HALTON CATHOLIC DISTRICT SCHOOL BOARD

SPECIAL MEETING OF THE BOARD
AGENDA

Date: June 24, 2021
Time: 7:30 pm
Location: Catholic Education Centre - Board Room
802 Drury Lane
Burlington, Ontario

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8. Adjournment and Closing Prayer (P. Murphy)

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Special Board Meeting **Action Report**

2021-22 Budget Estimates - Final	**Item 4.1**
June 24, 2021	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements:** Optimizing organizational effectiveness.

Purpose

To provide the Board with a final draft of the 2021-22 Budget Estimates for approval.

Background Information

1) Information Report 4.1, "2021-22 Budget Estimates (Draft)" from the June 16, 2021, Special Meeting of the Board.
2) Information Report 10.2, "Release of the 2021-22 Grants for Student Needs (GSN) and Revenue Update" from the May 18, 2021, Regular Meeting of the Meeting.
3) Information Report 10.4, "2021-22 Budget Survey Results" from the April 6, 2021, Regular Meeting of the Board.
4) Information Report 10.5, "2021-2022 Budget Estimates - Schedule and Consultation" from the February 2, 2021, Regular Meeting of the Board.

Comments

The Ministry released the online Education Finance Information System (EFIS) forms, 2021-22 Priorities and Partnerships Fund (PPF) funding allocations and the "Technical Paper 2021-22" on May 4, 2021, from which Staff developed a draft of the budget for the upcoming school year.

Additional publications and reporting instruments expected but not released at this time include the "Grants for Student Needs – Legislative Grants for the 2021–2022 School Board Fiscal Year" regulation.

At the June 16, 2021, Special Board Meeting, the Board's draft financial position was an operating deficit with an in-year "Total Accumulated Deficit Available for Compliance" of $2.16 million. Appendix A confirms HCDSB's budget is a "Compliant Budget" per the Ministry's definition and does not require Minister approval as it is within 1% of HCDSB's operating allocation of $396.43 million. After further examination of estimated revenues and expenses, HCDSB is forecasting a 2021-22 Operating Deficit of $2.0 million with an in-year Total Accumulated Deficit Available for Compliance of $2.22 million primarily due to continued COVID-19 expenses and past capital projects. Table 1 summarizes the Board's draft financial position, listing the opening and closing balances in the surplus accounts available to the Board. The draft financial position includes full-year costs related to operating a school board during a global pandemic. However, approximately $3.6 million of Ministry-allocated COVID-19 funding has been excluded from this budget, pending Ministry confirmation in late fall that these funds will proceed to HCDSB. Thus, HCDSB has captured the majority of full-year COVID-19 costs. Additional COVID-19 revenue, if applicable, will be included at Revised Estimates in December 2021.

TABLE 1: 2021-22 FINANCIAL POSITION AS OF JUNE 24, 2021 (DRAFT)	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	$1,097,000	**($1,000,000)**	$97,000
Internally Restricted Reserves			
Operating Reserve (Working Funds Reserve)	$2,343,000	**($1,004,000)**	$1,339,000
Retirement Gratuities	$920,000		$920,000
WSIB	$3,141,000		$3,141,000
Capital Capacity Planning Reserve	$71,000		$71,000
Capital Reserve	$9,105,000	**($750,000)**	$8,355,000
Sinking Fund Interest Earned	$1,214,000	**($76,000)**	$1,138,000
Sinking Fund Interest Earned-ADJ	($76,000)	**$76,000**	$0
Committed Capital Projects	$12,285,000	**$188,000**	$12,473,000
Committed Capital Projects-ADJ	($343,000)	**$343,000**	$0
TOTAL Internally Restricted Reserves	$28,660,000	**($1,223,000)**	$27,437,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	$29,757,000	**($2,223,000)**	$27,534,000

The salary budget was developed based on the confirmed staffing complement as of March 31, 2021. In 2020-21, Classroom Size was capped at 25 students due to concerns around the spread of COVID-19. For 2021-22, Staff attempted to limit class size; however, with the change in funding for 2021-22, a hard cap of 25 students proved challenging. Thus, using the projected enrolment as of the end of April and finding efficiencies within schools, Staff used a cap of 25 students per classroom; however, if enrolment increases between May and August, the class cap of 25 may be exceeded.

Unrelated to the Classroom Teacher and applicable Early Childhood Educator allocation discussed above, Table 2 summarizes the staffing needs for 2021-22.

TABLE 2: HALTON CATHOLIC STAFFING NEEDS FOR 2021-22			
EMPLOYEE GROUP	**POSITIONS**	**REASON**	**FTE**
Elementary Teachers (OECTA Elementary)	Itinerant Special Education Resource Teacher (ISERT) including Deaf and Hard-of-Hearing	Program Enhancement/System Need	2.0
TOTAL ELEMENTARY TEACHERS			**2.0**
Secondary Teachers (OECTA Secondary)	STEAM Consultant	June 1, 2021 Board Motion	1.0
TOTAL SECONDARY TEACHERS			**1.0**
School Support Staff	Educational Assistants (CUPE)	System Need	5.0
	Special Education IT Support (CUPE)	Program Enhancement	1.0
	IT Support Staff (CUPE)	System Need	2.0
	Child and Youth Counsellor (APSSP)	Program Enhancement	2.0
	Behaviour Analyst (APSSP)	System Need	1.0
TOTAL SCHOOL SUPPORT STAFF			**11.0**
Non-Union	Facilities Manager	System Need	1.0
TOTAL NON-UNION			**1.0**
TOTAL STAFFING DUE TO SYSTEM NEED OR GROWTH			**15.0**

As HCDSB expands, enhancements to existing programs are required to ensure Staff is equipped to exceed the expectations of our students, community members and employees. Table 3 summarizes these changes for 2021-22.

TABLE 3: PROGRAM ENHANCEMENT FOR 2021-22			
DESCRIPTION	**DEPARTMENT**	**FTE**	**$**
Electronic filing project expansion	All		$44,000
PowerSchool Enhancements	Schools		$72,500
IT Security Enhancements	All		$40,000

TABLE 3: PROGRAM ENHANCEMENT FOR 2021-22			
DESCRIPTION	**DEPARTMENT**	**FTE**	**$**
Virtual School Costs	Elementary		$435,000
ESL Lead Position from Itinerant to Consultant	Curriculum		$8,000
LEARN 360 and Britannica School Applications	Curriculum		$31,000
Online Instrument Program	Curriculum		$15,000
	TOTAL		**$645,500**

REVENUE PROJECTIONS (APPENDICES B-1 & E)

Revenue has been estimated at $451.0 million - $405.3 million in grant revenue, $5.0 million in other provincial grants, $3.2 million in federal grants, $12.9 million in other revenue, including interest, recoverable salary, facility rental income, tuition fees and Education Development Charges. An additional $5.0 million has been estimated for school-generated funds and $19.6 million in amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, compared to the 2020-21 Revised Estimates, 2020-21 Original Estimates. The operating allocation calculated through the EFIS forms is 2.9% higher than the 2020-21 Revised Estimates, primarily due to increases to allocation benchmarks.

The capital allocation is higher than the 2020-21 Revised Estimates. The capital grants are based on the Board's estimated capital expenses for the year, which include: Milton #10 Catholic Elementary School (CES), St. Kateri Tekakwitha Catholic Secondary School (CSS), North Oakville #4 Catholic Elementary School (CES) and various school improvement projects. Temporary Accommodation funding decreased by $942,000 due to the total Provincial funding for Temporary Accommodation not increasing for 2021-22 combined with a change in HCDSB's prior-years average.

ENROLMENT (APPENDIX D)

Estimated Average Daily Enrolment (ADE) is the main driver for the Board's revenue and is calculated using the average of two enrolment count dates: October 31 and March 31. Enrolment projections were submitted to the Ministry in December 2020 and incorporated into the projections released by the Ministry in May 2021.

Enrolment projections have been updated as of May 2021, and compared to the 2020-21 Revised Estimates forecast, projections have increased by 20.50 ADE for elementary enrolment and 269.29 ADE for secondary enrolment, resulting in a net increase of 289.79 ADE or 0.8%. Staff will conduct one additional review of the enrolment projections against actual registrations, and any required adjustments will be reflected in the Final Budget Estimates report.

EXPENSE PROJECTIONS (APPENDICES B-2 TO B-9 & C)

Total expenses have been estimated at $446.7 million (including compliance adjustments), with operating expenses of $414.1 million. These expenses include the staffing and program enhancements identified in Tables 2 and 3.

The salary and benefits budget has been estimated at $357.5 million, which represents 86.3% of total operating expenses, and is $0.5 million lower than the 2020-21 Revised Estimates. This is mainly due to the reduced COVID-19 related costs, partially offset by grid movements, and compensation increases negotiated in labour agreements.

The other operating expenses have been estimated at $56.6 million or 13.7% of the total operating budget. The capital expenses are estimated at $6.5 million; school-generated funds expenses amount to $5.0 million; amortization of capital assets is estimated at $21.0 million, and future employee benefits and accrued interest adjustments amount to ($0.7 million).

School budgets of $4.0 million have been included in the operating expenses, with $2.0 million for elementary, $2.0 million for secondary schools.

Transportation costs are estimated at $10.6 million and include $0.1 million for provincial schools. This is a decrease of $0.6 million over the 2020-21 Revised Estimates due to lower COVID-19 related costs budgeted in 2021-22. The transportation expenses are projected to exceed the Transportation Allocation by $1.3 million; however, a COVID-19 PPF of $0.3 million has been received to help offset.

The Special Education expenses amount to $59.9 million, of which $57.8 million is for salary and benefits and $2.1 million for equipment and other expenses (as listed in Appendix B-4). This represents an increase of $0.8 million over the $59.1 million presented in the 2020-21 Revised Estimates. The increase in expenses is mainly due to staffing additions. The Special Education Allocation is $50.8 million, plus $2.1 million in funding for self-contained classes and $0.3 million for EAs from the pupil foundation grant for total Special Education revenues of $53.2 million for enveloping purposes. As a result, the projected Special Education shortfall for the 2021-22 Budget Estimates is $6.7 million. It should, however, be noted that there are other areas within the GSN that are meant to complement the Special Education expenditures, such as the Teacher Qualification and Experience Allocation, but they are not clearly tracked through the Ministry reporting forms.

The Board Administration and Governance expenses, including salary and benefits and other operating expenses, amount to $13.1 million (as listed in Appendix B-5) compared to $12.7 million at 2020-21 Revised Estimates. The increase primarily relates to higher benefit costs. Once all relevant funding sources are considered, it is expected that the Board will be in compliance with the enveloping provision for this grant.

CAPITAL PROJECTIONS (APPENDIX B-1, B-2, AND F)

As the Board reports to the Ministry using Public Sector Accounting Board (PSAB) standards, capital assets are recorded on the Statement of Financial Position and amortization and deferred capital contributions are recorded on the Statement of Operations. Appendix F outlines the capital projects budgeted for the 2021-22 fiscal year, including funding sources for each project.

Construction of capital assets is funded in part by the Ministry (referred to as "supported funding") and in part by the Board's reserves (referred to as "unsupported funding"). Once construction is complete, capital assets are amortized over their useful life. The Ministry provides a grant to cover the portion of the amortization expense related to the Ministry-supported funding, referred to as amortization of deferred capital contributions. This amounts to $19.6 million for 2021-22, as outlined in Appendix B-1. However, as mentioned under the Expense Projections section above and in Appendix B-2, amortization expense is estimated at $21.0 million. The difference of $1.4 million is funded through other areas of the budget.

UPDATED 2021-22 BUDGET SCHEDULE (APPENDIX G)

As the budget schedule indicates, Staff intends to file the Final Budget Estimates with the Ministry by the June 30, 2021 deadline.

Conclusion

This final draft of the 2021-22 Budget Estimates reflects the projected funding and the most current expenditures based on the best available information at this time.

Once information on actual enrolment and related staffing adjustments become available, budget revisions will be required, and Senior Staff will review any necessary budget adjustments. As a result, the Ministry will require the submission of Revised Estimates in December 2021, based on the actual October 31 enrolment and funding from the Province will be adjusted to reflect any changes. All additional "other Provincial operating grants" that are announced up to the Revised Estimates date will also be included along with the corresponding expenditures.

Recommendation

The following recommendations are presented for the consideration of the Board:

Salary and Benefits Resolution:

Resolution#: *Moved by:*

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2021-22 salary and benefits Budget Estimates in the amount of $357,487,646.

Non-Salary and Non-Benefits Resolution:

Resolution#:	*Moved by:*
	Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2021-22 Budget Estimates (excluding salary and benefits) in the amount of $89,175,138.

Report Prepared by:	A. Cross Senior Manager, Financial Services
Report Reviewed by:	A. Lofts Superintendent of Business Services and Treasurer of the Board
Report Submitted by:	A. Lofts Superintendent of Business Services and Treasurer of the Board
Report Approved by:	P. Daly Director of Education and Secretary of the Board

Compliance Report

	Administration and Governance	
	Gross Expenses excluding internal audit	13,103,912
	Other incomes	2,917,226
	Net Expenses excluding internal audit	10,186,686
	Funding allocation excluding internal audit	10,293,599
	Overspending on Administration and Governance	0
	Compliant /Non-compliant	COMPLIANT / CONFORME
	Is the board in a Multi-Year recovery Plan?	
	(If board is in multi-year recovery plan then compliance report below does not apply.)	
	Balanced Budget Determination	
1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	446,020,334
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	7,000,000
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	441,243,575
1.3	In-year surplus/(deficit) for compliance purposes	-2,223,241
	.....Item 1.1 - item 1.1.1 - Item 1.2	
1.4	If item 1.3 is greater or equal to zero, board is in compliance. Otherwise, see calculation below.	REQUIRES FURTHER COMPLIANCE CALCULATION / REQUIERT DES CALCULS COMPLÉMENTAIRES AUX FINS DE CONFORMITÉ
	Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))	
1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	396,430,809
1.6	1% of item 1.5	3,964,308
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	29,755,889
1.8	Lesser of item 1.6 and item 1.7	3,964,308
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFROME
	Compliance Calculation After Ministry Approval Amount (Education Act 231 (1) (b))	
1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	3,964,308
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: School boards will need to seek ministry approval if line 1.9 of the Board Active Compliance Report indicates "Not Compliant". The Stabilization COVID-19 Support funding and the Supplemental COVID-19 Support funding will be calculated after the school boards' 2021-22 Estimates submission, and will be loaded by the ministry into Schedule 9.1, line 2.01 and line 2.02, respectively, of the FO Active version.

Appendix B-1

Halton Catholic District School Board
Revenue
2021/2022 Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates $	Year over Year Change vs. 2020-21 Revised Estimates %	Year over Year Change vs. 2020-21 Budget Estimates $	Year over Year Change vs. 2020-21 Budget Estimates %
OPERATING REVENUE								
Province of Ontario								
Legislative Grants	312,917,707	301,565,650	253,156,907	313,232,366	11,666,716	3.87%	314,659	0.10%
Municipal Taxes	93,010,325	95,822,850	57,359,415	92,047,562	(3,775,288)	-3.94%	(962,763)	-1.04%
	405,928,032	397,388,500	310,516,321	405,279,928	7,891,428	1.99%	(648,104)	-0.16%
Other Provincial Grants								
Prior Year Grant Adjustment - Operating	-	-	421,174	-	-	0.00%	-	0.00%
Other Provincial Grants	3,493,082	20,851,439	11,998,567	5,045,137	(15,806,302)	-75.80%	1,552,055	44.43%
	3,493,082	20,851,439	12,419,741	5,045,137	(15,806,302)	-75.80%	1,552,055	44.43%
Other Revenue								
Government of Canada	3,008,562	3,008,562	1,846,651	3,220,632	212,070	7.05%	212,070	7.05%
Tuition Fees	2,040,000	1,562,000	1,878,684	1,293,300	(268,700)	-17.20%	(746,700)	-36.60%
Use of Schools/Rentals	2,317,000	2,028,962	738,871	2,717,000	688,038	33.91%	400,000	17.26%
Cafeteria/Vending Funds/Uniform Commissions	20,000	20,000	28,266	25,000	5,000	25.00%	5,000	25.00%
Interest Revenue	650,000	200,000	171,237	200,000	-	0.00%	(450,000)	-69.23%
Donations	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous Recoveries	30,000	46,998	85,298	1,750	(45,248)	-96.28%	(28,250)	-94.17%
Recoveries - Secondments	1,582,800	1,050,625	595,638	1,315,725	265,100	25.23%	(267,075)	-16.87%
Plant Revenue	220,000	220,000	178,751	220,000	-	0.00%	-	0.00%
Miscellaneous Revenue	120,000	120,000	295,478	120,000	-	0.00%	-	0.00%
EDC Revenue	7,000,000	7,000,000	11,349,884	7,000,000	-	0.00%	-	0.00%
	16,988,362	15,257,147	17,168,758	16,113,407	856,260	5.61%	(874,955)	-5.15%
School Generated Funds Revenue	10,000,000	7,000,000	2,158,915	5,000,000	(2,000,000)	-28.57%	(5,000,000)	-50.00%
Amortization of Deferred Capital Contribution	17,760,260	17,531,112	13,148,334	19,581,862	2,050,750	11.70%	1,821,602	10.26%
Total Operating Revenue	**454,169,736**	**458,028,197**	**355,412,069**	**451,020,334**	**(7,007,864)**	**-1.53%**	**(3,149,402)**	**-0.69%**
Available for Compliance								
(Surplus) Deficit - Operating	(468,855)	7,079,261	-	2,003,585	(5,075,676)	-71.70%	2,472,440	-527.34%
Available for Compliance - Transfer from (to) Internally Reserve (Note #1)	611,300	608,778	-	219,656	(389,122)	-63.92%	(391,644)	-64.07%
Total (Surplus) Deficit Available for Compliance	**142,445**	**7,688,039**	**-**	**2,223,241**	**(5,464,798)**	**-71.08%**	**2,080,796**	**1460.77%**
Unavailable for Compliance								
Unavailable for Compliance (PSAB Adjustment)	(196,914)	(196,914)	-	(202,975)	(6,061)	3.08%	(6,061)	3.08%
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(458,219)	(458,219)	-	(458,217)	2	0.00%	2	0.00%
Committed Sinking Fund Interest Earned Adj	-	-	-	76,382				
Committed Capital Projects Adj	-	-	-	342,828				
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	0.00%	-	0.00%
Revenues Recognized for Land	(7,000,000)	(7,000,000)	(11,349,884)	(7,000,000)	-	0.00%	-	0.00%
Total Unavailable for Compliance (Surplus)	**(7,655,133)**	**(7,655,133)**	**(11,349,884)**	**(7,241,982)**	**(6,059)**	**0.08%**	**(6,059)**	**0.08%**
Total Annual (Surplus) Deficit	**(7,512,688)**	**32,906**	**(11,349,884)**	**(5,018,741)**	**(5,470,857)**	**-16625.68%**	**2,074,737**	**-27.62%**
Total Revenue After PSAB Adjustment	**$ 446,657,048**	**$ 458,061,104**	**$ 344,062,186**	**$ 446,001,593**	**$ (12,478,721)**	**-2.72%**	**$ (1,074,665)**	**-0.24%**

