Accommodation					
School Operations and Maintenance	23,511	23,769	258	1.1%	g.
School Renewal	3,154	3,154	-	0.0%	
Other Pupil Accommodation	3,666	3,666	-	0.0%	
Amortization & Write-downs	17,453	17,826	373	2.1%	
Total Pupil Accommodation	47,784	48,415	631	1.3%	
Contingency & Non-Operating	2,136	2,507	371	17.4%	h.
TOTAL EXPENDITURES	326,709	329,065	2,356	0.7%	

**Explanations of Material Grant Variances**

- a. Decrease due to lower than anticipated cost of teachers offset slightly by increase to benefits
- b. Increase to due additional educational assistants
- c. Increase to due additional early childhood educators
- d. Increase due to announcement of EPOs
- e. Reduction to better reflect actual expenditures
- f. Increase due to temporary school administrator needs
- g. Increased to due to additional requirements for portables and higher snow removal costs
- h. Increase due to additional remedy payments

**Notes:**

- 1. Estimates is the 2018-2019 Estimates Budget as approved by the Board in June 2018





## GRAND ERIE DISTRICT SCHOOL BOARD

---

TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Schedule of Pre-Budget and Budget Review Meetings**  
DATE: December 10, 2018

---

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board set the dates for Pre-Budget Consultation Meetings as follows:

1. Wednesday February 20, 2019
2. Wednesday March 6, 2019

**Recommended Action:** Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_  
THAT the Grand Erie District School Board set the dates for Budget Review Meetings as follows:

1. Thursday April 25, 2019
2. Wednesday May 22, 2019
3. Monday June 3, 2019

**Background:**

Consistent with Board Policy F2, the Board will schedule a number of public meetings to consult regarding items to be considered in the development of the proposed budget for the following fiscal year.

**Additional Information:**

Trustees are encouraged to submit agenda items for discussion at the meetings to the Superintendent of Business in advance of the meeting dates. It is anticipated that the meetings will start at 5:30pm and run for approximately 2 hours.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer





## GRAND ERIE DISTRICT SCHOOL BOARD

---

TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Pauline Johnson Collegiate & Vocational School - Elevator**  
DATE: December 10, 2018

---

<p><b>Recommended Action:</b> Moved by _____ Seconded by _____ THAT Policy FT1 Major Construction Projects be temporarily suspended with respect to striking a Project Committee for the Pauline Johnson Collegiate &amp; Vocational School elevator installation.</p>
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**Background:**

The policy requires the composition of a project committee for all projects over \$500,000. Senior team is recommending that a project committee not be struck for the purposes of emphasizing an efficient construction schedule.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer





## GRAND ERIE DISTRICT SCHOOL BOARD

---

TO: Brenda Blancher, Director of Education & Secretary  
FROM: Rafal Wyszynski, Superintendent of Business & Treasurer  
RE: **Summary of Accounts – November 2018**  
DATE: December 10, 2018

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<p><b>Recommended Action:</b> Moved by _____ Seconded by _____ THAT the Grand Erie District School Board receive the Summary of Accounts for the month of November 2018 in the amount of \$13,081,150.42 as information.</p>
--

### **Rationale/Background**

The summary of accounts for the Grand Erie District School Board for each month is provided to the Board.

Respectfully submitted,

Rafal Wyszynski  
Superintendent of Business & Treasurer







# Joint Occupational Health and Safety Committee

H-1-b

November 15, 2018  
Facility Services – Meeting Room

## MINUTES

(Chair – George Wittet)

### 1.0 Roll Call

#### Employer Representatives:

Lena Latreille	Business Services (Certified Member) ( <i>Co-Chair</i> )
Griffin Cobb	Secondary School Administration (Certified Member)
Cheryl Innes	Elementary School Administration (Certified Member)
Laura Mels	Non-Union (Certified Member)
Tom Krukowski	Facility Services

