

# AUDIT COMMITTEE SPECIAL VIRTUAL MEETING Open (Public) Session

**AGENDA**  
**June 22, 2020**

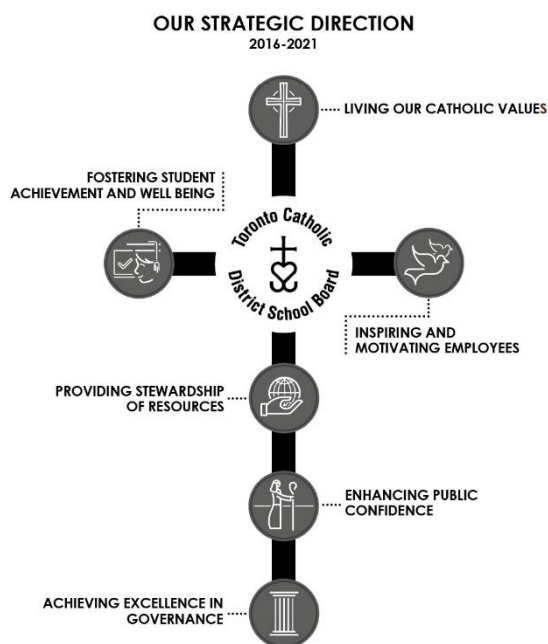
**Angela Kennedy, Chair**

**Michael Del Grande**

**Daniel Di Giorgio**

**Nancy Borges**

**Ryan Singh**



## **MISSION**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*

## **VISION**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Recording Secretary: Sophia Harris, 416-222-8282 Ext. 2293**

**Assistant Recording Secretary: Skeeter Hinds-Barnett, 416-222-8282 Ext. 2298**

**Assistant Recording Secretary: Sarah Pellegrini, 416-222-8282 Ext. 2207**

**Rory McGuckin**  
**Director of Education**

**Joseph Martino**  
**Chair of the Board**

## **ZOOM MEETING DETAILS**

Topic: Audit Committee - June 22 2020

Time: Jun 22, 2020 06:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://tcdsb.zoom.us/j/91762281447>

Meeting ID: 917 6228 1447

One tap mobile

+16475580588,,91762281447# Canada

+16473744685,,91762281447# Canada

Dial by your location

+1 647 558 0588 Canada

+1 647 374 4685 Canada

Meeting ID: 917 6228 1447

## **Summary of Terms of Reference for Audit Committee**

**The Audit Committee shall have responsibility for considering matters pertaining to:**

**(1) Related to the Board's financial reporting process:**

1. To review with the Director of Education, a senior business official and the External Auditor the Board's financial statements, the results of an annual external audit
2. To review the Board's annual financial statements and consider whether they are complete, are consistent with any information known to the Audit Committee members and reflect accounting principles applicable to the Board.
3. To ask the External Auditor about any other relevant issues.

**(2) Related to the Board's internal controls:**

1. To review the overall effectiveness of the Board's internal controls.
2. To review the scope of the Internal and External auditor's reviews of the Board's internal controls, any significant findings and recommendations by the Internal and External Auditors and the responses of the Board's staff to those findings and recommendations.
3. To discuss with the Board's officials the Board's significant financial risks and the measures the officials have taken to monitor and manage these risks.

**(3) Related to the Board's Internal Auditor:**

1. To review the Internal Auditor's mandate, activities, staffing and organizational structure with the Director of Education, a senior business official and the Internal Auditor.
2. To make recommendations to the Board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.
3. To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.
4. To review at least once in each fiscal year the performance of the Internal Auditor and provide the Board with comments regarding his or her performance.
5. To review the effectiveness of the Internal Auditor, including the Internal Auditor's compliance with the document International Standards for the Professional Practice of internal Auditing, as amended from time to time, published by The Institute of Internal Auditors and available on its website.
6. To meet on a regular basis with the Internal Auditor to discuss any matters that the Audit Committee or Internal Auditor believes should be discussed.

**(4) Related to the Board's External Auditor:**

1. To review at least once in each fiscal year the performance of the External Auditor and make recommendations to the Board on the appointment, replacement or dismissal of the External Auditor and on the fee and fee adjustment for the External Auditor.

2. To review the External Auditor's audit plan and confirm the independence of the External Auditor.
3. To meet on a regular basis with the External Auditor to discuss any matters that the Audit Committee or the External Auditor believes should be discussed.

**(5) Related to the Board's compliance matters:**

1. To review the effectiveness of the Board's system for monitoring compliance with legislative requirements and with the Board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by the Board's Director of Education, supervisory officers or other persons employed in management positions to address the non-compliance.
2. To obtain regular updates from the Director of Education, supervisory officers and Legal Counsel regarding compliance matters and that all statutory requirements have been met.

**(6) Related to the Board's risk management:**

1. To ask the Board's Director of Education, a senior business official, the Internal Auditor and the External Auditor about significant risks, to review the Board's policies for risk assessment and risk management and to assess the steps the Director of Education and a senior business official have taken to manage such risks, including the adequacy of insurance for those risks.
2. To initiate and oversee investigations into auditing matters, internal financial controls and allegations of inappropriate or illegal financial dealing.

**(7) Related to reporting to the Board:**

1. To report to the Board annually, and at any other time that the Board may require, on the committee's performance of its duties.

**(8) Related to website maintenance:**

1. To make all reasonable efforts to ensure that a copy of Ontario Regulation 361/10 is posted on the Board's website.

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## AGENDA THE SPECIAL MEETING OF THE AUDIT COMMITTEE

### PUBLIC SESSION

Monday, June 22, 2020

6:30 P.M.

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Pages

1. Call to Order
2. Opening Prayer
3. Roll Call & Apologies
4. Approval of the Agenda
5. Declarations of Interest
6. Approval and Signing of the Minutes Held January 29, 2020 for Public Session.
7. Delegations
8. Presentation
  - 8.a Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (Refer Item 13a)
  - 8.b Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (Refer Item 13b)
9. Notices of Motion

1 - 6

<b>10.</b>	<b>Consent and Review</b>	
<b>11.</b>	<b>Unfinished Business</b>	
<b>12.</b>	<b>Matters referred/deferred</b>	
<b>13.</b>	<b>Staff Reports</b>	
13.a	Paula Hatt, representing the Toronto and Area Regional Internal Audit Team, regarding the Regional Internal Audit Team Update (Refer Item 8a)	7 - 10
13.b	Paula Hatt, representing the Toronto and Area Regional Internal Audit Team, regarding the Payroll/HR Follow-up Audit Report (Refer Item 8b)	11 - 18
13.c	2019-20 Second Quarter Financial Status Update (Information)	19 - 33
13.d	Toronto Catholic District School Board's (TCDSB) Response to the COVID-19 Pandemic (Information)	34 - 48
13.e	Grants for Student Needs (GSN) Update (To Be Distributed)	
13.f	Audit Committee Meeting 2020 Annual Agenda/Check List	49
<b>14.</b>	<b>Listing of Communication</b>	
<b>15.</b>	<b>Inquiries and Miscellaneous</b>	
15.a	Audit Committee Meeting Dates: <ul style="list-style-type: none"> <li>• September 30, 2020</li> <li>• November 17, 2020</li> </ul>	
<b>16.</b>	<b>Updating of Pending List</b>	
16.a	Pending List	50
<b>17.</b>	<b>Closing Prayer</b>	
<b>18.</b>	<b>Adjournment</b>	

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# **MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE OPEN (PUBLIC) SESSION**

**HELD WEDNESDAY, JANUARY 29, 2020**

**Trustees:** A. Kennedy, Chair  
M. Del Grande  
D. Di Giorgio

**Non-Voting Trustee:** J. Martino

**External Members:** N. Borges  
R. Singh

**Staff:** R. McGuckin  
L. Noronha  
M. Eldridge  
S. Camacho  
D. Bilenduke  
D. De Souza  
C. Giambattista  
G. Sequeira

S. Harris, Recording Secretary  
S. Hinds-Barnett, Assistant Recording Secretary

**External Auditor:** P. Hatt, Toronto and Area Regional Internal Audit Team

## **4. Approval of the Agenda**

MOVED by Nancy Borges, seconded by Ryan Singh, that the Agenda be approved.

On the Vote taken, the Motion was declared

CARRIED

**5. Declarations of Interest**

There were none.

**6. Approval & Signing of the Minutes of the Previous Meeting**

MOVED by Ryan Singh, seconded by Trustee Del Grande, that the Minutes of the Meeting held November 13, 2019 be approved with the following amendment:

Page 6 – Item 3(ii) – remove closed quotation marks from *Permitted*

On the Vote taken, the Motion was declared

CARRIED

MOVED by Ryan Singh, seconded by Trustee Di Giorgio, that Item 8a) be adopted as follows:

**8. Presentation**

- 8a) Paula Hatt, representing the Toronto and Area Regional Internal Audit Team (RIAT) received.**

On the Vote taken, the Motion was declared

CARRIED



MOVED by Ryan Singh, seconded by Trustee Di Giorgio, that Item 13a) be adopted as follows:

**13. Staff Reports**

**13a) Paula Hatt, representing the Toronto and Area RIAT received.**

On the Vote taken, the Motion was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Ryan Singh, that Item 13b) be adopted as follows:

**13b) 2019-20 First Quarter Financial Status Update received.**

MOVED in AMENDMENT by Trustee Del Grande, seconded by Nancy Borges, that staff come back with an analysis in PRIVATE Session of the expenditures with respect to absenteeism over the last five years.

MOVED in AMENDMENT to the AMENDMENT by Ryan Singh, seconded by Trustee Di Giorgio, that the analysis include any non-financial qualitative factors.

On the Vote taken, the AMENDMENT to the AMENDMENT was declared

CARRIED

On the Vote taken, the AMENDMENT was declared

CARRIED

MOVED in AMENDMENT by Trustee Di Giorgio, seconded by Trustee Del Grande, that staff explore alternatives to replace the funding lost due to the removal of Priority Schedule Initiative (PSI) funds.

On the Vote taken, the AMENDMENT was declared

CARRIED

On the Vote taken, the Motion, as amended was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Nancy Borges, that Item 13c) be adopted as follows:

**13c) Schedule of 2020 Internal School Audits** received and that the proposed schedule of internal schools audits be approved.

