



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

Building Brighter Futures Together at the Ottawa-Carleton District School Board



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

Lynn Scott
Trustee Zone 1
Chair of the Board

Sue Baker
Acting Manager of
Board Services



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

BOARD MEETING AGENDA

Tuesday, 22 October 2019

6:30 p.m. In Camera

7:00 p.m. Public Meeting
PLEASE NOTE TIME

Board Room
Administration Building
133 Greenbank Road
Ottawa, Ontario

Prasith Wijeweera
Student Trustee

Ganaaboute Gagné
Student Trustee

Lyra Evans
Trustee Zone 9

Keith Penny
Trustee Zone 8

Jennifer Jennekens
Trustee Zone 7

Erica Braunovan
Trustee Zone 10

Mark Fisher
Trustee Zone 11

Sandra Schwartz
Trustee Zone 12

Chris Ellis
Trustee Zone 6

Rob Campbell
Trustee Zone 5

Wendy Hough
Trustee Zone 4

Donna Blackburn
Trustee Zone 3

Christine Boothby
Trustee, Zone 2

For further information on this agenda or how the Board meeting works, please contact
Nicole Guthrie, Senior Coordinator, Board Services at (613) 596-8211 ext. 8643 or
nicole.guthrie@ocdsb.ca

ABOUT THE BOARD:

- The Board of Trustees is the formal decision making body of the Ottawa-Carleton District School Board. For the 2018-2019 school year, the Board is scheduled to meet on the fourth Tuesday of the month, during the school year at 7:30 pm.

ABOUT THE BOARD AND COMMITTEE MEETING AGENDAS:

- The Ottawa-Carleton District School Board posts complete Committee of the Whole, public agendas and reports on the website at least ten days prior to the respective meeting.
- Meeting agendas and reports for Board meetings is posted on the website on the Friday prior to the respective meeting.
- Draft agendas for Board meetings are also posted on the web at least six business days prior to the respective meeting.
- For more information on schedules and agendas please see https://ocdsb.ca/board/board_meetings.

HOW TO APPEAR AS A DELEGATION OR ASK A QUESTION AT A MEETING:

- The following rules apply to members of the public who would like to address the Board at a public meeting:
 - If registered by the Thursday prior to the meeting, providing a written submission, and a first appearance on the subject, (up to a 4 minute delegation); or
 - If registering prior to the start of the meeting using the sign-up sheet (up to a 2 minute delegation).
- To pre-register your delegation, you must submit a written statement to Susan Baker on your issue by 4:00 pm on the Thursday prior to the release of the agenda package. Your written statement will be included in the agenda package. If you would like to pre-register, please contact Nicole Guthrie, Senior Coordinator, Board Services at (613) 596-8211, ext. 8643, or nicole.guthrie@ocdsb.ca
- At the beginning of each Board meeting, a maximum of 20 minutes will be allotted for delegations.

PURPOSE OF IN CAMERA MEETINGS:

- Under provincial law, *“A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves:*
 - (a) the security of the property of the board;*
 - (b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;*
 - (c) the acquisition or disposal of a school site;*
 - (d) decisions in respect of negotiations with employees of the board; or*
 - (e) litigation affecting the board.”*



**BOARD
PUBLIC AGENDA**

Tuesday, October 22, 2019, 7:00 pm

Board Room

Administration Building

133 Greenbank Road

Ottawa, Ontario

Pages

1. Call to Order -- Chair of the Board
2. Approval of the Agenda
3. Presentation of D. Aubrey Moodie Award to Mingde Yin and Rassam R S Yazdi
Graduating secondary students from Colonel By Secondary School and Lisgar Collegiate Institute with a tie for achieving the highest average in the 2018-2019 school year.
4. Presentation on Evidence of Practice - Olga Grigoriev 1
5. Report from the Board (In Camera)
6. Briefing from the Chair of the Board
7. Briefing from the Director
8. Delegations
9. Matters for Action
- 9.1 Confirmation of Board Minutes, 24 September 2019 5
- 9.2 Business Arising from Board Minutes

- 9.3 Receipt of Committee of the Whole Report 01 October 2019 27

Recommendations

- a. Approval of Consultation Plan for Policy P.074.IT Computer Network Security
- b. Approval of an amendment to Policy P.125.SCO School District Code of Conduct

- 9.4 Receipt of Committee of the Whole Report 15 October 2019 53

Recommendations

- a. Approval of Timeline and Consultation Plan for New Stittsville Secondary School Study
- b. Approval of KPMG LLP's plan for the audit of OCDSB consolidated financial statements
- c. Approval of the 2018-2019 Annual Report on Internal Audit Activity
- d. Approval of the 2018-2019 Audit Committee Annual Report to the Board
- e. Approval of the 2019-2020 Internal Audit Mandate
- f. Approval of the 2019-2020 Internal Audit Plan

- 9.5 Non-Consent Items

- 9.6 Receipt of Advocacy Strategy Committee Report, 01 October 2019 121

No Recommendations

- 9.7 Appointment of a Trustee to the Ad Hoc Supervisory Officer Selection Committee

10. Matters for Discussion

- 10.1 Report from OPSBA Representatives (if required)

11. Matters for Information

12. New Business -- Information and Inquiries

13. Motion to Reconvene In Camera

14. Report from the Board (In Camera)

15. Adjournment



**Board
Report No. 19-099**

22 October 2019

Evidence of Practice

Key Contact: Olga Grigoriev, Superintendent of Instruction, 613-596-8287

PURPOSE:

1. To present information to the board of trustees on a school's experience in demonstrating evidence of practice in two areas of the Strategic Plan: Culture of Innovation and Culture of Social Responsibility.

CONTEXT:

2. Using inquiry as the basis for innovation in teaching, a combined English program grade 7/8 classroom at Hopewell Public School collaborated with community partners to create a design for a sustainable community located at the Natural Resources campus on Booth Street in Little Italy in Ottawa. The impetus was driven by "No. 9", an organization dedicated to promoting sustainable culture. The students were involved in innovating to solve a current and relevant problem about city land use.

Hopewell Public School with a population of 885 students is located within the Glebe community of Ottawa. It offers 7 intermediate classes in both English and French Immersion programs. One class of 27 students participated in this inquiry.

The initiative addressed a number of current realities within a diverse classroom such as:

- differentiating programming for all students within a mixed-grade/mixed-ability setting;
- improving engagement and student voice;
- enabling students to demonstrate learning of the OCDSB Exit Outcomes; and
- fostering student inquiry and integration of curriculum.

Student engagement with the project took place over a one week period during late March of 2019 and included the following elements:

- site visit with students, teacher, and community partners;
- targeted learning about the nine pillars of sustainability;
- student brainstorming about possible solutions and design features of a sustainable community;
- student action to build models; and
- presentation of ideas.

Student success was seen in the form of "total engagement on the part of all learners", improved communication skills, risk-taking, demonstration of initiative, self-regulation,

critical thinking, self-efficacy and resilience as well as positive peer to peer interactions and collaboration. Students became globally aware and socially conscious individuals who were empowered to act upon their creative and innovative solutions. Each student exhibited growth within individual levels of achievement.

Teacher practice shifted as a result of observing the impact on student outcomes. Staff reported being more likely to embrace a project-based approach to instruction.

The factors contributing to the success were:

- connections to real-life problem and purpose (The City of Ottawa was legitimately seeking input for re-development of the site.);
- student relevance (The topic was of interest to students in making a difference for their community.);
- student voice (Students' creative ideas were given expression and value.);
- positive and meaningful peer feedback. (Students shared ideas with each other and received constructive feedback for improvement.);
- authentic audience (Students presented their designs to an audience of city planners, developers, architects, students of architecture school board officials, media and parents.);
- interdisciplinary curriculum connections (e.g., language arts, geography, visual arts.)
- flexibility in teaching structures and scheduling (For the duration of the project, timetables were modified to support a concentration of effort and attention to the task.); and
- educator mindset.

Some of the challenges faced were temporary shifts in school timetable necessitating an adjustment in regular structures for a limited period of time.

Key educator learning from this experience was a reinforcement of the knowledge that a creative and open ended approach to learning, given the appropriate conditions, improves engagement and achievement for all students.

KEY CONSIDERATIONS:

3. This initiative was successful in improving outcomes for students in a number of areas. In order to accomplish the desired outcomes, it necessitated reducing adult/student ratios for the duration of the activity, requiring staff collaboration and overall school flexibility. School administration was instrumental in clearing the path for this experience to occur. An existing community partner approached the school, thus facilitating the process of seeking out such a partnership.

How might the characteristics of this inquiry be a proxy for other student learning experiences? What supports or professional learning would be required?

RESOURCE IMPLICATIONS:

4. This initiative received financial support through the organization, No. 9, which covered material costs for the creation of the scaled model. The total cost was approximately \$3,000, however, it should be noted that the specific materials used are not required for a

project of this nature. There are many low cost and innovative ways in which school materials and recycled resources can be utilized to support student learning.

STRATEGIC LINKS:

5. This initiative linked with our strategic objectives in the areas of Innovation and Social Responsibility. Additionally, many of the Exit Outcomes were demonstrated such as: Goal-oriented, Innovative/Creative, Collaborative, Globally Aware, Resilient, Ethical Decision-makers, Academically Diverse, Effective Communicators and Critical Thinkers.

SUBMITTED FOR DISCUSSION

Olga Grigoriev
Superintendent of Instruction

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



BOARD PUBLIC MINUTES

Tuesday, September 24, 2019, 7:00 pm
Board Room
Administration Building
133 Greenbank Road
Ottawa, Ontario

- Trustees: Donna Blackburn, Christine Boothby, Erica Braunovan, Rob Campbell, Chris Ellis, Lyra Evans, Wendy Hough, Keith Penny, Sandra Schwartz, Lynn Scott, Ganaaboute Gagne (Student Trustee), Prasith Wijeweera (Student Trustee)
- Staff: Camille Williams-Taylor (Director of Education), Brett Reynolds (Associate Director), Dorothy Baker (Superintendent of Instruction), Mike Carson (Chief Financial Officer), Mary Jane Farrish (Superintendent of Instruction), Michele Giroux (Executive Officer, Corporate Services), Olga Grigoriev (Superintendent of Instruction), Janice McCoy (Superintendent of Human Resources), Peter Symmonds (Superintendent of Learning Support Services), Karyn Carty Ostafichuk (Manager of Planning), Diane Pernari-Hergert (Manager of Communications & Information Services), Darcy Knoll (Communications Coordinator), Susan Baker (Acting Manager of Board Services), John MacKinnon (Audio-Visual Technician), Nicole Guthrie (Senior Board Coordinator)

1. Call to Order -- Chair of the Board

Chair Scott called the public meeting to order at 7:05 p.m. She acknowledged that the meeting is taking place on unceded Algonquin Territory and thanked the Algonquin Nations for hosting the meeting on their land.

2. Approval of the Agenda

Moved by Trustee Lyra Evans, seconded by Trustee Boothby,
THAT the agenda be approved.

Chair Scott requested that the presentation to Trustee Fisher be deferred to the 22 October 2019 Board meeting.

Moved by Trustee Lyra Evans, seconded by Trustee Boothby,

THAT the agenda be approved, as amended.

Carried

3. Presentation to Frank Wiley

Chair Scott thanked Frank Wiley for his guidance and caring support for thousands of students over the course of his career. She highlighted his grace, modesty and respect as hallmarks of his leadership which are rooted in the concern for the well-being of students.

Mr. Wiley expressed his appreciation to Director Williams-Taylor for her extraordinary leadership. He remarked on the changes that are occurring in the District and the Director's ability to embrace and harness change. He wished his colleagues well.

4. Report from the Board (In Camera)

The Board met in camera this evening and Vice-Chair Braunovan reported that there were no recommendations.

5. Briefing from the Chair of the Board

Chair Scott announced that the first speaker series event on concussion management will take place on Rowan's Law Day, 25 September 2019 at Longfields-Davidson Heights Secondary School. Led by Dr. Andrée-Anne Ledoux, attendees will learn the causes of concussion, how to recognize a concussion, the neurobiology of a concussion, symptoms, recovery trajectory and concussion management protocols on return to learn and play.

Chair Scott noted that the District is home to a wide range of diverse religious and cultural backgrounds, and on behalf of the Board, she wishes those celebrating upcoming holidays joy and happiness.

- Rosh Hashanah – September 30, 2019
- Dussehra (Vijayadashmi) – October 7, 2019
- Yom Kippur – October 9, 2019

6. Briefing from the Director

Director Williams-Taylor announced that on 23 September 2019, the District in partnership with Global Child Care Services, Art Studio Plus and Fallingbrook Community Elementary School students, unveiled a new outdoor mural. The school applied for and received funding through Crime Prevention Ottawa's Paint it Up! Program, sponsored by the City of Ottawa. The program aims to support youth empowerment, graffiti prevention, community safety and the beautification of Ottawa neighbourhoods.

Director Williams-Taylor noted that the one-of-a-kind masterpiece and its artistic vision was inspired, guided, sketched and painted entirely by the Fallingbrook Community ES students. The mural project provided students with an incredible opportunity to demonstrate their skills and responsible citizenry. She congratulated the Fallingbrook Community ES team for their outstanding work.

Director Williams-Taylor advised that many students may attend the Global Climate Strike rally planned for 27 September 2019. She noted that the District remains committed to building a culture of social responsibility and that it encourages its students to develop well-informed opinions regarding social issues, such as climate change, and to be able to express those views appropriately. She added that, should students decide to participate in the event, they should provide notice to the school and follow the regular sign-out procedures. Students should not be penalized for choosing to participate in this event and staff should avoid scheduling any major assessments on 27 September 2019.

Director Williams-Taylor announced that the District will celebrate Orange Shirt Day on 30 September 2019. She noted that Orange Shirt Day is an opportunity for First Nations and non-First Nations to raise awareness about the legacy of residential schools in Canada.

Director Williams-Taylor noted that the Communications team compiled an infographic outlining the 2019 summer work that occurred in the District. The infographic outlines infrastructure and facilities investments as well as professional development and student learning.

7. Delegations

7.1 Thom Dawson, re Childcare Space Rental

Mr. Dawson advised that the Westboro Village Cooperative Preschool, a licensed, non-profit cooperative owned and operated by the parents of the children attending the preschool, has operated in the community for over forty years. He expressed the view that District policy P.059.SCO Child Care Programs in Schools, allows childcare providers with existing relationships with the District the first right of refusal for new space opening up within a school. As such, local childcare providers are unable to compete for available space in local schools. Mr. Dawson noted that they are aware of vacant space at Churchill Alternative School, and the Westboro Village Cooperative Preschool is unable to compete in a request for proposal (RFP) process as they are not currently a provider within the District. Mr. Dawson requested that the policy be amended to include alternatives so other providers can compete as potential tenants.

Superintendent Grigoriev noted that the language of the policy and the reference to third-party partners indicates that they are pre-existing partners. Director Williams-Taylor noted that staff will review the policy.

Mr. Dawson advised that the Westboro Village Cooperative Preschool is interested in operating the pre-school in Churchill Alternative School.

7.2 Martin Pall, re Biological Effect of Radiation from Cell Phones

Speaking on behalf of Prevent Cancer Now, Mr. Pall and Ms. Sears shared the following information with the Board:

- The effects of WIFI and cell phone tower radiation are more active in children than adults owing to the following rationale:
 - Children have higher surface to volume ratios, so their tissues are much more exposed to electromagnetic fields (EMFs);
 - Children have very high densities of stem cells which are particularly sensitive to EMFs; and
 - The developing brain appears to be especially sensitive to EMFs.
- The list of health impacts as a result of elevated EMFs are well documented;
- EMFs have significant neurological and neuropsychiatric effects such as insomnia, fatigue, headache, concentration/cognitive dysfunction, anxiety and stress;
- EMFs also contribute to cardiac effects on the electrical control of the heart;
- Safer alternatives exist with wired fibre-optic systems; and
- The District is encouraged to minimize and phase out the use of wireless technology.

In response to questions from Trustees Lyra Evans, Penny, and Schwartz, the following information was provided:

- In regards to the epidemiological studies on causal criteria a copy of the published paper will be distributed to trustees;
- The World Health Organization has not updated their perspective on the impact of EMFs or radiofrequency radiation (RFR) since 2005; and
- The delegates volunteer their time and effort to this environmental health issue and have no conflict of interest. Mr. Pall and Ms. Sears indicated the health of children as a primary motivator for providing the information.

7.3 Michelle Myer, Biological Effect of Radiation

Ms. Myer speaking on the biological effect of radiation noted that her son, despite access to organic food, filtered water, and other interventions

prescribed by her as a naturopathic doctor, was diagnosed with brain cancer. She urged trustees to keep researching and listening to speakers. She stressed the importance of taking the issue seriously and pointed to a strong relationship between the encouraged use of cell phones and an increase in cancer and attention deficit disorder (ADD). She noted the high concentration of electromagnetic waves from cell phones that exist in the school ecosystem.

8. Matters for Action

8.1 Confirmation of Board Minutes, 24 June 2019

Moved by Trustee Campbell, seconded by Trustee Ellis,

THAT the 24 June 2019 Board minutes be confirmed.

Trustee Ellis requested that his vote, as recorded on folio 17, should be against.

Moved by Trustee Campbell, seconded by Trustee Ellis,

THAT the 24 June 2019 Board minutes be confirmed, as amended.

Carried

8.2 Business Arising from Board Minutes

There was no business arising from the 24 June 2019 Board minutes.

8.3 Receipt of Committee of the Whole Report, 17 September 2019

Moved by Trustee Braunovan, seconded by Trustee Boothby,

THAT the Committee of the Whole report, dated 17 September 2019, be received.

Trustee Boothby requested that her request on folio 39 be amended to add "and impediments to hiring."

Student Trustee Wijeweera noted his name was spelled incorrectly on folio 33.

Moved by Trustee Braunovan, seconded by Trustee Boothby,

THAT the Committee of the Whole report, dated 17 September 2019, be received, as amended.

Carried

8.3.a Approval of Chapman Mills Public School Area Consultation Plan

Moved by Trustee Blackburn

Seconded by Trustee Braunovan

A. THAT the Board affirm that a Pupil Accommodation Review (PAR) under Board Policy P.118.PLG is not required for this review; and

B. THAT the Board approve the timeline and consultation plan attached as Appendix B and C to Report 19-077 in order to consult with local school communities and the public. (Attached as Appendix A and B)

Carried

A recorded vote was held and was carried unanimously by those present:

FOR: Trustees Blackburn, Braunovan, Boothby, Campbell, Ellis, Evans, Hough, Penny, Schwartz and Scott (10)

AGAINST: Nil (0)

ABSTENTION: Nil (0)

8.3.b Approval of Supervisory Officer Selection Process

In response to a query from Trustee Boothby, Director Williams-Taylor noted that the direction undertaken by staff on the matter enables the District to follow through as required with the selection process.