#### Employee Representatives:

George Wittet	Secondary Occasional Teachers (Certified Member) ( <i>Chair</i> )
Jennifer Orr	Elementary Teachers (Certified Member)
Ian Smith	CUPE Facility Services
Nancy Hondula	CUPE Educational Assistants (Certified Member)
Amanda Baxter	Elementary Occasional Teachers (Certified Member)
Andrea Murik	Secondary Teachers (Certified Member)
Angela Korakas	Designated Early Childhood Educator (Certified Member)
Dan McDougald	Professional Student Services Personnel (Certified Member)
Elizabeth Armstrong	CUPE Clerical/Technical

#### Resources:

Hilary Sutton	Health and Safety Officer
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#### Recording Secretary:

Jennifer Chopra	Human Resources Assistant
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#### Regrets:

Rebecca Jago	Human Resources (Certified Member)
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### 2.0 Minutes of Last Meeting

The draft minutes for October 2018 were reviewed with slight grammatical modifications to sections 6.1, 6.5 and 8.4.

### 3.0 Approval of Last Meeting Minutes

The minutes were approved as modified.

### 4.0 Agenda Additions

None



## Joint Occupational Health and Safety Committee

H-1-b

November 15, 2018  
Facility Services – Meeting Room

### 5.0 Unfinished Business - Discussion

#### 5.1 Lockdown – Notifications of School Support Centre Staff

October 2018: A concern was brought forward regarding notifications not being communicated to staff in Support Centres. It was noted by a committee member that this issue was identified previously at another meeting and was caused by the PA system being disabled in the support Centre so they would not hear any school announcements. The Division Manager of Operations and Health & Safety will follow-up to ensure that either the PA system is fully functional in the Support Centres or that alternate notification measures are put in place to alert them of any lockdown. There was also a suggestion made that the outside door of the Haldimand Support Centre could be locked and a buzzer entry like elementary schools. This could be installed, as that would increase safety in the support Centre. A committee member at this time also brought forward a question regarding staff that have the Haldimand Support Centre as their home base not having swipe access to the Support Centre entry. The Division Manager of Operations and Health & Safety will follow up with this matter. This item will remain on the next agenda.

November 18: In response to the concerns raised in the previous meeting regarding lack of notifications being communicated to Support Centre staff, the Division Manager of Operations and Health and Safety advised that she is waiting for verification from Hagersville Secondary School that there are alternate notifications in place to advise staff if there is a lockdown. The Division Manager of Operations and Health and Safety will also follow up regarding the door lock piece and access. This item will remain on the agenda.

#### 5.2 Ministry of Labour- Field Visit- Ecole Confederation- October 2018

October 2018: The Ministry of Labour conducted two field visits to Ecole Confederation as a follow up to a Critical Injury that occurred on September 26, 2018. One order was issued to reassess the risk of workplace violence. This item will remain on the next agenda.

November 2018: The Ministry of Labour visited on October 29, 2018 as a follow up to the staff critical injury that occurred at Ecole Confederation. Through multiple visits, the Ministry of Labour has received information on safety plans, how they are developed, as well as the involvement of support services to assist in creating an effective safety plan. No orders were issued. This item can be removed from the next agenda.

#### 5.3 Emergency Protocols including Satellite Campuses

October 2018: A committee member expressed concern regarding the lack of awareness of fire safety steps/plans and lockdown procedures at satellite campuses. The Division Manager of Operations and Health & Safety stated that schools should have plans in place for what staff do at offsite locations for emergencies like fire or lockdown. This will be forwarded to senior administration for some direction to schools. This item will remain on the next agenda.

November 2018: The Division Manager of Operations and Health and Safety had a conversation with the Superintendent and will collaborate to create a document regarding communication of emergency protocols. The Division Manager of Operations and Health and Safety will follow up and continue to inform the committee of any progress and updates



## Joint Occupational Health and Safety Committee

H-1-b

November 15, 2018

Facility Services – Meeting Room

as they arise. A committee member had further inquired if any of the Schools Within a College (SWAC) locations complete a monthly workplace inspection. The Division Manager of Operations and Health and Safety will follow up regarding these inspections as well as the emergency protocol updates. These items will remain on the next agenda.

