

AUDIT COMMITTEE REGULAR MEETING Open (Public) Session

AGENDA MARCH 29, 2017

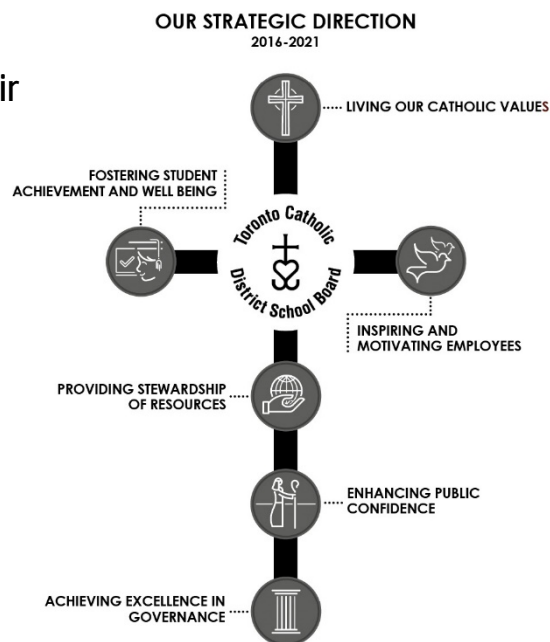
Barbara Poplawski, Chair

Michael Del Grande, Vice Chair

Maria Rizzo

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

Asst. Recording Secretary: 416-222-8282 Ext. 2298

Angela Gauthier
Director of Education

Angela Kennedy
Chair of the Board

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.

AGENDA

THE REGULAR MEETING OF THE AUDIT COMMITTEE

OPEN (PUBLIC) SESSION

Wednesday, March 29, 2017

6:30 P.M.

No.	AGENDA ITEMS		PRESENTER
1	Call to Order		
2	Opening Prayer		
3	Roll Call & Apologies		
4	Approval of the Agenda		
5	Declarations of Interest		
6	Approval & Signing of the Minutes of the Regular Meeting held for Open (Public) Session on January 25, 2017	1-5	
7	Delegations		
8	Presentations		
a)	David Johnston, representing the Toronto & Area Regional Internal Audit Team, regarding the Regional Internal Audit Team Update (See Item 13.a)	6-9	D. Johnston
b)	David Johnston, representing the Toronto & Area Regional Internal Audit Team, regarding the TCDSB's Draft Internal Audit Plan (2017-19) (See Item 13.b)	10-35	D. Johnston
9	Notices of Motion		
10	Consent and Review		
11	Unfinished Business		

12 Matters referred/deferred					
13					
a)	Report regarding Regional Internal Audit Team Update (See Item 8.a)	6-9	D. Johnston		
b)	Report regarding TCDSB’s Draft Internal Audit Plan (2017-19) (See Item 8.b)	10-35	D. Johnston		
d)	Financial Update Report as at January 31 st 2017	36-54	C. Jackson		
f)	2017-18 Budget Projections for Consultation Purposes	55-82	C. Jackson		
g)	Provincial Auditor General’s Value for Money Audit Engagement with TCDSB	83-95	C. Jackson		
h)	Report regarding Whistle-blower Policy and Procedures	96-129	C. Jackson		
i)	Audit Committee Annual Agenda / Checklist	130	C. Jackson		
14 Listing of Communications					
15 Inquiries and Miscellaneous					
a)	Schedule of next Audit Committee Meeting Date: TBD				
16 Updating of Pending List					
	Requested (Meeting Date)	Agenda Item #	Subject		Delegated to
	Feb. 2014	14	Report regarding Schedule of Internal Audits (Annual)		C. Jackson
	Feb. 2014	11(a)	Report regarding Summary of Grievances, Trends, Liabilities, Administrative Risks and Litigation (Quarterly, where appropriate, to both the Audit Committee and		P. Matthews

			the respective Standing Committee)		
	Feb. 2014	14	Report regarding Audit Committee Annual Report to the Board of Trustees (Annual)		C. Jackson
	Feb. 2014	14	Report regarding the Draft Audited Financial Statements (Annual)		C. Jackson
	Feb. 2014	14	Report regarding the Audit Committee's Self-Assessment (Annual)		C. Jackson
	Feb. 2014	14	Report regarding the External Auditors' Annual Audit Plan (Annual)		C. Jackson
	Feb. 2014	14	Report regarding the Toronto & Area Regional Internal Audit Team Progress Report (Every Meeting)		C. Jackson
	Feb. 2013	14(a)	Report regarding Statements of Reserves and Accumulated Surplus (Annual)		C. Jackson
17	Closing Prayer				
18	Adjournment				

**MINUTES OF THE REGULAR MEETING OF THE
AUDIT COMMITTEE
HELD WEDNESDAY, JANUARY 25, 2017**

OPEN (PUBLIC) SESSION

PRESENT:

Trustees: B. Poplawski, Chair
M. Del Grande, Vice Chair
M. Rizzo

R. Singh – External Member
N. Borges – External Member

A. Gauthier
A. Sangiorgio
R. McGuckin
C. Jackson
P. Matthews
M. Puccetti
D. Bilenduke
C. Giambattista
G. Sequeira

D. Johnston, Internal Auditor – by teleconference

E. Roher, Solicitor

S. Harris, Recording Secretary

MOVED by Trustee Rizzo, seconded by Ryan Singh, that the Agenda, as amended, be approved.

The Motion was declared

CARRIED

The Chair's ruling that the full meeting be held in CLOSED session was overruled by unanimous consent.

Trustee Del Grande wished for it to be recorded that he had opposed to some of the procedures that were outlined.

MOVED by Trustee Rizzo, seconded by Trustee Del Grande, that Items 8b) and 13b) be adopted as follows:

**8b) Eric Roher, representing Borden, Ladner, Gervais LLP,
regarding Audit Committees – received.**

&

13b) Legal Opinion regarding Audit Committees – received.

The Motion was declared

CARRIED

MOVED by Trustee Rizzo, seconded by Del Grande, that the Audit Committee resolves that all agendas, reports and minutes coming to the Audit Committee be made available to the Board of Trustees in CLOSED SESSIONS.

MOVED in AMENDMENT by Trustee Poplawski, seconded by Trustee Rizzo, that members of the Board of Trustees must respect the confidentiality of Agendas, Reports and Minutes for CLOSED meetings of the Audit Committee, and that these should not be made available to the public.

The Amendment was declared

CARRIED

The Motion, as amended, was declared

CARRIED

MOVED by Trustee Rizzo, seconded by Trustee Del Grande, that Items 8a) and 13a) be adopted as follows:

8a) Presentation by David Johnston representing the Toronto & Area Regional Internal Audit Team, regarding the Regional Internal Audit Team Update – received.

&

13a) Internal Audit Team, regarding the Regional Internal Audit Team Update – received.

The Motion was declared

CARRIED

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

13c) Financial Update Report as at November 30, 2016 – received.

The Motion was declared

CARRIED

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

13d) Report regarding Schedule of Internal Audits – received.

The Motion was declared

CARRIED

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

13e) Audit Committee Annual Agenda/Checklist – received.

The Motion was declared

CARRIED

MOVED by Trustee Del Grande, seconded by Trustee Rizzo, that Item 15a) be adopted as follows:

15a) Schedule of Next Audit Committee Meeting Date – Wednesday, March 29, 2017 at 6:30 p.m. – received.

CARRIED

Trustee Poplawski turned the Chair over to Trustee Del Grande.

MOVED by Nancy Borges, seconded by Trustee Rizzo, that Item 15b) be adopted as follows:

15b) Inquiry from Ryan Singh regarding the process moving forward for determining Open and Closed Sessions and the Confidentiality of Agenda Items – received.

By unanimous consent, it was resolved that there will be separate Agendas and Minutes for OPEN (Public) and CLOSED (Private) Sessions.

CARRIED

Trustee Poplawski returned to the Chair.

MOVED by Trustee Del Grande, seconded by Trustee Rizzo, that the meeting adjourn.

CARRIED

SECRETARY

CHAIR



Toronto Catholic District School Board

Status Update for Audit Committee

March 2017

David W. Johnston, MAcc, CPA, CA

**Senior Manager, Regional Internal Audit Team
Toronto and Area Region**

Status Update for Audit Committee – March 2017

1.0 Internal Audit Plan Update

The following is the status of engagements included in the Toronto Catholic District School Board Regional Internal Audit Plan.

#	Audits	Status
1	Information Technology Strategy	<p>The scope for this engagement is as follows:</p> <p>To provide advice to TCDSB in their update of their information and communications technology strategic plan that builds on their previous information and communications technology strategic plan in 2010.</p> <p>This is part of their strategic renewal process to review information system and communications priorities and governance structures and develop a new multi-year strategic plan (MYSP) for the Board.</p> <p>The scope will include:</p> <ul style="list-style-type: none"> • Conducting a current state assessment to review the organizational structure, management and governance,

		<p>technology environment (i.e., infrastructure, security, application portfolio, etc.) and to provide guidance for management in the development of their next multi-year strategic plan.</p> <p>In coordination with Board staff, provide a roadmap of projects that will provide the most benefit to the Board over the next 3 years within the budget constraints of the Board.</p> <p>This engagement has been co-sourced by the RIAT to procure the services of a third-party firm.</p> <p>The engagement is in progress with completion in April 2017.</p>
2	Attendance Support Analytics	<p>The objective of this engagement is to provide consulting support to management in the analysis of attendance support information.</p> <p>This engagement is in progress.</p>
3	Recruitment and Hiring	<p>The high-level objectives and scope for this engagement are to assess the controls over the board's adherence to legislative, policy and collective agreement requirements, hiring of top candidates, ensuring an equitable selection process is in place and is effective and that appropriate approvals for</p>

Status Update for Audit Committee

		<p>recruitment and hiring are received. In addition, the adequacy of employee orientation and training activities for new hires will be assessed.</p> <p>This engagement is scheduled to start in April 2017 for completion in June 2017.</p>
4	Budget Development and Management Follow Up	<p>The objectives and scope for this engagement are to follow-up on the status of completion of management action plans arising from the Budget Development and Management Audit completed in May 2015 and the subsequent interim follow-up engagements.</p> <p>This engagement is scheduled to start in June 2017 for completion in September 2017.</p>

2. Multi-Year Audit Plan

Development of the multi-year audit plan is complete including updating the audit universe risk assessment.

The multi-year plan has been included as a separate document for Audit Committee review and approval.



**INTERNAL
AUDIT TEAM**
Toronto and Area Region

CONFIDENTIAL

Toronto Catholic District School Board
2017-2019 Regional Internal Audit Plan

Regional Internal Audit Team
Toronto and Area

March 2017 [Draft]

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1.1 Overview

The Regional Internal Audit Team (RIAT) provides independent and objective assurance and advisory services through engagements over a multi-year period.

Prioritization of engagements is based on risks across the organization as well as areas of most value to the Board. Risk is defined as anything of variable uncertainty and significance that impacts the achievement of Board strategies and objectives. To this end, the RIAT plays a supporting role to the Toronto Catholic District School Board (TCDSB or the Board) in the achievement of its objectives as Board management identifies and manages risks on an ongoing basis.

The basis for the multi-year audit plan is the TCDSB School Board Audit Universe (refer to section 3.1). The RIAT uses a risk-based approach to planning that engages the Board's senior staff and the Audit Committee. Risks are assessed across the School Board Audit Universe while also considering engagements completed in the prior multi-year audit cycles.

The risk-based multi-year audit plan is an essential component in the delivery of value-added services to the Board. In addition to periodically updating the Board's audit universe, the RIAT's role includes:

- Executing the multi-year risk-based audit plan;
- Providing audit reports for management and the Audit Committee;
- Performing follow-up reviews to validate the status of the implementation of management action plans to address previous audit recommendations; and
- Attending Audit Committee meetings to provide information on RIAT activities and other matters to support the Audit Committee in its role.

1.2 Internal Audit Planning Approach

The objective of the RIAT risk-based audit plan is to focus on internal audit projects that are of most value to the Board while considering the areas of greatest risk. The risk assessment is a key input for the RIAT audit plan. As part of our approach, the RIAT performed the following in the development of the audit plan:

- Understood the key risks that could impact the Board in meeting its objectives (e.g., mission, vision);

- Reviewed the auditable units of the Board including departments, divisions, programs, processes, and services included in the School Board Audit Universe;
- As part of the RIAT risk assessment exercise, each of the auditable units identified in the School Board Audit Universe was risk ranked. Appendix A.1 details the risk ranking criteria definitions that assess the inherent risk as well as the current known effectiveness of the auditable unit's control environment to determine the residual risk. Inherent risk is the risk considered in the absence of controls. Residual risk is Board management's assessment of the risk that remains after the effectiveness of controls is considered. Appendix A.5 includes a summary of the risk assessment results;
- This audit plan was developed in collaboration with senior Board management and the Director. We appreciate management's support and input in the development of this plan.

2.1 Risk Ranked School Board Audit Universe

The risk ranked results are updated for 2017 based on management's control assessment.

Risk Score	
8 – 10	High
6 – 7.9	Moderate – High
4 – 5.9	Moderate
<4	Low

District School Board Universe				2016-17 Risk Assessment			2013-14 Risk Assessment
Functional Area	Process	Impact	Likelihood	Inherent Risk Score	Control Assessment	Residual Risk Score	Residual Risk Score
Academic Affairs	Develop programs	5	5	10	4	6	6
	Provide specialist services	5	5	10	3	7	7
	Managing Instructional Day	5	5	10	4	6	6.5
	Monitoring and reporting outcomes	4.25	4.25	8.5	4.5	4	4.5
	Coordinate Student Organizations & Athletics	2.25	4.25	6.5	4.5	2	2.5
	Management of suspensions and expulsions	3	4	7	4	3	3
	Professional Development	3.5	4	7.5	4	3.5	4.5
	Enrolment	5	5	10	4	6	7
Business Services	Student Attendance	5	5	10	4	6	6
	Budget planning, development and control	5	5	10	3	7	7
	Management reporting and analysis and Ministry reporting	4	4	8	3	5	5
	Grant and non-grant revenue management	5	5	10	4	6	6
	Fundraising	3	4	7	4	3	4
	Treasury	3	4	7	4	3	4
	Accounts Payable	3	4	7	4	3	4
	Expense reporting	1	4	5	4	1	1.5
	Purchasing cards	3	4	7	4	3	4
	Payroll	5	5	10	4	6	7
Planning and Facilities	Risk Management	3	2	5	2	3	2
	Materials management	3	4	7	3	4	4
	Facility Requirements: Forecasting and Capital Planning	4	3.5	7.5	4	3.5	3.5
	Land/Facility procurement	4	2	6	4	2	2.5
	EDC bylaws	3	2	5	4.5	0.5	1
	Construction Monitoring and Management	4	4	8	4	4	4
	Manage facility operations/custodial services	3	4	7	4.5	2.5	3
Human Resources	Repairs and maintenance	5	5	10	4	6	6.5
	Transportation	4	4	8	4	4	4
	Recruiting and hiring	5	5	10	3	7	6
	Retention	2	4	6	3.5	2.5	2.5
	Manage Labour Relations	5	5	10	2	8	6.5
	Teacher staffing allocation	5	5	10	3	7	6
	Health & Safety	3.5	4	7.5	3	4.5	4.5
	Attendance support	5	5	10	2	8	6.5
Information Communication and Technology	Compensation and benefits	4	3.5	7.5	2.5	5	5
	Termination and retirements	2.5	3	5.5	2.5	3	3
	Develop IT strategy	4	4	8	2	6	4.5
	Develop and deploy applications	4	3	7	2	5	3.5
	Network and application access management and IT Security	5	5	10	3	7	6
	Data management	4	4	8	3.5	4.5	4.5
Corporate Services	Back up	4	4	8	4.5	3.5	4.5
	Manage Communication System	3	4	7	3	4	3
	Records management	3	4	7	3	4	4

2.2 RIAT Audit Plan Overview

Multi-year Internal Audit Plan

The multi-year audit plan was developed for the three-year period 2017-2019 and considered the previous assurance coverage across the School Board Audit Universe from 2011-2016.

The risk assessment alone does not determine the decision to include the auditable unit (e.g. process, department) in the RIAT audit plan. The proposed RIAT engagements also considered the following:

- High inherent risk indicated in the risk ranked School Board Audit Universe;
- Input from senior management;
- Coverage of auditable processes in prior years;
- Recent or planned significant changes in the area (e.g. new system, reorganization);
- Issues and risks that are being encountered in the school board sector; and
- Follow-up by the RIAT on previously reported observations and associated management action plans to validate that management has implemented controls to mitigate the identified risks.

In Year Requests

From time to time, in-year requests from management or the Audit Committee for engagements not identified in the multi-year audit plan may arise. The RIAT will review all requests with consideration of the multi-year plan and resource availability and present the requests to Audit Committee for review and approval. These requests will be incorporated into the multi-year audit plan and may result in changes to the plan as necessary.

3.1 TCDSB Audit Universe Coverage (2011 – 2016)

The following table summarizes audit universe coverage from 2011 to 2016 for all completed as at February 2017.

Toronto Catholic District School Board Audit Universe		Engagements
Functional Area	Process	FY 2011/12 - FY 2015/16
Academic Affairs	Develop programs	
	Provide specialist services	Special Education Audit (June 2015)
	Managing Instructional Day	
	Monitoring and reporting outcomes	
	Coordinate Student Organizations & Athletics	
	Management of suspensions and expulsions	
	Professional Development	
	Enrolment	
	Student Attendance	
Business Services	Budget planning, development and control	Budget Development and Management (May 2015) Budget Follow-up (December 2015 and March 2016)
	Management reporting and analysis and Ministry reporting	
	Grant and non-grant revenue management	
	Fundraising	
	Treasury	
	Accounts Payable	BPS Procurement and Expense Compliance Review (June 2014)
	Expense reporting	
	Purchasing cards	
	Payroll	Payroll (July 2016)
	Risk Management	
	Materials management	

Toronto Catholic District School Board Audit Universe		Engagements
Functional Area	Process	FY 2011/12 - FY 2015/16
Planning and Facilities	Facility Requirements: Forecasting and Capital Planning	
	Land/Facility procurement	
	EDC bylaws	
	Construction Monitoring and Management	Construction Monitoring and Management (May 2016)
	Manage facility operations/custodial services	
	Repairs and maintenance	Repairs and Maintenance Completed (June 2013)
	Transportation	
Human Resources	Recruiting and hiring	Review of Human Resources (June 2013) HR Policy and Effectiveness Review (September 2014)
	Retention	
	Manage Labour Relations	
	Teacher staffing allocation	
	Health & Safety	
	Attendance support	Attendance Support Data Visualization (In progress)
	Compensation and benefits	
	Termination and retirements	
Information Communication and Technology	Develop IT strategy	Review of IT Strategy (in progress)
	Develop and deploy applications	
	Network and application access management and IT Security	
	Data management	
	Back up	
	Manage Communication System	
Corporate Services	Records management	

Engagement History (2011-2016)

The following is a history of completed and in progress/scheduled engagements up to the end of FY2015/16:

Functional Area	Process	Audit Report Name	Per Multi-Year Plan	Report Issuer	Status	Audit Report Date
Planning and Facilities	Repairs and maintenance	Repairs and Maintenance	2011-12	PwC	Complete	Jun-13
Human Resources	Hiring	Review of Human Resources	2011-12	RIAT	Complete	Jun-13
Business Services	Accounts Payable	Broader Public Sector Procurement and Expense Compliance	2011-12	RIAT	Complete	Jun-14
Human Resources	Human Resources	HR Policy and Effectiveness Review	Management request	Deloitte	Complete	Sep-14
Business Services	Budget planning, development and control	Budget Development and Management	2013-14	RIAT	Complete	May-15
Academic Affairs	Provide specialist services	Special Education Audit	2013-14	RIAT	Complete	Jun-15
Business Services	Follow up - Budget planning, development and control	Interim Follow up - Budget planning, development and control	AC request	RIAT	Complete	Feb-16
Business Services	Follow up 2 - Budget planning, development and control	Follow up 2- budget planning development	AC request	RIAT	Complete	Mar-16
Planning and Facilities	Construction Monitoring and Management	Construction Management	2014-15	RIAT	Complete	May-16
Business Services	Payroll	Payroll	2015-16	RIAT	Complete	Jul-16

Deferred Engagements from the 2014 – 2016 Multi-year Plan:

The following engagements have been deferred from the 2014 – 2016 multi-year plan and will be included in the 2017 – 2019 multi-year plan.

Functional Area	Process	Audit Report Name	Per Multi-Year Plan	Report Issuer	Status	Audit Report Date
Information Communication and Technology	IT Strategy	TBD	2016-17	Major Co-Source	Fieldwork	TBD
Human Resources	Recruiting and hiring	TBD	2016-17	RIAT	Planning	TBD

Management Request Engagements:

The following engagements were added at the request of management and the Audit Committee to be completed during the 2016-17 year.

Functional Area	Process	Audit Report Name	Per Multi-Year Plan	Report Issuer	Status	Audit Report Date
All	Risk Assessment and Multi-year plan	TCDSB Multiyear Audit Plan 2017-19	2016-17	RIAT	Reporting	TBD
Human Resources	Attendance Support Data Visualization	TBD	2016-17	Major Co-Source	Fieldwork	TBD
Budget Management - Follow Up	Follow-Up budget management	TDB	2016-17	RIAT	Planned	TBD

3.2 Audit Universe Coverage – All GTA Boards

The following table shows historical broad RIAT assurance coverage from 2011 to 2016 by functional area and process across the six GTA boards for comparability purposes.

Academic	Board A	Board B	TCDSB	Board D	Board E	Board F
Special Education						
Develop Programs						
Enrolment						
Attendance						
Monitoring and Reporting Outcomes						
Suspensions and Expulsions						
Co-ordinate Student Organizations and Athletics						
Managing the Instructional Day						
Professional Development (including non-academic)						
Continuing and International Education						
Financial						
Budget Planning, Development and Control						
Management Reporting and Analysis						
Ministry Reporting						
Grant and Non-Grant Revenue Management						
School Generated Funds/Fund Raising						
Treasury						
Accounts Payable and Expenses						
Purchasing Cards						
Procurement/Purchasing						
Risk Management						

Functional and Process Areas (*)	Coverage by Board (2011 - 2016)					
Planning, Facilities and Operations	Board A	Board B	TCDSB	Board D	Board E	Board F
Repairs and Maintenance						
Construction Monitoring and Management						
Land/Facility Procurement and EDC Bylaws						
Facility Operations and Custodial Services						
Forecasting and Capital Planning						
Transportation						
Human Resources and Payroll						
Recruiting, Hiring and Retention						
Teacher Staffing and Allocations						
Retirements and Terminations						
Attendance Support						
Manage Labour Relations						
Health and Safety						
Payroll						
Compensation and Benefits						
Information Communication and Technology						
Develop IT Strategy						
Develop and Deploy Applications						
Network and Application Access Management						
IT Security						
Data Management and Backup						
Manage Communication Systems						
Records Management and Privacy						

(*) Note that functional area and process area may differ from the audit universe used in the prior multiyear cycle in order to allow for comparability and show coverage across all 6 GTA boards.

