



Huron-Superior Catholic
DISTRICT SCHOOL BOARD

**OPEN SESSION OF THE BOARD
MEETING
WEDNESDAY, DECEMBER 15, 2021**

AGENDA & REPORTS

MEETING TO BE HELD

Meeting Room #6 / Google Meet

**STREAMED VIA YOUTUBE TO PUBLIC
AND PRESS**

7:15 P.M.

**AGENDA FOR THE OPEN SESSION BOARD MEETING OF THE
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
ON WEDNESDAY, DECEMBER 15, 2021 @ 7:15 PM
MEETING ROOM #6 / GOOGLE MEET
STREAMED VIA YOUTUBE FOR PUBLIC**

A CALL TO ORDER

1. Acknowledgement of Traditional Lands – (Adam)

The schools and buildings of the Huron-Superior Catholic District School Board are located on the traditional lands of Indigenous peoples who have been its stewards for thousands of years. As people who now reside in the 1850 Robinson-Huron Treaty territory, the 1850 Robinson-Superior Treaty territory and Treaty 9 territory, we have an obligation to care for the land, the waters and the air, in order that seven generations from now, the land, the waters and the air will continue to sustain life and wholeness. We give thanks to our ancestors from the seven generations before us who took care of the land, water and air for us to enjoy the bounty of the territory of which the Creator has graciously provided without hesitation. May we journey today in a good way.

2. Prayer (Pg 8)

3. Call the Roll:

Trustees:

John Caputo, Leslie Cassidy-Amadio, Tony D'Agostino, Lindsay Liske, Carol MacEachern, Debbie Mayer, Kathleen Rosilius, Joe Ruscio, Gary Trembinski, Sandra Turco

Regrets:

Officials:

Rose Burton Spohn (Director of Education), Joe Chilelli, Christine Durocher, Justin Pino, Danny Viotto

Student Representatives:

Adam Morgenstern, Jenna Viotto

Other Reps:

Darrell Czop (President, O.E.C.T.A.)

Marnie McDonald (Vice-President, O.E.C.T.A.)

Fil Lettieri (President, C.P.C.O.)

Crystal Krauter (President, C.U.P.E.)

OUR MISSION

*Persons present are invited to indicate how they have seen
Our Mission lived out recently in our schools and board community.*

B ADOPTION OF ORDER OF BUSINESS

1. **Motion:** That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, December 15, 2021.

Are there any additions/changes/deletions?

C DISCLOSURE OF CONFLICT OF INTEREST AND THE GENERAL NATURE THEREOF**D NEW BUSINESS****1. ELECTION FOR THE OFFICE OF CHAIRPERSON**

The election shall proceed in compliance with By-Law 02-1, Policy No. 1000.

- (a) Scrutineers will be named. Each trustee will receive a ballot with the names of all of the trustees. Each trustee will mark a ballot to nominate one individual for the position of Chairperson.
- (b) Voting shall be conducted by secret ballot.
- (c) The ballots will be collected by the scrutineers who will recess and prepare a list of the nominees alphabetically.
- (d) The names of the nominees will be recorded on the white board and each will be asked if they wish their name to stand for the office of Chairperson. Trustees permitting their names to stand will stand for election. Each nominee, in reverse order of his/her nomination, will be given an opportunity to address the Board for up to three (3) minutes.
- (e) The member receiving a clear majority of the votes, cast by the members present shall be declared elected Chairperson.
- (f) Should no candidate receive a clear majority of the votes cast, the name of the candidate receiving the smallest number of votes shall be dropped and the Board shall proceed to vote anew and so continue until the Chairperson is elected.

- (g) In case of equality of votes, the candidates shall draw lots to fill the position.
- (h) The Secretary shall announce the results of the ballot by declaring the name of the member who has received a clear majority of the votes cast and shall not declare the count.

2. CHAIRPERSON ASSUMES THE CHAIR

Chairperson's Remarks (Inaugural Address) will be given on January 19, 2022, at the Inaugural Mass.

3. ELECTION FOR THE OFFICE OF VICE-CHAIRPERSON

The same procedure will be followed as above for the election of the Vice-Chairperson.

Vice-Chairperson's Remarks

4. COMMITTEES OF THE BOARD

The Chairperson of the Board shall request volunteers for committees to submit their names in writing. The Chairperson shall appoint board members to a committee as is deemed to be in the Board's best interests.

Appointments will be announced at the January 19, 2022 meeting.

(a) Special Education Advisory Committee (4-year term)

- Gary Trembinski
- Sandra Turco
- Kathleen Rosilius (alternate)
- Carol MacEachern (alternate)

(b) Audit Committee (4-year term)

- Lindsay Liske
- Joe Ruscio
- Gary Trembinski

(c) Parent Involvement Committee

- Chair or Designate

(d) Transportation Governance Committee

- Chair or Designate

(e) Policy Committee

- Board Chair
- 2 Trustees

- (f) **Focus on Faith**
 - Chair or Designate

‘Ad Hoc’ Committees (when required)

- (a) **Supervised Alternative Learning Committee**
 - 1 Trustee
- (b) **Suspension/Expulsion Appeals Committee**
 - Committee of the Board
- (c) **Director’s Performance Appraisal Committee**
 - Committee of the Board
 -
- (d) **Centre for Social Justice and Good Works**
 - 1 Trustee
- (e) **Finance Committee**
 - Committee of the Board

E CONFIRMATION OF MINUTES

1. **Minutes of the Board Meeting of November 17, 2021.** (Pg 10)
Motion: That the Huron-Superior Catholic District School Board approves the Minutes of the Board Meeting of November 17, 2021.
2. **Minutes of the Closed Board Meeting of November 17, 2021.**
Motion: That the Huron-Superior Catholic District School Board approves the Minutes of the Closed Board Meeting of November 17, 2021.

F BUSINESS ARISING FROM THE MINUTES

G PRESENTATIONS

H COMMITTEE REPORTS

1. **Minutes of the Special Education Advisory Committee Meeting** (Pg 13)
Motion: That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of October 27, 2021 be approved.

I ADMINISTRATIVE ITEMS REQUIRING ACTION

1. **ELECTRONIC POLL**
Excellence in Education Administration (Pg 18)
Motion: That the Huron-Superior Catholic District School Board award the consulting services contract for a review of board administrative processes to KPMG LLP.
CARRIED
2. **2020-21 Financial Statements** (Pg 21)
Motion: That the Huron-Superior Catholic District School Board approve the 2020-21 Audited Financial Statements as presented.
3. **OCSTA 2022 Catholic Trustees' Seminar – January 14-15, 2022**
Motion: That the Huron-Superior Catholic District School Board allows Leslie Cassidy-Amadio, John Caputo, Debbie Mayer, Sandra Turco, Superintendent Danny Viotto and Director Rose Burton Spohn to travel to Toronto to attend the OCSTA 2022 Catholic Trustees' Seminar on January 14-15, 2022.
4. **Xerox Classroom Printer Refresh** (Pg 43)
Motion: That the Huron-Superior Catholic District School Board approve the new lease contract for new printers from Xerox Canada Ltd. at an annual cost of \$17.595 plus a cost per copy of \$0.0134 for a period of 5 years.
5. **Policy 4019 – Personal Property of Students and Employees** (Pg 44)
Motion: That the Huron-Superior Catholic District School Board approves Policy 4019 as presented.
6. **Policy 8000 – Board Operations Not Covered by Policies** (Pg 45)
Motion: That the Huron-Superior Catholic District School Board approves Policy 8000 as presented.