### New Indoor Air Quality Reports

#### 5.4 Indoor Air Quality Report- Education Centre- Payroll- Ebase #65- October 22, 2018

Air Quality testing was done in the Education Centre building in the Payroll department, as there were concerns brought forward regarding headaches. All readings were within regulated levels and guidelines and no additional testing is required. This item can be removed from the next agenda.

#### 5.5 Indoor Air Quality Report- King George- Classroom #104- Ebase #022- October 22, 2018

Air Quality testing was completed at King George regarding concerns about mould growth. It was determined there was no mould growth within that space. This item can be removed from the next agenda.

#### 5.6 Indoor Air Quality Report- Joseph Brant Learning Centre- ESL Classroom- Ebase #12B- October 31, 2018

Air Quality testing was completed at Joseph Brant Learning Centre in one of the ESL classrooms. It was determined that all readings were within regulated levels and guidelines. This item can be removed from the next agenda.

### 6.0 New Business

#### 6.1 Scent Aware Policy and Buildings

A committee member had brought forward concerns raised at a Secondary School related to scent sensitivity issues in hopes of reminding and reinforcing the

importance of encouraging staff to participate in the Scent Safe program. It was also discussed to remind staff attending PD activities and any visitors of our Scent Safe buildings. This item can be removed from the next agenda.

#### 6.2 Ministry of Labour Field Visit- Ecole Confederation - October 29, 2018

This item was previously discussed in 5.2.

### 7.0 Information Items

#### 7.1 Annual Health and Safety Report

The Division Manager of Operations and Health and Safety provided the committee with a copy of the annual report that is sent to the Trustees every November. The committee reviewed the incidents of Student Aggression as well as Workplace Violence over the 2017-18 school year contained within the report. This item can be removed from the next agenda.

#### 7.2 Limited Designated Substances Report- Graham Bell PS- Ebase #18 (classroom)

A Limited Designated Substances Report was completed at Graham Bell to identify possible



## Joint Occupational Health and Safety Committee

H-1-b

November 15, 2018  
Facility Services – Meeting Room

hazardous materials that may be disturbed during renovations. This item can be removed from the next agenda.

- 7.3 Mould Assessment Site Report- Brantford Collegiate Institute- Mechanical Room- Ebase #216  
A Mould Assessment Site Report took place at BCI due to Mould found in the mechanical room fibreglass ductwork insulation. Level 2 remediation procedures will be completed. This item can be removed from the next agenda.

- 7.4 Health and Safety Concern Form- Teeterville  
Health and Safety Concern Forms were received regarding the ceiling in the old kindergarten room at Teeterville, specifically with issues surrounding mould growth. The ceiling was cleaned according to the mould cleaning protocol that was approved by the Ministry of Labour. This item can be removed from the next agenda.

- 7.5 Bulk Sample Analysis Report- Tollgate Tech- Gym Office- Ebase #1057  
A Bulk Sample Analysis report was completed at Tollgate Tech in the Gym Office to test the ceiling tile for asbestos. The report concluded that asbestos is not present in any of the samples collected. This item can be removed from the next agenda.

- 7.6 Workplace Violence Risk Assessment  
As part of the Ministry of Labour visits regarding the staff critical injury that took place in September at Ecole Confederation, an order was issued to have the current workplace violence risk assessment examined and revised with a deadline of December 31, 2018. The Health and Safety Department created a new version of the workplace violence risk assessment and the committee was provided with a copy for review. This item will now be forwarded to Executive and Senior Administration for approval. This item will remain on the next agenda.

### 8.0 Review of Reports

- 8.1 Employee Accident Reports Summary – October 2018  
Workplace Safety and Insurance Board Reportable – October 2018 Student Aggression Summary Table for October 2018  
All reports were reviewed and distributed.

- 8.2 Status of Workplace Inspections including Non-Academic Sites – October 2018  
All inspections were completed for the month of October except for Greenbrier, who will be completing a secondary inspection in November. A reminder will be sent out to Administrators regarding site representatives participating in monthly workplace inspections and coverage being provided by Health and Safety for these inspections.

- 8.3 Health and Safety/Facility Services Committee  
Next meeting- January 8, 2019

- 8.4 Critical Injuries-  
There has been 1 staff Critical Injury and 14 student Critical Injuries for the 2018-19 school year to date.