3.3 Multi-year Internal Audit Plan

Listed below are the functional areas and processes which have been selected for RIAT audit for TCDSB for 2017-2019¹.

Per Multi-Year Plan	Functional Area	Process
2016-17	All	Risk Assessment and Multi-year plan*
2016-17	Information Communication and Technology	IT Strategy*
2016-17	Human Resources	Attendance Support Data Visualization*
2016-17	Human Resources	Recruiting and Hiring
2016-17	Business Services	Follow-Up Budget Management
2017-18	Academic Affairs	Monitoring and Reporting Outcomes
2017-18	Information Communication and Technology	IT Asset Management
2017-18	Planning and Facilities	Repairs and Maintenance – Follow Up
2018-19	Human Resources	Health & Safety
2018-19	Corporate Services	Records Management
2018-19	Business Services	Payroll – Follow Up

* Engagement is currently in progress

For additional risk considerations, refer to Appendix A.3 School Board Risk Universe

¹ For proposed audit scope refer to " 3.4 Overview of 2017-2019 RIAT Audit Engagements"
13 Toronto Catholic District School Board – 2017-2019 Regional Internal Audit Plan

3.4 Overview of 2017-2019 RIAT Audit Engagements

The following table provides a preliminary proposed scope for each of the audits in the 2017-2019 RIAT audit plan. The objectives, scope and timing for each engagement will be further discussed and defined with management as part of the internal audit engagement planning process.

Functional Area	Process	Internal Audit Plan Year	Inherent Risk Score (2013-14)	Residual Risk Score (2016-17)	Proposed Audit Scope
Information Communication and Technology	IT Strategy	2016-17	8	6	The objective of this engagement is to create an updated information and communications technology strategic plan which builds on the previous information and communications technology strategic plan created in 2010.
Human Resources	Attendance Support Data Visualization	2016-17	10	8	Using absentee and employee demographic data pulled from TCDSB's systems for the last 3 fiscal years, data mining and visualization technology will be used to analyze and present the results, providing fact-based insights about the data as the deliverable.
Human Resources	Recruiting and Hiring	2016-17	10	7	Internal audit will examine the controls over the Board's adherence to all legislative, policy and collective agreement requirements, hiring of top candidates, equitable selection process and validate that appropriate approvals for recruitment and hiring are received.
Business Services	Budget Management - Follow Up	2016-17	10	7	The objective of this engagement will be to independently assess that controls are designed and operating effectively to support an accurate and complete budget development, and management process.

Academic Affairs	Monitoring and reporting outcomes	2017-18	8.5	4	Internal Audit will assess the processes and controls surrounding the monitoring and reporting of student achievement. This will include an assessment of the data and metrics used to quantify how changes to the Board will impact student achievement.
Information Communication and Technology	IT Asset Management	2017-18	7	5	Internal audit will assess the processes surrounding IT asset management at the school (staff and students) and administrative level including the controls surrounding approval, purchasing, deployment, retirement and recording/monitoring of IT related assets (e.g. computers, tablets).
Planning and Facilities	Repairs and Maintenance – Follow Up	2017-18	10	6	The objective of the follow-up engagement is to assess that controls are in place and are operating effectively to mitigate the risks associated with findings identified in the initial audit report.
Human Resources	Health & Safety	2018-19	7.5	4.5	Internal audit will assess whether controls are in place to ensure that policies and procedures relating to health and safety are developed, adequate and communicated to the relevant employees. Compliance with legislative requirements will be evaluated.

Corporate Services	Records Management	2018-19	7	4	<p>Internal audit will determine whether the network of the records management lifecycle as designed and implemented by the Board, is adequate and functioning in a manner to ensure:</p> <ul style="list-style-type: none"> - The framework of controls for the records management lifecycle is appropriate; - Compliance for privacy, access, and records management in accordance with applicable legislative requirements; (i.e. Personal Health Information Protection Act, MFIPPA). - Compliance with policies and procedures and procedures are monitored, for example, internal reviews and testing ; and - That guidelines, policies and procedures are understood by staff involved in the records management lifecycle through, for example, training and awareness.
Business Services	Payroll – Follow Up	2018-19	10	6	<p>The objective of the follow-up engagement is to assess that controls are in place and are operating effectively to mitigate the risks associated with findings identified in the initial audit report.</p>
Regional Internal Audit Team Administrative Activities					<ul style="list-style-type: none"> • Audit Committee reporting

A.1 Appendix: Risk Ranking Criteria – Inherent Risk

As part of the 2013-14 risk assessment process, the RIAT assessed the inherent risk for each auditable unit. Each auditable unit was assessed with the impact and inherent likelihood criteria, using the following scoring and considerations. In the opinion of Board management, the inherent risks have not materially changed since the 2013-14 risk assessment. The impact and inherent likelihood score for each auditable unit are added together to determine the inherent risk score:

Impact (considering if controls are NOT in place)									
5	Very High	4	High	3	Moderate	2	Low	1	Limited

Considerations:

- Significance of the department/ business process to the board's overall strategic objectives
- Potential impact on public image/ reputation (e.g., reputational risk)
- \$ value of transactions associated with the business process/ department (e.g., financial risk)
- Extent to which activities and processes impact other processes
- Consideration of the underlying risks from the School Board Risk Universe

Inherent Likelihood (considering if controls are NOT in place)									
5	Likely	4	High possible	3	Possible	2	Unlikely	1	Remote

Considerations:

- Complexity associated in related processes
- The volume of transactions and frequency
- Extent of change in process or information systems
- Degree of reliance on estimation, valuation and subjectivity/ judgment
- Extent of reliance on automation and extent of integration of information systems
- Need for specialized skills and knowledge/ experience of resources
- Consideration of the risks within the School Board Risk Universe

Impact + Inherent Likelihood = Inherent Risk Score

Inherent Risk Score	
8 – 10	High
6 – 7.9	Moderate – High
4 – 5.9	Moderate
<4	Low

A.2 Appendix: Risk Ranking Criteria – Residual Risk

As part of the 2016-17 risk assessment process, the RIAT reported the residual risk for each auditable unit for purposes of multi-year audit planning primarily by obtaining Board management representation on residual risk. Each auditable unit was assessed with the control assessment criteria, using the following scoring and considerations. The auditable unit's inherent risk score was reduced by the control assessment score to determine the residual risk score:

Control assessment									
5	Strong and known	4	Good	3	Opportunities for improvement	2	Significant opportunities for improvement	1	No controls or unknown

Considerations:

- Adequacy of the design of internal controls
- Operating effectiveness of internal controls
- Extent of prior known events, issues, errors, misstatements, or inaccuracies
- Adequacy of systems/ applications
- Third-party reviews and related results

Inherent Risk Score - Control Assessment = Residual Risk Score

Residual Risk Score	
8 – 10	High
6 – 7.9	Moderate – High
4 – 5.9	Moderate
<4	Low

A.3 Appendix: School Board Risk Universe

Risk Category	Identified Risks	Risk Category	Identified Risks
Governance (strategy and planning)	<ul style="list-style-type: none"> • Strategic • Organizational governance • Demographic • Channel effectiveness • Change readiness • Hazards, disasters, business interruptions • Political 	Service delivery and operations	<ul style="list-style-type: none"> • Instruction – General • Outcome achievement • Student experience • Personal security • Communications • Safeguarding of assets • Facilities repairs and maintenance
Legal and compliance	<ul style="list-style-type: none"> • Education Act and regulations • Legislative and regulatory • Lawsuits • Insurance • Disclosure and fiduciary • Confidentiality/ Propriety breaches 	Financial	<ul style="list-style-type: none"> • Financial disclosure and reporting • Budgeting and forecasting • Capital assets planning and management • Contract management • Fraud • Capital and cash management • Treasury management • Real estate values • Cash handling
People	<ul style="list-style-type: none"> • Safe environment • Diversity and discrimination • Resource capacity/allocation • Recruiting and retention • Attendance management • Skill set • Succession planning • Labour/Union relations and management • Change readiness 	Technology	<ul style="list-style-type: none"> • IT strategy • IT reliability and availability • IT infrastructure and resources • Data privacy, quality and integrity • IT security

A.4 Appendix: Key Terms

- **Risk** is defined as anything of variable uncertainty and significance that impacts the achievement of Board strategies and objectives.
- **Inherent risk:** Events or circumstances that exist before the introduction of any means of mitigation.
- **Residual risk:** The risk remaining after the implementation of risk mitigation measures (e.g. internal controls).
- **Internal control:** A specific set of policies, procedures, and activities designed to meet an objective. A control may exist within a designated function or activity in a process and includes people, process and technology across the organization.
- **Risk assessment** is the identification and analysis of relevant risks to the achievement of objectives, forming a basis for how the risks should be managed.
- **School Board audit universe** is a collection of processes, school board units/departments, projects and IT functions covering the entire Board (individually these are referred to as auditable units). All auditable units represent distinct areas and support the achievement of the Board's objectives.

A.5 Appendix: Summary of Risk Assessment Results

1. Academic Affairs			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> Increased rates of staff absenteeism; and Increased demand on staff, related to areas including <ul style="list-style-type: none"> Special education, Changes in sick leave, Changes in regulations (i.e. Regulation 274). 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Develop programs	4	4.0 - Good	<p>Overall, management believes that the control effectiveness within this area has slightly decreased over the prior risk assessment rating. Academic Affairs continues to focus on student achievement as part of the multi-year Strategic Plan and Ministry of Education priorities. They have seen positive results with respect to teacher buy-in of professional development and renewed efforts to support numeracy and mathematics. Over the last three years, management has indicated that there have been changes in the control environment within areas such as the following:</p> <ul style="list-style-type: none"> Board's budget deficit and the multi-year recovery plan has led to substantive reduction in staff supporting schools and central administrative functions; Changes in the collective agreements have changed the process for hiring and the administration of benefits; Increased demand of time from support staff. <p>Although management feels that they are strongly managing controls surrounding student data and reporting, there remains a challenge of quantifying the overall impact of changes at the Board level.</p>
Provide specialist services	3	3.0 - Opportunities for improvement	
Managing instructional day	4	4.0 - Good	
Monitoring and reporting outcomes	4.5	4.0 - Good	
Coordinate student organizations & athletics	4.5	4.0 - Good	
Management of suspensions and expulsions	4	4.0 - Good	
Professional development	4	4.0 - Good	
Enrolment	4	4.0 - Good	
Student attendance	4	4.0 - Good	

2. Business Services			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> • Identification of deficit and multi-year recovery plan; • CRA risk relating to payroll; and • Limited number of staff reduces the ability to perform more detailed analysis. 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Budget planning, development and control	3	3.0 - Opportunities for improvement	<p>Overall, management believes the control environment in this area has not substantially changed over the prior risk assessment rating. Minor improvements in the controls assessment are related to:</p> <ul style="list-style-type: none"> • Improvements in the budgeting process, including methodology (i.e. benefit estimates), variance provisions, updated analytical tools for monitoring, enhanced monthly reporting, additions to staff • Automation of processes within existing systems (e.g. employee reimbursement within payroll, purchasing card controls) • Increased oversight over processes (e.g. purchasing audit, payroll reconciliations and exception reports, access controls) <p>Challenges faced by this area include:</p> <ul style="list-style-type: none"> • The ability to perform more detailed analysis of budget reporting (i.e. zero-based budgeting) given the limited number of staff • Managing risk related to manual calculations required for budget reporting (i.e. TCDSB does not use a fully automated financial reporting package) • Lack of a formal ERM program to support risk management
Management reporting and analysis and Ministry reporting	3	3.0 - Opportunities for improvement	
Grant and non-grant revenue management	4	4.0 - Good	
Fundraising	4	4.0 - Good	
Treasury	4	4.0 - Good	
Accounts payable	4	4.0 - Good	
Expense reporting	4	4.0 - Good	
Purchasing cards	4	4.0 - Good	
Payroll	4	4.0 - Good	
Risk management	2	2.0 - Significant opportunities for improvement	
Materials management	3	3.0 - Opportunities for improvement	

3. Planning and Facilities			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> • Backlog of repairs; • Municipal Requirements; and • Employee Absenteeism. 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Facility requirements: Forecasting and capital planning	4	4.0 - Good	<p>Overall, management believes the control environment in this area has not substantially changed over the prior risk assessment rating. This in part reflects the existence of external risks that are managed well but cannot be completely mitigated, such as market risks and municipal requirements. Due to the backlog of repairs, there has been a focus on critical components, but there is still a need to address repairs of non-critical components. That being said, the Board is gaining ground on the deferred maintenance backlog with the recent Ministry injection of funding. Spending the funds has posed some issues (e.g. additional workloads, increased prices) which are being managed.</p> <p>Management cited strong controls within the following areas:</p> <ul style="list-style-type: none"> • Controls imbedded in the process to ensure compliance with procurement directives; • Qualified and experienced staff; • Governance over process and costs, (e.g. change orders, review over budget vs. actual); and • Integrated systems (e.g. Attendance management system, Cleaning programs).
Land/Facility procurement	4	4.0 - Good	
EDC bylaws	4.5	4.0 - Good	
Construction management	4	4.0 - Good	
Manage facility operations/custodial services	4.5	4.0 - Good	
Repairs and maintenance	4	4.0 - Good	
Transportation	4	4.0 - Good	

4. Human Resources			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> Lack of appropriate HR staffing levels to meet legal requirements; Benefits and attendance management; and Recruitment under Regulation 274. 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Recruiting and hiring	3	3.0 - Opportunities for improvement	Overall, there has been a slight reduction in management's assessment of control effectiveness within this area. This is reflective of some of the external changes which impact the process. As an example, changes in sick leave provisions, and the implementation of Regulation 274 have increased the demands on HR significantly. HR is working toward implementing processes which may mitigate these risks. As an example, the HR department is currently working with IT support to automate the teaching hiring process as much as possible.
Retention	3.5	3.0 - Opportunities for improvement	
Manage labour relations	2	2.0 - Significant opportunities for improvement	
Teacher staffing allocation	3	3.0 - Opportunities for improvement	
Health & safety	3	3.0 - Opportunities for improvement	
Attendance support	2	2.0 - Significant opportunities for improvement	
Compensation and benefits	2.5	2.0 - Significant opportunities for improvement	
Termination and retirements	2.5	2.0 - Significant opportunities for improvement	

5. Information Communication and Technology			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> Funding constraints related to spending on IT infrastructure; Aging infrastructure; Rapidly changing technology; and The need for employees with required skill sets. 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Develop IT strategy	2	2.0 - Significant opportunities for improvement	<p>The IT department is currently in the process of refreshing their IT strategy. The current strategy completed in 2009/10 is outdated and this has contributed to a slight reduction in their control assessment. Management has identified opportunities for improvement including:</p> <ul style="list-style-type: none"> Working collaboratively with other departments; IT standardization; IT centralized purchasing; The need to conduct a third party assessment; and Network vulnerability assessments or penetration testing to confirm the integrity of the environment. <p>In addition to updating the strategy, the IT department has taken action to mitigate inherent risks, including:</p> <ul style="list-style-type: none"> Updates to their backup system, including ongoing monitoring and testing; Updating their customer service approach, to be reactive to the needs of users; and Addressing Board needs, by purchasing “off the shelf” products (existing tools) and customizing to meet TCDSB needs, rather than developing in-house.
Develop and deploy applications	2	2.0 - Significant opportunities for improvement	
Network and application access management and IT Security	3	3.0 - Opportunities for improvement	
Data management	3.5	3.0 - Opportunities for improvement	
Back up	4.5	4.0 - Good	
Manage communication system	3	3.0 - Opportunities for improvement	

6. Corporate Services			
Top issues and challenges identified by management:			
<ul style="list-style-type: none"> Increased volume of expulsion discipline hearings/suspension appeal hearings vs. previous years, opening the door to legal and Board policy challenges; Timeliness of sharing of information from schools to the correct Board departments so that risk can be managed; and Out-of-date records retention schedule and low TCDSB staff awareness of record retention requirements. 			
Sub-Process	Control Assessment Rating	Rating Scale	Summary of Surveys and Interviews
Records management	3	3.0 - Opportunities for improvement	<p>Management has indicated that control effectiveness has remained consistent over the last 3 years.</p> <p>Process controls are generally adequate within the Board as a whole. Department-level improvements to recordkeeping are conducted in collaboration with Corporate Services, which generally acts in a consultancy role.</p> <p>Controls support processes surrounding record retention, confidentiality, and filing and tracking practices. In addition, the addition of a legal assistant to the CS department has meant:</p> <ul style="list-style-type: none"> Increased tracking (hearings, exclusions, trespass notices); and Improved interaction with other TCDSB departments; <p>There is currently a significant need for an updated Board records management policy and Board-wide retention schedule.</p>



REPORT TO

AUDIT COMMITTEE

FINANCIAL REPORT AS AT JANUARY 2017

"To do what is right and just is more acceptable to the LORD than sacrifice."
Proverbs 21:3

Created, Draft	First Tabling	Review
March 7, 2017	March 30, 2017	

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.



R. McGuckin

Associate Director of Academic Affairs

A. Sangiorgio

Associate Director of Planning and Facilities

C. Jackson

Executive Superintendent of Business Services and Chief Financial Officer

Angela Gauthier

Director of Education

A. EXECUTIVE SUMMARY

This Budget Status Report as at January 31, 2017 provides a detailed review of both revenues and expenditures. A more detailed variance summary is attached (Appendix A & B). The overall YTD classroom spending percentage at January 2017 is 49.0% compared to 48.5% in 2016 due to one extra teaching day in January 2017. Presently, all budget lines are tracking in line with budget. There are no significant budget risks identified at this time, however, staff will monitor all budget lines closely.

The cumulative staff time dedicated to developing this report was 10 hours.

B. PURPOSE

The Budget Status report reviews expenditures, revenues, enrolment and staffing. The report tracks expenditures and revenues by category and compares YTD results to current budget and prior year actuals. Business Services staff investigate and analyse variances in order to detect, correct and report any unfavourable trends and events. The Ministry of Education (EDU) also uses this report to track the Board's compliance to its recovery plan.

C. BACKGROUND

1. As part of the regular reporting cycle and consistent with best practices as outlined by both the Ministry of Education and District School Board Reporting Workgroup, a monthly Financial Report is prepared detailing any in-year expenditure variances and savings identified by analysing the 2016-17 year-to-date actual expenditures compared to the Revised Budget Estimates. The current year's percentage spent of total budget is compared to the previous year's percentage spent for the same period.
2. All January YTD revenues and expenses have been adjusted for known EDU Public Sector Accounting Board (PSAB) requirements.

3. Attached as Appendix A and B is the January YTD Revenue and Expenditure forecast which has been established as our method of reporting interim financial results. A high level summary is presented in the following table:

(000's)	2015/16 Actual	2016/17 Rev. Est.	Change
Expenditure	1,103,071	1,118,652	15,581
Revenue	1,107,005	1,119,418	12,413
Surplus/(Deficit)	3,934	765	(3,168)

The anticipated surplus in 16/17 is \$765K which is \$3.2 million less than the 2015/16 actual. The 2015/16 surplus had been projected at \$548K but finished the year with a \$3.9 million surplus due to higher than projected revenues and one-time cost savings, primarily in benefits.

D. EVIDENCE/RESEARCH/ANALYSIS

1. Business Services closely monitors the 2016-17 budget performance to identify areas of potential savings as well as any areas of potential cost pressures to the Board. There were small variances across most expenditure categories based on the 5 months' performance at January 31, 2017 as outlined in Appendix A & B (attached). Most classroom expenditures occur over a 10-month period while administrative and facilities expenditures are more likely to follow a 12-month model. There are many factors that affect monthly expenditures, but as a rule and as a simple starting point, classroom expenditures are generally 50% spent (5/10) and expenditures associated with administration and facilities are usually 42% spent (5/12) in January.
2. Enrolment remains the key driver for generating Grants for Student Needs (GSNs). The GSNs for the Revised Budget Estimates are calculated using a weighted average of enrolment projections for two count dates, actual enrolment on October 31st 2016 and projected enrolment for March 31st 2017. A table of enrolment trends is as follows:

	ADE	ADE	ADE
Average Daily Enrolment (ADE) Pupils of the Board	2015-16 Actual	2016-17 Budget Estimates	2016-17 Revised Estimates
ELEMENTARY	60,434	60,919	61,181
SECONDARY	29,827	29,810	29,547
TOTAL	90,261	90,729	90,728

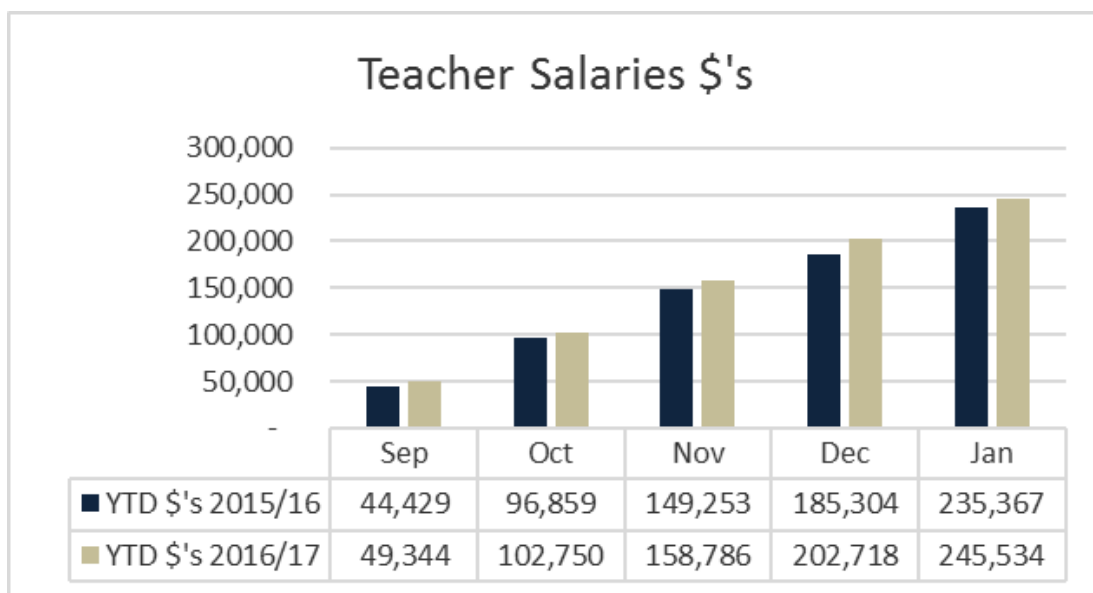
E. METRICS AND ACCOUNTABILITY

In the following examples, when the percentage of budget comparison is used it means actual YTD expenditure divided by total Revised Budget for 2016/17 and actual YTD expenditure divided by total expenditure for 2015/16. This provides us with a more accurate comparator for 2015/16 and assumes any explained variance in 2015/16 has been corrected in the 2016/17 Revised Estimates.