Halton Catholic District School Board
Expense Summary
2021/2022 Proposed Budget

Appendix B-2

	2020/2021 Budget Estimates	2020/2021 Revised Estimates	May 31, 2021 Actuals w Commitments	2021/2022 Proposed Budget Estimates	Year over Year Change vs. 2020-21 Revised Estimates $	%	Year over Year Change vs. 2020-21 Budget Estimates $	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Classroom Instruction								
Classroom Teachers	238,169,654	237,804,898	174,890,001	238,785,076	980,178	0.41%	615,422	0.26%
Occasional Teachers	6,921,400	8,655,000	4,079,941	6,671,400	(1,983,600)	-22.92%	(250,000)	-3.61%
Educational Assistants	24,649,400	25,254,036	21,395,748	25,397,261	143,225	0.57%	747,861	3.03%
Early Childhood Educators (E.C.E) and Supply	8,858,700	9,393,800	8,039,532	8,839,122	(554,678)	-5.90%	(19,578)	-0.22%
Textbooks & Classroom Supplies	6,719,660	7,091,138	4,574,901	7,296,168	205,030	2.89%	576,508	8.58%
Computers	1,300,100	4,098,329	1,385,722	1,699,776	(2,398,553)	-58.53%	399,676	30.74%
Professionals, Paraprofessionals & Technical	16,352,594	16,658,192	11,856,313	17,516,446	858,254	5.15%	1,163,852	7.12%
Library and Guidance	6,231,700	6,079,100	4,593,811	6,069,800	(9,300)	-0.15%	(161,900)	-2.60%
Staff Development	2,865,380	3,520,207	923,672	3,432,926	(87,281)	-2.48%	567,546	19.81%
Department Heads	536,800	535,800	865,321	602,400	66,600	12.43%	65,600	12.22%
Subtotal Classroom Instruction (Appendices A-3 & A-4)	**312,605,388**	**319,090,500**	**232,604,962**	**316,310,375**	**(2,780,125)**	**-0.87%**	**3,704,987**	**1.19%**
Non Classroom - School Support Services								
School Administration (Appendix A-3)	22,251,210	22,516,720	17,328,142	22,527,950	11,230	0.05%	276,740	1.24%
Coordinators and Consultants (Appendices A-3 & A-4)	4,738,833	4,914,095	3,224,362	4,841,940	(72,155)	-1.47%	103,107	2.18%
Continuing Education (Appendix A-7)	7,139,842	7,696,542	5,049,117	6,550,245	(1,146,297)	-14.89%	(589,597)	-8.26%
Subtotal School Support Services	**34,129,885**	**35,127,357**	**25,601,621**	**33,920,135**	**(1,207,222)**	**-3.44%**	**(209,750)**	**-0.61%**
Recoverable Expenses	**1,582,800**	**1,389,400**	**945,207**	**1,316,700**	**(72,700)**	**-5.23%**	**(266,100)**	**-16.81%**
Other Non Classroom								
Board Administration (Appendix A-5)	12,033,376	12,652,818	9,462,534	13,086,874	434,056	3.43%	1,053,498	8.75%
Transportation (Appendix A-8)	9,554,859	11,275,124	9,985,110	10,692,530	(582,594)	-5.17%	1,137,671	11.91%
Subtotal Other Non Classroom	**21,588,235**	**23,927,942**	**19,447,644**	**23,779,404**	**(148,538)**	**-0.62%**	**2,191,169**	**10.15%**
Pupil Accommodation								
School Operations and Maintenance	34,951,287	36,567,344	24,370,471	34,637,509	(1,929,835)	-5.28%	(313,778)	-0.90%
Other Pupil Accommodation	11,367,696	11,367,696	9,238,590	10,615,246	(752,450)	-6.62%	(752,450)	-6.62%
Subtotal Pupil Accommodations (Appendix A-6)	**46,318,983**	**47,935,040**	**33,609,061**	**45,252,755**	**(2,682,285)**	**-5.60%**	**(1,066,228)**	**-2.30%**
Other								
Other Non-operating expenses	**47,375**	**47,375**	**558,311**	**47,375**	-	0.00%	-	0.00%
Provision for Contingencies	**1,884,353**	**5,234,353**	**-**	**-**	(5,234,353)	-100.00%	(1,884,353)	-100.00%
	1,931,728	**5,281,728**	**558,311**	**47,375**	**(5,234,353)**	**-99.10%**	**(1,884,353)**	**-97.55%**
School Generated Funds expenses	**10,000,000**	**7,000,000**	**2,949,655**	**5,000,000**	**(2,000,000)**	**-28.57%**	**(5,000,000)**	**-50.00%**
Amortization expense	**19,155,162**	**18,964,270**	**14,223,203**	**21,036,040**	**2,071,770**	**10.92%**	**1,880,878**	**9.82%**
Total Expenses Before PSAB Adjustments	**$ 447,312,181**	**$ 458,716,237**	**$ 329,939,664**	**446,662,784**	**$ (12,053,453)**	**-2.63%**	**$ (649,397)**	**-0.15%**
PSAB Adjustments								
Increase in Employee Future Benefits	(458,219)	(458,219)	-	(458,217)	2	0.00%	2	0.00%
(Decrease) in Accrued Interest on Debentures	(196,914)	(196,914)	-	(202,975)	(6,061)	3.08%	(6,061)	3.08%
Total PSAB Adjustment	**$ (655,133)**	**$ (655,133)**	**$ -**	**$ (661,192)**	**$ (6,059)**	**0.92%**	**$ (6,059)**	**0.92%**
Total Expenses After PSAB Adjustments	**$ 446,657,048**	**$ 458,061,104**	**$ 329,939,664**	**$ 446,001,592**	**$ (12,059,512)**	**-2.63%**	**$ (655,456)**	**-0.15%**

Halton Catholic District School Board
Instruction Expenses
2021/2022 Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates $	Year over Year Change vs. 2020-21 Revised Estimates %	Year over Year Change vs. 2020-21 Budget Estimates $	Year over Year Change vs. 2020-21 Budget Estimates %
Classroom Teachers								
Salaries and Wages	191,238,554	190,558,207	141,557,463	190,963,717	405,510	0.21%	(274,837)	-0.14%
Benefits	27,638,400	27,686,093	19,015,142	27,512,139	(173,954)	-0.63%	(126,261)	-0.46%
Supplies and Services	9,400	9,400	2,301	13,400	4,000	42.55%	4,000	42.55%
Subtotal Classroom Teachers	**218,886,354**	**218,253,700**	**160,574,906**	**218,489,256**	**235,556**	**0.11%**	**(397,098)**	**-0.18%**
Occasional Teachers								
Salaries and Wages	4,903,250	6,097,250	3,157,952	4,723,250	(1,374,000)	-22.53%	(180,000)	-3.67%
Benefits	483,050	602,450	279,041	464,650	(137,800)	-22.87%	(18,400)	-3.81%
Subtotal Occasional Teachers	**5,386,300**	**6,699,700**	**3,436,993**	**5,187,900**	**(1,511,800)**	**-22.57%**	**(198,400)**	**-3.68%**
Early Childhood Educator								
Salaries and Wages	6,691,100	7,067,500	6,353,845	6,661,000	(406,500)	-5.75%	(30,100)	-0.45%
Benefits	2,167,600	2,326,300	1,685,687	2,178,122	(148,178)	-6.37%	10,522	0.49%
Subtotal Early Childhood Educator	**8,858,700**	**9,393,800**	**8,039,532**	**8,839,122**	**(554,678)**	**-5.90%**	**(19,578)**	**-0.22%**
Textbooks and Supplies								
Supplies and Services	5,567,222	5,654,990	3,708,175	6,067,645	412,655	7.30%	500,423	8.99%
Fees and Contract Services	246,338	274,820	11,000	283,733	8,913	3.24%	37,395	15.18%
Other Expenses	99,100	352,528	183,494	147,300	(205,228)	-58.22%	48,200	48.64%
Subtotal Textbooks and Supplies	**5,912,660**	**6,282,338**	**3,902,669**	**6,498,678**	**216,340**	**3.44%**	**586,018**	**9.91%**
Computers								
Supplies and Services	74,600	2,872,829	478,573	1,066,476	(1,806,353)	-62.88%	991,876	1329.59%
Rental Expenses	592,200	592,200	452,621	-	(592,200)	-100.00%	(592,200)	-100.00%
Subtotal Computers	**666,800**	**3,465,029**	**931,194**	**1,066,476**	**(2,398,553)**	**-69.22%**	**399,676**	**59.94%**
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	3,730,614	3,832,022	2,990,887	4,174,173	342,151	8.93%	443,559	11.89%
Benefits	878,983	912,830	629,458	1,023,313	110,483	12.10%	144,330	16.42%
Supplies and Services	1,867,497	1,930,974	1,301,547	1,928,760	(2,214)	-0.11%	61,263	3.28%
Fees and Contract Services	920,900	920,900	553,234	1,086,800	165,900	18.01%	165,900	18.01%
Other Expenses	208,300	208,300	53,364	58,300	(150,000)	-72.01%	(150,000)	-72.01%
Subtotal Professionals, Paraprofessionals and Technicians	**7,606,294**	**7,805,026**	**5,528,490**	**8,271,346**	**466,320**	**5.97%**	**665,052**	**8.74%**
Library and Guidance								
Salaries and Wages	5,060,700	4,906,800	3,766,680	4,888,000	(18,800)	-0.38%	(172,700)	-3.41%
Benefits	1,170,000	1,171,300	827,131	1,181,800	10,500	0.90%	11,800	1.01%
Fees and Contract Services	1,000	1,000	-	-	(1,000)	-100.00%	(1,000)	-100.00%
Subtotal Library and Guidance	**6,231,700**	**6,079,100**	**4,593,811**	**6,069,800**	**(9,300)**	**-0.15%**	**(161,900)**	**-2.60%**
Staff Development								
Salaries and Wages	1,536,850	2,042,912	133,379	1,943,949	(98,963)	-4.84%	407,099	26.49%
Benefits	107,800	190,825	8,027	179,071	(11,754)	-6.16%	71,271	66.11%
Professional Development	597,530	667,710	505,541	646,060	(21,650)	-3.24%	48,530	8.12%
Supplies and Services	3,200	3,200	263	-	(3,200)	-100.00%	(3,200)	-100.00%
Other Expenses	25,700	17,643	2,901	29,400	11,757	66.64%	3,700	14.40%
Subtotal Staff Development	**2,271,080**	**2,922,290**	**650,111**	**2,798,480**	**(123,810)**	**-4.24%**	**527,400**	**23.22%**
Department Heads								
Salaries and Wages	432,400	432,400	764,330	487,600	55,200	12.77%	55,200	12.77%
Benefits	50,700	50,700	63,203	60,400	9,700	19.13%	9,700	19.13%
Subtotal Department Heads	**483,100**	**483,100**	**827,533**	**548,000**	**64,900**	**13.43%**	**64,900**	**13.43%**
Non Classroom - School Support Services								
Principals and VPs								
Salaries and Wages	12,925,000	13,098,500	9,520,435	12,953,100	(145,400)	-1.11%	28,100	0.22%
Benefits	1,333,100	1,356,900	1,250,759	1,432,700	75,800	5.59%	99,600	7.47%
Professional Development	110,600	110,600	8,215	59,800	(50,800)	-45.93%	(50,800)	-45.93%
Supplies and Services	249,000	249,000	3,707	85,700	(163,300)	-65.58%	(163,300)	-65.58%
Other Expenses	124,000	124,000	3,645	127,000	3,000	2.42%	3,000	2.42%
Subtotal Principals and VPs	**14,741,700**	**14,939,000**	**10,786,761**	**14,658,300**	**(280,700)**	**-1.88%**	**(83,400)**	**-0.57%**
School Office								
Salaries and Wages	5,259,400	5,177,800	4,649,581	5,517,150	339,350	6.55%	257,750	4.90%
Benefits	1,630,900	1,614,900	1,273,904	1,736,700	121,800	7.54%	105,800	6.49%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	541,200	707,010	578,204	539,800	(167,210)	-23.65%	(1,400)	-0.26%
Rental Expenses	-	-	1,385	-	-	0.00%	-	0.00%
Fees and Contract Services	76,000	76,000	37,140	76,000	-	0.00%	-	0.00%
Other Expenses	2,010	2,010	1,167	-	(2,010)	-100.00%	(2,010)	-100.00%
Subtotal School Office	**7,509,510**	**7,577,720**	**6,541,381**	**7,869,650**	**291,930**	**3.85%**	**360,140**	**4.80%**
Coordinators and Consultants								
Salaries and Wages	2,726,538	2,814,987	1,895,374	2,822,200	7,213	0.26%	95,662	3.51%
Benefits	424,381	444,781	282,819	449,000	4,219	0.95%	24,619	5.80%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	96,610	141,495	27,015	113,232	(28,263)	-19.97%	16,622	17.21%
Rental Expenses	1,000	1,000	-	1,000	-	0.00%	-	0.00%
Fees and Contract Services	29,300	29,300	44,954	33,284	3,984	13.60%	3,984	13.60%
Other Expenses	43,674	60,625	12,592	77,424	16,799	27.71%	33,750	77.28%
Subtotal Coordinators and Consultants	**3,321,503**	**3,492,188**	**2,262,754**	**3,496,140**	**3,952**	**0.11%**	**174,637**	**5.26%**
Subtotal School Support Services								
Recoverable Salaries and Benefits								
Salaries and Wages	1,457,600	1,272,800	856,408	1,192,200	(80,600)	-6.33%	(265,400)	-18.21%
Benefits	125,200	116,600	88,799	124,500	7,900	6.78%	(700)	-0.56%
	1,582,800	**1,389,400**	**945,207**	**1,316,700**	**(72,700)**	**-5.23%**	**(266,100)**	**-16.81%**
Total Instruction	**$ 283,458,501**	**$ 288,782,391**	**$ 209,021,342**	**$ 285,109,848**	**$ (3,672,543)**	**-1.27%**	**$ 1,651,347**	**0.58%**

Appendix B-4

Halton Catholic District School Board
Special Education Expenses
2021/2022 Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
					$	%	$	%
Classroom Teachers								
Salaries and Wages	17,037,900	17,249,888	12,764,741	17,792,800	542,912	3.15%	754,900	4.43%
Benefits	2,194,900	2,250,810	1,549,159	2,452,520	201,710	8.96%	257,620	11.74%
Supplies and Services	50,500	50,500	1,195	50,500	-	0.00%	-	0.00%
Subtotal Classroom Teachers	**19,283,300**	**19,551,198**	**14,315,095**	**20,295,820**	**744,622**	**3.81%**	**1,012,520**	**5.25%**
Occasional Teachers								
Salaries and Wages	1,410,000	1,792,000	586,655	1,363,500	(428,500)	-23.91%	(46,500)	-3.30%
Benefits	125,100	163,300	56,293	120,000	(43,300)	-26.52%	(5,100)	-4.08%
Subtotal Occasional Teachers	**1,535,100**	**1,955,300**	**642,948**	**1,483,500**	**(471,800)**	**-24.13%**	**(51,600)**	**-3.36%**
Educational Assistants								
Salaries and Wages	18,353,900	18,840,772	16,658,790	18,940,800	100,028	0.53%	586,900	3.20%
Benefits	6,295,500	6,413,264	4,736,958	6,456,461	43,197	0.67%	160,961	2.56%
Subtotal Educational Assistants	**24,649,400**	**25,254,036**	**21,395,748**	**25,397,261**	**143,225**	**0.57%**	**747,861**	**3.03%**
Textbooks and Supplies								
Supplies and Services	718,200	720,610	484,827	719,300	(1,310)	-0.18%	1,100	0.15%
Fees and Contract Services	84,600	83,990	178,444	73,990	(10,000)	-11.91%	(10,610)	-12.54%
Other Expenses	4,200	4,200	8,961	4,200	-	0.00%	-	0.00%
Subtotal Textbooks and Supplies	**807,000**	**808,800**	**672,232**	**797,490**	**(11,310)**	**-1.40%**	**(9,510)**	**-1.18%**
Computers								
Supplies and Services	633,300	633,300	454,528	633,300	-	0.00%	-	0.00%
Subtotal Computers	**633,300**	**633,300**	**454,528**	**633,300**	**-**	**0.00%**	**-**	**0.00%**
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	6,790,700	6,874,265	5,061,220	7,163,100	288,835	4.20%	372,400	5.48%
Benefits	1,808,300	1,831,601	1,223,775	1,962,200	130,599	7.13%	153,900	8.51%
Supplies and Services	147,300	147,300	40,128	119,800	(27,500)	-18.67%	(27,500)	-18.67%
Fees and Contract Services	-	-	2,700	-	-	0.00%	-	0.00%
Subtotal Professionals, Paraprofessionals and Technicians	**8,746,300**	**8,853,166**	**6,327,823**	**9,245,100**	**391,934**	**4.43%**	**498,800**	**5.70%**
Staff Development								
Salaries and Wages	124,000	124,000	33,699	142,000	18,000	14.52%	18,000	14.52%
Benefits	12,900	12,900	2,346	22,635	9,735	75.47%	9,735	75.47%
Professional Development	457,400	461,017	237,516	469,811	8,794	1.91%	12,411	2.71%
Subtotal Staff Development	**594,300**	**597,917**	**273,561**	**634,446**	**36,529**	**6.11%**	**40,146**	**6.76%**
Department Heads								
Salaries and Wages	48,000	47,000	34,223	48,300	1,300	2.77%	300	0.63%
Benefits	5,700	5,700	3,565	6,100	400	7.02%	400	7.02%
Subtotal Department Heads	**53,700**	**52,700**	**37,788**	**54,400**	**1,700**	**3.23%**	**700**	**1.30%**
Coordinators and Consultants								
Salaries and Wages	1,099,100	1,103,578	812,337	1,115,600	12,022	1.09%	16,500	1.50%
Benefits	173,500	173,599	129,000	183,400	9,801	5.65%	9,900	5.71%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	39,580	39,580	18,662	40,300	720	1.82%	720	1.82%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	105,150	105,150	1,609	6,500	(98,650)	-93.82%	(98,650)	-93.82%
Subtotal Coordinators and Consultants	**1,417,330**	**1,421,907**	**961,608**	**1,345,800**	**(76,107)**	**-5.35%**	**(71,530)**	**-5.05%**
Total Special Education Expenses	**$ 57,719,730**	**$ 59,128,324**	**$ 45,081,331**	**$ 59,887,117**	**$ 758,793**	**1.28%**	**$ 2,167,387**	**3.76%**

Appendix B-5

Halton Catholic District School Board
Board Administration and Governance Expenses
2021/2022 Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
					$	%	$	%
Trustees								
Salaries and Wages	127,100	127,230	96,956	134,800	7,570	5.95%	7,700	6.06%
Benefits	10,400	10,400	4,723	8,000	(2,400)	-23.08%	(2,400)	-23.08%
Professional Development	49,000	49,000	(3,738)	49,000	-	0.00%	-	0.00%
Supplies and Services	9,700	9,700	1,598	9,700	-	0.00%	-	0.00%
Fees and Contract Services	-	-	-	25,000	25,000	0.00%	25,000	0.00%
Other Expenses	-	-	18,165	20,000	20,000	0.00%	20,000	0.00%
Subtotal Trustees	**$ 196,200**	**$ 196,330**	**$ 117,704**	**$ 246,500**	**$ 50,170**	**25.55%**	**$ 50,300**	**25.64%**
Director and Supervisory Officers								
Salaries & Benefits	1,710,906	1,712,600	1,319,080	1,774,900	62,300	3.64%	63,994	3.74%
Benefits	136,900	143,600	165,533	379,600	236,000	164.35%	242,700	177.28%
Professional Development	74,500	74,500	23,297	88,520	14,020	18.82%	14,020	18.82%
Supplies and Services	35,300	35,300	1,195	32,850	(2,450)	-6.94%	(2,450)	-6.94%
Subtotal Director and Supervisory Officers	**$ 1,957,606**	**$ 1,966,000**	**$ 1,509,105**	**$ 2,275,870**	**$ 309,870**	**15.76%**	**$ 318,264**	**16.26%**
Board Administration								
Salaries and Wages	6,079,024	6,078,538	4,454,969	6,370,288	291,750	4.80%	291,264	4.79%
Benefits	1,480,318	1,491,200	1,068,908	1,600,822	109,622	7.35%	120,504	8.14%
Professional Development	104,850	104,850	49,658	146,650	41,800	39.87%	41,800	39.87%
Supplies and Services	741,979	1,097,484	1,129,388	752,750	(344,734)	-31.41%	10,771	1.45%
Rental Expenses	82,350	82,350	157,026	82,350	-	0.00%	-	0.00%
Fees and Contract Services	1,070,239	1,315,256	654,295	1,287,224	(28,032)	-2.13%	216,985	20.27%
Other Expenses	320,810	320,810	321,481	324,420	3,610	1.13%	3,610	1.13%
Subtotal Board Administration	**$ 9,879,570**	**$ 10,490,488**	**$ 7,835,725**	**$ 10,564,504**	**74,016**	**0.71%**	**684,934**	**6.93%**
Total Board Administration & Governance	**$ 12,033,376**	**$ 12,652,818**	**$ 9,462,534**	**$ 13,086,874**	**$ 434,056**	**3.43%**	**$ 1,053,498**	**8.75%**

