

## COMMITTEE OF THE WHOLE PUBLIC AGENDA

**Tuesday, October 15, 2019, 7:30 pm**

**Board Room**

**Administration Building**

**133 Greenbank Road**

**Ottawa, Ontario**

**Pages**

- |     |   |    |
|-----|---|----|
| 1.  | Call to Order - Vice-Chair of the Board   |    |
| 2.  | Approval of Agenda  |    |
| 3.  | Briefing from the Chair of the Board  |    |
| 4.  | Briefing from the Director  |    |
| 5.  | Delegations   |    |
| 6.  | Matters for Action:   |    |
| 6.1 | Report 19-078, New Stittsville Secondary School Study - Approval of Timeline and Consultation Plan (M. Carson, ext. 8881) | 1  |
| 7.  | Report from Statutory and Other Committees  |    |
| 7.1 | Audit Committee Report, 25 September 2019   | 15 |
|     | a. Approval of KPMG LLP plan for the audit of the 2018-2019 Consolidated Financial Statements (p.23)                      |    |
|     | b. Approval of 2018-2019 Annual Report on Internal Audit Activity (p.35)  |    |
|     | c. Approval of Audit Committee Annual Report for 2018-2019 (p.37)   |    |
|     | d. Approval of Regional Internal Audit Mandate (p.43)   |    |
|     | e. Approval of 2018-2020 Regional Internal Audit Plan (p.49)  |    |
| 7.2 | Parent Involvement Committee Report, 18 September 2019 (to be distributed)  |    |

7.3	Indigenous Education Advisory Committee Report, 19 September 2019 (to be distributed)	
8.	Matters for Discussion:	
8.1	Report 19-091, Specialized Program Class Referral Information 2019-2020 (P. Symmonds, ext. 8254)	51
8.2	Memo 19-103, Support for Mental Health Through an Equity Lens (P. Symmonds, ext. 8254)	57
8.3	Memo 19-108, Staffing Allocations to Clifford Bowey Public School and Crystal Bay Special Education Centre	61
9.	Information Items:	
9.1	Report from OPSBA (if required)	
9.2	New Ministry Initiatives Update (if required)	
9.3	OSTA Update (if required)	
10.	New Business - Information and Inquiries	
11.	Adjournment	



**COMMITTEE OF THE WHOLE**  
**Report No.19-078**

**15 October 2019**

**New Stittsville Secondary School Study – Approval of Timeline and Consultation Plan**

**Key Contact: Michael Carson, Chief Financial Officer, 613-596-8211  
 ext. 8881**

**PURPOSE:**

1. To seek approval of a timeline and consultation plan for a study to determine the program, attendance boundary, and opening grade structure for the new Stittsville secondary school, and make other associated changes.

**CONTEXT:**

2. The requirement for the construction of a secondary school to serve students within Stittsville dates back to capital planning under the former Carleton Board of Education. The project was identified in the District's 2006 Capital Plan, and has been included in each capital priorities submission process since that time.

In March 2018, the Board received confirmation of capital funding from the Ministry of Education for the construction of a 1,353 pupil place secondary school to serve grade 7 to 12 students in the Stittsville area. The new school is scheduled to open to students in September 2022.

The site which will accommodate the new secondary school was identified by the District as part of the City's Fernbank Community Design Plan (CDP) process in 2008. This development area is expected to contain almost 11,000 new homes at full build-out. As part of that CDP process, four elementary school sites were also reserved for the District.

The District acquired the land for the new secondary school in May 2019. The site is 6.54 hectares in size or just over 16 acres. It is located at the southwest corner of Robert Grant Avenue and Cope Drive in the western portion of the Fernbank area (see General Location Map attached as Appendix A).

Site planning and building design work for the new Stittsville secondary school is now almost complete.

## KEY CONSIDERATIONS:

3. Commencing a study process at this time will enable relevant information to be communicated to impacted students and families in a timely fashion.

The proposed study will examine the attendance boundary, program, and opening grade structure options for the new secondary school. These options will take into consideration updated student enrolment and school-age population trends, residential development patterns, and student distribution data. It will also take into account the approved recommendations in the recently-completed new Fernbank elementary school study.

As part of the study process, current local attendance boundaries and school feeding patterns will be reviewed in an effort to ensure that logical alignments are put in place, and a balancing of school enrolments is achieved. Where possible, the location of future residential development and planned new school openings will be taken into consideration.

A unique consideration for this study concerns what assumptions should be made around the share of enrolment the new school will experience upon opening. Given the District's lack of local secondary accommodation in Stittsville, it is anticipated that the school may receive a significantly higher number of students than might otherwise be expected based on current trends.

4. Grade 7 and 8 Current Student Accommodation

Intermediate (grade 7 and 8) students residing in the Stittsville area, excluding the portion located east of Robert Grant Avenue within the Fernbank CDP lands, are directed to either A. Lorne Cassidy Elementary School (ES) or Goulbourn Middle School (MS) depending on their program and home address.

In October 2018 there were:

- 98 intermediate students attending A. Lorne Cassidy ES; and
- 82 attending Goulbourn MS.

Intermediate students residing within the Fernbank CDP lands located east of Robert Grant Avenue are directed to Glen Cairn Public School (PS).

In October 2018 there were 31 intermediate students attending Glen Cairn PS from the Fernbank area.

5. Grade 9 to 12 Current Student Accommodation

Secondary (grade 9 to 12) students residing in the Stittsville area, excluding the that portion located east of Robert Grant Avenue within the Fernbank CDP lands, are currently directed to South Carleton High School (HS) in the Village of Richmond.

In October 2018 there were 483 students from the Stittsville area attending South Carleton HS.

Secondary students residing in the area located east of Robert Grant Avenue within the Fernbank CDP lands are directed to A.Y. Jackson Secondary School (SS).

In October 2018 there were 55 secondary students attending A.Y. Jackson SS from the Fernbank area.

6. Associated Attendance Boundary Revision

A. Lorne Cassidy ES is the only Stittsville area school that serves kindergarten to grade 8 students. In October 2018 enrolment at the school was 585 students, resulting in a 98% utilization rate and requiring four portables on site for instruction. There is little new residential development potential within the school's current English Program with Core French (ENG) and Early French Immersion (EFI) attendance boundaries.

With the opening of the new Stittsville secondary school grade 7 and 8 students directed to A. Lorne Cassidy ES would likely be redirected to the new school resulting in a significant surplus of instructional space at A. Lorne Cassidy ES. As a part of the study, consideration should be given to enlarging the school's attendance area to make better use of available instructional space and balance enrolment between schools.

Stittsville PS is the receiving school for a large amount of new residential development including the Potter's Key subdivision and the majority of the Kanata west CDP lands. Enrolment at the kindergarten to grade 6 school in October 2018 was 672 with a 107% utilization rate and required 4 portables on site for instruction.

A boundary adjustment between A. Lorne Cassidy ES and Stittsville PS could be considered to redistribute new and future residential development while considering future schools openings within the Fernbank and Kanata west CDP lands. The OCDSB has a secondary school site and two elementary school sites reserved within the Kanata west area.

Enrolment at Westwind PS has been decreasing over the past few years, however, this is expected to change as new residential development within its attendance boundary area continues to progress. The school has a significant amount (over 4,800 units) of new and future residential growth within its attendance boundary. Construction of the new Westwood community located within the Fernbank CDP lands (west of Robert Grant Avenue) has recently begun, and other new developments are expected to commence over the next few years. Westwind PS is expected to begin receiving new students from the Westwood area during the 2019-2020 school year; a revision to its current attendance boundary in order to increase enrolment is not required.

7. Future Development Area Redirection

An attendance boundary realignment should also be considered for the future residential development areas located east of Huntmar Road (estimate of 1,825 new homes) within the Stittsville area. These developments currently fall within the attendance boundaries of various Kanata schools - Castlefrank ES (K-3),

Katimavik ES (4-8), Glen Cairn PS (7-8 MFI), and Earl of March SS (9-12). This potential change would instead, redirect students to Stittsville area schools in future.

In anticipation of this future redirection, the recently-completed new Fernbank elementary school study approved an MFI attendance boundary change in this area of the District. Grade 4 to 6 MFI attendance boundaries were revised to redirect these new development areas from Bridlewood Community ES to A. Lorne Cassidy ES. The change will come into effect upon the opening of a new Fernbank elementary school. The opening of a new Fernbank elementary school is the OCDSB's highest ranked capital priority.

The alignment of school feeding patterns in this part of the District should also be examined with the intent to establish a consistent (family) feeding pattern for Stittsville area students. This could be achieved by directing all current and future Stittsville area intermediate and secondary students to the new Stittsville secondary school.

#### 8. Future Study

South Carleton HS will be the school most significantly impacted by the opening of the new Stittsville secondary school. In October 2018 the enrolment at the school was 1,124 with a utilization rate of 84% in a 1,344 pupil place school. It is likely that after full implementation of the 7 to 12 grade structure at the new school, approximately 500 students from the Stittsville area who would have attended South Carleton would be directed to the new school. A future study to examine the attendance boundaries, grade structure and program offerings of South Carleton HS and its feeder schools should be undertaken.

The study would take into consideration the significant amount of new residential development that is underway in the Village of Richmond. This new development is expected to double the total number of residential units in the village. In anticipation of the new homes and the resulting increase in school age population the OCDSB, through the City's CDP process, has reserved an elementary school site within the new development lands.

#### 9. Formal Pupil Accommodation Review Not Required

A formal Pupil Accommodation Review (PAR) under Policy P.118.PLG, Public Accommodation Review is not required for this process. The study will follow a public consultation process which is typically used by the Board when establishing a program, attendance boundary, and grade structure for a new school.

Policy P.118.PLG states that a PAR is not required when the Board is planning the relocation of grades and programs in which the enrolment constitutes less than 50% of a school's enrolment. The calculation is based on the enrolment at the time of the relocation, or the first phase of a relocation that is to be carried out over a number of years. Staff does not foresee any accommodation plans which would result in the movement of more than 50% of a particular school's enrolment.

In accordance with OCDSB policy, affected schools and communities are to be informed about the proposed study before a decision is made by the Board to

exempt a school from a PAR. An information flyer and a web link to this report will be sent to affected schools and their respective communities when this report becomes public, in advance of the Committee of the Whole meeting on 15 October 2019, where it will be presented.

Once a Board decision has been made to proceed with the study as an exemption, notice in accordance with the policy will be provided to the City of Ottawa; coterminous school boards; the Ministry of Education; and community partners who have expressed an interest.

## **RESOURCE IMPLICATIONS:**

10. The cost of conducting the proposed study will be managed within existing departmental budgets.

## **COMMUNICATION/CONSULTATION ISSUES:**

11. The recommended timeline and consultation plan for the study are attached as Appendix B and C to this report.

As part of the consultation process, a local working group will be formed in November 2019 and will meet on several occasions throughout the 2019-2020 school year. The working group is anticipated to consist of two representatives from each of the following schools: (nine in total):

- A. Lorne Cassidy ES;
- Goulbourn MS;
- South Carleton HS;
- Glen Cairn PS;
- A.Y. Jackson SS;
- Stittsville PS;
- Castlefrank ES;
- Katimavik ES; and
- Earl of March SS.

The first five schools listed above are schools which serve grade 7 to 12 students residing in the Stittsville area. The boundaries and/or grade structures of these schools are expected to be impacted by the opening of the new school. The attendance boundaries of the four remaining schools contain future residential development areas located within the Stittsville area. The direction of these development areas will be examined as part of this study.

In addition to those listed above, other area schools could be invited to provide representatives to the working group meetings if options considered serve to impact their school communities.

The working group would provide localized input and advice with regard to proposed options, community and neighborhood alignments, and parental and family preferences as they relate to student movement. Representatives will also update their school councils regarding the study process and its progress.

Community associations which contain schools that serve grade 7 to 12 students residing within the Stittsville area would be invited to send one representative each to participate on the working group.

The consultation process would include a minimum of four working group meetings, and one Public Consultation Meeting tentatively scheduled for April 2020. Additional meetings of the working group would be scheduled as necessary.

A staff recommendation report would be submitted for consideration to Committee of the Whole in June 2020. A final decision regarding the study is scheduled to be made by Board at the end of that month.

## **STRATEGIC LINKS:**

12. The opening of a secondary school within the developing Fernbank CDP area will provide the District with the ability to serve Stittsville area students locally.

The addition of a school within its own caring community is consistent with the objectives of the strategic plan by improving equity of access to a choice of high quality programs in an environment which fosters innovation and creativity. The provision of additional new school facilities within a growth area of the District provides opportunity for each of the Strategic Plan's three key priority areas to be addressed; creating a culture of innovation, caring and social responsibility.

## **RECOMMENDATION:**

- A. THAT the Board affirm that a pupil accommodation review under OCDSB Policy P.118.PLG, Pupil Accommodation Review, is not required for this study; and
- B. THAT the timeline and consultation plan, attached as Appendix B and C to Report 19-078, for a study to determine the program, attendance boundary, and opening grade structure for the new Stittsville secondary school, and other associated changes, be approved.