The following are trends and issues that have been identified:

1. Teacher Salaries

The following graphs illustrate teacher salaries against the same period last year both in dollars and as a percent of budget:



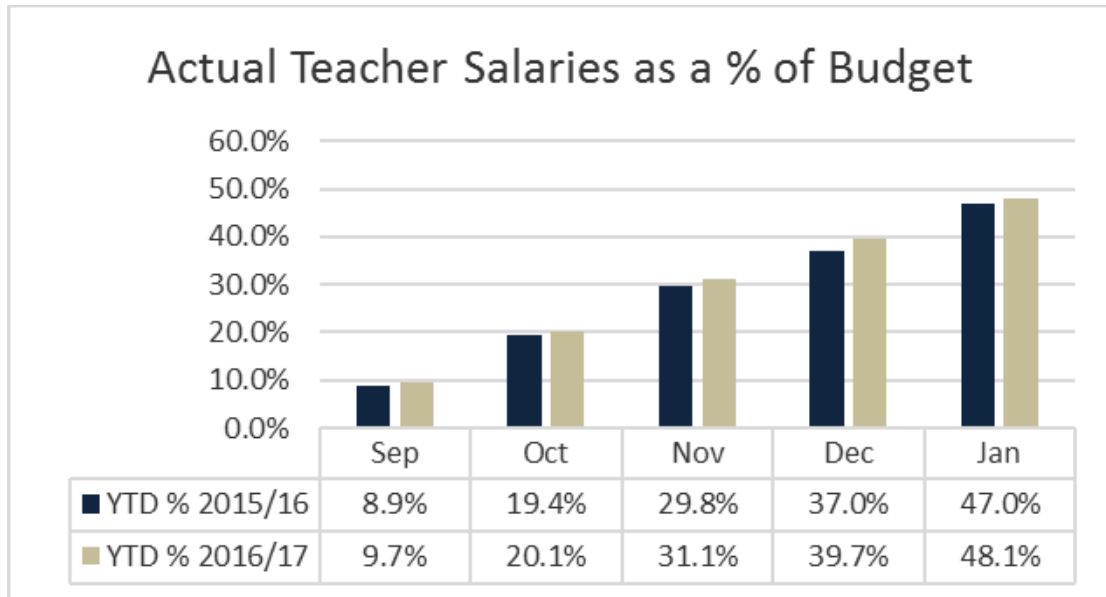


Figure 1 – 15/16 Budget \$512M, 15/16 Actual \$501M, 16/17 Budget \$511M

The table in the second graph indicates that teacher salaries are approximately 1% higher than the previous year. We know that .5% is accounted for by the one additional teaching day in 2017. In conclusion, teacher salaries are running approximately .5% ahead of last year's actual but is still under the expected rate of 49%. Last year the collective agreement settlements were implemented towards the end of the year while this year the increases are implemented throughout the year.

2. Occasional Teachers

Occasional Teacher expense is \$0.6 million less than the same period last year, however, since the budget this year is \$2M less than last year's actual, the percentage of budget spent on the reduced base budget is 8.1% higher than the same period last year.

The percentage spent of 49.8% is slightly above the 49% classroom expenditure benchmark one would expect at this time. The financial situation does not directly reflect teacher absenteeism rates which has seen a larger increase. This increase in absenteeism has not translated into an equivalent increase in financial costs due to the higher number of long term absences and the corresponding inability to fill daily absences by Occasional Teachers.

It is management's commitment to fill teacher vacancies due to illness and efforts have been made and will continue to be made to add more Occasional

Teachers to the roster. As a result, it is likely that this will cause an additional cost pressure, and will require constant monitoring.

The following graphs illustrate occasional teacher salaries against the same period last year both in dollars and as a percent of budget/actual:

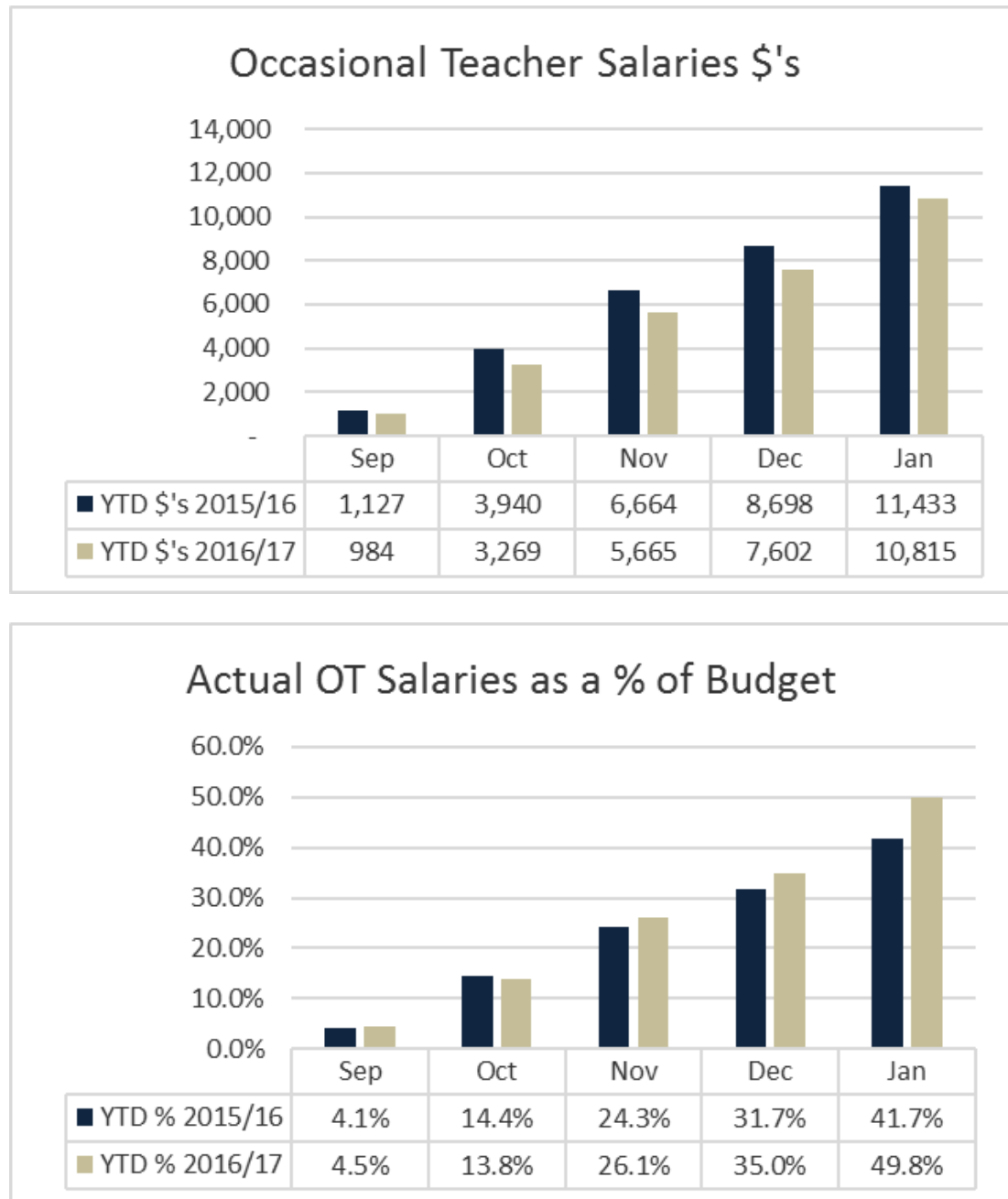


Figure 2 – 15/16 Budget \$20.5M, 15/16 Actual \$29.9M, 16/17 Budget \$26.1M

3. Benefits

The following graphs illustrate Board wide benefit costs against the same period last year both in dollars and as a percent of budget/actual:

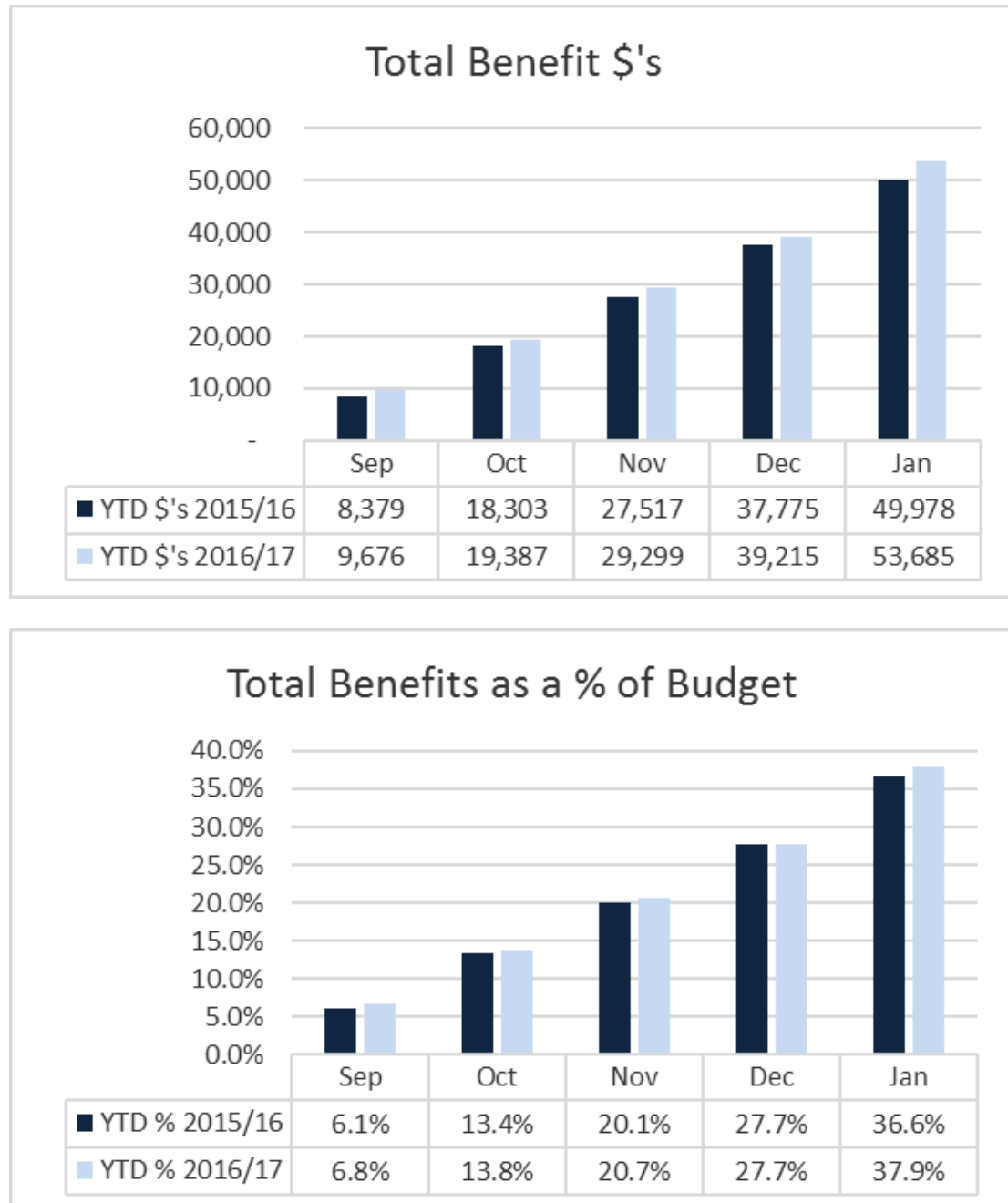


Figure 3 – 15/16 Budget \$141M, 15/16 Actual \$137M, 16/17 Budget \$142M

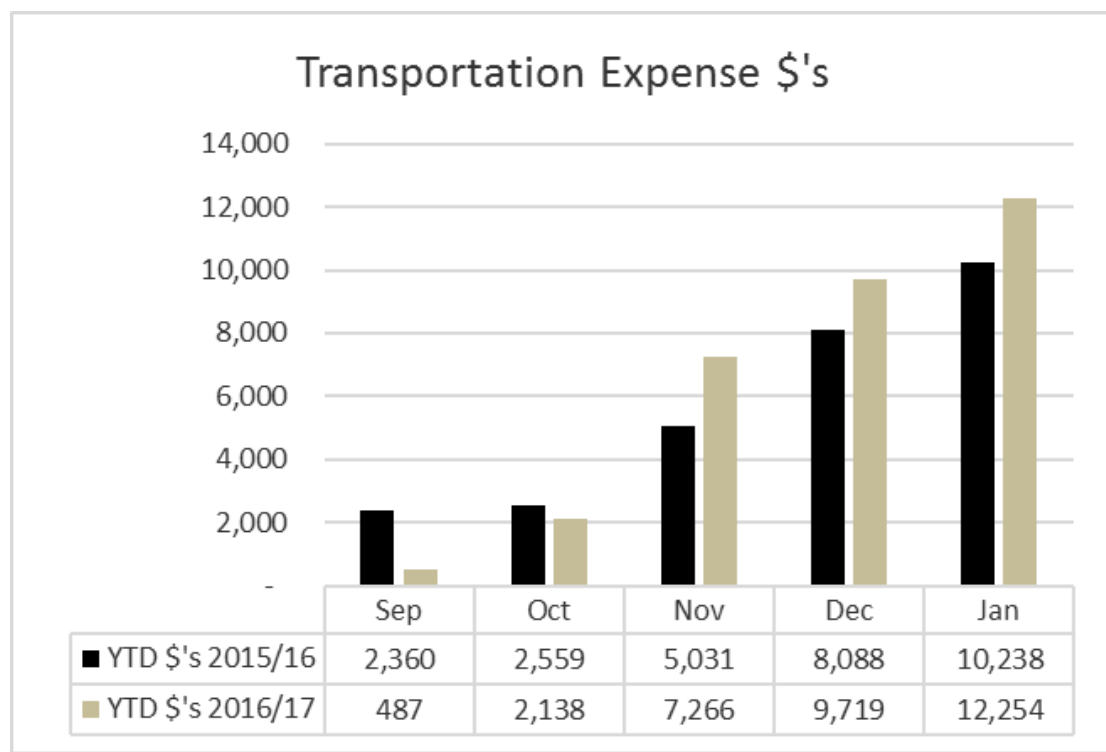
The above graphs indicate that spending is higher this year compared to last year, however last year there was a significant surplus in this line. To date

only 37.9% of the budget has been spent when we are 42 - 50% through the year. This indicates that we are tracking to finish under budget, however, this budget line is contingent on staff's use of their benefits creating a higher level of unpredictability.

4. Transportation

Transportation expense is \$2.0 million higher than the same period last year while the percentage of budget spent is almost identical. The one extra teaching day explains .5% of the variance. There are many variables in transportation this year including, snow days, new contracts, higher rates and varying volumes of accommodations and utilizations for special needs students. At 37.9%, transportation expense is still under the 41.7% that would be expected for the 5 months but will require close scrutiny due to the aforementioned variables.

The following graphs illustrate transportation expense against the same period last year both in dollars and as a percent of budget/actual:



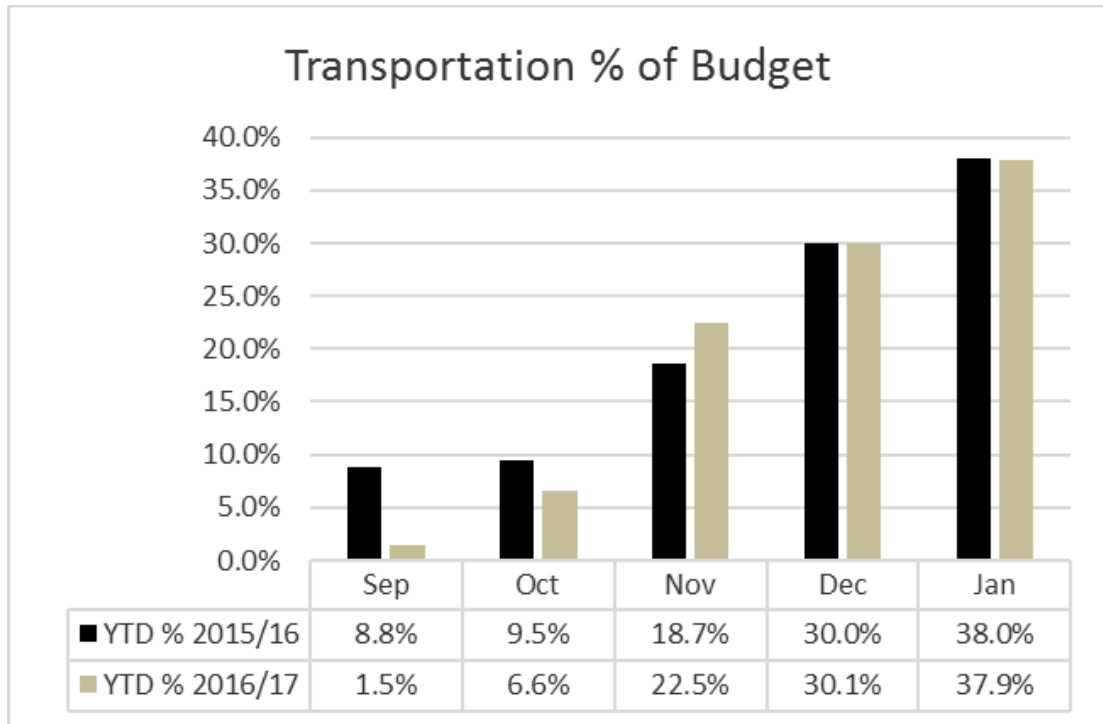


Figure 4 – 15/16 Budget \$27.7M, 15/16 Actual \$27.0M, 16/17 Budget \$32.3M

F. CONCLUDING STATEMENT

This report is for the consideration of the Audit Committee.

Toronto Catholic DSB
Interim Financial Report
For the Month Ending January 31, 2017
(\$ thousands)

				Revenue Budget Assessment			
				b	c = b - a	d = c/a	
2015-16				2016-17			
Budget (Rev. Estimates)	Financial Statement (August 31, 2015)	Variance		Revised Estimates	Forecast	Change	
						\$ Increase (Decrease)	% Increase (Decrease)
Grant Revenues (Section 1)							
Pupil Foundation	475,099	475,570	0.1%	472,853	472,853	-	0.0%
School Foundation	63,256	63,271	0.0%	62,812	62,812	-	0.0%
Special Education	124,623	124,321	0.0%	121,563	121,563	-	0.0%
Language	34,424	31,596	0.0%	31,406	31,406	-	0.0%
Outlying, Remote and Rural	-	-	0.0%	-	-	-	0.0%
Learning Opportunities	46,330	46,389	0.0%	46,422	46,422	-	0.0%
Continuing and Adult Education	15,614	16,550	0.0%	14,892	14,892	-	0.0%
Teacher Q&E	66,989	68,632	2.5%	78,846	78,846	-	0.0%
New Teacher Induction program	1,041	1,058	1.7%	847	847	-	0.0%
ECE Q&E Allocation	3,292	3,614	9.8%	4,358	4,358	-	0.0%
Restraint Savings	(402)	(402)	0.0%	(402)	(402)	-	0.0%
Transportation	23,904	23,307	-2.5%	23,818	23,818	-	0.0%
Admin and Governance	22,484	22,876	1.7%	22,203	22,203	-	0.0%
School Operations	88,499	88,583	0.1%	87,678	87,678	-	0.0%
Community Use of Schools Grant	1,225	1,225	0.0%	1,226	1,226	-	0.0%
Declining Enrolment	3,377	2,750	-18.6%	1,420	1,420	-	0.0%
First Nation, Metis and Inuit	2,882	2,922	1.4%	3,472	3,472	-	0.0%
Safe Schools Supplement	2,661	2,663	0.1%	2,653	2,653	-	0.0%
Permanent Financing - NPF	3,765	3,765	0.0%	3,765	3,765	-	0.0%
Adjustment to Entitlement - Minor Capital	(24,477)	(24,467)	0.0%	(24,496)	(24,496)	-	0.0%
Other	2,249	2,352	4.6%	3,525	3,525	-	0.0%
	956,833	956,573	0.0%	958,858	958,858	-	0.0%
Grants for Capital Purposes							
Capital - non-Land	38,321	24,436	-36.2%	15,788	15,788	-	0.0%
Capital - Land	-	279	0.0%	-	-	-	0.0%
Minor Tangible Capital Assets	24,477	24,467	0.0%	24,496	24,496	-	0.0%
School Renewal	15,747	15,757	0.1%	15,488	15,488	-	0.0%
School Condition Improvement	10,563	10,563	0.0%	-	-	-	0.0%
Temporary Accommodations	-	-	0.0%	-	-	-	0.0%
Retrofitting	-	45	0.0%	-	-	-	0.0%
Short-term Interest	1,490	399	-73.2%	-	-	-	0.0%
Debt Funding for Capital	16,159	16,054	-0.6%	15,989	15,989	-	0.0%
	106,756	92,000	-13.8%	71,761	71,761	-	0.0%
TOTAL ALLOCATIONS (Section 1)	1,063,589	1,048,573	-1.4%	1,030,620	1,030,620	-	0.0%

Toronto Catholic DSB
Interim Financial Report
For the Month Ending January 31, 2017
(\$ thousands)

	2015-16			Revenue Budget Assessment			
	Budget (Rev. Estimates)	Financial Statement (August 31, 2015)	Variance	Revised Estimates	Forecast	Change \$ Increase (Decrease)	Change % Increase (Decrease)
Adjustments: (Sec 1A)							
Amounts flowed to DCC	(38,321)	(24,436)	-36.2%	(15,788)	(15,788)	-	0.0%
Amounts flowed to Deferred Revenue	(195,427)	(194,079)	-0.7%	(187,529)	(187,529)	-	0.0%
Tax Revenues	(393,290)	(392,545)	-0.2%	(404,321)	(404,321)	-	0.0%
TOTAL LEGISLATIVE GRANTS	436,551	437,513	0.2%	422,982	422,982	-	0.0%
Other Revenues							
School Generated Funds	27,355	29,472	7.7%	29,472	29,472	-	0.0%
Rentals	2,870	2,798	-2.5%	2,798	2,798	-	0.0%
Continuing Education Fees	66	53	-19.6%	53	53	-	0.0%
Other Grants	15,919	13,849	-13.0%	26,439	26,439	-	0.0%
Staff on Loan	3,294	3,504	6.4%	3,504	3,504	-	0.0%
Tuition Fees	15,497	15,473	-0.2%	18,718	18,718	-	0.0%
Miscellaneous Revenues	11,311	28,833	154.9%	60,739	60,739	-	0.0%
Non Grant Revenue	76,313	93,982	23.2%	141,723	141,723	-	0.0%
Total Taxation	393,290	392,545	-0.2%	404,321	404,321	-	0.0%
Deferred Revenues							
Deferred Revenues - Legislative Grants	171,233	165,000	-3.6%	170,650	170,650	-	0.0%
Amortization of DCC	43,381	43,514	0.3%	46,668	46,668	-	0.0%
DCC on disposal of assets	-	843	0.0%	-	-	-	0.0%
Net Deferred Revenue / Capital Contribution	214,615	209,357	-2.4%	217,318	217,318	-	0.0%
TOTAL REVENUES (Schedule 9)	1,120,768	1,133,397	1.1%	1,186,344	1,186,344	-	0.0%