J INFORMATION ITEMS

1. **Reports to the Director of Education / Board of Trustees**
 - a) **Annual Report** - Director Burton Spohn
 - a) **Audit Committee Report** – Superintendent Pino (Pg 50)
 - b) **SMC Activity Report** – Student Trustees Morgenstern and Viotto (Pg 53)
2. **Correspondence**
3. **Notes of Thanks**
Marnie Pedinelli

K TEN MINUTE QUESTION AND ANSWER PERIOD

- ON AGENDA ITEMS FOR THOSE IN ATTENDANCE

L UPCOMING EVENTS

- | | | |
|----------------------|----------|---|
| December 20 | - | School Christmas Break Begins |
| December 25 | - | Christmas Day |
| December 27 | - | Feast of the Holy Family |
| January 1 | - | New Year's Day; Solemnity of Mary, Mother of God |
| January 3 | - | School Reopens |
| January 6 | - | Epiphany |
| January 14-15 | - | 2022 OCSTA Catholic Trustees Seminar |
| January 19 | - | Next Board Meeting and Inaugural Mass |

M CLOSING PRAYER – Pat Pelletier

N ADJOURNMENT



“Rediscover”



In the name of the Father, and of the Son and of the Holy Spirit. Amen

OPENING PRAYER - Jenna

God of our days and seasons,
 We enter this Advent season with hearts full of hope.
 Continue to bring light to our darkest days.
 Help us to bring the peace, love and joy of the Advent season to all those we meet.
 Help us to embrace the season as a chance to rebuild our faith and our community.
 Give us hearts for justice that we may live out the true meaning of Christ coming into our hearts.
 Amen. +

A Reading from the Book of Zephaniah - Adam

Sing aloud, O daughter Zion; shout, O Israel! Rejoice and exalt with all your heart, O daughter of Jerusalem! The Lord has taken away the judgements against you, he has turned away your enemies. The king of Israel, the Lord, is in your midst; you shall fear disaster no more. On that day, it shall be said to Jerusalem: Do not fear, O Zion; do not let your hands grow weak. The Lord, your God is in your midst, a warrior who gives victory; he will rejoice over you with gladness, he will renew you with his love. The Lord, your God, will exult over you with loud singing as on a day of festival.

The Word of the Lord. **R. Thanks be to God.**

QUESTIONS FOR PERSONAL REFLECTION - Sandra

Zephaniah was an Israelite prophet who warned the people of Israel and other nations that God would judge their ways. The verses of the book of this prophet speak of justice and hope that come with faithfulness to God.

- *Where are we hearing prophetic voices today?*
- *What are the ‘disasters’ that you think we can avoid if we listen to these prophetic voices?*

The Season of Advent

GUIDED REFLECTION - Gary

The season of Advent has its origins in the third century. At first, it was a season of repentance, very much like Lent. In the 7th century, 'O Antiphons' began to appear which signaled a preparation for the solemnity of the nativity, the Savior's birth. Eventually, it took the form of the four-week preparation that we know today.



- *Can you think of an Advent hymn that begins with 'O _____'?*
- *In this season of preparing our hearts, what are some actions that you could adopt?*

Examples of Personal Advent Practices - Jenna

- Write prayers on slips of paper and keep in a jar leading up to Christmas
- Keep a decorated shoebox to collect articles for a food cupboard or city shelter
- Research Advent and Christmas traditions
- Read the scripture passages of the season – the stories of Gabriel, Zechariah, Mary, Elizabeth and Joseph
- Look into artwork that depicts angels
- Embrace the color purple, assist with decorating at school or in your home
- In the spirit of rebuilding, think of ways to bring a spirit of hope to your community
- Commit to actions to rebuild the health of the environment where you live

CLOSING PRAYER - Adam

God of all Creation,

In this Advent season, fill our hearts with a spirit of hope that we may work to rebuild where there is woundedness.

May we embrace the hope that comes with the birth of Jesus again in our hearts.

Amen. +

**In the name of the Father, and of the Son and of the Holy Spirit.
Amen**



**MINUTES FOR THE OPEN SESSION BOARD MEETING OF THE
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
ON WEDNESDAY, NOVEMBER 17, 2021 @ 7:15 PM
In Meeting Room #6/Google Meet
STREAMED VIA YOUTUBE FOR PUBLIC**

PRESENT: Trustees:

Sandra Turco (Chair), Gary Trembinski (Vice-Chair), John Caputo, Leslie Cassidy-Amadio, Tony D'Agostino, Lindsay Liske, Carol MacEachern (virtual), Debbie Mayer, Kathleen Rosilius, Joe Ruscio

Officials:

Rose Burton Spohn (Director of Education), Joe Chilelli, Christine Durocher, Justin Pino, Danny Viotto

Student Representatives:

Adam Morgenstern, Jenna Viotto

REGRETS:

Vision and Values

Director Burton Spohn commended the staff of Holy Angels Learning Centre for their commitment and outstanding efforts to bring school to learners living in community hubs who are accessing programming from those locations.

Director Burton Spohn recognized approximately thirty recent retirees and twenty-five year club staff members and thanked them for their years of dedicated service to our students, staffs, and communities.

Trustee Rosilius offered praise related to the Remembrance Day service held in Elliot Lake, which was well received and appreciated by the community. She acknowledged the job well done by the school choir.

Superintendent Viotto highlighted the "Pause, Pray and Pass" program currently being promoted at St. Mary's College. Students are offered breakfast options, writing utensils, and prayer cards to assist them during the stressful time of exams.

Adg# Res#

B-1 B-614 Moved by: J. Caputo

Seconded by: K. Rosilius

That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, November 17, 2021.

CARRIED

Addition to Agenda

Administrative Items Requiring Action - Item I-1 – Travel for Student Trustee. A proposed motion added to allow a student trustee to travel in December 2021.

- E-1 B-615 Moved by: G. Trembinski Seconded by: C. MacEachern**
 That the Huron-Superior Catholic District School Board approve the Minutes of the Board Meeting of October 20, 2021.
CARRIED
- E-2 B-616 Moved by: L. Liske Seconded by: T. D'Agostino**
 That the Huron-Superior Catholic District School Board approve the Minutes of the Closed Board Meeting of October 20, 2021.
CARRIED
- G-1 New Programming Offered at St. Mary's College**
Adriano Carota and Tiziana Palumbo highlighted the new initiative being offered to approximately 1,100 students in Grades 5 – 8. A two-day High Skills Camp offers students the opportunity to participate in a variety of activities from the Hospitality & Tourism and Construction programs.
- Stephanie Parniak mentioned two new programs that will be offered to students in Grades 11 and 12. Philosophy courses and the Not-for-Profit Specialist High Skills Major will add additional opportunities for students to explore other career opportunities.*
- Polly Garson provided exciting news on the new Reach Ahead Program, which will allow students to develop lifelong computer skills, as well as creative skills in tv/video, radio, photography, logo creation, and product packaging development. "The Knightly News" magazine being produced by students will eventually be offered to the school community.*
- Alar Poldmaa and Michael Godin introduced the Green Industries and Custom Woodworking classes, along with various community partnerships to assist students with learning. Initiatives such as solar panel building, training on producing insulated concrete forms, and the building of approximately 500 bird boxes for St. Kateri and Hiawatha were highlighted.*
- G-2 Algoma and Huron-Superior Transportation Services**
Anthony Mannarino, Supervisor at the Algoma and Huron-Superior Transportation Services, provided an outline of the history of the consortium, the new Bus Planner software initiated to help design and streamline routes, and an overview of the board's transportation services. Mannarino also provided information on the COVID-19 protocols maintained on all buses.
- H-1 B-617 Moved by: J. Caputo Seconded by: L. Cassidy-Amadio**
 That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of September 29, 2021 be approved.
CARRIED

- I-1 B-618 Moved by: C. MacEachern Seconded by: G. Trembinski**
That the Huron-Superior Catholic District School Board allow student trustee Adam Morgenstern to attend the OSTA-AECO Executive Meeting in Toronto for two dates in December 2021.

CARRIED

- J-1 Trustee Expense Report**
Superintendent Pino presented the report on trustee travel expenses for the 2020-2021 school year. This report will be released once a year between September and November for the previous school year.

- J-2 SMC Activity Report**
Student Trustees Morgenstern and Viotto highlighted some October events at the school, including initiatives related to sports, faith, student council and student senate. A few noteworthy items were the Halloween Week activities, preparation for the Remembrance Day prayer service, and the making of Christmas cards for the elderly.

- N-1 B-619 Moved by: L. Cassidy-Amadio Seconded by: G. Trembinski**
That the Huron-Superior Catholic District School Board meeting of Wednesday, November 17, 2021 adjourns at 8:48 p.m.

