

AGENDA

Regular Board Meeting

Tuesday, November 28, 2023, 7:00 P.M.

Boardroom, Catholic Education Centre

Mission: *Disciples of Christ, nurturing mind, body, and soul to the fullness of life.*

Vision: *Changing the world through Catholic education.*

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Opening Prayer

O almighty God,
Our Father in heaven,
From whom all goodness and truth on
Earth have come forth.
Grant to us,
The Catholic community gathered at this meeting,
The vision to recognize,
And the vigor to espouse,
Sound principles of educational theory
And practice in a spirit of balanced
Judgement,
And the proper perspective.
Give us also the courage
To turn always
Onto the path of higher goodness
In our deliberations,
Administrative decisions,
And courses of action.

Amen

Remembering Our Deceased October 2023

Let us remember the students, staff, trustees and family members of staff and trustees who have recently passed away and keep them in our thoughts and prayers. Eternal rest grant unto them O Lord and let the perpetual light shine upon them. May they rest in peace. Amen

Student/Former Student

- ▶ **Desireoluwa Adeleke**, Grade 1 student, St. Anthony Catholic Elementary School (CES).
- ▶ **Jamieson Hobbs**, Grade 12 student, Loyola Catholic Secondary School (CSS).
- ▶ **Amanda Kakoz**, former student, Georges Vanier CES & Holy Name of Mary CSS.
- ▶ **Jordan Costa**, former student, St. Aloysius Gonzaga CSS.

Staff/Former Staff

- ▶ **Carlos Jorge Peluffo**, former custodian, St. John Henry Newman CES, father of Diego Peluffo, head custodian, St. John Bosco CES, and father-in-law of Jennifer Peluffo, teacher, St. Jacinta Marto CES.
- ▶ **Richard Gough**, former itinerant ASD teacher.
- ▶ **Paola Varriano**, teacher, Father Francis McSpirtt CES.
- ▶ **Peter Henry**, retired field technician, ICT Department, father of Michael Henry, field technician, ICT.
- ▶ **Marija Marcinko**, retired teacher, Iona CSS, cousin of Ivana Dragicevic, teacher, Our Lady of Mount Carmel CSS, cousin of Marin Dragicevic, teacher, St. Marguerite D'Youville CSS, and cousin of Mirona Dragicevic, teacher, St. Aloysius Gonzaga CSS.

Family Members of Staff/Family Members of Former Staff/Family Members of Trustees

- ▶ **Stien Jonker**, mother of Gary Jonker, teacher, Philip Pocock CSS.
- ▶ **Pasquale Colosimo**, father-in-law of Valentina Biancucci, teacher, Philip Pocock CSS.
- ▶ **Benny Bianchi**, father of Maria Isopo, teacher, St. John Paul II CES.
- ▶ **Joseph Michael Beattie**, father of Michael Beattie, retired teacher, Iona CSS and St. Thomas Aquinas CSS, and Chris Beattie, teacher, Loyola CSS.
- ▶ **Kathy Cosentino**, sister of Jackie Curtis, retired secretary.
- ▶ **Noel Byrne**, father-in-law of Debbie Byrne, head custodian at St. Kateri Tekakwitha Catholic Learning Centre, brother-in-law of Agnes Byrne, educational resource worker, Lester B. Pearson CES, uncle of Tracey Elder, educational resource worker, St. Mary CES, and uncle of Shannon Byrne, teacher, St. Edmund Campion CSS.
- ▶ **Rex Heslop**, father of Jodi Williams, Indigenous education coordinator, Program Department, and father-in-law of Kevin Williams, teacher, St. Joachim CES.
- ▶ **Romano Cernjul**, father of Alana Cernjul, chaplain, Loyola CSS.
- ▶ **Carlo Ceci**, father of Cathy Ceci, educational resource worker, Queen of Heaven CES.
- ▶ **Anne Worndl**, mother of Andre Kalinauskas, retired teacher, Robert F. Hall CSS.
- ▶ **Manuel Fernandes**, father-in-law of Guida Fernandes, head secretary, Guardian Angels CES.
- ▶ **Celima Swailes**, mother of Teresa Hillyer, teacher, St. John Fisher CES, and grandmother of Emily Hillyer, educational resource worker, St. John Fisher CES.
- ▶ **Francesco Tenuta**, grandfather of Matthew Ippolito, floater custodian.
- ▶ **Jose da Costa Amaral**, father of Elizabeth D'Amore, teacher, St. Timothy CES.