Halton Catholic District School Board
Pupil Accommodation Expenses
2021/2022 Proposed Budget

Appendix B-6

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates $	%	Year over Year Change vs. 2020-21 Budget Estimates $	%
School Operations and Maintenance								
Salaries and Wages	8,358,100	8,748,900	5,848,931	8,651,875	(97,025)	-1.11%	293,775	3.51%
Benefits	2,355,700	2,480,900	1,647,791	2,480,272	(628)	-0.03%	124,572	5.29%
Professional Development	24,600	24,600	9,200	28,400	3,800	15.45%	3,800	15.45%
Supplies and Services	15,845,981	17,127,538	10,897,029	15,263,067	(1,864,471)	-10.89%	(582,914)	-3.68%
Rental Expenses	3,800	3,800	7,959	3,800	-	0.00%	-	0.00%
Fees and Contract Services	8,361,206	8,179,706	5,939,779	8,208,195	28,489	0.35%	(153,011)	-1.83%
Other Expenses	1,900	1,900	19,782	1,900	-	0.00%	-	0.00%
Subtotal School Operations and Maintenance	**34,951,287**	**36,567,344**	**24,370,471**	**34,637,509**	**(1,929,835)**	**-5.28%**	**(313,778)**	**-0.90%**
Other Pupil Accommodation								
Salaries and Wages	-	-	-	-	-	0.00%	-	0.00%
Benefits	-	-	-	-	-	0.00%	-	0.00%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	-	-	-	-	-	0.00%	-	0.00%
Interest Charges on Capital	7,227,696	7,227,696	6,692,896	6,554,146	(673,550)	-9.32%	(673,550)	-9.32%
Rental Expenses	2,630,000	2,630,000	1,604,333	2,231,100	(398,900)	-15.17%	(398,900)	-15.17%
Fees and Contract Services	1,500,000	1,500,000	222,502	1,500,000	-	0.00%	-	0.00%
Other Expenses	10,000	10,000	718,859	330,000	320,000	3200.00%	320,000	3200.00%
Subtotal Other Pupil Accommodation	**11,367,696**	**11,367,696**	**9,238,590**	**10,615,246**	**(752,450)**	**-6.62%**	**(752,450)**	**-6.62%**
Total Pupil Accommodation	**$ 46,318,983**	**$ 47,935,040**	**$ 33,609,061**	**$ 45,252,755**	**$ (2,682,285)**	**-5.60%**	**$ (1,066,228)**	**-2.30%**

Appendix B-7

Halton Catholic District School Board
Continuing Education Expenses
2021/2022 Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates $	Year over Year Change vs. 2020-21 Revised Estimates %	Year over Year Change vs. 2020-21 Budget Estimates $	Year over Year Change vs. 2020-21 Budget Estimates %
Continuing Education								
Salaries & Wages	4,723,417	5,230,717	3,699,544	4,381,754	(848,963)	-16.23%	(341,663)	-7.23%
Employee Benefits	745,089	794,489	557,428	697,081	(97,408)	-12.26%	(48,008)	-6.44%
Staff Development	13,200	13,200	5,310	9,700	(3,500)	-26.52%	(3,500)	-26.52%
Supplies and Services	294,308	294,308	311,641	209,803	(84,505)	-28.71%	(84,505)	-28.71%
Rental Expense	1,159,477	1,159,477	410,519	980,601	(178,876)	-15.43%	(178,876)	-15.43%
Fees & Contractual Services	169,102	169,102	55,488	242,472	73,370	43.39%	73,370	43.39%
Other Expenses	35,249	35,249	9,187	28,834	(6,415)	-18.20%	(6,415)	-18.20%
Total Continuing Education	**$ 7,139,842**	**$ 7,696,542**	**$ 5,049,117**	**$ 6,550,245**	**$ (1,146,297)**	**-14.89%**	**$ (589,597)**	**-8.26%**

Appendix B-8

Halton Catholic District School Board
Transportation Expenses
2021/2022
Proposed Budget

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
					$	%	$	%
Transportation - General								
Salaries and Wages	437,861	436,864	-	451,632	14,768	3.38%	13,771	3.15%
Benefits	111,065	108,810	-	118,471	9,661	8.88%	7,406	6.67%
Professional Development	6,484	4,410	-	8,018	3,608	81.81%	1,534	23.66%
Supplies and Services	53,264	79,563	-	38,950	(40,613)	-51.05%	(14,314)	-26.87%
Rental Expenses	26,554	25,840	-	25,840	-	0.00%	(714)	-2.69%
Fees and Contract Services	8,772,825	10,450,077	9,985,110	9,890,714	(559,363)	-5.35%	1,117,889	12.74%
Other Expenses	45,306	25,560	-	33,905	8,345	32.65%	(11,401)	-25.16%
Subtotal Transportation - General	**9,453,359**	**11,131,124**	**9,985,110**	**10,567,530**	**(563,594)**	**-5.06%**	**1,114,171**	**11.79%**
Transportation - Provincial Schools								
Fees and Contract Services	**101,500**	**144,000**	**-**	**125,000**	**(19,000)**	**-13.19%**	**23,500**	**23.15%**
Total Transportation	**$ 9,554,859**	**$ 11,275,124**	**$ 9,985,110**	**$ 10,692,530**	**(582,594)**	**-5.17%**	**1,137,671**	**11.91%**

Appendix B-9

Halton Catholic District School Board
COVID-19 Revenue Expense Summary
2021/2022
Proposed Budget

	2020/2021 Revised Estimates	May 31, 2021 Actuals w Commitments	2021/2022 Proposed Budget
Revenues to Support School Reopening in Response to the COVID-19 Outbreak			
I - Grants for Student Needs Funding			
GSN - Allocation for technology-related costs	$ 258,562	$ 193,922	$ -
GSN - Mental health supports	148,367	111,275	149,977
GSN - Recent Immigrant Supplement	-		805,981
GSN - Technology Resources	-		260,623
	406,929	**305,197**	**1,216,581**
II - Priorities and Partnerships Funding (PPF)			
PPF - Custodial staffing supports	$ 918,415	$ 642,891	$ -
PPF - Health and safety training for occasional teachers and casual ed. workers	163,895	163,895	-
PPF - Special education supports	359,700	183,212	130,762
PPF - Mental health supports	150,000	302,640	192,974
PPF - Enhanced cleaning allocation	71,037	71,037	-
PPF - Remote learning funding	735,692	514,984	-
PPF - Additional funding for teachers	1,720,455	1,204,319	2,698,265
PPF - Additional School Operations Support	-	-	251,659
PPF - School reopening emerging issues	1,762,920	1,234,044	-
PPF - Transportation	413,859	-	-
PPF - Ventilation in classrooms	582,000	1,164,000	-
PPF - Temporary Hiring of non-perm teaching staff	1,209,412	846,588	-
PPF - Additional funding for remote learning	322,331	225,632	-
PPF - Transportation funding support for enhanced cleaning	-	227,046	-
PPF - Transportation funding	-	231,943	296,100
PPF - Re-Engaging Students and Reading Assessment Supports			360,104
Other - Specify:			
PPF-High Priority Area	1,232,970	-	-
IT - Federal Safe Return To Class	-	722,107	-
Health and Safety - Federal Safe Return to Class	-	1,162,777	-
Transportation - Federal Safe Return to Class	-	6,877	-
HVAC - Federal Safe Return to Class	-	-	-
CAIF - Federal Funding HVAC	-	-	-
CAIF - Federal Funding IT and Capital	-	-	-
Stabilization Funding	9,299,564	-	-
Subtotal PPF Funding	**18,942,250**	**8,903,992**	**3,929,864**
Total COVID-19 Funding	**$ 19,349,179**	**$ 9,209,189**	**$ 5,146,445**

	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)
Classroom Instruction			
Classroom Teachers	$ 15,889,100	$ 9,994,561	$ 4,076,866
Occasional Teachers	1,754,500	165,938	385,700
Educational Assistants	40,000	42,142	-
Early Childhood Educators (E.C.E) and Supply	1,672,300	1,019,071	175,300
Textbooks & Classroom Supplies	50,000	14,772	50,000
Computers	2,762,920	39,061	260,000
Professionals, Paraprofessionals & Technical	150,000	87,829	242,560
Staff Development	-	263,205	-
Continuing Education	-	11,708	-
Subtotal Classroom Instruction	**22,318,820**	**11,638,286**	**5,190,426**
Non Classroom - School Support Services			
School Administration	**507,400**	**600,692**	**388,400**
Other Non Classroom			
Administration	-	16,375	-
Transportation	1,720,264	1,548,238	214,395
	1,720,264	**1,564,613**	**214,395**
Pupil Accommodation			
School Operations and Maintenance	**1,797,653**	**1,907,468**	**870,447**
Other			
Provision for Contingencies	**5,234,353**	**531,087**	**-**
Capital	**-**	**1,519,374**	**-**
Total Expenses	**$ 31,578,490**	**$ 17,761,520**	**$ 6,663,668**
BOARD FUNDED COVID-19 EXPENSES	**$ 12,229,311**	**$ 8,552,331**	**$ 1,517,223**

Halton Catholic District School Board
Summary of Expenses by Expense Type
2020/2021 Budget Estimates

Appendix C

	2020/2021 Budget Estimates	% of total budget	2020/2021 Revised Estimates	% of total budget	2021/2022 Proposed Budget	% of total budget	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates		Notes
							$	%	$	%	
Operating											
Salary & Wages	302,262,014	73.5%	305,667,530	71.8%	304,657,689	73.6%	(1,009,841)	-0.3%	2,395,675	0.8%	
Employee Benefits	51,465,486	12.5%	52,354,253	12.3%	52,829,957	12.8%	475,704	0.9%	1,364,471	2.7%	
Total Salaries and Benefits	**353,727,499**	**86.1%**	**358,021,782**	**84.1%**	**357,487,646**	**86.3%**	**(534,136)**	**-0.1%**	**3,760,147**	**1.1%**	
Professional Development	1,438,165	0.3%	1,509,887	0.4%	1,505,959	0.4%	(3,928)	-0.3%	67,794	4.7%	
Supplies & Services	27,178,141	6.6%	31,804,080	7.5%	27,685,333	6.7%	(4,118,747)	-13.0%	507,192	1.9%	
Operating Interest	127,641	0.0%	127,641	0.0%	104,558	0.0%	(23,083)	-18.1%	(23,083)	-18.1%	
Rentals & Leases	3,335,904	0.8%	3,335,190	0.8%	2,344,090	0.6%	(991,100)	-29.7%	(991,814)	-29.7%	
Fees & Contract Services	21,333,010	5.2%	23,144,151	5.4%	22,832,412	5.5%	(311,739)	-1.3%	1,499,402	7.0%	
Other	2,709,751	0.7%	6,502,327	1.5%	1,189,183	0.3%	(5,313,144)	-81.7%	(1,520,568)	-56.1%	
ALC Lease/Rentals	1,159,477	0.3%	1,159,477	0.3%	980,601	0.2%	(178,876)	-15.4%	(178,876)	-15.4%	
Total Other Operating	57,282,089	13.9%	67,582,754	15.9%	56,642,136	13.7%	(10,940,618)	-16.2%	(639,953)	-1.1%	
Total Operating	**411,009,589**	**100.0%**	**425,604,536**	**100.0%**	**414,129,782**	**100.0%**	**(11,474,754)**	**-2.7%**	**3,120,193**	**0.8%**	
Capital											
Debt Charges & Interest	47,375	0.7%	47,375	0.7%	47,375	0.7%	-	0.0%	-	0.0%	
OSBFC Debenture Interest Payments	3,443,026	48.2%	3,443,026	48.2%	3,036,357	46.7%	(406,669)	-11.8%	(406,669)	-11.8%	
OFA Debenture Interest Payments	3,657,029	51.2%	3,657,029	51.2%	3,413,230	52.5%	(243,799)	-6.7%	(243,799)	-6.7%	
Total Capital	**7,147,431**	**100.0%**	**7,147,431**	**100.0%**	**6,496,962**	**100.0%**	**(650,469)**	**-9.1%**	**(650,469)**	**-9.1%**	
PSAB Adjustments											
School Generated Funds	**10,000,000**	**35.1%**	**7,000,000**	**27.7%**	**5,000,000**	**19.7%**	**(2,000,000)**	**-28.6%**	**(5,000,000)**	**-50.0%**	
Amortization expenses	**19,155,162**	**67.2%**	**18,964,270**	**74.9%**	**21,036,040**	**82.9%**	**2,071,770**	**10.9%**	**1,880,878**	**9.8%**	
Increase in Employee Future Benefits	(458,219)	-1.6%	(458,219)	-1.8%	(458,217)	-1.8%	2	0.0%	2	0.0%	
(Decrease) in Accrued Interest on Debenture	(196,914)	-0.7%	(196,914)	-0.8%	(202,975)	-0.8%	(6,061)	3.1%	(6,061)	3.1%	
	(655,133)	**-2.3%**	**(655,133)**	**-2.6%**	**(661,192)**	**-2.6%**	**(6,059)**	**0.9%**	**(6,059)**	**0.9%**	
Total PSAB Adjustments	**28,500,029**	**6.9%**	**25,309,137**	**100.0%**	**25,374,848**	**100.0%**	**65,711**	**0.3%**	**(3,125,181)**	**-11.0%**	
Total Expenses	**$ 446,657,048**	**100.0%**	**$ 458,061,104**	**100.0%**	**$ 446,001,592**	**100.0%**	**(12,059,512)**	**-2.6%**	**(655,456)**	**-0.1%**	

Halton Catholic District School Board
Average Daily Enrolment (ADE)
2021/2022 Proposed Budget

Appendix D

	2021/2022 Proposed Budget				2020/2021 REVISED ESTIMATES				2020/2021 ORIGINAL ESTIMATES				
	Projected FTE Oct 31/21	Projected FTE Mar 31/22	Projected ADE	% Change	Actual FTE Oct 31/20	Projected FTE Mar 31/21	Revised ADE	% Change	Projected FTE Oct 31/20	Projected FTE Mar 31/21	Original ADE	% Change	2019/2020 Actual ADE
JK	1,851.00	1,876.00	1,863.50	1.7%	1,822.00	1,844.00	1,833.00	-10.4%	2,034.00	2,057.00	2,045.50	-0.4%	2,053.50
SK	1,962.00	1,988.00	1,975.00	-5.9%	2,085.00	2,112.00	2,098.50	-2.0%	2,130.00	2,151.00	2,140.50	-4.3%	2,237.00
Gr. 1 to 3	6,904.00	6,980.00	6,942.00	-0.8%	6,961.00	7,032.00	6,996.50	-1.7%	7,090.00	7,146.00	7,118.00	0.7%	7,067.50
Gr. 4 to Gr. 6	7,431.00	7,488.00	7,459.50	0.1%	7,428.00	7,481.00	7,454.50	-1.3%	7,536.00	7,573.00	7,554.50	1.1%	7,475.00
Gr. 7 to Gr. 8	5,142.00	5,168.00	5,155.00	3.3%	4,980.00	5,004.00	4,992.00	-1.1%	5,033.00	5,057.00	5,045.00	5.7%	4,775.00
Gr. 4 to Gr. 8	12,573.00	12,656.00	12,614.50	1.3%	12,408.00	12,485.00	12,446.50	-1.2%	12,569.00	12,630.00	12,599.50	2.9%	12,250.00
Elementary Day School Enrolment	23,290.00	23,500.00	23,395.00	0.1%	23,276.00	23,473.00	23,374.50	-2.2%	23,823.00	23,984.00	23,903.50	1.3%	23,608.00
Secondary Day School Enrolment	13,414.60	13,106.98	13,260.79	2.1%	13,136.00	12,847.00	12,991.50	-1.9%	13,403.59	13,095.54	13,249.57	3.2%	12,836.34
Total Day School ADE	36,704.60	36,606.98	36,655.79	0.8%	36,412.00	36,320.00	36,366.00	-2.1%	37,226.59	37,079.54	37,153.07	1.9%	36,444.34

Notes: ADE - Average Daily Enrolment
FTE - Full Time Equivalent
Average Daily Enrolment (ADE) is based on 50% of March 31 FTE plus 50% Oct 31 FTE
% change equals the increase (decrease) in ADE from the prior year, or prior cycle