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(\$ thousands)

Revenue Risk Assessment					
i	e	k	f	g = e - f	
Actual Revenue 2016-17	Actual to Jan 31/17	Actual Revenue 2015- 16	Actual to Jan 31/16	Year-to year Increase (Decrease)	
to Jan 31/17	% of Revised Estimates	to Jan 31/16	% of Actual Received		
Grant Revenues (Section 1)					
Pupil Foundation	214,499 45.36%	213,225 44.84%		0.5%	
School Foundation	28,379 45.18%	28,324 44.77%		0.4%	
Special Education	54,052 44.46%	54,817 44.09%		0.4%	
Language	16,144 51.40%	14,162 44.82%		6.6%	
Outlying, Remote and Rural	- 0.00%	- 0.00%		0.0%	
Learning Opportunities	21,426 46.15%	20,933 45.13%		1.0%	
Continuing and Adult Education	6,866 46.11%	6,715 40.57%		5.5%	
Teacher Q&E	38,046 48.25%	35,554 51.80%		(3.6%)	
New Teacher Induction program	197 23.24%	382 36.08%		(12.8%)	
ECE Q&E Allocation	2,467 56.61%	1,965 54.38%		2.2%	
Restraint Savings	(179) 44.59%	(181) 45.09%		(0.5%)	
Transportation	10,939 45.93%	10,740 46.08%		(0.2%)	
Admin and Governance	10,103 45.50%	10,012 43.77%		1.7%	
School Operations	39,324 44.85%	39,537 44.63%		0.2%	
Community Use of Schools Grant	546 44.50%	553 45.15%		(0.6%)	
Declining Enrolment	72 5.10%	640 23.28%		(18.2%)	
First Nation, Metis and Inuit	1,782 51.34%	1,565 53.58%		(2.2%)	
Safe Schools Supplement	1,196 45.08%	1,196 44.92%		0.2%	
Permanent Financing - NPF	1,679 44.59%	1,698 45.09%		(0.5%)	
Adjustment to Entitlement - Minor Capital	(11,188) 45.67%	(11,046) 45.15%		0.5%	
Other	19 0.54%	1,589 67.57%		(67.0%)	
436,368	45.51%	432,381	45.20%	0.3%	
Grants for Capital Purposes					
Capital - non-Land	1,070 6.78%	571 2.34%		4.4%	
Capital - Land	224 0.00%	- 0.00%		0.0%	
Minor Tangible Capital Assets	11,188 45.67%	11,046 45.15%		0.5%	
School Renewal	7,650 49.39%	6,984 44.33%		5.1%	
School Condition Improvement	- 0.00%	- 0.00%		0.0%	
Temporary Accommodations	1,673 0.00%	- 0.00%		0.0%	
Retrofitting	- 0.00%	- 0.00%		0.0%	
Short-term Interest	40 0.00%	- 0.00%		0.0%	
Debt Funding for Capital	8,095 50.63%	7,974 49.67%		1.0%	
29,940	41.72%	26,576	28.89%	12.8%	
TOTAL ALLOCATIONS (Section 1)	466,308	45.25%	458,957	43.77%	1.5%

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(\$ thousands)

Revenue Risk Assessment				
i	e	k	f	g = e - f
Actual Revenue 2016-17	Actual to Jan 31/17	Actual Revenue 2015- 16	Actual to Jan 31/16	Year-to year Increase (Decrease)
to Jan 31/17	% of Revised Estimates	to Jan 31/16	% of Actual Received	
Adjustments: (Sec 1A)				
Amounts flowed to DCC	(11,652) 73.80%	(7,119) 29%		44.7%
Amounts flowed to Deferred Revenue	(85,385) 45.5%	(84,563) 44%		2.0%
Tax Revenues	(175,468) 43.4%	(168,467) 43%		0.5%
TOTAL LEGISLATIVE GRANTS	193,802 45.82%	198,807 45.44%		0.4%
Other Revenues				
School Generated Funds	- 0.00%	- 0.00%		0.0%
Rentals	2,150 76.85%	1,304 46.59%		30.3%
Continuing Education Fees	16 29.73%	25 47.85%		(18.1%)
Other Grants	4,256 16.10%	3,247 23.44%		(7.3%)
Staff on Loan	1,013 28.90%	1,415 40.38%		(11.5%)
Tuition Fees	9,224 49.28%	9,359 60.49%		(11.2%)
Miscellaneous Revenues	16,827 27.70%	3,441 11.94%		15.8%
Non Grant Revenue	33,486 23.63%	18,791 19.99%		3.6%
Total Taxation	175,468 43.40%	168,467 42.92%		0.5%
Deferred Revenues				
Deferred Revenues - Legislative Grants	75,836 44.44%	76,952 46.64%		(2.2%)
Amortization of DCC	21,201 45.43%	19,445 44.69%		0.7%
DCC on disposal of assets	- 0.00%	- 0.00%		0.0%
Net Deferred Revenue / Capital Contributor	97,038 44.65%	96,397 46.04%		(1.4%)
TOTAL REVENUES (Schedule 9)	499,794 42.13%	482,462 42.57%		(0.4%)

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(\$ thousands)

(\$ thousands)				Budget Assessment			
				b	c = b - a	d = c/a	
				2016-17			
	Budget (Rev Estimates)	Financial Statements (August 2016)	Variance	Revised Estimates Budget	Forecast	\$ Increase (Decrease)	% Increase (Decrease)
OPERATING							
Classroom Instruction							
Teachers							
Salary	511,954	500,544	(2.2%)	510,960	510,960	-	0.0%
Benefits	70,367	71,976	2.3%	70,629	70,629	-	0.0%
Other	610	444	(27.2%)	610	610	-	0.0%
Occasional Teachers							
Salary	16,927	27,425	62.0%	21,715	21,715	-	0.0%
Benefits	3,585	2,463	(31.3%)	4,843	4,843	-	0.0%
Other	-	-		-	-	-	0.0%
Educational Assistants and ECEs							
Salary	58,673	59,358	1.2%	58,496	58,496	-	0.0%
Benefits	19,060	17,598	(7.7%)	19,082	19,082	-	0.0%
Other	-	-	0.0%	-	-	-	0.0%
Classroom Computers	8,596	2,190	(74.5%)	8,663	8,663	-	0.0%
Textbooks and Supplies	21,107	22,472	6.5%	22,826	22,826	-	0.0%
Professionals and Paraprofessionals							
Salary	35,030	36,518	4.2%	34,885	34,885	-	0.0%
Benefits	9,141	9,250	1.2%	9,400	9,400	-	0.0%
Other	5,340	3,107	(41.8%)	5,241	5,241	-	0.0%
Library and Guidance							
Salary	14,464	15,904	10.0%	14,381	14,381	-	0.0%
Benefits	2,010	2,114	5.2%	2,534	2,534	-	0.0%
Other		1	0.0%		-	-	0.0%
Staff Development							
Salary	1,705	2,099	23.1%	2,089	2,089	-	0.0%
Benefits	413	276	(33.0%)	227	227	-	0.0%
Other	861	228	(73.5%)	861	861	-	0.0%
Department Heads							
Salary	2,433	1,125	(53.7%)	2,433	2,433	-	0.0%
Benefits	-	1	0.0%	-	-	-	0.0%
Other	-	-	0.0%	-	-	-	0.0%
Principal and Vice-Principals							
Salary	36,716	37,732	2.8%	36,352	36,352	-	0.0%
Benefits	4,883	5,195	6.4%	5,165	5,165	-	0.0%
Other	139	14	(90.1%)	141	141	-	0.0%
School Office							
Salary	17,798	17,167	(3.5%)	17,389	17,389	-	0.0%

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(\$ thousands)

(\$ thousands)				Budget Assessment			
				b		c = b - a	
	2015-16			2016-17			
	Budget (Rev Estimates)	Financial Statements (August 2016)	Variance	Revised Estimates Budget	Forecast	\$ Increase (Decrease)	% Increase (Decrease)
Benefits	5,184	5,047	(2.6%)	5,561	5,561	-	0.0%
Other	1,747	1,282	(26.7%)	1,700	1,700	-	0.0%
Co-ordinators and Consultants					-		
Salary	4,322	4,494	4.0%	4,468	4,468	-	0.0%
Benefits	1,108	964	(13.0%)	851	851	-	0.0%
Other	70	15	(78.6%)	64	64	-	0.0%
Continuing Education					-		
Salary	17,931	18,221	1.6%	17,905	17,905	-	0.0%
Benefits	3,040	3,061	0.7%	2,799	2,799	-	0.0%
Other	1,998	2,260	13.1%	2,450	2,450	-	0.0%
Amortization and Write-downs	4,920	4,623	(6.0%)	4,840	4,840	-	0.0%
Total Instruction	882,129	875,169	-0.8%	889,561	889,561	-	0.0%
Administration							
Trustees							
Salary	257	249	(3.2%)	255.090	255	-	0.0%
Benefits	11	9	(14.3%)	11.184	11	-	0.0%
Other	589	338	(42.7%)	589.833	590	-	0.0%
Director/Supervisory Officers					-		
Salary	2,833	3,005	6.1%	2,889.693	2,890	-	0.0%
Benefits	907	856	(5.6%)	897.403	897	-	0.0%
Other	82	52	(36.5%)	83.680	84	-	0.0%
Board Administration					-		
Salary	12,472	12,603	1.0%	12,724	12,724	-	0.0%
Benefits	3,584	3,335	(7.0%)	3,442	3,442	-	0.0%
Other	3,530	2,961	(16.1%)	3,359	3,359	-	0.0%
Amortization and Write-downs	1,476	243	(83.5%)	255	255	-	0.0%
Total Administration	25,740	23,651	-8.1%	24,507	24,507	-	0.0%
Transportation							
Salary	927	970	4.6%	982	982	-	0.0%
Benefits	243	237	(2.4%)	237	237	-	0.0%
Other	27,662	26,952	(2.6%)	32,343	32,343	-	0.0%
Total Transportation	28,832	28,159	-2.3%	33,562	33,562	-	0.0%
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(\$ thousands)

	2015-16			2016-17			
	Budget (Rev Estimates)	Financial Statements (August 2016)	Variance			Change	
				Revised Estimates Budget	Forecast	\$ Increase (Decrease)	% Increase (Decrease)
Pupil Accommodation							
School Operations and Maintenance							
Salary	45,702	43,952	(3.8%)	46,532	46,532	-	0.0%
Benefits	14,396	13,379	(7.1%)	14,309	14,309	-	0.0%
Other	33,032	31,435	(4.8%)	32,635	32,635	-	0.0%
School Renewal	2,701	2,263	(16.2%)	729	729	-	0.0%
Other Pupil Accommodation	19,761	19,460	(1.5%)	19,511	19,511	-	0.0%
Amortization and Write-downs	41,983	43,797	4.3%	45,850	45,850	-	0.0%
Total Pupil Accommodation	157,577	154,286	-2.1%	159,565	159,565	-	0.0%
Other							
School Generated Funds -Expenditures	29,472	28,389	-3.7%	-	-	-	0.0%
Salary	8,591	9,592	11.7%	8,591	8,591	-	0.0%
Benefits	2,654	831	(68.7%)	1,701	1,701	-	0.0%
Other	-	11,382	0.0%	1,165	1,165	-	0.0%
Amortizations		-	-			-	0.0%
Loss on disposal of assets		-	0.0%			-	0.0%
Other			0.0%	-	-	-	0.0%
Total Other Expenditures	40,717	50,195	23.3%	11,458	11,458	-	0.0%
TOTAL EXPENDITURES	1,134,996	1,131,460	(0)	1,118,652	1,118,652	-	0.0%
Total Revenue				(1,119,418)	(1,119,418)		
				(765)	(765)		

Toronto Catholic DSB
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For the Month Ending January 31, 2017
(\$ thousands)

For the Month Ending January 31, 2017 (\$ thousands)	5/12 41.7%		5/10 50.0%		
	Risk Assessment				
	i	e	k	f	g = f - e
	Actual Spending 2016-17	Actual to Jan 31/17	Actual Spending 2015-16	Actual to Jan 31/16	Year-to year Increase (Decrease)
to Jan 31/17	% of Revised Estimate	to Jan 31/16	% of Actual Spent		
OPERATING					
Classroom Instruction					
Teachers					
Salary	245,534	48.05%	235,367	47.02%	1.0%
Benefits	26,592	37.65%	23,984	33.32%	4.3%
Other	115	18.86%	107	24.07%	(5.2%)
Occasional Teachers					
Salary	10,815	49.80%	11,433	41.69%	8.1%
Benefits	860	17.76%	951	38.61%	(20.8%)
Other	-	0.00%	-	0.00%	0.0%
Educational Assistants and ECEs					
Salary	27,659	47.28%	27,088	45.64%	1.6%
Benefits	7,947	41.65%	7,554	42.92%	(1.3%)
Other	-	0.00%	-	0.00%	0.0%
Classroom Computers	1,833	21.16%	2,962	135.22%	(114.1%)
Textbooks and Supplies	8,912	39.04%	10,814	48.12%	(9.1%)
Professionals and Paraprofessionals					
Salary	16,550	47.44%	16,449	45.04%	2.4%
Benefits	3,820	40.64%	3,754	40.58%	0.1%
Other	1,203	22.95%	980	31.54%	(8.6%)
Library and Guidance					
Salary	6,352	44.17%	8,078	50.79%	(6.6%)
Benefits	810	31.98%	795	37.63%	(5.6%)
Other	0	0.00%	0	32.11%	(32.1%)
Staff Development					
Salary	1,616	77.36%	967	46.06%	31.3%
Benefits	128	56.32%	124	44.80%	11.5%
Other	100	11.60%	97	42.56%	(31.0%)
Department Heads					
Salary	584	23.99%	580	51.51%	(27.5%)
Benefits	-	0.00%	1	98.08%	(98.1%)
Other	-	0.00%	0	0.00%	0.0%
Principal and Vice-Principals					
Salary	17,599	48.41%	17,844	47.29%	1.1%
Benefits	2,068	40.04%	1,778	34.23%	5.8%
Other	5	3.19%	2	18.05%	(14.9%)
School Office					
Salary	7,544	43.38%	7,544	43.38%	(0.6%)

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(\$ thousands)

For the Month Ending January 31, 2017 (\$ thousands)		5/12 41.7%		5/10 50.0%					
Risk Assessment									
i		e		k		f		g = f - e	
Actual Spending 2016-17		Actual to Jan 31/17		Actual Spending 2015-16		Actual to Jan 31/16		Year-to year Increase (Decrease)	
to Jan 31/17		% of Revised Estimate		to Jan 31/16		% of Actual Spent			
Benefits	2,221	39.93%		2,095	41.51%		(1.6%)		
Other	486	28.61%		557	43.50%		(14.9%)		
Co-ordinators and Consultants									
Salary	2,011	45.02%		2,355	52.41%		(7.4%)		
Benefits	336	39.50%		376	39.04%		0.5%		
Other	1	2.25%		5	31.56%		(29.3%)		
Continuing Education									
Salary	5,565	31.08%		5,711	31.34%		(0.3%)		
Benefits	1,098	39.22%		1,138	37.19%		2.0%		
Other	964	39.35%		759	33.57%		5.8%		
Amortization and Write-downs	-	0.00%		-	0.00%		0.0%		
Total Instruction	401,329	45.12%		392,254	44.82%		0.3%		
Administration									
Trustees									
Salary	104	40.69%		102	41.06%		(0.4%)		
Benefits	4	34.28%		4	40.85%		(6.6%)		
Other	255	43.30%		260	76.96%		(33.7%)		
Director/Supervisory Officers									
Salary	1,229	42.52%		1,150	38.27%		4.2%		
Benefits	329	36.68%		304	35.54%		1.1%		
Other	12	14.51%		17	31.86%		(17.3%)		
Board Administration									
Salary	5,087	39.98%		4,928	39.10%		0.9%		
Benefits	1,364	39.65%		1,246	37.35%		2.3%		
Other	1,360	40.47%		1,128	38.09%		2.4%		
Amortization and Write-downs	-	0.00%		-	0.00%		0.0%		
Total Administration	9,744	39.76%		9,138	38.64%		1.1%		
Transportation									
Salary	362	36.88%		374	38.57%		(1.7%)		
Benefits	94	39.51%		88	37.08%		2.4%		
Other	12,254	37.89%		10,238	37.99%		(0.1%)		
Total Transportation	12,710	37.87%		10,700	38.00%		(0.1%)		
				Page 53 of 130					

Toronto Catholic DSB
Interim Financial Report
For the Month Ending January 31, 2017
(\$ thousands)

For the Month Ending January 31, 2017 (\$ thousands)		5/12 41.7%		5/10 50.0%		
Risk Assessment						
		i	e	k	f	g = f - e
		Actual Spending 2016-17	Actual to Jan 31/17	Actual Spending 2015-16	Actual to Jan 31/16	Year-to year Increase (Decrease)
		to Jan 31/17	% of Revised Estimate	to Jan 31/16	% of Actual Spent	
Pupil Accommodation						
School Operations and Maintenance						
Salary		19,075	40.99%	18,997	43.22%	(2.2%)
Benefits		5,655	39.52%	5,442	40.68%	(1.2%)
Other		13,562	41.56%	11,219	35.69%	5.9%
School Renewal		1,962	269.18%	2,843	125.66%	143.5%
Other Pupil Accommodation		2,290	11.74%	2,627	13.50%	(1.8%)
Amortization and Write-downs		20,631	45.00%	19,760	45.12%	(0.1%)
Total Pupil Accommodation		63,176	39.59%	60,889	39.46%	0.1%
Other						
School Generated Funds -Expenditures			0.00%		0.00%	0.0%
Salary		2,778	32.33%	3,297	34.37%	(2.0%)
Benefits		358	21.02%	343	41.25%	(20.2%)
Other		1,546	132.67%	2,141	18.81%	113.9%
Amortizations			0.00%		0.00%	0.0%
Loss on disposal of assets			0.00%		0.00%	0.0%
Other			0.00%		0.00%	0.0%
Total Other Expenditures		4,681	40.86%	5,781	11.52%	29.3%
TOTAL EXPENDITURES		491,640	43.9%	478,763	42.31%	1.6%
Total Revenue						



REPORT TO

AUDIT COMMITTEE

2017-18 BUDGET PROJECTIONS FOR CONSULTATION PURPOSES

*“A GENEROUS MAN WILL HIMSELF BE BLESSED, FOR HE SHARES
HIS FOOD WITH THE POOR.”*

PROVERBS 22:9

Created, Draft	First Tabling	Review
March 6, 2017	March 29, 2017	Click here to enter a date

D. De Souza, Coordinator of Grants & Ministry Reporting

G. Sequeira, Coordinator of Budget Services

P. De Cock, Comptroller of Business Services & Finance

RECOMMENDATION 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.*



R. McGuckin

Associate Director of Academic Affairs

A. Sangiorgio

Associate Director of Planning and
Facilities

C. Jackson

Executive Superintendent of Business
Services and Chief Financial Officer

Angela Gauthier

Director of Education

A. EXECUTIVE SUMMARY

Changes to the Grants for Student Needs (GSN) Model over the past few years have resulted in reductions to TCDSB's operating funds in certain areas. The changes include the continued phase-in of changes to the School Foundation Grant, Differentiated Special Education Needs Amount (DSENA), Administration and Governance, School Operations and Declining Enrolment Adjustment grants. These reductions along with pressures in the areas of Special Education, Transportation and Occasional Teachers has led to TCDSB being in a deficit position and engaging in a four-year Multi-Year Recovery Plan (MYRP) since 2015-16.

TCDSB is expecting a 0.8% or \$8.3M overall reduction to its 2017-18 GSN allocation. 2017-18 is year three and the final year of projected GSN funding reductions.

During the Provincial Bargaining Table contract extension discussions with various employee groups, the TCDSB has been allocated \$9.5M to invest in system priorities. Up to \$7.5M of this can be potentially used to offset GSN reductions and planned MYRP expenditure reductions.

Additional options are presented in this report to find additional revenue generating opportunities to address the remaining GSN reduction shortfall of \$0.8M and any additional pressures that may arise prior to finalizing the 2017-18 budget.

The information provided in this report is based on our preliminary estimates at this point in time. The 2017-18 GSN announcement is expected in early April 2017 and could have a further impact to fiscal 2017-18.

The Administrative Services only (ASO) benefit surplus (subject to Ministry approval) is expected in Fiscal 2017-18, this would eliminate the accumulated deficit and completely balance the budget by 2017-18.

B. PURPOSE

1. This report presents some revenue-generating opportunities for consideration as part of year three of the four-year MYRP.
2. The revenue-generating opportunities outlined in this report are presented to the Board of Trustees for approval to support the community engagement and consultation process as the Board prepares its 2017-2018 budget estimates for submission to the Ministry of Education by the June 30th 2017 deadline.
3. The Board of Trustees' approval will be sought at the Board Meeting scheduled for May 18th 2017.

C. BACKGROUND

1. In Fiscal Year 2015-16, the Ministry of Education (EDU) announced a reduction in the Grants for Student Needs (GSN) for TCDSB by 0.8% or approximately \$8.3M/year. The proposed reductions contained within this report make provision for a potential 0.8% overall reduction to the Grants for Student Needs. 2017-18 is year three and the final year of the EDU projected funding reduction for GSNs.
2. TCDSB has made reductions totalling \$44.7M over the past two years to balance its budget in-year. The table in Section D shows the required reductions for 2017-18 fiscal year.
3. The projected total required in-year expenditure reduction for 2017-18 due to GSN reductions amounts to \$8.3M.
4. At the January 12, 2017 meeting of Student Achievement and Well-Being, Catholic Education and Human Resources Committee, Staff presented a report on the impact of Board-approved reductions for 2016-17 (Appendix B). Following receipt of this report, the Board passed the following motion:

That when staff come back with 2017-2018 budget reduction options that this report be included as an appendix and that staff included the following information for each reduction option: risks to students, schools, and the system (including risks to achievement, well-being, and learning opportunities; our proposed response(s) to the identified risks.

Staff will provide a final report on the impact of trustee approved reductions to the Regular Board in April.