## Joint Occupational Health and Safety Committee

H-1-b

November 15, 2018  
Facility Services – Meeting Room

- 
- 8.5 Focus Group Meeting Minutes  
Next meeting February 21, 2019
- 8.6 Review of On-going Project Items  
See chart.
- 8.7 Work Orders  
None
- 9.0 Health and Safety Training
- 9.1 Health and Safety Training dates for 2018-19 school year:
- First Aid:
- Emergency First Aid: March 4, 2019 (full)
  - Standard First Aid: April 24-25, 2019 (full)
  - Emergency First Aid: May 9, 2019
  - Emergency First Aid (Facility Services): November 16, 2018, March 11, 2019, March 12, 2019, June 28, 2019
- Health and Safety Training:
- Basic Certification: November 7-9, 2018
  - Hazard Specific Training: November 29-30, 2018 (full)
  - Recertification: October 19, 2018
  - Basic Certification (Facility Services): March 11-13, 2019
  - Hazard Specific Training (Facility Services): March 14-15, 2019
  - Recertification (Facility Services): April 12, 2019
- BMS
- Initial Training: October 2, 2018, November 16, 2018, January 21, 2019, April 12, 2019
  - Recertification: October 2, 2018, November 16, 2018, January 21, 2019, February 1, 2019, April 12, 2019
- 10.0 Recommendations to Executive Council  
None
- 11.0 Adjournment / Next Meeting(s):  
December 20, 2018 – Facility Services – Meeting room
- Meeting Adjourned at 11:32 a.m.



## Joint Occupational Health and Safety Committee

November 15, 2018

Facility Services – Meeting Room

As of November 2018

Date item initiated	Item	Dates Discussed	Latest Update	Status and Timeframe
April 2017	Terms of Reference Review	2018- September	The Terms of Reference Review document has been approved by the Ministry. (Current agreement expires September 2022)	Review September 2021

### Annual Updates Provided Each School Year:

Item	Review Month	Resulting Update
Pavement Improvements	2019- May	

### Procedure Review:

Policy/Procedure	Out for Comment	Board Approval	Board Review Date	Committee Review Date	Comments
HR4 – Health and Safety Policy and Appendix Guidelines		Board approved September 2015	October 2019	September 2018	Tabled to December meeting
HR8 – Workplace Violence		Board for approval January 2015	February 2019	September 2018	Tabled to December meeting
HR5 – Harassment		Board approved September 2015	October 2019	September 2018	Tabled to December meeting

No.	Elementary School	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
1	Agnes Hodge	X	X	X							
2	Banbury Heights	X	X	X							
3	Bellview	X	X	X							
4	Bloomsburg	X	X	XX							
5	Boston	X	X	X							
6	Branlyn Community	X	X	X							
7	Brier Park	X	X	X							
8	Burford District Elementary	X	X	X							
9	Caledonia Centennial	X	X	X							
10	Cedarland	X	X	X							
11	Centennial-Grandwoodlands	X	X	X							
12	Central P.S.	X	XX	X							
13	Cobblestone Elementary	X	X	X							
14	Confederation (Fr Imm)	X	X	X							
15	Courtland	X	X	XX							
16	Delhi	X	X	XX							
17	Dufferin	X	X	X							
18	Echo Place	X	X	X							
19	Elgin Ave.	X	X	X							
21	Glen Morris	X	X	X							
22	Graham Bell	X	X	X							
23	Grandview	X	X	X							
25	Greenbrier	1 done, needs 2	X	X*							
26	Hagersville Elementary	X	X	X							
27	Houghton	X	X	X							
28	J.L. Mitchener	X	XX	X							
29	James Hillier	X	X	X							
30	Jarvis	X	X	X							
31	King George	X	X	X							
32	Lakewood	X	X	XX							
33	Langton	X	X	X							
34	Lansdowne-Costain	X	X	X							
35	Lynndale Heights	X	X	XX							
36	Major Ballachey	X	X	X							
20	Mapleview	X	X	X							
37	Mt. Pleasant	X	X	X							
38	North Ward	X	X	X							
39	Oakland-Scotland	X	X	X							
40	Oneida Central	X	X	X							
41	Onondaga-Brant	X	X	X							