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Michael Carson  
Chief Financial Officer  
(ext. 8881)

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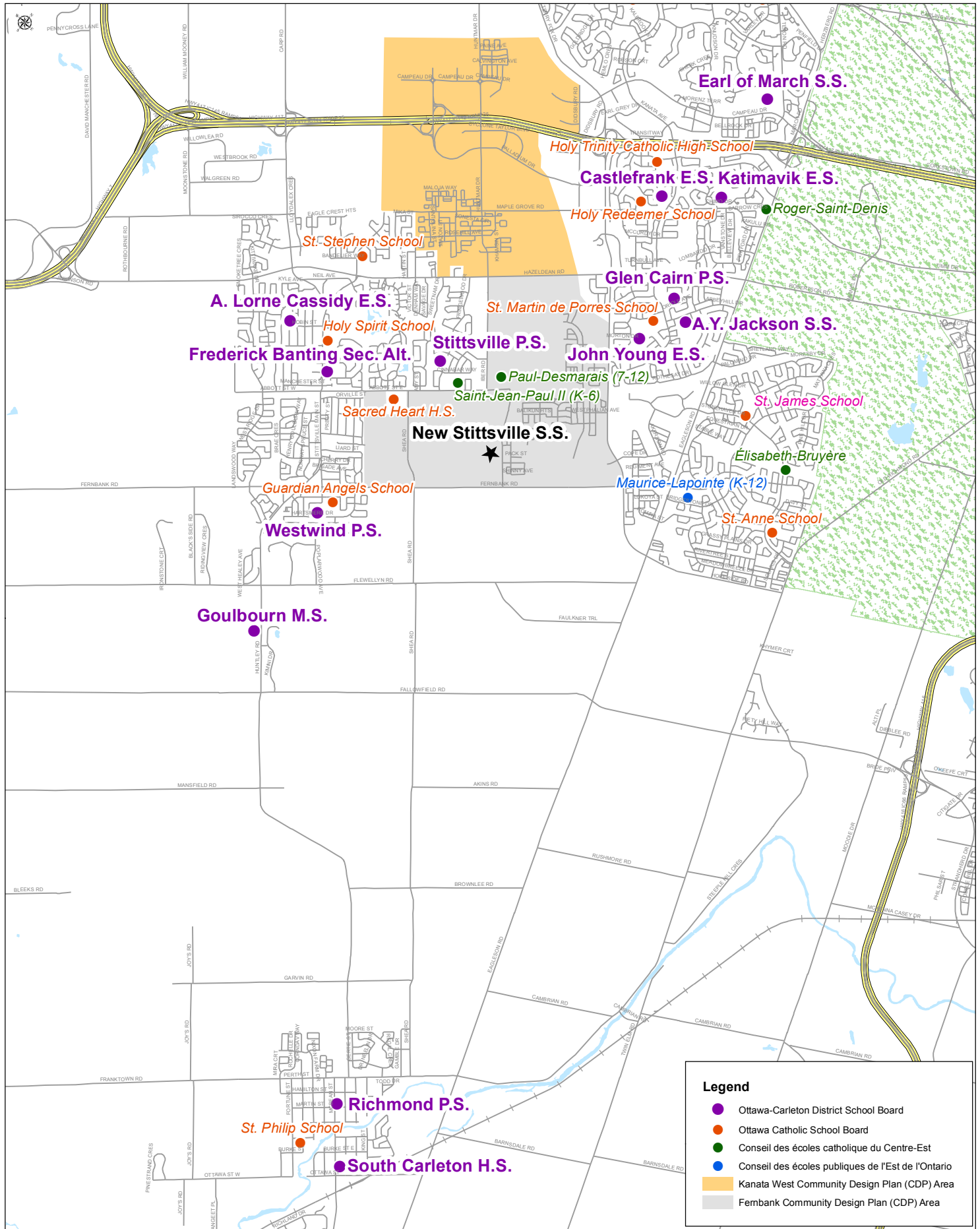
Camille Williams-Taylor  
Director of Education and  
Secretary of the Board

## **APPENDICES**

- Appendix A General Location Map – New Stittsville Secondary School Study
- Appendix B New Stittsville Secondary School Study Timeline
- Appendix C New Stittsville Secondary School Study Consultation Plan

# General Location Map

## New Stittsville Secondary School Study







## NEW STITTSTVILLE SECONDARY SCHOOL STUDY TIMELINE

Activity	Date
<b>Notice of Intention to Commence Study and Approve Study</b> ➤ Board Approval of Study Consultation Plan and Timeline	October 2019
<b>Consultative Stage</b> ➤ Formation of Working Group ➤ Working Group Meetings ➤ Public Consultation Meeting	November 2019 November 2019 January 2020 February 2020 March 2020 April 2020
<b>Recommendation and Decision Making Stage</b> ➤ Regular Committee of the Whole Meeting – Presentation of Staff Recommendation Report ➤ Regular Board Meeting – Final Decisions	June 2020 June 2020
<b>Communication and Implementation Stage</b> ➤ Communication of Board Approved Decision ➤ Implementation of Board Approved Decision	June 2020 September 2022



**Appendix C**  
**to Report 19-078**



# CONSULTATION PLAN

(REFERENCES: POLICY P.110.GOV AND PROCEDURE PR.644.GOV)

<b>DATE:</b>	September 2019
<b>PROJECT:</b> (Project name, Letter of Transmittal, etc.)	<b>New Stittsville Secondary School Study – Approval of Timeline and Consultation Plan</b>
<b>CONTACT / PROJECT LEAD</b> (Name, telephone, email):	Michael Carson, Chief Financial Officer, (613) 596-8211 ext. 8881, <a href="mailto:Michael.Carson@ocdsb.ca">Michael.Carson@ocdsb.ca</a>
<b>WHAT?</b>	
<p><b>1. WHAT IS THE PURPOSE OF THE CONSULTATION?</b> (Describe project scope, nature of consultation, decision to be made, and any relevant information)</p> <p><i>The scope of the consultation includes six elementary and three secondary schools; A. Lorne Cassidy ES, Stittsville PS, Goulbourn MS, South Carleton HS, Glen Cairn PS, AY Jackson SS, Castlefrank ES, Katimavik ES, and Earl of March SS.</i></p> <p><i>The consultation process will serve to implement recommendations regarding the attendance boundary, program, and opening grade structure for the new grade 7 to 12 secondary school. Those changes may result in associated revisions to some area schools not directly impacted by the new school opening.</i></p>	
<b>WHY?</b>	
<p><b>2. WHY ARE YOU CONSULTING?</b> (Check all that apply)</p> <p><input checked="" type="checkbox"/> To seek advice, informed opinion or input for consideration prior to decision-making?</p> <p><input checked="" type="checkbox"/> To share information and/or create awareness about a subject/potential recommendations/decision yet to be made?</p> <p><input type="checkbox"/> To share information and awareness about a subject/recommendation/decision that has been made?</p> <p><input type="checkbox"/> Other? (Please explain)</p>	
<p><b>3. HOW DOES THIS CONSULTATION LINK TO THE OCDSB STRATEGIC PLAN, DISTRICT IMPROVEMENT PLAN, BUDGET, ANNUAL DISTRICT GOALS AND OBJECTIVES AND/OR RELEVANT MINISTRY / OCDSB POLICIES OR PROCEDURES</b> (if applicable)?</p> <p><i>The consultation will seek to recommend a plan to implement an opening grade structure, program, and attendance boundary for the new school. To minimize disruption to families and students it will also likely recommend the phasing of some of the recommended changes.</i></p> <p><i>The process will strive to make effective use of District facilities, improve student access to viable programming and appropriate instructional resources. As well, there is the overriding goal of improving student achievement through the provision of strong educational programming in safe, healthy, secure and accessible learning environments.</i></p>	

**Appendix C**  
**to Report 19-078**



# CONSULTATION PLAN

(REFERENCES: POLICY P.110.GOV AND PROCEDURE PR.644.GOV)

## WHO?

### 4. WHO WILL BE CONSULTED? (Key stakeholders) (Check all that apply)

#### OCDSB Community

- ☐ Students  
☒ Parents/guardians  
☒ School council(s)  
☐ Ottawa Carleton Assembly of School Councils  
☐ Advisory committees (Specify below)  
☐ Special Education Advisory Committee, etc  
☐ Other \_\_\_\_\_

#### Internal to OCDSB

- ☒ Trustees  
☒ Superintendents  
☒ Principals and/or Vice-principals  
☐ Managers  
☐ District staff  
☐ Federations  
☐ Other \_\_\_\_\_

#### External / Other (please identify)

- ☐ Agencies/associations \_\_\_\_\_  
☒ Community groups \_\_\_\_\_  
☒ General Public \_\_\_\_\_  
☐ Other governments \_\_\_\_\_  
☐ Other \_\_\_\_\_

Please describe or expand on who will be consulted and any partners in the consultation:

### 5. HAVE ANY OF THESE STAKEHOLDERS BEEN INVOLVED IN INFORMAL CONSULTATION AS PART OF THE DEVELOPMENT OF THIS PLAN?

In accordance with section 4.3 of Policy P.110.GOV, it is expected that informal consultation has taken place with representative stakeholders to obtain their suggestions prior to finalizing this plan. Please describe below. (If this informal consultation did not take place, explain why it was not feasible.)

*Yes, local Trustees, the Superintendent of Instruction for area schools, and the Chief Financial Officer.*

## HOW?

### 6. HOW WILL STAKEHOLDERS BE MADE AWARE OF THIS CONSULTATION PROCESS? (Check all that apply)

- ☒ Media advertisement (print and/or radio)      ☒ School newsletter  
☒ Letter distribution      ☒ Website (schools and/or OCDSB sites)  
☒ School council(s)      ☐ Other \_\_\_\_\_  
☐ Ottawa Carleton Assembly of School Councils

Please describe how stakeholders will be made aware of the consultation process and any special requirements for consultation (translation, alternate formats, etc)?

### 7. HOW WILL THE CONSULTATION BE CARRIED OUT? (Check all that apply)

- ☐ Focus groups      ☐ Ottawa Carleton Assembly of School Councils  
☐ Interviews      ☒ Public meetings  
☒ Mail-out or email circulation      ☐ Survey / questionnaire  
☐ Open houses / workshops / cafes      ☒ Web-based notice / Web-based comments  
☒ School council(s)      ☐ Other \_\_\_\_\_

Please describe:



# CONSULTATION PLAN

(REFERENCES: POLICY P.110.GOV AND PROCEDURE PR.644.GOV)

## Appendix C to Report 19-078

WHEN?		
<b>8. PROJECT PLAN FOR CONSULTATION (KEY ACTIVITIES AND COMMUNICATIONS)<sup>1</sup>:</b> <b>i.e. Identify plan approval dates; Timelines for awareness of consultation; Specific consultation initiatives; Timelines for analysis;  Date for Committee/Board deliberation; Evaluation of consultation</b>		
<b>TARGETTED DATE FOR FINAL DECISION:</b>	<b>June 2020</b>	
<b>PROJECTED DATE(S)</b>	<b>ACTIVITY/MILESTONE</b>	<b><u>NOTES**</u></b>
October 2019	Board Approval of Study Consultation Plan and Timeline	
November 2019	Formation of Working Group	
November 2019 to March 2020	Working Group Meetings	
April 2020	Public Consultation Meeting	
June 2020	Committee of the Whole Meeting – Presentation, Debate, and Recommendations	
June 2020	Regular Board Meeting – Final Study Decisions	
<b>**In filling out this chart, please note:</b> <ul style="list-style-type: none"> <li>▪ <b>the materials, reports or resources that will be distributed to stakeholders, either in advance or at the session;</b></li> <li>▪ any constraints such as necessary deadlines, availability of stakeholders; and</li> <li>▪ the timelines for communicating the outcome/related decisions reached to those consulted.</li> </ul>		

<sup>1</sup> Outline provides information on the minimal number of activities proposed, which may be amended to intensify the process if required. Further information on the overall project/initiative and the specific consultation plan and process can be provided in the Letter of Transmittal to Board.

**Appendix C  
to Report 19-078**

**9. HOW WILL THE RESULTS OF THE CONSULTATION AND THE RATIONALE OF THE FINAL DECISION BE COMMUNICATED TO ALL CONTRIBUTORS TO THE PROCESS?** (Check all that apply)

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Email circulation             | <input checked="" type="checkbox"/> School / principal communications / newsletter |
| <input checked="" type="checkbox"/> Letter distribution           | <input checked="" type="checkbox"/> Website (schools and/or OCDSB sites)           |
| <input type="checkbox"/> Letter of Transmittal to committee/Board | <input type="checkbox"/> Media reports   |
|   | <input type="checkbox"/> Other   |

Please describe:

**OTHER**

**10. ESTIMATED COSTS FOR THE CONSULTATION\*** (i.e. advertising, facilities, translation, materials):

*Consultation costs will be managed within existing departmental budgets.*

*\* Note that the consulting body bears responsibility for the costs of the consultation.*

**11. EVALUATION:**

Please specify the method(s) you plan to use to assess the effectiveness and success of this consultation process. (e.g., outcomes/results, satisfaction of participants, debriefs, questionnaires/evaluation sheet collected from participants, peer review, school council meeting discussion with date, etc.)