D. EVIDENCE/RESEARCH/ANALYSIS

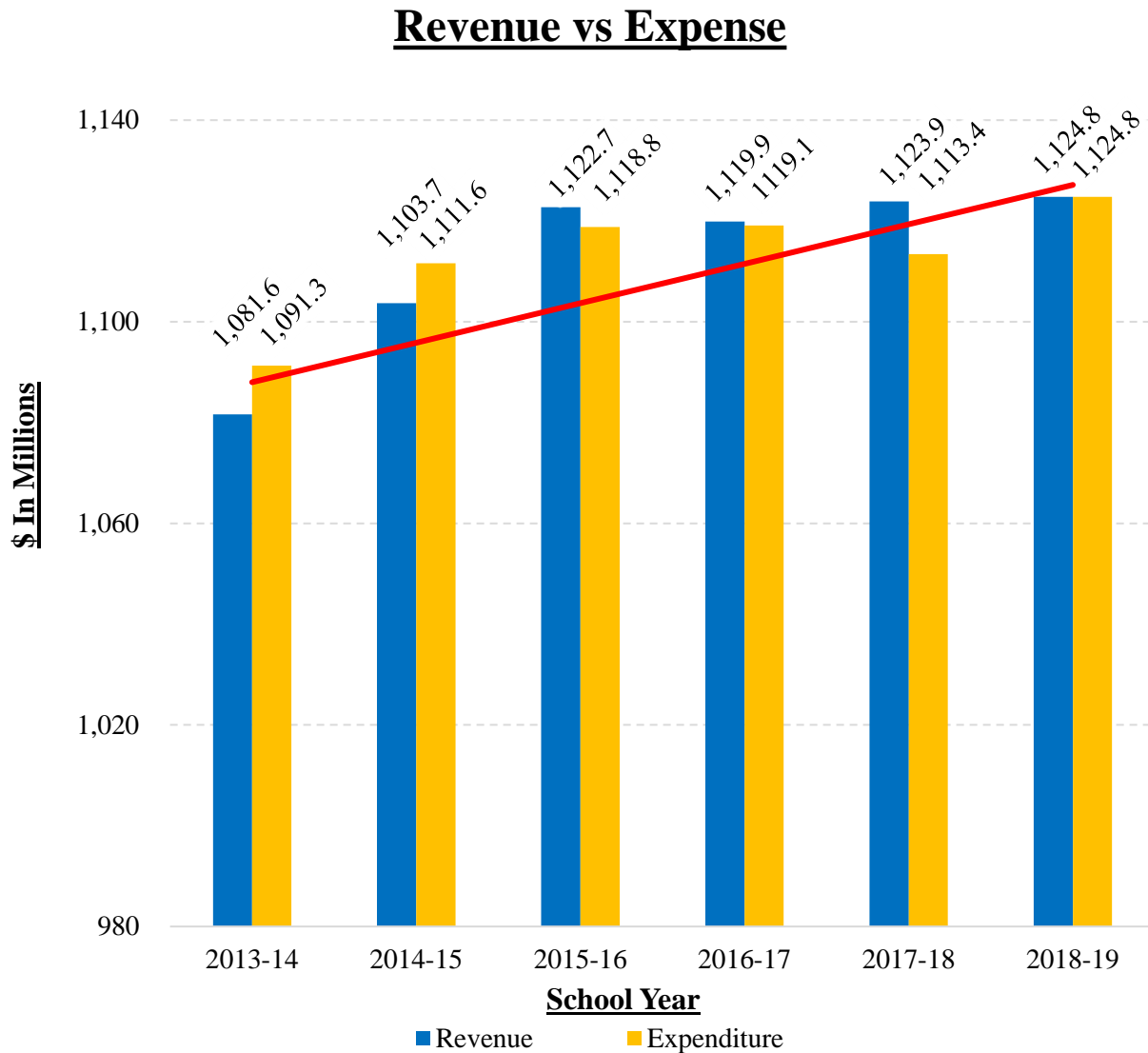
1. The table below depicts the 2017-18 projected revenues, expenditures and required budget reductions in order to balance the budget in-year and not increase the accumulated deficit.

2017-18 Budget Estimates	
Grant Revenues before Reductions	\$1119.9 B
Less: GSN reductions	\$ (8.3) M
Projected Grant Revenues	<u>\$1111.6 B</u>
Expenditure Budget Estimates before Reductions	<u>\$1119.9 B</u>
In-year Surplus/(Deficit) without Reductions	\$ (8.3) M
Required Reductions 2017-18	\$8.3 M
In-year Surplus/(Deficit) with Reductions	0

The Province has initiated a School Board Efficiencies and Modernization Strategy (SBEMS). This has resulted in reductions to GSN's in the following areas:

- School Operations \$1.7M
- Special Education \$2.7M
- Benefit Gratuity \$2.4M
- Earned leave \$0.7M
- Board Administration \$0.4M
- Declining Enrolment \$0.4M
- **TOTAL \$8.3M**

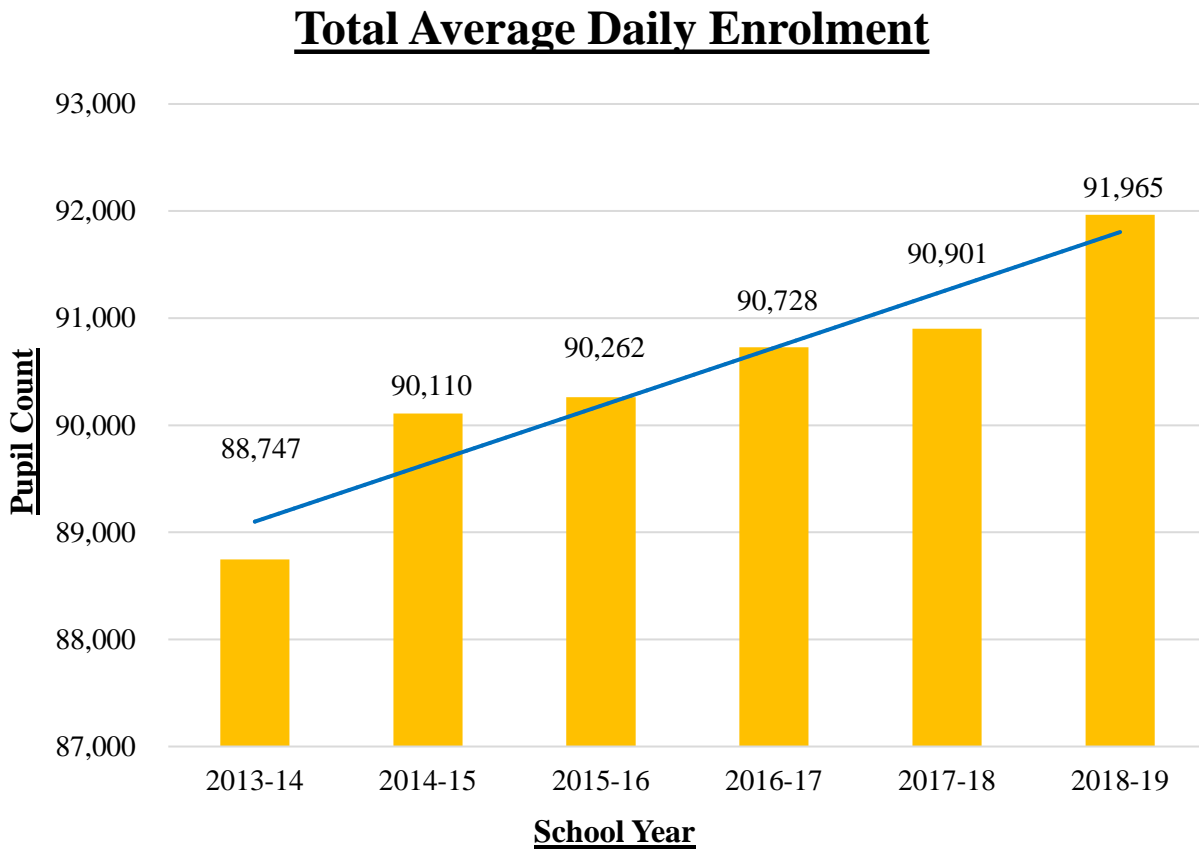
2. The chart below provides an overview of the Actual/Estimated Revenues and Expenditures over six years.



NOTES:

- (1) The one-time revenue from the Administrative Service Only (ASO) Benefits Surplus of \$10.5M is included in the 2017-18 forecast. The timing of this one-time revenue is subject to variation, i.e. could be realized in 2017-18 or 2018-19.

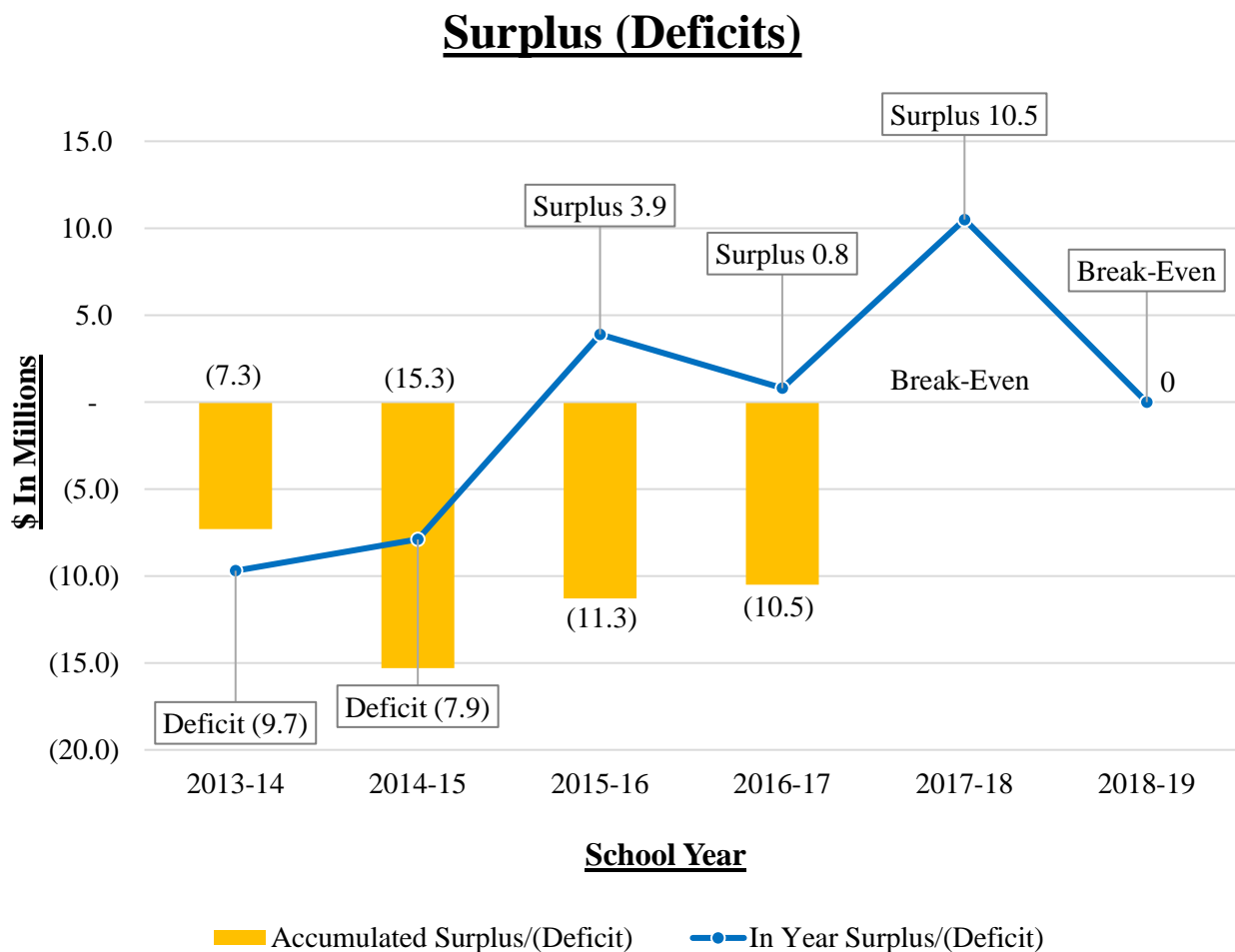
3. Enrolment is expected to slightly increase in 2017-18 and more significantly increase in 2018-19. Additional funding received for enrolment will be offset by additional expenditures due to enrolment. The chart below provides the Average Daily Enrolment Actual/Estimated for six years.



4. As per discussion with stakeholders, several investment opportunities have been identified to enhance TCDSB's operations, student achievement and staff well-being. These include investing in its IT infrastructure, Employee Assistance Program and Religious Program Resources. As part of the consultations process, these areas will be reviewed in more detail and will come forward as part of the final budget recommendations.
5. The Board of Trustees have made decisions to consolidate a few schools which will lead to more cost efficient operations. The financial impact of these consolidations will be brought forward during the budget process once all of the conditions and details associated with the consolidations are finalized.

6. TCDSB has historically provided group benefits, i.e. Health & Dental, in a self-funded manner also known as an Administrative Services Only (ASO) self-insurance arrangement. This fund has accumulated a surplus in excess of costs incurred to the present date. To date, staff have identified \$10.5M that can be used from the projected ASO benefit surplus (subject to Ministry approval) expected in Fiscal 2017-18 but some amounts may be received earlier.

The following chart outlines the Actual/Estimated Surplus/(Deficits) over the six years.



7. As a result of union contract settlements, up to \$7.5M can be used to offset GSN and MYRP planned expenditure reductions for fiscal 2017-18 in order to prevent staffing reductions. There are articles in the provincially negotiated contract extension agreements that allow for these funds to be used as offsets to prevent previously planned reductions, enrolment and grant changes.

The agreement with the Ontario English Catholic Teachers Association (OECTA) in article 9 states the following: “the system investment is an additional fund which shall provide additional teacher staffing to support student needs subject to fluctuations as determined by a school board acting reasonably.

The agreement with the Canadian Union of Public Employees (CUPE) contains similar language in greater detail in the Letter of Understanding #3 which states that “the Board undertakes to maintain its Protected Complement, except in cases of:

- a. A catastrophic or unforeseeable event or circumstance;
- b. Declining enrolment;
- c. Funding reductions directly related to services provided by bargaining unit members; or
- d. School closure and/or school consolidation

2017-18 SUMMARY OF GSN REDUCTIONS AND SYSTEM PRIORITY ALLOCATIONS

	17-18 GSN Reductions		OECTA, CUPE, EWAO & EFTO				
Description of Employees included in Union Groups	Total 2017-18 GSN Reductions \$ M	Total 2017-18 GSN Reductions FTE	Total System Priorities Funding Allocations & FTE's 2017-18		System Priorities for GSN Reduction Allocation 2017-18	System Priority Additions	NET FTE (Cuts) / Additions
OECTA Elementary & Secondary Teachers.	(3.70)	(36.3)	5.70	56.8	3.7	2.0	20.5
EWAO Professional & Paraprofessionals	(0.20)	(2.1)	0.20	2.0	0.2		(0.1)
ETFO Designated Early Childhood Educators	(0.10)	(1.7)					(1.7)
CUPE Educational Assistants, School Secretarial Staff.	(3.70)	(57.7)	3.60	58.3	3.6		0.6
Non-Union (Principals, Vice Principals, Non-Union Staff in Board Admin, Transportation, School Op., Lunch Time Supervisors)	(0.60)	(6.1)					(6.1)
TOTAL	(8.30)	(103.9)	9.50	117.1	7.5	2.0	13.2

Note: Non-Union Staff including Principals and VP's have not settled their Extension Agreements for 2017-18

In addition, several structural revenue generating opportunities have been identified in consideration as part of the third year of the four-year deficit recovery plan. Details regarding these reductions can be found in the Options Analysis located in Appendix A.

E. IMPLEMENTATION, STRATEGIC COMMUNICATIONS AND STAKEHOLDER ENGAGEMENT PLAN

1. Based on the options being considered for the 2017-2018 Budget, the community engagement will be conducted at the level of **“Inform”** – which is used for regular annual budget consultations. The “Inform” level as defined in the policy is:

“To provide community members and the general public with balanced and objective information to assist them in understanding issues, the alternatives, opportunities and solutions.”

The policy also states that:

“Community members and the general public will be open to receiving and understanding information.”

The continuum comprises six increasing levels of engagement that may be sought with community members: Inform, Consult, Involve, Collaborate, Consensus, and Empower.

2. The consultation plan is in compliance with Community Engagement Policy T.07, and reflects the desire expressed by Trustees to ensure that the communications and community engagement process involve **all** TCDSB community stakeholders.
3. Input and feedback received during this process will be presented at the April 26, 2017 Board meeting to inform Trustees as they finalize the budget for the 2017-2018 fiscal year for submission to the Ministry of Education by the June 30, 2017 deadline.
4. To optimize stakeholder input, the parameters for public consultation and communication is guided by these key factors:
 - a) A section of the TCDSB web site will be transformed to a “mini-website” dedicated informing the community about the 2017-2018 Budget consultation including: A Frequently Asked Questions (FAQs) information sheet and an online budget feedback tool used in previous consultations for the MYRP, and 2016-2017 budget process.

- b) To facilitate the need to be as inclusive as by overcoming language, cultural and socio-economic access barriers, a customized TRANSLATE tool has been developed to take advantage of GOOGLE Translator so that TCDSB stakeholders can access all budget information on the budget website in the language of their choice.
 - c) Enhance face to face opportunities by aligning consultation process with dates for pre-scheduled Standing Board/Committee meetings (see chart below) parent engagement committees (CPIC, OAPCE-Toronto), Board advisory committees (e.g. SEAC), and Student leadership meetings (ESCLIT, CSLIT).
5. The Communications Plan will also be aligned to support budget engagement process through:
- Director's Bulletin Board
 - Weekly Wrap Up, web (TCDSB's external and internal portal)
 - social media (i.e. Twitter)
 - E-newsletters and traditional school newsletters.
 - Collaboration with the Archdiocese to publish information for inclusion in individual parish bulletins and parish web site links

Who will be invited to participate:

- Parents/Guardians
- Student Leaders (CSLIT and ECSLIT)
- Community Leaders and Members (CSPCs, CPIC, OAPCE-Toronto etc.)
- All Employees and employee groups (Teachers/Support Staff including the federations TECT, CUPE and TSU)
- Special Education Advisory Committee (SEAC)
- Principals/Vice Principals
- Parishioners and Catholic Stakeholders (via Archdiocese)
- General Public (via PSAs, Community newspaper calendars, Twitter, TCDSB website)

F. ACTION PLAN: CONSULTATION TIMELINE

DATE	PUBLIC CONSULTATION ACTIVITY
1) Friday, March 31, 2017 Community Consultation Launch (Subject to Board of Trustees Approval at March 30, 2017, Board meeting)	<ul style="list-style-type: none"> • GO LIVE with online HTML web-based 2017–2018 Budget consultation pages on website. • Invitation letter from Chair and Director to Parents, Principals and chairs of CSPC, CPIC, OAPCE (Toronto), SEAC, CSLIT/ECSLIT, to participate in public consultations. • Communication sent to Archdiocese (via Communications Dept.) for distribution to individual parishes to encourage Catholic community/ stakeholder involvement
2) March 31 – April 24, 2017 Online Budget Feedback Tool	<ul style="list-style-type: none"> • Anonymous online input tool to inform Trustee deliberations on budget options.
3) Thursday April 6, 2017 Student Achievement Committee	<ul style="list-style-type: none"> • Opportunity for public deputations regarding budget options.
4) April, 2017 (Date TBC) * Meeting with Union Partners	<ul style="list-style-type: none"> • Consultation and discussion of budget options.
6) Monday April 10, 2017 CPIC Meeting	<ul style="list-style-type: none"> • Budget discussions with CPIC members for feedback
7) Wednesday, April 12, 2017 Special Education Advisory Committee (SEAC) Meeting	<ul style="list-style-type: none"> • Budget discussions with SEAC members for input and recommendations.
8) Wednesday, April 19, 2017 Corporate Services Committee Meeting	<ul style="list-style-type: none"> • GSN update for 2017-18 (including MYRP 3/yr. plan). • Opportunity for public deputations regarding budget options.

DATE	PUBLIC CONSULTATION ACTIVITY
9) Monday, April 24, 2017 OAPCE-Toronto Meeting	<ul style="list-style-type: none"> • Budget discussions with OAPCE-Toronto members for feedback
10) Wednesday, April 26, 2017 Regular Board Meeting	<ul style="list-style-type: none"> • Budget consultation update for Trustees. • Opportunity for public deputations regarding budget options.
11) Wednesday April, 2017 (TBC) ESCLIT/CSLIT	<ul style="list-style-type: none"> • Budget information and options discussed with student leaders
12) May 4, 2017 Student Achievement Committee Meeting	<ul style="list-style-type: none"> • Opportunity for public deputations regarding budget options.
13) Thursday, May 11, 2017 Corporate Services Committee Meeting	<ul style="list-style-type: none"> • Opportunity for public deputations regarding budget options.
14) Thursday, May 18, 2017 Regular Board Meeting	<ul style="list-style-type: none"> • Final opportunity for delegations. • Final vote on approval of 2017-2018 Budget for submission to the Ministry of Education by June 30, 2017.

G. STAFF RECOMMENDATION

1. That the Board use the System Priorities funding of approximately \$7.5M to offset the staffing reductions of \$8.3M and the balance reductions of \$0.8M to be funded from additional revenue generating opportunities identified below.
2. That the Board of Trustees approve for inclusion in the budget engagement and consultation process, the following list of potential revenue generating opportunities as a strategy towards building a 2% reserve to remain in good standing with the EDU.

Revenue Generating Opportunities			
1	Parking Revenues (\$5/day)		5,000,000
2	Permit Revenues		500,000
3	After-Hours Parking Revenue		400,000
	TOTAL		\$5,900,000

3. That staff present the 2017-18 Budget which will be reflective of the community budget consultations to the Board of Trustees at the Board meeting scheduled for May 18th 2016.

Revenue Generating Opportunity	Brief Description	\$ Amount (M)	Impact on TCDSB Mandate and Known Risks (students, schools, and the system, including student achievement, well-being and learning opportunities)	Mitigation Strategy
Parking Revenues (\$5/day)	Charge for parking at the approximately 7,000 parking spaces throughout the TCDSB system.	5.00	There are operational impacts, i.e., need to hire additional staff in order to implement and oversee the initiative, and install appropriate software and hardware; and there will be an impact to staff motivation and well-being.	Implement a parking fee schedule in proportion to the employees' gross annual income.
Permit Revenues	Full implementation of the new Permits Rates Schedule to ensure full cost recovery as existing permits expire.	0.50	There may be cost impacts to not-for-profit community associations which may result in increases to their respective membership fees.	Review and mitigate the impacted not-for-profit groups on a case-by-case basis.
After- Hours Parking Initiative	Expand the existing agreement with the Toronto Parking Authority to permit After-Hours Community parking at more schools.	0.40	There are significant logistical issues associated with implementing paid parking at all Board facilities such as the impact to scheduled permitted activities and access by staff after hours.	Coordinate with the TPA and schedule the availability of parking lots to avoid any potential conflicts.



REPORT TO

STUDENT ACHIEVEMENT AND WELL BEING, CATHOLIC EDUCATION AND HUMAN RESOURCES COMMITTEE

PRELIMINARY REPORT ON THE IMPACT OF TRUSTEE-APPROVED REDUCTIONS, 2016-2017

*"I CAN DO ALL THIS THROUGH HIM WHO GIVES ME STRENGTH."
PHILIPPIANS 4:13 (NIV)*

Created, Draft	First Tabling	Review
December 18, 2016	January 12, 2017	Click here to enter a date.