42	Paris Central	X	X	X							
43	Port Rowan	X	X	X							
44	Prince Charles	X	X	X							
45	Princess Elizabeth	X	X	X							
46	Rainham	X	XX	X							
47	River Heights	X	X	X							
48	Russell Reid	X	X	X							
49	Ryerson Heights	X	X	X							
50	Seneca Central	X	X	X							
51	St. George-German	X	X	X							
52	Teeterville P.S.	X	X	X							
53	Thompson Creek	X	XX	X							
54	Walpole North	X	X	X							
55	Walsh	X		X							
56	Walter Gretzky Elementary School	X	X	X							
57	Waterford Public	X	X	XX							
58	West Lynn	X	X	XX							
59	Woodman-Cainsville	X	X	X							
	<b>Secondary Schools</b>										
60	B.C.I. & V.S.	X	X	XX							
61	Cayuga Secondary S.(incl. TP - 28 Cayuga St. N., Cayuga)	X	X	XX							
62	Delhi District Secondary S.(incl. TP - 169 Wellington Ave, Delhi)	X	X	XX							
63	Dunnville Secondary S. (Incl. TP)	X	XX	X							
64	G.E.L.A. Brantford (Rawdon)	X	XX	X							
65	G.E.L.A. - CareerLink Eaton Market Square	XX	X	X							
66	G.E.L.A. - Simcoe	XX	X	X							
67	Hagersville S.S.(incl. HSSC and TP - 12 Almas St. Unit 2, Hagersville)	XX	X	X							
68	McKinnon Park S.S.(incl. TP - 174 Caithness St., Caledonia, and 3201 Second Line Rd., Hagersville)	X	XX	X							
69	North Park C. & V.S.	X	XX	X							
70	Paris District H.S. (incl. TP - 2 Elm St., Paris)	X*	XX	X							
71	Pauline Johnson C.V.S. (incl. TP - 410 Colborne St., Brantford)	XX	X	X							
72	Simcoe Composite School (Incl. TP - 39 Kent St N Unit 4, Simcoe)	X	XX	X							
74	Tollgate Tech. Skills Centre	X	XX	X							
75	Valley Heights S.S. (Includes Houghton Annex & TP on site)	X	X	X							
76	Waterford District High School (incl. NSSC and TP site - Camp Trillium)	X	X	XX							
	<b>Support Centres</b>										



77	H.E. Fawcett Teacher Resource Centre (TRC)	X	X	X							
78	Joseph Brant (including GELA - ESL)	X	X	X							
79	Head Office	X	X	X							
80	Head Office - Facility Services	X	X	X							
	<b>Storage Facilities</b>										
81	Burford Bus Barn, 35 Alexander St. Burford	X	X	X							
82	Langton Bus Barn, 23 Albert St. Langton	X	X	X							
83	Walsh Bus Barn, 93 Regional Road #3 Walsh	x	X	X							

Monthly inspection was completed

X

Annual JOHSC inspection completed

XX

Monthly inspection was not completed

Two inspections completed due to a missed inspection

X\*





## MINUTES

**Present:** Denise Martins, Jeannie Martin, Karen Sandy, Ann Noyes, Pam Davis, Melissa Turner, Sherri Vansickle, Joe Tice, Diane Sowers, Sabrina Sawyer, Shaun McMahon, Sharon Williams, Sharon Doolittle (recorder)

**Guests:** Lieutenant-Colonel Hatfield, Bombardier Martin

**Absent:** Audrey Powless-Bomberry, Kris Hill

### A - 1 Opening

(a) **Welcome and Introductions/Land Acknowledgement Statement** K. Sandy

K. Sandy welcomed everyone, and introductions were made.  
D. Sowers read the Land Acknowledgement Statement.

(b) **Agenda Additions/Deletions/Approval** K. Sandy

Approved

B - 1 **Indigenous Student Voice** M. Turner

The students introduced themselves.