Moved by Trustee Evans

Seconded by Trustee Braunovan

THAT the Board authorizes staff to proceed with initiating the supervisory officer selection process, including a job posting, as outlined in Report 19-086, effective immediately.

Carried

A recorded vote was held and was carried unanimously by those present:

FOR: Trustees Blackburn, Braunovan, Boothby, Campbell, Ellis, Evans, Hough, Penny, Schwartz and Scott (10)

AGAINST: Nil (0)

ABSTENTION: Nil (0)

8.4 Report 19-088, Provisions for Calling Extraordinary Meetings of the Board and Appointing Trustees to a Strike Management Committee

Your committee had before it Report 19-088 seeking authorization for the calling of extraordinary meetings of the Board and the appointment of two trustees to the Strike Management Committee to deal with collective bargaining issues, as required.

Trustee Blackburn, seconded by Trustee Braunovan, nominated Trustee Boothby. Trustee Boothby accepted the nomination.

Trustee Schwartz, seconded by Trustee Braunovan, nominated Trustee Blackburn. Trustee Blackburn accepted the nomination.

Trustee Lyra Evans, seconded by Trustee Ellis, nominated herself.

Following an election, Chair Scott declared Trustee Boothby a member of the Strike Management Committee. The first ballot did not declare the second member by a clear majority, therefore, a second ballot was required.

After a subsequent election, Chair Scott declared Trustee Blackburn the second member of the Strike Management Committee.

Moved by Trustee Schwartz

Seconded by Trustee Campbell

A. THAT the Board invoke the provisions of Section of the Board's meetings of the Board, for the purpose of dealing with issues related to collective bargaining, for the period from 24 September 2019 to 31 December 2019.

B. THAT the Board appoint Trustee Boothby and Trustee Blackburn as members of the Strike Management Committee.

Carried

A recorded vote was held and was carried unanimously by those present:

FOR: Trustees Blackburn, Boothby, Braunovan, Campbell, Ellis, Evans, Hough, Penny, Schwartz and Scott (10)

AGAINST: Nil (0)

ABSTENTION: Nil (0)

8.5 Report 19-090, Approval of the Board Work Plan and Key Areas of Focus for 2019-2020

Your committee had before it Report 19-090, seeking approval of the Board Work Plan and Key Areas of Focus for 2019-2010. Director Williams-Taylor advised that the plan is a synthesis of the work undertaken by the Board during their annual evaluation and reflection which was held on 5 September 2019. She added that the Board's Work Plan must be approved by the end of September 2019.

Moved by Trustee Lyra Evans, seconded by Trustee Blackburn,

THAT the 2019-2020 Board Work Plan and Key Areas of Focus as outlined in Appendix A to Report 19-090 be approved.

Moved by Trustee Lyra Evans, seconded by Trustee Boothby,

THAT the Board adopt the Rules of Committee.

Carried

An amendment moved by Trustee Lyra Evans,

THAT "a commitment to environmental understanding" be added after "equitable practice" in the culture of social responsibility key area of focus.

Executive Officer Giroux advised that the language in the key areas of focus in the 2019-2023 Strategic Plan was approved at the 24 June 2019 Board meeting.

Trustee Lyra Evans noted that the request for the amendment is not unreasonable, given the present focus on climate change.

Trustee Campbell noted that while he appreciated the sentiment and the interest in the matter, he would not be in support of the amendment. He would consider adding a reference to the environment to learning opportunities or as a part of the fiduciary responsibilities.

Trustee Schwartz suggested that the phrase "responsible stewardship" highlighted in key areas of focus covers the environment.

Trustee Hough advised that environmental stewardship must be taken seriously and it requires more attention. She noted that whether or not it is specifically addressed in the Board Work Plan, the list will not move the matter forward.

An amendment moved by Trustee Lyra Evans,

THAT "a commitment to environmental understanding" be added after "equitable practice" in the culture of social responsibility key area of focus.

Defeated

An amendment moved by Trustee Lyra Evans,

THAT “Evaluate additional costs associated with climate-friendly alternatives to current practices” be included as a fiduciary responsibility.

Trustee Lyra Evans in introducing the amendment noted that it is practical to review matters through an environmental lens.

Trustee Schwartz, while supportive of the amendment in principle, suggested that it requires some parameters to ensure it is not too broad and challenging for staff to manage. She suggested that a singular project may be evaluated within the context of the energy management report.

Trustee Blackburn advised that she was not in support of the amendment as it would be difficult for staff to operationalize.

CFO Carson advised that staff, as a matter of practice, question and review climate-friendly alternatives formally and informally in their daily work. He noted that staff could explain the process followed and, where reasonable, ensure that it is referenced in the energy management report.

Trustee Campbell expressed concern that the amendment emphasizes one issue when the Board has weighted other matters as equal.

A sub-amendment moved by Trustee Braunovan,

THAT “understand the evaluation of additional costs associated with climate-friendly alternatives to current practices” be included as a learning opportunity.

Trustee Braunovan withdrew the sub amendment.

An amendment moved by Trustee Lyra Evans,

THAT “Evaluate additional costs associated with climate-friendly alternatives to current practices” be included as a fiduciary responsibility.

Defeated

An amendment moved by Trustee Lyra Evans,

THAT the second last bullet under learning opportunities be amended to add “where climate-friendly alternatives can be incorporated into current practices and projects.”

Trustee Schwartz expressed the view that she was in support of the amendment as it signals to staff that trustees want to review this type of information and that it may change intention and practice.

Trustee Campbell advised that he was generally supportive of the amendment but suggested that there may be other topics the Board is interested in and adding the word including would indicate the Board is open to a broad understanding.

A sub-amendment moved by Trustee Campbell,

THAT the word "including" be added before "where climate-friendly..."

Carried

An amendment moved by Trustee Lyra Evans,

THAT the second last bullet under learning opportunities be amended to add "including where climate-friendly alternatives can be incorporated into current practices and projects."

Carried

Trustee Ellis sought clarification on the reference to an Integrity Commissioner in the Board Work Plan. Executive Officer Giroux advised that the work plan does not bind the District to contract an Integrity Commissioner. The Ad Hoc Code of Conduct Committee was tasked with reviewing and amending the Board Member Code of Conduct policy as a result of changes to legislation. The Ad Hoc Code of Conduct Committee is presently developing a policy governing the appointment of an Integrity Commissioner. She anticipated the revised policy would be brought to the Board for approval in October 2019.

Moved by Trustee Braunovan, seconded by Trustee Boothby,

THAT the Board end the Rules of Committee.

Carried

Moved by Trustee Evans

Seconded by Trustee Blackburn

THAT the 2019-2020 Board Work Plan and Key Areas of Focus as outlined in Appendix A to Report 19-090 be approved, as amended. (Attached as Appendix C)

Carried

A recorded vote was held and was carried on the following division:

FOR: Trustees Blackburn, Boothby, Braunovan, Campbell, Evans, Hough, Penny, Schwartz and Scott (9)

AGAINST: Ellis (1)

ABSTENTION: Nil (0)

8.6 Report 19-083, Appointment of Association Representative to the Special Education Advisory Committee

Moved by Trustee Boothby

Seconded by Trustee Evans

THAT Nicole Ullmark, be appointed as the primary member representing Easter Seals Ontario to the Special Education Advisory Committee (SEAC) for the term ending 14 November 2022.

Carried

A recorded vote was held and was carried unanimously by those present:

FOR: Trustees Blackburn, Boothby, Braunovan, Campbell, Ellis, Evans, Hough, Penny, Schwartz and Scott (10)

AGAINST: Nil (0)

ABSTENTION: Nil (0)

8.7 Notice of Motion, Re: Appointment of Trustees to an Ad Hoc Supervisory Officer Selection Committee, Trustee Ellis

Having provided notice, Trustee Ellis moved as follows:

WHEREAS the Board, at its inaugural meeting of 3 December 2018, appointed two trustees as members of the Ad Hoc Supervisory Officer Selection Committee for the period 3 December 2018 to 30 November 2019, following approval of the Board on 20 November 2019 to establish a supervisory officer selection committee;

WHEREAS Section 9.6 of the Board's By-Laws and Standing Rules provides for (a) the establishment of an ad hoc committee with a specific, defined mandate and be expected to complete its mandate by a date specified by the Board at the time of establishing the ad hoc committee, and (e) shall automatically be stood down when the Board determines it has completed its assigned task in accordance with its terms of reference.

WHEREAS the Ad Hoc Supervisory Officer Selection Committee completed its mandate with the appointment of a supervisory officer by the Board at its meeting of 26 February 2019, effectively completing its mandate and automatically stood down;

WHEREAS past practice has been to create a new ad hoc committee for each supervisory officer selection process;

THEREFORE BE IT RESOLVED

A. THAT the Board establish an Ad Hoc Supervisory Officer Selection Committee whose mandate shall be to recommend the selection of a supervisory officer; and

B. THAT Trustee _____ and Trustee _____ be appointed as members of the Ad Hoc Supervisory Officer Selection Committee.

Trustee Blackburn, seconded by Trustee Boothby, nominated Trustee Penny. Trustee Penny accepted the nomination.

Trustee Blackburn, seconded by Trustee Penny, nominated Trustee Boothby. Trustee Boothby accepted the nomination.

Moved by Trustee Blackburn, seconded by Trustee Braunovan, THAT nominations be closed.

Carried

Chair Scott announced that Trustee Boothby and Trustee Penny were appointed by acclamation.

In response to a query from Trustee Campbell, Director Williams-Taylor advised that staff has posted the advertisement for the supervisory officer position and will create an eligibility list recognizing that the District will require a second supervisory officer. The wording of the motion will not impact the mandate of the committee.

Executive Officer Giroux noted that the committee may recommend one candidate for each vacancy.

Moved by Trustee Ellis

Seconded by Trustee Schwartz

A. THAT the Board establish an Ad Hoc Supervisory Officer Selection Committee whose mandate shall be to recommend the selection of a supervisory officer; and

B. THAT Trustee Penny and Trustee Boothby be appointed as members of the Ad Hoc Supervisory Officer Selection Committee.

Carried

A recorded vote was held and was carried unanimously by those present:

FOR: Trustees Blackburn, Boothby, Braunovan, Campbell, Ellis, Evans, Hough, Penny, Schwartz and Scott (10)

AGAINST: Nil (0)

ABSTENTION: Nil (0)

9. Matters for Discussion

9.1 Report from OPSBA Representatives (if required)

There was no report from OPSBA representatives.

10. Matters for Information

There were no matters for information.

11. New Business -- Information and Inquiries

Student Trustee Wijeweera noted that subsection 4(2) of Ontario Regulation 7/07 regarding the election dates for one-year and two-year terms of office for student trustees has been revised. Section 6 has also been amended to provide for the staggering of the terms of its student trustees. Both amendments take effect on 1 January 2020.

12. Adjournment

The meeting adjourned at 9:18 p.m.

Lynn Scott, Chair of the Board



**Chapman Mills Public School Area – Intermediate and Secondary
School - Attendance Boundary Redirection
TIMELINE**

Activity	Date
Notice of Intention to Commence Study and Approve Study	
➤ Committee of the Whole Meeting	17 September 2019
➤ Board Approval of Study Consultation Plan and Timeline	24 September 2019
Consultative Stage	
➤ Information Meeting with Affected Principals and School Council Representatives	October 2019
➤ Information to the Community	October 2019
➤ Public Consultation Meeting	November 2019
Recommendation and Decision Making Stage	
➤ Regular Committee of the Whole Meeting – Presentation of Staff Recommendation Report	December 2019
➤ Regular Board Meeting – Final Decisions	December 2019
Communication and Implementation Stage	
➤ Communication of Board Approved Decision	January 2020
➤ Implementation of Board Approved Decision	September 2020



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

CONSULTATION PLAN

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

DATE:	September 2019
PROJECT: (Project name, Letter of Transmittal, etc.)	Chapman Mills PS Area – Intermediate and Secondary School Attendance Boundary Redirection– Approval of Study Timeline and Consultation Plan.
CONTACT / PROJECT LEAD (Name, telephone, email):	Michael Carson, Chief Financial Officer, (613) 596-8211 ext. 8881, Michael.Carson@ocdsb.ca
WHAT?	
1. WHAT IS THE PURPOSE OF THE CONSULTATION? (Describe project scope, nature of consultation, decision to be made, and any relevant information)	
<p><i>The scope of the consultation includes 2 elementary and 2 high schools; Chapman Mills Public School & Cedarview Middle School. Secondary Schols include John McCrae Secondary School and Longfields – Davidson Heights Secondary School.</i></p> <p><i>The consultation process will serve to implement recommendations to reduce growing enrolment pressures at both Cedarview Middle School and at John McCrae Secondary School. .</i></p>	
WHY?	
2. WHY ARE YOU CONSULTING? (Check all that apply)	
<input checked="" type="checkbox"/> To seek advice, informed opinion or input for consideration prior to decision-making? <input checked="" type="checkbox"/> To share information and/or create awareness about a subject/potential recommendations/decision yet to be made? <input type="checkbox"/> To share information and awareness about a subject/recommendation/decision that has been made? <input type="checkbox"/> Other? (Please explain)	
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 (if applicable)?	
<p><i>The consultation will seek to recommend a plan to reduce accommodation pressures at both Cedarview Middle School and at John McCrae Secondary School.</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>	



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 all stakeholders in concert with the requirements of the Pupil Accommodation Review Policy

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)

WHEN?		
8. PROJECT PLAN FOR CONSULTATION (KEY ACTIVITIES AND COMMUNICATIONS)¹: 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		
TARGETTED DATE FOR FINAL DECISION:	December 2019	
<u>PROJECTED DATE(S)</u>	ACTIVITY/MILESTONE	<u>NOTES**</u>
	SEE ATTACHED APPENDIX B - TIMELINES	
**In filling out this chart, please note: <ul style="list-style-type: none"> ▪ the materials, reports or resources that will be distributed to stakeholders, either in advance or at the session; ▪ any constraints such as necessary deadlines, availability of stakeholders; and ▪ the timelines for communicating the outcome/related decisions reached to those consulted. 		

¹ 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.
 OCDSB Form 644: Consultation Plan (April 2009)

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.)

Ottawa-Carleton District School Board**Board Work Plan 2019 – 2020**

Key Areas of Focus	
Culture of Innovation	Build a learning community where innovation and inquiry drive learning.
Culture of Caring	Advance equity and sense of belonging to promote a safe and caring community.
Culture of Social Responsibility	Strengthen our community through ethical leadership, equitable practice, and responsible stewardship

Learning Opportunities	Fiduciary Responsibilities
<ul style="list-style-type: none"> • Align and prioritize the work of the Board with the 2019-2023 Strategic Plan; • Encourage innovation in the classroom by bringing attention to best practices; • Encourage innovation in administrative processes by leveraging digital technologies; • Understand cultural challenges and strengthen engagement, consultation and communication strategies with students, staff, parents, and community members; • Improve the use of data and measurement metrics to support decision making; • Understand how large organizations manage their facilities, including where climate-friendly alternatives can be incorporated into current practices and projects; • Understand the delivery models for special education programs and services. 	<ul style="list-style-type: none"> • Strategic plan measurement reports; • Increase the alignment of the budget with strategic priorities; • Approval of 2018-2019 Financial Statements. • Monitor the 2019-2020 budget; • Develop the 2020-2021 budget process and priorities; • Approve academic staffing (2020-2021); • Approve the 2020-2021 budget; • OPSBA policy resolutions and appointment of representatives for 2020-2021; • Adopt policy and retain an Integrity Commissioner; • Director evaluation; • Board evaluation process.

BOARD WORK PLAN AND KEY AREAS OF FOCUS 2019-2020

As part of its responsibility for ethical leadership and accountability, the Board recognizes that it must plan and schedule its work to effectively govern the Ottawa-Carleton District School Board. The Board has had an annual work plan since 2013-2014, incorporating areas of focus, fiduciary responsibilities, major projects already directed by the Board, and new initiatives. The annual identification of areas of focus is a requirement in Board policy P.130.GOV Evaluation Process for the Board of Trustees.

The development and approval of the Board Work Plan and Areas of Focus enables the Board to 1) identify the learning opportunities it requires to effectively act on its priorities and, 2) clearly articulate the Board's expectations of its own contributions to the achievement of the District's strategic objectives and, 3) establishing the benchmarks against which the Board can evaluate its performance.

At the Trustee Professional Development Session held on 5 September 2018, the Board reflected on its accomplishments over the past year, identified areas of growth, reviewed its strategic objectives, discussed areas of focus, highlighted work to be carried forward from the previous year, and discussed new initiatives for the coming year. The Board Work Plan and Key Areas of Focus 2019-2020 results from that reflection and discussion.

The 2019-2020 work plan includes Areas of Focus, Learning Opportunities, and Fiduciary Responsibilities. This approach differentiates the purpose of the work plan from that of the long range agenda.



COMMITTEE OF THE WHOLE PUBLIC REPORT

Tuesday, October 1, 2019, 7:30 p.m.

Board Room

Administration Building

133 Greenbank Road

Ottawa, Ontario

Trustees Present: Erica Braunovan, Donna Blackburn, Christine Boothby, Rob Campbell, Chris Ellis, Lyra Evans, Mark Fisher, Wendy Hough, Jennifer Jennekens, Keith Penny, Sandra Schwartz, Lynn Scott, Ganaabouté Gagné (Student Trustee)

Staff Present: Camille Williams-Taylor (Director of Education), Brett Reynolds (Associate Director), Janice McCoy (Superintendent of Human Resources), Michele Giroux (Executive Officer, Corporate Services), Mary Jane Farrish (Superintendent of Instruction), Dorothy Baker (Superintendent of Curriculum), Shawn Lehman (Superintendent of Instruction), Eric Hardie (Superintendent of Instruction), Peter Symmonds (Superintendent of Learning Support Services), Nadia Towaij (Superintendent of Instruction), Sandra Owens (Manager of Business & Learning Technologies), Diane Pernari-Hergert (Manager of Communications & Information Services), Darcy Knoll (Communications Coordinator), John MacKinnon (Audio-Visual Technician), Sue Baker (Acting Manager of Board Services), Nicole Guthrie (Senior Board Coordinator)

Non-Voting
Representatives
Present: Cathy Bailey, Ontario Secondary School Teachers' Federation (OSSTF); Elizabeth Kettle, Elementary Teachers' Federation of Ontario (ETFO); Steven Spidell, Ottawa-Carleton Secondary School Administrators Network (OCSSAN)

1. Call to Order - Vice-Chair of the Board

Vice-Chair Braunovan called the meeting to order at 7:51 p.m. She acknowledged that the meeting is taking place on unceded Algonquin Territory and thanked the Algonquin Nations for hosting the meeting on their land.

2. Approval of Agenda

Moved Trustee Jennekens,

THAT the agenda be approved.