CARRIED

Chairperson: _____

Secretary: _____

SPECIAL EDUCATION ADVISORY COMMITTEE

S.E.A.C

Minutes

Date: Wednesday, October 27, 2021

Location: Google Meet

Time: 4:00pm - 6:00pm

meet.google.com/cgc-pyuv-ibj

Attendance: Rose Burton Spohn, Lorna Connolly Beattie, Joe Chilelli, Theresa Coccimiglio, Irma DiRenzo, Sherri Kitts, Jared Lambert, Tina Newell, Jacques Ribout, Gary Trembinski, Sandra Turco and Rosanne Zagordo

Student Trustees and Guests: Christine Chilelli, Elizabeth Mannarino

Regrets: Lory Ivey, Jenna Viotto, Adam Morgenstern

AGENDA ITEMS		ACTION	WHO	WHEN
1.	PRAYER FOR SEAC Welcome	<ul style="list-style-type: none">Board prayer was said by all.	Rosanne Zagordo	
2.	ACCEPTANCE OF PREVIOUS MINUTES (September 29, 2021)	<ul style="list-style-type: none">Minutes were approved.	Irma Direnzo Tina Newell	
3.	AGENDA ADDITIONS/CHANGES			

4.	<p>GUEST(s): REPORTS</p> <ul style="list-style-type: none"> SMC student trustees Presentation on the role of the LRT 	<ul style="list-style-type: none"> ILS class has a representative on the student council. Technology has been used in a positive way to promote activities. Student council has organized a welcome month. Halloween week has been launched including a haunted house, bingo and jelly bean contest. Christine Chilelli and Elizabeth Mannarino provided an overview of the Learning Resource Teacher role. Programs such as Empower, Open Court and Phonological awareness kit were reviewed. The special education duties for the LRT were also explained and some of which include updating plans such as Behaviour Plans, Safety Plans, ISTP plans and IEPs. The LRTs are at each of the schools in the system and carry on the same responsibilities. 	<p>Chrisitne Chilelli Elizabeth Mannarino</p>	
5	Ministry Updates	<ul style="list-style-type: none"> Vaccine disclosure and Rapid Antigen Testing has been the main focus Updates to the school screening tool have been made Vaccines for kids 5-11 has yet to be announced 	Rose Burton Spohn	
6.	<p>SEAC BUSINESS</p> <ul style="list-style-type: none"> Letter from Trillium Lakelands DSB 	<ul style="list-style-type: none"> Letter from Trillium Lakelands DSB is asking for support concerning Bill 172; FASD support and planning. 	Rosanne Zagordo	
7.	<p>BUSINESS CARRIED FORWARD</p> <ul style="list-style-type: none"> SEAC Calendar 	<ul style="list-style-type: none"> Members reviewed the SEAC calendar. 		
8.	<p>SUPERINTENDENT AND COORDINATOR'S REPORT</p> <ul style="list-style-type: none"> CCAT administration Empower Reading Mental Health Update Survey 	<ul style="list-style-type: none"> Empower Reading is up and running. We trained 7 new people. Sick Kids has offered a refresh program for Empower teachers not in their first year. Empower reading is running in all of our schools. CCAT is up and running in all grade 4 classrooms This is a standardized tool that is administered and data is used for a variety of reasons 	<p>Joe Chilelli Rosanne Zagordo Jared Lambert</p>	

		<ul style="list-style-type: none"> • Monitor and inform class profiles for teaching opportunities • Initial screening tools for the after school enrichment program which will take place again this year. • The idea of a board survey was discussed. Those interested in the survey will be meeting with a sub committee to develop the survey. • Mental Health update; we continue to support mental health needs in the schools. • We continue to look at how we can best support students with a dual diagnosis, ex. Autism and anxiety. • Transitioning to in person has been a bit difficult for some students. • Secondary referrals are up this fall and we have created a list of needs for the counsellors • Sara Lepore will be returning November 1 and will be working at Holy Family and SMC. • X Fit is now live and all the training sessions have occurred. • MoodFit is also available and has custom notifications for users. We continue to plug these resources. • The implementation coach, Ashley Hendy, who is replacing Barry Findlay, has been announced. 		
i	North Shore Tribal Council (S. Kitts)	<ul style="list-style-type: none"> • Everyone is back in the office and they are looking at hiring 4 more workers. 	Sherri Kitts	
ii	AUTISM ONTARIO SSM CHAPTER PARENT INVOLVEMENT COMMITTEE (I. DiRenzo)	<ul style="list-style-type: none"> • No report at this time. 	Irma DiRenzo	
iii	ALGOMA FAMILY SERVICES (T. Coccimiglio)	<ul style="list-style-type: none"> • AFS will be at 50 percent capacity, home and work • Dr. Ulzen was in town and continued to see clients. • The centre will be closed temporarily due to repairs but they are still able to work virtually 	Theresa Coccimiglio	

v	ALGOMA PUBLIC HEALTH (L. Ivey)	<ul style="list-style-type: none"> No report at this time. 	Lori Ivey	
vi	THRIVE – WELL BEING COMMITTEE (T. Newell)	<ul style="list-style-type: none"> The Queen St. office is currently being worked on and not yet open to clients. Fee for services information can be answered from Tina Newell. 	Tina Newell	
viii	COMMUNITY LIVING ALGOMA (J. Ribout)	<ul style="list-style-type: none"> Information for Shelley Moore has been provided from Jacques. Rosanne will send this out to SEAC. 	Jacques Ribout	
x	MEMBER-AT-LARGE – FOCUS ON FAITH (L. Connolly Beattie)			
xi	TRUSTEES REPORT (S. Turco, G. Trembinski)	<ul style="list-style-type: none"> There were 2 presentations for the Board Literacy Plan Courtney Cizinoski presented at the meeting to introduce herself SEAC minutes were approved from June Policies were reviewed. Response to SEAC recommendations were presented. SMC activity report were provided Opening of the new school- Sacred Heart in Espanola took place in early October. Retirement and 25 years of service will be taking place this week. Since Rose is retiring, the application process for the new director will take place shortly. 	Sandra Turco Gary Trembinski	
8.	NOTES Adjournment of meeting		Irma Direnzo Jacques Ribout	

Rebuild, Restore, Renew Together

God of Grace,

Help us to rediscover how to be side by side in rebuilding our communities of faith and learning.

Help us restore harmony and balance in our relationships, and renew our desire to approach challenges confidently and with peaceful hearts.

May we always rejoice in recognizing the blessings our lives hold.

Amen.

Next Meeting: November 24, 2021

Location: Google Meet Link

Time: 4:00 – 6:00 p.m.



ELECTRONIC POLL/VOTE

1. **Reason for Poll:** The RFP states that the initial meeting with the successful proponent would take place on December 6, 2021.
2. **Proposed Motion:** that the Huron-Superior Catholic District School Board award the consulting services contract for a review of board administrative processes to KPMG LLP.
3. **VOTE BY TRUSTEES** [Please Check (✓) appropriate box]

TRUSTEE	YES	NO	ABSTAIN	UNABLE TO CONTACT
CAPUTO, John	✓			
CASSIDY-AMADIO, Leslie	✓			
D'AGOSTINO, Tony	✓			
LISKE, Lindsay	✓			
MacEACHERN, Carol	✓			
MAYER, Debbie	✓			
ROSILIUS, Kathleen				✓
RUSCIO, Joe	✓			
TREMBINSKI, Gary	✓			
TURCO, Sandra	✓			
TOTALS	9	0	0	1

4. RESOLUTION CARRIED: YES (✓) NO ()

5. SIGNATURE OF DIRECTOR: 

6. DATE: November 29, 2021



REPORT TO THE DIRECTOR OF EDUCATION EXCELLENCE IN EDUCATION ADMINISTRATION

Date:
December 15, 2021

Submitted by:
Justin Pino
Superintendent of Business

The Huron-Superior Catholic District School Board's (HSCDSB) Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates to utilizing our resources responsibly, justly, responsively, and wisely.