One of the students transitioned from Gawenni:yo school and didn't take English until Grade 7 so he is finding English challenging but is doing well. They like their classes and because H.S.S. is a smaller school with not as many students they receive more help from the teachers. When asked what changes they would like to see. She said more classes offered and a school mascot.

The question asked was, "What are some of the student initiatives their student leadership team are working on in the school?"

Some of the initiatives are the Orange Shirt Day and Treaty Week. They set up a table in the foyer, so people could make bracelets representing the Guswenta or Kaswentha (Two Row Wampum) and handed out cards with the story. They are having a Rock Your Mocs day and a three on three hockey day at the arena. They have sponsors who donate prizes for this and the local police also participate.

One of the students who is Mohawk was asked if he took the Cayuga Language class. It was offered on the Grade 9 course selection sheet, but it did not run because there were not enough students signed up. K. Sandy asked why the Cayuga Language class was cancelled and if they could find ways to increase the enrollment, so it would not be cancelled in the



future. S. McMahon explained that the Powerschool program loads students into the compulsory credits first and optional credits afterwards. The Cayuga Language may be placed on the schedule in a period that conflicts with compulsory courses, therefore does not get added to a student's timetable. This is an issue that is being looked at. Students can go to their guidance counsellor with their parent to manually change their timetable. Counsellors will promote and encourage more of the students to sign up for the Cayuga Language class. D. Sowers said maybe it could be scheduled at a better time, maybe period one so they would be able to connect. S. McMahon said they offer NAC 10 at the start of the school year with this purpose in mind.

D. Martins and J. Martin are reviewing strategies to ensure N courses run more regularly throughout the Board.

Question asked – "If you can have any class offered that has an Indigenous focus, what would it be?"

The students said, Native Literature, Native based Civics and Careers, Native Legends that are English based. They were asked to let M. Turner know if they had any other suggestions.

#### C - 1 Possible Co-op Program for Indigenous Students

S. Sawyer

Lieutenant Colonel Hatfield Bombardier Martin were welcomed by S. Sawyer.

Lieutenant Colonel Hatfield presented the program proposal for a military co-op with an Indigenous cultural focus.

- The program would consist of basic training and an indigenous component that would result in co-op credits for the student participants.
- Lieutenant Colonel Hatfield would like to see the cultural component based on Six Nations to utilize the teachings from the elders and draw on the community resources.
- This would be a paid co-op.
- To qualify for this program students must be 16 years of age, do an aptitude test and a medical exam.
- Bombardier Martin took a similar program, the Raven program offered in British Columbia and she expressed the experience and training were very positive for her. It built her confidence and taught her about Indigenous culture, which she had not had the opportunity to learn about growing up.
- S. Williams commented that one of the barriers would be that the traditional people do not do a career if a gun is involved or takes another's life. Longhouse deters from that kind of career.
- The Lieutenant said that there are those that look at it as a good thing and some do not. He believes that it is a good tool for kids as a learning experience to build confidence.



- He was asked in the military if you have a choice to go on active duty. He answered in the case of a primary response such as a major flood you go but it is a volunteer army.
- The basic training portion would be at one of their local units in Brantford, Simcoe or St. Catharines.
- Phase one is consultation regarding the program, phase two is finding a location, phase three is setting up the program and phase four is initiating it.
- D. Martins suggested it may be offered as a two-credit program a semester from six primary schools. She also suggested a long-term goal may be to explore the possibility of a “packaged program,” if there is enough student interest. There would be a lot of factors to consider to do this.
- S. McMahon was familiar with the program out of Hamilton when he was at McKinnon and said there wasn’t the demand and the staffing component was difficult.
- The Lieutenant said that they wouldn’t need a teacher at the armory.
- S. Vansickle commented that in her opinion the army recruits and targets the minorities and is not in favour. The Lieutenant said he feels it is an equal opportunity for everyone. Bombardier Martin said that most of her unit are white middle class and did not feel the army had taken advantage of her disadvantage.