## AUDIT COMMITTEE REPORT (PUBLIC)

Wednesday, September 25, 2019

7:00 pm

Trustees' Committee Room

133 Greenbank Road

Ottawa, Ontario

- Members: Sandra Schwartz, Mark Fisher (Trustee), Keith Penny (Trustee), Erik Husband (External Member), Annik Blanchard (External Member)
- Staff: Camille Williams-Taylor (Director of Education), Mike Carson (Chief Financial Officer), Kevin Gardner (Manager of Financial Services), Sandra Lloyd (Manager of Risk and Supply Chain Management), Susan Baker (Acting Manager of Board Services)
- Guests: Genevieve Segu (Regional Internal Audit Manager) (electronic communication), Gord Champagne (Senior Regional Internal Auditor), Rebecca Prophet (Senior Manager Audit, KPMG LLP), and Jan Mattingly (Risk Management Consultant).

1. Call to Order

Trustee Schwartz called the public session to order at 7:04 p.m and acknowledged that the meeting is taking place on unceded Algonquin Territories and thanked the Algonquin Nations for hosting the meeting on their land.

2. Approval of Agenda

**Moved by Trustee Fisher,**

**THAT the agenda be approved.**

**Carried**

3. Delegations

There were no delegations.

4. Superintendent's Report

Chief Financial Officer (CFO) Carson advised that the Province is developing a Centralized Procurement Initiative (CPI) for the Ontario Public Service and Broader Public Sector (BPS) organizations, which includes school boards. Among the interim measures is the need for Ministry approval for contracts valued over

\$100,000 (previous limit was \$25,000) that are not covered under established Vendor of Record (VOR) arrangements, and limiting the contract duration to no more than two years.

CFO Carson noted that the District will have spent close to \$60 million by the end of October 2019 on facilities improvement projects undertaken over the past summer, including the addition of gymnasiums at three schools. He added that a few projects were delayed, due to high pricing and labour shortages.

In response to a request from Trustee Penny, CFO Carson agreed to provide additional information on projects that were not completed due to high pricing.

5. Matters for Action

5.1 Review of Audit Committee Report

a. 22 May 2019

**Moved by Trustee Fisher,**

**THAT the Audit Committee report dated 22 May 2019 be received.**

**Carried**

b. Business Arising

There was no business arising from the report.

5.2 Report 19-075, External Auditor's Audit Plan for the 2018-2019 Year-End Audit (M.Carson, ext. 8881)

Your Committee had before it Report 19-075 seeking approval of KPMG LLP's plan for the external audit of the 2018-2019 Consolidated Financial Statements.

Moved by Annik Blanchard,

THAT KPMG LLP's plan for the audit of the 2018-2019 Consolidated Financial Statements be approved.

During the presentation of the audit plan by KPMG LLP Senior Manager, Audit, Rebecca Prophet, and in the ensuing discussion, the following points were noted:

- There have been no significant changes with regard to the District's operations and therefore no change is required in how the external audit is conducted;
- The materiality is \$12 million, up from \$11.5 million last year, based on increased expenses in 2018-2019;
- The fee for the audit of the consolidated financial statements is \$79,000;

- The fees for the audit of School Generated Funds and School Council Funds is an additional \$17,000;
- Two additional small, provincially-mandated audits will also be conducted and are not included in the quoted fees;
- As a result of changes made to the Public Sector Accounting Board (PSAB) standard on asset retirement that will be effective in a couple of years, KPMG LLB will work with management to ensure they are up to date on the impact of the new standard;
- KPMG LLB is hosting a breakfast seminar on 8 October 2019 on Cyber Security Insights. Audit Committee members are welcome to attend;
- In addition to the focus on financial risks, KPMG will also review information technology systems and controls; and
- Mr. Husband requested that the items listed in the Audit Committee work plan on page 95 of the agenda package be included in the scope of work for the external audit.

**Moved by** Annik Blanchard

**THAT KPMG LLP's plan for the audit of the 2018-2019 Consolidated Financial Statements be approved. (Attached as Appendix A)**

**Carried**

### 5.3 Report 19-073, 2018-2019 Annual Report on Internal Audit Activity

Your Committee had before it Report 19-073 seeking approval of the Audit Committee's annual report to the Board summarizing the work performed by the regional internal audit team (RIAT) during 2018-2019 in accordance with *Ontario Regulation 361/10, Audit Committee*.

CFO Carson advised that, during 2018-2019, the RIAT conducted audits on the District's Records and Information Management (RIM) program, and the Extended Day Program (EDP). In addition, follow-up reviews on past audits, including RIM, EDP, continuing education, health and safety, and patch and release management were conducted. The findings will be presented in 2019-2020.

**Moved by** Annik Blanchard

**THAT Appendix A to Report 19-073 be approved as the 2018-2019 Annual Report on Internal Audit Activity. (Attached as Appendix B)**

**Carried**

#### 5.4 Report 19-074, Audit Committee Annual Report for 2018-2019

Your Committee had before it Report 19-074 seeking approval of the 2018-2019 annual report of activities for submission to the Board in accordance with Ontario Regulation 362/10, Audit Committee.

CFO Carson advised that the report covers the activities of the Audit Committee. A major part of the work is related to strategic risk management. Trustee Fisher requested that Board members have an opportunity to discuss the work related to strategic risk management when the report is presented to the Board.

**Moved by** Annik Blanchard

**THAT Report 19-074 be approved as the Audit Committee Annual Report to the Board for 2018-2019. (Attached as Appendix C)**

**Carried**

### 6. Matters for Discussion

#### 6.1 Report 19-084, Strategic Enterprise Risk Management Update

Your Committee had before it Report 19-084 providing an update on the implementation of the Strategic Enterprise Risk Management (SERM) framework, with the assistance of the Ontario School Board Insurance Exchange (OSBIE).

During presentation and discussion of the report, the following points were noted;

- CFO Carson, Jan Mattingly, Consultant in Risk Management, and Manager Lloyd, reported that there is evidence of good risk management activity across the District. There are also some gaps as noted on page 75 in the Phase 1, Readiness Assessment Results, dated May 2019;
- The implementation plan includes the development of a risk management policy statement to clarify the purpose and responsibilities for risk management, develop an understanding of the principle risks for use in strategic planning, budgeting, and decision-making, and adapt existing or develop new training and tools;
- There is a wide range in appetite for risk;
- Staff are considering a variety of ways to actively engage with the Board and Audit Committee;
- Risk management assessment and training is based on ISO 31000 standards;

- Senior staff is committed to learning more about the principle risks, and formalizing the application of risk management strategies;
- The draft policy will reflect the roles of Board and Audit Committee in risk management; and
- The Audit Committee will have an opportunity to provide input on the draft policy before it is submitted to the Board for approval.

## 6.2 Memo 19-094 Regional Internal Audit Team Evaluation Process for 2018-2019

Your Committee had before it Memo 19-094 providing information on the process for the performance evaluation process for the Regional Internal Audit Team (RIAT) for 2018-2019.

CFO Carson asked Committee members to complete the evaluation form on pages 83-86 of the agenda package and submit it to Manager Gardner not later than 18 October 2019. The results will be compiled and presented to the Audit Committee at its meeting in November 2019.

## 6.3 Memo 19-097 Cyber Insurance Coverage

Your Committee had before it Memo 19-097 providing information with respect to the District's cyber insurance coverage purchased through the Ontario School Board Insurance Exchange (OSBIE), and examples of cyber incidents and how insurance coverage applies.

During discussion of the memo, the following points were noted:

- The District has access to the insurer's "breach coaches" to assist in closing a network breach, if required;
- Business & Learning Technologies (B&LT) staff attend Audit Committee meetings once or twice per year to provide an update on network security. CFO Carson advised that he would ask B&LT to include an update on staff awareness and training on risks at its next update to the Audit Committee;
- Insurance coverage of equipment failures is assessed on an individual basis; and
- B&LT staff track network breaches.

## 7. Information Items

### 7.1 Long Range Agenda

The Audit Committee reviewed the long range agenda. Mr. Husband noted that a number of items have not yet been scheduled. CFO Carson advised that he would consult with the Chair on when these items should be

scheduled. Mr. Husband also suggested that meeting references be added for each item when they have been dealt with.

In response to a query from Trustee Schwartz, CFO Carson confirmed that the review of the performance of the regional internal auditor would be dealt with at the November meeting of the Committee.

## 8. New Business

### 8.1 Regional Internal Audit Team Action Plan for 2019-2020

Gord Champagne and Genevieve Segu reviewed the plan, and during the ensuing discussion, the following points were noted:

- The Audit Committee is required to approve the action plan and the mandate of RIAT annually. There have been no changes to the RIAT mandate since last year;
- The RIAT reports functionally to the nine audit committees in the Eastern Ontario region;
- The RIAT reports administratively to the senior business official at the Ottawa Catholic School Board who hosts the RIAT;
- The RIAT manager and members take professional development courses on internal audit, ethics, etc. on an ongoing basis to fulfill their accounting certification requirements and to ensure they have the capacity to conduct the audits they propose;
- As the OCDSB is currently in phase 2 of its strategic enterprise risk management initiative, the RIAT will wait until it is completed before conducting any internal audits in that area;
- The RIAT is currently undertaking an attendance support review and the report will be presented in the near future;
- Deloitte is using analytics to prepare a data visualization report on attendance management based on attendance data received from the OCDSB Human Resources department;
- Approximately 25 school boards have received data visualization reports from Deloitte to date, and many of them are experiencing similar levels of rising absenteeism;
- Data visualization reports from the Tableau system will allow the user to select the information they wish to display in graphic form. The system cannot provide predictive information. The Tableau system is already in use at the OCDSB and some staff are proficient in its use;

- Deloitte is familiar with some of the systems used by school boards to track attendance; and
- Follow-up procedures will be undertaken to determine if high and medium priority RIAT recommendations from previous audits have been addressed.

**Moved by** Trustee Fisher

- A. **THAT the Regional Internal Audit Activity Update be received;**
- B. **THAT the 2019-20 Regional Internal Audit Mandate be approved (Attached as Appendix D);**
- C. **THAT the Regional Internal Audit Plan for 2019-2020 be approved (Attached as Appendix E).**

**Carried**

9. Adjournment

The public meeting adjourned at 8:31 p.m.

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Sandra Schwartz, Chair, Audit Committee





KPMG LLP  
150 Elgin Street, Suite 1800  
Ottawa ON K2P 2P8  
Canada  
Telephone 613-212-5764  
Fax 613-212-2896

Mr. Michael Carson  
Chief Financial Officer  
Ottawa-Carleton District School Board  
133 Greenbank Road  
Nepean, Ontario  
K2H 6L3

September 25, 2019

Dear Mr. Carson:

The purpose of this letter is to outline the terms of our engagement to audit the consolidated annual financial statements ("financial statements") of the Ottawa-Carleton District School Board ("the Entity"), commencing for the period ending August 31, 2019.

This letter supersedes our previous letter to the Entity dated September 4, 2018. The terms of the engagement outlined in this letter will continue in effect from period to period, unless amended or terminated in writing. The attached Terms and Conditions and any exhibits, attachments and appendices hereto and subsequent amendments form an integral part of the terms of this engagement and are incorporated herein by reference (collectively the "Engagement Letter").

### ***Financial Reporting Framework for the Financial Statements***

The annual financial statements will be prepared and presented in accordance with a basis of accounting described in the notes to the financial statements (hereinafter referred to as the "financial reporting framework").

The annual financial statements will include an adequate description of the financial reporting framework.

### ***Management's Responsibilities***

Management responsibilities are described in Appendix A – Management's Responsibilities.

An audit does not relieve management or those charged with governance of their responsibilities.

### ***Auditor's Responsibilities***

Our responsibilities are described in Appendix B – Auditor's Responsibilities.

If management does not fulfill the responsibilities above, we cannot complete our audit.



### ***Auditor's Deliverables***

The expected form and content of our report(s) is provided in Appendix C – Expected Form of Report. However, there may be circumstances in which a report may differ from its expected form and content.