Appendix E

Halton Catholic District School Board
GSN Calculations
2021/2022 Proposed Budget

	2020/2021 Original Budget	2020/2021 Revised Budget	2021/2022 Proposed Budget	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
				$	%	$	%
Enrolment Forecast - JK/SK	4,186.00	3,931.50	3,838.50	(93.00)	-2.37%	(347.50)	-8.30%
- 1 to 3	7,118.00	6,996.50	6,942.00	(54.50)	-0.78%	(176.00)	-2.47%
- 4 to 8	12,599.50	12,446.50	12,614.50	168.00	1.35%	15.00	0.12%
Enrolment Forecast - Elementary	23,903.50	23,374.50	23,395.00	20.50	0.09%	(508.50)	-2.13%
- Secondary	13,249.57	12,991.50	13,260.79	269.29	2.07%	11.22	0.08%
	37,153.07	36,366.00	36,655.79	289.79	0.80%	- 497.28	-1.34%
Pupil Foundation Grant - JK/SK	26,805,217	25,175,519	24,811,488	(364,031)	-1.45%	(1,993,729)	-7.44%
Pupil Foundation Grant - 1 to 3	41,888,362	41,173,353	41,238,604	65,251	0.16%	(649,758)	-1.55%
Pupil Foundation Grant - 4 to 8	61,729,108	60,979,511	62,398,886	1,419,375	2.33%	669,778	1.09%
Pupil Foundation Grant - 7 to 8: Preparing for Success in High School	1,133,965	1,122,052	1,168,484	46,432	4.14%	34,519	3.04%
Pupil Foundation Grant - Secondary	77,081,096	75,579,740	77,700,936	2,121,196	2.81%	619,840	0.80%
Total Pupil Foundation Allocation	208,637,748	204,030,175	207,318,398	3,288,223	1.61%	(1,319,350)	-0.63%
School Foundation Grant - Elementary	16,054,044	15,781,217	15,832,110	50,893	0.32%	(221,934)	-1.38%
School Foundation Grant - Secondary	8,728,847	8,585,845	8,934,019	348,174	4.06%	205,172	2.35%
Parent engagement amount	-	-	39,231	39,231	0.00%	39,231	0.00%
Library Staff Amount	132,116	132,116	133,231	1,115	0.84%	1,115	0.84%
Total School Foundation Allocation	24,915,007	24,499,178	24,938,591	439,413	1.79%	23,584	0.09%
SEPPA - JK to Grade 3	11,703,936	11,314,633	11,255,489	(59,144)	-0.52%	(448,447)	-3.83%
SEPPA - Grade 4 to 8	10,020,508	9,898,826	10,116,577	217,751	2.20%	96,069	0.96%
SEPPA - Secondary	6,955,362	6,819,888	7,018,804	198,916	2.92%	63,442	0.91%
Special Education Equipment Amount	1,751,263	1,722,849	1,833,311	110,462	6.41%	82,048	4.69%
Special Incidence Portion	1,300,000	1,300,000	1,500,000	200,000	15.38%	200,000	15.38%
Differentiated Special Education Needs Amount (DSENA)	18,062,137	18,062,137	18,459,896	397,759	2.20%	397,759	2.20%
Behavioural Expertise	511,359	504,370	605,039	100,669	19.96%	93,680	18.32%
Total Special Education Allocation	50,304,565	49,622,703	50,789,116	1,166,413	2.35%	484,551	0.96%
Total Language Allocation	9,790,482	9,742,198	9,781,545	39,347	0.40%	(8,937)	-0.09%
Total Learning Opportunities Allocation	2,729,255	2,883,328	3,284,203	400,875	13.90%	554,948	20.33%
Total Continuing Education and Other Programs Allocation	2,529,507	2,300,627	2,532,949	232,322	10.10%	3,442	0.14%
Teacher Qualification and Experience Allocation	30,426,887	28,160,139	33,309,214	5,149,075	18.28%	2,882,327	9.47%
ECE Q&E Allocation	2,199,031	1,777,962	2,031,429	253,467	14.26%	(167,602)	-7.62%
New Teacher Induction Program (NTIP)	259,315	256,193	110,336	(145,857)	-56.93%	(148,979)	-57.45%
Restraint Savings	(140,878)	(140,878)	(140,878)	-	0.00%	-	0.00%
Total Transportation Allocation	9,489,455	9,357,386	9,403,072	45,686	0.49%	(86,383)	-0.91%
Total Administration and Governance Allocation	10,201,114	10,059,799	10,099,880	40,081	0.40%	(101,234)	-0.99%
Total School Operations Allocations	36,786,867	35,977,099	36,654,443	677,344	1.88%	(132,424)	-0.36%
Community Use of Schools	488,822	488,822	490,341	1,519	0.31%	1,519	0.31%
Declining Enrolment Adjustment	-	413,086	183,799	(229,287)	-55.51%	183,799	0.00%
Indigenous Education Allocation	269,683	267,518	187,150	(80,368)	-30.04%	(82,533)	-30.60%
Mental Health and Well-Being Grant (formerly Safe Schools)	1,009,550	996,106	1,184,206	188,100	18.88%	174,656	17.30%
Support for Students Fund	3,161,196	3,161,196	3,161,196	-	0.00%	-	0.00%
Program Leadership Grant (moved from Admin and Governance Grant)	905,864	905,864	999,389	93,525	10.32%	93,525	10.32%
Remote and Rural Allocation	11,795	12,180	19,209	7,029	57.71%	7,414	62.86%
Rural and Northern Education Allocation	45,429	45,429	45,846	417	0.92%	417	0.92%
Permanent Financing of NPF	47,375	47,375	47,375	-	0.00%	-	0.00%
Support for COVID-19 Outbreak	-	406,929	-	(406,929)	-100.00%	-	0.00%
TOTAL: OPERATING	**394,068,069**	**385,270,414**	**396,430,809**	**11,160,395**	**2.90%**	**2,362,740**	**0.60%**
Deduct:							
Minor TCA	(9,851,700)	(9,631,760)	(9,910,770)	(279,010)	2.90%	(59,070)	0.60%
Add:							
Trustees' Association Fee	43,017	43,017	55,384	12,367	28.75%	12,367	28.75%
TOTAL OPERATING ALLOCATION	384,259,386	375,681,671	386,575,423	10,893,752	2.90%	2,316,037	0.60%
Capital Grants	9,821,443	37,930,231	46,634,963	8,704,732	22.95%	36,813,520	374.83%
Minor TCA	9,851,700	9,631,760	9,910,770	279,010	2.90%	59,070	0.60%
School Renewal Allocation	4,976,370	4,887,972	4,919,993	32,021	0.66%	-56,377	-1.13%
Temporary Accommodations - Capital	4,189,396	4,189,396	3,247,373	-942,023	-22.49%	-942,023	-22.49%
Short Term Interest on Capital	153,366	243,527	287,926	44,399	18.23%	134,560	87.74%
Capital Debt Support - Interest Portion	6,895,674	6,895,674	6,282,588	-613,086	-8.89%	-613,086	-8.89%
TOTAL CAPITAL ALLOCATION	35,887,949	63,778,560	71,283,613	7,505,053	11.77%	35,395,664	98.63%
TOTAL FUNDING ALLOCATION	**$ 420,147,335**	**$ 439,460,231**	**$ 457,859,036**	**$ 18,398,805**	**4.19%**	**$ 37,711,701**	**8.98%**

Appendix F

Halton Catholic District School Board
Capital Budget
2021/2022 Proposed Budget

Projects	Total Estimated Project Budget	Total 2021/2022 Expenses	Funding Sources: Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	Total Funding
Milton #10 CES	18,727,105	13,834,963	9,607,360	2,727,603			1,500,000	13,834,963
St. Kateri Tekakwitha CSS	41,335,302	20,000,000	20,000,000					20,000,000
North Oakville #4 CES	14,499,502	10,000,000	10,000,000					10,000,000
School Improvement Projects	6,250,000	6,250,000			4,300,000	1,200,000	750,000	6,250,000
TOTAL	80,811,909	50,084,963	39,607,360	2,727,603	4,300,000	1,200,000	2,250,000	50,084,963

** Includes Proceeds of Disposition and Capital Reserve*

Halton Catholic District School Board

2021-22 Budget Estimates Schedule

Date	Completed	Item	Description of Activity
24-Sep	✓	Ministry Memorandum 2020:SB18	District School Board Enrolment Projections for 2021-22 to 2024-25 memorandum issued
3-Dec	✓	Ministry Memorandum 2020:SB18	District School Board Enrolment Projections for 2021-22 to 2024-25 submitted to the Ministry
15-Jan	✓	Ministry 2021-22 Education Funding Guide	Ministry invitation for 2021-22 Education Funding Consultation
25-Jan	✓	Budget Objectives	Feedback Request from system principals and vice principals
1-Feb	✓	Budget Estimates Schedule & Objectives	Discuss 2021-22 Budget Estimates Schedule & Objectives at Administrative Council
1-Feb	✓	Budget Process Memorandum	Distribute the 2021-22 Budget Process Memorandum to Superintendents, Senior Managers, Managers
2-Feb	✓	Budget Estimates Schedule & Objectives	Present 2021-22 Budget Estimates Schedule and Provincial Consultation to the Board
3-Feb	✓	Public Consultation Questions	Develop with Sr. Staff/Communication/Research questions for survey
12-Feb	✓	Budget Estimates Schedule & Objectives	Talk to Chair and Vice-Chair about Objectives Determined at Admin
12-Feb	✓	Departmental Budget Reviews	Distribute Budget Input Package to Departments
17-Feb	✓	Public Consultation (Online Survey-Open Feb 17 to Mar 3)	Open online survey on 2021-22 Budget Estimates Process
26-Feb	✓	Departmental Budget Reviews	Receive Budget Submissions from Departments (by this date)
3-Mar	✓	Public Consultation (Online Survey)	Close online survey on 2021-22 Budget Estimates Process
8-Mar	✓	Departmental Budget Reviews	Complete Budget Review Meetings with Departments (by this date); Set up to review with Director
8-Mar	✓	Budget Update	Budget Estimates Update (Administrative Council) / Discussion and Approval of Departmental Submissions
11-Mar	✓	Budget Survey	Review and collate results of online budget survey
22-Mar	✓	Budget Survey	Review budget survey results at Administrative Council
26-Mar	✓	School Budgets	Development of School Budgets Based on Forecasted Enrolment
30-Mar	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee Budget Training Session
31-Mar	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee Budget Training Session
31-Mar	✓	Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2021-22 Budget)
6-Apr	✓	Budget Update	Present the Board of Trustees the results of the Online Survey
19-Apr	✓	Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
19-Apr	✓	Budget Update	Budget Estimates Update (Administrative Council)
19-Apr	✓	SEAC Budget Presentation	Present Special Education Funding / Budget Challenges and Priorities - SEAC
21-Apr	✓	Salary and Benefits Budget	Complete Review of Benefits Budget (Financial Services and Human Resources)
26-Apr	✓	Salary and Benefits Budget	Receive FTE staffing confirmations (by this date)
26-Apr	✓	Salary and Benefits Budget	Discuss Salary and Benefits Budget at Administrative Council
3-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
4-May	✓	Ministry Memorandum	Release of Grants for Student Needs (GSN) and Priorities and Partnerships Fund (PPF)
4-May	✓	Release of EFIS Forms	Release of EFIS Forms and Instructions
10-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
12-May	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee/Senior Staff Budget Consultation Session
14-May	✓	Salary and Benefits Budget	Complete Salary and Benefits Budget
17-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
18-May	✓	Ministry Memorandum	Present the Board of Trustees the GSN and PPF Report for 2021-22 and GSN revenue estimates
7-Jun	✓	Budget Update	Budget Estimates Update (Administrative Council)
14-Jun	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
16-Jun	✓	Budget Estimates Report (Draft)	Present DRAFT Budget Estimates Report to the Board
21-Jun	✓	Budget Estimates Report (Final)	Budget Estimates FINAL Report (Administrative Council)
24-Jun		Budget Estimates Report (Final)	Final Budget Estimates Report to the Board for Approval
30-Jun		Budget Estimates Report (Final)	Post Final Budget Report on Public Website
30-Jun		Ministry Memorandum	Submission of Budget Estimates to the Ministry (EFIS)
30-Jun		Budget Estimates Report (Final)	Submission of Budget Estimates to OCSTA (EFIS)

Note 1: Items highlighted "yellow" are to be confirmed in terms of date or title.
Note 2: Items highlighted in "green" are Board meetings.
Note 3: Items highlighted in "blue" are Special Budget Training meetings
Note 4: Items highlighted in "orange" are Proposed Date for Special Board Meetings

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Special Board Meeting

Action Report

2020-21 Year-End Audit Planning Report from KPMG	Item 4.2
June 24, 2021	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements:** Optimizing organizational effectiveness.

Purpose

To approve the 2020-21 Year-End Audit Planning Report from KPMG, the Board's external auditors, as recommended by the Audit Committee.

Comments

On June 2, 2021, the Audit Committee reviewed the 2020-21 Year-End Audit Planning Report from KPMG. The 2020-21 Year-End Audit Planning Report from KPMG is attached.

The Draft Financial Statements and the Audit Findings Report will be presented to the Audit Committee on November 11, 2021, and will go to the Board for approval on November 16, 2021.

The 2020-21 completed Education Finance Information System (EFIS) forms are due at the Ministry by November 15. Since the Audited Financial Statements will not be approved by the Board of Trustees until the November 16, 2021 Board Meeting, Staff will inform the Ministry that the Financial Statements will be submitted on November 17, 2021.

Conclusion

The 2020-21 Year-End Audit Planning Report from KPMG was presented at the June 2, 2021, Audit Committee meeting. The Audit Committee recommends that the Board approve the 2020-21 Year-End Audit Plan from KPMG.

Recommendation

The following recommendation is presented for consideration of the Board:

RECOMMENDATION	*Moved by:* *Seconded by:*

RESOLVED*, that the Halton Catholic District School Board approve the External Auditor's 2020-21 Year-End Audit Planning Report.*

Report Prepared by:	A. Cross Senior Manager of Finance
Report Submitted by:	A. Lofts Superintendent of Business Services and Treasurer of the Board
Report Approved by:	P. Daly Director of Education and Secretary of the Board

Halton Catholic District School Board

Audit Planning Report
for the year ending
August 31, 2021

KPMG LLP

Licensed Public Accountants

Prepared May 17, 2021 for
presentation at the Audit Committee
meeting on May 25, 2021

kpmg.ca/audit

KPMG

Table of contents

KPMG contacts

The contacts at KPMG in connection with this report are:

David Marks, CPA, CA

Audit Engagement Partner

Tel: 905-523-2296

davidmarks@kpmg.ca

Michelle Fisher, CPA, CA

Audit Senior Manager

Tel: 905-523-2207

mfisher@kpmg.ca

Our refreshed Values

What we believe

Integrity

We do what is right.

Excellence

We never stop learning and improving.

Courage

We think and act boldly.

Together

We respect each other and draw strength from our differences.

For Better

We do what matters.

Executive summary

What's new in 2021

COVID-19 – COVID-19 is continuing to have an impact on many organization's operations, processes, internal controls and financial reporting. Our audit will consider the impacts of COVID-19 on Halton Catholic District School Board's (the "School Board") financial statements and internal controls. Potential financial reporting and audit implications have been detailed on pages 2 – 3.

New auditing standards – There is a new auditing standard that will have a significant impact on the audit of estimates *CAS 540, Auditing Accounting Estimates and Related Disclosures*. The new standard is applicable to all audits in Canada with fiscal year ends ending on or after December 15, 2020. This new standard is further described on page 4.

Audit, business and other risks

Our audit of the School Board is risk-focused. As part of our audit planning, we identify the significant financial reporting risks that, by their nature, require special audit consideration. By focusing on these risks, we establish an overall audit strategy and effectively target our audit procedures.

Based on our assessment of the Board's operations as well as our experience with the organization in the past, we have not identified any unique significant financial reporting risks. This initial assessment will be re-evaluated upon the completion of our interim and year-end audit procedures.

These include:

- Revenue recognition
- Tangible capital assets and deferred capital contributions
- Accounts payable and accrued liabilities
- Retirement and other employee future benefits
- Expenses including salaries and benefits

See pages 5 – 7

Audit materiality

Materiality has been determined based on 2020 audited total expenses. We have determined materiality to be $8,300,000 for the year ending August 31, 2021.

See page 9.

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. We will also re-confirm our independence when we present our Audit Findings Report.

Current developments and audit trends

As previously discussed, *PSAS 3280 – Asset Retirement Obligations* is a new standard released in April 2018 which provides guidance on recognition, measurement, presentation and disclosure of obligations associated with the retirement of tangible capital assets. The application of this section was delayed one year as a result of COVID-19. Therefore, this standard will be effective to fiscal years beginning on or after April 1, 2022 (the School Board's August 31, 2023 year-end). Bailey Church, Partner, Accounting Advisory Services, is assisting KPMG's clients across Ontario with implementation of this standard. We will work with management to provide the expertise and assistance to ensure the School Board is prepared for implementation.

See Appendix 2 for KPMG's Public Sector Minutes from the December 2020 Public Sector Accounting Board meeting which is relevant to the School Board. Please refer to Appendix 5 and 6 for various links to recent Thought Leadership publications of interest for management and members of the Audit Committee.

COVID-19: Embedding Resilience & Readiness

COVID-19 has continued to have an impact on the School Board's operations and financial reporting. The following are potential implications with respect to financial reporting, disclosures, and internal controls that will need to be considered throughout our interim & yearend procedures to determine if they have impacted the School Board. Our overall approach will be consistent with the fiscal 2020 audit. The listing below is all-encompassing and not all items are expected to be applicable to the School Board.

Potential financial reporting implications

Refer to our COVID-19 Financial Reporting site:

- Events or conditions that cast significant doubt regarding going concern
  - Determining plans to mitigate such conditions or events (e.g., debt restructuring)
  - Evaluating ability to carry out those plans in light of the current conditions
- Impairment of non-financial assets (e.g., PPE, intangible assets)
  - Analysis of triggering events and impairment testing (e.g. cash flow forecasts and assumptions)
- Impairment of financial assets (e.g., financial instruments)
- Hedge accounting
- Fair value measurements
- Employee benefits and employer obligations
- Government assistance
- Provisions, contingencies and onerous contracts
- Subsequent events

Potential implications on internal control over financial reporting

- Reconsideration of financial reporting risks, including fraud risks, given possible new pressures on management or new opportunities to commit fraud given changes in internal control over financial reporting ("ICFR") or to bias estimates
- New or enhanced controls, including those that may need to occur at year-end, to respond to new financial reporting risks or elimination of on-site preventative controls
- Consideration of changes in the individuals performing the control
- Consideration of the appropriateness of segregation of duties because of a potential reduction in the number of employees
- Reconsideration of ICFR impacts related to broader IT access given remote work arrangements

Potential financial reporting implications related to disclosures

Refer to our COVID-19 Financial Reporting site:

- Events and conditions that cast significant doubt regarding going concern (including "close calls")
- New accounting policies
- Significant management judgements in applying accounting policies
- Major sources of estimation uncertainty that have significant risk

Other potential considerations

- Reporting material changes in ICFR
- Cyber security risks (e.g., wire transfers schemes)
- Possible delay in finalizing annual financial statements

COVID-19: Embedding Resilience & Readiness (continued)

Similarly, COVID-19 continues to be a major consideration in the development of our audit plan for your 2021 financial statements. The following are potential implications which will need to be considered to determine the impact on our audit approach. The assessment of the impact on our audit approach may have to be updated as we approach the year end timing.

Potential audit implications

Planning and risk assessment

- Understanding the expected impact on the relevant metrics for determining materiality (including the benchmark) and the implication of that in identifying the risks of material misstatement, responding to such risks and evaluating uncorrected misstatements
- Understanding the potential financial reporting impacts, the changes in the School Board's environment, and changes in the system of internal control, and their impact on our:
  - identified and assessed risks of material misstatement
  - audit strategy, including the involvement of others (e.g., our internal specialists or use of internal audit's work or internal audit in a direct assistance capacity) and the nature, timing and extent of tests of controls and substantive procedures including evaluation of additional funding received, and evaluation of the impact on operating expenses.

Executing

- Remote auditing
  - Increased use of other collaboration tools (Zoom, Microsoft Teams, Skype, KPMG's Clara, etc.) and the need for written management acknowledge for their use
  - Potential increased use of electronic evidence (and understanding the School Board's processes to provide such evidence to us)
- Timing of procedures may need to change

Reporting

- No foreseen concerns at this time regarding financial reporting.
- We will keep the Audit Committee apprised of anything that comes to our attention that may impact our reporting.

New audit standards

New auditing standards that are effective for the current year are as follows:

Relevant factors affecting our risk assessment

Complexity Estimate Related party transaction

Standard	Key observations	Reference
CAS 540, Auditing Accounting Estimates and Related Disclosures **Effective for audits of Entities with year-ends on or after December 15, 2020**	This revised auditing standard is required to set a globally consistent approach for the audit profession. As estimates become more complex, the revised standard will assist auditors in critically assessing estimates and their elements and design sufficient and appropriate procedures to address those elements. Expected impact on the audit: – more emphasis on the need for exercising professional skepticism – more granular risk assessment to address each of the components in an estimate (method, data, assumptions) – more granular audit response designed to specifically address each of the components in an estimate (method, data, assumptions) – more focus on how we respond to levels of estimation uncertainty – more emphasis on auditing disclosures related to accounting estimates – more detailed written representations required from management We anticipate there being incremental work associated with the adoption of this standard for the upcoming year-end audit both on our engagement team and on the part of management to ensure we appropriately consider and implement this requirement.	CPA Canada Client Briefing

Audit risks

Relevant factors affecting our risk assessment

Complexity Estimate Related party transaction

Professional requirements	Why is it significant?
Risk of material misstatement due to fraud resulting from fraudulent revenue recognition.	This is a presumed risk of material misstatement due to fraud. 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. This audit risk is rebuttable.
Risk of material misstatement due to fraud resulting from management override of controls.	This is a presumed risk of material misstatement due to fraud. We have not identified any specific additional risks of management override relating to this audit. This audit risk is not rebuttable.