**D - 1 Approval of Minutes**

K. Sandy

(a) Review of October 9, 2018 minutes

Moved by: K. Sandy  
Seconded by: S. Sawyer  
THAT the minutes be approved  
**Carried**

**E - 1 Business Arising from the Minutes**

D. Martins

(a) Student Correspondence (B. Crawford) re: flags

Director Blancher was in touch with the student regarding this and explained that we are looking at alternatives e.g. a mural or a sign that was inclusive of all Indigenous nations represented in the Grand Erie schools at the front of the schools. He said he understood the importance of inclusion and appreciated the efforts of the board.

The committee staff and resource people are asked to survey their school environment for the placement of a mural. The size and colour will need to be considered since the mural or sign will be purchased for all the secondary schools.

S. Williams had a suggestion that if the Indigenous Student Council had a logo this could be in the centre and the logos of all the Nations could surround that.



It was suggested having a competition in the creation of a student logo or to have a local artist help the students create one.

**Action** – J. Martin will add this item to the next Indigenous Student Council meeting (Dec. 13) for student input. Their input will be brought back to the December NAC.

(b) **NAC Terms of Reference Review**

In response to the Grand Erie – Six Nations ad hoc committee report, the NAC terms of reference were reviewed. K. Sandy presented several suggested changes. A lengthy discussion around the committee membership included comments around who represents the Six Nations community, ISC, and parent voice. It was concluded that the Six Nations trustee represents the voice of the community, as do the ESA staff since they are required to be from the community. S. Williams asserted they work first and foremost for the community and therefore can speak on behalf of the community. Also, it was concluded that the Committee operates on a consensus basis so it made no sense to have “voting members” listed. It was agreed the terms of reference be revised to better reflect the actual practice of the Committee.

Suggestions made were:

- all references to tuition agreement changed to *‘Education Services Agreement’*
- all references to non-resident pupils changed to *‘pupils from the Six Nations of the Grand River Territory’*
- all references to ‘the First Nation’ changed to the *‘Six Nations of the Grand River Territory’* or *‘pupils of the Six Nations of the Grand River Territory’*.

For example, **Statement of Purpose and Responsibility** would read:

*‘The Native Advisory Committee of the Board shall represent the interests of pupils from the Six Nations of the Grand River Territory in maintaining quality of educational services purchased through the Education Services Agreement and to ensure that the Board is appropriately advised in matters related to the education of pupils from the Six Nations of the Grand River Territory.’*

- **Committee Composition** changed to one list consisting of ‘Committee Members’ and include:
  - a. the Six Nations Trustee to the Board
  - b. one Trustee of the Board
  - c. one Six Nations Community Representative to be appointed by the Six Nations of the Grand River community
  - d. Grand Erie District School Board Education Director or Board designate responsible for Indigenous Education
  - e. Native Advisor to the Board
  - f. Native Education Services staff
  - g. Community Liaison Worker
  - h. Indigenous Education Lead for the Board



- i. Six Nations Federal schools representative
  - j. Principal of hosting school
  - k. Indigenous student representatives of the host school
- Standing invitation to resource members:
- o Representative appointed by Band Council
  - o Representative appointed by Confederacy Council
  - o Education Director or designate of the Mississaugas of the New Credit First Nation
  - o Principals from the six Grand Erie secondary schools that ISC provides bussing to (Brantford Collegiate, Cayuga SS, Hagersville SS, McKinnon Park SS, Pauline Johnson CVS, Tollgate Technical Skills Centre)
- **Committee Operating Procedures and Scope,**
    - Replace 3.1 with the Six Nations trustee will act as chair
    - delete points 3.2 and 3.3
    - edit point 3.4 to remove GELA as a host school

**Action – J. Martin will prepare a draft that incorporates all of the above suggestions to present for further discussion at the next NAC meeting.**

**(c) School Reports – template review**

J. Martin

J. Martin presented a draft Student Report template and School Report Template for discussion. She suggested the Student Report template would help the student representatives better prepare for NAC. Also, the School Report Template would ensure consistency of information being provided from school to school. There was discussion on how the School Report Template would be used/beneficial.

- A. Noyes suggested all of the schools submit the School Report Template in October. This would provide a consistent 'count date' between school reports.
- D. Martins added the school Principal could speak to their school report when they host NAC.
- It was agreed that the principal attend when their school is hosting the meeting and share the school report for their school then.
- J. Martin commented this cycle would allow for a more meaningful reporting as the Committee would see how things may change for a school from one point in time
  - (Sept. 30) to the reporting time. But, stressed these oral reports should be timed and not take up too much of the Committee time as they sometimes did in the past.