Background and Information:

The Ministry of Education is focusing on efficiency and excellence in education administration through the Excellence in Education Administration Fund (EEAF). The EEAF supports district school boards in driving modernization and transformation by reviewing their processes to identify opportunities for increased operational effectiveness, cost efficiency and optimal resource allocation.

HSCDSB has entered into a Transfer Payment Agreement (TPA) with the Ministry of Education to be reimbursed up to \$150,000 for costs of an independent third-party consultant (supported by invoices submitted to the ministry).

District school boards, including HSCDSB, may review all or specific areas of its operations, subject to the exclusion below:

- Involuntary front-line job losses
- Violation of any legislation, regulations or ministry policy directives
- Violation of any local or central collective bargaining provisions

- Introduction of or increases in fees to students or parents
- Changes to the trustee governance structure or executive compensation framework.

As a result of this funding opportunity, HSCDSB issued an RFP requesting the services of a qualified professional consulting firm to conduct a Comprehensive Service Delivery Review of the Board's administrative operations. The review will be an objective evaluation of current school board administrative services and will provide recommendation in terms of improving efficiency, effectiveness and accountability. Primary deliverables include, but are not limited to:

- Presentation to the senior team to outline the review process
- Review of school board service profiles
- Process maps of key process
- Benchmarking analysis
- Listing of potential opportunities and associated financial and non-financial impacts
- Key performance indicators

Four submissions were received through the RFP process. Proponents were evaluated based on the following criteria and weight:

- Experience, Skills and Qualifications (35%)
- Proposal (15%)
- Project Management (15%)
- Fees and Costs (35%)

Recommendation: Based on the weighted scoring system noted, the winning proponent was KPMG LLP. As a result, the evaluation committee is recommending to the Board that the contract be awarded to KPMG LLP.

Proposed Motion: That the Huron-Superior Catholic District School Board award the consulting services contract for a review of board administrative processes to KPMG LLP.

**Huron-Superior Catholic District
School Board**
Consolidated Financial Statements
For the year ended August 31, 2021

Huron-Superior Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2021

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Huron-Superior Catholic District School Board are the responsibility of the Board's management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act, as described in Note 1 to the consolidated financial statements.

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

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

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

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

Director of Education

Superintendent of Business

Sault Ste. Marie, Ontario
December 15, 2021

Independent Auditor's Report

To the Board Members of
Huron-Superior Catholic District School Board

Opinion

We have audited the consolidated financial statements of Huron-Superior Catholic District School Board and its controlled entities (the Board), which comprise the consolidated statement of financial position as at August 31, 2021, the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2021 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the consolidated financial statements which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

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

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

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

Independent Auditor's Report (continued)

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
December 15, 2021

Huron-Superior Catholic District School Board **26**

Consolidated Statement of Financial Position

August 31	2021	2020
Financial assets		
Accounts receivable	\$ 8,425,860	\$ 12,010,599
Accounts receivable - Government of Ontario (Note 2)	17,678,553	20,653,473
	26,104,413	32,664,072
Liabilities		
Bank indebtedness (Note 3)	557,877	2,447,579
Accounts payable and accrued liabilities	5,248,908	10,368,471
Obligations under capital lease (Note 4)	635,725	-
Long term debt (Note 5)	11,517,484	12,132,497
Deferred revenue (Note 6)	2,368,212	1,786,618
Deferred capital contributions (Note 7)	109,833,222	109,657,030
Employee future benefits payable (Note 8)	1,653,739	1,777,551
	131,815,167	138,169,746
Net debt	(105,710,754)	(105,505,674)
Non-financial assets		
Tangible capital assets (Note 17)	117,220,085	116,598,696
Accumulated surplus (Note 9)	\$ 11,509,331	\$ 11,093,022

Director of Education

Chairperson of the Board

Huron-Superior Catholic District School Board **27**

Consolidated Statement of Operations

For the year ended August 31	Budget 2021	Actual 2021	Actual 2020
Revenue			
Province grants - student focused funding	\$ 68,122,425	\$ 67,638,983	\$ 65,951,159
Province grants - prior year	-	(19,734)	141,461
Provincial grants - other	1,104,554	4,723,052	1,819,389
Federal grants and fees	3,520,809	3,324,393	3,443,505
Other revenues - school boards	1,795,000	1,650,210	1,635,679
Other fees and revenues	550,900	1,629,194	1,336,421
Investment income	38,735	5,829	1,687
School fundraising and other revenues	1,918,700	599,235	1,317,023
Amortization of deferred capital contributions	4,832,329	4,888,447	4,949,340
	81,883,452	84,439,609	80,595,664
Expenses			
Instruction	57,596,057	59,259,058	56,137,835
Administration	3,336,134	3,676,020	3,245,614
Transportation	5,654,500	5,527,967	5,239,139
Pupil accommodation	13,043,407	14,533,198	12,456,250
Other	351,900	471,980	387,683
School funded activities	1,803,000	555,077	1,157,968
	81,784,998	84,023,300	78,624,489
Annual surplus	98,454	416,309	1,971,175
Accumulated surplus, beginning of year	-	11,093,022	9,121,847
Accumulated surplus, end of year	\$ 98,454	\$ 11,509,331	\$ 11,093,022

The accompanying notes are an integral part of these financial statements.

Huron-Superior Catholic District School Board **28**

Consolidated Statement of Change in Net Debt

For the year ended August 31	Budget 2021	2021	2020
Annual surplus	\$ 98,454	\$ 416,309	\$ 1,971,175
Acquisition of tangible capital assets	(5,207,523)	(5,619,246)	(10,151,639)
Amortization of tangible capital assets	4,849,575	4,997,857	4,664,981
Adjustment to tangible capital assets	-	-	(297,481)
Proceeds on sale of tangible capital assets	-	-	1,471
Net change in net debt	(259,494)	(205,080)	(3,811,493)
Net debt, beginning of year	(105,505,674)	(105,505,674)	(101,694,181)
Net debt, end of year	\$ (105,765,168)	\$ (105,710,754)	\$ (105,505,674)

Huron-Superior Catholic District School Board **29**

Consolidated Statement of Cash Flows

For the year ended August 31

2021

2020

Cash flows from operating activities

Annual surplus	\$ 416,309	\$ 1,971,175
Items not involving cash		
Amortization of tangible capital assets	4,997,857	4,664,981
Amortization of deferred capital contributions	(4,888,447)	(4,949,340)
	<u>525,719</u>	<u>1,686,816</u>
Changes in non-cash operating balances		
Accounts receivable	6,559,659	(7,118,654)
Asset held for sale	-	731,354
Accounts payable and accrued liabilities	(5,119,563)	6,788,798
Deferred revenue	581,594	(450,745)
Employee benefits payable	(123,812)	(272,226)
	<u>2,423,597</u>	<u>1,365,343</u>

Capital transactions

Proceeds from sale of tangible capital assets	-	1,471
Acquisition of tangible capital assets, net of lease financing	(4,890,206)	(10,151,639)
	<u>(4,890,206)</u>	<u>(10,150,168)</u>

Investing and financing activities

Increase (decrease) in bank indebtedness	(1,889,702)	(1,030,365)
Payments on obligations under capital lease	(93,315)	-
Debt principal repayments	(615,013)	(586,639)
Deferred capital contributions received	5,064,639	10,401,829
	<u>2,466,609</u>	<u>8,784,825</u>

Increase in cash and cash equivalents during the year

- -

Cash and cash equivalents, beginning of year

- -

Cash and cash equivalents, end of year

\$ - \$ -

Huron-Superior Catholic District School Board **30**

Notes to the Consolidated Financial Statements

August 31, 2021

1. Summary of significant accounting policies

Nature of Business

The principal activity of the Board is to administer the operations of the English catholic elementary and secondary schools in the District of Algoma and three schools in the District of Sudbury.