On the Vote taken, the Motion was declared

CARRIED

MOVED by Ryan Singh, seconded by Nancy Borges, that Item 13d) be adopted as follows:

**13d) Enterprise Risk Management Framework Review** received.

MOVED in AMENDMENT by Trustee Del Grande, seconded by Ryan Singh, that staff include legal claims as an item under Emerging Risks and list it as private.

On the Vote taken, the AMENDMENT was declared

CARRIED

On the Vote taken, the Motion, as amended, was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Ryan Singh, that Item 13e) be adopted as follows:

**13e) Audit Committee 2020 Annual Agenda/Checklist** received.

On the Vote taken, the Motion was declared

CARRIED

**16. Updating of Pending List**

MOVED by Nancy Borges, seconded by Trustee Di Giorgio, that Item 16a) be adopted as follows:

**16a) Pending List as at January 29, 2020** received.

On the Vote taken, the Motion was declared

CARRIED

MOVED by Ryan Singh, seconded by Trustee Del Grande, that the meeting resolve into Closed (PRIVATE) Session.

On the Vote taken, the Motion was declared

CARRIED

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SECRETARY

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CHAIR



## **Toronto Catholic District School Board**

### **Status Update for Audit Committee**

**June 2020**

## Audit Plan Update:

The following is the status of engagements included in the Toronto Catholic District School Board's 2018-19 Regional Internal Audit Plan.

#	Audits	Status
1	IT Asset Management	<p>To assess whether the Board is adequately managing its IT assets. For this audit, the following types of IT assets are being reviewed:</p> <ul style="list-style-type: none"> <li>• Laptops / Desktops</li> <li>• Mobile devices (i.e. iPads and Chromebooks)</li> <li>• Printers</li> <li>• Audio visual equipment (i.e. large format displays and projectors)</li> </ul> <p>The draft audit report is currently with management for review and comment. This report will be finalized and issued on receipt of management's response, which has been delayed due to the urgent priorities created by COVID-19.</p>
2	Records Management	<p>The main objective for this engagement is to determine whether the Board's records are adequately managed from the creation of a record through to destruction of a record that is no longer required to be kept. Engagement was outsourced to KPMG.</p> <p>Management is currently working on a strategy to address the findings contained in the draft report, which will go to the Director's Council for approval. Once approved, management will</p>

#	Audits	Status
		provide KPMG with a response to the draft report.
3	Payroll/Human Resources Follow Up	<p>The objective of this engagement is to follow up on findings identified in the Payroll/Human Resources Audit Report that was issued in 2016 and determine whether management has implemented appropriate processes and controls to address these findings.</p> <p>This report has been completed and issued and will be discussed at the June 2020 Audit Committee meeting.</p>
4	Risk Assessment / Three-Year Internal Audit Plan	The risk assessment and three-year internal audit plan were presented to the Audit Committee in September 2019.

The following is the status of engagements included in the Toronto Catholic District School Board's 2019-20 Regional Internal Audit Plan.

#	Audits	Status
1	Strategic Workforce Planning - Phase 1	<p>Multiphase engagement to assist the Board with ensuring the right skill sets and staffing resources are in place. Key position review and other analysis as needed (i.e. job description and performance review processes).</p> <p>A kick-off meeting was held on May 14<sup>th</sup>, with planning currently underway. Fieldwork has been deferred to September / October 2020, due to COVID-19.</p>
2	Usage of Schools Analysis	<p>Analyze to identify optimal use of schools over the summer months. Analyze key data (i.e. cost vs. revenue). Assess current processes and controls and identify opportunities for greater efficiency and cost savings.</p> <p>Fieldwork is currently underway and is expected to be completed by the end of June. A draft report will be prepared over the summer.</p>
3	Follow-up Activities	<p>The RIAT is currently confirming with management the status of open audit findings from all RIAT reports previously issued to the Board. Future follow-up work will be selected based on the results of this update.</p>





# INTERNAL AUDIT TEAM

Toronto and Area Region

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## Payroll / Human Resources Follow-up Audit, December 2019

### Toronto Catholic District School Board

Viraj Trivedi, CPA, CA, Regional Internal Audit Manager

Paula Hatt, CPA, CA, CIA, Senior Manager, Regional Internal Audit

#### Distribution:

TCDSB Audit Committee

Rory McGuckin, Director of Education

Lloyd Noronha, Associate Director of Facilities, Business and Community Development,  
Chief Financial Officer

Dan Koenig, Associate Director, Academic Services

Adrian Della Mora, Superintendent Human Resources/Employee Relations

Paul De Cock, Comptroller for Business Services and Finance

## Introduction

An internal audit of Human Resources (HR) and Payroll processes and controls at the Toronto Catholic District School Board (“TCDSB” or “Board”) was conducted by the Regional Internal Audit Team (RIAT) in fiscal year 2015/16. The final report with recommendations was issued in July 2016 (“initial audit report”). The RIAT has conducted a follow-up engagement to assess the status of Management’s action plans to address the initial audit report findings and recommendations.

We would like to thank management and staff for their support and assistance during this engagement.

## Audit Objective and Scope

The objective of this engagement was to assess whether adequate and effective processes and controls were implemented to mitigate the risks associated with the initial findings. The scope of this follow-up engagement was limited to findings identified in the initial audit report. There were two findings related to the HR area.

## Conclusion

Refer to the chart below for the RIAT’s assessment of the current status (as at December 2019) of Management’s action plans to address the initial audit report findings. Based on the follow-up procedures, further recommendations have been provided.

Finding Title	Current Status
Changes to employee master file records review process	Complete with additional observations
Greater awareness and usage of the Employee Self Service (ESS) Module	Complete with additional observations

## Limitations on use of Internal Audit Report

This report is intended primarily for the information and use of the individuals on the distribution list and should not be provided to any other party without the consent of the Senior Manager, Regional Internal Audit Team, Toronto & Area.

## Audit Observations

Based on the follow-up procedures performed, please see below for the RIAT's assessment of the current status of Management's action plans to address the findings from the initial audit report. Some additional opportunities to improve processes and strengthen management controls were identified and are presented for consideration.

Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)
<p><b>Finding #1: Changes to employee master file records review process</b></p> <p>We noted some areas in the process where, although controls were implemented, the reviewer's signature on the input form or supporting document as evidence of review was missing in the Academic area, as noted in the instances below:</p> <ul style="list-style-type: none"> <li>- 15 of 18 new hires</li> <li>- 9 of 19 staff changes</li> <li>- 3 of 30 end of assignments</li> </ul> <p>The risk of inaccurate entry is not considered high given the overall control environment and processes in place. For example, the input of employee data is enabled through SAP and supported by detailed procedural documents to minimize the risk of error. The HR secretaries making the entries are</p>	<p><b>Complete with Additional Observations</b></p> <p>A process document titled "Human Resources Management Best Practices for Audit of Employee Master File Records" ("process document") was completed in October 2019. An "Online Authorization tool" for employee master file changes is also used by both the Academic and Support Services departments. This tool was implemented by Support Services in June 2016 and by the Academic Services department in October 2019. Management has identified the online authorization tool as a key control to support the review of employee master file entries. Inputs into SAP (i.e. the setup of new hires) are made by the HR Secretaries in each department and reviewed by their respective Supervisors. The online authorization tool aggregates the various data inputs for an employee action into one screen and the HR Supervisor checks off certain boxes on screen and stamps/signs the corresponding data input form to evidence their review. The process document is followed and judgement is used by the HR Supervisors so that only key inputs (classified as high priority) are 100% reviewed while others are only reviewed if time permits based on priorities in the process document. Our testing validated the use of the online authorization tool and process document by both departments</p>

Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)
<p>supported by experienced HR Supervisors and Management. In addition, all samples selected were entered accurately based on supporting documentation on file.</p> <p><b>Impact</b></p> <p>Although the risk is not considered high, there is an increased chance of error or unauthorized changes if reviews are not taking place consistently. HR staff time is not utilized effectively if 100% review is taking place for inputs where either the risk of error is low or other more efficient controls can be implemented.</p> <p><b>Recommendation</b></p> <p><b>Evaluate the current review process for changes to employee master file records</b></p> <p>HR should assess the current review process for employee master file inputs in relation to the risks identified for each type of change. Management should determine the most appropriate level of review that helps support accurate and authorized changes. Efficient use of HR</p>	<p>without any exceptions. Some additional observations were noted:</p> <ul style="list-style-type: none"> <li>• The purpose of the online authorization tool is to evidence review of data entry by the HR Secretaries. It does not “authorize” entries for input.</li> <li>• HR Supervisors in the Academic Services department noted that they also physically stamp the data input forms after the entries are reviewed in SAP. It takes additional staff time to complete these electronic sign-offs.</li> <li>• HR Supervisors in both departments mentioned there is extraneous information on screen that should be removed from the online authorization tool.</li> <li>• Based on discussions with management, staff and our review of the process document, it documents the current process for the review of employee master file records but there has not been any change to streamline current processes (i.e. reduce the number of manual entries and reviews) as per the original recommendation.</li> </ul> <p><u>Additional Recommendations:</u></p> <ul style="list-style-type: none"> <li>• As noted in the original recommendation, the efficient use of staff time should be considered as there are many manual entries being input and reviewed. Although the process document is a positive step forward, Management should continue reviewing HR workflows and exploring additional process improvements to reduce the amount of staff time</li> </ul>

Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)
<p>staff resources should also be considered. For example, a 100% review of all changes may not be necessary if the risk of inaccurate or invalid entry is mitigated through other controls. These could include spot audits, review and sign-offs of master file change logs, electronic authorizations, independent review by Payroll of key employee actions etc.</p> <p><b>Management Response and Action Plan</b></p> <p>Human Resources (HR) staff has implemented an on-line authorization tool effective May 2016 in order to assist management staff in the review and audit process of HR data entry tasks. This tool which summarizes multiple screens of data into one summary screen also date-stamps the authorized date entry including the user-id of the person authorizing the data entry, and enables report generation for annual review by auditors.</p> <p><u>Management Responsibility:</u> Superintendent of Human Resources</p>	<p>spent on manual data entry and review.</p> <ul style="list-style-type: none"> <li>• HR should continue work to remove the extraneous information in the online authorization tool.</li> </ul> <p><u>Management Response and Action Plan:</u></p> <ul style="list-style-type: none"> <li>• Management will continue to review workflows.</li> <li>• The Human Resources department will continue to revise the online authorization tool in order to remove extraneous information.</li> <li>• In the coming fiscal years, management will focus on the implementation of the e-recruitment software that will reduce extraneous information through streamlining business workflow processes that will remove duplication of effort in many areas of the employee life cycle processes.</li> </ul> <p>Process Owner: The Superintendent of Human Resources.</p> <p>Due Date: Ongoing.</p>

Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)
<p><u>Target Date of Completion:</u> December 2016</p>	
<p><b>Finding #2: Employee Self Service Module</b></p> <p>Changes to the Employee Self Service (ESS) module were made in 2014 to allow employees to make their own banking and address changes. Management has indicated that the functionality in ESS is not as user friendly as they would like it to be and a user guide has not yet been developed. Therefore, a formal rollout and communication to employees and their unions has not officially occurred.</p> <p>HR staff resources are used to both enter and review routine banking and address changes. These changes can be made directly by employees using ESS. Based on data provided by management, transactions between September 1, 2015 and April 26, 2016 were as follows:</p> <ul style="list-style-type: none"> <li>- 1,391 out of 1,629 total address changes (85%) were input by HR.</li> <li>- 817 out of 832 total banking changes (98%) were input by HR.</li> </ul>	<p><b>Complete with Additional Observations</b></p> <p>See below for HR Management's update regarding the status of additional efforts to encourage greater employee usage of ESS:</p> <ol style="list-style-type: none"> <li>1. <i>An Employee Self Service - ESS User Guide document is available in each employee's ESS account. This user guide advises employees to initiate their own address changes, telephone number changes, bank changes and emergency contact changes. (Released March 2019)</i></li> <li>2. <i>Employee Change Forms and Bank Change Forms also refer employees to facilitate their own demographic changes as noted above via their ESS account. (Released March 2019)</i></li> <li>3. <i>New Hire Orientations and Welcome emails encourage new hires to use ESS to facilitate their own demographic changes. As well, ESS User Guide information is included in their hire packages.</i></li> <li>4. <i>Director's Bulletin Notices: Human Resources will place notices in the Director's Bulletin quarterly to remind employees that they may make their own demographic changes through their personal ESS account.</i></li> <li>5. <i>Human Resources Management prioritizes staff input as per the established best practices for audit. Employee bank changes are flagged as high priority. Other employee demographic changes are low priority for authorization. SAP does not have a tracking report on ESS usage. As the count of these demographic entries are</i></li> </ol>

Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)									
<p>Management indicated that secondary reviews of these changes are also being performed by HR Supervisors or HR Management. We do not consider the secondary review of all address and banking changes as necessary since these changes are routine, low risk and occupy unnecessary staff resources.</p> <p><b>Impact</b></p> <ul style="list-style-type: none"><li>• Delays in developing user guides and communication of ESS enhancement to employees and union groups results in HR staff time being allocated towards processing such changes.</li><li>• HR staff time is not being efficiently utilized if all address and banking changes input by HR Secretaries are also subject to a secondary review.</li></ul> <p><b>Recommendation</b></p> <p><b>Enable more frequent employee usage of ESS enhancements</b></p>	<p><i>insignificant to the larger volume of the various other HR input activity, Human Resources management staff have concentrated on employee awareness of their Employee Self Service Account.</i></p> <p>RIAT verified the above items were implemented by HR. Statistics were obtained for the FY2018/19 period to assess whether employees are increasing their usage of ESS based on HR’s efforts to increase awareness. See below for statistics regarding changes to address, banking and emergency contact information:</p> <table><tr><td>Employee initiated changes</td><td>959</td><td>25%</td></tr><tr><td>HR Changes</td><td>2,858</td><td>75%</td></tr><tr><td>Total</td><td>3,817</td><td>100%</td></tr></table> <p>Based on the above, HR made approximately 75% of all changes. This compares to 85% of address changes and 98% of banking changes made by HR in FY2015/16 (Sept. 1, 2015 – Apr. 26, 2016).</p> <p><u>Additional Recommendations:</u></p> <ul style="list-style-type: none"><li>• Since the ESS User Guide and Employee Change Forms were only released/revised in March 2019, more time is needed to assess whether increased communication efforts have resulted in increased usage of ESS by employees (and resulting savings in HR staff time by not having to make these inputs). HR Management should monitor ESS usage for FY2019/20.</li></ul>	Employee initiated changes	959	25%	HR Changes	2,858	75%	Total	3,817	100%
Employee initiated changes	959	25%								
HR Changes	2,858	75%								
Total	3,817	100%								



Original Finding, Recommendation & Management Action Plan (July 2016)	Current Status, Findings and Recommendations (December 2019)
<p>Human Resources should develop policy and guidance documentation and formally communicate the banking and address change functionality in ESS to key stakeholders to enable greater use by employees. A target date should be established for the development of a user guide.</p> <p><b>Management Response and Action Plan</b></p> <p>In October 2016, Human Resources staff will communicate the implementation of a new feature in the Employee Self Service module to enable TCDSB staff to input their respective demographic changes, i.e. Address, Phone Numbers, Emergency Contacts and Bank changes. A User Guide will be made available to support this initiative in order to create Human Resource staff data input efficiencies.</p> <p><u>Management Responsibility:</u> Superintendent of Human Resources</p> <p><u>Target Date of Completion:</u> December 2016</p>	<p><u>Management Response and Action Plan:</u></p> <ul style="list-style-type: none"> <li>• Management will continue to advertise the scope of opportunities available via Employee Self Service on a more regular basis and will request various union partners to also communicate to their members through their various forms of communication.</li> <li>• Management will prepare quarterly statistics on employee ESS usage rates</li> </ul> <p>Process Owner: Superintendent of Human Resources</p> <p>Due Date: On-going</p>





## REPORT TO

## AUDIT COMMITTEE

## 2019-20 SECOND QUARTER FINANCIAL STATUS UPDATE

*"Whatsoever thy hand findeth to do, do it with all thy might."*

**Ecclesiastes 9:10**

Created, Draft	First Tabling	Review
June 16, 2020	June 22, 2020	

L. LePera, Sr. Financial Analyst

D. Bilenduke, Senior Coordinator of Finance

P. De Cock, Comptroller of Business Services & Finance

### INFORMATION REPORT

**Vision:**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Mission:**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*



Rory McGuckin  
Director of Education

D. Koenig  
Associate Director  
of Academic Affairs

L. Noronha  
Associate Director of Facilities,  
Business and Community  
Development, and  
Chief Financial Officer

## A. EXECUTIVE SUMMARY

This Financial Update Report as at February 29<sup>th</sup> 2020 provides a year-to-date look at significant financial activities at the Board.

This is the second update for fiscal 2019-20 using the Revised Estimates approved by the Board of Trustees in December 2019. The Board was on track to generate an in-year deficit this year as per the approved 2019-20 Revised Estimates, however, COVID-19 closures will result in enough savings to create a surplus. Appendix A provides a more detailed variance summary.

*The cumulative staff time required to prepare this report was 20 hours.*

## B. PURPOSE

The Financial Update report is required to keep Trustees informed on the Board's financial performance through the year and illustrate any variance in expected outcomes. The report will provide a systematic analytical review of Operating and Capital Budgets, in the following order:

- High Level Review and Risk Assessments of Operating Revised Estimates
- Staff Absenteeism
- High Level Review of School Renewal and Capital Projects

## C. BACKGROUND

1. *This report is recognized as a best practice in the province.* The Ministry of Education and the District School Board Reporting Workgroup have both identified regular periodic financial reporting as a best practice in managing the Board's financial outcomes.
2. *Year to year teaching days are comparable.* When comparing the percentage spent to this period last year, it is important to note that YTD February 2019 had 116 teaching days compared to the actual YTD February 2020 of 114 teaching days. The 114 teaching days for YTD February 2020 accounts for 3

job action days by OECTA. Had there been no job action by OECTA, the YTD February 2020 teaching days would have totalled 117.

## D. EVIDENCE/RESEARCH/ANALYSIS

### HIGH LEVEL REVIEW AND RISK ASSESSMENTS OF OPERATING REVISED ESTIMATES

1. ***COVID-19 school closures, effective as of March 13, 2020, will result in a Net Savings of \$8.6M.*** Costs related specifically to school closures will result in savings of \$14.2M. This is slightly offset by costs of \$3.7M related to additional technology required for online learning and a reduction of \$1.9M in Revenues.

#### **Estimated Additional Costs and Savings due to COVID-19**

<u>Expenditure Saving</u>	<u>\$M</u>
Occasional Staff Costs	5.90
Transportation	2.00
Utilities	3.20
Other Savings	<u>3.10</u>
Total Expenditure Savings	14.20

<u>Additional Costs</u>	<u>\$M</u>
Investment in Student Technology	3.00
Cleaning Supplies	0.50
Security	<u>0.20</u>
Total Additional Cost	3.70

<u>Revenue Loss</u>	<u>\$M</u>
Loss of Revenue Sources	1.90

<b><u>Net Savings</u></b>	<b>8.60</b>
---------------------------	-------------

2. ***Salary and Benefit expenditures are expected to finish on target for this academic year.*** Overall, in the Salary and Benefits area, Figure 1 below illustrates the current risk exposure. This expenditure category is the most closely monitored risk as it comprises the largest portion of the revised operating expenditure estimates. These expenditures are expected to be on track at this time.

**Figure 1: Salary and Benefits Variance / Risk Analysis**

	<i>Actual to Revised Estimates</i>		<i>Actual to Previous Year</i>		<i>Risk Assessment</i>
<i>Instructional Salaries</i>	↓	2.3%	↓	0.1%	●
<i>Instructional Benefits</i>	↓	2.6%	↓	1.3%	●
<i>Non-Instructional Salaries</i>	↑	0.8%	↑	0.3%	●
<i>Non-Instructional Benefits</i>	↓	2.5%	↓	0.6%	●

● = Low: On Track    ◆ = Medium: Monitor    ◆ = High: Action Required

Salaries and Benefits for both Instructional and Non-Instructional categories are projected to finish below budget due to the COVID-19 school closures. This will result in an estimated reduction of Occasional Staff Costs totalling \$5.9M

3. ***Job action*** by OECTA resulted in a total of 3 strike days and the job action by ETFO resulted in a total of 6 strike days in the months of January and February 2020. The reduction to Salary and Benefit expenses, as a result of this job action, has been reflected in this report, \$8.9M. There is an equal and offsetting reduction to Ministry Grant revenue.
4. ***At an aggregate level, the total of other expenditure categories (besides salary and benefits) are expected to finish on target.*** Overall, in the Non-Salary area, Figure 2 below illustrates the current risk exposure.