**Action – J. Martin will revise the draft of these two templates to reflect the comments made and share with the Principals.**

**(d) New Alternative Ed Site – Update**

S. McMahon

Number of student in the programs:

Newstart – 52

SWAC – 5



Youth Lodge Program – 8  
Ohahyio – 10  
Nations – 18

There are 190 New Credit and Six Nations student enrolled at H.S.S.  
This year the Nations and Newstart program have been combined. The location is on 3<sup>rd</sup> line and renovations and physical issues are being taken care of but will take time. The vision is for this site to be a community-based learning centre.

- S. Sawyer asked if the enrolment has changed from last year. S. McMahon said staffing has been re-arranged to support the students, so it is a different make-up.
  - S. Williams asked if there is an information pamphlet available for parents and students to give them an idea what the program looks like.
  - J. Martin said a media release introducing the new site to the community will go in the “Two Row Times”, in January. Also, an Open House is tentatively planned for the spring. It is hoped most of the aesthetic things to do will be completely done by then.

**Action** – H.S.S. staff will draft a pamphlet outlining all of the community-based programs offered at Six Nations/New Credit.

(e) **Indigenous Education Advisory Committee Report**

S. Sawyer

- Lieutenant Colonel Hatfield presented regarding the Military Co-op Program
- A parent came requesting National Indigenous Peoples Day, June 21<sup>st</sup>, be recognized by the Board and that exams not be scheduled for that day in the future. The Board is taking this under consideration and working with the school calendar committee to determine how to make this happen for June 2019.
- There were 44 different media social posts for Orange Shirt Day.
- Three schools did the Red Dress Day.
- J. Martin spoke about the Indigenous Leadership Program. With the recent addition of two more schools, (SCS and PDHS) we now have 11/13 secondary schools supporting Indigenous Student Associations and are participating in the Indigenous Student Council.
- Community representative, Audrey Powless-Bomberry volunteered for the SEAC committee as the Indigenous Education Advisory Committee representative.
- Would like the schools to share the events and activities that they are having
- The board action plan is to be shared at the next meeting

(f) **Discussion Items**

- J. Martin thanked J. Tice for his work getting an Indigenous Student Club started at Simcoe Composite School. He is getting things started also at Paris District High School

**F - 1 Next Meeting**

Tuesday, December 18<sup>th</sup> at Tollgate Technical Skills Centre. The meeting starts at 9:00 a.m. with a festive lunch to follow.





Canadian Cancer Society  
Société canadienne du cancer

November 19, 2018

Brenda Blancher  
Director of Education  
and Secretary  
Grand Erie District School Board  
349 Erie Avenue  
Brantford ON  
N3T 5V3

Dear Brenda Blancher,

Every dollar raised, every kilometre clocked, every baton exchanged by students at the Canadian Cancer Society's Relay For Life makes an impact.

**Thanks to the support of Grand Erie District School Board, students at Cayuga Secondary School, and Dunnville Secondary School organized Relay For Life events in 2018, raising \$46,249.00 in support of the fight against cancer.** We thank you for bringing students and teachers in your school board together to Relay For Life!

Relay For Life provides students with **valuable leadership skills** and **builds school spirit** by uniting them with a common goal – **to fight cancer and save lives**. Since 2002, more than 600 schools across Canada have organized over 1,500 Relay For Life events, raising more than \$35 million. Together, we fund Canada's most promising cancer research and vital support services for cancer patients and their families.

**Let's bring more students and teachers together at Relay For Life this year!**

To learn more, please visit [www.relayforlife.ca/youth](http://www.relayforlife.ca/youth) or contact [relayyouth@cancer.ca](mailto:relayyouth@cancer.ca).

Thanks to caring school boards like yours, each dollar raised brings us one step closer to a world where no one fears cancer. Cancer changes everything, so can you.

Sincerely,

Laurie McKnight  
Director, Relay For Life Youth