Carried

3. Briefing from the Chair of the Board

Chair Scott advised that the Minister of Education has announced that central table negotiations with CUPE education workers have ended and CUPE members began job action with a partial withdrawal of services on 30 September 2019. The OCDSB does not have any CUPE bargaining units; all OCDSB schools will be open and all school activities will continue as regularly scheduled. The District will remain committed to keeping the community informed.

Chair Scott announced that the second speaker series event will take place on 10 October 2019 at Earl of March Secondary School. Led by Karyn Kibsey, of the Canadian Centre for Child Protection, the session is intended to help parents/guardians better understand the issue of child sexual abuse. Attendees will learn about the scope of child sexual abuse, personal boundaries, adult supervision; children's use of internet-enabled devices, concerning sexual behaviour in children, what to talk to your child about, and reporting.

4. Briefing from the Director

Director Williams-Taylor noted that World Teachers' Day, held annually on 5 October since 1994, was established by the United Nations Educational, Scientific and Cultural Organization (UNESCO). She noted that its purpose then and today is to focus attention on the contributions and achievements of teachers, and to highlight teachers' concerns and priorities regarding education.

Director Williams-Taylor advised that World Teacher's Day is an important occasion to mark progress and reflect on ways to promote the teaching profession and recognize teachers as key to the achievement and success of future generations.

Director Williams-Taylor announced that October is Cyber Security Awareness Month. Staff will be promoting and supporting learning in online safety and information sharing. More information and tips will be shared on the District's social media platforms and will be a part of this month's School Council Newsletters and Keeping You Connected.

Director Williams-Taylor noted that Superintendent Olga Grigoriev has announced her intention to retire at the end of December 2019. Throughout her career Superintendent Grigoriev has been an advocate for students and creating learning environments that encourage creativity and help each child realize their potential. On behalf of the Ottawa-Carleton District School Board, she wished Superintendent Grigoriev the very best in her future endeavours.

Director Williams-Taylor advised that, on 11 October 2019, all staff will participate in a half day training session dedicated to the Commit to Kids program. The Commit to Kids program helps child-serving organizations reduce the risk of sexual abuse and create safer environments for children in their care.

Director Williams-Taylor noted that tools from the Commit to Kids program provides organizations with information on the issue of child sexual abuse which

forms the basis for educated policies and procedures, including hiring and screening, reporting, and staff training. She added that the training will enable all employees and volunteers throughout the District to uphold standards of conduct that protect children and youth in their care by focusing on healthy interaction between adults and children.

5. Delegations

There were no delegations.

6. Matters for Action:

6.1 Report 19-092, Revisions to Policy P.074.IT Computer Network Security

Your committee had before it Report 19-092 seeking approval of a consultation plan regarding revisions to Policy P.074.IT Computer Network Security.

During the presentation of the report the following points were noted:

- The revised policy is focused on network security and establishes key areas of control in the District's network security infrastructure;
- The policy sets the parameters for a secure infrastructure; the specific protocols will be established in the companion procedure that is under development;
- In 2018, the District worked with a third-party provider in the 10 Essential Security Practices Assessment. The assessment identified four key areas for development: governance framework, policy framework, security and metrics reporting, and security awareness program;
- A security steering committee was created and one of the first recommendations was to update the policy;
- Staff noted that training is critical to creating a secure and aware organization;
- A software catalog committee will make recommendations on applications for use in schools; and
- Consultation on the policy will be undertaken through online communications as well as face to face meetings. Staff will meet with the Audit Committee, unions, school councils and utilize the District's communication channels to encourage feedback.

Moved by Trustee Schwartz,

THAT the consultation plan outlining revisions to Policy P.074.IT Computer Network Security, attached as Appendix B to Report 19-092 be approved.

In introducing the motion Trustee Schwartz shared that the Audit Committee has had discussions on the security of the Districts network and the policy is well thought out.

During the discussion the following points were noted:

- Staff anticipates input from school councils and the community on security protocols or best practices that should be included, possible gaps or opportunities to enhance computer and information management security practices and resources and supports that may be necessary to support the effective implementation of the policy;
- A consultation section will be added to the District website where questions may be posed to the community. Given the complexity of the subject matter, the consultation is targeted and a response can be provided as an individual or on behalf of a school council. Parents and guardians, as well as the school council community, will be made aware of the consultation and how they may participate;
- Policy P.128.GOV Privacy Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) references personal information. Employees and volunteers have a duty to confidentiality and to protect any systems with which they work. If a parent, for example, receives information erroneously, the privacy breach is acknowledged and they are asked to return the information and sign an acknowledgment statement to ensure that they understand the importance of keeping the information confidential;
- The intent of the revisions was to clarify the statement and make the document more concise;
- The Audit Committee has discussed the issue of network security particularly as it pertains to the risks and vulnerabilities associated with the Business and Learning Technology department and related physical infrastructure;
- Trustee Fisher advised consultation with standards councils, the District's insurers and technology companies the District may have on retainer. He expressed the view that the subject matter would warrant seeking expertise and input beyond those traditionally consulted;
- Superintendent Lehman advised that staff have reviewed the International Organization for Standardization (ISO) guidelines in conjunction with the policy review and revision and will also review similar information from the District's insurer;
- Trustees expressed concern regarding the timelines to ensure input from school councils and recommended staff distribute the draft to school councils as soon as possible. Staff indicated they were

amenable to extending the consultation period into December should it be required;

- Staff noted that there will be an online survey;
- In response to a query regarding the use of applications on District-owned devices and that the data collected through the use of the applications belongs to the District and should be considered an intangible asset. Staff noted that Policy P.128.GOV deals with privacy and Policy P.074.IT deals specifically with computer network security;
- Trustee Scott noted that she would appreciate having a better understanding of how various applications authorized for use on District devices and within the context of the network;
- Trustee Campbell expressed concern over the level of detail in the policy and noted that it lacks clear policy statements;
- The trustees suggested the policy be reviewed by industry experts, even if it required that they are paid for the review service;

In wrap-up Trustee Schwartz noted that many school councils have subject matter experts and it is important to speak to school councils, especially those interested individuals.

Moved by Trustee Schwartz

THAT the consultation plan outlining revisions to Policy P.074.IT - Computer Network Security, attached as Appendix B to Report 19-092 be approved. (Attached as Appendix A)

Carried

6.2 Report 19-094, Amendment to Policy P.125.SCO School District Code of Conduct

Your committee had before it Report 19-094 seeking approval of an amendment to Policy P.125.SCO School District Code of Conduct in compliance with the Ministry's revised Policy and Program Memorandum 128 on the Provincial Code of Conduct and School Board Codes of Conduct.

During the discussion and in response to questions the following points were noted;

- The required language was added to section 3.1;
- The addition outlines the prescriptions from the Ministry regarding the use of personal mobile devices during instructional time;

- A fullsome review of the policy will be conducted at a later date and will also include Policy P.100.IT Appropriate Use of Technology;
- Policy P.125.SCO School District Code of Conduct is reviewed every three years and the review is scheduled to happen during the 2019-2020 school year; and
- The PPM is specific in its directive for the wording to be added to the policy by 4 November 2019.

Moved by Trustee Lyra Evans

THAT the Board approve an amendment to Policy P.125.SCO School District Code of Conduct, attached as Appendix B to Report 19-094. (Attached as Appendix B)

Carried

6.3 Notice of Motion, Re: Number of Monitoring Reports on the Amalgamation of Rideau High School and Gloucester High School, Trustee Blackburn

Having provided notice, Trustee Blackburn moved as follows:

WHEREAS on 7 March 2017, the Board approved the closure of Rideau High School, redirected students to Gloucester High School, and directed staff to prepare a report for February 2018, and every year thereafter for three years, which allows staff and the Board to monitor the achievement and well-being of all the students at the newly amalgamated school and which shall include the following things, among others:

- Total enrolment, number of new students disaggregated by preamalgamated boundaries, attrition/retention rates disaggregated by preamalgamated boundaries, and number of sections by pathway;
- Information about supports in place at the school for special education students, English language learners, and students residing in lower income neighbourhoods;
- Student achievement and well-being data; and
- EQAO results at the school level and disaggregated by preamalgamated boundaries.

WHEREAS monitoring reports have been provided to the Board at the 1 May 2018 Committee of the Whole meeting and to Board on 28 May 2019;

WHEREAS the production of monitoring reports required significant involvement and time of Gloucester High School staff and students, the Research, Evaluation, and Analytics Department (READ), Business & Learning Technologies department, and senior staff which redirected their time away from supporting student needs;

WHEREAS the disaggregation of enrolment and achievement data by grade according to pre-amalgamated boundaries for comparison with Education Quality Accountability Office (EQAO) data by school for the past five years would represent a significant workload for staff in the Research, Evaluation, and Analytics Department;

WHEREAS Section 12.14 of the Ottawa-Carleton District School Board By-Laws and Standing Rules allows for a “motion to amend something previously adopted may be made only with due notice in writing, which should set out new information or other reasons in support of the motion”;

THEREFORE BE IT RESOLVED

THAT the following motion approved by the Board on 7 March 2017 be amended to reduce the number of annual monitoring reports from three to two reports:

WHEREAS on 7 March 2017, the Board approved the closure of Rideau High School, redirected students to Gloucester High School, and directed staff to prepare a report for February 2018, and every year thereafter for two years, which allows staff and the Board to monitor the achievement and well-being of all the students at the newly amalgamated school and which shall include the following things, among others:

- i. Total enrolment, number of new students disaggregated by pre-amalgamated boundaries, attrition/retention rates disaggregated by pre-amalgamated boundaries, and number of sections by pathway;
- ii. Information about supports in place at the school for special education students, English language learners, and students residing in lower income neighbourhoods;
- iii. Student achievement and well-being data; and
- iv. EQAO results at the school level and disaggregated by preamalgamated boundaries.

In introducing the motion Trustee Blackburn noted that the two reports provided to the Board are sufficient and that it is clear Gloucester High School is a success. She noted that it takes a significant amount of time to prepare the report and with identity-based data collection set to begin in November 2019 the READ team's time could be limited. She expressed the view that the trustees sought the three year reporting time for political reasons and it was not requested by the community.

On a point of order, Trustee Ellis objected to Trustee Blackburn's comment regarding political reasons. Chair Braunovan advised the comment was in order.

Trustee Lyra Evans indicated that the Board had committed to providing the reports for three years and it is important to honour the commitment.

Trustee Campbell was open to the proposal but expressed concern about the quality and the value of the research. He noted that the special supports extended to the school were in effect for two years and that the data from the third year may be of value to determine the effectiveness of future school closures and amalgamations.

Executive Officer Giroux noted that the report represents a significant undertaking by the READ team. It requires 50 to 100 hours of work that includes a specialized data pull and disaggregation. The research officer who had compiled the report in the past is currently on leave and as a result, it may take more time.

Trustee Boothby speaking against the motion noted the importance of the evaluation of the three years of data and its impact on future decisions. She noted that it is important for the Board to understand the accomplishments and failures associated with the redirection.

Moved by Trustee Ellis,

That the item be deferred to the 19 November 2019 Committee of the Whole meeting.

Carried

Trustee Schwartz noted that deferring the matter will give trustees time to consult with the Gloucester High School community and school council.

Executive Officer Giroux noted that a deferral to November will not impede the work on the report.

7. Report from Statutory and Other Committees

7.1 Special Education Advisory Committee, 11 September 2019

Moved by Trustee Boothby,

THAT the Special Education Advisory Committee report dated 11 September 2019 be approved.

Trustee Boothby noted that the last sentence of the second paragraph on folio 31 should begin with the word "The".

Trustee Scott requested that the first two sentences of her statement on folio 31 be revised to read "Trustee Scott advised that the District's Special Education policy does not specify ratios, how many special classes there will be or for what programs.";

Moved by Trustee Boothby,

THAT the Special Education Advisory Committee report dated 11 September 2019 be approved, as amended.

Carried

8. Information Items:

8.1 Report from OPSBA

Trustee Penny noted that a detailed report from the OPSBA meetings held on 27 and 28 September 2019 was provided to trustees. He noted that the remarks from Minister Lecce's visit as well as discussions on the Indigenous Trustee Council were highlights of the meeting. Trustee Boothby added that Minister Lecce commented on the importance of giving voice to marginalized communities and that the Ministry of Education had not made final decisions regarding eLearning and the consultation on the matter may continue.

8.2 New Ministry Initiatives Update

There were no new Ministry updates.

8.3 OSTA Update

There was no OSTA update.

9. New Business - Information and Inquiries

Trustee Fisher noted that Carleton Heights Public School has experienced unanticipated impacts as a consequence of the Western Area Review and an influx of refugees and new immigrants. He noted the pressure on the school and requested that staff provide the Board with information on the changes and impacts that have occurred at the school and the ways in which staff plan to ameliorate the issues.

CFO Carson noted that Superintendent Baker has been working with the school's principal. He noted that the school's enrolment is presently close to 500 students with a capacity of 370 and staff are aware of the challenges. He anticipated staff could provide an update to trustees early in January 2020.

Trustee Fisher requested a consolidated report on the nature, depth, and scope of the challenges faced with respect to the issue of employee misconduct. He noted that he would appreciate an understanding of the number of complaints and the possible risk to the Board. Director Williams-Taylor noted that she would consult with the Superintendent of Human Resources and the legal team and provide a response.

Trustee Scott requested further clarification regarding Memo 19-111 Extended Day Program Waitlists. She noted that the memorandum was unclear as to whether or not third-party provider information was included. Director Williams-Taylor responded that third-party operators do not provide the District with data on waitlists. She noted that staff would provide additional information that may address the concern.

10. Adjournment

The meeting adjourned at 8:57 p.m.

Erica Braunovan, Chair



Consultation Plan

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

DATE:	01 October 2019
PROJECT: (Project name, Letter of Transmittal, etc.)	Consultation regarding the proposed updates to Policy P.074.IT Computer Network Security, Report 19-092
CONTACT / PROJECT LEAD (Name, telephone, email):	Shawn Lehman, Superintendent of Instruction, ext 8391
WHAT?	
1.WHAT IS THE PURPOSE OF THE CONSULTATION? (Describe project scope, nature of consultation, decision to be made, and any relevant information)	
To seek input into the proposed changes to Policy P.074.IT Computer Network Security	
WHY?	
2.WHY ARE YOU CONSULTING? (Check all that apply)	
<input type="checkbox"/> To seek advice, informed opinion or input for consideration prior to decision-making?	
<input checked="" type="checkbox"/> To share information and/or create awareness about a subject/potential recommendations/decision yet to be made?	
<input type="checkbox"/> To share information and awareness about a subject/recommendation/decision that has been made?	
<input type="checkbox"/> Other? (Please explain)	

<p>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 (if applicable)?</p>
<p>The policy reflects the District’s commitment to a Culture of Caring: Champion and nurture a safe, caring and respectful workplace.</p> <p>The District last wrote and approved Policy P.074.IT Computer Network Security in January 1999. The digital security landscape has evolved considerably during the last 20 years. While technology has to continually evolve to mitigate the technological threats, there is a greater need for awareness for staff and students to be cognizant of threats via social engineering, phishing attacks, email spoofing, etc. The revisions to the computer network security will assist in raising District awareness of security threats to the organization.</p>



Consultation Plan

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

WHO?
<p>4.WHO WILL BE CONSULTED? (Key stakeholders) (Check all that apply)</p> <p><u>OCDSB Community Internal to OCDSB External / Other (please identify)</u></p> <p> <input checked="" type="checkbox"/> Students <input checked="" type="checkbox"/> Trustees _____ Agencies/associations <input checked="" type="checkbox"/> Parents/guardians <input checked="" type="checkbox"/> Superintendents _____ Community groups <input checked="" type="checkbox"/> School council(s) <input checked="" type="checkbox"/> Principals and/or Vice-principals _____ General Public _____ Ottawa Carleton Assembly of School Councils <input checked="" type="checkbox"/> Managers _____ Other _____ governments _____ Advisory committees (Specify below) <input checked="" type="checkbox"/> District staff _____ Other _____ Special Education Advisory Committee, etc <input checked="" type="checkbox"/> Federations _____ <input checked="" type="checkbox"/> Other Technology Advisory Committee _____ <input checked="" type="checkbox"/> Audit Committee </p> <p>Please describe or expand on who will be consulted and any partners in the consultation:</p> <p style="margin-left: 40px;">Information about this consultation will be sent to all school councils through the school council newsletter and to all parents through Keeping You Connected. Interested parents will be invited to share feedback either electronically or at a planned Policy Discussion meeting.</p> <p style="margin-left: 40px;">In addition to the parent consultation, the consultation includes targeted outreach to the federations, the Audit Committee, principals, vice-principals and managers, students and staff in Business and Learning Technologies.</p>
<p>5.HAVE ANY OF THESE STAKEHOLDERS BEEN INVOLVED IN INFORMAL CONSULTATION AS PART OF THE DEVELOPMENT OF THIS PLAN?</p> <p>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 <u>prior</u> to finalizing this plan. Please describe below. (If this informal consultation did not take place, explain why it was not feasible.)</p>

Staff in Business and Learning Technology has been part of discussions about how to implement the recommendations from the security audit.

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 - Principal Operations Meeting
- Ottawa Carleton Assembly of School Councils Keeping You Connected
- Student Focus Groups **School Council Newsletter**

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

Information about this consultation will be sent to all school councils through the school council newsletter and to all parents through Keeping You Connected. Interested parents will be invited to share feedback either electronically or at a planned Policy Discussion meeting.

In addition to the parent consultation, the consultation includes targeted outreach to the federations, the Audit Committee, principals, vice-principals and managers, students and staff in Business and Learning Technologies.

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 (Audit Committee)

Please describe:

The consultation approach has been targeted to invite participation from those stakeholders who are most likely to provide input to this policy. Recognizing that the subject matter may be of high interest to some stakeholders, the consultation has been designed to allow interested stakeholders to provide input.

Recognizing that the district has several policies and procedures to be reviewed this year, staff is developing a specific page on the district website which will contain information about current policy consultations. There will be a link to this page on school websites. This page will include key background information, timelines for consultation and opportunities for providing feedback.

Information about this consultation will be sent to all school councils through the school council newsletter and to all parents through Keeping You Connected. Interested parents will be invited to share feedback either electronically or at a planned Policy Discussion meeting.

In addition to the parent consultation, the consultation includes targeted outreach to the federations, the Audit Committee, principals, vice-principals and managers, students and staff in Business and Learning Technologies.