**Figure 2:** Non-Salary Variance / Risk Analysis

	<b><i>Actual to Revised Estimate</i></b>		<b><i>Actual to Previous Year</i></b>		<b><i>Risk Assessment</i></b>
<i>Instructional Expense</i>	↓	8.1%	↑	0.2%	●
<i>Transportation Expense</i>	↓	1.1%	↑	14.9%	●
<i>Operations &amp; Maintenance</i>	↓	7.0%	↑	3.0%	●
<i>Other Administrative</i>	↑	19.7%	↑	51.5%	●

While Instructional and Operations & Maintenance is tracking low compared to Revised Estimates, they are considered a low risk because of the timing of expenditures. As a result of COVID-19 school closures, Transportation and Utilities are expected to finish the year below budget by \$2.0M and \$3.2M, respectfully, while Computer and Technology expenses are estimated to finish \$3.0M above budget.

5. ***Permit Revenues (Community of Schools)***

- i. Due to the CUPE job action and Teachers strikes in Q2, permits were cancelled. As a result, TCDSB will see a decrease in permit revenue compared to budget.
- ii. Projections forward into Q3 indicate permits will be further reduced as all permits have been cancelled during the shutdown of schools due to the COVID -19 virus. At this time, it is estimated the Board will lose approximately \$.26M from COVID closures. Permit expenses should also be reduced resulting in some savings.

6. ***Rental Revenues (Day cares)***

- i. Due to the CUPE job action and Teacher strikes in Q2 – day cares were affected by school closures. As a result, day-care providers will

likely see a decrease in their revenues, TCDSB will also see a small decrease in these revenues compared to budget as TCDSB closed the day cares.

- ii. Projections in Q3 and Q4 will be further reduced as all day cares have been closed during the 3 weeks of shutdown due to the COVID -19 virus. At this time, it is estimated the Board will lose \$.86M from day care closures due to COVID.

7. ***GSN Grant Revenue Strike Savings GSN claw back (-\$8.9M).*** As a result of the OECTA Teachers and ETFO (DECE's) strike in Q2, the TCDSB will have to send back GSN funding in the amount of \$8.9M (net of strike expenses). The \$8.9M is the Salary saving from not paying Teachers and DECE's and are also reflected in the reduction of expenses.

8. ***Secondary Enrolment for March 31<sup>st</sup> is projected to decrease, affecting the 2019-2020 Revenue Budget Estimates by -399 ADE or \$4.5M in GSN funding.***

- i. ONSIS enrolment submission to the Ministry have a deadline of May 31, 2020; however, due to the COVID -19 virus, ONSIS reporting will be delayed to the end of June 2020, as schools have been closed.
- ii. As such, Business Services staff believe it would be appropriate to provide notice on the preliminary secondary enrolment decrease that is projected for ONSIS secondary school reporting purposes.
- iii. At March 13<sup>th</sup> 2020, a preliminary snapshot of enrolment was taken; this is a very preliminary number and will change as TCDSB School and Central staff go through the ONSIS submission process.

	2019-20 Estimates (Consensus Enrol. Proj)	Change	2019-20 Rev Est	Change	2019-20 Pre- ONSIS March Preliminary
Secondary ADE	28,763.14	(191.14)	28,572.00	(398.59)	28,173.41

9. ***ESL Enrolment +\$2.4M GSN*** - An additional +731, mainly secondary students, over the 2019-20 Revised Budget Estimates arriving from non-English speaking countries within the last 4 years generated an additional +\$2.4M in GSN funding.

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**STAFF ABSENTEEISM AND EMPLOYEE FAMILY ASSISTANCE PROGRAM**

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10. ***Staff Absenteeism Rates and Occasional Fill Rates have increased.*** Recent statistics provide evidence that overall staff absenteeism rates experienced an increase of 1,677 days over the same period, from the prior year. The average absence days per FTE are 11.6 compared to 11.3 in the prior year's YTD second quarter.

\*\* Absence days are Category A&B and are inclusive of: Personal/Family Illness Days, Urgent Personal Business Days, Bereavement, Compassionate Leave, Health & Safety Inspections, In Lieu of Planning, Jury Duty/Subpoenaed as Witness, Recoverable, Special Circumstances, Special Permission, Suspension and Teachers' Earned Leave Plan – Partial Paid Days. \*\*

11. ***Staff absenteeism continues to be an area of concern for the Board.*** Despite the rise in Occasional Teacher costs shown in Figure 5a, they are expected to end in line with budget. Figure 5b illustrates the 13-month trend in Occasional Teachers salary. The first 6 months of the school year experienced higher levels of salary when compared to prior year. This graph highlights any trends in absenteeism by month, year over year.

Figure 5a: YTD Occasional Teachers Salary (\$M's)

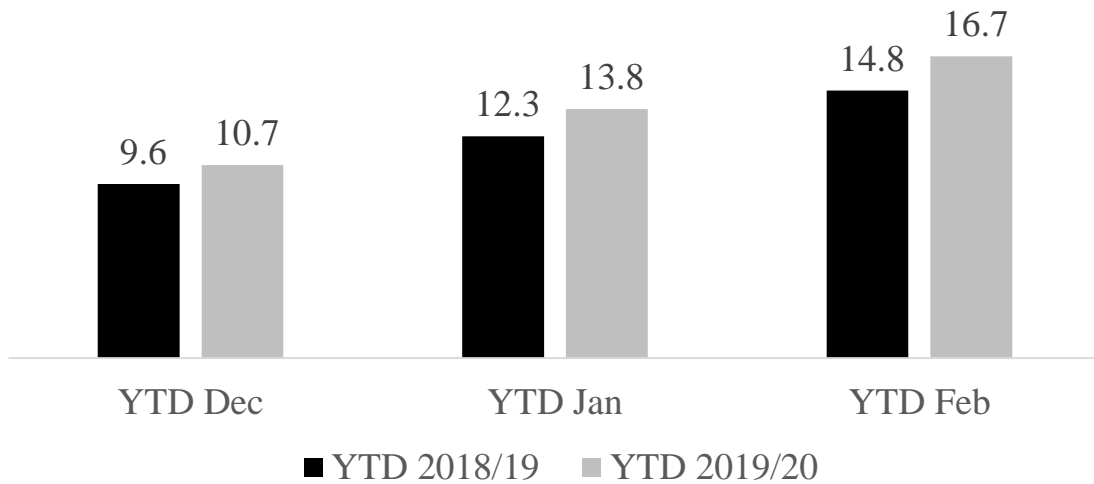
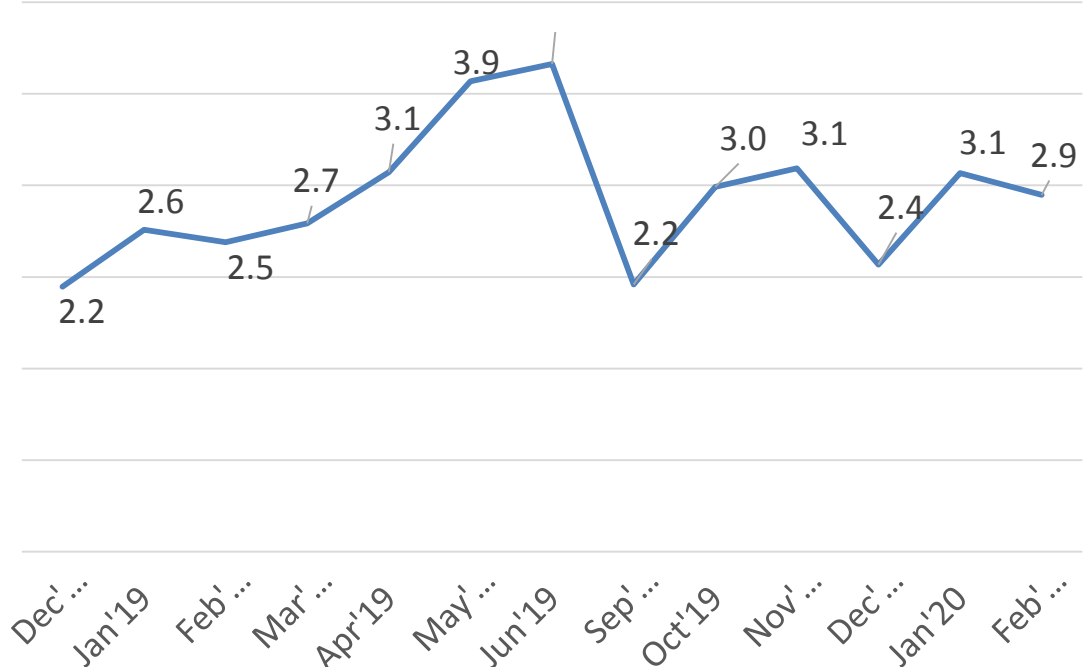