Nick D'Avella, Superintendent of Student Success

Lori DiMarco, Superintendent of Curriculum Leadership & Innovation; ICT

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.*



R. McGuckin

Associate Director of Academic Affairs

A. Sangiorgio

Associate Director of Planning and
Facilities

C. Jackson

Executive Superintendent of Business
Services and Chief Financial Officer

Angela Gauthier

Director of Education

A. EXECUTIVE SUMMARY

This report provides preliminary information on the impact of Board-approved reductions and efficiencies for the 2016-2017 academic year. It outlines a framework for reporting on the effects of reductions in five categories:

- i. Classroom Teachers
- ii. Non-Teaching Support Personnel
- iii. Resources
- iv. Facilities
- v. Teacher Support and Benefits

For each reduction or efficiency within the above categories, the report identifies the known impact, associated risks, opportunities, and the data sources used in monitoring the present and future effects of the reductions.

While this report includes high level statements on the impacts of reductions in special education, a separate, detailed preliminary report specific to Education Assistants and Child & Youth Workers will provide a more in-depth analysis.

The cumulative staff time required for the preparation of this report was 25 hours.

B. PURPOSE

The purpose of this report is to provide preliminary information on the data being tracked and monitored since September 2016 which informs the Board of the system and student impact on those areas where the Board has approved reductions for 2016-2017. It draws upon available data from a variety of sources and identifies data sources and research methodologies for the ongoing monitoring of the impact of the approved reductions.

C. BACKGROUND

1. In the 2015-2016 academic year, Trustees approved a Multi-Year Recovery Plan (MYRP) in order to address the Board's deficit. The

MYRP outlined both budget reductions and revenue-generating opportunities.

2. In order to inform future planning and decision making, the Board will monitor the effects of trustee-approved reductions on an on-going basis as it continues to implement its Multi-Year Recovery Plan.

D. EVIDENCE/RESEARCH/ANALYSIS

A. Direct Classroom Impact: Classroom Teachers

1. Secondary Teachers – Reduction of FTE 54.00 at a saving of \$5.6 million

- a. **Impact:** This reduction was realized when the board staffed secondary schools consistent with the student/staff GSN funding ratio of 22:1 instead of a previous ratio of 20.84. The immediate impact of this reduction was an increased aggregate secondary class size from 20.84:1 to 22:1. As a result Board secondary staffing was brought into alignment with GSN funding.
- b. **Risk:** On average, class sizes increased in secondary schools. With an average increase of 1.16 in the pupil/teacher ratio there is an anticipated minimal impact on student achievement.
- c. **Opportunity:** The Board has realized savings (\$5.6 million) by bringing staffing levels in line with GSN funding. Currently, secondary schools are staffed at the GSN funding levels similar to other district school boards.
- d. **Data Sources:** Class Size Reports-comparative data; Staff Voice on EQAO staff surveys and the Board Learning Improvement Plan (BLIP) / School Effectiveness Framework (SEF) survey; Student Achievement Indicators are used to monitor the effects of the reductions in secondary staffing.

2. Monsignor Fraser College Secondary Teachers – Reduction of FTE 4.00 at a savings of \$0.4 million

- a. **Impact:** The immediate impact was a reduction in Msgr. Fraser staffing levels among its four campuses. As a result the Board realized a savings of \$0.4 million.
- b. **Risk:** With this reduction there was some decreased variety among elective courses offered.
- c. **Opportunity:** Program adjustments focused on the delivery of programs and courses required for student success specific to the meeting graduation requirements. Staff are investigating new and innovative methods of delivering the program so that there is higher student enrolment on the Ministry count dates of October 31 and March 31 each year, resulting in increased funding.
- d. **Data Sources:** Class size reports, Student Voice Surveys, and BLIP/SEF Survey will be used to monitor the effects of this reduction.

3. Special Education Teachers – Reduction of FTE 50.00 in secondary and FTE 35.00 in elementary at total savings of \$8.5 million

- a. **Impact:** The immediate impact of this reduction is higher caseload per special education teacher. The reduction has resulted in a savings \$8.5 million.
- b. **Risk:** There is the potential risk of reduced service to some students with special needs in regular classrooms.
- c. **Opportunity:** This reduction has resulted in the refinement of the Board's special education service delivery model. There is the opportunity to increase classroom teacher capacity to support students with special needs within an integrated service delivery model.
- d. **Data Sources:** Student Achievement Indicators

4. Education Assistants (EA) and Child & youth Workers (CYW) (Elementary and Secondary) – Reduction of FTE 86.00 Education Assistants at a savings of \$4.3 million and FTE 12.00 CYWs at a savings of \$0.7 million.

NOTE: *A separate, detailed Preliminary Report on EA and CYW efficiencies will be presented.*

- a. **Impact:** The immediate impact of these reductions is an increased caseload for Education Assistants and Child and Youth Workers. The savings to the Board is \$4.3million (EA) and \$0.70 million (CYW).
- b. **Risk:** The key risk is the potential of reduced support to some students with special needs in regular classrooms.
- c. **Opportunity:** There is an opportunity to refine the delivery of special education supports to students through the continuous reassessment of needs and the redeployment of staff to address the learning requirements of students most in need. This will ensure support services are allocated efficiently and effectively as the Special Services Department has created a complement of system-wide itinerant EA's allocated by Superintendent Area, allowing for the deployment of support staff to schools based on locally identified needs through continual dialogue between schools and field superintendents.
- d. **Data Sources:** Student Achievement Indicators.

5. Literacy Program Teachers (elementary) – Reduction of FTE 47.0 at a savings of \$4.7 million

- a. **Impact:** This reduction has resulted in the elimination of the Junior Literacy Intervention Program (JLI) while retaining the focused maintenance of the 5th Block Literacy Program for schools most in need. This has saved the Board \$4.7 million.
- b. **Risk:** Some risk to student achievement in literacy exists mitigated by increased classroom teacher capacity to support student literacy needs within the classroom context.
- c. **Opportunity:** 5th Block teachers provide mentoring and support in order to increase teacher capacity to and efficacy in meeting students' literacy learning needs within the classroom context.
- d. **Data Sources:** A range of Student Achievement Indicators – Report Card Data, Running Records, 2016-2017 EQAO Data.

6. International Languages (elementary) – Modification of International Languages Instructor Basic Time Class (BTC) at savings of \$1 million

- a. **Impact:** The adjustment in International Languages Instructors' Basic Time Class (BTC) has netted the Board a savings of \$1 million. International Languages Instructors are now teaching the full course load for which they are remunerated. IL Instructors also took two unpaid days on PD days in 2016-2016.
- b. **Risk:** With no loss of programming, this reduction has resulted in no risk to students, however funding levels remain below the program expenditures.
- c. **Opportunity:** The International Languages Program is sustained with the modification in BTC of its instructors. Opportunities for after-school and Saturday programs are being explored by staff and will be presented in a separate report in February 2017.
- d. **Data Sources:** Student Achievement Indicators

B. Indirect Classroom Impact: Non-teaching Personnel FTE

7. Teacher Librarians (elementary) – Reduction of FTE 48.1 at a savings of \$2.7 million

- a. **Impact:** This reduction has resulted in a savings of \$2.7 million. Teacher Librarians have been replaced with Library Technicians.
- b. **Risk:** There has been the elimination of some opportunities for co-planning and co-teaching between classroom teachers and teacher librarians.
- c. **Opportunity:** The deployment of library technicians has ensured that libraries remain open and key library services and resources remain available to staff and students.
- d. **Data Sources:** Staff Voice (BLIP/SEF survey data)

8. Central Program Principals and Reductions in Central Resource Teachers – Reduction of 44.0 FTE at a savings of 4.8 million

- a. **Impact:** The immediate impact has been the elimination of system principals serving as central special education coordinators, and curriculum program coordinators in Numeracy, Literacy, Pathways, and Catholic Community, Culture and Care (CCCC).
- b. **Risk:** As a result of the elimination of special education coordinators there has been an increase in responsibility for Area superintendents and principals. The responsibility for the administration of the Identification Placement and Review Committee (IPRC) process and the management of parent and teacher concerns related to special education has resulted in principals being out of their schools more frequently.

The elimination of principal coordinators and the reductions to central resource staff in numeracy, literacy, pathways, and Catholic Community, Culture, and Care has resulted in a decentralized professional development delivery model.
- c. **Opportunity:** Over time, the decentralized professional development model has the potential of improving principals' and vice-principals' efficacy as instructional leaders. Decentralized professional development is more responsive to local teacher voice and specific student learning needs.
- d. **Data Sources:** Staff BLIP/SEF Survey (Staff Voice), Student Achievement Indicators.

9. Vice-Principals-Reduction of FTE 14.00 at a savings of \$1.5 million

- a. **Impact:** This reduction is a result of changes to the GSN funding model for vice principals and board-approved reductions for elementary vice principals. These reductions bring the Board's vice-principal allocation in alignment with GSN funding with the elimination of the position of "teaching vice-principal." Board-approved reductions have brought the total allocation of vice principals in the system below the funding line.
- b. **Risk:** With the increased workload and responsibility for principals in schools where vice-principal positions have been reduced or eliminated, there is a risk to the safe school environment.

- c. **Opportunity:** Schools will adjust their safe school plans by placing greater emphasis on progressive discipline and on increasing vigilance through the “whole-school” approach to create a safe and welcoming learning environment.
- d. **Data Sources:** Safe Schools Data, Student Attendance, Student Achievement Indicators, and Student Voice.

10. Elementary Guidance Teachers – Reduction of FTE 4.00 at a savings of \$0.4 million

- a. **Impact:** The Board has reduced the complement of elementary school guidance counsellors from 16 to 12.
- b. **Risk:** This reduction has resulted in fewer guidance counsellors taking on an increased number of schools in their care with reduced frequency of visits to schools
- c. **Opportunity:** There is the potential for increased staff capacity in dealing with students’ emotional and academic needs supported through the implementation of the Board’s Student Mental Health and Well- Being Strategy.
- d. **Data Sources:** Safe Schools Metrics, Student Voice.

11. Secondary School Student Supervisors – Reduction of FTE 10.00 at a savings of \$ 0.2 million

- a. **Impact:** A reduction of 10 student supervisor positions has resulted in a savings of \$0.2 million
- b. **Risk:** This reduction has increased the supervision role of school administrators and staff, and has increased the potential for unsafe situations in schools.
- c. **Opportunity:** Schools will adjust their safe school plans by placing greater emphasis on progressive discipline and on increasing vigilance through the “whole-school” approach to create a safe and welcoming learning environment. Schools will engage all members of the community to create a safe and welcoming environment.
- d. **Data Sources:** Safe Schools Metrics

**12. Increased Efficiency in Planning and Evaluation Time –
Equivalent Reduction of FTE 22.00 at a savings of \$ 2.2 million**

- a. **Impact:** The Board has increased its efficiency in the use of its Program Specialty Teacher (PST) allocation to provide planning time for elementary classroom teachers. Program Specialty Teachers teach Health & Physical Education, Instrumental/Vocal Music and Core French. This has resulted in the elimination of unassigned PST time.
- b. **Risk:** There has been no risk to programming resulting from the elimination of unassigned PST time.
- c. **Opportunity:** The Board is maximizing the use of Program Specialty Teacher time allocation.
- d. **Data Sources:** HR Metrics – School Staffing information.

**13. Central Office and Administration Efficiencies at a savings of
\$2.4 million**

- a. **Impact:** As a result of these reductions, selected central office management positions were eliminated and/or not filled once vacated.
- b. **Risk:** The Board is currently spending \$2.6 million less than allowed in the allocation for Central Office Administration and Governance. This carries the potential risk of loss of oversight controls, delays in completing tasks and processes that could result in possible Collective Agreement violations. There is a demonstrable risk of not retaining employees given workload increases.
- c. **Opportunity:** Some efficiencies have been realized through automation of tasks and re-deployment of staff resources and tasks.
- d. **Data Sources:** HR Metrics for System Implementation and Monitoring

C. Indirect Classroom Impact: Resources

14. Textbooks, Computers Technology, School Block Carryovers, and reductions to School Block Budgets at a savings of \$3.6 million.

- a. **Impact:** The expected impact of reductions in the 2015-2016 School Block Budgets has resulted in fewer purchases of textbooks, learning materials and technology curriculum supports. The elimination of school block carryover funds has prevented schools from using these funds for any planned expenditures in 2016-2017.
- b. **Risk:** Reductions in spending on learning materials and technologies in support of curriculum carry the potential of impacting student achievement. The removal of unspent carryover funds had minimal impact.
- c. **Opportunity:** There is the opportunity to provide further PD for principals on efficient budget management. The effects of Block Budget Reductions in 2016-2017 can be mitigated by the adoption, where appropriate, of paperless learning resources available on line.
- d. **Data Sources:** Student Voice, Staff Voice, Student Achievement Indicators

15. Professional Development – Reduction of \$0.5 million in the Staff Development Budget

- a. **Impact:** The impact of this decrease is a reduction in Professional Development for curriculum areas outside of Numeracy and Literacy.
- b. **Risk:** Subject areas such as Music, Art, Science and Social Science, and Safe Schools will be impacted.
- c. **Opportunity:** The decentralized professional delivery model is more responsive to local student learning needs. Increased funds for PD in Literacy and Numeracy (Renewed Mathematics Strategy) has offset the \$0.5 million in staff development funding reductions.
- d. **Data Sources:** Staff Voice (BLIP/SEF survey)

D. Indirect Classroom Impact – Facilities

16. School Consolidation

- a. **Impact:** Pupil Accommodation Reviews as per Board approval aims to consolidate school communities in order to realize efficiencies in both staffing and facilities.
- b. **Risk:** Initial potential loss of students and increased transportation costs.
- c. **Opportunity:** Larger student enrolment leads to increased staffing in the consolidated school communities in order to support the delivery of curricular and co-curricular programming
- d. **Data Sources:** Community Voice

17. Energy Management and School Cleaning and Maintenance Efficiencies at a savings of \$1.3 million.

- a. **Impact:** The Techni-Clean School cleaning program, combined with the reduction of access to unused rooms/areas in TCDSB schools, optimizes the deployment of custodial staff for maximum efficiency and reduces cleaning costs.
- b. **Risk:** No identified risks.
- c. **Opportunity:** The savings accrued from increased efficiencies result in the use of Board staff to carry out maintenance and repairs and reduce reliance on costly third-party contractors.
- d. **Data Sources:** Facilities Metrics, Techni-Clean Metrics

E. Indirect Classroom Impact: Teacher Supports, Benefits

18. Attendance Support Initiative at a savings of \$2.0 million

- a. **Impact:** This initiative can reduce employee absenteeism through the use of evidence-informed attendance support strategies, as well as consideration for an employee assistance program to reduce absenteeism.

- b. **Risk:** Collective Agreements specify the Sick Leave Short Term Disability plans for employees. Any Employee Assistance Plan will add to the budget expenditures.
- c. **Opportunities:** Reduction in Occasional Teacher costs.
- d. **Data Sources:** HR Metrics and Monitoring, Staff Voice

19. Employee Benefits Monitoring Provision – At a savings of \$1million

- a. **Impact:** Application of unused benefit funds to deficit reduction
- b. **Risk:** No identified risk
- c. **Opportunity:** The application of conservative accounting methodologies has generated a margin for permanent reductions with no identified risks.
- d. **Data Sources:** HR Metrics, Staff Voice

E. METRICS AND ACCOUNTABILITY

1. As the Board implements its Multi-Year Deficit Recovery Plan, it will continue to monitor the impact of Board-approved reductions and identified efficiencies.
2. The following chart summarizes the sources of available data which inform the process of gauging the impact of trustee-approved reductions:

Data Sources

Student Achievement Indicator Data (Elementary)	EQAO trends, (Report Card)
Student Achievement Indicator Data (Secondary)	Credit Accumulation, Grade 9, OSSLT, attendance, community hours etc.
Safe Schools Metrics (Elementary and Secondary)	Suspension, Expulsion, Recidivism
Student Voice – Elementary	Safe and Caring Catholic School Climate Survey, EQAO Questionnaires

Student Voice – Secondary	Transition Survey; My School, My Voice; Safe Schools Survey, EQAO Questionnaire
Staff Voice – Elementary and Secondary	BLIP/SEF Survey

3. Going forward, it is understood that additional data sources and research methodologies may need to be developed to assess the impact of reductions on the overall learning environment. These could include: surveys, focus groups and interviews. A variety of research tools such as case studies and collaborative inquiries will yield valuable data to inform decision making in order to sustain an optimum learning environment throughout the implementation of the Multi-Year Deficit Recover Plan.

F. CONCLUDING STATEMENT

This report is for the consideration of the Board.

Ministry of Education

Deputy Minister

Mowat Block
Queen's Park
Toronto ON M7A 1L2

Ministère de l'Éducation

Sous-ministre

Édifice Mowat
Queen's Park
Toronto ON M7A 1L2



Memorandum To: Directors of Education
Secretary/Treasurers of School Authorities
General Secretaries of Federations and Associations

From: Deputy Minister
Bruce Rodrigues

Date: January 27, 2017

Subject: Auditor General of Ontario – 2017 Value for Money Audit
of the Ministry of Education: School Board Use of
Government Funding

I am writing to inform you that the Office of the Auditor General of Ontario (OAG) has identified to the Ministry of Education that it will conduct a value-for-money audit in 2017 on *School Board Use of Government Funding*.

The Office of the Auditor General of Ontario is an independent office of the Legislative Assembly of Ontario that conducts value-for-money and financial audits of the provincial government, its ministries and agencies. They also audit organizations in the broader public sector that receive provincial funding such as hospitals, colleges and district school boards. Results of these value-for-money audits are published in the Auditor General's Annual Report, in this case in December 2017.

To help establish the formal scope of the audit, the OAG has begun an initial research phase of interviews and documentation review with ministry staff. This phase may also involve OAG interviews with education stakeholders including district school board officials, and representatives from provincial associations and federations.

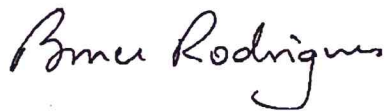
As part of their review, the Auditor General's staff may contact you directly with requests for information or for an interview. Your cooperation is appreciated in providing the OAG with timely and direct access to all required information, including electronic records. For further information please refer to the attached publication from the OAG: *An Auditee's Guide to Value-for money Auditing*. The OAG has advised that a French language version of the publication will be published shortly and we will share this with you as soon as it is available.

.../2

Once the initial research phase is complete, the OAG will finalize an audit plan and advise more specifically of the scope of the planned work. As you can appreciate these are early days in this audit process, and as the audit progresses the ministry will continue to share information as it becomes available.

If you have any questions please contact Russ Riddell, Director of Strategic Planning and Transformation Branch at russell.riddell@ontario.ca or 416-325-4835.

I want to thank you in advance for your participation and for your continued dedication and commitment to serving Ontario's learners, families and communities.

A handwritten signature in black ink that reads "Bruce Rodrigues". The signature is written in a cursive, flowing style.

Bruce Rodrigues
Deputy Minister of Education
Deputy Minister Responsible for Early Years and Childcare

CC: Senior Business Officials



Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

An Auditee's Guide to Value-for-money Auditing

Vision Statement

To deliver exceptional value and assurance to our stakeholders through high-quality work that promotes accountability, value for money and effective governance in the Ontario public sector.



A Message from the Auditor General of Ontario

People in the entities we audit often ask how our Office works; they want to know what to expect when we conduct value-for-money audits in their organization. We have prepared this brief guide to answer those questions while providing some background about our Office, our people and our processes.

This information package will tell you who we are, what we do and how we do it. It will also help you better understand your role in the audit process and how, together, we serve the Legislative Assembly and all the citizens of Ontario. It is not a technical briefing but, rather, a brief overview.

By learning more about value-for-money auditing and what to expect during our audit, you'll contribute to a critically important process that helps bring accountability to public finances.

Please feel free to call me, Susan Klein, Gus Chagani or Rudolph Chiu for any additional information you may require.

A handwritten signature in black ink, which appears to read "Susan Klein". The signature is fluid and cursive.

Auditor General

About the Office of the Auditor General

The Office of the Auditor General of Ontario has served the Legislative Assembly for nearly 130 years, growing from a staff of three at its creation in 1886 to just over 100 today.

Section 10(1) of the *Auditor General Act* (Act) says:

Every ministry of the public service, every agency of the Crown, every Crown controlled corporation and every grant recipient shall give the Auditor General the information regarding its powers, duties, activities, organization, financial transactions and methods of business that the Auditor General believes to be necessary to perform his or her duties under this Act.

Under the Act, the Auditor General has the authority to examine all provincial government spending and revenue-collection activities. Our Office may audit all government operations, as well as organizations in the broader public sector, such as hospitals, Local Health Integration Networks, Community Care Access Centres, Children's Aid Societies, school boards, colleges and universities, and all organizations receiving provincial funds (we refer to these organizations as entities or auditees).

The Act also requires the Auditor General to report findings each year to the Legislature and, by extension, to the public. The Auditor General releases findings and observations in an annual report, usually tabled in the Legislature in December, and in special reports published throughout the year.

The Auditor General is chosen by an all-party panel of the Legislature, and is an Officer of the Legislature. Moreover, to ensure our Office is free to report its findings without political interference, the Act grants us significant independence from the government of the day.

Almost all of our audit staff have professional accounting designations, along with expertise in many areas of public finances. Our staff also hold several other designations. Where an audit requires specialized knowledge, we retain expert subject-matter advisers to assist us in our work.

What is Value-for-money Auditing?

Value-for-money auditing looks at the numbers—and beyond—to assess whether government programs are well managed and provide good value for taxpayers. It does this by assessing whether money was spent with due regard for economy and efficiency, and whether appropriate procedures were in place to measure and report on the effectiveness of government programs.

A conventional audit of the government's purchase of a fleet of trucks, for example, might ensure that the government actually took delivery of the trucks and paid the agreed-upon price. A value-for-money audit of that same purchase would look at whether the government paid a fair price for the trucks; whether those trucks were needed and, if so, suited to the purpose for which they were bought; whether their purchase conformed to applicable laws, regulations and government policies; and whether procurement was done through a fair and open bidding process.

The specific details of a value-for-money audit are described in the following pages. They typically involve examinations by our auditors of an entity's documents, interviews with its staff, data analysis, meeting with stakeholders and research into comparable practices in other jurisdictions.

Although two-thirds of our work consists of value-for-money audits, we also carry out conventional audits of financial statements. Known as "attest" audits, these examine the financial statements of many public entities to ensure that the statements fairly represent the entity's financial position and operations. Our Office audits the province's financial statements (public accounts), as well as those of certain Crown corporations, agencies and many other bodies, and we have the authority to oversee the audits of government organizations conducted by private-sector accounting firms.

The Five Phases of the Audit Process

1. Notification

We select an entity or program for audit based on a variety of risk factors that include its importance to the government and individuals, how much the entity spends and, where applicable, when we last audited it. Once we have identified auditees, we notify them that they have been chosen. Auditees may then choose to appoint an in-house audit co-ordinator. We usually request an initial meeting to discuss the audit process, and we ask for preliminary data to help us plan our work.

2. Planning

Our audit team meets with senior representatives of the auditee to discuss the audit's objectives and timeline, and the criteria we will use to evaluate the program or process we are auditing. We also identify and retain suitable outside expert advisers as required.

3. Fieldwork

Our auditors conduct their fieldwork by visiting auditee offices to conduct interviews, obtain documents, review files and run tests. We also meet with stakeholders and research similar organizations and programs in other jurisdictions for comparisons. Along the way, we hold progress meetings with the entity. If we identify new areas outside the objectives or criteria for audit work, we will make the auditee aware of this.