Our audit approach

We have rebutted the fraud risk over revenue recognition due to the fact that the School Board's performance is not measured in terms of year-over-year revenue growth. Additionally, there are limited perceived opportunities to commit fraud due to the fact that revenue transactions do not involve elements of significant judgment, and the majority of revenues come from provincial grants which provides direct confirmation of cash flowed to the School Board. We have also not identified any indicators that management possesses the attitude, character or ethical values that would result in knowing and intentional dishonesty.

As this presumed risk of material misstatement due to fraud 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.

Audit risks (continued)

Areas of Audit Focus

The following accounts have been identified as significant accounts, and our audit work will be focused on these items that represent the majority of assets, liabilities, revenues and expenses for the Board.

Significant account	Our audit approach
Cash Investments Investment income	– Confirmation with third parties for cash and investments – Review of bank reconciliations and vouch significant reconciling items to supporting documentation – Review of restrictions and disclosures
Government grants Accounts and grants receivable Deferred revenue	– 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.
Capital assets Deferred capital contributions	– 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 Non-payroll expenses	– 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	– Confirmation of debt balances with third parties

Audit risks (continued)

Significant account	Our audit approach
Salaries and benefits Employee future benefits	– Test and evaluate design and operating effectiveness of 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 – A Lean in Audit session is recommended over the salaries and benefits process. We will work with management to perform a Lean in Audit process review at a mutually beneficial time over the next few months. Please refer to Appendix 4 for further details on KPMG's exclusive Lean in Audit approach and methodology.
Other revenues	– Perform substantive tests of details on other revenues and related accounts – Vouch a selection of other revenue transactions to supporting documentation – For amounts receivable at year-end, we will inquire of management as to the collectability of the receivable balance
Accumulated surplus	– Significant additions and disbursements vouched to supporting documentation – Ensure purpose-specific restrictions are recognized and accounted for appropriately
Contingencies	– Review of the Board of Trustees 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
Financial reporting	– Review by the engagement team of the Financial Statements prepared by the School Board's management to ensure the disclosure is consistent with current public sector accounting, disclosure requirements, as well as industry practice.

These areas of audit focus may be revised because of new transactions or events at the School 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.

Additional audit-related work

KPMG will perform the following services in addition to the audit of the consolidated financial statements of the School Board either as a required deliverable per the engagement letter, or per request from the Audit Committee.

Additional audit work required to support our audit opinion on the financial statements	
School generated funds and enrolment testing	KPMG will perform an analysis utilizing computer-assisted audit techniques on fund balances followed by discussion with management. We will select a sample of schools to audit school generated funds on a more granular level to obtain audit evidence over the adherence to the School Board's policies regarding school generated funds. We will report our findings in the Audit Findings Report and provide a Management Letter to management and the Audit Committee.

Other audits	
Ontario Youth Apprenticeship Program	KPMG will perform the audit of the Schedule of Revenue and Expenditures of the Ontario Youth Apprenticeship Program for the year ended August 31, 2021.
7th Month Specified Procedures	KPMG will prepare the Accountants' Report with respect to the period September 1, 2021 to March 31, 2022 7-month procedures as required by the Ministry of Education.
Literacy and Basic Skills	KPMG will perform the audit of the Statement of Revenues and Expenditures of the Literacy and Basic Skills Program for the year ended March 31, 2022.

Materiality

Materiality is used to identify risks of material misstatements, develop an appropriate audit response to such risks, and evaluate 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.

Materiality determination	Comments	Amount
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 financial statements. The corresponding amount for the prior year was $8,400,000.	$8,300,000
Benchmark	Based on prior year audited total expenses as at August 31, 2020. The use of this benchmark is consistent with the prior year.	$417,938,949
% of Benchmark	The corresponding percentage for the prior year's audit was 2.0%.	2.0%
Performance materiality	Used 75% of materiality, and used primarily to determine the nature, timing and extent of audit procedures. The corresponding amount for the prior year's audit was $6,300,000.	$6,225,000
Audit Misstatement Posting Threshold (AMPT)	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the prior year was $420,000.	$415,000

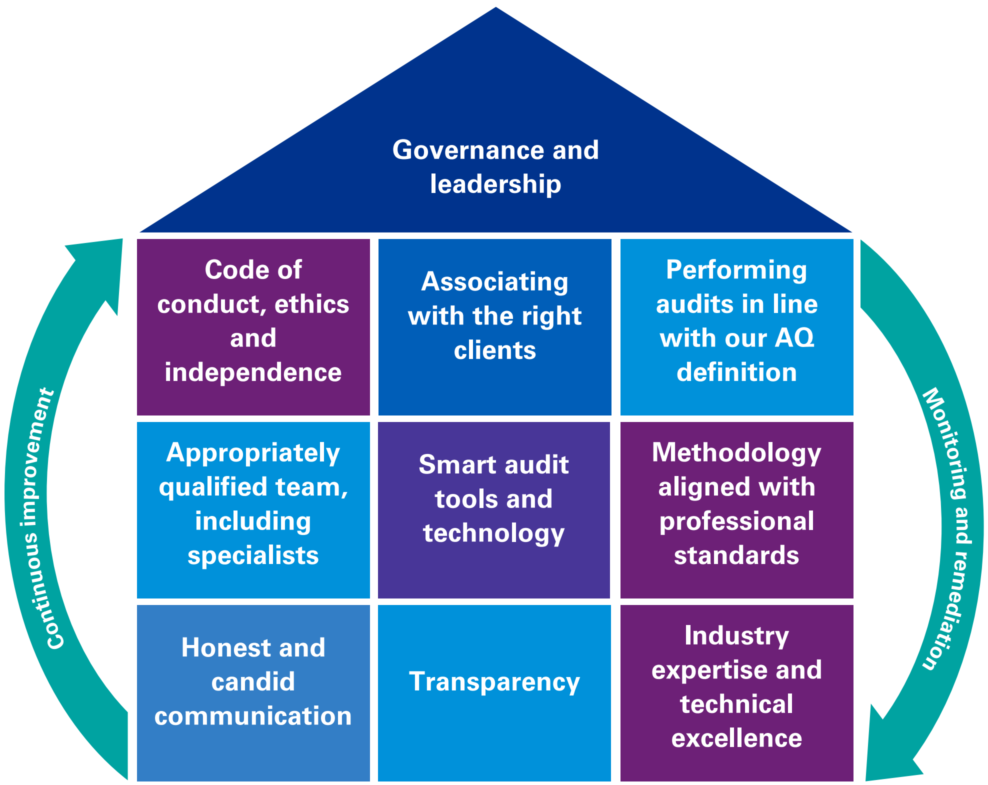
Materiality is used to scope the audit, identify risks of material misstatements and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. To respond to aggregation risk, we design our procedures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

We will report to the Audit Committee:

- Corrected audit misstatements
- Uncorrected audit misstatements

Audit quality and transparency

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 summarizes the key elements of our quality control system.



Audit Quality Framework

What do we mean by audit quality?

Audit Quality (AQ) is at the core of everything we do at KPMG.

We believe that it is not just about reaching the right opinion, but how we reach that opinion.

We define 'audit quality' as being the outcome when audits are:

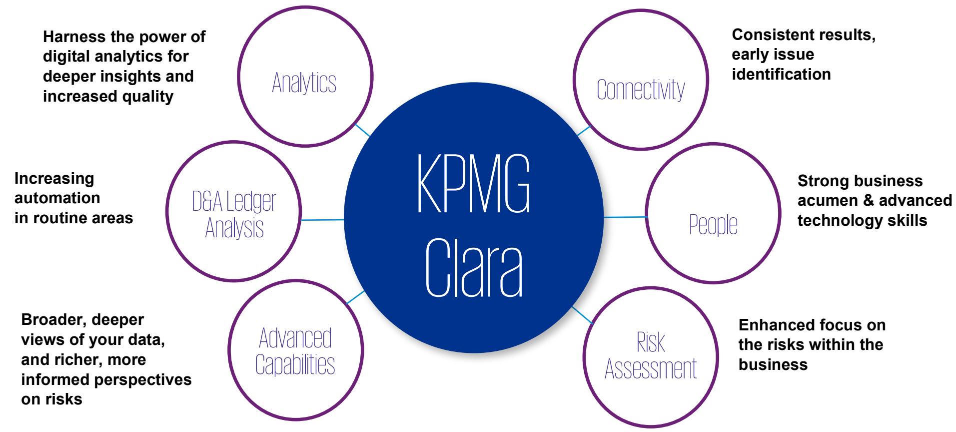
- Executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls, and
- All of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics,** and **integrity**.

Our AQ Framework summarises how we deliver AQ. Visit our Audit Quality Resources page for more information including access to our Audit Quality and Transparency report.

Audit quality and transparency (continued)

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.

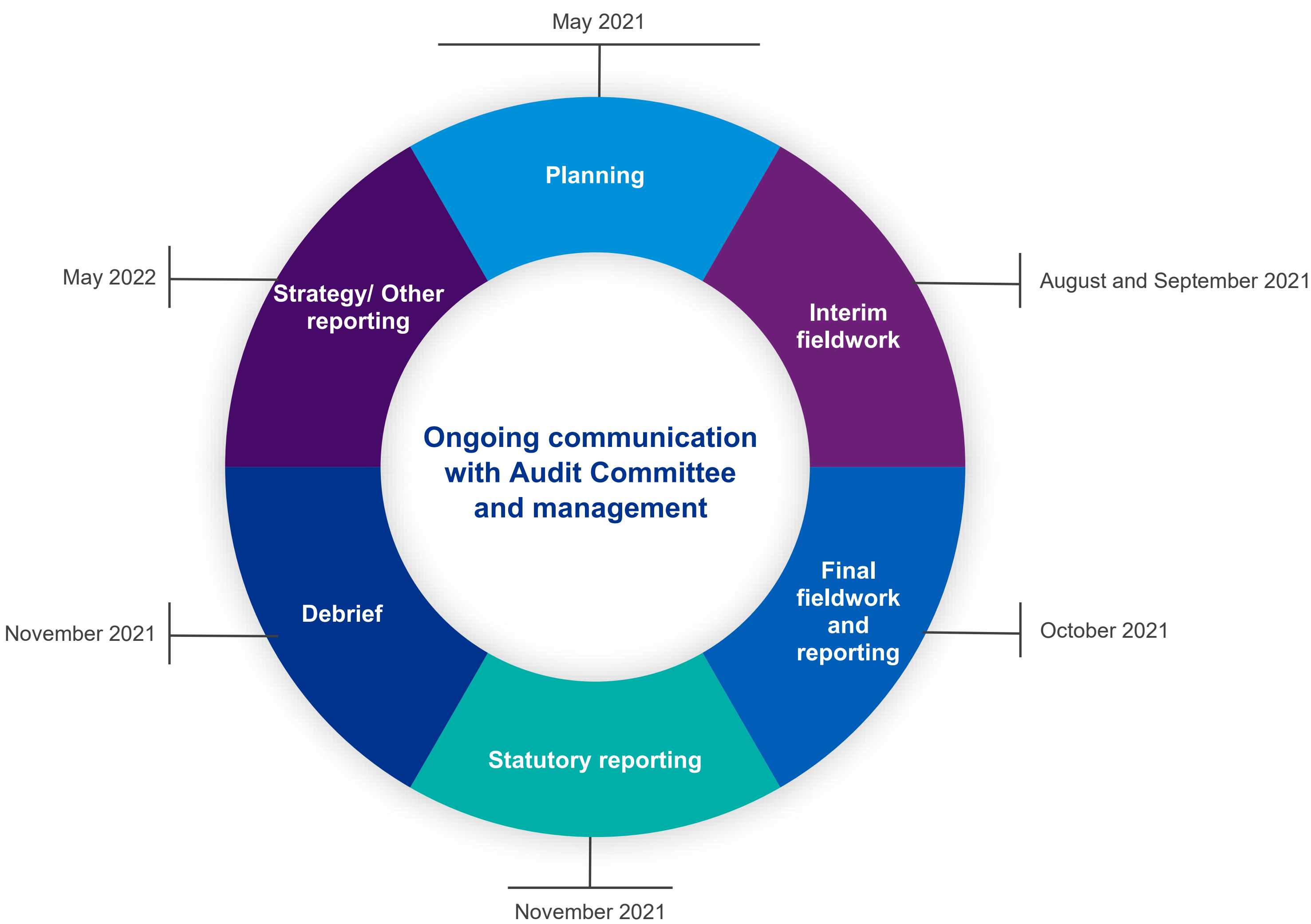
Technology empowers us with the ability to perform deep analysis over your financial information, focusing our effort and interactions on the areas of greatest risk and minimizing disruption to your business.



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.
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 Routines	We will use D&A to increase our precision in testing school generated funds as described on page 8. This will allow us to audit school generated funds at a disaggregated level and will assist in identifying outliers which we will focus our testing to these anomalies.
Data Extraction & Analytics Tools	Our data extraction tools assist with risk assessment procedures and perform automated audit procedures in key cycles using data extracted directly from your ERP system.

Key deliverables and milestones



Appendices

Content

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:

Audit Planning Report

This report.

Engagement terms

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 and any subsequent amended letters.

Audit Findings Report

At the completion of our audit, we will provide our Audit Findings Report

Representations of management

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.

Independence

At the completion of our audit, we will re-confirm our independence with the Audit Committee.

Internal control deficiencies

Other control deficiencies, identified during the audit, that do not rise to the level of a significant deficiency will be, communicated to management.

Required inquiries

Professional standards require that during the planning of our audit we obtain your views on the identification and assessment of risks of material misstatement, whether due to fraud or error, your oversight over such risk assessment, identification of suspected, alleged or actual fraudulent behaviour, and any significant unusual transactions during the period.

Audit Quality

The following links are external audit quality reports for referral by the Audit Committee:

- CPAB Audit Quality Insights Report: 2019 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2019 Fall Inspection Results >

Appendix 2: KPMG's Public Sector Accounting Minutes - January 2021 (see attached document)

Appendix 3: KPMG's audit approach and methodology

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™ (please also see attached document)

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: Additional Audit and Assurance Insights

Our latest thinking on the issues that matter most to Audit Committees, Boards and Management.

Featured insight	Summary	Reference
Audit & Assurance Insights	Curated thought leadership, research and insights from subject matter experts across KPMG in Canada	**Learn more**
The business implications of coronavirus (COVID-19)	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	**Learn more**
	Financial reporting and audit considerations: The impact of COVID-19 on financial reporting and audit processes.	**Learn more**
Accelerate 2019/20	Perspective on the key issues driving the Audit Committee agenda	**Learn more**
Momentum	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	**Sign-up now**
Current Developments	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US	**Learn more**
Board Leadership Centre	Leading insights to help board members maximize boardroom opportunities.	**Learn more**

Appendix 6: KPMG's Thought Leadership - Accelerate

Accelerate

The key issues driving the audit committee agenda in the time of COVID-19

New world, new reality.

Kristy Carscallen, Canadian Managing Partner, Audit, KPMG in Canada

Our world has fundamentally changed because of the COVID-19 pandemic. Economic recovery will depend upon business being able to navigate this new environment and remain resilient. Management, boards and audit committees each have a role to play in leading their organizations forward through these times.

For many businesses, COVID-19 has been a great accelerator and transformation is taking place at breakneck speed. For others, months into the pandemic, they are moving from short-term business continuity and crisis plans to managing through ongoing uncertainty. Going forward, audit committees will be challenged to monitor, respond and adapt.

Issues that demanded attention before the pandemic have taken on new urgency. In this year's KPMG Accelerate campaign we look at some of the most important challenges facing audit committees right now. Risk management is the overarching theme — firms will need to look at how they've responded to the pandemic and ask themselves what they might need to do differently in the future.

In our Accelerate series, subject matter experts from across KPMG in Canada provide thought-provoking insights on the issue of risk management in a number of key areas: cyber risk; internal control of financial reporting, disclosure and regulation; digital disruption and the future of the finance function; enterprise risk management; and the evolution of environmental, social and governance issues.

> "A key to great oversight — and great leadership — is not to necessarily have all the answers, but to ask the right questions."

As organizations rapidly implemented new work from home models in response to the pandemic, it hastened their plans to initiate or accelerate digital transformation programs. This has placed organizations at greater risk of cyber threats and audit committees must ensure management is monitoring these risks and implementing proper controls.

Prior to the pandemic, there was already a growing emphasis on environmental, social and governance issues (ESG), with multiple stakeholders, including institutional investors, demanding that organizations devote more attention to them. There are also new developments in the move to create universal ESG metrics and reporting standards that companies can report on regardless of their industry or region. Since ESG issues are a useful way of getting the full picture of an organization's risk profile, audit committees will play a key role in this oversight effort.

Each organization will find a unique path to navigating these times and dealing with the key issues facing audit committees. But many of their challenges will be similar and many of their questions will be the same. In each section of our series, our experts highlight some of the questions audit committees should be asking themselves right now. After all, a key to great oversight — and great leadership — is not to necessarily have all the answers, but to ask the right questions.

Contact

Kristy Carscallen
Canadian Managing Partner, Audit
KPMG in Canada
416-777-8677
kcarscallen@kpmg.ca

Let's do this. home.kpmg/ca/audit

Rising to the challenge of a new risk environment

ICFR, disclosure and regulation in a time of disruption

Jim Newton, Audit Partner, Financial Institutions, and Co-Leader, Board Leadership Centre, KPMG in Canada

The key to handling uncertainty is asking the right questions. This can help audit committees spot issues in internal controls over financial reporting (ICFR) and ensure their organizations are satisfying regulatory requirements with timely and appropriate disclosures.

With the abrupt move to remote work in mid-March, regulators were concerned about changes that needed to be made to processes and internal controls. But it was a common, albeit not universal, experience of organizations that, because they were already using electronic systems for record-keeping and communication, there weren't material changes to their ICFR.

Regardless of their initial experience, ICFR is an iterative process, so organizations will need to continue monitoring for issues. This could include establishing a risk register in which they can log concerns and the changes made to address them. At the end of the quarter, an assessment can be made as to whether any changes to ICFR were material and need to be disclosed.

In the early days of the COVID-19 pandemic, there was wide variation in the depth and detail of disclosures. Now, there's much more publicly available financial reporting that organizations can use to benchmark disclosures against their peers, and regulators may question disclosures that stray too far from the mean. Audit committees will also need to monitor changes in regulation and ensure these are discussed with management, external auditors and legal counsel.

Tackling uncertainty

One of the main challenges to ICFR and disclosure in the current environment is the heightened uncertainty that has been introduced to accounting estimates and forecasts. It can be tempting to believe that existing models will not be helpful because the pandemic is unprecedented, but these models remain the best starting point. To adapt these models, management can use expert judgement and apply overlays to account for what in the current data is not reflected in the models.

Audit committees will want to thoroughly question and understand the process that management has used to arrive at those estimates. For example, they will want to determine if there has been a sensitivity analysis, how wide the range is, what point has been picked in that range, why it was picked and why it's the best estimate.

But the uncertainty in these numbers can heighten the risk of material misstatement. To be satisfied they're free of bias, additional questions will need to be asked if the point is always at the high or low end of the range. Regulators and other stakeholders can be expected to scrutinize the methods and assumptions used to arrive at these numbers and thorough disclosure will be necessary.