In addition, if we become aware of information that relates to the financial statements after we have issued our audit report, but which was not known to us at the date of our audit report, and which is of such a nature and from such a source that we would have investigated that information had it come to our attention during the course of our audit, we will, as soon as practicable: (1) communicate such an occurrence to those charged with governance; and (2) undertake an investigation to determine whether the information is reliable and whether the facts existed at the date of our audit report. Further, management agrees that in conducting that investigation, we will have the full cooperation of the Entity's personnel. If the subsequently discovered information is found to be of such a nature that: (a) our audit report would have been affected if the information had been known as of the date of our audit report; and (b) we believe that the audit report is currently being relied upon or is likely to be relied upon by someone who would attach importance to the information, appropriate steps will be taken by KPMG, and appropriate steps will also be taken by the Entity, to prevent further reliance on our audit report. Such steps include, but may not be limited to, appropriate disclosures by the Entity to the users of the financial statements and audit report thereon of the newly discovered facts and the impact to the financial statements.

Our deliverables regarding income tax compliance and advisory services are described in Appendix – Income Tax Compliance and Advisory Services.

### ***Additional Responsibilities regarding "Other Information"***

"Other information" is defined in professional standards to be the financial or non-financial information (other than the financial statements and the auditors' report thereon) included in the "annual report". An "annual report" is defined in professional standards to comprise a document or combination of documents. Professional standards also indicate that:

- an annual report is prepared typically on an annual basis in accordance with law, regulation or custom (i.e., is reoccurring)
- an annual report contains or accompanies the financial statements and the auditors' report thereon
- an annual report's purpose is to provide owners (or similar stakeholders) with information on the Entity's:
  - operations; and/or
  - financial results and financial position as set out in the financial statements.
  - Based on discussions with management, there are no reports expected to meet the definition of an "annual report" under professional standards.

### ***Fees***

Appendix D – Fees for Professional Services to this letter lists our fees for professional services to be performed under this Engagement Letter.

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We are available to provide a wide range of services beyond those outlined above. Additional services are subject to separate terms and arrangements.

We are proud to provide you with the services outlined above and we appreciate your confidence in our work. We shall be pleased to discuss this letter with you at any time. If the arrangements and terms are acceptable, please sign the duplicate of this letter in the space provided and return it to us.

Yours very truly,

**Rob J. Clayton, CPA, CA**

Partner responsible for the engagement and its performance, and for the report that is issued on behalf of KPMG LLP, and who, where required, has the appropriate authority from a professional, legal or regulatory body.

613-212-3601

Enclosure

cc: Audit Committee

\*\*\*\*\*

The terms of the engagement for Ottawa-Carleton District School Board are set out as agreed:

Michael Carson, Chief Financial Officer

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Date (dd/mm/yy)

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## ***Appendix A – Management’s Responsibilities***

Management acknowledges and understands that they are responsible for:

- (a) the preparation and fair presentation of the financial statements in accordance with the financial reporting framework referred to above.
- (b) providing us with all information of which management is aware that is relevant to the preparation of the financial statements such as financial records, documentation and other matters, including:
  - the names of all related parties and information regarding all relationships and transactions with related parties
  - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors, and committees of the board of directors that may affect the financial statements. All significant actions are to be included in such summaries.
- (c) providing us with unrestricted access to such relevant information.
- (d) providing us with complete responses to all enquiries made by us during our engagement.
- (e) providing us with additional information that we may request from management for the purpose of the engagement.
- (f) providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence.
- (g) such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Management also acknowledges and understands that they are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- (h) ensuring that all transactions have been recorded and are reflected in the financial statements.
- (i) ensuring that internal auditors providing direct assistance to us, if any, will be instructed to follow our instructions and that management, and others within the entity, will not intervene in the work the internal auditors perform for us.
- (j) providing us with written representations required to be obtained under professional standards and written representations that we determine are necessary. Management also acknowledges and understands that, as required by professional standards, we may disclaim an audit opinion when management does not provide certain written representations required.



## ***Appendix B – Auditor’s Responsibilities***

Our function as auditors of the Entity is:

- to express an opinion on whether the Entity's annual financial statements, prepared by management with the oversight of those charged with governance, are, in all material respects, in accordance with the financial reporting framework referred to above
- to report on the annual financial statements

We will conduct the audit of the Entity's annual financial statements in accordance with Canadian generally accepted auditing standards and relevant ethical requirements, including those pertaining to independence (hereinafter referred to as applicable “professional standards”).

We will plan and perform the audit to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error. Accordingly, we will, among other things:

- identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the Entity and its environment, including the Entity's internal control. In making those risk assessments, we consider internal control relevant to the Entity's preparation of the annual 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
- obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks
- form an opinion on the Entity's annual financial statements based on conclusions drawn from the audit evidence obtained
- communicate matters required by professional standards, to the extent that such matters come to our attention, to the appropriate level of management, those charged with governance and/or the board of directors. The form (oral or in writing) and the timing will depend on the importance of the matter and the requirements under professional standards.



## ***Appendix C – Expected Form of Report***

### **INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees of the Ottawa-Carleton District School Board

#### ***Opinion***

We have audited the consolidated financial statements of the Ottawa-Carleton District School Board (the "Entity"), which comprise:

- the consolidated statement of financial position as at August 31, 2019
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2019, and its consolidated results of operations, its change in net debt and its cash flows for the year then ended in accordance with the basis of accounting described in note 1(a) to the consolidated financial statements.

#### ***Basis for Opinion***

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

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

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

#### ***Emphasis of Matter***

Without modifying our opinion, we draw attention to note 1(a) 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.



## ***Appendix C – Expected Form of Report (continued)***

### ***Responsibilities of Management and Those Charged With Governance for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the basis of accounting described in note 1(a) of 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

### ***Auditors' Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

***Appendix C – Expected Form of Report (continued)***

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

(date)

Ottawa, Canada



### ***Appendix D – Fees for Professional Services***

Our fees for this engagement will be based on the complexity of the issues and the time required of the individuals who will be performing the services, and will be billed, as the work progresses. The Entity and KPMG agree to fees, before HST, based on our proposal dated April 24, 2012 quoting:

<b>Service</b>	<b>Fees for the year-ended August 31, 2019</b>
Audit of the consolidated financial statements of the Ottawa-Carleton District School Board	\$79,000
Audit of the Ottawa-Carleton District School Board School Generated Funds and the additional audit work over the School Council Funds (subsequent to proposal)	\$17,000
<b>Total fees</b>	<b>\$96,000</b>

Interest on overdue invoices as described in the terms and conditions ("Fee Arrangements") shall be 1% per month, calculated and compounded monthly (effective annual rate of 12.683%).

Harmonized Sales Tax (HST) will be computed and shown separately on our invoices, together with our firm's HST registration number, so that you will have the information required to claim input tax credits and input tax refunds, if applicable.

The Entity agrees, by accepting the terms of this engagement, to pay all invoices to KPMG within 30 days of receipt.

These Terms and Conditions are an integral part of the accompanying engagement letter or proposal from KPMG that identifies the engagement to which they relate (and collectively form the "Engagement Letter"). The Engagement Letter supersedes all written or oral representations on this matter. The term "Entity" used herein has the meaning set out in the accompanying engagement letter or proposal. The term "Management" used herein means the management of Entity.

## 1. DOCUMENTS AND LICENSES.

- a. All working papers, files and other internal materials created or produced by KPMG in relation to this engagement and all copyright and intellectual property rights therein are the property of KPMG.
- b. Only in connection with the services herein, Entity hereby grants to KPMG a limited, revocable, non-exclusive, non-transferable, paid up and royalty-free license, without right of sublicense, to use all logos, trademarks and service marks of Entity solely for presentations or reports to Entity or for internal KPMG presentations and intranet sites. Further, Entity agrees that KPMG may list Entity as a customer in KPMG's internal and external marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Client is an Audit, Advisory, and/or Tax client of KPMG LLP").

## 2. ENTITY'S RESPONSIBILITIES.

- a. Entity agrees that all management responsibilities will be performed and all management decisions will be made by Entity, and not by KPMG.
- b. Entity's provision of documents and information to KPMG on a timely basis is an important factor in our ability to issue any reports under this Engagement Letter. KPMG is not responsible for any consequences arising from Entity's failure to deliver documents and information as required.
- c. To the extent that KPMG personnel are on Entity's premises, Entity will take all reasonable precautions for their safety.
- d. Entity understands and acknowledges that KPMG's independence may be impaired if any KPMG partner, employee or contractor accepts any offer of employment from Entity.
- e. Except as required by applicable law or regulation, Entity shall keep confidential the terms of this Engagement Letter, and such confidential information shall not be distributed, published or made available to any other person without KPMG's express written permission.
- f. Management agrees to promptly provide us with a copy of any comment letter or request for information issued by any securities or other regulatory authority in respect of information on which KPMG reported, including without limitation any continuous disclosure filings.

## 3. FEE AND OTHER ARRANGEMENTS.

- a. KPMG's estimated fee is based in part on the quality of Entity's records, the agreed-upon level of preparation and assistance from Entity's personnel, and adherence by Entity to the agreed-upon timetable. KPMG's estimated fee also assumes that Entity's financial statements and/or other financial information, as applicable, are prepared in accordance with the relevant financial reporting framework or the relevant criteria, as applicable, and that there are no significant changes to the relevant financial reporting framework or the relevant criteria, as applicable; no significant new or changed accounting policies; no significant changes to internal control; and no other significant issues.
- b. Additional time may be incurred for such matters as significant issues, significant unusual and/or complex transactions, informing management about new professional standards, and any related accounting advice. Where these matters arise and require research, consultation and work beyond that included in the estimated fee, Entity and KPMG agree to revise the estimated fee. Our professional fees are also subject to an additional charge to cover information technology infrastructure costs and administrative support of our client service personnel. Disbursements for items such as travel, accommodation and meals will be charged based on KPMG's actual disbursements.
- c. KPMG's invoices are due and payable upon receipt. Amounts overdue are subject to interest. In order to avoid the possible implication that unpaid fees might be viewed as creating a threat to KPMG's independence, it is important that KPMG's bills be paid promptly when rendered. If a situation arises in which it may appear that KPMG's independence is threatened because of significant unpaid bills, KPMG may be prohibited from signing any applicable report and/or consent.

- d. Fees for any other services will be billed separately from the services described in this Engagement Letter and may be subject to written terms and conditions supplemental to those in the Engagement Letter.
- e. Canadian Public Accountability Board ("CPAB") participation fees, when applicable, are charged to Entity based on the annual fees levied by CPAB.

## 4. USE OF MEMBER FIRMS AND THIRD PARTY SERVICE PROVIDERS; STORAGE AND USE OF INFORMATION.

- a. KPMG is a member firm of the KPMG International Cooperative ("KPMG International"). Entity acknowledges that in connection with the provision of services hereunder, KPMG may use the services of KPMG International member firms, as well as other third party service providers or subcontractors, and KPMG shall be entitled to share with them all documentation and information related to the engagement, including Entity's confidential information and personal information ("information"). KPMG may also: (i) directly, or using such aforementioned KPMG International member firms, third party service providers or subcontractors, perform data analytics in respect of the information; and (ii) retain and disclose to KPMG International member firms the information to share best practices or for knowledge sharing purposes. In all such cases, such information may be used, retained, processed, or stored outside of Canada by such KPMG International member firms, other third party service providers or subcontractors, and may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the information is used, retained, processed or stored, which laws may not provide the same level of protection for such information as will Canadian laws. KPMG represents that such KPMG International member firms, other third party service providers or subcontractors have agreed or shall agree to conditions of confidentiality with respect to Entity's confidential information, and that KPMG is responsible to ensure their compliance with those conditions. Any services performed by KPMG International member firms or other third party service providers or subcontractors shall be performed in accordance with the terms of this Engagement Letter, but KPMG remains solely responsible to Entity for the delivery of the services hereunder. Entity agrees that any claims that may arise out of the engagement will be brought solely against KPMG, the contracting party, and not against any other KPMG International member firms or other third party service providers or subcontractors referred to above.
  - b. Certain information (including information relating to time, billing and conflicts) collected by KPMG during the course of the engagement may be used, retained, processed and stored outside of Canada by KPMG, KPMG International member firms or third party service providers or subcontractors providing support services to KPMG for administrative, technological and clerical/organizational purposes, including in respect of client engagement acceptance procedures and maintaining engagement profiles; and to comply with applicable law, regulation or professional standards (including for quality performance reviews). Such information may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the information is used, retained, processed or stored, which laws may not provide the same level of protection for such information as will Canadian laws. KPMG may also share information with its legal advisers and insurers for the purposes of obtaining advice.
  - c. Entity acknowledges that KPMG aggregates anonymous information from sources including the Entity for various purposes, including to monitor quality of service, and Entity consents to such use. KPMG may also use Entity's information to offer services that may be of interest to Entity.
- ## 5. PERSONAL INFORMATION CONSENTS AND NOTICES.
- KPMG may be required to collect, use and disclose personal information about individuals during the course of the engagement. Any collection, use or disclosure of personal information is subject to KPMG's Privacy Policy available at [www.kpmg.ca](http://www.kpmg.ca). Entity represents and warrants that (i) it will obtain any consents required to allow KPMG to collect, use and disclose personal information in the course of the engagement, and (ii) it has provided notice to those individuals whose personal information may be collected, used and disclosed by KPMG hereunder of the potential processing of such personal information outside of Canada (as described in Section 4 above). KPMG's Privacy Officer noted in KPMG's privacy policy is able to answer any individual's questions about the collection of personal information required for KPMG to deliver services hereunder.