CONSULTATION PLAN

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

WHEN?		
<p>8. PROJECT PLAN FOR CONSULTATION (KEY ACTIVITIES AND COMMUNICATIONS)¹:</p> <p>i.e. Identify plan approval dates; Timelines for awareness of consultation; Specific consultation initiatives; Timelines for analysis;</p> <p style="text-align: center;">Date for Committee/Board deliberation; Evaluation of consultation</p>		
<p>Targeted DATE FOR FINAL DECISION:</p>		
PROJECT DATE(S)	ACTIVITY/MILESTONE	NOTES**
Sept 17	DEC - Changes to Policy shared via LOT with consultation plan	DEC LOT with draft revisions
Oct 1	COW presentation of draft policy and consultation plan	
October 2- Nov 25	Community for input - information to go to community website text posted, period for input	
Oct 16	Principal Operations	3 Year Tech Plan - Feedback
Oct 28	Meeting with Federation	OSSTFF, ETFO
Oct 28	Policy Discussion Forum	Parents, Staff and Community Members

¹

<p>**In filling out this chart, please note:</p> <ul style="list-style-type: none"> ▪ the materials, reports or resources that will be distributed to stakeholders, either in advance or at the session; ▪ any constraints such as necessary deadlines, availability of stakeholders; and ▪ the timelines for communicating the outcome/related decisions reached to those consulted. 		
<p>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)</p>		
<p> <input type="checkbox"/> Email circulation _____ School / principal communications / newsletter <input type="checkbox"/> Letter distribution _____ Website (schools and/or OCDSB sites) <input type="checkbox"/> Letter of Transmittal to committee/Board _____ Media reports <input type="checkbox"/> Other _____ Please describe: Final Policy will be presented for discussion and approval to Committee of the Whole and Board. </p>		
OTHER		
<p>10. ESTIMATED COSTS FOR THE CONSULTATION* (i.e. advertising, facilities, translation, materials):</p>		
<p>Approximately \$500 to cover transportation costs for student focus groups.</p>		
<p><i>* Note that the consulting body bears responsibility for the costs of the consultation.</i></p>		
<p>11. EVALUATION:</p> <p>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.)</p>		

Questionnaires/ surveys

- Does the draft policy establish an effective framework for network security?
- What specific computer security protocols or best practices would you like to see documented in the accompanying procedures?
- Are there gaps or opportunities to enhance our computer and information management security practices?
- What resources or supports do you believe are necessary to support effective implementation of this policy?



POLICY P.125.SCO

TITLE: SCHOOL DISTRICT CODE OF CONDUCT

Date Issued: May 2008
Last Revised: 30 October 2018
Authorization: Board: 13 May 2008

1.0 OBJECTIVE

To outline the School District Code of Conduct and to provide guidelines for the development of school codes of conduct.

2.0 DEFINITIONS

In this policy,

- 2.1 **District** means the Ottawa-Carleton District School Board.
- 2.2 **Medical Cannabis User** means a person who is authorized to possess cannabis for the person's own medical purposes in accordance with applicable federal law.
- 2.3 **Parent(s)** refers to parent(s) and guardian(s). Parental involvement applies, except in cases where the student is eighteen years of age or over or is sixteen or seventeen years of age and has "withdrawn from parental control".
- 2.4 **Persons in positions of authority** refer to members of the school such as principals, teachers, occasional teachers, administrative staff, support staff and volunteers.
- 2.5 The **school community** is composed of trustees, Board staff, students, parents and volunteers of the school and feeder schools/family of schools as well as the community of people in businesses that are served by or located in the greater neighbourhood of the school.

3.0 POLICY

- 3.1 It is the policy of the Board that:
 - a) a school be a place that promotes responsibility, respect, civility, accountability and academic excellence in a safe learning and teaching environment;
 - b) a positive school climate exists when all members of the school community feel safe, comfortable, accepted and valued;

- c) ***the use of personal mobile devices during instructional time is permitted under the following circumstances:***
 - (i) for educational purposes, as directed by an educator;***
 - (ii) for health and medical purposes; and***
 - (iii) to support special education needs.***
- d) all students, teachers, other staff members, volunteers, *trustees*, and parents have a responsibility to contribute to a positive school climate; and
- e) the implementation of initiatives such as Student Success and character development, along with the employment of progressive discipline strategies to address inappropriate behaviour, fosters a positive and inclusive school climate that supports academic achievement and responsible citizenship for all students.

4.0 SPECIFIC DIRECTIVES

- 4.1 The District Code of Conduct sets clear standards of behaviour that apply to all individuals (trustees, students, parents, volunteers, teachers and all other Board staff members) involved in the system when they are on District or school property, on school buses, at school related events or activities, or in other circumstances that could have an impact on the school climate.
- 4.2 The standards of behaviour in the District Code of Conduct fall into two categories:
 - d) In category one, all members of the school community shall:
 - (i) respect and comply with all applicable federal, provincial and municipal laws;
 - (ii) demonstrate honesty and integrity in all matters including copyright and academic acknowledgement;
 - (iii) respect differences in people, their ideas, and their opinions;
 - (iv) treat one another with dignity and respect at all times, and especially when there is disagreement;
 - (v) respect and treat others fairly, regardless of, for example, race, ancestry, place of origin, colour, ethnic origin, citizenship, religion, gender, gender identity, sexual orientation, age, or disability;
 - (vi) respect the rights of others;
 - (vii) show proper care and regard for school property and the property of others;
 - (viii) take appropriate measures to help those in need;
 - (ix) seek assistance from a member of the school staff, if necessary, to resolve conflict peacefully;
 - (x) respect all members of the school community, especially persons in positions of authority; and
 - (xi) respect the need of others to work in an environment that is conducive to learning and teaching;
 - e) In category two, all members of the school community shall not:
 - (i) engage in bullying behaviours;
 - (ii) commit sexual assault;

- (iii) traffic weapons, alcohol, cannabis or illegal drugs;
- (iv) give alcohol or cannabis to a minor;
- (v) commit robbery;
- (vi) be in possession of any weapon, including firearms;
- (vii) use any object to threaten or intimidate another person;
- (viii) cause injury to any person with an object;
- (ix) be in possession of, or be under the influence of alcohol, illegal drugs or, unless users of medical cannabis, cannabis;
- (x) inflict or encourage others to inflict bodily harm on another person;
- (xi) swear at any member of the school community;
- (xii) engage in hate propaganda and other forms of behaviour motivated by hate or bias;
- (xiii) commit an act of vandalism that causes damage to school property or to property located on the premises of the school; nor
- (xiv) engage in plagiarism or other means of academic dishonesty.

- 4.3 Under the leadership of their principal, teachers and other school staff members maintain order in the school and shall hold everyone to the highest standard of respectful and responsible behaviour. As role models, teachers and school staff uphold these high standards when they:
- a) help students work to their full potential and develop their sense of self-worth;
 - b) empower students to be positive leaders in their classrooms, school and community;
 - c) communicate regularly and meaningfully with students and parents;
 - d) maintain consistent standards of behaviour for all students;
 - e) demonstrate respect for all students, staff, parents, volunteers, and the members of the school community; and
 - f) prepare students for the full responsibilities of citizenship;
 - g) demonstrate conduct in keeping with the provincial Code of Conduct, the District Code of Conduct, and school rules.
- 4.4 Students shall demonstrate respect for themselves, for others, and for the responsibilities of citizenship through acceptable behaviour. These standards are demonstrated when students:
- a) come to school prepared, on time, and ready to learn;
 - b) show respect for themselves, for others, for those in authority, and for District and school property;
 - c) refrain from bringing anything to school that may compromise the safety of others; and
 - d) follow the established rules, take responsibility for their own actions, and encourage/assist peers to follow the rules of behaviour;

- e) demonstrate conduct in keeping with the provincial Code of Conduct, the District Code of Conduct, and school rules.
- 4.5 Parents play an important role in the education of their children, and should support the efforts of school staff in maintaining a safe and respectful learning environment for all students. Parents fulfill their role with respect to the District Code of Conduct when they:
- a) show an active interest in their child's school work and progress;
 - b) communicate regularly and meaningfully with the school;
 - c) help their child be neat, appropriately dressed, organized, and prepared for school;
 - d) ensure that their child attends school regularly and on time;
 - e) promptly report to the school their child's absence or late arrival;
 - f) demonstrate conduct in keeping with the provincial Code of Conduct, the District Code of Conduct, and school rules;
 - g) encourage and assist their child in following the rules of behaviour;
 - h) assist school staff in dealing with disciplinary issues involving their child.
 - i) demonstrate respect for all students, staff, other parents, volunteers, and all other members of the school community; and
 - j) are engaged in the initiatives that foster a positive, safe school environment.

The school code of conduct shall include character development expectations as outlined in the Framework for Schools, Community of Character (Attachment 1).

- 4.6 The school code of conduct shall be consistent with provincial and the District Codes of Conduct and shall set out clearly what is acceptable and what is unacceptable behaviour for all members of the school community.
- 4.7 The principal shall develop a communication plan that outlines how these standards of behaviour will be made clear to everyone, including parents and guardians whose first language is not English.
- 4.8 The principal shall seek input from the school council, parents, students, staff members, and the school community when developing a school code of conduct that is expressly tailored for their school.
- 4.9 The principal shall ensure that the school code of conduct is enforced in a fair and impartial manner.
- 4.10 The principal shall inform all members of the school community of the provincial, the District, and school codes of conduct.

- 4.11 The District Code of Conduct and school codes of conduct shall be reviewed at least every three years and revised as necessary.
- 4.12 The Director of Education is authorized to issue such procedures as may be necessary to implement this policy.

5.0 APPENDICES

Attachment 1, Framework for Schools, Community of Character

6.0 REFERENCE DOCUMENTS

The Education Act

Education Amendment Act (Progressive Discipline and School Safety) 2007

Cannabis Act, 2017

Ontario Regulation 472/07 Suspension and Expulsion of Students

Policy/Program Memorandum 128, the Provincial Code of Conduct and School Board Codes of Conduct, 2018

Policy/Program Memorandum 144, Bullying Prevention and Intervention, 2018

Policy/Program Memorandum 145, Progressive Discipline and Promoting Positive Student Behaviour, 2018

Board Policy P.032.SCO: Safe Schools

Board Policy P.124.SCO: Progressive Discipline and Promoting Positive Student Behaviour

Board Procedure: PR.521.SCO: Safe Schools

Board Procedure: PR.659.SCO: Bullying Prevention and Intervention

Board Procedure PR.660.SCO: Progressive Discipline and Promoting Positive Student Behaviour



COMMITTEE OF THE WHOLE PUBLIC REPORT

Tuesday, October 15, 2019, 7:30 p.m.

Board Room

Administration Building

133 Greenbank Road

Ottawa, Ontario

Trustees Present: Donna Blackburn, Christine Boothby, Chris Ellis, Lyra Evans, Mark Fisher, Jennifer Jennekens, Keith Penny, Sandra Schwartz (electronic communication), Lynn Scott, Ganaaboute Gagne (Student Trustee), Prasith Wijeweera (Student Trustee)

Staff Present: Brett Reynolds (Associate Director), Camille Williams-Taylor (Director of Education), Dorothy Baker (Superintendent of Curriculum), Mary Jane Farrish (Superintendent of Instruction), Michele Giroux (Executive Officer, Corporate Services), Mike Carson (Chief Financial Officer), Janice McCoy (Superintendent of Human Resources), Nadia Towajj (Superintendent of Instruction), Petra Duschner (Manager of Mental Health and Critical Services), Stacey Kay (Manager of Learning Support Services), Christine Kessler (System Principal of Learning Support Services), Karyn Carty Ostafichuk (Manager of Planning), Lisa Gowans (Planner), Diane Pernari-Hergert (Manager of Communications & Information Services), Darcy Knoll (Communications Coordinator), John MacKinnon (Audio-Visual Technician), Sue Baker (Acting Manager of Board Services), Nicole Guthrie (Senior Board Coordinator)

Non-Voting Representatives Present: Harvey Brown (Advisory Committee on Equity); Rob Kirwan (Special Education Advisory Committee); Rupi Bergamin, Ottawa-Carleton Secondary School Administrators Network (OCSSAN); Elizabeth Kettle, Elementary Teachers' Federation of Ontario (ETFO); John Ross, Ontario Secondary School Teachers' Federation (OSSTF)

1. Call to Order - Vice-Chair of the Board

Trustee Lyra Evans called the meeting to order at 7:42 p.m. She acknowledged that the meeting is taking place on unceded Algonquin Territory and thanked the Algonquin Nations for hosting the meeting on their land.

2. Approval of Agenda

Moved by Trustee Blackburn,

THAT the agenda be approved.

Carried

3. Briefing from the Chair of the Board

Chair Scott advised that the Parent Involvement Committee (PIC) is currently seeking new members. PIC works with parents, school councils and community partners to foster parent involvement and community engagement in support of student success. The deadline to apply is 4 November 2019.

Chair Scott announced that registration is now open for the annual Parent Conference and School Council Training Day, to be held on Saturday, 9 November 2019 at Longfields-Davidson Heights Secondary School. She noted that the conference will feature workshops on a number of important topics, such as mental health, vaping, culture and identity, and a keynote address from Dr. Laura Markham, editor of Aha-parenting.com.

Chair Scott advised that round-table discussions will be held specifically for school councils to discuss issues and topics of greatest interest. To ensure the discussions focus on relevant issues, the District encourages school council members to participate in a Thought Exchange in advance of the conference.

Chair Scott extended sympathies to the families, friends and all those affected by the tragic death of a student in Hamilton-Wentworth District School Board on 7 October 2019.

4. Briefing from the Director

Director Williams-Taylor announced that with funding from the Paint It Up! program through Crime Prevention Ottawa, the Robert E. Wilson Public School has completed a beautiful mural on the front of the building. The mural was unveiled at an event on 10 October 2019. She noted that the theme of the mural, "Robert E. Wilson Public School: A Place We All Call Home," was decided in consultation with the students. The theme encompasses safety, inclusion, love, welcome, freedom, respect, family, support, and community.

Director Williams-Taylor announced that over 100 parents, guardians and community members attended a free OCDSB information session focused on helping parents/guardians better understand the issue of child sexual abuse. The event for parents was part of a broader effort to build awareness across the District.

She added that on 11 October 2019 7,500 school-based staff participated in a learning program facilitated through the Canadian Centre for Child Protection's "Commit to Kids" program. The program is designed to ensure a better understanding of child sexual abuse, how to evaluate risks and establish boundaries, and how to discuss and address concerning behaviours.

Director Williams-Taylor noted that on 22 October 2019, Emily Carr Middle School will host a free session on The Parent-Child Connection presented by the

Learning Support Services Mental Health Team. The session will run from 6:30 p.m. to 8:00 p.m.

Director Williams-Taylor announced that on 12 October 2019, Equity and Diversity Coordinator Jacqueline Lawrence was awarded the Chris Harris Award from the Jamaican Ottawa Community Association. The award is given to recipients, “for commitment, dedication and hard work in the best tradition of community service, and have made a lasting impact on the youth and well-being of our community.” She congratulated Jacqueline on her achievement.

5. Delegations

There were no delegations.

6. Matters for Action:

6.1 Report 19-078, New Stittsville Secondary School Study - Approval of Timeline and Consultation Plan

Your committee had before it Report 19-078 seeking 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.

Manager Carty Ostafichuk provided the following overview of the report:

- The new Stittsville Secondary School is scheduled to open in 2022;
- The school site was acquired within the Fernbank community area;
- An accommodation review is not required;
- The District will follow the traditional consultation plan for attendance boundary, grade structure, and program review through the formation of a working group which will provide recommendations before the end of the 2019-2020 school year;
- The working group will be comprised of representatives from A. Lorne Cassidy Elementary School, Goulbourn Middle School, South Carleton High School, A.Y. Jackson Secondary School, Stittsville Public School, Castlefrank Elementary School, Glen Cairn Public School, Katimavik Elementary School and Earl of March Secondary School. Those schools will be impacted by the new school's boundary; and
- The public will be invited to provide input during the consultation, and other schools can be drawn in as options are formulated.

Trustee Scott expressed concern at the number of Kanata and South Carleton feeder schools included in the working group. She noted that students in the Early French immersion (EFI) programs in Stittsville and those from the Richmond and Munster areas would be impacted. She suggested that those communities directly affected by the boundary

revision be provided an explanation of the study scope and how they may provide input.

Manager Carty Ostafichuk noted that students attending South Carleton HS feeder schools must move north into Stittsville to receive EFI programming, and she anticipates this will continue after the opening of the new Stittsville secondary school. Schools for the working group were selected based on the impact of their boundaries. She added that other schools, such as Richmond Public School and Westwind Public School, may be invited to participate, and there will be extensive public consultation prior to recommendations.

Moved by Lynn Scott,

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.

In response to a query from Trustee Ellis regarding the capacity for the new Stittsville secondary school, Manager Carty Ostafichuk noted that the capacity would be determined as part of the boundary setting exercise. Staff anticipates discussions with the working group will include the option of opening the school with grades 7 to 10. Ultimately, the new Stittsville secondary school will reach its capacity of 1353 within three years of opening. South Carleton HS will eventually settle at 600 pupil places.

Trustee Ellis expressed concern at the District's ability to provide a robust course offering for grades 9 to 12 students in schools with smaller populations that may result in high school closure. Staff noted that the District is concerned about the impact of the new Stittsville secondary school on South Carleton HS. It is anticipated that new home builds in the Fernbank area could augment the South Carleton HS population. Rural high schools can be robust with 600 to 700 pupils.

Trustee Ellis stated that he is in favour of local considerations but noted that small school considerations could be considered in urban areas as well.

Moved by Lynn Scott,

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. (Attached as Appendix A and B)

Carried

7. Report from Statutory and Other Committees

7.1 Audit Committee Report, 25 September 2019

Moved by Trustee Schwartz,

THAT the Audit Committee report dated 25 September 2019 be received.

Carried

i. Approval of KPMG LLP plan for the audit of the 2018-2019 consolidated financial statements

Moved by Trustee Schwartz, in substitution for Annik Blanchard,

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

Carried

ii. Approval of 2018-2019 Annual Report on Internal Audit Activity

Moved by Trustee Schwartz, in substitution for Annik Blanchard,

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

Carried

iii. Approval of Audit Committee Annual Report for 2018-2019

Moved by Trustee Schwartz, in substitution for Annik Blanchard,

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

Carried

iv. Approval of Regional Internal Audit Mandate

Moved by Trustee Fisher,

THAT the 2019-2020 Regional Internal Audit Mandate be approved. (Attached as Appendix F)

Carried

v. Approval of the 2018-2019 Regional Internal Audit Plan

Moved by Trustee Fisher,

**THAT the Regional Internal Audit Plan for 2019-2020 be approved.
(Attached as Appendix G)**

Carried

7.2 Parent Involvement Committee Report, 18 September 2019

Moved by Trustee Jennekens,

THAT the Parent Involvement Committee Report dated 18 September 2019 be received.

Carried

7.3 Indigenous Education Advisory Committee Report, 19 September 2019

Moved by Trustee Ellis,

THAT the Indigenous Education Advisory Council Report dated 19 September 2019 be received.

Trustee Ellis requested that Trustee Hough be identified in the members' list and that the text "Albert Dumont offered an opening" on folio 59 be replaced with "Albert Dumont opened the meeting with a teaching".

Moved by Trustee Ellis,

THAT the Indigenous Education Advisory Council Report dated 19 September 2019 be received, as amended.