> "Organizations may be given a pass this time because very few predicted this pandemic, but they may not get a pass the second time — so what are they going to do differently?"

Jim Newton
Audit Partner, Financial Institutions, and Co-Leader,
Board Leadership Centre,
KPMG in Canada

Thinking differently about risk

Organizations need to start thinking in a new way about risk. They may have been given a pass this time because very few predicted this pandemic, but they may not get a pass the second time — so what are they going to do differently?

Audit committees will need to keep their knowledge base current and understand where the risk points are. Cyber risk isn't new but is now of greater importance. Environmental, social and governance (ESG) issues have also been growing in prominence; within the ESG framework, social issues have taken on greater importance during the pandemic.

Risk has always gone beyond cyber — but even more so in today's connected world. We need to enhance the conventional, two-dimensional way of looking at single points of risk in terms of their likelihood and severity and start looking at the interconnectivity of risks and the interplay between them — both globally and at an organizational level. This will require much more robust statistical and scientific analysis of data. While not directly within the purview of audit committees, lack of attention to the well-being of employees may present an ICFR risk. Employees experiencing excessive stress in the new work environment may become less vigilant about adhering to processes or oversight. And they might be more tempted to commit fraud with more opportunities and a greater ability to rationalize the behaviour in the current environment.

Overseeing your oversight

Audit committees will be asking internal audit leaders about their plans for the coming year, considering the new circumstances. Similarly, the pandemic may affect the scope and timing of external audits. For instance, any forecasts that result in a large change in income may affect materiality calculations and the work that needs to be done. And, particularly for far-flung operations, adaptations for remote work will need to be made.

The current level of uncertainty is daunting. But an audit committee can feel comfortable that they've done their job if they've been given a robust presentation, asked the right questions and are satisfied with the answers.

What should audit committees be asking?

- How has management arrived at its estimates? Did it conduct a sensitivity analysis, and, if so, what was the range and where is it within that range?
- What is our risk program doing to anticipate risks and the interrelationship between them at both a macro and micro level?
- What are our regulators doing and does this create an extra burden for us?
- What is our internal auditor's plan for the year given all this uncertainty?
- How are our external auditors adapting to the current circumstances such as working from home?

Contact

Jim Newton
Audit Partner, Financial Institutions,
and Co-Leader, Board Leadership Centre
KPMG in Canada
416-777-8319
jnewton@kpmg.ca

Let's do this. home.kpmg/ca/audit

ERM: Building a risk-resilient organization

Uncertain times provide an opportunity to pressure-test and future-proof the business to manage existing and emerging risks

Edouard Bertin-Mourot, Partner, Risk Consulting, KPMG in Canada

The COVID-19 pandemic has caused global disruption that is testing businesses' financial, operational and commercial resilience. Against this backdrop, organizations have had to mobilize swiftly and operate in new ways, making decisions to protect their assets and adapt to this evolving environment — from activating business continuity planning and protecting people to managing cash and liquidity.

While these strategies have allowed some organizations to further build resilience, there are structural and long-term implications that need to be better understood. A unique challenge for organizations is to progress from business continuity and crisis plans — typically designed for days and weeks — to manage and succeed through a period of extended uncertainty.

The changing ERM landscape

Businesses were already working hard to remain relevant in the face of transformative trends such as relentless technology innovation and changing customer expectations. COVID-19 is arguably accelerating these trends, where digitalization, remote working, tighter information security and supply chain rationalization may well become 'the way we do things.'

In addition to the pandemic, other risks have the potential to make or break organizations, such as geopolitical shifts (trade tensions, security threats), climate change and sustainability (greener technologies, chronic weather changes), disruptive technologies (artificial intelligence and the Internet of Things) and cyber threats.

The journey to this new reality will likely take a different trajectory across organizations and sectors. Some industries will need to transform by modifying their business-as-usual practices or even going through a hard reset (due to permanent market changes). Others may conversely benefit from exponential growth as altered customer behaviours are sustained in their favour.

In this climate, audit committees need to ensure leadership is pressure-testing and future-proofing their business model to manage existing and emerging risks — and to take advantage of emerging opportunities. With great uncertainties still ahead, they must take another look at the increasingly intertwined strategic and risk decision frameworks that hold it all together.

Why standard risk management doesn't work anymore

The maturity of an organization's resilience has real potential to dictate success or failure. Standard risk management, often siloed, static, focused on discrete events and residing several levels below top decision-makers, is just not good enough.

COVID-19 has revealed how connected our world is: We live in multiple intertwined networks, both physical and digital. In simple terms, it means that elements of a network interact with each other, and any change in one area of that network can and will influence the rest

> "The maturity of an organization's resilience has real potential to dictate success or failure. Standard risk management, often siloed, static and focused on discrete events, is just not good enough."

Edouard Bertin-Mourot
Partner, Risk Consulting
KPMG in Canada

of the network — similar to the chain analogy where the strength of a chain is only as strong as its weakest link.

While connectivity offers opportunities — social media connects people and the Internet connects ideas and knowledge — it also presents risks. COVID-19 has demonstrated the significant risks of being part of a network, as it continues to affect all aspects of our life from health and wellbeing to the economy, employment and financial markets. The Great Depression, dot-com bubble, 9/11 and 2008 financial crisis were all disruptive events that created unprecedented, severe aggregate downside scenarios.

Connecting the dots for true risk management

Risk lies in the gap between the highly interconnected world we live in and traditional risk management programs. Audit committees need to connect the dots and bridge that gap to drive greater value, insights and accuracy from their risk management. They need to develop true strategic risk management capabilities by integrating them with strategy development.

Imagine a risk management scenario that recognizes an organization not as a single 'entity' but rather as one, if not several, complex networks. Imagine if risks aren't managed in isolation; they're analyzed by how they aggregate and influence each other to uncover key pain points. Imagine if risk management goes beyond 'known knowns' to identify extreme scenarios or stress events that would put the organization at risk.

Risk management is not about being immune to every risk, but rather being prepared and resilient to adverse events. If there's a silver lining to COVID-19, it's that organizations are now looking at overall resilience, extreme scenarios and risk interconnectivities. And there's a renewed focus from the board and management in building resources and analytical capabilities for future risk and resilience.

What should audit committees be asking?

- What are our key strategic objectives and how much risk is the organization willing to take in order to achieve these objectives?
- What are the key networks in which the organization operates in? What are the critical interconnectivities or dependencies?
- What factors could create extreme stress to the organization?
- How resilient is the organization to withstand such extreme events, while remaining nimble to opportunities in light of uncertainties and changing circumstances?
- How is the organization working across the risk function, compliance, technology and business continuity planning to manage risks and increase overall resilience?

Contact

Edouard Bertin-Mourot
Partner, Risk Consulting
KPMG in Canada
416-777-8511
edouardbertinmourot@kpmg.ca

Let's do this. home.kpmg/ca/audit

Digital transformation opens door to more cyber risk

Cyber threats and attacks have only increased since the start of the pandemic, particularly ransomware and COVID-themed phishing attacks

John Heaton, Partner, Cybersecurity Advisory Services, KPMG in Canada

As organizations move toward remote work, digital processes and cloud-based technology, the levels of risk they are exposed to naturally increase. Add a global pandemic into the mix and those risks have been even further exacerbated.

The audit committee plays a crucial role in overseeing risk management activities and monitoring management's preparations to respond to cyber threats. These responsibilities include assessing cyber-risk mitigation investments and how the organization will respond in the event of a breach.

Three cybersecurity challenges in the COVID-19 era

Audit committees should be aware of three major challenges facing organizations in the realm of cyber risk: the move to digital processes; the move to cloud; and an increasing number of cyber threats and attacks. These challenges existed before the COVID-19 pandemic, but the abrupt, unplanned migration to remote work arrangements — including digital processes and cloud-based technology — at the start of the pandemic has opened the door to additional risk.

Almost overnight, organizations moved their digital transformation into overdrive. Everyone — whether adequately prepared, willing or not — started using video conferencing platforms, enterprise collaboration solutions and consumer social media applications, often from home-based Wi-Fi that employees might be sharing with the rest of their family. In many cases, core business operations now happen on home-based IT, where there are weaker security controls in place. And, an organization's security team (if one exists) is now tasked with managing security outside of the office and in employees' homes.

Cyber threats and attacks have only increased since the start of the pandemic, particularly ransomware and COVID-themed phishing attacks. These prey on people's anxieties and insecurities, enticing them to click on links related to vaccines or financial support, for example. There are costs associated with these attacks, both from downtime and potentially from the loss of data, but there are also soft costs, such as reputational damage. Some organizations might not even be aware they've been attacked and their data is up for sale on the dark web. In many organizations, it's therefore up to the audit committee to ask whether the right controls are in place to detect and thwart such attacks and challenge management into taking the necessary steps to ensure their organization's digital assets are safeguarded.

With the move toward remote digital processes and cloud-based technology, audit committees need to consider how the organization's risk tolerance may have changed (and how that's being monitored). A year ago, they may not have considered running enterprise applications in the cloud. Today, faced with fewer alternatives given the pandemic, they might be willing to accept more risk.

> "People may be the weakest link in your organization's cybersecurity efforts but they can also be your best line of defence. Organizations need to ensure their employees are educated on cyber risks and what to do if they're the victim of an attack."

John Heaton
Partner, Cybersecurity Advisory Services
KPMG in Canada

Taking control over existing and emerging risks

Audit committees should make sure management has considered what's being done, or could be done, to monitor existing and emerging risks and put additional controls in place where necessary. This includes controls to authenticate and validate anyone who accesses the network, whether they are employees, suppliers or customers, as well as assurance from cloud service providers that proper security controls are in place.

People may be the weakest link in an organization's cybersecurity efforts but they can also be the best line of defence. Organizations need to ensure their employees are educated on cyber risks and what to do if they're the victim of an attack. For example, if they're the victim of a ransomware attack while working remotely, do they know who to call and what to do? The IT team can put the best tools and technologies in place to secure the organization's data, but if an employee clicks on a malicious link, none of it matters.

Ultimately, cyber risk is a business problem, not an IT problem, and should be ranking high on the audit committee agenda to monitor and challenge management on how they are managing risk. Security used to involve building a virtual fortress around a physical building to protect the IT infrastructure within it. But with workers at home and data in the cloud, there is no fortress anymore. This may be our 'new' reality, but organizations aren't likely to go back to the fortress once employees get used to the convenience of on-demand cloud applications they can access anytime, anywhere.

Dealing with cyber risk, during COVID-19 and into the future, means audit committees will need to ensure the organization's processes are robust as they move further into this digital, cloud-based world. But there's value in doing this. There's opportunity in cloud and digitization to transform the business and be better prepared for whatever is to come.

What should audit committees be asking?

- How have we changed our cyber risk tolerances, monitoring tools and processes with the move to a digital world?
- How are we ensuring that we have appropriately authenticated and validated users, customers and partners who use our digital tools?
- How have we evaluated the risks of cloud solutions when moving from an on-premise solution?
- How do we obtain assurance that the cyber controls are in place and performed at the cloud provider?
- How have we educated our people and enhanced our processes to take account of the new reality of working to identify and respond to these new threats?

Contact

John Heaton
Partner, Cybersecurity Advisory Services
KPMG in Canada
416-476-2758
johnheaton@kpmg.ca

Let's do this. home.kpmg/ca/audit

Digital disruption and the future of the finance function

Emerging technologies offer huge benefits but bring new risks

Chris Hough, Partner, Management Consulting, KPMG in Canada

Organizations have more data than ever before. At the same time, there are new tools and technologies that allow them to consume, process and analyze that data to make more informed decisions. That's raised expectations for the finance function to provide more insights to stakeholders, including the audit committee.

Most organizations were already on the path to digital transformation, or at least thinking about it, before the pandemic hit. But COVID-19 has forced them on that path, whether they were ready or not. More than ever before, a successful enterprise is a "Connected Enterprise."

During COVID-19, many finance functions moved from forecasting monthly or quarterly to forecasting on a weekly, daily or even hourly basis. This amplified the need for the right tools and processes as audit committees saw their organizations struggle to generate timely, accurate forecasts.

While the finance function still requires a core transactional system, there are other complementary technologies that enable greater analysis and insight. The challenge is figuring out how to piece together these technologies into an ecosystem that will support what you need to do without driving unnecessary complexity.

Making the move to cloud

While organizations rushed to create instant work-from-home (WFH) solutions, this wasn't necessarily done in a systematic way. Moving to the cloud is a more sustainable, flexible solution for key finance applications, but it isn't easy to do in a short period of time. The priority for finance functions now is to mature those pandemic-driven fixes into more permanent solutions, including the cloud.

Recognizing WFH as the new normal, organizations need to either replace those 'duct tape and baling wire' solutions with something more fit for purpose for the long term or invest in new solutions they weren't able to do in the rush to deliver on immediate needs.

The rise of artificial intelligence

Forecasting and predictive analytics through emergent technologies such as artificial intelligence, cognitive and machine learning are also changing the game. In the early days of COVID-19, these cutting-edge solutions didn't always perform well because there was no previous precedent to learn from — we'd never experienced anything like this before. Now that we're further along in the pandemic cycle, the technology is catching up. Intelligent forecasting solutions are able to do a better job of identifying the underlying drivers of performance and more accurately predict future results.

To support the finance function's controllership and stewardship mandate, AI and machine learning also have huge potential in terms of risk management. With these disruptive technologies, we're moving towards 100 percent sampling, where tools can analyze every single transaction processed in a given year. They can immediately identify any anomalies, patterns or unusual transactions worthy of more human-centric investigation. This will be useful for risk identification and mitigation as much as it will be for forecasting and forward-looking analysis.

> "For audit committees, AI and machine learning have huge potential to identify potential risk and provide greater insights."

Chris Hough
Partner, Management Consulting
KPMG in Canada

Keeping an eye on blockchain

We hear about blockchain a lot in the finance function. As a distributed ledger technology, there's an obvious use case for blockchain in finance: reliably tracing and authenticating transactions either within or between organizations. But before this can happen, there needs to be greater alignment around which distributed ledger platforms will be adopted as the standard, and how they will be used. That takes time.

In the world of audit, blockchain has huge potential to be a certifiable, lock-tight source of data, but that evolution is going to take longer than some of these other disruptive technologies. While the finance function should consider diving into all emerging technologies, there is greater short-term momentum behind cloud and AI than blockchain.

It's important to be intentional about these investments in innovation. Since the ROI is less certain, you can expect to have some fast fails — but if you're not investing in innovation, then you risk being left behind. Organizations finding that right balance between investment and cost containment will be key to weathering the COVID-19 storm and coming out on the other side stronger than their competitors. As the owners of the capital budget and forecasting process, finance has a critical role to play in ensuring that the right investment profile is maintained, and business cases are robust.

What should audit committees be asking?

- Is the finance function comfortable with the risk profile and the level of investment in innovation within the capital plan?
- Do our people have the right skills to manage innovation and new technologies?
- What are the risks if we fall behind on our plans to digitally transform?
- Are there any risks related to COVID-19 we should be thinking about retrospectively as we close our books for the year?

Contact

Chris Hough
Partner, Management Consulting
KPMG in Canada
(416) 777-8420
chrishough@kpmg.ca

Let's do this. home.kpmg/ca/audit

The evolution of ESG and disclosures

Social issues now take centre stage

Roopa Davé, Partner, Sustainability and Impact Services, KPMG in Canada

The types of risks facing organizations have evolved tremendously over the past decade. Ten years ago, economic risks dominated the Global Risk Report by the World Economic Forum (WEF), which identifies the top threats facing our world by likelihood and extent of impact. In the 2020 report, seven of the top 10 risks by likelihood and eight of the top 10 risks by impact are related to environmental, social or governance (ESG) issues.

Topics such as climate change and social inequity are transforming the business environment and driving the evolution of ESG risks and opportunities for organizations. Stakeholders — including investors, regulators, customers and employees — increasingly expect organizations to manage the impacts of these issues.

Audit committees have a key contribution to make. An organization's strategy to manage and report on ESG performance links to essential functions of the audit committee, including governance, reporting and disclosure, risk management and internal controls.

COVID-19 has significantly influenced how stakeholders and organizations approach ESG. While climate risk has remained front and centre, the impacts of the pandemic have been well documented and now place social risks on an equal footing in their ESG priorities. In KPMG's 2020 Canadian CEO Outlook report, 76 percent of Canadian CEOs agree that they need to take a lead role in driving change on societal issues, and 64 percent say the pandemic has shifted their focus to the social component of ESG.

Despite the recognized importance of ESG performance and reporting, many organizations are overwhelmed and challenged by the array of existing ESG standards and frameworks – there remains an overall lack of a universally accepted approach. Regulators, investors and third-party ESG ratings providers often request different disclosures or data, leading to a lack of consistency and comparability. Audit committees need to stay attuned to what's happening in this rapidly evolving and overcrowded space.

The drive to standardize

Important developments occurred in September 2020, all aimed at tackling the patchwork approach to reporting. The International Business Council of WEF, working closely with KPMG and other accounting firms, recommended a universal set of material ESG metrics and disclosures for companies. Further, the International Federation of Accountants called for the creation of an International Sustainability Standards Board alongside the International Accounting Standards Board under the IFRS Foundation. Finally, five of the organizations which have created ESG-related standards and frameworks announced a shared vision for a comprehensive corporate reporting system and a commitment to collaborate to achieve it.

While momentum continues to build for a common set of consistent and comparable social and environmental metrics, audit committees can't afford to wait for a global consensus. Institutional investors already expect organizations to follow best practices and industry-specific guidelines set out by such organizations as the Sustainability

> "Audit committees play a critical role in ensuring that companies understand the growing investor attention on ESG and how these issues affect business risk, performance and access to capital."

Roopa Davé
Partner, Sustainability and Impact Services
KPMG in Canada

Accounting Standards Board and the Financial Stability Board's Task Force on Climate-related Financial Disclosures.

Investors care about ESG

An increasingly significant stakeholder group is the institutional investor who is steadily adopting sustainable investing strategies and, in some cases, moving towards investor activism. The United Nations Principles for Responsible Investment, representing 2,300 institutional investors with more than $85 trillion in assets under management, states that many are now calling for a more human-centric model, or perhaps a "new social contract" for business, that addresses the economic and health impacts, as well as the inequalities of current systems.

As access to capital is becoming more reliant upon the approach taken by these institutional investors, audit committees need to ensure that the organization is identifying, managing and responding to ESG risks and opportunities, both within the organization and within the broader value chain. Audit committees should play a role in ensuring that management conducts a prioritization assessment to identify which ESG topics matter most to both stakeholders and the organization, and uses these to guide their reporting and disclosure strategy.

The role of the audit committee

The audit committee's deep understanding of internal controls, policies and reporting puts it in a good position to challenge management, including the finance function, to develop systems and processes for ESG risk and opportunity identification, create resilient strategies to manage these risks and seize these opportunities, and develop metrics and reporting to monitor these topics.

What should audit committees be asking?

- What are the ESG frameworks, management standards and reporting standards most commonly adopted in our industry and jurisdiction?
- What are the ESG disclosure requirements of our providers of capital and are we adequately responding to their needs?
- Are material ESG risks and opportunities sufficiently integrated into our strategy, and are we staying up to speed on how management is progressing toward achieving related targets?
- Are material ESG risks sufficiently integrated in our ERM framework, and do all three lines of defence sufficiently understand these non-traditional risks?
- Do we obtain any assurance over ESG data? Are we aware of what is being assured and by whom?
- Do we understand how emerging ESG issues may be transforming our business environment, and what the impact could be on our strategy and business model?