Basis of Accounting

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

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

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

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian public sector accounting standards which requires that:

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

Huron-Superior Catholic District School Board **31**

Notes to the Consolidated Financial Statements

August 31, 2021

1. Summary of significant accounting policies (continued)

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

Reporting Entity

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

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

Trust Funds

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

Deferred Capital Contributions

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

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

Deferred Revenue

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

Tangible Capital Assets

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

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

Huron-Superior Catholic District School Board **32**

Notes to the Consolidated Financial Statements

August 31, 2021

1. Summary of significant accounting policies (continued)

Amortization is reflected on a straight-line basis over the estimated useful life of the assets at the following amortization rates:

Land improvements with finite lives	15 years
Buildings	40 years
Portable structures	20 years
First-time equipping	10 years
Furniture	10 years
Equipment	5 - 15 years
Computer hardware	3 years
Computer software	5 years
Vehicles	5 - 10 years
Capital leases	over lease term

Assets under construction are not amortized until the asset is available for use.

The useful life for computer hardware was revised from five years to three years based on new information related to the actual life of the assets. As such, additional amortization has occurred for these assets as needed to bring the net book value in line with this new policy. The impact of this change in estimates is \$82,848.

Retirement and Other Employee Future Benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, retirement gratuity, worker's compensation and long-term disability benefits.

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, Employee Life and Health Trusts (ELHTs) were established for all employee groups in 2016-18. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school boards trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee groups, the Board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the following unions/federations: OECTA and CUPE.

Huron-Superior Catholic District School Board **33**

Notes to the Consolidated Financial Statements

August 31, 2021

1. Summary of significant accounting policies (continued)

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

- i) The costs of self insured retirement and other employee future benefits plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities is actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

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

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

- ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contribution due to the plan in the period.
- iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

Government Transfers

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

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

Huron-Superior Catholic District School Board **34**

Notes to the Consolidated Financial Statements

August 31, 2021

1. Summary of significant accounting policies (continued)

Investment Income	Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development changes and special education forms part of the respective deferred revenue balances.
Budget Figures	Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.
Use of Estimates	The preparation of consolidated financial statements in conformity with the basis of accounting described above requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions the Board may undertake in the future. The principal estimates used are the determination of the liability for employee future benefits and the estimated useful life of tangible capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.
Property Tax Revenue	Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

2. Accounts receivable - Government of Ontario

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

The Board has an account receivable from the Province of Ontario of \$15,052,592 as at August 31, 2021 (2020 - \$18,371,704) with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2021 is \$2,625,961 (2020 - \$2,281,769).

Huron-Superior Catholic District School Board **35**

Notes to the Consolidated Financial Statements

August 31, 2021

3. Line of credit

The Board has an operating line with the Royal Bank of Canada, with maximum drawings available of \$10,000,000. At August 31, 2021, \$459,394 of the operating line of credit was in use by way of overdraft. In addition the Board has a capital line with the Royal Bank of Canada, with maximum drawings available of \$5,000,000. At year-end the capital line of credit was undrawn.

The Board also has three letters of credit available with Royal Bank of Canada totalling \$150,000 repayable on demand and expiring July 2022, which are required from a municipality for security on a construction project.

4. Obligations under capital lease

	2021	2020
Macquarie Equipment Finance Ltd. capital lease, due \$71,042 quarterly including interest at 5% per annum, maturing March 2023	\$ 548,571	\$ -
Ford capital lease, due \$893 monthly including interest at 5% per annum, maturing January 2026	42,406	-
Ford capital lease due \$943 monthly including interest at 5% per annum, maturing January 2026	44,748	-
	\$ 635,725	\$ -

5. Long term debt

	2021	2020
Loan payable to Ontario Financing Authority due \$113,679 semi-annually including interest at 4.56% per annum, maturing November 2031	\$ 1,880,358	\$ 2,017,272
Loan payable to Ontario Financing Authority due \$114,513 semi-annually including interest at 4.9% per annum, maturing March 2033	2,033,461	2,158,244
Loan payable to Ontario Financing Authority due \$82,717 semi-annually including interest at 5.062% per annum, maturing March 2034	1,546,664	1,630,605
Loan payable to Ontario Financing Authority due \$175,595 semi-annually including interest at 5.232% per annum, maturing April 2035	3,439,621	3,604,359
Loan payable to Ontario Financing Authority due \$59,640 semi-annually including interest at 3.97% per annum, maturing November 2036	685,460	716,947
Loan payable to Ontario Financing Authority due \$76,344 semi-annually including interest at 4.003% per annum, maturing November 2039	1,931,920	2,005,070
	\$ 11,517,484	\$ 12,132,497

Interest on long term debt amounted to \$570,325 (2020 - \$598,700).

Huron-Superior Catholic District School Board **36**

Notes to the Consolidated Financial Statements

August 31, 2021

5. Long term debt (continued)

Principal payments relating to long term debt outstanding are due as follows:

	Principal	Interest	Total
2022	\$ 644,771	\$ 540,567	\$ 1,185,338
2023	665,982	508,357	1,174,339
2024	708,715	476,424	1,185,139
2025	743,046	442,294	1,185,340
2026	779,054	406,284	1,185,338
Thereafter	7,975,916	1,864,905	9,840,821
	<u>\$ 11,517,484</u>	<u>\$ 4,238,831</u>	<u>\$ 15,756,315</u>

6. Deferred revenue

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the Consolidated Statement of Financial Position. Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2021 is comprised of:

	Balance August 31, 2020	Externally restricted revenue received	Revenue recognized in the period	Transfer to deferred capital contributions	Balance August 31, 2021
Restricted operating grants	\$ 491,491	\$ 12,164,338	\$(11,883,655)	\$ -	\$ 772,174
Restricted capital grants	504,838	3,973,648	(2,945,128)	(727,609)	805,749
Proceeds of disposition	790,289	-	-	-	790,289
Assets held for sale	-	-	-	-	-
	<u>\$ 1,786,618</u>	<u>\$ 16,137,986</u>	<u>\$(14,828,783)</u>	<u>\$ (727,609)</u>	<u>\$ 2,368,212</u>

7. Deferred capital contributions

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

	2021	2020
Balance, beginning of year	\$ 109,657,030	\$ 103,907,060
Additions to deferred capital contributions	4,337,030	9,179,086
Transfers from deferred revenue	727,609	1,520,224
Revenue recognized in the year	<u>(4,888,447)</u>	<u>(4,949,340)</u>
Balance, end of year	<u>\$ 109,833,222</u>	<u>\$ 109,657,030</u>

Huron-Superior Catholic District School Board **37**

Notes to the Consolidated Financial Statements

August 31, 2021

8. Retirement and other employee future benefits

	2021			2020
Liabilities	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligation at August 31, 2021	\$ 376,684	\$ 1,250,719	\$ 1,627,403	\$ 1,762,351
Unamortized actuarial gains (losses) at August 31, 2021	26,336	-	26,336	15,200
Employee future benefits liability at August 31, 2021 ¹	\$ 403,020	\$ 1,250,719	\$ 1,653,739	\$ 1,777,551

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below.

	2021			2020
Expenses	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ 24,463	\$ 104,812	\$ 129,275	\$ 79,955
Interest on accrued benefit obligation	-	16,951	16,951	10,012
Amortization of estimation adjustment loss (gain)	(35,845)	8,550	(27,295)	(23,019)
Employee Future Benefits Expenses ¹	\$ (11,382)	\$ 130,313	\$ 118,931	\$ 66,948

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below.

Retirement benefits

i) Ontario Teacher's Pension Plan

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2021

8. Retirement and other employee future benefits (continued)

ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equals the employee contributions to the plan. During the year ended August 31, 2021, the Board contributed \$1,051,805 (2020 - \$1,048,521) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

At December 31, 2020 OMERS reported an actuarial funding deficit of \$3.2 billion (2019 - \$3.4 billion).

iii) Retirement Gratuities

In certain collective agreements, the Board provides a retirement gratuity plan. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. During the year ended August 31, 2021, the Board contributed \$nil (2020 - \$10,000) to the plan.