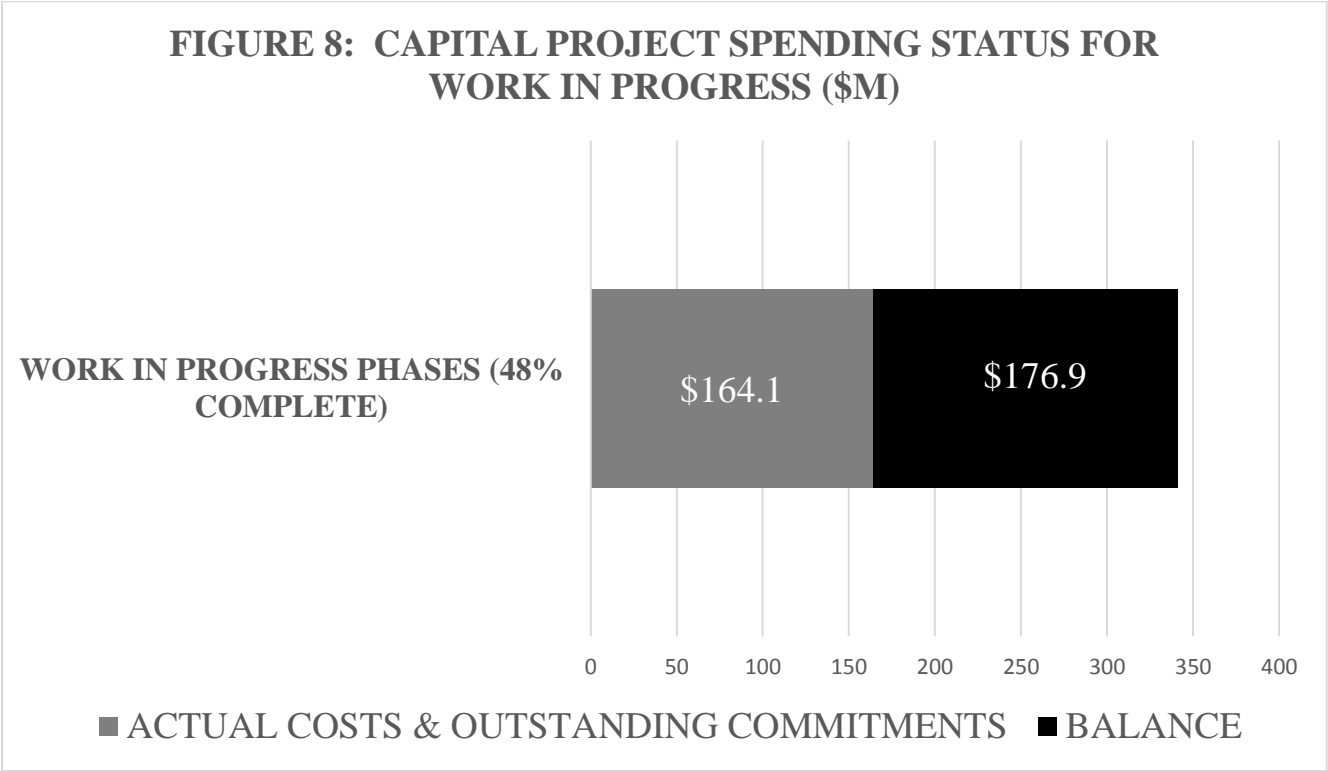
Figure 5b: Occasional Teachers Salary (\$M's)  
13 Month Trend





**HIGH LEVEL REVIEW OF SCHOOL RENEWAL AND CAPITAL PROJECTS**

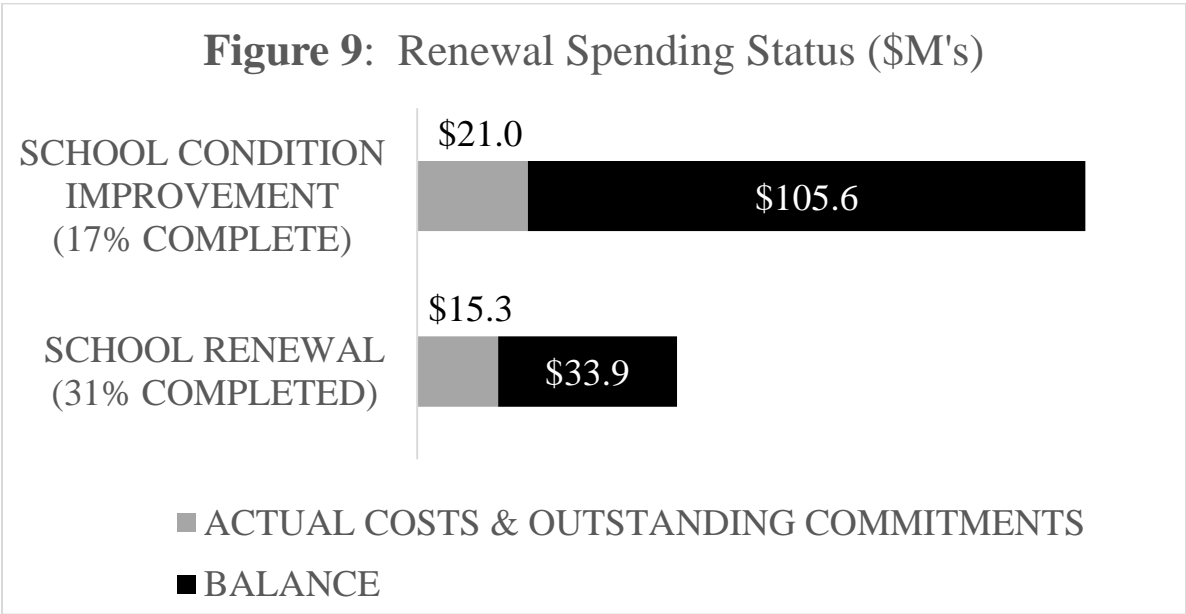
1. ***The Capital program totals \$341 million.*** The Board received Capital Project funding for many new schools, additions and childcare spaces. The capital program funding includes Childcare funding and Full Day Kindergarten funding for projects where applicable. Figure 8 illustrates the Ministry approved capital budgets, the amount spent and/or committed, the balance remaining and the percentage completed by each Phase. **Appendix B** provides more detail regarding the Capital Projects Phases 1 to 8.



- Phase I** - 16 School Additions (*Projects Completed*)  
**Phase II** - 6 New Elementary Schools (*Projects Completed*)  
**Phase III** -5 New Elementary Schools, 1 Secondary School (*Work In Progress*)  
**Phase IV** - 9 School Additions & 3 New Elementary Schools (*Work In Progress*)  
**Phase V** – Full Day Kindergarten (*Projects Completed*)  
**Phase VI** – Railway/Bishop MacDonnell consolidated into **Phase VII**  
**Phase VII** - 6 New Elementary Schools, 1 New Secondary School (*Work In Progress*)  
**Phase VIII** – 6 School Additions & 1 New Elementary Schools (*Work In Progress*)

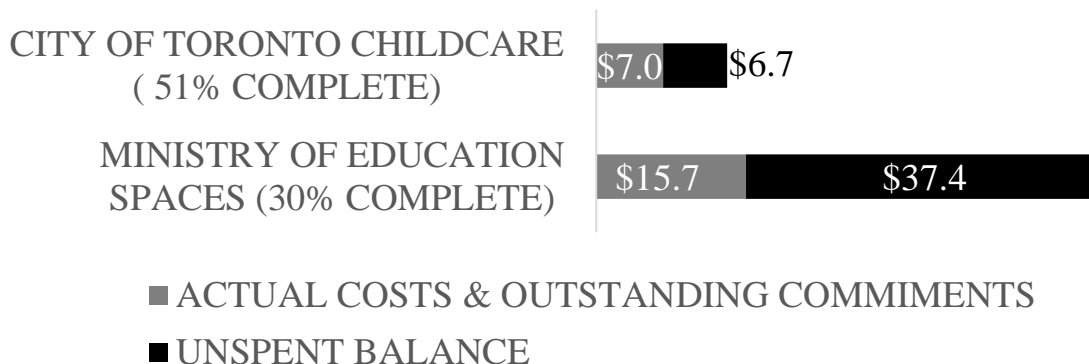
*The Renewal Program consists of major building component replacements and site improvements for a total available at September 1, 2019 of \$175.8M with funding of approximately \$139.5M remaining.* The Regular School Renewal Grant, School Improvement Grant and several other grants provide the funding for the School Renewal Program.

Figure 9 provides a high-level view of the Ministry Approved funding, and Appendix C provides the detailed Actual & Committed Amounts spent and the balance remaining for School Renewal and School Renewal Capital Projects to date:



2. *The Capital budget also includes two Childcare Program capital projects.* The childcare program consists of childcare additions, childcares as part of new school construction and retrofit of existing childcares. Childcare capital funding is received from the Ministry of Education and the City of Toronto for purposes of building childcare space at specific schools. Figure 10 presents the status of progress to date including the percentage complete, actual and committed costs, as well as the balance remaining for both the Ministry and City of Toronto funded childcares.

**FIGURE 10: CHILDCARE CAPITAL PROGRAM  
SPENDING STATUS (\$M)**



## E. METRICS AND ACCOUNTABILITY

1. ***In compliance with the Purchasing Policy, the Contract Awards Report will list Tenders and Request for Proposals (RFP) awards.*** This report has been posted on the TCDSB's website, and provides details such as Project/Service/Products, Ward, Supplier and low bid/highest score and total contract amount:

<https://www.tcdsb.org/Board/BoardAdministration/AdministrationOffices/purchasing/ContractAwardsReports/Pages/Default.aspx>

A Tender award is based on the compliant low bid meeting specifications, and Contractors bidding on construction or maintenance projects must be prequalified.

The report lists the total value of the project over the term of the contract, however, the actual amount may vary depending on the volume of product or services used during the term of the contract. An RFP award is based on the overall highest scoring proposal, and the evaluation is based the on the scoring of specific weighted criteria including price.

2. ***The Government of Ontario is implementing Smart Initiatives to transform how the public sector delivers services and achieves better outcomes for businesses and citizens.*** One of the Smart Initiatives, Supply Chain Centralization (SCC), will make it easier and more efficient to deliver services and to do business with the province. Understanding spend and

procurement data is a key enabler of the next phases of the initiative, including finding early wins through harmonization and collaboration opportunities. A contact at the TCDSB was provided to the Ministry of Education.

3. ***BPS organizations must use existing Vendor of Records (VOR) arrangements whenever possible and appropriate***, regardless of the value of the procurement. A VOR arrangement could be an Enterprise Vendor of Record arrangement managed by Ministry of Government and Consumer Services(MGCS), or any other arrangement available to the organization. Any new contract, including any extensions, must not exceed two years. In cases where a new contract will exceed two years, organizations may proceed with the procurement; however, they must submit a Procurement Rationale Report at least 45 days prior to issuing an In-Scope procurement greater than \$100,000.
4. ***BPS organizations must prepare and submit the following reports to the funding ministry:***
  - Planned Procurement Report: information on planned procurements for 2019 and through to the end of 2021 to the extent the information is available.
  - Activity Update Report: information on procurement activity over the past six months, highlighting any variance from the planned procurement report; include a rationale for any variances.
5. ***The actual revenues and expenditures are tracking to the Revised Estimates at the end of the first half as detailed in this report.***

## **F. CONCLUDING STATEMENT**

This report is for the consideration of the Audit Committee.