Carried

8. Matters for Discussion:

8.1 Report 19-091, Specialized Program Class Referral Information 2019-2020

Your committee had before it Report 19-091, providing information regarding the specialized program class referral and placement process for the 2019-2020 school year.

During the discussion and in response to questions, the following points were noted:

- The data is presented as of 28 June 2019;
- Table 4 outlines the request for information with respect to professional assessments. Formal assessments are one aspect of a robust service delivery model, student needs are also addressed through many other supports provided by professional service staff including consultation, intervention, observation and referrals to community supports;

- Funding was received in the 2018-2019 school year to address service wait time for professional assessments. Professional support staff completed psychology and speech-language pathology assessments over the summer on a fee-for-service basis which has reduced the number of students waiting for an assessment;
- Staff are currently working with the vendor of IEP Online (IOL) to develop a clinical service model to assist with workflow and data management. Staff anticipate that the additions to the IEP Online software will be available for implementation for the 2020-2021 school year;
- It is the practice of the District to use the Identification, Placement, and Review Committee (IPRC) to place students in fully self-contained or partially integrated special education classes;
- Trustee Fisher expressed support for tracking and reporting the information annually in December;
- Programs are specific, and referrals are ongoing through the course of the year. Schools are asked to make predictions for specialized placements across all age ranges and the additions of classes for the 2019-2020 school year are reflective of the referrals from across the system;
- There is a challenge with the placement of students at a young age as some of the issues may be developmental and addressed by growth and development. The District maintains a continuum of special education programs and services to address all ages;
- Students with individual education plans (IEP) are monitored through the course of the multi-disciplinary team discussions. A comprehensive compilation of this monitoring is not currently available;
- The multi-disciplinary team determines whether or not testing is appropriate based on student needs. Testing is part of a broader formal assessment, which may include teacher observations and other information. It is important to consider the reason for the assessment. In response to addressing some issues, it may be better to wait to conduct testing until the students' cognitive profile is more clearly defined. If a child is struggling, the child is not ignored. Staff work with the student from an early age until challenges are fully understood;
- Trustee Boothby expressed the view that she would appreciate more details on assessments further broken down into grades 1-4 and 4-8. She is concerned that students in grades 4-8 may be at risk;
- The IEP Online clinical services module will have a workflow component, track data, and allow for communication between school-based special education teams and professional support services. The

tool will provide LSS with more information that can be aggregated to better evaluate the grades and ages of students with respect to the service delivery model;

- By the time a student reaches the secondary level much of the work on referrals has already occurred;
- The number of classes requested for the 2019-2020 school year closely matched the actuals. Three exceptions were identified, and there are small waitlists for Autism Spectrum Disorder (ASD), General Learning Program (GLP), and Primary Special needs classes. The need for an intermediate GLP was not anticipated. As students arrive in September staff evaluate the needs in preparation for the 2020-2021 school year through input from the multi-disciplinary teams and requests for emergency support and requests for additional educational assistants to support students whose needs were not anticipated;
- Trustee Fisher expressed concern that the average wait time for psychology assessments at the elementary level is 8 to 10 months;
- Students are prioritized on the waiting list to ensure that those students who need support the most are receiving support quickly. Students may receive support at every step and stage;
- No students are left on a waiting list when they need assessment. The schools' multi-disciplinary teams meet with school staff regularly to discuss students of concern. Students of concern are supported through a wide range of supports and services which includes informal assessments;
- Those students who require assessment to determine specialized program class placement or present complex needs that demand attention are assessed quickly;
- The Developmental Disability (DD) program numbers represent students at Clifford Bowey Public School and Crystal Bay Centre for Special Education, as well as students in the semi-integrated DD programs;
- As of June 2019, there were no students on the waitlist for Clifford Bowey Public School or Crystal Bay Centre for Special Education;
- The District currently has 34 elementary program classes for ASD across the District;
- There were no students on the waitlist for the specialized Gifted program as of June 2019. Currently, there are just under 100 vacancies in the Gifted program;

- The plan for the cyclical review of Learning Support Services (LSS) programs has been halted in favour of the operational review;
- Ms. Kettle commented that the issue of behaviour in the classroom is a concern. She queried the plan for these students and the educators working with them. She added that the issue of dysregulated behaviour in the classroom is nearing a crisis point;
- Interventions include a full range of supports and services, including observations, consultations, and referrals to supports. These supports continue to be provided while the student is on the waitlist. Schools reprioritize the waitlist regularly to ensure that students who have the highest needs are assessed quickly;
- Students are removed from the waiting list if interventions are working;
- The District has 13 different specialized program class areas. The Ministry does not mandate fully self-contained classes. The District could create additional specialized program classes based on need;
- The Ministry provided school boards with additional funding to help reduce wait times for professional services. The District worked with federation partners, and interested staff were employed on a fee for service basis to complete assessments outside their regular contract;
- There is currently no mechanism to track the length of time a student remains on a waiting list for assessment;
- LSS relies on special education school teams to provide information centrally to ensure that appropriate supports can be deployed to ensure students are not waiting for prolonged periods. Resources are available to schools and educators that speak to this process, and the multi-disciplinary teams guide the process at the school level. Through learning support teachers and discipline-specific meetings the process and practice of assessment are shared; and
- Trustee Lyra Evans expressed disappointment in a waitlist of 8 to 10 months and urged her colleagues to find a solution.

8.2 Memo 19-103, Support for Mental Health Through an Equity Lens

Your committee had before it Memo 19-103 providing information on the development of the OCDSB Mental Health Strategy in accordance with the strategic priorities identified by School Mental Health Ontario (SMHO), the OCDSB Strategic Plan and the 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.

During discussion and in response to questions the following points were noted:

- In response to a query regarding the motion and its narrow scope, Dr. Duschner noted that the Mental Health Strategy and Action Plan will include a focus on numerous populations including the 2SLGBTQ+ community, newcomers and immigrants;
- The mental health strategy is a three-year plan that broadly outlines the kinds of things the District plans to accomplish and specifically identifies the steps that will be undertaken.
- Those steps are further broken down into annual action plans to help support mental health and well-being within the District.
- A program evaluator will develop an evaluation plan for the work that the District plans to undertake. Identifying key performance indicators with respect to mental health is challenging. Staff anticipates that an evaluation plan can be created once the three-year mental health strategy is complete and measures will be embedded. Staff will be monitoring, updating and reporting on progress.
- In response to a query regarding the awareness of mental health resources among students, staff responded that the Mental Health Strategy will focus on a number of areas which include awareness building and the provision of information to students on signs and symptoms of mental health issues. The action plan for 2019-2020 features two components; a scaling up of the peer to peer pilot project focusing on resiliency and coping with stress, and the creation of a youth advisory panel to gather the input from students across the District to help inform strategies that would be engaging for students;
- Trustee Fisher commented that the mental health strategy and action plan will touch all aspects of the Board and Board operations. He expressed optimism that it will become a priority as an individual pillar and area used to inform practice in the work of the Board.

8.3 Memo 19-108, Staffing Allocations to Clifford Bowey Public School and Crystal Bay Special Education Centre

Your committee had before it Memo 19-108 providing information regarding staffing allocations to Clifford Bowey Public School and Crystal Bay Centre for Special Education.

During the discussion and response to questions the following points were noted:

- The ministry set ratio for students in a class for developmental disabilities is 1:10. The District, recognizing the changing profile of its students, has shifted to 1:8. Many of these students are also supported

by the local health integration network and the children's treatment center at the Children's Hospital of Eastern Ontario (CHEO);

- Both of the DD programs at Clifford Bowey Public School and Crystal Bay Centre for Special Education are fully subscribed with 104 and 96 students respectively;
- The Education Act does not require school boards to provide Learning Support Teachers (LST) or Learning Resource Teachers (LRTs). Over several years, the District has augmented its DD programs through an increase of vice-principal and LST allocations and also through in-year increases in educational assistants;
- As the profile of the DD students changes, the District must reevaluate the program and delivery model. There are broader challenges associated with changing the ratio to 1:6 including the physical limitations of the school sites, as well as the transition and movement of students. The issue cannot be addressed quickly and will require conversations with the community;
- The primary function of the classroom may determine the class size ratio;
- There are a variety of DD program delivery models across the province. Some districts do not have a specialized program class model and the students will be integrated into the regular classroom with additional support. The Toronto District School Board has a program similar to the District's that is affiliated with a children's hospital.

9. Information Items:

9.1 Report from OPSBA (if required)

There was no report from the OPSBA representatives.

9.2 New Ministry Initiatives Update (if required)

There were no new Ministry updates.

9.3 OSTA Update (if required)

There was no OSTA update.

10. New Business - Information and Inquiries

Trustee Blackburn requested a memo on the cost of the District's Summer Learning Program.

Trustee Scott thanked the staff for the graphic installation of the pillars of the strategic plan in the Board room.

11. Adjournment

The meeting adjourned at 9:59 p.m.

Lyra Evans, Acting Chair



NEW STITTSVILLE SECONDARY SCHOOL STUDY TIMELINE

Activity	Date
<p>Notice of Intention to Commence Study and Approve Study</p> <ul style="list-style-type: none"> ➤ Board Approval of Study Consultation Plan and Timeline 	October 2019
<p>Consultative Stage</p> <ul style="list-style-type: none"> ➤ Formation of Working Group ➤ Working Group Meetings ➤ Public Consultation Meeting 	November 2019 November 2019 January 2020 February 2020 March 2020 April 2020
<p>Recommendation and Decision Making Stage</p> <ul style="list-style-type: none"> ➤ Regular Committee of the Whole Meeting – Presentation of Staff Recommendation Report ➤ Regular Board Meeting – Final Decisions 	June 2020 June 2020
<p>Communication and Implementation Stage</p> <ul style="list-style-type: none"> ➤ Communication of Board Approved Decision ➤ Implementation of Board Approved Decision 	June 2020 September 2022



CONSULTATION PLAN

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

DATE:	September 2019
PROJECT: (Project name, Letter of Transmittal, etc.)	New Stittsville Secondary School Study – Approval of Timeline and Consultation Plan
CONTACT / PROJECT LEAD (Name, telephone, email):	Michael Carson, Chief Financial Officer, (613) 596-8211 ext. 8881, Michael.Carson@ocdsb.ca
WHAT?	
1. WHAT IS THE PURPOSE OF THE CONSULTATION? (Describe project scope, nature of consultation, decision to be made, and any relevant information)	
<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>	
WHY?	
2. WHY ARE YOU CONSULTING? (Check all that apply)	
<input checked="" type="checkbox"/> To seek advice, informed opinion or input for consideration prior to decision-making? <input checked="" type="checkbox"/> To share information and/or create awareness about a subject/potential recommendations/decision yet to be made? <input type="checkbox"/> To share information and awareness about a subject/recommendation/decision that has been made? <input type="checkbox"/> Other? (Please explain)	
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 (if applicable)?	
<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>	

OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

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?		
8. PROJECT PLAN FOR CONSULTATION (KEY ACTIVITIES AND COMMUNICATIONS)¹: 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		
TARGETTED DATE FOR FINAL DECISION:	June 2020	
<u>PROJECTED DATE(S)</u>	<u>ACTIVITY/MILESTONE</u>	<u>NOTES**</u>
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	
**In filling out this chart, please note: <ul style="list-style-type: none"> ▪ the materials, reports or resources that will be distributed to stakeholders, either in advance or at the session; ▪ any constraints such as necessary deadlines, availability of stakeholders; and ▪ the timelines for communicating the outcome/related decisions reached to those consulted. 		

¹ 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.
OCDSB Form 644: Consultation Plan (April 2009)

**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.)



Ottawa-Carleton District School Board

Audit Planning Report for the year ended
August 31, 2019



Prepared on August 8, 2019 for the
Audit Committee Meeting on
September 25, 2019



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The contacts at KPMG in connection with this report are:

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Lead Audit Engagement Partner
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rclayton@kpmg.ca

Rebecca Prophet, CPA, CA
Audit Senior Manager
Tel: 613-212-3748
rprophet@kpmg.ca

Andrew Newman, FCPA, FCA
Engagement Quality Review Partner
Tel: 613-212-2877
andrewnewman@kpmg.ca



Executive summary



Audit and business risks

Our audit is risk-focused. In planning our audit of the consolidated financial statements of the Ottawa-Carleton District School Board (the "Board") we have taken into account key areas of focus for financial reporting. These include:

- Cash, investments, and investment income
- Government grants, related accounts receivable, and deferred revenues
- Capital assets and deferred capital contributions
- Accounts payable and accrued liabilities, including non-payroll expenses
- Long-term debt
- Salaries and benefits, including the employee future benefit liability
- Other fees and revenues
- School-funded activities including the school generated funds and school council funds
- Accumulated surplus
- Contingencies
- Financial reporting



Audit materiality

Materiality has been determined based on total prior year expenses. We have determined materiality to be \$12,000,000.



Additional audit-related work

KPMG will perform the following services in addition to the audit of the Board's consolidated financial statements:

- Audit of the School Generated Funds and School Council Funds
- Audit of the Ontario Youth Apprenticeship Program



Executive summary (continued)



Independence and Quality Control

We are independent and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow Audit Committee approved protocols.



Proposed Fess

Proposed fees for the consolidated financial statement audit are \$79,000.

Proposed fees for additional work related to School Generated Funds and School Council Funds for the year-ended August 31, 2019, which is required in support of our audit opinion over the financial statements, are \$17,000.



Current Developments and Audit Trends




Please refer to Appendix 6 for upcoming accounting and auditing changes relevant to the OCDSB and relevant audit trends.

There are no significant new relevant accounting or auditing changes to be brought to your attention at this time, other than the New Independent Auditor's Report.

This Audit Planning Report should not be used for any other purpose or by anyone other than the Audit Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Planning Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Highly talented and experienced team

Team member	Background / experience	Discussion of role
 <p>Rob Clayton, CPA, CA Lead Audit Engagement Partner Tel: (613) 212-3601 rclayton@kpmg.ca</p>	<ul style="list-style-type: none"> Rob has over 15 years of experience serving not-for-profit organizations. Rob co-leads Ottawa's Public Sector practice. 	<ul style="list-style-type: none"> Rob will be responsible for the quality and timeliness of our work and the conclusions reached by the engagement team. He will provide the overall direction for audit and related services, and will have frequent and direct contact with the Board. Rob will help ensure the entity receives the full benefit of our audit and specialist resources on a timely and effective basis.
 <p>Rebecca Prophet, CPA, CA Audit Senior Manager Tel: (613) 212-3748 rprophet@kpmg.ca</p>	<ul style="list-style-type: none"> Rebecca has over ten years of experience serving public sector and not-for-profit organizations. Rebecca is a key member of KPMG's public sector audit practice group in Ottawa. 	<ul style="list-style-type: none"> Rebecca will work closely with Rob in developing and executing the audit strategy. She will be responsible for the direct supervision and management of the audit; the development of the detailed audit approach in consultation with Rob, the identification of financial reporting and operational efficiency issues, as well as review of the audit. Rebecca will be on site regularly during the audit period and will be your main point of contact throughout the year.
 <p>Andrew C. Newman, FCPA, FCA Engagement Quality Review Partner Tel: (613) 212-2877 andrewnewman@kpmg.ca</p>	<ul style="list-style-type: none"> Andrew has over 25 years of experience serving not-for-profit organizations. Andrew is KPMG Canada's National Leader, Education, and co-leads Ottawa's Public Sector practice. Andrew is also Vice-Chair of the Public Sector Accounting Board of Canada. 	<ul style="list-style-type: none"> Andrew will be responsible for ensuring the overall quality of our work and to review the conclusions reached by the engagement team. Through his role on the Public Sector Accounting Board, Andrew will support the Board through any accounting standard changes and continue to provide updates and insights to the Board regarding the future of accounting standards.

Key Board team members

KPMG has identified the following management and other team members who will play a vital role in the Board's audit execution. The availability and participation of these individuals in the audit process is key to the successful completion of the audit in the timelines provided. During the post-audit Audit Committee meeting, we will debrief the Audit Committee on the readiness and performance of the Board's team during the audit.

Key Team Member		Key Responsibilities in Support of the Audit
Michael Carson , Chief Financial Officer	–	Michael Carson provides general oversight of the financial close process and will attend debrief meetings with the KPMG Partner and Senior Manager.
Kevin Gardner , Manager of Finance	–	Kevin Gardner provides general oversight of the financial close process and will attend debrief meetings with the KPMG Partner and Senior Manager.
Teri Adamthwaite , Financial Reporting Coordinator	–	Teri Adamthwaite provides general oversight of consolidation, expenses, cash, and accounts payable of the Board.
Kim Lebrun , Finance Officer	–	Kim Lebrun provides general oversight of the revenue, accounts receivable, and capital assets of the Board.
Richard Sinclair , Manager of Legal Services	–	Richard Sinclair provides general oversight of legal matters of the Board.
Amanda Wright , Supervisor Payroll Services	–	Amanda Wright provides general oversight of the salaries of the Board.
Andrea Henry , Assistant to Kevin Gardner	–	Andrea Henry provides general oversight of minutes, Internal Audit, School Generated Funds, School Council Funds, scheduling meetings with Kevin Gardner (Manager of Finance) with the Board and will attend debrief meetings with the KPMG Partner and Senior Manager.



Audit risks

Significant financial reporting risks

Why is it significant?

Professional standards presume a fraud risk from revenue recognition.

Audit standards require us to assume there are generally pressures & incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition. This can be perpetrated through revenue cut-off or manual journal entries and other adjustments related to revenue recognition.

Our audit approach

Although there is a presumption that there are risks of fraud in revenue recognition, this presumption may be rebutted. We have exercised professional judgment and have rebutted this presumed risk. We have done this primarily because no risk factors have been identified. Revenues are not complex and they do not involve elements of significant judgment and there are no external expectations specifically on the Board's revenue which will be used for significant financial decisions of third parties.



Audit risks (continued)

Significant financial reporting risks

Why is it significant?

Professional standards presume the risk of management override of controls exists in all organizations.

The risk of fraudulent revenue recognition can be rebutted but the risk of management override of controls cannot, since management is typically in a unique position to perpetrate fraud because of the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Our audit approach

As this risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.

We also make enquiries of upper management and the Audit Committee related to their awareness of fraud risk factors of the Board and whether the Board is currently dealing with any suspected, alleged or known fraudulent activity.



Materiality

Materiality represents the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

The first step is the determination of the amounts used for planning purposes as follows:

Materiality determination	Comments	Amount
Metrics	Relevant metrics including net assets/equity, total revenue, total expenses, and other program costs.	
Benchmark	Based on total prior year expenses. The benchmark and materiality will be re-assessed during the audit period to adjust for any new normalization or adjustment in activities. The prior year amount was \$888,048,201.	\$952,262,168
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the consolidated financial statements. The prior year amount was \$11,500,000.	\$12,000,000
% of Benchmark	The corresponding percentage in the prior year was 1.30%.	1.26%
Performance Materiality	Used 75% of materiality, and used primarily to determine the nature, timing and extent of audit procedures. The prior year amount was \$8,625,000.	\$9,000,000
Audit Misstatement Posting Threshold (AMPT)	Threshold used to accumulate misstatements identified during the audit. The related prior year amounts were \$575,000 and \$1,150,000 respectively.	\$600,000 \$1,200,000 for reclassification

Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both quantitative and qualitative factors.