## TERMS AND CONDITIONS FOR ASSURANCE ENGAGEMENTS

### 6. THIRD PARTY DEMANDS FOR DOCUMENTATION AND INFORMATION / LEGAL AND REGULATORY PROCESSES.

a. Entity on its own behalf hereby acknowledges and agrees to cause its subsidiaries and affiliates to acknowledge that KPMG or a foreign component auditor which has been engaged in connection with an assurance engagement ("component auditor") may from time to time receive demands from a third party (each, a "third party demand"), including without limitation (i) from CPAB or from professional, securities or other regulatory, taxation, judicial or governmental authorities (both in Canada and abroad), to provide them with information and copies of documents in KPMG's or the component auditor's files including (without limitation) working papers and other work-product relating to the affairs of Entity, its subsidiaries and affiliates, and (ii) summons for production of documents or information related to the services provided hereunder; which information and documents may contain confidential information of Entity, its subsidiaries or affiliates. Except where prohibited by law, KPMG or its component auditor, as applicable, will advise Entity or its affiliate or subsidiary of the third party demand. Entity acknowledges, and agrees to cause its subsidiaries and affiliates to acknowledge, that KPMG or its component auditor, as applicable, will produce documents and provide information in response to the third party demand, without further authority from Entity, its subsidiaries or affiliates.

b. KPMG will use reasonable efforts to withhold from production any documentation or information over which Entity asserts privilege. Entity must identify any such documentation or information at the time of its provision to KPMG by marking it as "privileged". Notwithstanding the foregoing, where disclosure of such privileged documents is required by law, KPMG will disclose such privileged documents. If and only if the authority requires such access to such privileged documents pursuant to the laws of a jurisdiction in which express consent of Entity is required for such disclosure, then Entity hereby provides its consent.

c. Entity agrees to reimburse KPMG for its professional time and any disbursements, including reasonable legal fees and taxes, in responding to third party demands.

d. Entity waives and releases KPMG from any and all claims that it may have against KPMG as a result of any disclosure or production by KPMG of documents or information as contemplated herein.

e. Entity agrees to notify KPMG promptly of any request received by Entity from any third party with respect to the services hereunder, KPMG's confidential information, KPMG's advice or report or any related document.

### 7. CONNECTING TO THE ENTITY'S IT NETWORK; EMAIL AND ONLINE FILE SHARING AND STORAGE TOOLS.

a. Entity authorizes KPMG personnel to connect their computers to Entity's IT Network and the Internet via the Network while at the Entity's premises for the purpose of conducting normal business activities.

b. Entity recognizes and accepts the risks associated with communicating electronically, and using online file sharing, storage, collaboration and other similar online tools to transmit information to or sharing information with KPMG, including (but without limitation) the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Entity assumes all responsibility or liability in respect of the risk associated with the use of the foregoing, and agrees that KPMG is not responsible for any issues that might arise (including loss of data) as a result of Entity using the foregoing to transmit information to or otherwise share information with KPMG and, in the case of online tools other than email, KPMG's access to and use of the same in connection with obtaining Entity information and documents.

### 8. LIMITATION ON WARRANTIES.

THIS IS A SERVICES ENGAGEMENT. KPMG WARRANTS THAT IT WILL PERFORM SERVICES HEREUNDER IN GOOD FAITH WITH QUALIFIED PERSONNEL IN A COMPETENT AND WORKMANLIKE MANNER IN ACCORDANCE WITH APPLICABLE INDUSTRY STANDARDS. SUBJECT TO SECTION 14, KPMG DISCLAIMS ALL OTHER WARRANTIES, REPRESENTATIONS OR CONDITIONS, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES, REPRESENTATIONS OR CONDITIONS OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

### 9. LIMITATION ON LIABILITY AND INDEMNIFICATION.

a. Subject to Section 14: (i) Entity agrees that KPMG shall not be liable to Entity for any actions, damages, claims, fines, penalties, complaints,

demands, suits, proceedings, liabilities, costs, expenses, or losses (collectively, "Claims") in any way arising out of or relating to the services performed hereunder for an aggregate amount in excess of the lesser of one million dollars (\$1,000,000) or two times the fees paid by Entity to KPMG under the engagement; and (ii) on a multi-phase engagement, KPMG's liability shall be based on the amount actually paid to KPMG for the particular phase that gives rise to the liability.

b. Subject to Section 14, in the event of a Claim by any third party against KPMG that arises out of or relates to the services performed hereunder, Entity will indemnify and hold harmless KPMG from all such Claims, including, without limitation, reasonable legal fees, except to the extent finally determined to have resulted from the intentional, deliberate or fraudulent misconduct of KPMG.

c. Subject to Section 14: (i) in no event shall KPMG be liable for consequential, special, indirect, incidental, punitive or exemplary damages, liabilities, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs); (ii) in any Claim arising out of the engagement, Entity agrees that KPMG's liability will be several and not joint and several; and (iii) Entity may only claim payment from KPMG of KPMG's proportionate share of the total liability based on degree of fault.

d. For purposes of this Section 9, the term KPMG shall include its subsidiaries, its associated and affiliated entities and their respective current and former partners, directors, officers, employees, agents and representatives. The provisions of this Section 9 shall apply regardless of the form of Claim, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.

### 10. CONSENT TO THE USE OF THE KPMG NAME OR KPMG REPORT.

Except as otherwise specifically agreed in this Engagement Letter, KPMG does not consent to:

- i. the use of our name or our report in connection with information, other than what we have reported on as part of this Engagement Letter or our report thereon, that contains, incorporates by reference, or otherwise accompanies our report or our name;
- ii. the use of our report in another language, or the use of our report in connection with information that we reported on that has been translated into another language, or the use of our name in connection with information that we reported on that has been translated into another language;
- iii. the use of our report in connection with an offering document or other securities filing, including continuous disclosure filings; or
- iv. the use of our name or our report in connection with the interim financial statements (or other interim financial information) or any statement by the Entity regarding the services that we provided on the interim financial statements or other interim financial information.

Any communication, report, statement or conclusion on the interim financial statements may not be included in, or otherwise referred to in any public document or public oral statements except when the interim review conclusion contains a modified conclusion, in which case our interim review report will accompany the interim financial statements.

If the Entity wishes to obtain KPMG's consent regarding the matters above or other matters not otherwise specifically covered by this Engagement Letter, we will be required to perform procedures as required by applicable professional standards, and such procedures would be a separate engagement and subject to separate engagement terms.

### 11. ALTERNATIVE DISPUTE RESOLUTION.

Any dispute or claim between the parties arising under or relating to this Engagement Letter or the services provided hereunder (the "Dispute") shall be submitted to non-binding mediation. If mediation is not successful within 90 days after the issuance by a party of a request for mediation, then the Dispute shall be referred to and finally resolved by arbitration under the Arbitration Rules of the ADR Institute of Canada in force at that time. The Seat of Arbitration shall be the province where KPMG's principal office performing this engagement is located. The language of the arbitration shall be English. The Arbitral Tribunal shall be made up of a single Arbitrator. The arbitration award shall be final, conclusive and binding upon the parties, and not subject to appeal.

### 12. POTENTIAL CONFLICTS OF INTEREST.

a. KPMG is or may be engaged by entities and individuals who have potentially conflicting legal and business interests to Entity. Entity agrees that, without further notice or disclosure to Entity, KPMG may: (i) accept or continue such engagements on matters unrelated to KPMG's engagement for Entity; and (ii) provide advice or services to any other person or entity



## TERMS AND CONDITIONS FOR ASSURANCE ENGAGEMENTS

making a competing bid or proposal to that of Entity whether or not KPMG is providing advice or services to Entity in respect of Entity's competing bid or proposal.

b. In accordance with professional standards, KPMG will not use any confidential information regarding Entity in connection with its engagements with other clients, and will establish confidentiality and other safeguards to manage conflicts, which may include, in KPMG's sole discretion, the use of separate engagement teams and data access controls.

c. In no event shall KPMG be liable to Entity, or shall Entity be entitled to a return of fees or disbursements, or any other compensation whatsoever as a result of KPMG accepting or continuing a conflicting engagement in accordance with the terms of this Engagement Letter.

d. Entity agrees that KPMG may, in its sole discretion, disclose the fact and nature of its engagement for Entity to (i) KPMG International member firms to inform conflict searches, and (ii) to the extent reasonably required in order to obtain the consent of another entity or individual in order to permit KPMG to act for such entity or individual, or for Entity, in connection with the engagement or any future engagement.

e. In the event that circumstances arise that place KPMG into a conflict of interest as between Entity and a pre-existing client, which in KPMG's sole opinion cannot be adequately addressed through the use of confidentiality and other safeguards, KPMG shall be entitled to immediately terminate the engagement with Entity, without liability.

f. Other KPMG International member firms are or may be engaged by entities and individuals who have potentially conflicting legal and business interests to Entity. Entity agrees that (i) it will not assert that other KPMG International member firms are precluded from being engaged by those other entities or individuals, and (ii) those engagements of other KPMG International member firms do not conflict with KPMG's engagement for Entity.

### 13. LOBBYING.

Unless expressly stated in this Engagement Letter, KPMG will not undertake any lobbying activity, as that term is defined in all applicable federal, provincial and municipal lobbyist registration statutes and regulations, in connection with the engagement. In the event that KPMG and Entity agree that KPMG will undertake lobbying activity in connection with the engagement, such agreement shall be set out in an amendment to this Engagement Letter.

### 14. SEVERABILITY.

The provisions of these Terms and Conditions and the accompanying proposal or engagement letter shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of the provisions of these Terms and Conditions or the accompanying proposal or engagement letter are determined to be invalid, void or unenforceable, the remaining provisions of these Terms and Conditions or the accompanying proposal or engagement letter, as the case may be, shall not be affected, impaired or invalidated, and each such provision shall remain valid and in effect and be enforceable and binding on the parties to the fullest extent permitted by law.

### 15. GOVERNING LAW.

This Engagement Letter shall be subject to and governed by the laws of the province where KPMG's principal office performing this engagement is located (without regard to such province's rules on conflicts of law).

### 16. LLP STATUS.

KPMG is a registered limited liability partnership ("LLP") established under the laws of the Province of Ontario and, where applicable, has been registered extra-provincially under provincial LLP legislation.

### 17. INDEPENDENT LEGAL ADVICE.

Entity agrees that it been advised to retain independent legal advice at its own expense prior to signing this Engagement Letter (including without limitation with respect to Entity's rights in connection with potential future conflicts) and agrees that any failure on its part to retain such independent

legal counsel shall not affect (and it shall not assert that the same affects) the validity of the provisions of this Engagement Letter.

### 18. SURVIVAL.

All sections hereof other than Section 7(a) shall survive the expiration or termination of the engagement.



*Report 19-073, 2018-2019 Annual Report on Internal Audit Activity* was approved by Audit Committee as its annual report to the Board summarizing the work performed by the regional internal audit team (RIAT) during 2018-2019 in accordance with Ontario Regulation 361/10, Audit Committees. The following information has been prepared based on the report.

**District School Board Name:** Ottawa-Carleton District School Board

**Fiscal Year:** 2019

Re: Annual Audit Committee report to the Ministry of Education as per Ontario Regulation 361/10

During the 2019 fiscal year, the following internal audits were started and/or completed by August 31, 2019:

1. **Report 18-091 – Final Report: Records and Information Management Audit**  
As part of the 2017-2018 Internal Audit Plan, an audit of key processes relating to records and information management was completed. The final report was presented to Audit Committee on 26 September 2018.
2. **Report 18-116 – Final Report: Extended Day Program Audit**  
As part of the 2017-2018 Internal Audit Plan, an audit of key processes relating to the management of the District's Extended Day Program (EDP) was completed. The final report was presented to Audit Committee on 19 November 2018.
3. **Follow-up Procedures on the Audit of Patch and Release Management**  
The follow-up review was completed in June 2018 and the findings were presented to Audit Committee on 19 November 2018.
4. **Follow-up Procedures on Past Audits**  
In May 2019, the RIAT commenced follow-up reviews on the audits of records and information management, the EDP, continuing education, health and safety, and patch and release management. The reviews are only focused on outstanding recommendations relating to the audits. The findings will be presented during 2019-2020.

Based on the internal audit plan, the District is not expecting an enrolment audit to be performed in the 2020 fiscal year.

**Approved by Audit Committee on 25 September 2019**

Sandra Schwartz  
Audit Committee Chair





## AUDIT COMMITTEE Report No. 19-074

25 September 2019

### Audit Committee Annual Report for 2018-2019

**Key Contact:** Michael Carson, Chief Financial Officer, (613) 596-8211 ext. 8881

#### PURPOSE:

1. To seek approval of Report 19-074 as the 2018-2019 annual report of activities for submission to the Board in accordance with *Ontario Regulation 361/10, Audit Committees*.