At the end of this stage, the audit team discusses its findings and preliminary conclusions with the auditee.

4. Reporting

We provide a confidential copy of the draft to the auditee for factual clearance and discussion. The auditee's responses to any recommendations we included in the draft, including proposed actions, are published in the final version of the audit report (typically, the annual report is tabled in the Legislature in December).

5. After the Report

The auditee usually creates an action plan for implementing the recommendations in our report. We ask for a progress update and supporting documentation on the recommendations made in an audit, and we include this material when preparing our follow-up report, published in the annual report two years after the initial audit.

As well, depending on the results of our two-year follow-up work on our recommendations, we may decide to conduct additional follow-up work in subsequent years.

In addition, the Legislative Assembly's Standing Committee on Public Accounts selects several of our value-for-money audit reports for discussion in public hearings. After their hearing(s) on the audit report, the Committee will table its own report on the subject in the Legislative Assembly.

The Audit Process in Detail

1. Notification

Our Office typically identifies up to 14 value-for-money audits, usually a year in advance of the annual report in which they will be published. (The lead time is shorter for special reports, usually requested by the Legislature, its Standing Committee on Public Accounts, or a Minister). In selecting what to audit, our Office examines a variety of factors, including the impact of the program or activity on the public, the total revenues or expenditures of the program activity, opportunities to lower costs and improve performance, and the last time the program or entity was audited.

Once we make our decision, we notify the entity in writing and organize a meeting with senior representatives to discuss our overall plans and invite input. The entity may choose to designate a staff member to act as an audit co-ordinator who will provide an initial point of contact for our auditors. We will request accommodations for our auditors, with desk space and access to equipment, files and selected personnel, and ask for preliminary information from the entity at this stage.

Our audit selections for the coming year are posted on our website (auditor.on.ca), and we invite the public to offer any information, observations or insight that might be relevant to our work.

2. Planning

Working under the supervision of the Auditor General and an Assistant Auditor General, our audit team (composed of a Director, Manager, Supervisor(s) and Auditors) determines the audit's objective and criteria, which it discusses with the auditee.

In this phase, we also assemble a team of challengers from within our Office to review the work of the audit team at key stages of the audit in order to provide quality assurance.

The Audit Process in Detail (cont'd)

3. Fieldwork

This is the most time-consuming aspect of our work. We usually spend several months visiting auditee offices to conduct interviews, obtain and analyze documents, review files, run tests, meet with stakeholders, and conduct surveys. We typically assign our staff to work at the auditee's offices during this time to complete their assignments.

Although our auditors are well-briefed on the subject matter at hand, we occasionally engage external expert advisers to help us with specialized work. We also research the practices of similar organizations or programs in other Canadian and international jurisdictions for comparative purposes and to identify best practices.

The co-operation of auditee staff at all levels is essential to the success of our work. We rely on them to make all required material available to our team and help explain processes and confirm facts. In this respect, the in-house audit co-ordinator is expected to act as a facilitator. The co-ordinator may not screen or select information; nor can he or she attend staff interviews.

Our staff will act at all times with professionalism and according to the standards of our Office and of the Chartered Professional Accountants of Canada. At the same time, we expect auditee staff to co-operate with our auditors by making all required materials available to our team upon request, as required by the *Auditor General Act*.

Throughout the course of the audit, we will meet periodically with representatives of the auditee to discuss our progress, the results of our work to date and any other issues that may arise. We welcome auditee feedback at all times.

At the end of this process, the audit team discusses the results of the audit work with the appropriate individual within the organization.

The Audit Process in Detail (cont'd)

4. Reporting

At the conclusion of our audit fieldwork, the audit team prepares a preliminary draft report on the audit, which is reviewed by executive and senior management in our Office.

We send a limited number of copies of the preliminary draft report to the auditee for factual clearance. **Please note that auditees are responsible to ensure that these drafts remain confidential and are circulated only to the persons authorized to read them.** Auditees have a deadline to read the draft, comment on it, advise us of any factual errors they find and draft a response to the recommendations, which we will evaluate for inclusion in our report (we make available to auditees guidelines for drafting their responses). The auditee's responses to recommendations will be edited by our internal Communications team for style and length.

Once the value-for-money audit report is finalized, it is included in our annual or special report. All of our reports are posted on our website (auditor.on.ca). The Auditor General is available to media to answer questions following release of a report.

Auditees should know that we generally do not identify individuals in our reports, and we do not subsequently release information beyond that which has already been included in a report. This is our practice in order to encourage people to talk to us candidly and without fear that they will be publicly singled out.

Under the *Auditor General Act*, our working papers are confidential, and even the Legislature does not have the authority to see them. In addition, our Office is exempt from the *Freedom of Information and Protection of Privacy Act*.

The Audit Process in Detail (cont'd)

5. After the Report

There are several processes involved in following up on our reports.

First, the Legislative Assembly's Standing Committee on Public Accounts selects a number of our reports for review and discussion, normally during open public hearings at the Legislature. The Auditor General attends these hearings as an adviser, and senior representatives of the auditee are often asked to appear to answer questions.

Second, we publish in every annual report a follow-up section on the progress auditees have made in implementing the recommendations we made in previous value-for-money audits. We ask the auditee for a status report on the implementation of our recommendations, and we assess this status report in drafting our follow-up.

The original findings and recommendations are also summarized in the follow-up section for convenience.

Based on the results of our initial follow-up work, we will determine whether additional follow-up work needs to be conducted in subsequent years until recommendations are implemented.

Third, we examine our work to identify any areas for improvement, and we invite comments from auditees for ways to improve our work so as to better fulfill our mission.



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REPORT TO

AUDIT COMMITTEE

WHISTLEBLOWER POLICY AND PROCEDURES

"A generous man will himself be blessed, for he shares his food with the poor."

Proverbs 22:9

Created, Draft	First Tabling	Review
January 13, 2015	January 19, 2015	Click here to enter a date.
L. Notten, Superintendent of Governance, Policy and Strategic Planning P. De Cock, Comptroller of Business Services and Finance		

RECOMMENDATION 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 rooted in the love of Christ. We educate students to grow in grace and knowledge and to lead lives of faith, hope and charity.

G. Poole
Associate Director of Academic Affairs

A. Sangiorgio
Associate Director of Planning and Facilities

Angela Gauthier
Director of Education

A. EXECUTIVE SUMMARY

This report explores the concept of a Whistleblower Policy that provides standard guidelines within which the Toronto Catholic District School Board responds to the moral, ethical, or legal concerns of all of its Community Stakeholders. This report proposes to develop a Whistleblower Policy (Appendix A) and Whistleblower Operational Procedures (Appendix B), and create the conditions necessary for its effective administration.

B. PURPOSE

The Audit Committee, at its April 14, 2014 meeting requested staff to provide the following information on a Whistleblower Policy:

1. That staff come back with information on what other Boards are doing and bring back a draft policy that could be implemented
2. That staff investigate other alternatives
3. That the Chair of the committee liaise with the Audit Committees of other Boards, staff and Trustees and have an open discussion at various levels of those boards.

C. BACKGROUND

1. A Whistleblower Policy commonly possesses the following factors:
 - a. A clear statement that employees who are aware of possible wrongdoing within the organization have a responsibility to disclose that information to appropriate parties inside the organization;
 - b. The designation of specific individuals or groups outside the chain of command as complaint recipients;
 - c. A guarantee that employees who in good faith disclose perceived wrongdoing to the designated parties inside the organization will be protected from adverse employment consequences; and
 - d. The establishment of a fair and impartial investigative process.

2. The Audit Committee during the meeting held on September 24th 2014 requested that the policy be referred back to staff to look at:
 - i. Addressing the confidentiality issue and reporting of wrongdoing.
 - ii. What kind of Whistleblower Policies other governments have and how Crimestopper's operate.
3. Peel District School Board on May 27, 2014 at its regular meeting of the Board recommended Whistleblower Policy #83 be approved by its Board of Trustees.
4. Halton Catholic DSB has incorporated a Whistleblower statement in its Fraud Management Policy I-24 approved September 18, 2012. Within this policy a Whistleblower statement of protection is also included.
5. Waterloo Catholic DSB has incorporated a Whistleblower statement in its Fraud and Accountability Management procedure APB 006 issued on April 24, 2013.

D. EVIDENCE/RESEARCH/ANALYSIS

1. TCDSB has approached the 6 member boards of CSBSA (Catholic School Boards Services Association) to put together a RFP for a hotline to take into account the buying power of a larger number of boards. The CSBSA was incorporated as the Catholic School Boards Services Association in 1998 and it is a not-for-profit consortium of GTA Catholic School Boards dedicated to providing business opportunities for all Ontario School Boards.
2. The Peel District School Board communicated to the CSBSA their recent completion of an RFP process for a third party Whistleblower hotline service, WhistleBlower Security Inc., which contained a piggy-back clause for other District School Boards to participate with a cost-advantage.
3. TCDSB staff attended a Greater Toronto School Boards Whistleblower Ethics Reporting presentation hosted by the York Catholic District School Board. Representatives from WhistleBlower Security Inc. provided an

overview about Whistleblower security, best practices, what services they can offer, and pricing based on the awarded RFP at the Peel District School Board. The presentation and pricing schedule has been attached as Appendix C.

4. The risk to the Board if the TCDSB does not adopt a Whistleblower Policy is a reputational risk which may negatively impact upon public confidence.
5. The risk to the Board if the TCDSB does not adopt a Whistleblower Policy is the potential loss of assets or misappropriated public funds.

E. VISION

VISION	PRINCIPLES	GOALS
The facilitation of a Whistleblower Policy serves to safeguard Catholic values and ethics in the TCDSB community.	The Policy and Operational Procedures will serve to enhance public confidence and ensure stewardship of resources.	Provide a safe and anonymous means for all community stakeholders to report issues of moral, ethical or legal concern.

F. STAFF RECOMMENDATION

That the Audit Committee recommend to the Governance Committee the approval of this draft policy and operational procedures appearing in Appendix A and B in principle, subject to feedback to be received from public consultation including unions and federations.

Date Approved: October 2014	Date of Next Review: October 2019	Dates of Amendments:
Cross References: Education Act, 1990, s. 301, 302 Ontario Human Rights Code, 1990 TCDSB Code of Conduct Policy S.S.09 TCDSB Human Resources Policies H.M.19, H.M.24, H.M.28, H.M.30 “The Respectful Workplace” – Addressing Harassment and Discrimination H.M.14 TCDSB Safe Schools Policies S.S.05, S.S06 S.M.05 Sexual Harassment Ontario Code of Conduct O. Reg. 521, Collection of Personal Information Municipal Freedom of Information and Protection of Privacy Act TCDSB, Sexual Harassment- Policy and Practices, 2001 , manual Police/ School Board Protocol Bill 168, An Act to Amend the Occupational Health & Safety Act Replaces policies: N/A		

Purpose

The Toronto Catholic District School Board (TCDSB) is committed to safeguarding the public interest and trust in public education. All internal and external stakeholders for the Toronto Catholic District School Board (TCDSB) Community are expected to uphold the public trust and demonstrate integrity in all of their dealings.

This Policy supports that commitment by providing a framework for the disclosure and investigation of wrongdoing, as well as protection from reprisal or threat of reprisal for those who make disclosures of information.

The Policy is intended to encourage TCDSB stakeholders at all levels of the organization and others to act with integrity. All persons to whom this policy applies are expected to adhere to the procedures outlined in this policy when making a disclosure and during any subsequent investigation.

Scope and Responsibility

This policy applies to all internal and external stakeholders of the TCDSB Community. This Policy extends to all individuals or organizations engaged in education or other activities while in facilities or representing the Toronto Catholic District School Board. The Director of Education is responsible for this policy.

Alignment with MYSP

Strengthening Public Confidence

Policy

The Toronto Catholic District School Board (TCDSB) will achieve effective utilization and protection of all of its resources through sound application and management of financial systems and internal controls. These objectives will be achieved by adherence to generally accepted accounting principles, sound business practices and applicable Provincial and Federal Statutes and Regulations. Management will maintain comprehensive operational procedures to guide and safeguard both TCDSB community and assets in its day to day operations.

Regulations

1. Any act of wrong-doing that is detected or suspected must be reported immediately and investigated in accordance with this policy as expeditiously as possible.
2. Any individual or employee who has knowledge of an occurrence of a wrong-doing, or has reason to suspect that a wrong-doing has occurred, has the right and obligation to report the occurrence using the channels of reporting provided under the various policies, procedures, and collective agreements. However, an individual or employee may choose to report the incident to a third party whistleblower hotline.
3. The Toronto Catholic District School Board will provide information to ensure that internal and external stakeholders are familiar with the policy including a mechanism for concerned individuals to confidentially report actual or suspected instances of wrong-doing through a third party whistleblower hotline.
4. Provided there are reasonable grounds, the TCDSB shall investigate any and all incidents of suspected or alleged acts of wrongdoings. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the Board, of any party who becomes the subject of such investigation.

5. The identity of the whistleblower shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case internal and external stakeholders of the TCDSB community are subject to subpoena.
6. Responsibility for ensuring all reported allegations of wrongdoing are investigated rests with the Director of Education.
7. The Board shall make every effort to ensure that an individual or employee, who in good faith reports under this policy, is protected from harassment, retaliation or adverse employment or contract consequence.
8. An individual or employee who makes an unsubstantiated report, which is knowingly false, frivolous, or made with vexatious or malicious intent, will be subject to discipline, up to and including termination of employment or vendor/contractor services.
9. No person shall wilfully obstruct management or any others involved in an investigation of wrong-doing.
10. No person shall direct, counsel or cause in any manner any person to obstruct management or any others involved in an investigation of wrongdoing.
11. No person shall direct, counsel or cause in any manner any person to destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation of wrongdoing.

Definitions:

1. **Informant:** An informant is a person who exposes misconduct, alleged dishonest or illegal activity occurring in an organization
2. **Wrong-doing:** A wrong-doing may be classified collectively as illegal or inappropriate conduct, i.e. a violation of a law, rule, regulation and/or a direct threat to public interest, such as fraud, health and safety violations, and corruption.

Wrongdoing includes but is not limited to:

- Fraud as defined in the Criminal Code of Canada (s. 380 (1)).
- Misappropriation of funds, supplies, resources, or other assets.
- Any computer related activity involving the alteration, destruction, forgery, manipulation of data or unauthorized access for wrongdoing purposes, in violation of the boards Policy on Electronic Communication System- Acceptable Use (A.29)
- Irregular and/or improper accounting, internal controls, or auditing practices or conduct.

- Conflicts of interest (personal or otherwise) influencing the objectives and decision-making of one's duties.
- An actual or suspected violation or contravention of any federal or provincial law, regulation, TCDSB policies or administrative procedures as it relates to the TCDSB.
- Conduct or practices that present a danger to the health, safety, or well-being of the Board's students, employees, or other parties, where applicable.
- Unprofessional conduct or conduct that contravenes TCDSB's - Conflict of Interest Policy (HM.31) as it relates to Employees and, (T.01) as it relates to Trustees - Code of Conduct (SS.09).
- Knowingly directing or counselling a person to commit a wrong-doing of illegal or inappropriate conduct.

The above list is not exhaustive but is intended to provide guidance to individuals as to the kind of conduct which constitutes wrong-doing under this policy. Employees who are in doubt as to whether a concern is an improper activity should contact their immediate supervisor, or the Finance Department, prior to reporting any wrong-doing.

- 3. Reprisals:** A reprisal is any measure taken against an individual or employee that adversely affects his or her employment or appointment and includes but is not limited to:
- a. Ending or threatening to end an individual or employee's employment or appointment
 - b. Disciplining or suspending or threatening to discipline or suspend an individual or employee
 - c. Imposing or threatening to impose a penalty related to employment or appointment of an individual or employee
 - d. Intimidating, coercing or harassing an individual or employee in relation to his or her employment or appointment

Metrics

- TCDSB staff will provide the Audit Committee with annual updates of the number and classification of disclosures of information.

Purpose

The Toronto Catholic District School Board (TCDSB) is committed to safeguarding the public interest and trust in public education. All internal and external stakeholders for the Toronto Catholic District School Board (TCDSB) Community are expected to uphold the public trust and demonstrate integrity in all of their dealings.

This operational procedure supports that commitment by providing a framework for the disclosure and investigation of wrongdoing, as well as protection from reprisal or threat of reprisal for those who make disclosures of information.

Scope and Responsibility

This operational procedure applies to all internal and external stakeholders of the TCDSB Community. This operational procedure extends to all individuals or organizations engaged in education or other activities while in facilities or representing the Toronto Catholic District School Board. The Director of Education is responsible for this operational procedure.

Alignment with MYSP

Strengthening Public Confidence

Operational Procedures

1. Reporting a Wrongdoing

- a) Any act of wrongdoing that is detected or suspected must be reported immediately to the employee's immediate supervisor.
- b) Where a member of senior staff is suspected of alleged wrongdoing, the individual or employee may notify the Director of Education.
- c) Where the Director of Education is suspected of alleged wrongdoing, the individual or employee may notify the Chair of the Board.
- d) Where a Trustee is suspected of alleged wrongdoing, the individual or employee may notify the Director of Education as Secretary of the Board.
- e) Where there is need by an internal or external stakeholder for an anonymous multi-language hot-line outside of the existing channels of reporting provided under the various policies, procedures, and collective agreements, an individual or employee may choose to report the incident to a third party whistleblower hotline.

2. Investigation of Suspicions or Allegations of Wrongdoing

- a) The Director of Education shall ensure that all instances of alleged wrongdoing shall be appropriately investigated and reported back to the Board on an annual basis.
- b) The Director of Education shall determine when it is appropriate to inform the Chair of the Board or the Board of Trustees of an allegation of wrongdoing or the results of an investigation of wrongdoing.
- c) The Director of Education, in consultation with the Board's forensic consultants and/or the Board's legal counsel, may solicit the services of internal staff and/or external resources as appropriate.
- d) Employees are expected to fully cooperate with management and any others involved in the investigation and make all reasonable efforts to be available to assist during the course of the investigation.
- e) In the event that the investigation was conducted in good faith yet is not to the informant's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.
- f) All participants in an investigation of an alleged wrongdoing, including persons who make a disclosure, witnesses, and the persons alleged to be responsible for wrongdoing, shall keep the details and results of the investigation confidential, and shall not discuss the matter with anyone other than those conducting the investigation.

3. Duty to Protect

- a) TCDSB may develop procedures to protect the identities of all participants in an investigation of wrongdoing, including persons who make a disclosure, witnesses, and the persons alleged to be responsible for wrong-doing.
- b) A person who has reasonable grounds for believing he or she has suffered a reprisal is entitled to make a complaint to the Board.
- c) The Board shall develop procedures for investigating complaints of reprisal.
- d) An individual or employee who retaliates against someone who has reported in good faith is subject to discipline, up to and including termination of employment or vendor/contractor services.
- e) In making a report, an individual or employee must be acting in good faith with reasonable grounds for believing that there is a breach of a code of conduct, board policies or questionable financial practices.

4. Duty to Report

- a) Any act of wrong-doing that is detected or suspected must be reported immediately and investigated in accordance with this policy as expeditiously as possible.

5. Duty to Investigate

- a) The identity of the informant shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organization are subject to subpoena.
- b) When a wrongdoing is confirmed by the investigation, appropriate disciplinary action shall be taken, up to and including termination of employment and/or contract where appropriate.
- c) In the event of criminal misconduct, the police shall be notified immediately.

6. Prohibition Against Interfering with an Investigation

- a) Any person who wilfully obstructs management or any others involved in an investigation of wrongdoing is subject to disciplinary measures including suspension or dismissal.
- b) No person shall destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation of wrongdoing.
- c) Any person who destroys, alters, falsifies, or conceals a document or other thing they know or ought to know is likely relevant to the investigation of wrongdoing is subject to disciplinary measures, including suspension or dismissal.

7. Prohibition Against Counselling Interference with an Investigation

- a) Any person who directs, counsels or causes in any manner any person to obstruct management or any others involved in an investigation of wrongdoing is subject to disciplinary measures, including suspension or dismissal.
- b) Any person who directs, counsels or causes in any manner any person to destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation is subject to disciplinary measures, including suspension or dismissal.