Audit approach

Areas of Audit Focus

The following accounts have been identified in our risk based audit approach and our audit work will be focused on these items that represent the majority of assets, liabilities, revenues and expenses for the Board. These areas of audit focus may be revised because of new transactions or events at the Board, or changes in systems, people or structure, and/or the results of our audit procedures. We will communicate any changes to the Audit Committee in our Audit Findings Report.

Significant account	Comments
Cash, investments, and investment income	<ul style="list-style-type: none"> - Confirmation with third parties for cash and bank indebtedness - Review of bank reconciliations and vouch significant reconciling items to supporting documentation - Review of restrictions and disclosures
Government grants, related accounts receivable, and deferred revenues	<ul style="list-style-type: none"> - Perform substantive analytical procedures over revenues and related accounts - Evaluate revenue recognition, revenue restrictions, deferral and presentation considerations - Vouch a selection of revenue transactions to supporting documentation to verify restrictions, if any - Direct confirmation of amounts received and receivable from the Ministry - For amounts receivable at year-end, we will inquire of management as to the collectability of the receivable balance
Capital assets and deferred capital contributions	<ul style="list-style-type: none"> - Significant additions / disposals vouched to supporting documentation - Assessment of assets for write-down - Amortization / interest on long-term debt, and amortization of deferred capital contributions recalculated - Examination of supporting documentation related to restriction of funds intended for capital asset additions and treatment of proceeds from any disposed contributed assets
Accounts payable and accrued liabilities, including non-payroll expenses	<ul style="list-style-type: none"> - Perform substantive analytical procedures over payables and non-payroll expenses - Significant accruals vouched to supporting documentation - Search for unrecorded liabilities - Evaluate completeness and valuation of the liability for contaminated sites, if any
Long-term debt	<ul style="list-style-type: none"> - Confirmation of debt balances with third parties

Audit approach (continued)

Significant account	Comments
Salaries and benefits, including the employee future benefit liability	<ul style="list-style-type: none"> - Test and evaluate design and operating effectiveness over controls related to payroll monitoring controls - Significant payroll-related accruals recalculated and vouched to supporting documentation - Perform substantive analytical procedures over salaries and benefits, and related accounts - Receipt and analysis of the actuarial report to independently verify employee future benefit accruals - We will review the assumptions used in the valuations and perform audit procedures on the underlying employee data provided to the actuary in the year of full valuation
Other fees and revenues	<ul style="list-style-type: none"> - Significant additions and disbursements vouched to supporting documentation - Ensure purpose-specific restrictions are recognized and accounted for appropriately
School-funded activities including the school generated funds and school council funds	<ul style="list-style-type: none"> - Substantive testing including selecting a sample of expense and revenue transactions, obtaining supporting documentation - Performing analytic procedures over expenses and revenue followed by discussion with management
Accumulated surplus	<ul style="list-style-type: none"> - Significant additions and disbursements vouched to supporting documentation - Ensure purpose-specific restrictions are recognized and accounted for appropriately
Contingencies	<ul style="list-style-type: none"> - Review of Board of Trustee and Audit Committee meeting minutes and legal correspondence - Direct communication with external legal counsel to ensure that all significant contingent liabilities are appropriately disclosed and/or recorded - Significant findings reviewed with management
Financial reporting	<ul style="list-style-type: none"> - Review by the engagement team of the consolidated financial statements prepared by the Board's management to ensure the disclosure is consistent with current public sector accounting, disclosure requirements, as well as industry practice

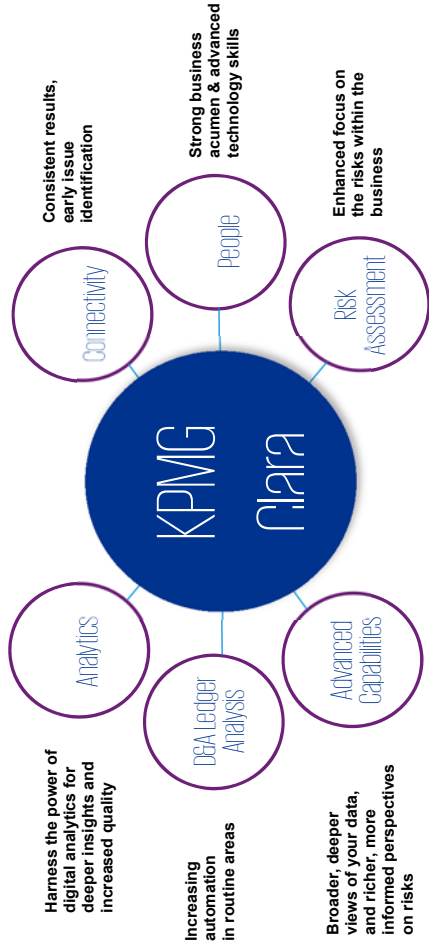
KPMG has not identified any significant financial reporting risks as at the time of preparing this report that will require any additional audit procedures for the August 31, 2019 consolidated financial statement audit. KPMG will assess throughout the audit whether there are any activities that are outside the normal operations for the Board and will perform additional procedures if necessary. KPMG will address any new significant financial reporting issues with the Audit Committee in the Audit Findings Report.



The audit of today, tomorrow & the future

As part of KPMG's technology leadership, our audit practice has developed technologies and alliances to continuously enhance our capabilities and deliver an exceptional audit experience.

Technology empowers us with the ability to perform deep analysis over your financial information, focusing our effort and interactions on the areas of greatest risk and minimizing disruption to your business.



Technology we use today	
Tool	Benefit to audit
KPMG Clara Client Collaboration	KCCC is our secure audit platform and a one-stop shop through which we plan, execute and manage the audit, providing you with real-time access to the process at every step, including exchange of information and access to the real-time reporting you need in one central location.
KPMG Clara Advanced Capabilities	KPMG Clara Advanced Capabilities leverage our data and analytics capabilities, enabling us to analyze 100% of your general ledger data in the planning and account analysis stage and adjust our planned audit approach accordingly to target the areas of greatest risk. It allows us to use automation in performing our audit procedures over accounts such as (teams to edit for client-specific D&A routines; i.e., revenue and receivables, salaries, purchases and payables) and journal entries.
Journal Entry Analysis	Our journal entry tool assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.

Data & analytics in the audit

We will be integrating Data & Analytics (D&A) procedures into our planned audit approach. Use of innovative D&A allows us to analyze greater quantities of data, dig deeper and deliver more value from our audit.

We believe that D&A will improve both the quality and effectiveness of our audit by allowing us to analyze large volumes of financial information quickly, enhancing our understanding of your business as well as enabling us to design procedures that better target risks.

Areas of focus

Planned D&A routines

- Journal Entry Testing
 - Utilizing KPMG application software to evaluate the completeness of the journal entry population through a roll-forward of all accounts.
 - Utilizing computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing.
- School Generated Funds and School Council Funds – funds raised directly in the school for activities and events within the schools
 - KPMG will perform a substantive test of details over the revenue and expense transactions reported.
 - KPMG will also perform a variance analysis using data and analytics techniques on the balances by school to identify any unusual activity during the year for further investigation and discussion with management.
 - Utilizing computer-assisted audit techniques (CAATs) KPMG intends to analyse the reported School Generated Funds and School Council Funds of the top 10 schools in terms of revenue and expenses. KPMG also plans to perform a trend analysis over revenue and expenses by month and by type for the current year in comparison to the prior year in order to identify any significant anomalies.

Detailed results and summary insights gained from D&A will be shared with management and presented in our Audit Findings Report.



Additional audit-related work

KPMG will perform the following services in addition to the audit of the consolidated financial statements of the Board, either as a required deliverable per the Proposal dated April 24, 2012, the Engagement Letter dated September 25, 2019, or per request from the Audit Committee or consolidated entities.

Additional audit work required to support our audit opinion on the financial statements

N/A

- KPMG will complete audit procedures over the School Generated Funds and School Council Funds for the year-ended August 31, 2019. These school-funded activities are incorporated into the consolidated financial statement of the Board. These activities are material to the Board's consolidated financial statements, and are reported on within the Board's Audit Findings Report.
- The Ottawa Student Transportation Authority (OSTA) is a consolidated entity to the Board. The OSTA's financial statements for the year ended August 31, 2019 will be audited by another auditor. KPMG will request a confirmation from that audit firm, a copy of the financial statements, and perform procedures over the consolidation into the Board's financial records.
- As at the date of this report, KPMG has not identified any additional, one-time audit procedures required to support our audit opinion of the consolidated financial statements.
- Any additional audit work identified during our audit will be discussed with Management and communicated to the Audit Committee in the Audit Findings Report.

Other audits

N/A

- KPMG will complete the audit of the Ontario Youth Apprenticeship Program for the year-ended August 31, 2019.
- KPMG will complete the audit of the Ottawa-Carleton Education Network (OCENET) for the year-ended August 31, 2019. OCENET is a consolidated entity of the Board, but is not considered material in our audit approach.
- As at the date of this report, KPMG has not identified any other audits to be performed.
- Any additional audit engagements identified will be discussed with Management and communicated to the Audit Committee in the Audit Findings Report.

Additional requested audit-related work

N/A

- Any additional audit work identified during our audit will be discussed with Management and communicated to the Audit Committee in the Audit Findings Report.



Key deliverables and milestones

The following table details the detailed audit timetable for the year, outlining specific dates that KPMG will deliver on, as well as deadlines for audit requirements of management. The following planned dates have been agreed-upon by KPMG and management, and delays from this timeline may impact the achievement of this audit plan. KPMG will work with management to achieve this planned timeline and will communicate significant changes in our Audit Findings Report to the Audit Committee in November 2019.

Audit Key Activities/Deliverables	Fiscal Year 2018 Date	Planned Milestone Date
Engagement Letter and Audit Planning Report sent to Management for review and approval	August 31, 2018	August 13, 2019
Presentation of the Audit Planning Report to the Audit Committee	September 26, 2018	September 25, 2019
Receipt of signed confirmation letters from management	August 21, 2018	September 6, 2019
Board to substantially complete the close of the August 31, 2019 year-end books and records	October 1 -November 7, 2018	October 5, 2019
Management to provide required working papers to KPMG	October 9, 2018	October 7, 2019
Audit fieldwork and wrap-up to be performed by KPMG	October 9 – November 9, 2018	October 7 – November 7, 2019
Draft financial reporting deliverables prepared by KPMG and provided to management	November 13, 2018	November 15, 2019
Deadline of receipt of legal letters, management to follow up with outstanding confirmations if applicable	November 10, 2018	November 20, 2019
Presentation of Audit Findings Report to the Audit Committee	November 19, 2018	November 25, 2019
Attendance at the Board of Trustees meeting for approval of the consolidated financial statements and KPMG's issuance of our independent auditor's report thereafter	November 20, 2018	November 26, 2019

Proposed fees



In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures as described above.

Our fee analysis has been reviewed with and agreed upon by management as outlined in our proposal submission.

Our fees are as follows:

	Current period (budget)
Audit of the consolidated financial statements for the Ottawa-Carleton District School Board for the year-ended August 31, 2019	\$79,000
Additional audit work related to School Generated Funds and School Council Funds for the year-ended August 31, 2019 that is required in support of our audit opinion on the financial statements	\$17,000



Matters that could impact our fee

The proposed fees outlined above are based on the assumptions described in the Engagement Letter.

The critical assumptions, and factors that could cause a change in our fees, include:

- Audit readiness, including delays in the receipt of requested working papers, audit samples, inquiries and financial statements information from the agreed upon timelines, and the books and records being properly closed at the start of our year-end audit work;
- The availability, participation and responsiveness of key Board team members during the audit;
- Identification of control deficiencies during our audit, resulting in additional audit effort;
- Significant changes in the nature or size of the operations of Board beyond those contemplated in our planning processes;
- Changes in professional standards or requirements arising as a result of changes in professional standards or the interpretation thereof;
- Changes in the timing of our work, including the deadlines for deliverables;
- Significant one-time transactions entered into by the Board;
- Attendance at more than two meetings of the Audit Committee annually;

- Attendance at more than one meeting of the Board of Trustees annually.

New auditor reporting

The new auditors' report will come in to effect for the 2019 fiscal year of the Ottawa-Carleton District School Board. The impact on the Board will be fairly minimal as a **non-listed** entity:

Change	Applicability
Re-ordering of the auditors' report including moving opinion to the first section	Listed and non-listed entities
Expanded descriptions of the responsibilities of management, those charged with governance and auditor	Listed and non-listed entities
Separate section on "Material Uncertainty Related to Going Concern", if applicable	Listed and non-listed entities
Separate section on "Other Information" (e.g. MD&A)	Listed and non-listed entities
Disclosure of name of the engagement partner	Listed entities

Please refer to the Engagement Letter in Appendix 1 for a draft auditors' report using the new auditor reporting model.

Key audit matter reporting today

There has been much discussion in the financial reporting community about the inclusion of Key Audit Matters (KAMs) in the auditors' report. KAMs are those matters that, in the auditors' professional judgment, were of most significance in the audit, such as areas of higher assessed risk of material misstatement, significant auditor judgments and the impact on the audit of significant events or transactions.

Currently, in Canada, the reporting of KAMs in the auditors' report is only applicable when required by law or regulation or when the auditor is engaged to do so. There is no law or regulation requiring the reporting of KAMs for national not-for-profit organizations, and we have not been engaged to do so by the Board.

Key audit matter reporting in the future

The Auditing and Assurance Standards Board in Canada is deliberating how and when the disclosure of KAMs will be required for **listed** entities in Canada. It is anticipated KAM reporting for certain listed entities in Canada will be required starting in 2020.

Appendices



Appendix 1: Required communications



Appendix 2: Audit quality and risk management



Appendix 3: KPMG's audit approach and methodology



Appendix 4: Lean in Audit™



Appendix 5: Background and professional standards



Appendix 6: Current Developments

Appendix 1: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

Engagement letter

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the Engagement Letter as attached.

Management representation letter

We will obtain from management certain representations at the completion of the annual audit. In accordance with professional standards, copies of the representation letter will be provided to the Audit Committee.

Audit planning report

This report. The purpose of this report is to provide Audit Committee members with an understanding of the audit approach and to provide the opportunity to provide input into the audit approach.

Audit findings report

At the completion of our audit, we will provide our audit findings report to the Audit Committee.

Required inquiries

Professional standards require that during the planning of our audit we obtain your views on risk of fraud and other matters. We make similar inquiries of management as part of our planning process; responses to these will assist us in planning our overall audit strategy and audit approach accordingly.

Annual independence letter

At the completion of our audit, we will provide our Independence Letter to the Audit Committee.

Appendix 2: Audit quality and risk management



KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems. Visit our [Audit Quality Resources webpage](#) for more information including access to our audit quality report, *Audit quality: Our hands-on process*.

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality. We do not offer services that would impair our independence.

All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.

The processes we employ to help retain and develop people include:

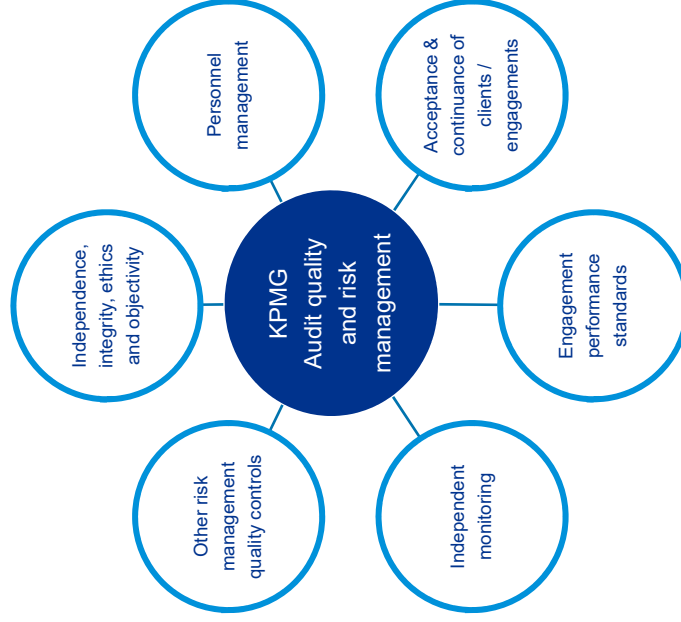
- Assignment based on skills and experience
- Rotation of partners
- Performance evaluation
- Development and training
- Appropriate supervision and coaching

We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Technical department and specialist resources provide real-time support to audit teams during the audit.

Our professionals receive industry-specific training on the trends, environment, regulations, common transactions, relevant accounting standards and audit risks, to provide our team members with an understanding of our client's operating environment.



Appendix 3: KPMG's audit approach and methodology



This year we will expand our use of technology in our audit through our new smart audit platform, KPMG Clara.

Collaboration in the audit

A dedicated KPMG Audit home page gives you real-time access to information, insights and alerts from your engagement team

Issue identification

Continuous updates on audit progress, risks and findings before issues become events

Data-driven risk assessment

Automated identification of transactions with unexpected or unusual account combinations – helping focus on higher risk transactions and outliers

Deep industry insights

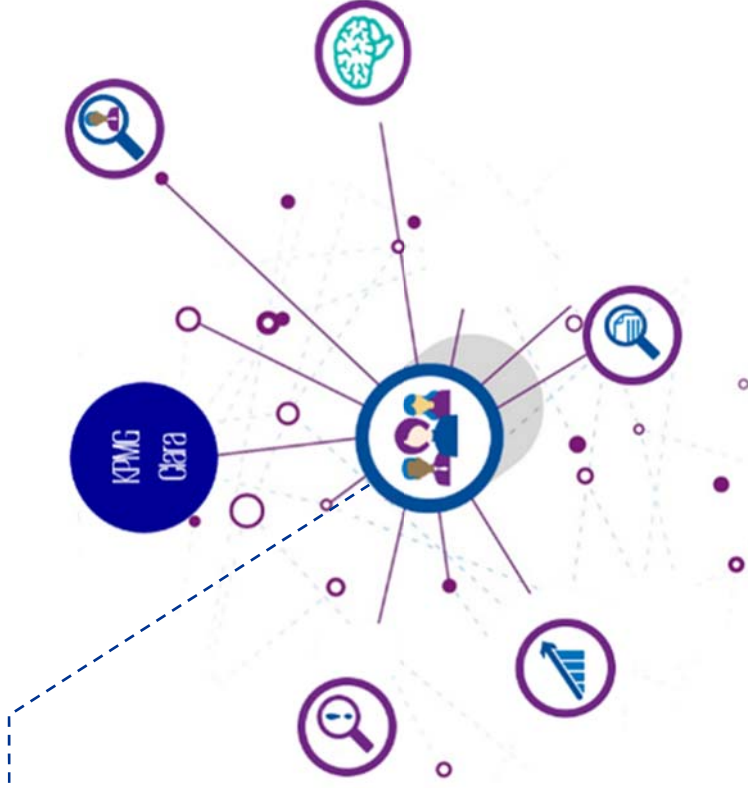
Bringing intelligence and clarity to complex issues, regulations and standards

Analysis of complete populations

Powerful analysis to quickly screen, sort and filter 100% of your journal entries based on high-risk attributes

Reporting

Interactive reporting of unusual patterns and trends with the ability to drill down to individual transactions



Appendix 4: Lean in Audit™



An innovative approach leading to enhanced value and quality

Our innovative audit approach, Lean in Audit, further improves audit value and productivity to help deliver real insight to you. Lean in Audit is process oriented, directly engaging organizational stakeholders and employing hands-on tools, such as walkthroughs and flowcharts of actual financial processes.