The Board also offers an Early Retirement Incentive Plan to certain groups of qualifying employees. The Board contributions equals the benefit payments. During the year ended August 31, 2021, the Board contributed \$nil (2020 - \$nil) to the plan.

iv) Retirement Allowance Plan

Certain teachers who were hired on or before September 9, 1998 or who elected not to be members of the Retirement Gratuity Plan are eligible for a retirement allowance. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The Board contributions equals the benefit payments. During the year ended August 31, 2021, the Board contributed \$nil (2020 - \$nil) to the plan.

v) Retirement Life Insurance and Health Care Benefits

The Board allows certain retirees to participate in the life insurance, dental and health care benefits after retirement until the members reach 65 years of age. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The reimbursements from the retirees equals the Board contribution. Effective September 1, 2013, employees retiring on or after this date will no longer qualify for board subsidized premiums or contributions. During the year ended August 31, 2021, the Board contributed \$51,949 (2020 - \$67,141) to the plan.

Other employee future benefits

i) Workplace Safety and Insurance Board Obligations

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

Huron-Superior Catholic District School Board **39**

Notes to the Consolidated Financial Statements

August 31, 2021

8. Retirement and other employee future benefits (continued)

ii) Sick Leave Top Up Benefits

As a result of the changes made in 2012-2013 to the short term sick leave and disability plan, a maximum of 11 unused sick days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$(3,281) (2020 - \$9,657).

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2021 and is based on the average daily salary and banked sick days of employees as at August 31, 2021.

The accrued benefit obligations for employee future benefit plans as at August 31, 2021 are based on actuarial valuations for accounting purposes as at August 31, 2021. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2021	2020
	%	%
Wage and salary escalation	0.00	0.00
Dental and health care costs ^{1,2}	4.50 - 7.00	4.50 - 7.25
Discount on accrued benefit obligations	1.80	1.40

1 Dental costs trend rates employed are at 4.5%.

2 Health Care trend rates employed are at 7.00% and are reducing by 1/4% in each year to an ultimate rate of increase of 4.50%

9. Accumulated surplus

Accumulated surplus consists of the following:

	2021	2020
Surplus available for compliance	\$ 5,044,773	\$ 4,651,732
Restricted surplus for committed capital projects	154,027	174,917
Revenues recognized for land	6,756,117	6,756,117
School generated funds	1,003,370	959,212
Employee future benefits	(1,448,956)	(1,448,956)
	\$ 11,509,331	\$ 11,093,022

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2021

10. Expenses by object

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

	2021	2020
Salary and wages	\$ 53,147,436	\$ 50,250,193
Employee benefits	9,965,876	9,425,819
Staff development	502,760	424,036
Supplies and services	6,726,744	4,605,529
Interest	570,325	598,700
Rental expenses	183,751	479,963
Fees and contract services	6,136,451	5,594,596
Other	896,564	752,352
Transfer to other boards	340,459	327,106
School funded activities	555,077	1,157,968
Amortization	4,997,857	4,664,981
Loss on disposal on assets held for sale	-	343,246
	\$ 84,023,300	\$ 78,624,489

11. Ontario School Board Insurance Exchange (OSBIE)

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

The ultimate premiums over a five-year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro-rata share of claims experience. The current five year term expires December 31, 2021.

12. Transportation Consortium

The Board provides transportation services in partnership with the Algoma District School Board in order to provide common administration of student transportation in the region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of the Algoma and Huron Superior Transportation Services Consortium are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements reflect its pro-rata share of expenses.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2021

13. Commitments

The Board has entered into a contract for the construction of a new school. At August 31, 2021 the committed contract totaled \$20,803,315, of which \$209,937 has yet to be completed. This project is cost shared, the Board is committed to 44.3% of costs and the Conseil Scolaire Catholique du Nouvel-Ontario to 55.7% of costs.

The Board has entered into a contract for major renovations at two schools. At August 31, 2021 the committed contract totaled \$3,215,168, of which \$1,532,140 has yet to be completed.

14. Contingencies

The Board is involved with litigation from outstanding claims, the outcome of which can not be reasonably determined. Any loss as a result of this litigation will be recorded in the period that the loss is probable and measurable.

15. In-kind transfers from the Ministry of Government and Consumer Services

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$537,424 with expenses based on use of \$537,424 for a net impact of \$0.

16. Impact of COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a global pandemic. The pandemic has had a significant impact on the global economy and the education system. On March 12, 2020, the Province of Ontario ordered the closure of all publicly funded schools. This closure was later extended to include the remainder of the 2019-2020 school year and education services were moved to a virtual learning platform. Schools physically re-opened in September 2020 but at reduced capacity due to virtual learning options offered. On April 20, 2021, the Province of Ontario again ordered the closure of all publicly funded schools for the remainder of the 2020-2021 school year. Schools physically re-opened again in September 2021.

The Ontario Ministry of Education has provided new funding and authorized the redirection of existing funding towards the costs related to implementing safe reopening measures and procuring personal protective equipment, in addition to the contribution of PPE in Note 15.

Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration and the related financial impact cannot be reasonably estimated.

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Huron-Superior Catholic District School Board
Notes to the Consolidated Financial Statements

August 31, 2021

17. Tangible capital assets

	Cost			Accumulated Amortization						
	Balance at August 31, 2019	Additions and transfers	Disposals	Balance at August 31, 2020	Balance at August 31, 2019	Amortization	Disposals write offs and adjustment	Balance at August 31, 2020	Net book value August 31, 2020	Net book value August 31, 2019
Land	\$ 6,756,117	\$ -	\$ -	\$ 6,756,117	\$ -	\$ -	\$ -	\$ -	\$ 6,756,117	\$ 6,756,117
Land improvements	5,386,591	317,417	(182,529)	5,521,479	2,270,938	516,099	(182,529)	2,604,508	2,916,971	3,115,653
Buildings (40 years)	136,212,053	13,971,815	-	150,183,868	40,327,439	4,013,829	-	44,341,268	105,842,600	95,884,614
Portable structures	379,708	-	-	379,708	259,723	18,459	-	278,182	101,526	119,985
First-time equipping	890,747	154,487	-	1,045,234	462,975	96,799	-	559,774	485,460	427,772
Equipment (5 years)	29,780	-	-	29,780	14,888	5,956	-	20,844	8,936	14,892
Equipment (10 years)	114,507	13,679	-	128,186	72,668	12,135	-	84,803	43,383	41,839
Computer hardware	517,801	194,568	-	712,369	51,781	218,836	-	270,617	441,752	466,020
Computer software	-	-	-	-	-	-	-	-	-	-
Vehicles (10 years)	155,151	438	-	155,589	53,139	15,559	-	68,698	86,891	102,012
Capital leases:										
- computer hardware	-	547,829	-	547,829	-	91,305	-	91,305	456,524	-
- vehicles	-	88,805	-	88,805	-	8,880	-	8,880	79,925	-
Construction in progress	9,669,792	(9,669,792)	-	-	-	-	-	-	-	9,669,792
	\$ 160,112,247	\$ 5,619,246	\$ (182,529)	\$ 165,548,964	\$ 43,513,551	\$ 4,997,857	\$ (182,529)	\$ 48,328,879	\$ 117,220,085	\$ 116,598,696

a) Assets under construction

Assets under construction having a value of \$nil (2020 - \$9,669,792) have not been amortized. Amortization of these assets will commence when the asset is put into service.



**REPORT TO THE DIRECTOR
RE: XEROX CLASSROOM PRINTER REFRESH**

Submitted by: Patrick Pelletier
Manager of Information Technology
2021-12-15

The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to aligning available resources with strategic priorities and ensuring schools have the resources they require.

HSCDSB's current printer lease contract has expired November 1, 2021 and we are looking to refresh all classroom printers and some administrative printers with new units. The new proposal is for a 5-year term. 65 new *Xerox VersaLink B405* printers will be leased for a period of 5 years.

The estimated annual cost for the lease is \$17,595. Moving to the new lease agreement the Board will save approximately \$12,805 annually from the previous contract. The cost per copy remains the same at \$0.0134

Xerox Canada Ltd. is an OEMC partner. Based on the board's purchasing policy, no other tender or RFP is required. It is recommended that the Huron-Superior Catholic District School Board award the new contract for classroom printers to Xerox Canada Ltd. The delivering will be facilitated through Superior Digital Solutions and Leased through De Lage Landen Financial (DLL Financial).

Motion: That the Huron-Superior Catholic District School Board approve the new lease contract for new printers from Xerox Canada Ltd. at an annual cost of \$17,595 plus a cost per copy of \$0.0134 for a period of 5 years.