#### CONTEXT:

2. *Ontario Regulation 361/10, Audit Committees* requires that a summary of work performed by the Audit Committee be provided to the Board. This report is in compliance with the requirement set out in the regulation and covers the period 01 September 2018 to 31 August 2019.

#### KEY CONSIDERATIONS:

3. The Audit Committee is integral to the District's corporate governance framework. Reporting to the Board, the Audit Committee works with District management to ensure that matters affecting financial, compliance and risk management activities are conducted appropriately. The Audit Committee meets this mandate by providing oversight in ensuring that management has implemented an appropriate system of internal control, by liaising with internal and external auditors, by discussing risks that may have a significant effect on the District's operational and financial resources, and by reviewing specific financial reports.
4. **Audit Committee Governance**  
Audit Committee is a statutory committee of the Board. It is established pursuant to *Ontario Regulation 361/10* and is supported by Board policy P.016.GOV. The regulations and policy stipulate various governance requirements including committee composition, maximum term of office for external members, the minimum number of meetings that must be held during the year and the role and responsibilities of the Committee.

Five individuals serve on the Audit Committee. Prior to 01 December 2014, trustee members were appointed for terms commencing 01 December in each year as part of the Board's annual organizational meeting. The Board policy was updated and now allows for one trustee to be appointed for a two-year term while the others continue to serve one-year terms. In addition to trustee members, two external members are appointed for terms of up to three years.

The following table shows the names of committee members and meeting dates. As required by regulation, attendance at each meeting is also noted.

<u>Committee Members for the Period 01 September 2018 to 30 November 2018</u>	
Trustees: Sandra Schwartz, Lynn Scott and Keith Penny	
External Members: Annik Blanchard and Erik Husband	
<u>Meeting Date</u>	<u>Attendance</u>
26 September 2018	Sandra Schwartz and Annik Blanchard, regrets
19 November 2018	All members present
<u>Committee Members for the Period 01 December 2018 to 31 August 2019</u>	
Trustees: Sandra Schwartz, Mark Fisher and Keith Penny	
External Members: Annik Blanchard and Erik Husband	
<u>Meeting Date</u>	<u>Attendance</u>
21 January 2019	Annik Blanchard, regrets
27 March 2019	Erik Husband, regrets
22 May 2019	Annik Blanchard, regrets

Audit Committee met five times during the year. The work performed during the year is summarized below. The work has previously been communicated to the Board through the provision of meeting minutes which are included in Committee of the Whole agenda packages.

#### 5. **Review of Draft Financial Statements**

The *Education Act* requires that school boards prepare audited financial statements annually and make the statements available to the public. A primary responsibility of the Audit Committee is to review the draft consolidated financial statements and recommend them for Board approval.

Audit Committee reviewed the draft 2017-2018 Consolidated Financial Statements at its 19 November 2018 meeting and recommended that the financial statements be approved. The statements were presented to, and subsequently, approved by the Board.

## 6. **Liaising with the External Auditor**

The external auditor met with the Audit Committee and provided an engagement letter and audit plan to ensure that members of the Audit Committee were aware of the purpose, extent and limitations relating to the audit of the 2017-2018 Consolidated Financial Statements. Audit Committee also discussed the draft 2017-2018 Consolidated Financial Statements both publicly and in-camera with the external auditor and reviewed observations and recommendations identified in the auditor's Audit Findings Report. The in-camera meeting included a session restricted to the external auditor and Audit Committee members.

## 7. **Liaising with the Internal Auditor**

The regional internal audit team (RIAT) supports the Audit Committee by providing analyses, assessments, recommendations, and advice that contribute to the effectiveness of risk management, internal control, and governance processes. The RIAT is led by the RIAT manager who reports administratively to the senior business official of the host board (Ottawa Catholic School Board) and functionally to the audit committees in the region.

In June 2015, Audit Committee approved the risk-based 2015-2020 Internal Audit Plan which has guided the work of the internal audit team. Audits identified in the plan focus on various policies and processes including those relating to school generated funds, health and safety, staffing and information technology.

The timing and scope of the anticipated work shown in the multi-year plan is, in consultation with Audit Committee, confirmed with the approval of the annual internal audit plan which is developed with consideration of emerging priorities.

The RIAT experienced a change in leadership in 2018-2019. The incumbent manager resigned in September 2018 and the vacancy was filled in January 2019. Although the change did have an effect on the planned work, the following initiatives were either completed or commenced during the reporting year:

- In September 2018, the RIAT presented its final report on the audit of the records and information management (RIM) program. The objectives of the audit were to verify compliance with Board policies, procedures, laws and regulations; assess the internal controls in place; and to examine the effectiveness and efficiency of the RIM process.
- In November 2018, the RIAT presented its final report on the audit of the Extended Day Program (EDP). The audit focused on processes and documentation relating to the 2016-2017 and 2017-2018 school years. The objectives were to obtain an understanding of the key administrative, operational and financial processes relating to the EDP; to ensure the Board is in compliance with legislative requirements relating to the program; to assess the adequacy and effectiveness of associated internal controls; and to identify opportunities for control or process improvements.

- The RIAT manager customarily conducts follow-up reviews to ascertain progress towards implementing changes in response to audit recommendations. In June 2018, the RIAT completed follow-up procedures on the audit of key processes relating to the audit of patch and release management that had been performed in 2015-2016. The findings of the follow-up review were presented to Audit Committee in November 2018. Follow-up reviews on the audits of RIM and EDP, along with continuing education, health and safety and patch and release management commenced in May 2019. Updates will be presented during 2019-2020.

In addition to discussing the audit findings and the need to ensure that future audit plans are aligned with the District's strategic enterprise risk management (SERM) framework, Audit Committee provided the host board with an assessment of the work performed by the audit team in 2017-2018. Providing formal feedback to the internal audit team through a high-level performance evaluation contributes to continued improvement in the team's effectiveness. Additional feedback is provided to the audit team during Audit Committee meetings.

Additional information on the work of the RIAT is provided in Report 19-073, 2018-2019 Annual Report on Internal Audit Activity. Staff continues to work with the RIAT to finalize the internal audit plan for 2019-2020.

#### 8. **Review of Financial Projections**

Monitoring actual performance against the Board's approved budget allows management to identify opportunities to reallocate resources to address emerging needs and to respond to changes in revenue streams and expense patterns.

Finance staff presented two forecasts to Audit Committee in 2018-2019. The forecasts identified opportunities to enhance budget development practices. As a result, actual costs are expected to be more consistent with the spending plans shown in the approved budget.

Audit Committee's work has encouraged staff to continue its efforts to enhance budgeting and financial monitoring practices. Three forecasts are planned for the coming year.

## 9. **Risk Management**

The duties of the Audit Committee related to the District's risk management activities include inquiring about significant risks, to review the District's policies for risk assessment and risk management and to ensure there is adequate insurance to cover risks. Significant risks are brought to the attention of the Audit Committee through the Director of Education and Chief Financial Officer as well as in external and internal auditor reports. Audit Committee also receives a staff report annually on the District's insurance coverage and associated costs.

In March 2019, the Audit Committee received a presentation regarding the District's efforts to establish a SERM framework. The framework being adopted aligns with the International Organization for Standardization (ISO) 31000 risk management guidelines and was customized for school boards under the leadership of the Council of Senior Business Officials (COSBO) and the Ontario School Boards' Insurance Exchange (OSBIE). The framework will enhance the District's strategic planning and operational processes by developing an organizational culture that considers both risk exposure and risk tolerance as a fundamental aspect in decision making.

A SERM readiness assessment of the District was conducted during the spring of 2019. The assessment findings resulted in the development of phase II, a SERM implementation plan, which will be implemented in 2019-2020. SERM project updates will be provided to Audit Committee on a regular basis.

## 10. **Regulatory Compliance**

The Audit Committee is responsible to ensure that appropriate processes and controls are in place so that the District is in compliance with regulations and to monitor and correct instances of non-compliance. A report is provided annually to the Audit Committee on the key statutes and regulations governing the District, the associated substantial compliance or areas of partial or non-compliance, and the plan for becoming fully compliant.

## 11. **Oversight of Internal Controls and Regulatory Compliance Reporting**

Audit Committee recognizes that a system of internal control is essential to managing risk and to ensuring the provision of quality financial information. Audit Committee's oversight of internal controls included receiving formal presentations and having discussions on key areas including:

- responsibilities of Audit Committee and the role of the internal auditor;
- information technology and information security;
- adherence to purchasing policies and procedures including the effect of new trade treaties and the impact of the Government of Ontario's centralized procurement initiative;
- insurance coverage and business continuity considerations;
- succession planning; and
- incidents that may result in significant financial and reputational risk.

**12. Mandatory Audit Committee Reports**

*Ontario Regulation 361/10* requires that Audit Committee provide the Board with a summary of its activities for the previous fiscal year. A separate report summarizing the work of the RIAT during the previous fiscal year must also be provided to the Board and shared with the Ministry of Education.

In September 2018, Audit Committee approved the mandatory reports for 2017-2018 and the report summarizing the work of the RIAT was submitted to the Ministry.

**13. Summary**

Audit Committee performs work that contributes to the District's successful corporate governance framework. The work performed by the Audit Committee during 2018-2019 continues to enhance the District's internal control, risk management, and financial reporting processes.

**RESOURCE IMPLICATIONS:**

14. Approval of the report has no financial impact.

**COMMUNICATION/CONSULTATION ISSUES:**

15. The report was prepared by Finance staff. No consultation was required.

**STRATEGIC LINKS:**

16. An effectively functioning Audit Committee and approach to risk management is a key component in the Board's efforts to allocate resources in a sustainable manner. Audit Committee works with District management to ensure that matters affecting financial, compliance and risk management activities are conducted efficiently and that an appropriate system of internal control exists.

**RECOMMENDATION:**

THAT Report 19-074 be approved as the Audit Committee Annual Report to the Board for 2018-2019.

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Michael Carson  
Chief Financial Officer

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Camille Williams-Taylor  
Director of Education and  
Secretary of the Board



## **Regional Internal Audit Mandate**

### **PURPOSE AND DEFINITION**

The purpose of the regional internal audit team is to provide independent, objective assurance and consulting services designed to add value and improve the district school boards' operations in the Ontario East region. It helps the district school boards accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

### **ROLE**

The regional internal audit activity is established by the Ministry of Education through the annual Grants for Student Needs funding. The oversight role of the Audit Committee of the Board of Trustees over the regional internal audit activity is established by Regulation 361/10.

### **PROFESSIONALISM**

The regional internal audit activity will adhere to the Institute of Internal Auditors' mandatory guidance including the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the regional internal audit activity's performance.

### **AUTHORITY**

The regional internal audit activity, with strict accountability for confidentiality and the safeguarding of records and information is authorized full, free and unrestricted access to any and all of the district school boards' records, physical properties, and personnel pertinent to carrying out any engagement. All school board employees are requested to assist the regional internal audit team in fulfilling its responsibilities. The regional internal audit team will also have free and unrestricted access to school board leaders and to the Audit Committee of the Board of Trustees.



## ORGANIZATION

The internal audit function follows a regional model. The function consists of a Regional Internal Audit Manager responsible to district school boards in one of the eight regions in the province of Ontario as identified by the Ministry of Education. The Regional Internal Audit Manager will report functionally to their regional audit committees of the Boards of Trustees and administratively are supported by a host school board Senior Business Official. Every effort is made to adequately staff the internal audit function, within available financial resources, in order to perform its audit activities.

Each Audit Committee of the Board of Trustees will for their Board:

- Approve the regional internal audit mandate;
- Recommend for approval the risk based internal audit plan;
- Receive information from the Regional Internal Audit Manager about the internal audit activity performance to plan and other relevant matters;
- Inquire of the Regional Internal Audit Manager and the Senior Business Official whether there are resource or scoping limitations; and
- Review annually the performance of the regional internal audit activity and provide the Board of Trustees with their comments regarding the performance of the Regional Internal Audit Manager.

The Regional Internal Audit Manager will interact directly with the Audit Committee of the Board of Trustees, including in-camera sessions and between audit committee meetings as appropriate.

## INDEPENDENCE AND OBJECTIVITY

The regional internal audit activity will remain free from interference by any element in the district school board including matters of audit selection, scope, procedures, frequency, timing or report content to permit maintenance of a necessary independent and objective mental attitude.

Regional internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records or engage in any other activity that may impair judgment.

Regional internal auditors will exhibit the highest standards of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Regional Internal Audit Manager will confirm to the Audit Committee of the Board of Trustees, at least annually, the organizational independence of the internal audit activity.