## OPERATING EXPENDITURES

@ February 29, 2020

'000's	Total Revised Estimate	YTD Revised Estimate	YTD Actual	Variance '000's	Variance %	2019/20 YTD % Spent	2018/19 YTD % Spent
<b>Salaries</b>							
Teachers	534,017	318,733	315,544	3,189	1.0%	59.1%	58.8%
Occasional Teachers	27,011	16,207	16,688	(481)	-3.0%	61.8%	51.7%
Educational Assistants & ECE's	61,761	37,057	33,595	3,461	9.3%	54.4%	57.5%
Principal & VP	38,328	22,997	23,565	(569)	-2.5%	61.5%	59.5%
School Office	17,792	10,675	9,409	1,267	11.9%	52.9%	53.8%
Continuing Education	17,050	10,230	6,057	4,173	40.8%	35.5%	37.2%
Other Instructional	61,819	37,092	32,422	4,670	12.6%	52.5%	58.2%
<b>Sub Total Instruction</b>	<b>757,779</b>	<b>452,990</b>	<b>437,279</b>	<b>15,710</b>	<b>3.5%</b>	<b>57.7%</b>	<b>57.8%</b>
Administration	17,819	8,909	9,678	(769)	-8.6%	54.3%	49.5%
Transportation	1,073	537	453	83	15.5%	42.2%	47.5%
Operations & Maintenance	47,058	23,529	24,205	(676)	-2.9%	51.4%	51.7%
Other	8,591	4,296	3,513	782	18.2%	40.9%	46.3%
<b>Sub Total Non Instruction</b>	<b>74,541</b>	<b>37,271</b>	<b>37,850</b>	<b>- 579</b>	<b>-1.6%</b>	<b>50.8%</b>	<b>50.5%</b>
<b>Total Salaries</b>	<b>832,320</b>	<b>490,260</b>	<b>475,129</b>	<b>15,131</b>	<b>3.1%</b>	<b>57.1%</b>	<b>57.2%</b>
<b>Benefits</b>							
Teachers	79,940	39,970	36,891	3,079	7.7%	46.2%	45.2%
Occasional Teachers	5,719	2,860	2,699	160	5.6%	47.2%	69.8%
Educational Assistants & ECE's	19,830	9,915	10,097	(182)	-1.8%	50.9%	54.8%
Principal & VP	4,991	2,496	2,476	20	0.8%	49.6%	48.2%
School Office	5,630	2,815	2,799	16	0.6%	49.7%	52.2%
Continuing Education	2,564	1,282	1,239	43	3.4%	48.3%	53.5%
Other Instructional	13,413	6,706	6,352	354	5.3%	47.4%	50.8%
<b>Sub Total Instruction</b>	<b>132,088</b>	<b>66,044</b>	<b>62,553</b>	<b>3,491</b>	<b>5.3%</b>	<b>47.4%</b>	<b>48.6%</b>
Administration	5,137	2,569	2,776	(207)	-8.1%	54.0%	41.7%
Transportation	240	120	113	7	5.6%	47.2%	44.6%
Operations & Maintenance	14,501	7,251	6,853	397	5.5%	47.3%	51.8%
Other	1,409	704	366	338	48.0%	26.0%	40.5%
<b>Sub Total Non Instruction</b>	<b>21,288</b>	<b>10,644</b>	<b>10,109</b>	<b>535</b>	<b>5.0%</b>	<b>47.5%</b>	<b>48.1%</b>
<b>Total Benefits</b>	<b>153,375</b>	<b>76,688</b>	<b>72,662</b>	<b>4,026</b>	<b>5.3%</b>	<b>47.4%</b>	<b>48.6%</b>
<b>Operating Expense</b>							
Instructional Expense	42,435	25,461	21,590	3,871	15.2%	50.9%	51.8%
Transportation Expense	37,383	22,430	21,896	533	2.4%	58.6%	44.1%
Operations & Maintenance Expense	36,613	18,306	15,577	2,730	14.9%	42.5%	40.0%
Other Non Instructional Expense	5,240	2,620	3,785	(1,165)	-44.5%	72.2%	18.3%
<b>Total Expense</b>	<b>121,671</b>	<b>68,817</b>	<b>62,848</b>	<b>5,970</b>	<b>8.7%</b>	<b>51.7%</b>	<b>42.4%</b>
<b>Grand Total</b>	<b>1,107,366</b>	<b>635,765</b>	<b>610,639</b>	<b>25,126</b>	<b>4.0%</b>	<b>55.1%</b>	<b>54.3%</b>

Instruction %	6/10	60.0%
Non-Instruction %	6/12	50.0%

## CAPITAL PROJECT PHASES 1 TO 7

APPENDIX B

**Financial Update at February 29, 2020**

COMPLETED PROJECT STATUS		WORK IN PROGRESS				
MINISTRY APPROVED BUDGET	Costs to Date	Outstanding Purchase Order/ Committment Balances	Costs & Outstanding Purchase Orders ②+③	In Planning ①–④	% Actual and Commitments	
①	②	③	④			
Phase III	113,294,407	69,321,466	11,108,321	80,429,786	32,864,621	71%
Phase IV	101,277,556	71,831,162	885,283	72,716,444	28,561,112	72%
Phase VII	107,856,852	3,704,037	5,552,241	9,256,278	98,600,574	9%
Phase VIII	18,510,735	188,189	1,461,635	1,649,824	16,860,911	1%
	340,939,550	145,044,853	19,007,479	164,052,332	176,887,218	48%

**SCHOOL RENEWAL AND SCHOOL CONDITION IMPROVEMENT GRANT BALANCE**

Appendix C

**FUNDS REMAINING**

Financial Update at February 29, 2020

	SRG Renewal	SRA Renewal	SCI 70% Restricted	SCI 30% Unrestricted	TOTAL
			70%	30%	
<b>FUNDING AVAILABLE</b>					
<b>Balance Forward</b> - August 31, 2019 EFIS	27,327,151	2,467,383	37,005,932	39,254,671	106,055,137
<b>Grant</b> - 2019-2020 ( <i>Estimates &amp; B16:2019</i> )	17,108,301	0	30,124,891	12,910,668	60,143,860
<b>Total Grant Available for 2019/2020</b>	<b>44,435,452</b>	<b>2,467,383</b>	<b>67,130,823</b>	<b>52,165,339</b>	<b>166,198,997</b>
Add: Accruals ( <i>Deducted from EFIS Bal Fwd</i> )	2,304,782	0	7,233,677	-0	9,538,458
Balance Available September 1, 2019	① <b>46,740,233</b>	<b>2,467,383</b>	<b>74,364,500</b>	<b>52,165,339</b>	<b>175,737,455</b>
<b>EXPENDITURES &amp; WORK IN PROGRESS (September 1, 2019 - January 31, 2020)</b>					
<b>Actuals</b> - Completed Work	5,438,561	152,703	8,680,515	4,115	14,275,894
<b>Open Purchase Orders</b> - Work in Progress	9,559,206	171,731	12,110,767	159,222	22,000,925
<b>EXPENDITURES AND OPEN PURCHASE ORDERS</b>	② <b>14,997,766</b>	<b>324,433</b>	<b>20,791,283</b>	<b>163,337</b>	<b>36,276,819</b>
<b>BALANCE AT JANUARY 31, 2020</b>	①-② <b>31,742,467</b>	<b>2,142,950</b>	<b>53,573,217</b>	<b>52,002,002</b>	<b>139,460,636</b>



## REPORT TO

## AUDIT COMMITTEE

## TCDSB'S RESPONSE TO THE COVID-19 PANDEMIC

*"The LORD is my light and my salvation; whom shall I fear? The Lord is the stronghold of my life; of whom shall I be afraid?"*

**Psalm 27**

Created, Draft	First Tabling	Review
June 9, 2020	June 22, 2020	<a href="#">Click here to enter a date.</a>
P. De Cock, Comptroller of Business Services & Finance Nick D'Avella – Superintendent of Equity, Diversity, Indigenous Education, and Community Relations		
<b>INFORMATION REPORT</b>		

**Vision:**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Mission:**

*The Toronto Catholic District School Board is an inclusive learning community uniting home, parish and school and rooted in the love of Christ.*

*We educate students to grow in grace and knowledge to lead lives of faith, hope and charity.*



**Rory McGuckin**  
Director of Education

**D. Koenig**  
Associate Director  
of Academic Affairs

**L. Noronha**  
Associate Director of Facilities,  
Business and Community  
Development, and  
Chief Financial Officer



## A. EXECUTIVE SUMMARY

The Toronto Catholic District School (TCDSB) struck its Pandemic Planning Committee in January to gather information, monitor and assess the then emerging issues and challenges related to the evolving Coronavirus crisis.

On March 13, 2020, the provincial government ordered a closure of schools until April 4, 2020 as part of a larger social and physical distancing strategy to mitigate the spread of COVID-19. The government subsequently extended the school closure to June 30<sup>th</sup> 2020. Subsequently the remainder of the school year was converted to a fully distance learning format.

To co-ordinate its response to the COVID-19 crisis, the TCDSB created the Emergency Operations Centre (EOC) and two subcommittees: the Academic Emergency Response Team (AERT) and the Business Emergency Response Team (BERT). Aligned with and informed by the Ministry of Education's goals of ensuring continuity of learning and sustaining services, the three interconnected committees formed the Board's integrated decision-making structure.

*The cumulative staff time required to prepare this report was 4 hours.*

## B. PURPOSE

This report provides the Audit Committee a high-level summary update on key decisions, actions, and outcomes in the TCDSB's response to the COVID-19 crisis in the following business related categories of interest:

Report Component
Emergency Response Committee Structures
Business Continuity Plan
Access to Schools / Worksites
Principal & Staff Meetings
Commitment to Communication
Return to School Committee
Human Resources
School Capital and Renewal
Staff Engagement for Community Support
The Angel Foundation – Food for Kids

## C. BACKGROUND

The COVID-19 pandemic crisis presents unprecedented challenges for Ontario's Education System and for the TCDSB. With a commitment to sustaining faith development and an adherence to the principles of simplicity, flexibility, compassion, and equity the TCDSB has worked diligently to create and implement a distance-learning plan that will ensure continuity of learning for its 90,000 students. The overarching challenge has been transitioning from a face-to-face education system to a virtual, teacher-led distance-learning mode of curriculum delivery and assessment.

The work of the EOC and its supporting teams has unfolded in two distinct phases.