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

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POLICY TITLE: **PERSONAL PROPERTY OF
STUDENTS/EMPLOYEES**

Approved: **March 31, 1999**

Amended: **December 15, 2021**

POLICY NO: **4019**

Page: **1 of 1**

POLICY

The Huron-Superior Catholic District School Board cannot be responsible for the personal property or possessions of students and employees. Therefore, it is the policy of the Huron-Superior Catholic District School Board that the board will not pay for the replacement in full or in part of lost, stolen or damaged personal property, including but not limited to eye glasses, hearing aids, clothing, electronic devices, vehicles or other personal effects, unless the loss or damage occurs under such circumstances that it is covered by the Board's insurance policy.

<u>ADOPTED</u>	Board Meeting – March 31, 1999 Motion B-54		<u>DISTRIBUTION</u>
		i)	Trustees
		ii)	Administration
<u>REVISED</u>	Regular Meeting - September 21, 2005 Motion B-83	iii)	Principals
		iv)	All Employees
		v)	Student Councils
<u>REVISED</u>	Regular Meeting – December 12, 2012 Motion B-105		
<u>REVISED</u>	Regular Meeting – October 18, 2017 Motion B-182		
<u>REVISED</u>	Regular Meeting – December 15, 2021 Motion B-		



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

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POLICY TITLE: **Board Operations Not
Covered by Policies**

Approved: **October 18, 2017**

Amended: **December 15, 2021**

POLICY NO: **8000**

Page: **1 of 1**

POLICY

This policy provides the reference framework for operational procedural guidelines and board forms not covered by other board policies.

ADOPTED Board Meeting – October 18, 2017
Motion B-187

AMENDED Board Meeting – December 15, 2021
Motion B-

DISTRIBUTION

- i) Trustees
 - ii) Administration
 - iii) Principals
-



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

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PROCEDURAL GUIDELINES NON-CATHOLIC AND OUT OF ZONE

- (a) Before admitting **out-of-zone** students, be sure that permission of the supervisory officer responsible for out-of-zone approvals has been obtained. Written permission needs to be on file.
- (b) Before admitting **non-Catholic** students (elementary), be sure that permission of the supervisory officer responsible for non-Catholic admissions has been obtained. Written permission needs to be on file. There is 'OPEN ACCESS' at the secondary level, thus permission is not required for secondary school. **Students, however, must take religion.**

Elementary School Admissions

The following procedures cover the admission of students into an elementary school for a variety of reasons.

1. **CATHOLIC SCHOOL SUPPORTER MOVING FROM ONE SCHOOL ZONE TO ANOTHER IN THE CITY**

The school principal shall accept the student into the school and place him/her in the correct grade level. Prior permission from the board for the student to be accepted into the school is **not** required.
2. **CATHOLIC SCHOOL SUPPORTER MOVING FROM A CATHOLIC SCHOOL SYSTEM OUTSIDE THE CITY TO A SCHOOL ZONE IN THE CITY**

The school principal shall verify through documentation, with the parent(s)/guardian(s) that they and their child/children are Catholics and shall then accept the student and place him/her in the correct grade level. Prior permission from the board for the student to be accepted into the school is **not** required.
3. **NON-CATHOLIC SCHOOL SUPPORTER WISHING TO ENROL THEIR CHILD IN A CATHOLIC SCHOOL**
 - (a) The child shall **not** be accepted into the school, **even on an interim basis**, until permission is received from the appropriate supervisory officer. The principal shall inform the parent that **their request must be in writing, using the appropriate form, which is on the board website** before the child can be accepted.

- (b) Upon receiving the form from the parent(s)/guardians(s), the supervisory officer will inform the parent that the student shall be required to take part in all religious education programs in the school with the exception of receiving the sacraments. The supervisory officer shall also check the class enrolment in which the student may be registered. The child will be required to attend the school for which he/she is zoned unless they also receive permission to attend out-of-zone.
- (c) If permission is granted, the supervisory officer shall contact the parent(s)/guardian(s) indicating they have tentative approval to send their child to the Catholic School System. Final written approval will follow.
- (d) The school principal shall be contacted by the supervisory officer indicating that the new student shall be allowed to attend the school. At this point, the principal shall admit and register the student. The principal shall receive a copy of the letter sent to the parent(s)/guardian(s) giving permission for their child to attend a Catholic school.

4. REQUESTS TO HAVE CHILDREN ATTEND OUT-OF-ZONE SCHOOLS IN SAULT STE. MARIE

NOTE: Requests for out-of-zone transfers are the responsibility of the designated Supervisory Officer.

The Out-of-Zone application form is available on the board website. Students may be approved to attend out-of-zone schools in the following situations:

- (a) If both parent(s)/guardian(s) work, or in a single parent/guardian family, that parent/guardian works (this provision also applies to those who are full-time day students), and the parent(s)/guardian(s) have a caregiver located in a school zone other than the one in which they reside. This provision applies to children under 11 years of age. Transportation is the responsibility of the parents, unless authorized by the Supervisory Officer.
- (b) If the parent(s)/guardian(s) change caregiver during the year, the student may transfer to the new school under the same conditions mentioned above. The parents must contact the designated Supervisory Officer, in writing, requesting the out-of-zone attendance of their child. If the parents cease using caregiver services, the student will transfer to the home school.
- (c) The student is attending a specialized program which is not offered at their home school. (e.g., "Leader in Me", Hockey Canada Skills Academy)

- (d) If a student has attended the same elementary school for at least five years, and if his/her residence changes to out-of-zone during that time, that student shall have the option to remain in the present school or to move to the in-zone school. In such instances, the parent(s)/guardian(s) are responsible for transporting the student to school unless otherwise authorized by the supervisory officer.
- (e) If a student is in grade eight when the family moves out of the school zone, and the parent(s)/guardian(s) wish their child to complete the grade eight year in the school he/she is attending, this is allowed. In such instances, the parent(s)/guardian(s) are responsible for transporting the student to school unless otherwise authorized by the supervisory officer.
- (f) In some instances if the family moves out of the school zone and the parent(s)/guardian(s) have a compelling reason for their child to complete the remainder of the school year in the school they are attending, the child may be allowed to remain in the school until the completion of the school year. In such instances, the parent(s)/guardian(s) are responsible for transporting the student to school unless otherwise authorized by the supervisory officer. The parent(s)/guardian(s) shall contact the designated supervisory officer, requesting such approval. The decision to allow the child to remain shall be made by the designated supervisory officer.
- (g) A student identified by the Special Education Department as having a serious learning or behavioural problem which, in the opinion of the educational professionals, may only be assisted by transferring the student to an out-of-zone school may be so transferred. Transportation may be provided, depending on each case. The supervisory officer responsible for Special Education, the school superintendent and the principal concerned in the matter, shall be involved in making the recommendation to the appropriate supervisory officer to move the student out-of-zone. If it is determined that this move was not in the best interest of the student and the student and/or new school is negatively impacted, he/she may be returned to his/her home school.
- (h) If a student is eligible for the NSL (Native as a Second Language) program, permission to attend a school offering the NSL program will be provided. In such cases, every effort will be made to provide transportation.
- (i) Another reason deemed appropriate by the board.

5. CHILDREN AND YOUTH IN CARE

If a child is in care of a child welfare agency, and this causes the child to be placed outside of their school zone, the principal and supervisory officer responsible for special education will meet with the child welfare agency to determine what is in the best interest of the child. If the consensus is that the student would benefit from the consistency of their current school, this will be accommodated. The board and child welfare agency will make every effort to provide transportation in such cases, subject to Ministry of Education funding.

6. PRINCIPAL INVOLVEMENT IN REQUESTS FOR OUT-OF-ZONE TRANSFERS AND THE ADMISSION OF STUDENTS FROM NON-CATHOLICS

If parents request to have their child/children attend out-of-zone schools, or to attend Catholic schools as Non-Catholics, principals shall refer them to the designated supervisory officer without comment.