Contact

Roopa Davé
Partner, Sustainability and Impact Services
KPMG in Canada
604-691-3019
rdave@kpmg.ca

Let's do this. home.kpmg/ca/audit

kpmg.ca/audit

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Public Sector Accounting Minute

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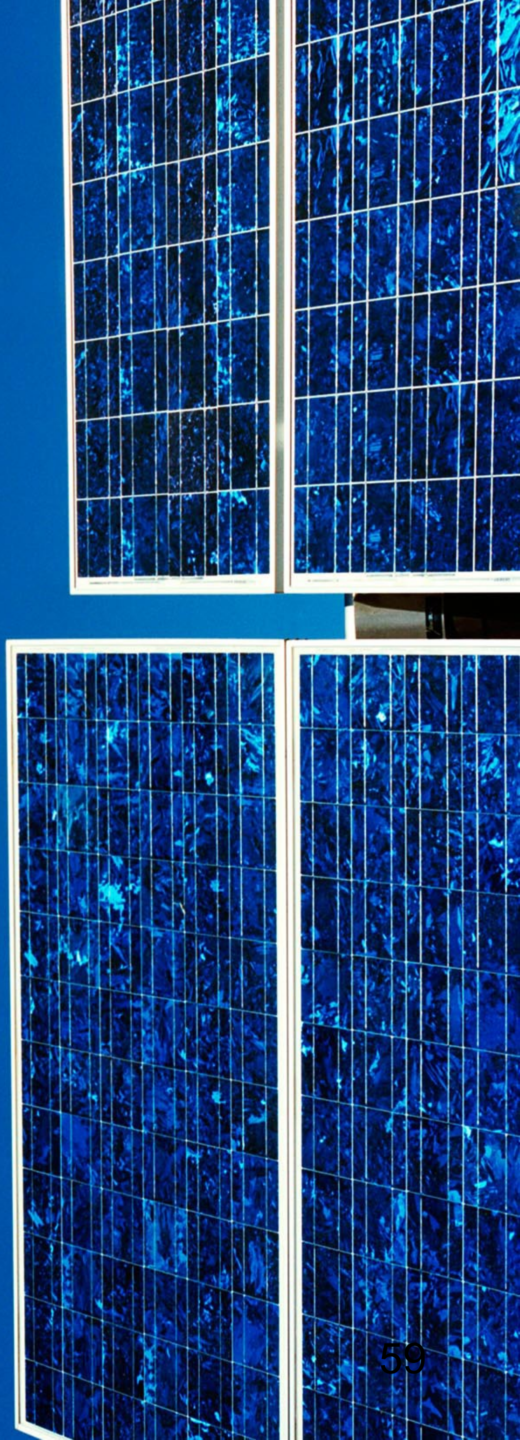
January 2021

Let's do this.



Agenda

Public Sector Accounting Board December 2020 Session

– Session Highlights

– Don’t Miss – New Developments

Public Sector Accounting Discussion Group November 2020 Session

– Session Highlights

Time to Think About

– Thoughts to shape your new year reporting priorities

KPMG

Public Sector Accounting Standards Update

Highlights

The PSAB Board has had a very busy agenda at its recent sessions. New Chair Clyde MacLellan recently provided a Fall update, which summarizes a lot of the good work underway:

Link to the fall update

The Fall update outlined 5 key initiatives coming in the new year:

1. **Conceptual Framework and Reporting Model:** Expect exposure drafts on the proposed Conceptual Framework and Reporting Model, as this project heads into a final round of consultations. This model will set the foundation for future standards developments. The exposure drafts should be out in January 2021, with comments due by mid-May 2021.
2. **Government Not-for-Profit Strategy:** A second consultation paper is coming from the Board on its Government Not-for-Profit (GNFP) strategy, detailing the path for GNFP reporting going forward. The paper should be out in January 2021, with comments due by mid-May 2021.
3. **International Strategy:** Earlier this year, PSAB voted to reference International Public Sector Accounting Standards (IPSAS) principles when developing future PSAS standards. This landmark move will be implemented April 1, 2021.

Highlights

4. **Next Strategic Plan:** The Board is both working to complete the objectives in its 2017-2022 Strategic Plan, and consulting with stakeholders on the next five-year plan.

5. **Connect.FRASCanada.ca:** The Board has launched a new online community platform, which will make it easier for stakeholders to take part in the standard-setting process.

Key insights: These initiatives will be important to the standard setting process going forward. It is critical that stakeholders make their voices heard, as our standards for the foreseeable future will be shaped by the discussions in 2021.

Highlights

The Board's December agenda was very full, with a number of projects linked to these key initiatives:

Public Private Partnerships ("P3"): The Board considered and approved final handbook section PS 3160, Public Private Partnerships, and the associated Basis for Conclusions document and Consequential Amendments. Expect to see the final section released by April 2021.

Key insights: It is great to see this handbook section approved. Special thanks to the experts who volunteered their time for this project over the past 5 years, as well as the PSAB staff who worked hard to guide us through the project. In 2021, public sector entities should create an inventory of what may qualify as a P3 arrangement for their entity in preparation of this new handbook section. Public sector entities should be prepared to review the accounting for their existing P3 arrangements, and evaluate whether they are consistent with the requirements of PS3160.

Highlights

Financial instruments: The Board approved final amendments and Basis for Conclusions for narrow scope amendments related to Presentation and Foreign Exchange.

Key insights: These amendments are intended to address certain concerns from senior governments on the application of this standard. Key concerns raised in the past have included the applicability of the standard to the federal government's foreign currency account. These amendments are expected to be very specific to these stakeholder concerns, and will likely not have a significant impact on other public sector entities.

Employment Benefits: The Board considered the Employment Benefits project, including the approach to core topics. In its June 2020 session, the Board committed to a principles-based employment benefits standard, which would be made available through multiple releases. The first release exposure draft is expected for 2021, and focuses on foundational issues including deferral provisions and discount rate guidance. Principles from International Public Sector Accounting Standard (IPSAS) 39, Employment Benefits are being used as a starting point. IPSAS 39 was issued to maintain convergence with IAS 19, Employment Benefits.

Key insights: IPSAS 39 removed deferral provisions for the recognition of changes in the net defined benefit liability, otherwise known as the corridor approach. The standard also emphasized that discount rates should reflect the time value of money, in reference to currency and estimated term of the post-employment benefit obligations. IPSAS 39 also amended certain disclosure requirements. It will be interesting to see how many of these principals carry over to the PSAB exposure draft.

Highlights

Other Business: The Board reviewed the Interim 2020-21 Performance Report, and the 2021-22 Annual Plan and Risk Assessment. An update on the strategic planning process was also provided. The Board's response letter on the IFRS Foundation Trustees' Consultation Paper on Sustainability Reporting was also reviewed.

Key insights: Sustainability reporting has become a heightened priority for many public sector entities. A strong body of guidance is developing internationally with respect to standards and frameworks, including the work of the Sustainability Accounting Standards Board. PSAB's voice is critical to represent the interests of Canadian public sector entities. Additional interpretative guidance may also benefit our public sector community.

Don't Miss - New Developments

Purchased Intangibles: The Board has released Public Sector Guideline 8, to provide guidance regarding purchased intangibles. Effective for fiscal years beginning on or after April 1, 2023, this guideline enables public sector entities to recognize intangibles acquired through an arm's length exchange transaction as an asset where they meet the asset definition and the general recognition criteria in PS 1000, Financial Statement Concepts.

Modification of Canadian GAAP Hierarchy: The Board has recently issued an Exposure Draft regarding the Proposal to Modify the Canadian Public Sector GAAP Hierarchy. This includes items not covered by primary sources of GAAP or assistance in applying a primary source of GAAP to specific circumstances. Stakeholders can submit comments up to February 15, 2021:

Link to the exposure draft

Public Sector Accounting Discussion Group

PSADG November Session

The Discussion Group debated a few impactful matters at its November session:

GNFPs: Changing Financial Reporting Frameworks: The focus of the discussion was on circumstances where a GNFP could change its government organization type to reclassify as a GBE (Government Business Enterprise) or an OGO (Other Government Organization). The Discussion Group considered the relevance of the requirement in the GNFP definition for an entity to have counterparts in the private sector. The Discussion Group also considered the impact on the classification of an entity as a GNFP if it has controlled entities that earn a profit. CRA's guidance around registered charity business activities was noted as helpful and comparable guidance for GNFPO may help clarify some of these questions.

Key insights: This is a very relevant matter for many GNFP's, who have profit-oriented controlled entities linked to their overall not-for-profit mandate. Consideration needs to be given to the substance of the entity at the consolidated level. The nature of its mandate and purpose needs to be balanced with the financial results. Where controlled entities are earning a profit, the attention should be on two things: (1) Is that profit consistent over a multi-year period? (2) How significant is that controlled entity to the overall consolidated operations? Organization type cannot be determined based on the trends in one year alone.

PSADG November Session

Effective dates and transitional provisions were discussed for two general application standards, Sections PS 3200 (Liabilities) and PS 3210 (Assets). In particular, it was noted that no method of application (i.e., prospective, retroactive) is indicated in either section. The Discussion Group posed two questions: (1) If a public sector entity is already accounting for an asset or liability because of the general application standards and then a new specific Public Sector Accounting Standard (PSAS) is issued for that type of asset or liability, what effective date applies? (2) Since the method of application is not specified in either general application standard, should these standards be applied retroactively or prospectively?

Key insights: This debate highlights why PS2120 should be considered for an update. Transitional provisions are becoming increasingly complex, and many new standards are building in their own modifications to the transition provisions to supplement PS2120.

A roundtable on emerging issues was hosted.

Key insights: A great new initiative from the Discussion Group that considered several matters which may influence the Board's strategic plan going forward.

Time to Think About…

Time to Think About

As we close out 2020, and head into 2021, lets take a pause and consider some of the things that might shape your finance priorities.

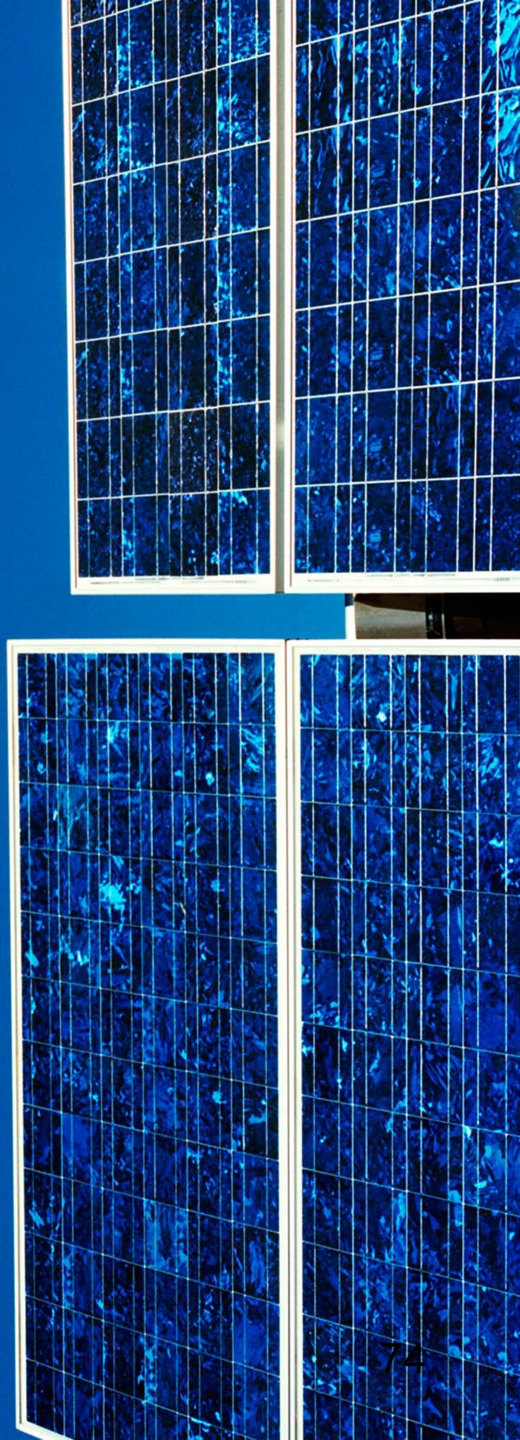
Have you thought about the following?

- With Asset Retirement Obligation (“ARO”) implementation projects in full gear, have you considered the connection between your asset management systems and processes and ARO’s? This isn’t a one-shot implementation – your processes need to sustain ARO reporting every year. Incorporating this within your asset management system is the best way to position yourself for success.
- You should be building an audit binder to support the assumptions and process you are following for ARO’s. This will be key to answer the auditor’s challenge on completeness. Its also vital for your cost factors applied for ARO measurement!
- There are a number of new standards coming into effect over 2022 and 2023 – ARO’s, Revenues and Financial Instruments are all significant undertakings, and many entities may wish to recognize assets under the Purchased Intangibles guidance. Don’t leave it all to the last minute – consider early adoption of 1-2 of these standards to clear your plates.
- The remote working environment has brought some lasting changes to our processes. Have you challenged your processes to make sure they are efficient and effective in this environment? For example, if your chart of accounts is not effectively designed, or your reporting processes too manual, it strains your finance team. Efficiency makes your finance team nimble and more responsive, and better able to meet the challenges ahead.

Questions?

Bailey Church
Partner, Accounting Advisory Services
613-212-3698
bchurch@kpmg.ca

Maria Khoushnood
Senior Manager, Enterprise Audit Municipal Practice
416-228-7082
mkhoushnood@kpmg.ca



home.kpmg/ca **#LetsDoThis**

KPMG

Using Lean to Drive Continuous Improvement

The education sector is undergoing substantial change in the wake of shifting learning models and government funding limitations. Today's focus is on delivering more with less through innovative approaches which can balance short-run needs with long-term opportunities to create as much value as possible for students.

Eliminating waste and driving efficiencies

Is your school board struggling with challenges in enrollment tracking impacting revenue, financial forecasting, cash flow, and budget projections? Are outdated paper-based methods for processing payroll and timesheets creating inefficiencies that frustrate staff on a monthly basis?

Lean thinking is the belief that there is a simpler, better way through a continuous drive to identify and eliminate waste, inefficiencies, and errors in our day-to-day work. It is about making your work environment more efficient and effective, so you focus on what matters most – fostering student achievement and well-being in an environment of inclusivity and innovation. A quality improvement mindset improves safety, quality, costs, efficiencies, and program delivery, helping create time for quality improvement to be part of everyday routine activity.

One of the first steps in the Lean journey is to start to "see" the wastes in the process you are aiming to improve and eliminate it to improve efficiency. Waste is considered any activities that are non-essential to complete the work or service, causing inefficiencies and frustrations for staff and students. An easy way to remember the 8 Wastes is to remember the acronym: DOWNTIME.

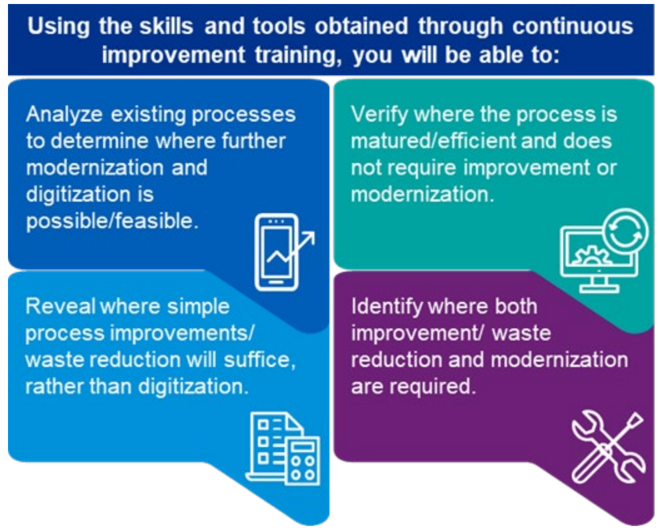
Type of Waste		Finance Example
Defects – work or services that are not completed correctly the first time; errors	D	Incorrect or missing information on forms, sending information to the wrong department
Overproduction – additional tasks added to the process that add no value and consume resources	O	Producing reports that are not used, excess sign-offs
Waiting – idle time when material, information, people or equipment are waiting	W	Waiting for the ledger to close before completing month end processes, delay in billing or cash collection
Non-utilized Talent – not utilizing the skills of the employees, skilled people involved in administrative tasks	N	Having staff with diverse skill sets and not using them, qualified accountants spending time copying and pasting or retrieving data
Transportation – moving equipment, supplies, or information from place to place	T	Copying information from one spreadsheet to another without materially changing it
Inventory – more material, supplies, equipment, on hand than what is needed; storing, batching, bulking	I	Accounts payable storing invoices
Motion – unnecessary movement by employees to complete an activity, including walking	M	Walking to the printer, walking around the office to find things, searching shared drives for information
Extra processing – Any work completed for the client that was not asked for by the client or that the client does not see value in	E	Spending unnecessary time creating presentations or reports that the client has not requested

Maximizing ROI on technology

Do you want to enhance technology integration and utilization? Are you maximizing your outputs from your IT systems?

Does your school board struggle with outdated, misunderstood and complex processes, in addition to siloed functions and lacking technological integration that slow down and hinder potential improvements, resulting in fragmented, inconsistent, and paper-based processes impeding collaboration, data consistency, and inefficiencies resulting in inefficiencies and increased costs?

The COVID-19 pandemic has forced many organizations to embrace new methods of work. Many previously paper-based processes have now been modernized as a result of a predominantly virtual work environment since March 2020. It should be noted that there is still work to be done to evaluate these processes and determine if they are still appropriate, if the they add value, and if they can be streamlined to create additional efficiency and capacity for staff.



For processes that cannot be automated, the application of Lean methodology will reveal opportunities for improvement in operating efficiency.

As the school board processes improve and efficiencies are realized, staff can begin to focus on Value-Add activities. This new capacity provides your board with the ability to maximize existing human resources to accommodate growth and become more agile to respond to future needs. Lean is not a one-time event but rather a journey to continually improve your processes and always strive to supply the customer/student with value, from their perspective.

Operational Excellence Roadmap

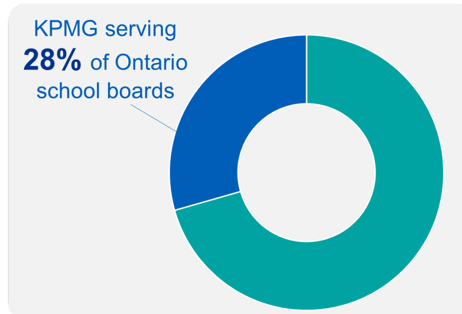
It is imperative to develop an approach that builds a solid foundational knowledge of continuous improvement across departments, leverages the capabilities of emerging leaders by training them in facilitating their own continuous improvement training programs, then provides a support system for staff upon completion of the training to sustain the organization's continuous improvement culture. When implemented together, these phases build capacity for Lean thinking at all levels and will take the school board a big step towards becoming a beacon in Lean Management within the Canadian education sector.

KPMG uses Lean Six Sigma methodology to support our clients in their journey to continuous improvement. An organization can begin their journey at any one of these steps. Applying this holistic approach, KPMG will partner with you to help identify what is working well, address gaps, and create a future state roadmap to achieve operational excellence. We have recently completed similar work at major institutions across the county.

Our Experience

KPMG is a leading service provider to the education sector in Canada and understands your fiscal and operational challenges.

Our education clients are served by the full resources of KPMG in Canada – including an active Global Education Sector Network across the world. Whether you are engaging in an IT restructuring, driving for efficiencies, sourcing capital funding, or partnership opportunities, our team of trusted and experienced professionals can help you achieve the levels of growth, efficiency and assurance required for continued success. Our proven track record of applying Lean methodology in education and our ability to help our clients improve performance and achieve bottom line efficiencies is recognised across the country.