### **PHASE 1**

*This is the period between March 13 and April 5. The work focused on:*

- ensuring continuity of faith development;
- gathering information and data to meet system needs related to access to technology for staff and students;
- identifying key mental health and nutrition supports for all TCDSB families and for underserved communities in particular;
- outlining *check-and-connect* protocols and expectations;
- establishing protocols for controlled access-to-schools by staff;
- ensuring adherence to Toronto Public Health (TPH) protocols in the closure of all TCDSB playgrounds, playing fields and sports amenities;
- ensuring critical repairs to facilities are carried out in accordance with government guidelines and TPH safety protocols;
- ensuring collaboration with unions and employee groups in the development of the TCDSB's distance learning plan;
- creating on-line professional learning opportunities and resources for staff in order to build efficacy in the implementation of teacher-led distance learning;
- identifying the essential curriculum for all divisions, grades, and courses;
- ensuring that assessment and evaluation are conducted in a fair, equitable manner in accordance with the principles outlined in *Growing Success*;

- ensuring that graduating students are not adversely impacted in their application to post-secondary institution; and
- ensuring timely communications with staff and stakeholders.

Throughout Phase 1, Ministry Guidance Memoranda as well as critical information from Ministry of Education twice-weekly teleconferences with Directors of Education guided TCDSB's response. Information was shared with the EOC, the AERT, and the BERT in daily video conferencing meetings with senior staff, and in turn, with principals in meetings facilitated by field superintendents. Further, the TCDSB was particularly fortunate to have its Director sit as a member of the provincial Continuity of Learning Planning Table charged with advising the Minister on distance learning strategies and approaches.

## **PHASE 2**

*This phase began on April 6, 2020 and is on-going.*

The EOC, working in concert with AERT, BERT, and local school administrative staff will continuously monitor the implementation of teacher-led distance learning initiatives and essential business services.

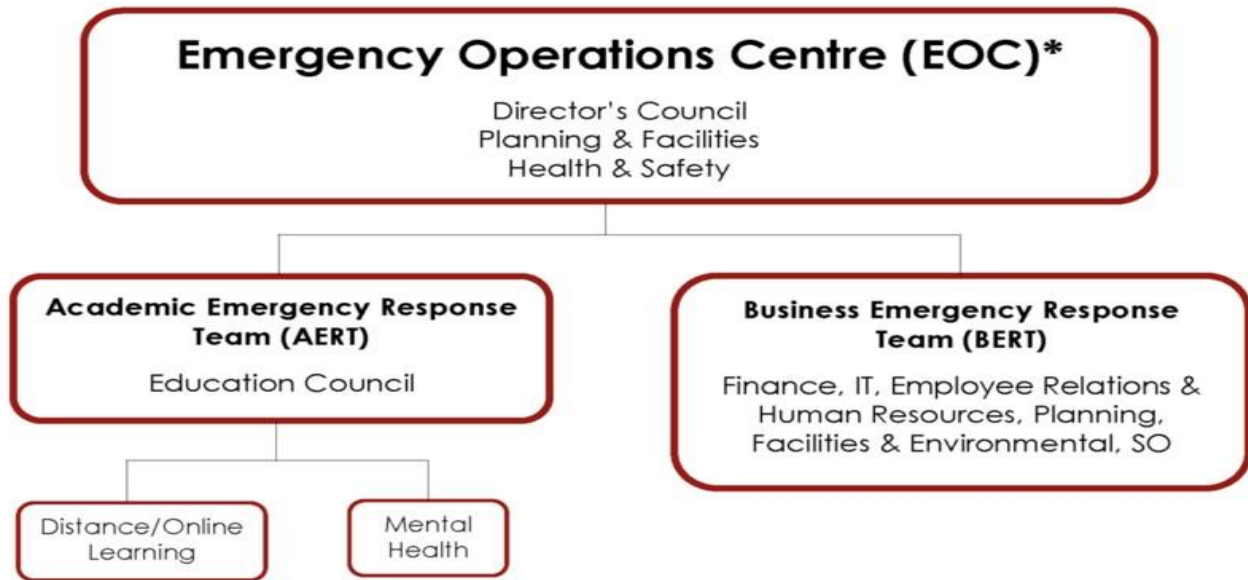
## **D. EVIDENCE/RESEARCH/ANALYSIS**

### **1. Review of Committees and Key Decisions**

The TCDSB created a three-part decision-making structure consisting of the Emergency Operations Centre (EOC) and two subcommittees: the Academic Emergency Response Team (AERT) and the Business Emergency Response Team (BERT). Cross representation on these committees ensured for the free flow of information so that timely, informed, and fully integrated decisions could be made.

The following chart outlines the constitution of TCDSB's Emergency Response Committees/Teams and illustrates their interrelationship:

## Toronto Catholic District School Board Emergency Response Organizational Chart



\*EOC was initiated as Phase 2 of the Pandemic Planning Committee, following the declaration of COVID-19 pandemic.



1. Working in concert with one another, these committees convened at least twice weekly with the AERT meeting daily during Phase 1 as it worked to develop the TCDSB's teacher-led distance learning plan.
2. Between March 19, 2020 and April 9, 2020 COVID-19 response committees undertook to address a broad range of issues, decisions, and actions related to the TCDSB's response to the COVID-19 crisis. These include:
  - a) Supporting the consolidation Board meetings to two a month and the implementation of virtual SEAC meetings;
  - b) the closure of TCDSB playgrounds and sports field in accordance with Toronto Public Health (TPH) directions;
  - c) the creation of signage for playgrounds and sports fields to inform of closure;
  - d) the remuneration of occasional and casual staff during the school closure using an average earning formula;
  - e) the cancellation of April and May excursions and events;
  - f) the central vetting of all system communications by the Communications Department;

- g) the development of an access to schools, the CEC and other TCDSB buildings with protocols designed to ensure safety and mitigate coronavirus transmission;
- h) the approval for the plan to purchase the appropriate devices for student use during the closure.
- i) the formation of communications to stakeholders and staff on Phase Two, the implementation of the TCDSB's teacher-led distance learning plan;
- j) the approval of deferral of lease payments; and
- k) the approval of virtual budget consultation meetings with stakeholders (staff, CSPCs, OAPCE, and CPIC).

## **2. Business Continuity Plan**

1. To ensure the continuity of the essential business of the organization, the TCDSB has developed a Business Continuity Plan.
2. Developed between March 31, 2020 and April 1, 2020 the plan comprises fifteen key business functions including:
  - a) the continuity of payroll to ensure all staff, except daily occasional staff, are paid in accordance with Ministry and Revenue Canada statutes and regulations;
  - b) the continuation of procurement activities on-line;
  - c) the continuation of accounting activities on-line resulting in the completion and remote external auditing of Ministry of Education March 31 reporting procedures, paperless transaction processing, and remote access to on-line banking by principals and school secretaries;
  - d) the continuation of Budget Activities with the issuance of the Budget Consultation Survey and adherence to Ministry of Education deadlines;
  - e) an increase in Service Desk requirements to support the organizations movement to remote operations;
  - f) the management of the IT infrastructure to support the organization's movement to remote operations;
  - g) the management of IT systems resulting in the normal operations of SAP, SIS, etc. and facilitating check and connect through the creation of class lists and remote access to data for teachers;
  - h) a review of all renewal project for urgency and health and safety;

- i) a review of all capital projects through on-line meetings to access impact resulting from the non-essential construction order;
- j) the movement of Planning, Admissions, and Registration to on-line mode, resulting in the placement of Priorities 1 and 2 elementary students and the clearing of wait lists for September 2020;
- k) a real estate review, resulting in the deferral of all rental payments for tenants impacted by closures;
- l) the cancellation of school permits and an increase in the daily refund threshold to better manage the influx of refund requests;
- m) a plan for Transportation to remain on “standby” with provisions for deep cleaning of bus and for drivers to be paid 100% to ensure buses will be ready to resume when schools reopen;
- n) the limited deployment of custodial services on a rotational schedule to conduct walkthrough to ensure grounds are free of debris; and
- o) the continuation of limited maintenance services with a focus on ensuring site security and maintenance of critical operations and infrastructures.
- p) Access to Technology and Equity Plan to Provide Devices/Internet
- q) Access to devices and internet service is essential in order for all students to participate fully in teacher-led distance learning and ensure equity of learning outcomes.
- r) Recognizing the necessity to support our most vulnerable families, the TCDSB undertook a technology needs assessment.
- s) On March 27, parents/guardians of TCDSB students received a request to complete a survey (*TCDSB Parent Consultation – Access to Technology*, with the link:  
<https://www.surveymonkey.com/r/TCDSB-Home-Technology>) regarding technological devices and internet access at home. The aim of this survey was to identify needs within the community to support students in Phase Two of the Teacher-led Distance Learning initiative.
- t) Families without devices/internet access were contacted by phone by school staff. A custom student needs app was developed to facilitate contact with each student and assess technology needs.
- u) To date the TCDSB has leased iPads with LTE service and Chromebooks for students who have internet access but do not have a device.
- v) On April 14, the process of configuring and shipping devices directly to families and students was started.

- w) Teachers who required devices were provided with Cloudbooks from school inventories and supported through IT services.

### **3. Access to Schools/Worksites**

- a) The TCDSB recognized the necessity for access to schools and worksites. In response, protocols were created for the controlled access to schools and worksites.
- b) Detailed Protocols were developed by the Academic Emergency Response Team (AERT) and the Business Emergency Response Team (BERT) to ensure the highest possible degree of safety during access to schools and worksite. These protocols were shared with principals and vice-principals, and Facilities personnel.
- c) Access to school and worksite protocols were developed with adherence to TPH COVID-19 restrictions and guidelines.
- d) On April 2, 2020, principals and vice-principals along with custodial staff accessed schools to prepare devices for pick-up.
- e) On April 3, 2020, principals and vice-principals accessed schools to provide devices to teachers, Designated Early Childhood Educators, International Language Instructors, and parents of students with SEA claims. Child care providers were able to retrieve critical documents.
- f) On April 7, 2020, principals and vice-principals entered schools to prepare for the pick-up of SEA claim devices and critical items for staff.
- g) On April 8, 2020, administrators accessed schools to distribute devices and critical items to teachers, Designated Early Childhood Educators, International Language Instructors, and parents of students with SEA claims.
- h) On April 17, 2020, administrators will have access to schools to locate a variety of critical items from a prescribed list and prepare them for pick-up on Monday, April 20, 2020.