Greater Toronto School Boards WhistleBlower Ethics Reporting

Enhancing Integrity and Maximizing
Employee Engagement

Agenda

- **About WhistleBlower Security**
- **Why Partner with Us**
- **What We Offer**
- **The User Experience**
- **Best Practices**
- **Pricing**

About WhistleBlower Security

- Operating since 2005
- Canadian based provider of customized ethics reporting services to enhance:
 - Governance & Compliance
 - Transparency, Oversight & Accountability
 - Employee relations
- Part of the Walker Group of companies. WBS clients include:



Why Partner with Us

- Partner with the experts to protect your brand and reputation
 - Shelter your organization, assets, management, board members, and employees
- An objective third party service protects employees' identities so they are more inclined to come forward
- A single ethics program to create best practices across your operations:
 - Enhance management / employee relations
 - Reduce instances of waste and/or wrongdoing
 - Apply a single Code of Conduct
- Enhance your existing governance programs to attract and retain:
 - The best talent
 - Satisfied and empowered staff

What We Offer

- Transparency, accountability, and an enhanced culture of integrity
- Development of best practices that are common to successful businesses
 - Seamless integration with existing compliance programs and policies
- Program marketing and training support
- 24/7/365 confidential communication applications
- Best in class security, data protection, and privacy protocols
- Partnership oriented account management support
- Access to our Intelligence Network of experts
- A reliable and industry respected partner
- Peace of mind

What We Offer

- An ethics reporting tool and management system to support the School Board's mandate to implement a whistleblower policy and procedure
- Development of best practices that are common to successful organizations
 - Seamless integration with existing compliance programs and policies
- Program marketing and training support
- 24/7/365 confidential communication applications
- Best in class security, data protection, and privacy protocols
- Partnership oriented account management support
- Access to our Intelligence Network of experts
- A reliable and industry respected partner
- Peace of mind

What We Offer - Security

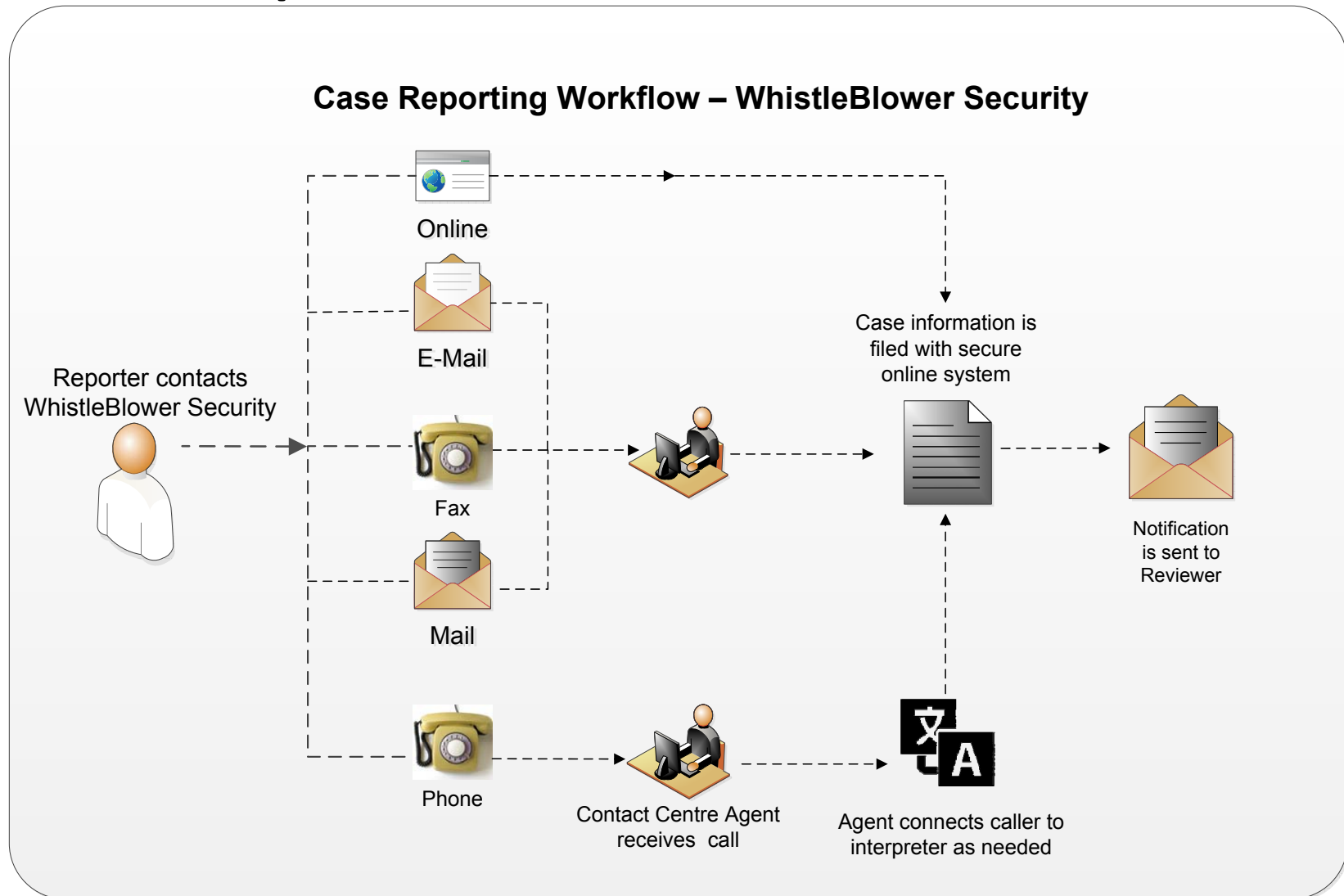
- Information is encrypted via SSL certificate (industry leading at 2048-bit)
- WBS adheres to PIPEDA, FIPPA, and all privacy legislation both locally and globally.
- Anti-virus protection is installed on all servers and is renewed regularly.
- The platform includes automatic encryption of data and traffic and weekly server password changes are enforced for all developers and programmers.
- Each client is assigned a unique ID for system use only. Data can only be accessed by those users who are attached to the unique ID. Mechanisms ensure there is no unauthorized access to data and information.
- Firewall services use access control lists (ACLs) to permit and deny access into the WBS network. By default, all inbound traffic is denied and is only permitted when necessary.
- Systems are configured to check for anti-malware / anti-virus updates every 4 hours and install automatically.
- Intrusion Detection & Prevention System is used to identify, log, and block malicious activity such as: denial-of-service attacks, brute-force password-based attacks, identity spoofing, etc.
- All systems run on a redundant virtual and network infrastructure. In the event of a single hardware failure, our services continue to be operational. There is no downtime or data loss.

The User Experience

With experience, we've come to understand that making the step from observation to action can be difficult. At WhistleBlower Security, we strive to offer a comfortable and supportive service experience to help our clients and their employees take that step.

As an intermediate between the Reporter and the organization, our professional service agents are trained to remain unbiased; it's not our place to take any position, but it is our obligation to make the Reporter feel at ease by creating a secure environment for them to be heard.

The User Experience



Best Practices

- Whistleblowing is now considered to be among the most effective, if not the most effective means to expose and remedy corruption, fraud and other types of wrongdoing in the public and private sectors. (Source: WhistleBlower Protection Laws in G20 Countries: Priorities for Action)
- Hotlines are the number one method of detecting fraud with over 40% of all fraud being discovered through this method. (Source: ACFE Report to the Nations, 2013)
- Strong Code of Conduct with anti-retaliation language being foremost
- Communications, training, tone at the top commitment, education
- Assessment, refine, retrain and re-engage

Fighting Fraud & Inappropriate Behaviour

- School Districts are just as vulnerable to fraud and wrongful behavior as any public or private organization.
- Issues include collusion with outside vendors, kickbacks, misuse of district-issued credit cards, embezzlement of district funds, theft of district property, conflict of interest, disclosure of confidential information, PAC related financial issues
- Need to be aware and trained on potential red flags – living beyond one's means, gambling, substance abuse, family changes, lack of vacation, etc
- Ensure internal controls and balances are in place
- Policies and procedures clear and documented
- Have a comprehensive ethics reporting system in place

Internal Vs. External Considerations

- Partnering with an third-party to manage the systems guarantees trained agents, processes and protocols for implementation and escalation
- Cost Effectiveness
- 24/7/365 Anonymous Multi-language support with live trained agents
- Capability to dialogue confidentially with the Reporter
- Perception that Management is truly committed if contracted with a third-party
- In-house system will not have requisite sophistication or provide level of protection for confidentiality and anonymity
- Robust reporting analytics and trending issues

Extended Pricing Schedule

Proposed Pricing Per District, DISCOUNTED for Second-time Clients						
BOARD	SET UP FEE	TRAINING, PER	OPERATING FEES	WALLET CARDS	RENEWAL	
York Catholic DSB	\$ 3,000	\$ 500	\$ 7,500	\$ 1,500	\$ 7,200	
York Region DSB	\$ 3,000	\$ 500	\$ 15,000	\$ 2,700	\$ 14,500	
Simcoe-Muskoka Catholic DSB	\$ 3,000	\$ 500	\$ 5,000	\$ 900	\$ 5,000	
Durham DSB	\$ 3,000	\$ 500	\$ 9,000	\$ 1,600	\$ 8,800	
Toronto Catholic DSB	\$ 3,000	\$ 500	\$ 17,500	\$ 3,200	\$ 17,000	
Toronto DSB	\$ 3,000	\$ 500	\$ 46,500	\$ 8,100	\$ 45,000	
Dufferin-Peel Catholic DSB	\$ 3,000	\$ 500	\$ 10,300	\$ 1,900	\$ 10,000	
Blended Discount Rate "BDR"						
Category	Any (2) Districts	Any (3) Districts				
Set-up Fee	40%	60%				
Training, per	30%	40%				
Operating Fees	12%	20%				
Wallet Cards	10%	15%				

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YORK CATHOLIC DISTRICT SCHOOL BOARD



BOARD POLICY	
<i>Policy Section</i> Work Environment – Respectful Workplace	<i>Policy Number</i> 614
<i>Former Policy #</i>	<i>Page</i> 1 of 5
<i>Original Approved Date:</i>	<i>Last Approval Date:</i>
	December 15, 2015

POLICY TITLE: ETHICS AND COMPLIANCE REPORTING (WHISTLEBLOWING)

SECTION A

1. PURPOSE

The York Catholic District School Board is committed to the highest standards of ethical conduct, integrity and accountability. The Board is responsible for the stewardship of financial resources and the public support that enables it to pursue its Mission and Vision.

The purpose of this policy is to provide a framework for the disclosure and investigation of alleged wrongdoing as it relates to financial business at York Catholic District School Board while protecting employees from reprisal or threat of reprisal for making a disclosure.

Furthermore, this policy will provide information to ensure that all individuals are familiar with the procedures to confidentially report actual or alleged occurrences of wrongdoing through a third party certified ethics reporting service.

To this end, the York Catholic District School Board is committed to safeguarding confidence and trust in public education. All internal and external stakeholders for the York Catholic District School Board community are expected to uphold the public trust and demonstrate integrity in all of their dealings.

2. POLICY STATEMENT

York Catholic District School Board will achieve effective utilization and protection of all resources through the sound application and management of all financial systems and internal controls.

This policy will enable Trustees, employees and the general public to raise concerns about alleged wrongdoings by a Trustee or employee of the Board in respect to the financial business and operations of its schools, offices and facilities.

3. PARAMETERS

All individuals to whom this policy applies are expected to adhere to the parameters and procedures outlined in this policy when making a disclosure of alleged wrongdoing and during any subsequent investigation.

- 3.1 Any individual who has knowledge of an occurrence of a wrongdoing, or has reason to suspect that an alleged wrongdoing has occurred, has the right and obligation:
 - 3.1.1 To report the actual or alleged occurrence to the third party certified ethics reporting service as outlined in the procedures to this policy.
- 3.2 The third party certified ethics reporting service will assess the nature of the reported the alleged wrongdoing and redirect it to the appropriate authority for review and investigation, as required, based on the following criteria:
 - 3.2.1 Where a Trustee/employee of the Board is alleged to have committed or participated in an act of wrongdoing, the reported information will be provided to the Director of Education or designate.
 - 3.2.2 Where the Director of Education is alleged to have committed or participated in an act of wrongdoing, the reported information will be provided to the Chair of the Board, who will report to the entire Board of Trustees.
 - 3.2.3 Information regarding alleged wrongdoing should be provided, in writing, and addressed in accordance with Board Policies.
- 3.3 Any alleged act of wrongdoing shall be investigated in accordance with this policy as prudently and expeditiously as possible.
- 3.4 The Board shall make every effort to ensure that an individual, who in good faith makes a report under this policy, is protected from harassment, retaliation or adverse actions and/or results.
- 3.5 An individual who has reasonable grounds for believing he or she has suffered a reprisal shall be entitled to make a complaint following the process outlined in the procedures to this policy.
- 3.6 An individual who retaliates against someone who has reported in good faith is subject to discipline, up to and including termination of employment or vendor/contractor services.
- 3.7 An individual who makes an unsubstantiated report, which is knowingly false, frivolous, or made with vexatious or malicious intent, shall be subject to discipline, up to and including termination of employment or vendor/contractor services.
- 3.8 The York Catholic District School Board shall investigate any and all incidents of alleged acts of wrongdoing when a report is received by the third party certified ethics reporting service. An objective and impartial investigation will be conducted as per the procedures to this policy, regardless of the position, title, length of service, or relationship with the Board, of any party who becomes the subject of such investigation.
- 3.9 No individual shall willfully obstruct management or any others involved in an investigation of alleged wrongdoing.

- 3.10 No individual shall direct, counsel or cause in any manner any person to obstruct management or any others involved in an investigation of alleged wrongdoing.
- 3.11 No individual shall direct, counsel or cause in any manner any person to destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation of alleged wrongdoing.
- 3.12 When an alleged wrongdoing is confirmed by the investigation, appropriate disciplinary action shall be taken, up to and including termination of employment and/or contract where appropriate.
- 3.13 In the event of criminal misconduct, the Police shall be notified immediately.
- 3.14 A report of the number and classification of disclosures of information shall be provided to the Board on an annual basis.
- 3.15 Annual budget provision will be made to support compliance with the policy.

4 RESPONSIBILITIES

4.1 Board of Trustees

- 4.1.1 To provide oversight accountability with respect to ensuring that all reported allegations of wrongdoing are investigated as expeditiously as possible.

4.2 Director of Education

- 4.2.1 To oversee compliance with the Ethics and Compliance Reporting (Whistleblowing) policy and procedure.
- 4.2.2 To acquire external services as deemed necessary.
- 4.2.3 To regularly report to the Board the results of investigations and confirmed wrongdoings.
- 4.2.4 To provide the Board with annual updates from the third party certified ethics reporting service related to the number and types of disclosure reported.

4.3 Associate Director of Corporate Services

- 4.3.1 To ensure system awareness and compliance with this policy in adherence with generally accepted accounting principles, sound business practices and applicable Provincial and Federal Statutes and Regulations.
- 4.3.2 To oversee the management and maintenance of comprehensive operational procedures to guide and safeguard York Catholic District School Board assets in its day to day operations.

4.4 Superintendent of Human Resources

- 4.4.1 To work in conjunction with the Ethics and Compliance Committee to ensure that proper protocol is followed when an investigation is confirmed regarding any employee wrongdoing.
- 4.4.2 To work with all parties to ensure an effective resolution.
- 4.4.3 To review final reports and determine resolution(s), when required and in consultation with the Director of Education.

4.5 Administration

- 4.5.1 To implement and maintain operational procedures to guide and safeguard York Catholic District School Board assets in its day to day operations.

5. DEFINITIONS

5.1 Administration

For the purpose of this policy, Administration will include employees who have direct supervisory responsibility for a group of employees including, but not limited to:

- (a) Associate Director
- (b) Superintendents of Education
- (c) School Administration
- (d) Senior Managers
- (e) Managers
- (f) Supervisors

5.2 Certified Ethics Reporting Service

An objective third party service offering a secure reporting tool and management system to support the Board's mandate to implement an ethics and compliance reporting (whistleblowing), policy and procedure. The certified ethics reporting service protects individuals' identities so they are more inclined to report alleged wrongdoing.

5.3 External Stakeholders

A person, group of people or organization that holds a vested interest in the school community, including, but not limited to:

- (a) All levels of Government
- (b) Community Members
- (c) Education partners/organizations
- (d) Ministry of Education
- (e) Media
- (f) Vendor/Contractors

5.4 Internal Stakeholders

A person, group of people or organization that holds a vested interest in the school community, including, but not limited to:

- (a) Parents
- (b) Parishes
- (c) School Administrators
- (d) Senior Administrators
- (e) Staff (School, Centrally assigned and/or Contract)
- (f) Students
- (g) Trustees

5.5 Reprisal

Any measure taken against an individual or employee that adversely affects his or her employment or appointment and includes, but is not limited to:

- (a) Ending or threatening to end an individual or employee's employment or appointment;
- (b) Disciplining or suspending or threatening to discipline or suspend an individual or employee;
- (c) Imposing or threatening to impose a penalty related to employment or appointment of an individual or employee; or,
- (d) Intimidating, coercing or harassing an individual or employee in relation to his or her employment or appointment.

5.6 Whistleblower

An individual, who reports that a person or organization is, or has been, engaged in an illicit or alleged illicit activity.

5.7 Wrongdoing

A wrongdoing may be classified collectively as illegal or inappropriate conduct, i.e.: a violation of a law, rule, regulation and/or a direct threat to public interest. The list below is not exhaustive but is intended to provide guidance to individuals, who suspect wrongdoing, as to the kind of conduct which constitutes wrongdoing under this policy. Wrongdoing includes, but is not limited to:

- (a) Fraud as defined in the Criminal Code of Canada;
- (b) Misappropriation of funds, supplies, resources, or other assets;
- (c) Any computer related activity involving the alteration, destruction, forgery, manipulation of data or unauthorized access for wrongdoing purposes, in violation of Board policies and procedures as it relates to financial matters;
- (d) Irregular and/or improper accounting, internal controls, or auditing practices or conduct;
- (e) Conflicts of interest (personal or otherwise) influencing the objectives and decision-making of one's duties;
- (f) Time theft (ie: fraudulent act where an employee collects pay for time not actually worked)
- (g) An actual or suspected violation or contravention of any federal or provincial law, regulations, Board policy or Board administrative procedure as they relate to the safeguarding of the Board's assets as well as the Board's fiduciary responsibility; or,
- (h) Knowingly directing or counseling a person to commit a wrongdoing of illegal or inappropriate conduct.

6. CROSS REFERENCES

YCDSB Policy 423 Conflict of Interest of Employees

YCDSB Policy 501 Respectful Workplace

Criminal Code of Canada

Education Act

Municipal Freedom of Information and Protection of Privacy Act

Ontario Human Rights Code

**Approval by
Board**

December 15, 2015

Date

Effective Date

December 16, 2015

Date

Revision Dates

December 15, 2015

Date

Review Date

December 2020

Date

York Catholic District School Board



PROCEDURE: ETHICS AND COMPLIANCE REPORTING (WHISTLEBLOWING)

**Addendum to Policy 614: Ethics and Compliance Reporting
(Whistleblowing)**

Effective: December 2015

POLICY TITLE: ETHICS AND COMPLIANCE REPORTING

PURPOSE

The York Catholic District School Board is committed to safeguarding the public interest and trust in public education. All internal and external stakeholders for the York Catholic District School Board Community are expected to uphold the public trust and demonstrate integrity in all of their dealings.

This operational procedure supports that commitment by providing a framework for the disclosure and investigation of alleged wrongdoing by third party certified ethics reporting service as well as protection from reprisal or threat of reprisal for those who make disclosures of such information.

RATIONALE

This operational procedure applies to all internal and external stakeholders of the YCDSB Community. This operational procedure extends to all individuals or organizations engaged in education or other activities while in facilities or representing the York Catholic District School Board.

OPERATIONAL PROCEDURES

1. Reporting an Alleged Wrongdoing

- 1.1 Any individual who has knowledge of an occurrence of a wrongdoing, or has reason to suspect that an alleged wrongdoing has occurred, must report immediately to the third party certified ethics reporting service.
- 1.2 The third party certified ethics reporting service will assess the nature of the report of the alleged wrongdoing and redirect it to the appropriate authority for review and investigation, as required, based on the following criteria:
 - 1.2.1 Where an Trustee/employee of the Board is suspected of the alleged wrongdoing, the reported information will be provided to the Director of Education or designate.
 - 1.2.2 Where the Director of Education is suspected of alleged wrongdoing, the reported information will be provided to the Chair of the Board, who will report to the entire Board of Trustees.
 - 1.2.3 Information regarding alleged wrongdoing should be provided, in writing, and addressed in accordance with the Board Policy.
- 1.3 Where the Director of Education is suspected of alleged wrongdoing, the investigation will be conducted by a third party investigator and reported to the entire Board of Trustees.
- 1.4 The individual can report their concerns to the third party certified ethics reporting service via email, fax, mail, or phone.
- 1.5 The third party certified ethics reporting service collects the information from the individual, creating a unique case file for each matter reported. The information will be assessed and forwarded as per the Board Policy.

2. Investigation of Suspicions or Allegations of Wrongdoing

- 2.1 The Director of Education shall ensure that all instances of alleged wrongdoing shall be appropriately investigated and reported to the Board on an ongoing basis.
- 2.2 Investigations will be addressed in accordance with the appropriate Board policy.
- 2.3 The Director of Education, in consultation with the Board's forensic consultants and/or the Board's legal counsel, may solicit the services of internal staff and/or external resources as appropriate.
- 2.4 Employees are expected to fully cooperate with management and any others involved in the investigation and make all reasonable efforts to be available to assist during the course of the investigation.
- 2.5 In the event that the investigation was conducted in good faith yet is not to the informant's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency. Any associated costs are the responsibility of the informant.
- 2.6 All participants in an investigation of an alleged wrongdoing, including persons who make a disclosure, witnesses, and the persons alleged to be responsible for wrongdoing, shall keep the details and results of the investigation confidential, and shall not discuss the matter with anyone other than those conducting the investigation.

3. Duty to Protect

- 3.1 The identities of all participants in an investigation of wrongdoing, including persons who make a disclosure, witnesses, and the persons alleged to be responsible for wrongdoing will be protected and remain confidential unless it is a criminal matter and must be reported to the appropriate authorities.
- 3.2 A person who has reasonable grounds for believing he or she has suffered a reprisal is entitled to make a complaint to the Board.
- 3.3 The Board shall implement the procedures to investigate complaints as outlined in the "Disposition of Complaints Policy".
- 3.4 An individual or employee who retaliates against someone who has reported in good faith is subject to discipline, up to and including termination of employment or vendor/contractor services.
- 3.5 In making a report, an individual or employee must be acting in good faith with reasonable grounds for believing that there is a grievous breach of a Board policy or federal or provincial law that relates to the safeguarding of the Board's assets as well as the Board's fiduciary responsibilities.

4. Duty to Report

- 4.1 Any act of wrongdoing that is detected or alleged must be reported immediately and investigated in accordance with this policy as expeditiously as possible.

5. Duty to Investigate

- 5.1 The identity of the informant shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organization are subject to subpoena.
- 5.2 When a wrongdoing is confirmed by the investigation, appropriate disciplinary action shall be taken, up to and including termination of employment and/or contract where appropriate.
- 5.3 In the event of criminal misconduct, the police shall be notified immediately.

6. Prohibition Against Interfering with an Investigation

- 6.1 Any person who willfully obstructs management or any others involved in an investigation of alleged wrongdoing is subject to disciplinary measures including suspension or termination.
- 6.2 No person shall destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation of alleged wrongdoing.
- 6.3 Any person, who destroys, alters, falsifies, or conceals a document or other thing they know or ought to know is likely relevant to the investigation of alleged wrongdoing is subject to disciplinary measures, including suspension or termination.

7. Prohibition Against Counseling Interference with an Investigation

- 7.1 Any individual who directs, counsels or causes in any manner any individual to obstruct management or any others involved in an investigation of alleged wrongdoing is subject to disciplinary measures, including suspension or termination.
- 7.2 Any individual who directs, counsels or causes in any manner any individual to destroy, alter, falsify, or conceal a document or other thing they know or ought to know is likely relevant to an investigation of alleged wrongdoing is subject to disciplinary measures, including suspension or termination.

8. Reporting Of A Complaint From An Individual Who Believes That They Have Suffered Or Are Suffering From Retaliation Or Reprisal

- 8.1 An individual who feels that they are suffering reprisal resulting from making a complaint of alleged wrongdoing should contact the Superintendent of Human Resources or Director of Education.
- 8.2 The Third Party Certified Ethics Reporting Service may also be contacted where the individual who feels that they have suffered reprisal is uncomfortable with reporting the matter through the process noted in 8.1.

9. Investigating A Complaint From An Individual Who Believes That They Have Suffering From Retaliation Or Reprisal

- 9.1 The complaint will be processed as per Board policies and procedures related to the disposition of complaints.

Audit Committee Meeting 2017 Annual Agenda / Check List

	Jan	Mar	Jun	Sep	Nov
Risk Management					
Resourcing (Mix, Skillset, Quantity)					
Reputational Risk					
Management Structure Issues					
CFO Role					
Budget (2017/2018)		D			
Financial Reporting Process					
MOE Financial Reports	D				
Consolidated Financial Statements					
Internal Audit					
Open Audit Status (% complete, support received)		D			
Risk Review Summary on Audit Completion		D			
Future Audit Plan (2 years)		D			
Internal Controls					
Ministry Operational Review					
Internal Audit recommendations					
Compliance Matters					
Legal	D				
MOE	D				
Union					
Board Policy Compliance					
External Audit					
Review External Auditors					
Scope					
Cost					

D - Discussed

R - Review requested

P - Pending

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