KPMG's Education sector clients include school boards, universities and colleges; we have a leading market share in Ontario's education sector serving 28% of Ontario school boards, with over 140 education sector clients in Ontario alone.

KPMG is your firm of choice to partner with you in achieving your continuous improvement goals.

Contact us

David Marks, CPA, CA
Relationship Partner
905-523-2296
davidmarks@kpmg.ca

Rob Clayton, CPA, CA
Partner, Audit and Advisory Services
613-212-3601
rclayton@kpmg.ca

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Special Board Meeting

Action Report

2021-2022 ISP Conferences – International Consultants for Education and Fairs (ICEF)	Item 4.3
Thursday, June 24, 2021	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Belonging:** Embracing relationships & sustaining safe, welcome schools.

Purpose

The purpose of this report is to share information about Halton Catholic District School Board's (HCDSB) requested attendance at upcoming conferences to Berlin, Germany, and Miami, United States, which are recommended by the International Consultants for Education and Fairs (ICEF) – *Appendix A*.

HCDSB has been associated with ICEF since 2014. ICEF, a global market leader in business-to-business networking events, has been bringing together Educators and high-quality, vetted student recruitment agents for over 25 years. Their events are the world's leading networking conferences that are renowned for building strong, productive professional relationships, that facilitate outstanding international student experiences.

Background Information

International Education provides tremendous benefits to our Board. Students in the 21st Century are required to be global citizens and to understand the challenges and rewards that result from living in different parts of the world. According to the Government of Canada Foreign Affairs, Trade and Development, "International" education is critical to Canada's success and fully supports and encourages, provinces and individual educational Institutions to promote International Studies. These opportunities provide student pathways to post secondary and transition to temporary and permanent residents of Canada.

Comments

As part of the HCDSB International Education Strategy, it is our goal to recruit students from around the world, to avoid a singular region.

The 2021-2022 ICEF conferences to Berlin (October 31 – November 2, 2021) and Miami (December 6 – 8, 2021) will provide a superb opportunity to develop and establish business relationships with selected top-quality agencies and government officials and gain up-to-date information for this market. The goal is to establish new partnerships and explore HCDSB's presence in Asia, Europe, Central and South America. At our HCDSB booth, we proudly display our Board promotional video, and answer questions with regard to the programs and opportunities in our elementary and secondary schools. Our focus always features our Catholic faith and values interwoven with the outstanding academic results.

Conclusion

This year, the HCDSB has seen a decrease in the number of International Students attending our system because of global trends and issues. International Students provide immense value to our students and school communities. Our approach in recruiting International Students is supporting declining enrollment in certain elementary and secondary schools, as well as, enriching the diversity and promotion of global education. This request is in alignment with the HCDSB International Education Strategy, to recruit students from around the world and avoiding a singular region.

Recommendation

The following recommendation will be presented for the consideration of the Board:

Resolution#:	*Moved by:*
	Seconded by:

Resolved, that the Halton Catholic District School Board approve the request for travel outside of Canada by one senior staff member to attend the ICEF conferences October 31 – November 2, 2021 and December 6 – 8, 2021.

Report Prepared by:	A. Cordeiro Superintendent of Education, School Services
Report Submitted by:	A. Cordeiro Superintendent of Education, School Services
Report Approved by:	P. Daly Director of Education and Secretary of the Board


About ICEF Events
Enquire now
ICEF Berlin
October 31 - November 02, 2021
Berlin, Germany
GLOBAL EVENT
ICEF Miami
December 06 - 08, 2021
Miami, USA
DESTINATION EVENT
ICEF ANZA
March 09 - 11, 2022
Adelaide, Australia
DESTINATION EVENT
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ICEF Berlin

Enquire now

ABOUT THIS EVENT

ICEF Berlin returns in 2021 for its 26th year, now firmly established as the international education industry's leading global networking event.

Every year, professionals from right across the study abroad sector attend ICEF Berlin to build new partnerships and strengthen existing connections, as well as learn about the latest developments in the industry, share news, and develop professionally.

Held over 3 days, ICEF Berlin gives you the international education industry's largest and most comprehensive networking event, offering you the perfect way to keep up with the latest developments and build your brand in the sector. Every year, our participants tell us that ICEF Berlin is the ideal way to share insights with peers, meet new contacts, and extend their existing networks. That's what keeps them coming back year after year.

Please note that in 2021, ICEF Berlin will be held as a hybrid event.

Contact us

ICEF Miami

Enquire now

ABOUT THIS EVENT

ICEF Miami returns in 2021 for its 11th edition, giving leading educational institutions from across the Americas the opportunity to meet vetted student recruitment agents focused on sending students to this outstanding study destination, as well as service providers from around the world.

The United States and Canada are consistently ranked as top study destinations with broad international appeal across all educational sectors. Each year, an increasing number of educational institutions from right across the Americas turn to student recruitment agents to help them boost international enrolments and increase the quality of student applicants. There is no better networking event anywhere in the world to find these top-quality agents focused primarily on sending international students to study in the US and Canada than ICEF Miami.

Book your place today to find out why successful educators turn to ICEF to help them find trusted student recruitment partners from around the world.

HALTON CATHOLIC DISTRICT SCHOOL BOARD CDSB

Special Board Meeting | Action Report

Equity Audit	Item 4.5
June 24, 2021	

Alignment to Strategic Plan

This report is linked to the strategic priorities:

Achieving: Meeting the needs of all learners
Believing: Celebrating our Catholic faith & aspiring to be models of Christ
Belonging: Embracing relationships & sustaining safe, welcoming schools

Purpose

The purpose of this report is to approve the establishment of an ad hoc committee to initiate an Equity Audit to identify and eliminate systemic barriers to ensure an environment free of discrimination and harassment.

Comments

At the June 16, 2021, Special In-Camera Board Meeting a motion was put forward to recommend that the Board undergo an equity audit of the Boards policies and procedures to identify barriers to ensuring a working and learning environment free of discrimination and harassment for our students , staff and families.

Conclusion

A motion was carried at the June 16, 2021, Special In-Camera Board meeting to be brought forward for consideration during the June 24, 2021, Special Board Meeting.

Recommendation

The following recommendation is presented for consideration of the Board:

Moved by:

Seconded by:

***WHEREAS** the Halton Catholic District School Board (HCDSB) is committed to identifying and eliminating discriminatory systemic barriers, as outlined in Ontario's Education Equity Action Plan (2017) and the Ontario Ministry of education, and Accepting Schools Act in a manner which is consistent with the exercise of HCDSB's denominational rights under section 93 of the Constitution Act, 1982, and as recognized in section 19 of the Ontario Human Rights Code;*

***WHEREAS** the HCDSB recognizes that the effective review, development, implementation and monitoring of equity and inclusive education policies and practices and recognizes the importance of engaging specialized expertise in developing and implementing its equity and inclusive education policy;*

***RESOLVED THAT** an Ad Hoc Committee, comprised of the Director, Trustees, and the Senior Manager of Human Rights & Equity, be established to develop a Request for Proposal to retain a third party to complete an Equity Audit to examine, identify and make recommendations to dismantle systemic discrimination within HCDSB.*

More specifically, a complete review of employment policies, with a focus on hiring and workforce retention practices, policies, process and investigations related to allegations/complaints based on protected grounds as identified in the Human Rights Code, Board policies and procedures, organizational culture, communication/ conduct with all staff, students and members of the community to ensure an environment free of discrimination and harassment.

Report Prepared & Submitted by:	Pat Daly Director of Education and Secretary of the Board

From: Allison Kolch
Sent: June 23, 2021 9:27 AM
To: Murphy, Patrick <MurphyP@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; Agnew, Brenda <AgnewB@hcdsb.org>; DeRosa, Peter <DeRosaP@hcdsb.org>; Guzzo, Nancy <GuzzoN@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; Karabela, Helena <KarabelaH@hcdsb.org>; obrient@hcdsb.org; ohearn-czarnotaj@hcdsb.org; DiPietro, Rosie <DiPietroR@hcdsb.org>; Daly, Patrick <DalyP@hcdsb.org>
Cc: DiPietro, Rosie <DiPietroR@hcdsb.org>
Subject: [<EXTERNAL>] Equity Audit

Director Daly and Trustees,

I am writing to you as a parent of two students enrolled in an HCDSB school, and a rate payer in Oakville.

I have reviewed the agenda package for the June 24th meeting, and wanted to express my support for the motion in item 4.5 of the agenda: the Equity Audit.

I have been devastated listening to several student delegations this year expressing the discrimination they have faced within our board. It is our responsibility to do everything possible to root out these problems and solve them, so that future students don't suffer the same plight.

I strongly urge all Trustees to vote in favour of this motion. To do otherwise would be a blatant disservice to all students in HCDSB.

Please include this in the correspondence for tomorrow's board meeting.

Thank you,

Allison Kolch

-----Original Message-----
From: ALEXANDRA POWER
Sent: June 23, 2021 11:00 AM
To: Murphy, Patrick <MurphyP@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; Agnew, Brenda <AgnewB@hcdsb.org>; DeRosa, Peter <DeRosaP@hcdsb.org>; Guzzo, Nancy <GuzzoN@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; Karabela, Helena <KarabelaH@hcdsb.org>; obrient@hcdsb.org; ohearn-czarnotaj@hcdsb.org; DiPietro, Rosie <DiPietroR@hcdsb.org>; Daly, Patrick <DalyP@hcdsb.org>; DiPietro, Rosie <DiPietroR@hcdsb.org>
Subject: [<EXTERNAL>] Equity Audit Motion

Good Morning,

I am parent of two children attending a HCDSB school in Oakville.

I am writing to you today to express my strong support for the Equity Audit motion (Action Item 4.5) being discussed at the June 24th Special Board Meeting.

I recently had the opportunity to watch the student delegations in which these students shared their first hand accounts of discrimination, racism, and harassment within our schools. When presented with these stories, the Trustees had the opportunity to make a clear stand that discrimination and racism is never acceptable within this community. Some Trustees chose to oppose motions that would involve investigating these claims or having a third party investigate further. I was dismayed by this choice. In choosing to ignore these students, our Trustees and our school board are part of the system that is perpetrating these abuses.

The Equity Audit motion presents a much needed process to evaluate the systemic discrimination within our Board and our schools. By voting in favour of this motion you are voting to protect our children, which I will remind you, is the number one priority of our Trustees.

Please include this note in the official correspondence for the June 24th board meeting.

Sincerely,

Alexandra Power

From: David Harvey
Sent: June 18, 2021 4:18 PM
To: Murphy, Patrick <MurphyP@hcdsb.org>; DiPietro, Rosie <DiPietroR@hcdsb.org>
Subject: [<EXTERNAL>] Re: Questions for June 15 Board of Trustees Meeting

Dear Chairman Murphy:

On June 9, 2021, I sent the attached email to you in accordance with HCDSB By-Law 13, seeking answers to the questions contained therein. I asked that these questions be answered at the June 15 Board of Trustees meeting.

I received no response to this email. Although my email was included as correspondence in the agenda package, my questions were not addressed at the June 15 meeting, I assume because the meeting was adjourned without reaching the Open Questions item on the agenda, as is typical of HCDSB Board of Trustees meetings. The following day, a Special Board Meeting was held, and a vote was held on Policy I-23, which was one of the subjects of my questions. I understand that this policy will now not be up for review again until the 2023-2024 school year.

Providing a process for constituents to submit questions is a hollow gesture if Open Questions are always put at the end of the agenda, and the Board of Trustees rarely reaches that point before adjourning the meeting (2/3 of Board of Trustees meetings this year adjourned without completing the agenda). At a time when the HCDSB Board of Trustees is regularly being criticised for not listening to its constituents, this is yet another example of a failed process that further undermines the credibility of the Board.

I would ask that this email, and my email of June 9, 2021, be included as correspondence for the next Board of Trustees Meeting, and for every subsequent meeting until my questions are addressed.

Sincerely,

David Harvey
[redacted]

On Wed, Jun 9, 2021 at 12:05 PM David Harvey wrote:
Dear Chairman Murphy:

I am a ratepayer of the HCDSB. My 3 children attended HCDSB schools from JK to grade 12. I am submitting these questions pursuant to HCDSB Procedural By-Law 13, to be addressed during the Open Questions portion of the Board Meeting.

My question relates to Policies I-23 and I-26:

I-23 Catholic School Councils and Catholic Parent Involvement Committee
I-26 Student Trustees on the Halton Catholic District School Board

I understand both of these policies are currently under consideration at the Board of Trustees level. One of the issues HCDSB is considering is whether to establish or maintain requirements that people be Catholic in order to qualify as a Student Trustee, or to restrict the number of non-Catholic members of a School Council.

The qualifications for Student Trustees and for members of School Council are set out in Regulations under the Education Act (Regulation 7/07 and Regulation 612/00, respectively). Those qualifications do not specify any religious requirements. By restricting the participation of non-Catholics as Student Trustees or Parent Council members, the HCDSB would be amending the qualifications set out in the Regulations, by disqualifying a person who is qualified according to the statutory provisions which govern education in Ontario.

My questions, therefore, are as follows:

1. Did HCDSB seek a legal opinion as to whether it has the legal jurisdiction to restrict the participation of non-Catholics who would otherwise be qualified by statute to serve as Student Trustees or members of a School Council?

2.If the Board did not seek a legal opinion, why was no opinion sought, given the potential for expensive litigation against the Board on this matter, with that expense borne by ratepayers?

I look forward to the Board's answers to these questions.

I ask that this email be included as correspondence in the Agenda package for the June 15, 2021 Board of Trustees meeting.

Sincerely,

David Harvey

From: Lisa Hotchkiss
Sent: June 23, 2021 6:02 PM
To: Murphy, Patrick <MurphyP@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; Agnew, Brenda <AgnewB@hcdsb.org>; DeRosa, Peter <DeRosaP@hcdsb.org>; Guzzo, Nancy <GuzzoN@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; Karabela, Helena <KarabelaH@hcdsb.org>; obrient@hcdsb.org; ohearn-czarnotaj@hcdsb.org; DiPietro, Rosie <DiPietroR@hcdsb.org>; Daly, Patrick <DalyP@hcdsb.org>
Subject: [<EXTERNAL>] Support of Item 4.5 of the Equity Audit

Dear Trustees and Members of HCDSB,

My name is Lisa Hotchkiss and I am a concerned and involved parent in the Oakville area of the Halton Catholic District School Board. I am also the proud mother of Nic Hotchkiss who delegated to the Board to fly the Pride Flag in June.

I fully support the approval of the motion of Equity and Inclusion as per Item 4.5 of the Equity Audit. Part of the reason some Trustees refused to support flying the Pride flag was the disbelief that discrimination exists in our schools. This motion will hopefully put that doubt to rest.

It's time for the HCDSB to take real action and stand up for equality.

I would like this letter to be included in the official correspondence for the next Board meeting.

Sincerely,
Lisa Hotchkiss

From: Lauren Wallis
Sent: June 23, 2021 9:28 AM
To: Murphy, Patrick <MurphyP@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; Agnew, Brenda <AgnewB@hcdsb.org>; DeRosa, Peter <DeRosaP@hcdsb.org>; Guzzo, Nancy <GuzzoN@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; Karabela, Helena <KarabelaH@hcdsb.org>; obrient@hcdsb.org; ohearn-czarnotaj@hcdsb.org; DiPietro, Rosie <DiPietroR@hcdsb.org>; Daly, Patrick <DalyP@hcdsb.org>; DiPietro, Rosie <DiPietroR@hcdsb.org>
Subject: [<EXTERNAL>] Support for Equity Audit Motion

Good morning Trustees and Director Daly,

I am an Oakville parent of a student at HCDSB, and one more starting next year. I am also HCDSB alumni myself.

I am writing to you today to express my strong support for the Equity Audit motion (Action Item 4.5) being discussed at the June 24th Special Board Meeting. After watching the numerous delegations from students in the past few board meetings and listening to their first-hand experiences of discrimination, racism, and harassment within the walls of our schools (and in many cases, the failure of those in charge to act when such instances have been brought to their attention), it is clear that changes need to be made at our board to more effectively address and eliminate these systemic issues for our students.

Please vote in favour of this motion. To vote against this motion is to send a message that discrimination and racism is acceptable.

Please include this note in the official correspondence for the June 24th board meeting.

Sincerely,
Lauren Wallis

From: M. S. DeSousa
Sent: June 23, 2021 1:24 PM
To: DiPietro, Rosie <DiPietroR@hcdsb.org>; DiPietro, Rosie <DiPietroR@hcdsb.org>
Subject: [<EXTERNAL>] Fw: Support of Item 4.5 of the Equity Audit

Hi Rosie. Can you please include this in the correspondence to the board in the meeting.
Thanks,
Sheila DeSousa

From: M. S. DeSousa
Sent: June 23, 2021 1:11 PM
To: murphyp@hcdsb.org <murphyp@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; agnewb@hcdsb.org <agnewb@hcdsb.org>; derosap@hcdsb.org <derosap@hcdsb.org>; guzzon@hcdsb.org <guzzon@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; Helena Karabela <KarabelaH@hcdsb.org>; obrient@hcdsb.org <obrient@hcdsb.org>; ohearn-czarnotaj@hcdsb.org <ohearn-czarnotaj@hcdsb.org>; director@hcdsb.org <director@hcdsb.org>; dalyp@hcdsb.org <dalyp@hcdsb.org>
Subject: Support of Item 4.5 of the Equity Audit

Dear Trustees and members of HCDSB,

My name is Sheila DeSousa and I am a concerned and involved parent and community member in the Burlington region of Halton Catholic District School Board. I fully support the approval of the motion of Equity and Inclusion as per Item 4.5 of the Equity Audit. This is a positive step in the right direction to support and include diverse learners of all races and orientations in HCDSB including staff, students, and community members. We acknowledge and respect the rights of all humans and are in support of including accepting, loving, and encouraging everyone to be kind, respectful, and responsible citizens in accordance with Jesus's teachings and our own values and beliefs. Human rights need to be met at all levels and we should be teaching our children to follow the teachings of Jesus in true Catholic values.

I support the equity and rights of all people regardless of race, skin colour, sexual or orientation and I fully support the Equity Audit at HCDSB. I hope that these changes will impact our community for the better and that all people feel safe and included without judgement and without discrimination or prejudice.

Sincerely

From: Zorica Letvenchuk
Sent: June 23, 2021 1:51 PM
To: Murphy, Patrick <MurphyP@hcdsb.org>; Duarte, Marvin <DuarteM@hcdsb.org>; Guzzo, Nancy <GuzzoN@hcdsb.org>; DeRosa, Peter <DeRosaP@hcdsb.org>; Iantomasi, Vincent <IantomasiV@hcdsb.org>; ohearn-czarnotaj@hcdsb.org; DiPietro, Rosie <DiPietroR@hcdsb.org>; Daly, Patrick <DalyP@hcdsb.org>; obrient@hcdsb.org; Karabela, Helena <KarabelaH@hcdsb.org>; Agnew, Brenda <AgnewB@hcdsb.org>
Subject: [<EXTERNAL>] Re: Support of Item 4.5 of the Equity Audit

Dear Trustees and members of the HCDSB,
As a parent of two gifted students in elementary school, Burlington citizen, taxpayer, member of the CAF - I fully support the approval of the motion of Equity and Inclusion as per Item 4.5 of the Equity Audit. I support the equity and rights of all people regardless of race, ethnicity, religion, sexual or gender (or any other) orientation and I fully support the Equity Audit at HCDSB.
I ask for my letter to be included in correspondence, please.

Thank you for your attention,
Zorica Letvenchuk