#### **4. Principal and Staff Meetings**

- a) Throughout Phase 1 (March 13 to April 5), regular, often daily, virtual principals' meetings, facilitated by field superintendents, ensured principals received timely information and direction with which to lead and engage.
- b) Teachers and support staff in the implementation of TCDSB's learning continuity plans.
- c) Principals' meetings offered school leaders the opportunity to provide input on the development and implementation of the distance-learning plan.

#### **5. Commitment to Communication**

- a. Clear and timely communications have been central to TCDSB's response to the COVID-19 pandemic crisis. Using all available tools, the Communications department has managed communications to all stakeholders amidst evolving and fluid development during the pandemic crisis.
- b. Communication topics have included COVID-19 information updates, Toronto Public Health notices, learning resources, government announcements, and FAQs.
- c. Following AERT and BERT meetings, the Communications Department has sent numerous emails informing the system on such topics as access to learning resources, technology, access to schools, staff supports, and compensations.
- d. The TCDSB Website is monitored and regularly updated. It features a dedicated COVID-19 page.
- e. On an on-going basis, daily social media content is updated to ensure timely and relevant information including links, key documents, and resources.



- f. The Weekly Wrap-up for “Everyone on Exchange” features key COVID-19 updates, staff resources, learning resources for students, information on mental health supports, and a summary of key information for staff, students and families.
- g. Weekly Briefing Notes for Trustees prepared by the Chief of Communications containing: information on Ministry teleconference with CODE, development from the provincial Learning Continuity Table, updates on TCDSB system responses to the COVID-19 pandemic crisis, and a summary of outgoing communications.

## **6. Return to School Committee**

The business continuity plan continues to evolve in order to ensure key operations processes and procedures are maintained throughout the closure of schools. This Committee, comprised of representatives from a variety of departments including Health and Safety, Business, Research, Transportation and Academic Superintendents, will create a roadmap for the safe return to the physical environment and the following initiatives:

- a. Update of protocols for employee access to the CEC and other administrative locations;
- b. Acquisition of PPE, supplies required for safe operation of facilities.
- c. Address ongoing issues related to COVID-19 restrictions on the operation of school buildings;
- d. Review a body of research and best return-to-school practice used in a variety of national and international jurisdictions; and
- e. Consider the academic program with a focus on:
  - i. Students’ emotional wellbeing
  - ii. Addressing learning loss
  - iii. Adoption of blended learning models, and
  - iv. Addressing the unique needs of special education students and students in risk.

- f. Academic staff continue to create a framework for learning that includes required social distancing, synchronous learning, alternative day schedules, staggered bell times, instructional requirements, break times (recess) and transportation, consistent with the Ministry of Education guidance document, expected before the end of June 2020.
- g. Sub-committees have been created to address specific areas:
  - i. Personal Protective Equipment
  - ii. Child Care
  - iii. Learning Plan
  - iv. Return to Office for Administrative Staff
- h. Planning is still dependent on Ministry directives, advice, and protocols of local public health agencies and remains fluid to adapt to the changing environment.
- i. Roll out of Student Retrieval of Items Protocol was been created and access to schools began June 8, 2020. The Medical Officer of Health approved all access protocols.

## **9. Human Resources**

The Human Resources Department continues to maintain key operations such as recruitment, staffing, and promotions, on-going consultations with unions and other employee groups, support for employee mental health and well-being, and monitoring of employee engagement during the distance learning delivery model:

- a. Senior staff maintain authentic and fulsome consultation with our union partners as we enhance our implementation of distance learning. Important joint board and union committees dealing with technology guidelines and health and safety have been/will be virtually re-engaged to inform continuity and re-entry planning.
- b. Senior HR staff are proceeding with all regular recruitment, interviewing, and promotion practices to ensure organizational and programming sustainability.
- c. Senior HR staff have deliberately responded to personal, professional and

social/emotional stressors that accompany this uncertain COVID environment. All TCDSB employees and their family members can access our multi-faceted and confidential TCDSB-sponsored Employee Family Assistance Plan. Ergonomic checklists have also been provided to ensure that employees are assessing the effectiveness of their workspaces.

- d. Employees that are not permanently engaged in the current mode of service delivery have been provided with the appropriate documentation that will facilitate their access to government supports. We value their regular contributions to the TCDSB and we look forward to re-engaging their services when schools re-open.

The Employee Relations component of the HR department is providing the organization with legal advice and continuing with arbitrations and investigations to ensure a successful re-entry process.

## **9. School Capital and Renewal Projects**

In a report to the Board of Trustees on May 7, the report provided notice that the City of Toronto was not accepting new Site Plan Approval or Building Permit applications. In addition, the known and potential impacts on Capital and Renewal projects were noted.

Trustees approved a motion to send a letter to the Mayor requesting that school projects be prioritized for acceptance of submissions.

In the verbal update provided at the May 7 Board meeting, it was advised that restrictions on school construction were lifted on May 4.

- a. On May 11, 2020, the City of Toronto advised that new Site Plan Approval and Building Permit applications are now being accepted.
- b. At this time, Building Permit applications submitted after March 16 are not being reviewed. The City is reviewing resources and is expected to announce timelines for review of new applications shortly.
- c. Since a backlog of applications is expected, a letter has been sent to the Mayor requesting that school projects be prioritized for review after other

identified critical priorities.

- d. Construction has resumed for a number of Renewal projects that were underway before the school closure.
- e. Site investigations that were previously on hold due to the restrictions on construction are proceeding, allowing design work and tendering to move forward.
- f. A protocol for conducting safe bidders' meetings has been established and tenders are being issued for summer Renewal work.

## **10. Staff Engagement for Community Support**

- a. In response to the request for Personal Protection Equipment (PPE) for frontline health care workers, some TCDSB Resource teachers organized volunteer staff to use their schools' 3D printers at home.
- b. Currently, there are fifteen 3D printers producing various items of support.

<b>Support Recipient</b>	<b>Specifics</b>
Michael Garron Hospital	<ul style="list-style-type: none"><li>• 120 large head bands</li><li>• Has surpassed their 1000 PPE goal</li></ul>
Humber River Hospital	<ul style="list-style-type: none"><li>• 253 large head bands</li><li>• 80 small visors</li><li>• 230 ear savers</li></ul>
PPE for Toronto Health Care Professionals	<ul style="list-style-type: none"><li>• 150 large head bands</li><li>• 230 ear savers</li></ul>
West Park Health Care	<ul style="list-style-type: none"><li>• 50 ear savers</li></ul>
Ivan Franko and the Ukrainian Canadian Care Centre	<ul style="list-style-type: none"><li>• 250 large head bands</li><li>• 175 lower reinforcements</li></ul>

## **11. THE ANGEL FOUNDATION - FOOD FOR KIDS**

- a. The Angel Foundation for Learning (AFL) continues to support TCDSB families through their student home nutrition initiative, FOOD FOR KIDS.
- b. This Program enables AFL to distribute food cards (\$50 per student) to the neediest members in the TCDSB community during this ongoing COVID-19 pandemic emergency.
- c. The Superintendent of Equity, Diversity, Indigenous Education, and Community Relations and the Executive Director of the AFL continue to send updates regarding this outreach.
- d. Phases 1-10 are complete.
- e. As of June 4 a total of 42,165 students have been offered grocery gift cards.

## **E. METRICS AND ACCOUNTABILITY**

1. Using research-based practices, the aim of monitoring is to support, validate, mentor and nurture staff through the distance-learning phase.
2. The senior team and school administrators will lead and learn in the virtual environment by:
  - a. checking and connecting with staff to provide professional supports validation, and affirmation of efforts;
  - b. continuing to listen and address issues and challenges articulated by staff;
  - c. supporting professional learning for improved efficacy;
  - d. providing support for mental health and well-being;
  - e. leading with an equity frame of reference; and
  - f. leading with calm, compassion, and empathy.

## **F. CONCLUDING STATEMENT**

This report is for the consideration of the Audit Committee.

## Audit Committee Meeting 2020 Annual Agenda / Check List

	Jan	Mar	June	Sep	Nov
<b>Risk Management</b>					
Resourcing (Mix, Skillset, Quantity)		D			
Reputational Risk	D		D		
Management Structure Issues			D		
Enterprise Risk Management	D		D		
Budget (2020/2021)		D	D		
<b>Financial Reporting Process</b>					
MOE Financial Reports	D	D	D		
Consolidated Financial Statements					
<b>Internal Audit</b>					
Open Audit Status (% complete, support received)	D	D	D		
Risk Review Summary on Audit Completion			D		
Future Audit Plan (2 years)					
<b>Internal Controls</b>					
Ministry Operational Review					
Internal Audit recommendations		D	D		
<b>Compliance Matters</b>					
Legal	D	D	D		
MOE	D	D	D		
Union	D	D	D		
Board Policy Compliance		D	D		
<b>External Audit</b>					
Review External Auditors					
Scope					
Cost					

D - Discussed

R - Review requested

P - Pending

Audit Committee is required to meet a minimum of 3 times annually.

**AUDIT COMMITTEE  
PENDING LIST OF REPORTS AS AT JUNE 22, 2020**

	<b>Subject</b>	<b>Date Due</b>	<b>Delegated to</b>
a.	Report regarding Schedule of Internal Audits (Annual)	Jan./Feb.	<b>L. Noronha</b>
b.	Report regarding Summary of Grievances, Trends, Liabilities, Administrative Risks and Litigation (Quarterly, where appropriate, to both the Audit Committee and the respective Standing Committee)	Quarterly	<b>M. Eldridge</b>
c.	Report regarding Whistleblower Metrics	Quarterly	<b>L. Noronha</b>
d.	Report regarding Audit Committee Annual Report to the Board of Trustees (Annual)	Nov.	<b>L. Noronha</b>
e.	Report regarding the Drafted Audited Financial Statements (Annual)	Nov.	<b>L. Noronha</b>
f.	Report regarding the Audit Committee's Self-Assessment (Annual)	Jan./Feb.	<b>L. Noronha</b>
g.	Report regarding the External Auditors' Annual Audit Plan (Annual).	Sept.	<b>L. Noronha</b>
h.	Report regarding the Toronto and Area Regional Internal Audit Team Progress Report (Every Meeting)	Every Meeting	<b>P. Hatt</b>