Principals are to avoid being drawn into a supportive role for the parent. (eg., stating room is available in your school, stating you have no objection to accepting the student)

7. OUT-OF-COUNTRY STUDENTS (including Sault, Michigan)

If parent(s)/guardian(s) wish to register an out-of-country student (except an exchange student), the student shall **not** be permitted without prior approval from the appropriate supervisory officer because of the legal implications involved. Principals are to refer such requests to the appropriate supervisory officer, who will determine if the student may be admitted. If admitted, such students will attend the school in the zone in which they reside unless they reside in Sault, Michigan, in which case, the supervisory officer shall determine the school to be attended.

8. SPECIAL SITUATIONS

- **In some instances none of the procedures regarding admission of students, outlined above, may apply.**

If this is the case, the principal shall **not** admit the student, but immediately contact the designated supervisory officer, explaining the circumstances of the case. The supervisory officer shall make the decision whether or not to allow the student to be admitted.



Annual Report to the Board of Trustees For the year ended August 31, 2019

This report summarizes the audit committee's actions for the year ending August 31, 2021.

Audit Committee Members

The audit committee consisted of 5 members listed below:

- Joe Ruscio – Chair
- Lindsay Liske – Trustee representative
- Gary Trembinski – Trustee representative (Chair until November 2020)
- Sean Dwyer – External member
- Khushru Umrigar – External member

In addition, regular attendees at the Committee meetings were:

- Rose Burton Spohn – Director of Education
- Monique Ellis – Supervisor of Accounting & Payroll
- Melissa Dodge – Regional Internal Audit Manager
- Justin Pino – Superintendent of Business
- Chris Spina – Superintendent of Business (retired December 2020)

Administrative Tasks

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

- developing a work plan;
- developing a meeting schedule and agenda for the year; and
- developing the annual internal audit plan

Meetings

It was agreed to hold four meetings throughout the year. As a result of COVID-19 restrictions, all meetings were held virtually as planned for fiscal 2020-21.

The members in attendance at each meeting were as follows:

<i>Member's Name</i>	<i>Sept 23, 2020</i>	<i>Nov 25, 2020</i>	<i>Mar 23, 2021</i>	<i>Jun 8, 2021, 2016</i>
Joe Ruscio	x	x	x	x
Lindsay Liske	x	x	n/a	x
Gary Trembinski	x	x	x	x
Sean Dwyer	x	x	x	x
Khushru Umrigar	x	x	x	x

Governance

The audit committee operated throughout the fiscal year ending August 31, 2021. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The relationship with the external auditors has been satisfactory. The external auditors, BDO, presented the scope and extent of their work to the committee, which the committee reviewed and recommended for approval at the September 23, 2020 meeting. The external auditors confirmed their independence in the letter dated September 2020. The audit committee reviewed and recommended the approval of the annual audited financial statements on November 25, 2020.

The audit committee recommended the appointment of BDO as the external auditors for the 2020/21 fiscal year at the March 23, 2021 meeting.

Internal Auditors

The relationship with the internal auditors has been satisfactory. The Committee reviewed the results of the risk assessment, as well as the risk-based multi-year internal audit plan and the annual audit plan for the 2020/21 fiscal year.

The internal auditors performed the following work during the year:

PLANNED AUDITS:

- Audit # 1 Privacy; educational applications (*in progress*)
- Audit # 2 School Generated Funds (*in progress*)

The audit committee endorsed completed reports, including management's action plan. The reports were shared with the Board in closed, including recommendations and management implementation plan.

The audit committee received reports from internal audit that assessed the progress toward management's implementation of action plans developed in response to previous audit findings. This enabled the audit committee to engage management in a discussion regarding findings not satisfactorily actioned, as well as encouraging renewed efforts on overdue action plans.

Summary of the work performed

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

- Received a report from the internal auditors on their review of the effectiveness of controls across the school board;
- Confirmed that the external and internal auditors did not encounter any difficulties in the course of their work;
- Undertook a review of the external auditors' performance;
- Obtained confirmation from the Director of Education that the school board was compliant with all current federal and provincial Acts, Regulations and Statutes.
- Undertook an evaluation of the effectiveness of the internal audit function, including the performance of the regional internal audit manager and his / her team;
- Queried management on their approach to risk management as well as their strategy to manage such risks; and
- Performed a self-assessment.

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

On behalf of the audit committee

Audit Committee Chair



Re: St. Mary's College School Activity Report

December 2021

December 15, 2021

Submitted by:
Adam Morgenstern
Jenna Viotto
Student Trustees
St. Mary's College

Faith:

- Morning prayer for staff continues to be offered on Tuesday and Thursday mornings in the chapel. A small but mighty group of prayer warriors attend.
- Our Remembrance Day prayer service was held over the PA on November 11. Videos were provided to staff to share with their classes that linked with the morning prayers each day of Veteran's Week. A few classes were brought to the auditorium to watch them together.
- Morning prayers continue to be provided to Paula Trainor, so that they are posted on the LMS for students learning from home.
- Miss Parniak's Gr. 12 Religion Class planned the kickoff for Heaven Cent which took place on Friday, November 26. Grade levels attended one at a time in the auditorium. Mr. Czop shared a touching history about Heaven Cent and Pennies from Heaven.
- Heaven Cent is underway with the pillars of Action, Adoption and Alms. For Action, Miss Parniak is organizing Christmas cards for seniors, Admin will be taking care of the Adoptions, and the Heaven Cent Committee is working on a variety of activities for Alms. Many of the activities are on hold because of increased COVID restrictions.
- Each week during Advent there is a virtual prayer service for the school. During the first week of Advent a meditation was shared with the school on December 1, which can be viewed at [Advent Week 1 Meditation](#). The prayer service for the second week of Advent will occur on December 8 and will focus on the Solemnity of the Immaculate Conception of Mary. The prayer service the third week will be on December 15 and will be our Celebration of Giving. Working with the Grade 12 religion class, we are trying to offer students different styles of prayer.
- Students and staff were invited to donate items for newcomers to our community. A bin was placed in the lobby of the school and several items were donated.
- Advent wreaths are set up in the lobby of the school as well as the chapel. Every morning Miss Parniak's class gathers in the chapel for Advent prayer.

- Our Breakfast Program continues to be in demand and a number of students are accessing
- items at lunch as well as from Miss Parniak's office or from EAs with whom students have built a relationship.
- We are once again offering milk in the mornings as part of the program and are grateful to Debbie in the cafeteria for arranging for purchases.
- Miss Parniak continues to provide a Ministry of Presence for our students and staff. Hospital visits took place over the past month and she regularly corresponds with families as well.

Sports:

- Currently all athletics have to come to a halt because of strong recommendations from Algoma Public Health.
- Wrestling practice had been offered four times a week.
- Badminton practices had begun as well.
- The boys' basketball teams both played one game; the Seniors lost to White Pines and the Juniors won.
- Girls' volleyball hasn't started the season yet because of the postponement of high school sports, but they had begun practices.
- The Knights hockey team is currently standing at two wins and zero losses.

Student Council:

- Student Council is not planning any events since Heaven Cent is currently taking place. The Student Council will be helping with activities and events happening throughout the weeks.

Student Senate:

- The HSCDSB Student Senate brought in this holiday season by doing some good for our community.
- Student Senators from each school have helped to coordinate the placement of cans or jars in each of the classrooms.
- Each classroom had two weeks to donate as much spare change as they could find; cash and cheques were also accepted. The money will go directly to the Heaven Cent fundraiser taking place at St Mary's College. All money collected will be donated throughout the community, and we created a video at [Heaven Cent Video](#) describing a little more about Heaven Cent, what it does, and how it encapsulates the holiday spirit of giving back. The last day to donate was Friday, December 3. The top three classes will have the opportunity to come to St Mary's College to decorate Christmas cookies and have a tour of the school.
- Another thing we are doing to make this holiday season a joyful one is sending Christmas cards to residents of homes for the elderly here in Sault Ste. Marie. We asked each class to decorate and write festive, colourful, cheery Christmas cards addressed to residents. Students were able to write whatever they felt would make the residents happy, so long as it was appropriate. This could be simply a letter, drawings, prayer, Bible passage, or other item.