## RESPONSIBILITY

The scope of work of the regional internal audit team encompasses but is not limited to:

- Evaluating risk exposure relating to the achievement of the district school board's strategic objectives;
- Evaluating the reliability and integrity of information and the means used to identify measure, classify and report information;
- Evaluating the systems which ensure compliance with policies, procedures, applicable laws and regulations which impact the district school board;
- Evaluating whether resources are acquired economically, used efficiently, and are adequately protected;
- Evaluating operations and processes to ascertain whether results are consistent with established objectives and whether processes are functioning as planned;
- Performing consulting and advisory services or assessments of specific operations as requested by the Audit Committee of the Board of Trustees or district school board management as appropriate;
- Evaluating the effectiveness of the district school board's risk management and governance processes;
- Reporting periodically on the regional internal audit performance against plans; and
- Reporting significant risk exposures and control issues, including fraud risks, governance issues and other matters requested by the Audit Committee of the Board of Trustees.

## INTERNAL AUDIT PLAN

Annually, the Regional Internal Audit Manager will submit to district school board management and to the Audit Committee of the Board of Trustees an internal audit plan for recommendation to their Board of Trustees for approval. If there are any resource limitations or interim changes, these will be communicated.

The internal audit plan will be developed based on a prioritization of the internal audit universe using a risk based methodology which includes input of district school board management. The Regional Internal Audit Manager will review and adjust the plan as required in response to changes in the risk profile. Any significant deviation from the approved internal audit plan will be communicated through periodic status reports. The Regional Internal Audit Manager or any of his or her team may initiate and conduct any other audit or review deemed necessary for potential illegal acts, fraud, abuse, or misuse of funds. Reasonable notice shall be given to appropriate personnel of intent to audit in their areas except when conditions warrant an unannounced audit.



## REPORTING AND MONITORING

Opportunities for improving internal control may be identified during audits. A written report will be issued by the Regional Internal Audit Manager at the conclusion of each audit and will be distributed according to the school board's requirements. (This could include the head of the audited activity or department, the director of education, the audit committee and the external auditor of the district school board.)

Each report will describe opportunities to strengthen district school board risk, internal control and governance processes and conclude on the adequacy and effectiveness of the processes. The district school board management will provide action plans and timelines to address each opportunity (observation). The regional internal audit team is responsible to perform appropriate follow-up procedures to attest to the completion of action plans. Significant observations will remain in an open issue status until cleared.

## QUALITY ASSURANCE

The regional internal audit team will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity and conformance with the International Standards for the Professional Practice of Internal Auditing.

The Regional Internal Audit Manager will communicate to district school board management and the Audit Committee of the Board of Trustees on the internal audit activity's quality assurance and improvement program, including the results of ongoing internal assessments and external assessments conducted as appropriate, usually on a five year cycle.

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Regional Internal Audit Manager

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Audit Committee Chair

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Director of Education

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Dated



## DEFINITION OF SELECTED TERMS

Add Value	Value is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.
Advisory/Consulting Services	Advisory and related client service activities, the nature and scope of which are agreed to with the client and which are intended to add value and improve a school board's governance, risk management and control processes without the regional internal auditor assuming management responsibility. Examples include counsel, advice, facilitation and training.
Assurance	An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Results can be relied upon for supporting informed decision making.
Board of Trustees	A legislative body that has overall responsibility and accountability for the district school board. For purposes of this Mandate, this also includes committees that support the Board of Trustees including the audit committee.
Compliance	Conformity and adherence to policies, plans, procedures, laws, regulations, contracts or other requirements.
Control Environment	<p>The attitude and actions of the Board of Trustees and district board management regarding the significance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Integrity and ethical values.</li> <li><input type="checkbox"/> Management's philosophy and operating style.</li> <li><input type="checkbox"/> Organizational structure.</li> <li><input type="checkbox"/> Assignment of authority and responsibility.</li> <li><input type="checkbox"/> Human resource policies and practices.</li> <li><input type="checkbox"/> Competence of personnel.</li> </ul>
Control/Internal Controls	<p>Any action taken by district board management and other parties to enhance risk management and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.</p> <p>The system of management controls (business plans, capturing and analyzing data, performance reporting, code of conduct, etc.) that are implemented within a school board to ensure that assets (human, physical and information) are protected and to provide reasonable assurance that its objectives can be achieved.</p>



Control Processes	The policies, procedures and activities that are part of a control framework, designed to ensure that risks are contained within the risk tolerances established by the risk management process.
Fraud	Any illegal acts characterized by deceit, concealment or violation of trust. These acts are not dependent upon the application of threat of violence or of physical force. Frauds are perpetrated by parties and organizations to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage.
Governance	The combination of processes and structures implemented by the Board of Trustees in order to inform, direct, manage and monitor the activities of the organization toward the achievement of its objectives.
In-camera	A separate discussion between members of the Audit Committee and the <i>(insert title here)</i> promoting open communication and discussion of any sensitive issues or problems.
Independence	The freedom from conditions that threaten objectivity or the appearance of objectivity. Such threats to objectivity must be managed at the individual auditor, engagement, functional and organizational levels.
Objectivity	An unbiased mental attitude that allows regional internal auditors to perform engagements in such a manner that they have an honest belief in their work product and that no significant quality compromises are made. Objectivity requires regional internal auditors to not subordinate their judgment on audit matters to that of others.
Risk	Effect of uncertainty on objectives or outcomes.
Risk Management	A structured and disciplined approach aligning strategy, processes, people, technology and knowledge with the purpose of evaluating and managing the risks an organization faces. Overall, it is about choices made under conditions of uncertainty, balanced by acceptable levels of risk.



<b>Subject:</b> <b>Presented by:</b> <b>Meeting Date:</b>	2019-20 Regional Internal Audit Plan  Geneviève Segu, Regional Internal Audit Manager Gord Champagne, Senior Internal Auditor  September 25, 2019		
<b>Purpose</b>	To provide the Audit Committee with the 2019-20 Regional Internal Audit Plan		
<b>Content</b>	<b>Year</b>	<b>Audit &amp; Scope</b>	<b>Dates</b>
	2019-20	Attendance Support Review	September 2019
	2019-20	Attendance Data Visualization	September 2019
	2019-20	Follow-up Procedures	On-going
<b>Recommendations</b>	That the Ottawa-Carleton District School Board Audit Committee: Recommends for approval the 2019-20 Internal Audit Plan.		





**COMMITTEE OF THE WHOLE (PUBLIC)  
SPECIAL EDUCATION ADVISORY COMMITTEE  
Report No. 19-091**

**15 October 2019  
9 October 2019**

**Specialized Program Class Referral Information 2019-2020**

**Key Contact: Peter Symmonds, Superintendent of Learning Support Services, 613-596-8254**

**PURPOSE:**

1. To provide information requested by the Board regarding the specialized program class referral and placement process for the 2019-2020 school year.

**CONTEXT:**

2. On 30 October 2018, the Board passed the following motion.

**THAT** staff produce a series of updates, beginning no later than the end of October 2019, detailing the number of applications and the number of children receiving assessment and placements in all congregated programs, by exceptionality, at both the elementary and secondary levels, and details of waitlists for all congregated programs by geographic zone.

**KEY CONSIDERATIONS:**

3. Specialized Program Class Referrals  
The data provided in this report reflects information available to Learning Support Services (LSS) as of 28 June 2019. It is important to note that this data changes over the course of the school year as new referrals to specialized programs are received and as students enter and exit specialized program classes.

A total of 580 referrals for specialized program classes were reviewed by central committees in order to provide recommendations for the 2019-2020 school year.

Table 1 provides a summary of elementary specialized program class referral information available for the 2019-2020 school year. In any given school year, specialized program class referrals received after March inform placement recommendations for the following school year. While referrals are reviewed

throughout the school year, operationally, this represents a much smaller number than those reviewed each spring.

Table 1: Elementary Specialized Program Class Referrals<sup>1</sup>

Specialized Program Class	Special Program Class Capacity (Total pupil capacity across the District)	Total Number of Referrals Spring 2019	Total Number of Recommendations	Transferred to other committees <sup>2</sup>	Total Number of Students Placed in Special Program Class by IPRC <sup>3</sup>	Total Number on Waitlist
Autism Spectrum Disorder <sup>4</sup>	204	60	38	14	196	9
Behaviour Intervention Program	80	30	27	0	75	0
Developmental Disability Program	300	42	38	<5	285	0
Deaf/Hard of Hearing	10	0	0	0	6	0
Dual Support Program	30	5	<5	<5	18	0
General Learning Program <sup>5</sup>	192	67	49	<5	186	6
Gifted	373	83	75	0	278	0
Language Learning Disability Program Primary	80	33	22	<5	73	0
Language Learning Disability Program Junior	36	16	11	0	29	0
Learning Disability Specialized Intervention Program	112	72	57	0	96	0
Primary Special Needs Program	100	42	36	<5	97	<5
Physical Support Program	24	<5	<5	0	16	0

Notes:

<sup>1</sup> n<5 were suppressed so that individual students cannot be identified from the data.

<sup>2</sup> In a small number of cases a referral review committee may recommend that a referral be considered for another type of specialized program class. With parent/guardian permission, the referral is officially passed to another committee.

<sup>3</sup> This figure represents all students IPRC'd to a specific specialized program class for the 2019-2020 school year by 28 June 2019 and includes new placements and students returning for a subsequent placement in a specialized program class. May represent a slight underestimate as some student IPRCs will occur in September.

<sup>4</sup> This specialized program class has vacancies while carrying a waitlist due to previously reported placement inefficiency (e.g., intermediate configurations).

<sup>5</sup> The waitlist for General Learning Program is for intermediate classes only.

Table 2 provides a summary of secondary specialized program class referral information available for the 2019-2020 school year. In any given school year, specialized program class referrals received after March inform placement recommendations for the following school year. While referrals are reviewed throughout the school year, operationally, this represents a much smaller number than those reviewed each spring.

Table 2: Secondary Specialized Program Class Referrals<sup>1</sup>

Specialized Program Class	Special Program Class Capacity (Total pupil capacity across the district)	Total Number of Referrals Spring 2019	Total Number of Recommendations	Transferred to other committees <sup>2</sup>	Total Number of Students Placed in Special Program Class by IPRC <sup>3</sup>	Total Number on Waitlist
Autism Spectrum Disorder	90	<5	<5	<5	73	0
ASDSCSP	40	24	15	6	40	0
Behaviour Intervention Program	56	13	12	0	54	0
Developmental Disability Program	120	8	<5	0	91	0
Deaf/Hard of Hearing	10	<5	<5	0	7	0
Dual Support Program	40	<5	<5	0	25	0
General Learning Program	208	43	38	<5	224	0
Storefront	12	7	<5	0	7	0
Gifted <sup>4</sup>	N/A			N/A	473	N/A
Learning Disability Program	71	20	17	0	193	0
Physical Support Program	36	<5	<5	0	29	0

Notes:

<sup>1</sup> n < 5 were suppressed so that individual students cannot be identified from the data.

<sup>2</sup> In a small number of cases a referral review committee may recommend that a referral be considered for another type of specialized program class. With parent/guardian permission, the referral is officially passed to another committee.

<sup>3</sup> This figure represents all students IPRC'd to a specific specialized program class for the 2019-2020 school year by 28 June 2019 and includes new placements and students returning for a subsequent placement in a specialized program class. May represent a slight underestimate as some student IPRCs will occur in September.

<sup>4</sup> Referrals for secondary Gifted are not reviewed centrally, (e.g., School based review). Waitlists do not apply as the specialized program class capacity changes to meet demand

#### 4. Specialized Program Class Waitlist

Table 3 provides the waitlist for each elementary specialized program class with a waitlist as of 28 June 2019. There are no waitlists for secondary specialized program classes as of 28 June 2019.

Table 3: Specialized Program Class Waitlist<sup>1</sup>

Elementary Specialized Program Class	Total Number on Waitlist
Autism Spectrum Disorder	9
General Learning Program	6
Primary Special Needs	<5

Notes:

<sup>1</sup>n<5 were suppressed so that individual students cannot be identified from the data.

As previously reported in Report 19-037, Academic Staffing 2019-2020 and Revised Memorandum No. 19-066, 2019-2020 Specialized Program Class Locations, 9 elementary and 5 secondary specialized program classes were opened to support anticipated student needs and minimize waitlists for the 2019-2020 school year. The waitlist for intermediate GLP students was higher than anticipated and will be carefully monitored for 2020-2021.

The geographic distribution of students on waitlist was not reported due to the suppression of data less than 5. Staff has analyzed the data with respect to distribution across the geographic zones and no significant patterns were identified.

#### 5. Professional Assessments

The total number of psychology and speech-language pathology assessments completed in 2018-2019 was tracked and monitored through the Digital Data Collection Tool (DDCT). The DDCT was designed to monitor the full depth and breadth of the service delivery model provided by Ottawa-Carleton District School Board (OCDSB) professional services staff (e.g., psychology, speech-language pathology, social work, etc.). It should be noted that formal assessment represents one aspect of a robust service delivery model. Student needs are addressed through many other services including consultation, intervention, observation, programming and referral to community supports. Formal assessment may lead to a referral for a specialized program class; however, many assessments will support programming in a regular classroom setting.