By embedding Lean techniques into our core audit delivery process, our teams are able to enhance their understanding of the business processes and control environment within your organization – allowing us to provide actionable quality and productivity improvement observations.

Any insights gathered through the course of the audit will be available to both engagement teams and management. For example, we may identify control gaps and potential process improvement areas, while management has the opportunity to apply such insights to streamline processes, inform business decisions, improve compliance, lower costs, increase productivity, strengthen customer service and satisfaction and drive overall performance.



How it works

Lean in Audit employs three key Lean techniques:



1. Lean training

Provide basic Lean training and equip our teams with a new Lean mindset to improve quality, value and productivity.



2. Interactive workshops

Perform interactive workshops to conduct walkthroughs of selected financial processes providing end-to-end transparency and understanding of process and control quality and effectiveness.



3. Insight reporting

Quick and pragmatic insight report including immediate quick win actions and prioritized opportunities to realize benefit.

Appendix 5: Background and professional standards



Internal control over financial reporting

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

The control deficiencies communicated to you are limited to those control deficiencies that we identified during the audit.

Documents containing or referring to the audited financial statements

We are required by our professional standards to read only documents containing or referring to audited financial statements and our related auditors' report that are available through to the date of our auditors' report. The objective of reading these documents through to the date of our auditors' report is to identify material inconsistencies, if any, between the audited financial statements and the other information. We also have certain responsibilities, if on reading the other information for the purpose of identifying material inconsistencies, we become aware of an apparent material misstatement of fact.

Management has represented to us that the Board does produce an annual report containing or referring to audited consolidated financial statements. We will ensure our audit requirements are completed prior to the issuance of our auditors' report.

We are also required by our professional standards when the financial statements are translated into another language to consider whether each version, available through to the date of our auditors' report, contains the same information and carries the same meaning.

Appendix 6: Current developments

Current Developments, created by the KPMG Public Sector and Not-for-Profit Practice, summarizes some of the regulatory, operational and governance developments impacting public sector, charitable and not-for-profit organizations. We provide this summary to inform our clients of changes that may impact their organization, and the trends we see in the industry based on our discussions with management and Audit Committee members of our public sector, not-for-profit and charity clients. Some of these developments may not impact your organization directly but we believe it is important for management and Committee members of charities and not-for-profit organizations to understand what is happening in the broader public, not-for-profit and charity sector.

Annual Accounting, Tax and Risk Update for Not-for-Profit Organizations

KPMG held its Annual Accounting, Tax & Risk Update for Not-for-Profit Organizations on April 4, 2019 at the KPMG office in downtown Ottawa. The seminar covered current accounting, tax, technology and risk issues, including some of those discussed below, in greater detail providing not-for-profit organizations and charities with guidance on new standards, regulations and best practices. This event consistently attracts over 100 executives, financial officers and Board members from the Ottawa and area not-for-profit and charity community.

Audit Committee members are also invited to attend our future sessions, and be invited to other relevant webinars and thought leadership events. If you wish to have your name included on the invite list going forward, please e-mail Marcella Mannrich at mmannrich@kpmg.ca.

Registered Charities

Below we provide a summary of activities and announcements that could have an impact on Canadian registered charities:

Official Donation Receipts:

All official donation receipts need to include the CRA's name and website address. CRA's website recently merged with the Canada.ca domain website. Therefore, official donation receipts will need to be updated to include the new website address: Canada.ca/charities-giving. Receipts issued after March 31, 2019 must include the new website address.

Social Innovation and Social Financing:

The federal government's Social Innovation and Social Finance Strategy Co-Creation Steering Group released its report: *Inclusive Innovation: New Ideas and New Partnerships for Stronger Communities*. The report provides a number of recommendations to the Government to promote social innovation and social financing in Canada, and is of significant interest to the Canadian charity and not-for-profit industry. The full report can be found at the following website: <https://www.canada.ca/en/employment-social-development/programs/social-innovation-social-finance/reports/recommendations-what-we-heard.html>.

Senate Committee on the Charitable Sector

In January 2018, The Senate of Canada established a new special committee to examine the impact of federal, provincial and territorial laws and policies governing charities and study the role that the charitable sector plays in Canadian society. The Committee will issue a report of the Committee's findings and make recommendations on revisions to government policies at all levels to support charities to fulfil their important missions. The Committee continues to hold meetings and hear from expert witnesses from the charity and other sectors. More information on the Committee can be found on the website of the Senate of Canada.



Appendix 6: Current developments (continued)

CRA's Charity Education Project

In the fall of 2017, Canada Revenue Agency announced the implementation of its Charity Education Project (CEP) initiative, as a complement to its traditional audit program. Per the CRA announcement the CEP program is "designed to conduct *in-person* visits with registered charities, providing them with information and assistance in understanding these obligations". A CEP visit by a CRA Charity Education Officer will include information sharing on the charity's purpose and activities, a review of the charity's books and records and T3010 information return, and a summary of findings and recommendations prepared by the Charity Education Officer. The registered charity will be requested to sign the summary of findings and recommendations to indicate their agreement with it.

CRA plans to perform 500 CEP visits per year. We are aware of registered charities receiving notification that they have been selected for a CEP visit in January 2018. At KPMG, we will be tracking these initial visits at our clients to identify patterns in CRA's approach and in their findings and recommendations, to assist our clients in preparing for future CRA visits.

To paraphrase Shakespeare's "A rose by any other name would smell as sweet"; a CRA visit by any other name smells like an audit. We encourage our registered charity clients who receive a CEP request letter to contact us to discuss how to prepare for CRA's visit and to prepare a response to the summary of findings and recommendations.

As a matter of good governance, we also encourage all registered charities to do the following on a regular basis:

- 1) Review the charity's operations to verify that activities directly support their charitable objectives. Consider the level of time and resources invested in fundraising or political activities, as these are two activities that CRA monitors.
- 2) Verify that the charity's T3010 Charity Information Return is accurate and that it strategically and faithfully represents the activities and operations of the charity. Verify that the T3010 published on the CRA's website agrees with the submitted return.
- 3) Assess the charity's accumulated reserves, surpluses and net assets, including the purpose for having them and support for the amounts. Consider developing a Board-approved "net asset reserve policy" documenting the purpose and amount of reserves in the context of organization risks and strategic plan.

KPMG will continue to monitor this situation and will provide updates to you.

Tax-Exempt Status of Not-for-Profit Organizations

Over the past few years, the income tax-exempt status of not-for-profit organizations and the activities that should be eligible for this exemption have been the subject of significant political and public debate.

This debate intensified with the CRA's Non-Profit Organization Risk Identification Project (the "NPORIP") looking at entities claiming the exemption from income tax under Paragraph 149(1)(l) of the Income Tax Act of Canada, and the release of their report in 2014. The report emphasized three main risk areas which in the eyes of CRA would disqualify a not-for-profit organization from claiming the income tax exemption:

- having individual activities not related to their not-for-profit objectives; or earning non-incident profits from individual activities
- using income to provide personal benefits to members
- maintaining excessive accumulated reserves, surpluses or net assets



Appendix 6: Current developments (continued)

In 2014, the Department of Finance announced its intention to hold public consultations with not-for-profit organizations on these issues. Since then, the Department of Finance has provided no further indication as to when, or if, it expects to begin public consultations with the not-for-profit community on the issues surrounding the tax-exempt status of not-for-profit organizations, or when legislation is anticipated.

In the interim, CRA has not performed specific audits of the income tax-exemption status of not-for-profit organizations to our knowledge. However, CRA continues to perform regular HST and payroll compliance audits of not-for-profit organizations and charities. As part of these audits, CRA has included questions relating to the accumulated surplus/net assets/reserves of the audited organization, and is seeking documented evidence of purpose, future plans and governance oversight related to these balances.

KPMG encourages the Boards and management of not-for-profit organizations, and of charities, to continue to prepare their organizations for the anticipated changes to tax legislation and regulations. Not-for-profit organizations should review and consider their not-for-profit or charitable objectives, strategic plans, risk assessments, financial results and operational practices in the context of the aforementioned risk areas identified by CRA. In particular, not-for-profit organizations should develop or update a written, approved Board policy relating to their net assets, accumulated surpluses and/or reserves explicitly documenting the reasons for maintaining these balances, how the amounts were calculated and quantified, and how the amounts will ultimately be used. Boards should also demonstrate and document their oversight of this policy on an annual basis.

KPMG continues to monitor this situation closely and will continue to update you and all of our NPO audit clients.

Decriminalization of Cannabis

On October 17, 2018, the use of cannabis for recreational purposes became legal in Canada. Most organizations are reviewing their policies with respect to the use of cannabis from a human resources perspective, such as impairment in the workplace. However, from a governance and management perspective there are also a number of policies that will also need to be considered and revised. A couple of examples:

- 1) What is the organization's policy with respect to serving cannabis-infused drinks or products at official events and functions?
- 2) What is the organization's policy with respect to reimbursing for cannabis-infused drinks and products on expense reports of employees, volunteers and Board members?
What are the policies of your funders relating to whether these will be considered eligible costs under their contribution agreements?

Fortunately, most organizations have these policies relating to alcohol which will serve as a good starting point. We encourage our clients to review all of their policies to identify ones potentially in need of revisions to reflect this new law.

Charities, Not-for-Profit Organizations and the #MeToo Movement

In the last five years, the bar has been raised steadily for employers by a series of class-action and individual law-suits, legislative, regulatory and public policy changes, all in relation to sexual harassment in the workplace. There is a need and desire to stamp out sexual harassment in the workplace, and Boards and Management must understand their role in addressing this very real and significant workplace risk. Apart from the obvious impact to individuals involved in a harassment situation, there are significant reputational risks for charities, not-for profit organizations and individuals.

Managing the risk of sexual harassment in the workplace is similar to managing other risks in the organization and must be included as a very important element of an organization's overall governance and risk management strategy. To protect against the risk of sexual harassment in the workplace, Boards and Management need to maintain a robust risk management program designed to address the core objectives of prevention, detection and response.

Appendix 6: Current developments (continued)

Prevention starts with the “tone from the top”, where a culture of honest and ethical behaviour is promoted throughout the organization, starting with the Board and Senior Management. This tone can be reflected in the Code of Conduct or Ethics policy, outlining core values and specifics regarding what constitutes sexual harassment. In addition to setting an appropriate tone for the organization, periodic risk assessments should be conducted, which identify the areas/business units and activities most susceptible to incidents of sexual misconduct.

Detection of sexual harassment in the workplace can be difficult, and as such, it is critical for organizations to provide a mechanism for employees, volunteers and the public at large to report incidents of sexual harassment to Senior Management or the Board, if they suspect an issue. The keys to a successful incident reporting mechanism include sufficient training and awareness for all employees and volunteers, ongoing communication including periodic reminders of the program (and annual signoff by employees regarding their awareness of the program and their duty to report), and transparency of reporting the status of complaints (in an anonymous fashion) to employees.

An organization’s **response** to sexual harassment in the workplace is critical in mitigating potential damage, including personal and organizational reputational harm. As such, it is important to have a response plan in place before a sexual harassment complaint occurs, including investigation and communication protocols.

Boards and Management of charities and not-for-profit organizations are beginning to incorporate sexual harassment awareness in their training programs to increase awareness, and to develop a greater understanding of the key organizational elements of a robust sexual harassment risk management strategy. Such a risk management strategy is not a “nice to have” - it is a business imperative.

Cyber Security – Prevention and Response

Organizations are subject to increasing amounts of legislative and public pressures to show they are managing and protecting their information appropriately. Simultaneously, the threats from cyber criminals and hackers are growing in scale and sophistication. Organizations are also increasingly vulnerable as a result of technological advances and changing working practices including remote access, cloud computing, mobile technology and services on demand. The financial and reputational costs of not being prepared against a cyber-breach could be significant. Not-for-profit organizations are at particular risk due to the information they maintain, including research data, personal data, and health and financial information. The reputational risk of this information not being adequately protected can often outweigh the financial consequences of a breach.

Cyber Security is not solely about information technology; it is fundamentally an operational and governance issue. Not-for-profit organizations should document their assessment of operational threats, implement preventative safeguards against a cyber-attack, and create a comprehensive response plan to a cyber-breach. Every organization should have a Computer Security Incident Response Team (CSIRT) consisting of individuals from many areas of the organization, including those involved in finance, human resources, procurement, customer/member relations, upper management and Board members. Key elements to consider in developing your cyber plans include:

- Assessing the likelihood and intensity of a cyber-attack, based on the value of your information and your public profile
- Assessing your organization’s vulnerabilities to a cyber-attack
- Preparing your people, processes, infrastructure and technology to prevent a cyber-attack from being successful
- Detecting, responding and reporting a cyber-breach within your organization
- Initiating your cyber response plan, including containing and investigating the cyber breach
- Recovering from a cyber-breach and resuming business operations
- Reporting on the cyber breach, including informing authorities and affected individuals, as required by legislation and industry common practices.
- Doing a “lessons learned” process to identify improvements



Appendix 6: Current developments (continued)

Not-for-profit organizations need to review their operations from the perspective of cyber risks, preventative measures against an attack and response plans for breaches. Of particular importance is the cyber response plan as most experts believe that it is now a matter of when, not if, a cyber-breach occurs. A proper cyber response plan should include at least the following elements:

- 1) Define sensitive data and information -- what is important to your organization and of value to hackers
- 2) Identify cyber breach scenarios -- perform a Threat Risk Assessment of threats, vulnerabilities and likelihood of exploitation
- 3) Assess detection and response capabilities -- what is your organization's capability to manage an incident (CSIRT structure and effectiveness, required performance metrics, business resumption, internal/external communication protocols)
- 4) Develop and refresh your organization's response plan -- Identify a target state and address gaps, including time to discover, time to manage, severity of post-mortem reviews
- 5) Test and improve response plan -- develop a testing strategy that includes key internal and external CSIRT responders (event simulations, live testing)

We encourage all not-for-profit organizations and charities to develop their cyber response plans and discuss them at the Board level.

Members of Audit Committees should be asking management fundamental questions such as: How effective is our organization's cyber strategy at identifying and addressing cyber risks? Is the organization relying on the correct and accurate information to oversee and understand those risks? Is the organization addressing its data privacy and security obligations? Does the organization have a response plan in place to manage a cyber-crisis when an incident occurs?

Indirect Tax Considerations

The GST/HST is constantly evolving. The kinds and pace of the changes affecting your organization will depend on your status and activities, and may result from new legislative and regulatory rules, court cases, and changes in the CRA's administrative policies. In addition, major organization changes, such as reorganizations, cessation of activities, major capital projects, new relationships (e.g., shared service arrangements), and new revenue generating activities may have significant GST/HST implications.

The Canada Revenue Agency (CRA) continues to increase its focus on public service bodies (e.g., municipalities, universities, colleges, hospitals, schools, associations, charities, non-profits etc.) for purposes of conducting GST/HST audits. These audits may be undertaken by GST/HST audit teams dedicated to the public sector or by auditors attached to the CRA's GST/HST Refund Integrity Unit. Many organizations have undergone audits over the past couple of years. Based on our work with audited organizations, we offer the following general observations on the impact of the CRA's ongoing focus on the public sector:

- The CRA has been focusing on documentation, cost sharing and buying group arrangements, grants and sponsorships, as well as the allocation of inputs between taxable and exempt activities for input tax credit purposes (e.g. the filing of a Section 211 election and claiming of input tax credits on the use of real property).
- The CRA has not consistently been applying audit offsets (e.g., allowing unclaimed input tax credits or rebates) that would help minimize the impact of any assessments.
- Proposed assessments based on sampling and alternative valuation or allocation methodologies conducted by CRA auditors should be reviewed as fair and reasonable alternatives may be available that could significantly reduce an GST/HST assessment.
- The CRA is required to communicate the amount and basis for a proposed assessment to the registrant, and should allow the registrant a reasonable amount of time to review and respond to the assessment (i.e., generally 30-days). It is entirely appropriate to carefully review and question a proposed assessment. Our experience is that proposed assessments can often be significantly reduced at the audit stage. If a Notice of Assessment is issued, you will have 90 days to file a Notice of Objection with the CRA.

Appendix 6: Current developments (continued)

- It is important that you have a plan in place for a GST/HST audit, including having a fixed point of contact for the auditor. Planning and managing the audit is as important as having the appropriate policies and procedures.
- Organizations that have undergone significant changes in operations are more likely to be selected for an audit. Many of these organizations are completing compliance reviews by indirect tax professionals in advance of a potential GST/HST audit to verify that the GST/HST is being appropriately handled. A proactive approach can reduce compliance costs and the time needed to deal with CRA auditors.

Our experience with GST/HST auditors has varied from audit to audit. However, in each case, the taxpayer has the burden of proof. The best approach is to be prepared in advance of receiving that audit notification from CRA.

Reporting Requirements in the United States

Over the past two years, the United States has implemented significant tax reforms impacting Canadian business and individuals with activities and investments in the United States. Given this current environment, it is prudent for Canadian charities and not-for-profit organizations to consider whether they have any reporting obligations in the United States, which is dependent on their U.S. sources of revenue and activities.

For example, Canadian registered charities may be required to file the Form 990: Return of Organizations Exempt From Income Tax, depending on whether the Canadian charity is recognized as a U.S. public charity or a U.S. private foundation and depending on the total gross receipts that the Canadian charity receives from U.S. sources (including individual and corporate donations). The Internal Revenue Service (IRS) assumes that a Canadian registered charity is the equivalent of a U.S. private foundation unless it applies to the IRS to be recognized as a public charity. Normally, a Canadian registered charity receiving more than \$25,000 in gross receipts from sources within the United States will have a requirement to submit the Form 990 to the IRS.