The Ministry of Education (MOE) provided district school boards with Priorities and Partnership Funding (PPF) to support professional assessment and the reduction of service wait lists for the 2018-2019 school year. The detail of this one-time funding was provided to district school boards in February 2019. Access to this funding required specific information regarding current professional service wait lists. This data was manually collected by professional support services staff in collaboration with the school based special education

team (e.g., Learning Support Teachers) in May/June 2019. Working in collaboration with the Professional Student Services Personnel (PSSP) Federation, OCDSB psychologists and speech-language pathologists had the opportunity to complete wait list assessments on a fee for services basis outside of regular work hours during the late spring and summer 2019.

The summer assessment initiative directly reduced the psychology and speech-language pathology assessment waitlist from June 2019.

Looking forward, LSS staff is working with our IEP Online (IOL) provider to develop a robust technology application to assist with workflow and data management of our professional support services staff.

Table 4 addresses the information requested regarding student receiving professional assessments.

Table 4: Professional Assessments

Type of Assessment	# of Assessments completed in 2018-2019 school year	# of elementary students waiting for an Assessment June 2019	# of wait list Assessment completed in summer 2019	Average wait time for each type of Assessment (elementary)	# of secondary students waiting for an Assessment June 2019	Average wait time for each type of Assessment (secondary)
Psychology	511	610	104	8 to 10 mos.	134	5 to 7 mos.
Speech-Language Pathology	624	379	88	2 to 4 mos.	25	less than 1 mos.

6. Timing of Analysis and Reporting

Looking forward, analysis and reporting of the data associated with specialized program classes would be presented more accurately if collected in late October with reporting to Committee of the Whole (COW) in December. This snapshot would better reflect the movement of students and outstanding IPRCs that occur in the month of September.

## RESOURCE IMPLICATIONS:

7. Data collection for this report was completed with existing LSS human resources. The PPF allocated to the OCDSB to support professional assessments referenced in Table 3 was \$362,466.

## COMMUNICATION/CONSULTATION ISSUES:

8. The information in this report will be reviewed with the OCDSB Special Education Advisory Committee (SEAC).

## STRATEGIC LINKS:

9. The presented information directly contributes to the key priority areas of Culture of Caring and Culture of Social Responsibility. This information will contribute to

equity of access, opportunity and outcomes for learners with special education needs and facilitate improved decision making for the system.

## **GUIDING QUESTIONS:**

10. The following questions are provided to support the discussion of this item by the Committee:
- Based on the information provided, are there considerations for the specialized program class referral process for the 2020-2021 school year?
  - Should the timing of data collection be shifted to better capture the movement of students in September?

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Peter Symmonds, Superintendent of  
Learning Support Services

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Camille Williams-Taylor, Director of  
Education and Secretary of the Board



## MEMORANDUM

**Memo No. 19-103**

**TO:** Trustees  
Student Trustees

**FROM:** Camille Williams-Taylor, Director of Education and Secretary of the Board  
Peter Symmonds, Superintendent of Learning Support Services  
Dr. Petra Duschner, Manager, Mental Health & Critical Services

**DATE:** 20 September 2019

**RE:** **Support for Mental Health Through An Equity Lens**

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The following memo provides information on the development of the OCDSB Mental Health Strategy in accordance with the strategic priorities identified by School Mental Health Ontario (SMHO) and the alignment between the Mental Health Strategy and the OCDSB Strategic Plan in order to provide a context for a Board motion related to mental health services, especially for students who self-identify as First Nations, Métis, Inuit and for male students of African descent. The memo further outlines staff's proposed steps forward in understanding and addressing the Board motion.

### 1. **OCDSB Mental Health Strategy:**

The OCDSB is currently in the process of developing a Mental Health Strategy for 2019-2022. The Mental Health Strategy is a requirement of School Mental Health Ontario which outlines areas of strategic priority:

1. Organizational conditions;
2. Capacity building;
3. Evidence-based mental health promotion & prevention programming;
4. Equity and specific populations;
5. System coordination and pathways;
6. Youth and family engagement; and
7. Progress monitoring and impact.

To operationalize the priorities identified in the Mental Health Strategy, annual mental health action plans will be developed to identify key work, approach/methods used, success indicators and timelines.

### 2. **Alignment with OCDSB Strategic Plan:**

The development of the Mental Health Strategy is informed by the OCDSB Strategic Plan 2019-2023. To date, data has been gathered from staff, students and parents and further input is being sought through consultation with Board committees (e.g., Advisory

Committee on Equity, Special Education Advisory Committee, etc.) and community partners. Together this information will inform the development of the Strategy so that it not only meets the requirements of SMHO, but reflects the needs of the OCDSB community in line with the OCDSB Strategic Plan. Specifically, the OCDSB Mental Health Strategy 2019-2022 will be aligned with the OCDSB's Strategic Plan and the strategic priorities will be embedded in Cultures of Innovation, Caring and Social Responsibility.

### 3. **Board Motion:**

At Committee of the Whole (COW) on April 16, 2019, the following motion was referred to staff for a response by the end of September 2019:

*THAT the Board direct staff to explore and report on funding to support mental health through an equity lens, especially for students who self-identify as First Nations, Métis, Inuit and for male students of African descent.*

*THAT the Board direct staff to evaluate, through an equity lens, barriers to access mental health services within the OCDSB, especially for students who self-identify as First Nations, Métis, Inuit and for male students of African descent.*

### 4. **Relationship between OCDSB Mental Health Strategy and Board Motion:**

As will be outlined in the OCDSB Mental Health Strategy, an equity lens is applied to all work in mental health. We continue to deepen our understanding of identities and the impact of identity on mental health and will strive to provide culturally responsive interventions. For example:

**Capacity Building:** a goal to *increase staff knowledge in equity and inclusive practice* and in *creating and sustaining mentally healthy and inclusive schools* will help ensure a welcoming, inclusive environment where staff know and understand their students' profiles and history, as well as the impact of social determinants of health (e.g., education, income, employment, housing, access to health services, race), historical and intergenerational trauma and systemic marginalization on mental health. Within this context, students will feel safe, included and cared for. Diversity is recognized and respected as students see themselves reflected in their environment and in the curriculum and will feel they matter and have a sense of belonging.

**Equity and Specific Populations:** specific focus on equity and specific populations as a strategic priority will help ensure that educators understand identity and how identity impacts mental health. Further, it ensures that specific groups of students will be able to access culturally responsive support for mental health issues.

**System Coordination and Pathways:** As a priority area, this focus will help ensure that pathways to care include culturally relevant community resources and services (e.g., Ottawa Community Immigrant Services Organization (OCISO), Rajo Project, Jaku Konbit, Wabano Centre for Aboriginal Health, Inuuqatigiit) and that those resources are known and accessible to those who need them. This will build a system of care following a tiered approach to intervention within which each student can access the supports and services needed, when they need them.

## 5. Plan to address the Board motion:

With respect to addressing the specific elements outlined in the Board motion, the following plan is proposed for consideration:

1. Current funding provided by the Ministry includes: funding for mental health workers in secondary schools, funding for Well-being, Safe, Accepting and Healthy schools and Mental Health. Specific mental health services are also provided through community partnerships which fund school-based community mental health workers, including those mentioned above. Through Jordan's Principle, funding is available for First Nations and Inuit students to access a range of services including mental health services. We will explore other sources of funding available to enhance or expand mental health supports.
2. To explore and report on systemic barriers to access mental health services within the OCDSB, we propose a comprehensive, multi-faceted approach including:
  1. Literature review on the barriers to accessing mental health services for Indigenous youth and youth of African descent;
  2. Community collaboration on exiting review. For example, Ottawa Public Health is engaged in a research project (Mental Health of Ottawa's Black Community) which aims to better understand the Black community's views on mental health, identify and address gaps in the mental health care system and develop community-based strategies to better connect families to mental health services and reduce health inequities;
  3. Engage the OCDSB community through focus groups including students who identify as First Nations, Inuit or Métis and students of African-descent to better understand their experience in accessing mental health services within their schools and community in order to identify and address barriers to access; and
  4. Survey of staff to assess their knowledge of existing pathways of care both within the school district and in the community.

The plan proposed by staff will serve to enhance the District's understanding of mental health and well-being, while deepening our understanding of the complexities and barriers to supporting the mental well-being of specific populations. This will inform our next steps towards improving services and experiences for students.

If you have any questions or concerns, please contact Peter Symmonds at [peter.symmonds@ocdsb.ca](mailto:peter.symmonds@ocdsb.ca)

cc     Senior Staff  
        Manager, Board Services  
        Special Education Advisory Committee  
        Corporate Records





## MEMORANDUM

**Memo No. 19-108**

**TO:** Trustees  
Student Trustees  
Special Education Advisory Committee

**FROM:** Camille Williams-Taylor, Director of Education and Secretary of the Board  
Peter Symmonds, Superintendent of Learning Support Services

**DATE:** 27 September 2019

**RE:** **Staffing Allocations to Clifford Bowey Public School and Crystal Bay Centre for Special Education**

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Following a request from the OCDSB Special Education Advisory Committee (SEAC), this memo provides information regarding staffing allocations to Clifford Bowey Public School and Crystal Bay Centre for Special Education.

### **Background**

Crystal Bay Centre for Special Education and Clifford Bowey Public School are programs that were designed to meet the educational needs of students with developmental disabilities. Students range in age from four to twenty-one years.

As originally conceived, these schools were provided academic staffing with a 1:10 ratio as required by the Education Act. Over time, the ratio for academic staffing was adjusted to 1:8 in recognition of the changing profiles of students who had higher needs. Both sites are supported by educational assistants (EAs) as well as Learning Support Teachers (LST) and administration.

Both sites are also supported by the Local Health Integration Network (LHIN). These services include consultation, occupational therapy (OT), physiotherapy (PT) and nursing support. A number of students also receive speech and language services and behaviour support through the Ottawa Children's Treatment Centre (OCTC) at the Children's Hospital of Eastern Ontario (CHEO).

The following table summarizes the staffing allocations to both sites as of spring 2019.

	<b>Crystal Bay Centre for Special Education</b>	<b>Clifford Bowey Public School</b>
	Projected Enrolment: 84	Projected Enrolment: 104
<b>Job Category (FTE)</b>		
Teaching (ratio of 1:8)	12.0	13.0
Preparation Time	2.29	2.48
Learning Support Teacher (LST)	0.75	0.75
Learning Resource Teacher (LRT)	0	0
Educational Assistant (EA)	40.0	43.0
Vice-Principal	0.5	0.5
Principal	1.0	1.0

Presently, *O.Reg. 298 - Operation of Schools-General* sets the maximum class size for self-contained classes by exceptionality:

31. The maximum enrolment in a special education class shall depend upon the extent of the exceptionalities of the pupils in the class and the special education services that are available to the teacher, but in no case shall the enrolment in a self-contained class exceed,

(a) in a class for pupils who are emotionally disturbed or socially maladjusted, for pupils who have severe learning disabilities, or for pupils who are younger than compulsory school age and have impaired hearing, eight pupils;

(b) in a class for pupils who are blind, for pupils who are deaf, for pupils who have developmental disabilities, or for pupils with speech and language disorders, ten pupils;

(c) in a class for pupils who are hard of hearing, for pupils with limited vision, or for pupils with orthopaedic or other physical handicaps, twelve pupils;

(d) in a class for pupils who have mild intellectual disabilities, twelve pupils in the primary division and sixteen pupils in the junior and intermediate divisions;

- (e) in an elementary school class for pupils who are gifted,
- (i) twenty pupils, if the class consists only of pupils in the primary division,
- (ii) twenty-three pupils, if the class includes at least one pupil in the primary division and at least one pupil in the junior division or intermediate division, and
- (iii) twenty-five pupils, if the class consists only of pupils in the junior division or intermediate division;
- (f) in a class for aphasic or autistic pupils, or for pupils with multiple handicaps for whom no one handicap is dominant, six pupils; and
- (g) on and after the 1st day of September, 1982, in a class for exceptional pupils consisting of pupils with different exceptionalities, sixteen pupils. R.R.O. 1990, Reg. 298, s. 31; O. Reg. 191/04, s. 10; O. Reg. 29/08, s. 4; O. Reg. 297/08, s. 1.

There is no regulation requiring Learning Support Teacher (LST), Learning Resource Teacher (LRT) or Education Assistant (EA) staffing allocation.

Over the last several years, students at both sites have been presenting with increasingly complex needs. These needs include medical fragility, physical disability, and dual diagnosis (e.g., intellectual disability and autism). As a result, more support has been provided through the increases of vice-principal and LST allocation, in addition to in-year increases in EA allocation according to student needs.

If you have any questions or concerns, please contact Peter Symmonds at [peter.symmonds@ocdsb.ca](mailto:peter.symmonds@ocdsb.ca)

cc     Senior Staff  
        Manager Board Services  
        Corporate Records