The Form 990 reporting requirements are significantly more extensive than the Canadian reporting requirements. The Form 990 can easily be more than 50 pages long and includes an 8-page detailed questionnaire on the organization's governance, operations and activities, and very detailed information on the organization's donors, activities outside of the United States, grants provided to other entities inside/outside the United States, executive compensation, and related party transactions. The Form 990 is a Canadian registered charity's only public document in the United States and is available on the IRS information website.

We encourage all of our charity and not-for-profit clients to review their activities and sources of revenue on a regular basis to determine whether they have U.S. reporting requirements.

Fraud Risk in Charities and Not-for-Profit Organizations

You only have to read the local and national news to understand the significant, adverse impact that a fraudulent or illegal act can have on an entity's financial position, on-going operations and public reputation. For charities and not-for-profit organizations, a fraudulent or illegal act can be absolutely devastating not only because of their reliance on public financial support but also their need to maintain public confidence and trust in their activities. With social media, and the 24-hour continuous news cycle, the financial, operational and reputational risk of a fraud on a charity or not-for-profit organization has never been higher.

Therefore, fraud risk management is now a very important element of an organization's overall governance and risk management. To protect against the risk of fraud, Boards and management need to maintain a robust fraud risk management program designed to address the core objectives of prevention, detection and response.

Prevention starts with having a heightened awareness of fraud including the key indicators that a fraud may have occurred, an understanding of the profile of a fraudster and what may drive otherwise good people to do bad things. In addition to a heightened awareness of fraud, conducting regular fraud risk assessments allows charities and not-for-profit organizations to identify the key fraud risks they are facing and what they need to do to mitigate these risks.



Appendix 6: Current developments (continued)

Detecting fraud can be difficult, so in addition to implementing and monitoring detection controls, it is critical for organizations to provide a mechanism for employees, volunteers and the public at large to report incidents of alleged fraud or wrongdoing to the Board.

An organization's response to a fraud is critical in mitigating potential damage, including reputational harm. As such, it is important to have a response plan in place before a fraud occurs, including investigation and communication protocols.

Boards and management of charities and not-for-profit organizations are beginning to incorporate fraud awareness in their training programs to increase fraud awareness, and to develop a greater understanding of the key organizational elements of a robust fraud risk management program.

The COSO Framework: Demonstrating Sound Management Practices and Internal Controls

Charities and not-for-profit organizations are facing increasing pressures and challenges from various internal and external stakeholders, who are demanding greater transparency and accountability. Chief among these is a heightened level of scrutiny and higher expectations on charities and NPOs to demonstrate sound stewardship, accountability, and achievement of results. This includes being able to demonstrate that resources are managed in a cost-effective manner and that funding received is used to maximize the achievement of the organization's mandate.

A charity's or not-for-profit organization's ability to clearly demonstrate sound management and use of funding and the achievement of objectives are of direct interest to donors, funders, partners, stakeholders and beneficiaries, and increasingly to the Canadian general public. This, combined with a general increase in competition for scarce resources, can compound the challenges experienced by charities and not-for-profit organizations.

In this environment, your organization will be asked to demonstrate that it is using and managing funds in an economical and efficient way and that maintains a solid control environment supporting management decisions made by the organization. National charities and not-for-profit organizations are beginning to formally adopt the "COSO Framework" of management practices and internal controls to respond to their stakeholder demands. The COSO Framework is an internationally recognized framework for the assessment of management practices and internal controls in all types of entities.

The main reason that the COSO Framework is gaining acceptance in the charity and not-for-profit sector is that it considers internal controls from the perspective of achieving organizational objectives categorized into three areas:

- Effectiveness and efficiency of operations, at the entity-wide and divisional/program levels
- Reliability of financial and non-financial reporting to internal and external stakeholders
- Compliance with applicable laws and regulations

In the current environment of transparency and accountability, charities and not-for-profit organizations must not only achieve, but also explicitly demonstrate, their performance in these three areas. COSO provides a methodology to develop and maintain an effective system of internal control that reduces, to an acceptable level, the risk of not achieving these objectives.

The COSO Framework identifies five core components (Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities) and seventeen key principles within these five components that are required for an effective system of internal control. The Framework is fully scalable to an organization's size, structure, funding sources, or mandate.

Appendix 6: Current developments (continued)

The Framework provides a recognized baseline against which existing management practices can be documented and assessed to confirm existing sound practices and identify areas for improvement to strengthen an organization's internal control structure and prioritize efforts and resources to the areas of most significance. As a recognized management control framework, an assessment of internal controls against COSO will also serve to provide both internal and external stakeholders with additional confidence in the stewardship, accountability and overall control environment of the organization.

Accounting Standards Board: Accounting Standards for Government Not-for-Profit Organizations

The Public Sector Accounting Board of Canada is responsible for setting the accounting standards that your organization is required to apply in preparing the general purpose financial statements. The following new or revised accounting standards approved by the Board may have an impact on your financial statements over the next couple of years, as described below. In addition, PSAB has various projects underway which may significantly impact your financial reporting for future fiscal years. We encourage Management to review these standards and projects to determine the impact, if any, on your organization's financial statements.

Summary of New and Revised Accounting Standards

PSAB previously issued the following sections that are effective in the Board's 2019 fiscal year or future years:

Sections	Effective for fiscal years
<i>Restructuring Transactions</i> , Section 3430	Beginning on or after April 1, 2018
<i>Financial Instruments</i> , Section 3450 *	Beginning on or after April 1, 2021
<i>Portfolio Investments</i> , Section 3041 *	<i>For entities who previously applied Part V of CICA Handbook, Accounting – April 1, 2012</i>
<i>Foreign Currency Translation</i> , Section 2601 *	
<i>Financial Statement Presentation</i> , Section 1201 * (* Must be adopted together)	
<i>Asset Retirement Obligations</i> , Section 3280	April 1, 2021
<i>Revenues</i> , Section 3400	April 1, 2022

The three standards with the most impact on government not-for-profit organizations are summarized on the following pages.



Appendix 6: Current developments (continued)

Restructuring Transactions

This section relates to accounting for assets and liabilities transferred in a restructuring transaction. It also differentiates between an acquisition (where a payment or other consideration approximates the fair value of the net assets) and a restructuring transaction (with little or no consideration rendered, or consideration which is disproportional to the value of assets received). Restructuring transactions differ from a government transfer as restructuring transactions result in the recipient assuming the related program or operating responsibility as opposed to a government transfer, where only a contributed asset is received and accounted for as a contribution.

Assets and liabilities are to be measured at their carrying amount in a restructuring transaction.

The section is effective for years commencing on or after April 1, 2018. Earlier adoption is encouraged.

Asset Retirement Obligations

In August 2018, PSAB issued the new standard, Section PS 3280, Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets such as buildings with asbestos, and solid waste landfill sites by public sector entities. The new accounting standard has resulted in a withdrawal of the existing Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability.

The new accounting standard proposes similar accounting for asset retirement obligations as in private sector accounting. An asset retirement obligation would be recognized when, as at the financial reporting date, ALL of the following criteria are met:

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

Public sector entities would be required to capitalize asset retirement obligations associated with fully amortized tangible capital assets, except in the following instances:

- Asset retirement obligations associated with unrecognized tangible capital assets should be expensed;
- Asset retirement obligations associated with tangible capital assets no longer in productive use should be expensed.

The estimate of a liability should include costs directly attributable to asset retirement activities. Costs would include post-retirement operations, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset. Includes costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

The new Section is to apply to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted. This Section may be applied retroactively or prospectively. If retroactive application is selected, a public sector entity may choose to apply certain transitional provisions provided in the Section.

Appendix 6: Current developments (continued)

Revenue

In June 2018, PSAB approved Section PS 3400, Revenue. The final standard is to be released by March 31, 2019.

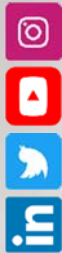
The framework is focused on two categories of revenue – exchange and unilateral. Transactions which give rise to one or more performance obligations are considered to be exchange transactions. Performance obligations are defined as enforceable promises to provide goods or services to a payer as a result of exchange transactions. Revenue from an exchange transaction would be recognized when the public sector entity has satisfied the performance obligation(s), at a point in time or over a period of time. If no performance obligations are present, the transaction would represent unilateral revenue, and be recognized when the public sector entity has the authority to claim or retain an inflow of economic resources and a past event gives rise to a claim of economic resources.

Excluded from this standard are reporting of contributions and appropriations which continue to be accounted for as government transfers, and tax revenues, interest, dividends, gains and restricted assets.

The proposed new section is expected to apply to fiscal years beginning on or after April 1, 2022, and be accounted for as a change in accounting policy applied retroactively with restatement of prior periods.



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OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

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.

Michael Carson
Chief Financial Officer

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.

Regional Internal Audit Manager

Audit Committee Chair

Director of Education

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"> <input type="checkbox"/> Integrity and ethical values. <input type="checkbox"/> Management's philosophy and operating style. <input type="checkbox"/> Organizational structure. <input type="checkbox"/> Assignment of authority and responsibility. <input type="checkbox"/> Human resource policies and practices. <input type="checkbox"/> Competence of personnel.
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.



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



ADVOCACY STRATEGY COMMITTEE

October 1, 2019, 4:00 pm
Trustees' Committee Room
133 Greenbank Road
Ottawa, Ontario

Trustee Members: Erica Braunovan, Christine Boothby, Wendy Hough, Keith Penny, Lynn Scott

Staff Present: Camille Williams-Taylor, Director of Education; Mike Carson, Chief Financial Officer, Michele Giroux, Executive Officer, Corporate Services; Susan Baker, Acting Manager of Board Services; Nicole Guthrie, Senior Board Coordinator

1. Call to Order

Chair Braunovan called the meeting to order at 4:11 p.m.

2. Approval of the Agenda

Moved by Trustee Scott,

THAT the agenda be approved.

Carried

3. Review of Report of Advocacy Strategy Committee, 22 May 2019

Moved by Trustee Scott,

THAT the report of the Advocacy Strategy Committee dated 22 May 2019 be received.

Carried

4. Matters for Action/Discussion:

4.1 Proposals for Engaging With Area Members of Provincial Parliament

Trustee Scott noted that, following the professional development session on 5 September 2019, several trustees expressed interest in hosting a meeting with local MPPs. She noted that in the past, all MPPs, regardless of party affiliation, were invited.

Trustee Boothby advised that OPSBA is hosting an advocacy day in Toronto on 25 November 2019 and she and Trustee Penny plan to attend.

She indicated that it would be helpful to have speaking notes about local issues to address at the session.

Trustee Penny suggested that trustees meet with local government MPPs to discuss local issues that are of concern and impact education.

Chair Braunovan noted that the focus should be on governing Conservative members. There will be opportunities to meet with other parties in the future.

Trustee Scott suggested the meeting be open to any trustee available to attend.

Executive Officer Giroux noted that the meeting could include the Chair and Vice-Chair, if available, as well as trustees who may have pre-existing relationships with the MPPs. Trustees are advised to determine if they are advocating for a particular issue, combating the current political agenda, or optimizing opportunity within the scope of the government agenda. There are a variety of tactical strategies that may be applied.

Director Williams-Taylor advised trustees to formulate clear recommendations and offer practical strategies to ensure the MPPs can move the advocacy goals forward.

Trustee Scott noted that if trustees expect to influence the MPPs, framing of the issues will be critical.

CFO Carson queried the purpose of the meeting and noted that when we have hosted meetings with MPPs in the past trustees informed MPPs of broad issues impacting school boards in general and the specific impacts on schools in the District. He suggested that, within the space of an hour, the meeting should not be focused solely on requests for funding. He suggested that priorities may be better discussed in individual meetings of the zone trustee and their associated MPP.

Trustee Hough noted the District is significantly more privileged in relation to other school boards across the province and that the meeting agenda must be carefully structured.

4.2 Priority Items for Advocacy

During the discussion of priority items for advocacy, the following points were noted:

- Trustee Boothby noted that class size will be a significant issue during the 2020-2021 budget deliberations and should be a priority for discussion with the MPPS. Additional concerns include mental health, lack of clarity on the Pupil Accommodation Review Guideline (PARG), and lack of adequate special education funding. The items should be linked to a provincially-stated focus, for example equity, to ensure that

it is clear that the Board seeks to work with the government. She added that graduation rates and the dual degree programs at Algonquin College are also issues of concern;

- Trustee Penny suggested that the removal of the local priorities funding has impacted special education in the District and that the funding was of critical importance;
- Trustee Scott noted she met with Minister MacLeod in September 2019 and autism was not discussed. There is a possibility of advocating for money that school boards could use for local issues such as mental health and special education, without having to fill out numerous application forms. The concept of local autonomy and decision-making is an area that could be addressed;
- CFO Carson noted that local priority funding was used to maintain current positions and it did not create new positions. He noted that, should class sizes be increased, the District will require temporary, transitional funding to assist in the management of the move from the previous model of 22:1 to ensure students are supported. He anticipated that it would require approximately \$8 to \$9 million;
- Trustee Penny noted that financial issues may force the District to provide a response as to why the decision was made to refuse the offer of an audit of finances;
- Director Williams-Taylor suggested that staffing (i.e., recruitment of French language teachers and absenteeism), and math testing for new teachers are important matters. Trustee Penny agreed and noted that more information on recruitment and training is required;
- Trustee Hough suggested that the list feature a few items that are not tied to monetary contributions, for example, exemptions from mandatory math tests for some teachers, or ensuring the PARG is revised and accommodation reviews can recommence;
- CFO Carson noted MPPs can influence capital allocations and PARG. He advised that PARG is not only about closing schools. The process may demonstrate the need to close one school and build two new schools;
- Trustee Boothby noted that the District could highlight that it has rebounded from a structural deficit and is now in a surplus position. It is important that local cabinet ministers Merrilee Fullerton and Lisa MacLeod understand these issues;
- Trustee Boothby noted that the OPSBA resolution requested that the province loosen the rules for recruiting teachers to ensure that the

students see themselves reflected in the classroom. She suggested that the notion be further expanded to include black educators. She suggested that some exceptions may be required in order to recruit staff who are reflective of the student population;

- Trustee Scott remarked that should the province proceed with the class size proposal, 10,000 teachers could be impacted and recruitment will not be an element. Trustees will need to be prudent on how the issue of recruitment/class size is presented to ensure they can assist in making changes within the context of modifications to class sizes and teacher qualifications;
- Trustee Hough noted that the precedent exists in Quebec, whereby individuals from northern communities are specifically trained to be teachers;
- Trustee Scott noted that the OPSBA advocacy day has in the past been focused on large provincial issues. The Board needs to focus on local priorities;
- In response to a query from Executive Officer Giroux, Trustee Boothby noted that the advocacy strategy and its related media is contracted out to Shane Gonzales at OPSBA;
- Trustee Scott noted that it would be best to schedule a local meeting with MPPs on a Friday. She noted that the House will reconvene on 28 October and ideally, the Board should approve a meeting of MPPs at its 22 October 2019 meeting. The meeting could then be scheduled for November 1, 8, 15 or 22;
- Executive Officer Giroux noted that the capacity for staff to prepare the briefing is limited based on the current workload. Staff can generate the committee meeting minutes and circulate a summary of issues for comment and revision prior to the Board meeting on 22 October 2019. Should the Board require a more sophisticated document it would be difficult to achieve;
- Trustee Scott suggested that a Special Board meeting could be called on 5 November 2019 to approve the priorities. She suggested that the trustees could prepare a preliminary draft to accompany the minutes;
- Several issues have been identified but a strategy is lacking. The five issues are class size and related transition funding, PARG, discretionary funding, math testing for French and math teachers and capital funding for new schools;
- CFO Carson suggested that PARG and Capital Funding be combined under Student Accommodation;

- Trustee Braunovan suggested the list be reduced to three items. She suggested that the issue of smaller class sizes reference technology and the Ministry's goal of supporting students into the skilled trades;
- Staff suggested a Google document could be created for the committee and that the members could populate the five areas of focus and reflect on each (Attached as Appendix A);
- Framing the implications of class size, math testing and teacher recruitment will be important. Also important is support for technology and STEM programs to ensure continued student engagement. Some reference to the need for French language teachers in the National Capital region should also be made;
- Director Williams-Taylor noted that many of the items may not be within the scope or jurisdiction of the MPPs. She noted that student accommodation which would include capital investments and the PARG do provide trustees with an opportunity to provide local perspectives;
- Trustee Penny noted that the meeting/briefing must offer potential solutions;
- Trustee Hough suggested that funding for local priorities be requested under a new name of transition funding. Trustees can provide information on anticipated needs and suggest that local autonomy in spending is preferred;
- Trustee Boothby noted that the grades 7 to 12 school model is another possible area of concern. Trustee Scott advised caution about this issue as the District is a late adopter of the model; and
- Trustee Penny suggested bus driver retention as another local issue. Trustee Scott suggested a broader heading might be transportation which would include efficiency, funding and driver retention.

5. New Business -- Information and Inquiries

There was no new business.

6. Adjournment

The meeting adjourned at 5:50 p.m.

Erica Braunovan, Chair, Advocacy Strategy Committee

Advocacy Meetings with Members of Provincial Parliament

Issue	Class Size and Transition Funding	Capital Funding and Pupil Accommodation Review Guidelines (PARG)	Staffing, Teacher Qualifications, Math Testing for Teachers	Transportation Efficiency, Funding, and Driver Shortages	Mental Health and Special Education Funding for “local priorities”
What change do we want to happen	Retain secondary class size ratio at 22:1	Initiate accommodation reviews to support requests for capital funding for closing schools and building new schools	Loosen the rules for recruitment and training of teachers, particularly those with French language qualifications; and provide exemptions from mandatory math testing for new teachers	Increase efficiency, funding and driver retention	Reinstate funding for local priorities to improve supports for students with special education needs
Does this require adjustment to legislation, policy, regulation, programs or funding?	The elimination or reduction of funding for a 22:1 ration will result in an increased number of classes of unacceptable size; Transition funding will support reductions through attrition	Lift the moratorium on the school closure process			Remove the requirement to complete application forms for funding and allow local boards to use their discretion
How is this issue aligned with the government agenda?	School boards are directed to use a 28:1 class size ratio for secondary schools	Government priority is to maintain the current school closures moratorium until the review of the process is completed	Government Priorities: Achieving excellence: Implement the Renewed Math Strategy; continue to support education sector initiatives for Ontario’s Mental Health and Addictions Strategy; and improve initial teacher		Government Priorities: Ensuring Equity:

			education programs to make math mandatory		
How will this change help us to improve student well-being and learning?	The elimination or reduction of funding will result in an increased number of classes of unacceptable size and reduce the number of course offerings	Accommodation reviews would support the opening of new schools in the areas of greatest need, and closure of very small schools will generate savings in operating costs	Increased opportunities for student exposure to STEM courses will close achievement gaps and improve graduation rates for underrepresented groups of students and promote student engagement		
What evidence or reference materials could be referenced?					
What action will this require on the part of the OCDSB?					