- ▶ **Aleyamma Thomas**, mother of Beena Josephs, occasional teacher, and mother-in-law of Jose Josephs, occasional teacher.
- ▶ **Michele (Mike) Malatesta**, father-in-law of Karen Malatesta, teacher, Holy Spirit CES.
- ▶ **Wilma Gorgatti**, grandmother of Lais Gorgatti, special education teacher, St. Joan of Arc CSS.
- ▶ **Sean Harte**, father of Justin Harte, teacher, St. Roch CSS.
- ▶ **Elisabeth Johanna Poetz**, mother of Rosemary Mayer, teacher, St. Marcellinus CSS.
- ▶ **Joy McVeigh**, mother-in-law of Justine McVeigh, teacher, Father Daniel Zanon CES.
- ▶ **Alice Lewis**, grandmother of Danielle McGrath, teacher, St. John Fisher CES.
- ▶ **Carmela Carlone**, mother-in-law of Peggy Carlone, retired teacher, St. Herbert CES.
- ▶ **Pasquale, Vincenzo Emmanuele**, father of Debbie Hutchinson, educational resource worker, St. Anthony CES.
- ▶ **Altino Amaral**, father-in-law of Sheila Almazan, educational resource worker, St. Christopher CES.
- ▶ **Hazel Hastings**, mother-in-law of Caroline Hastings, principal, Student Success, Learning to 18 and Secondary, Program Department.
- ▶ **Concetta Di Lorenzo**, grandmother of David Di Lorenzo, teacher, St. Roch CSS, and Sarah Di Lorenzo, occasional teacher.
- ▶ **Finley Fenn**, father-in-law of Jodi Fenn, teacher, Father Daniel Zanon CES.
- ▶ **Domenica Calderone**, grandmother of Elizabeth Napoli, teacher, St. Daniel Comboni CES.
- ▶ **Giuseppe Garcea**, father of Lina D'Amico, teacher, St. John Paul II CES.
- ▶ **Robert Plourde**, father of Andrea Ellsworth, teacher, St. Andrew CES.
- ▶ **Muriel Harris**, mother of Cori Nay, retired head of guidance, St. Joseph CSS.
- ▶ **Daulatkhanu (Dolly) Budhwani**, mother of Nimi Budhwani, secretary, Program Department.

*And, also for those whose passing we have not mentioned,
we know that God will not forget.*



RECOMMENDATION TO THE BOARD

REPORT NUMBER A 3 a.

**DECLARATION OF OFFICE AND OATH OF ALLEGIANCE FOR
STUDENT TRUSTEE CHRISTOPHER JOSEPH**

Introduction to Student Trustee Christopher Joseph

Christopher Joseph is a Grade 12 student at St. Martin Catholic Secondary School (CSS). As a third-year honour roll student, he has also been an active member of his local Student Council for the past two years. Christopher is a Link Crew Leadership member and an active DECA member as well; he enjoys sports and is currently the captain of his soccer team and plays on St. Martin CSS senior boys' soccer team. While Christopher enjoys soccer, he also enjoys playing other sports such as basketball, football, swimming, rock climbing and bowling. He actively volunteers in his community by distributing food to the less fortunate and also packaging large containers of food and clothing to be shipped off to developing countries. Christopher travels often with his family, listens to music, and likes trying new foods. Already thinking of post-secondary, he aspires to pursue a career in Civil Engineering. Christopher hopes to encourage his fellow students to voice their opinions freely and to effectively communicate their opinions, while also supporting them in deepening their faith.





RECOMMENDATION TO THE BOARD

REPORT NUMBER A 7

**MINUTES OF
THE REGULAR BOARD MEETING
OCTOBER 24, 2023**

1. **THAT THE MINUTES OF THE REGULAR BOARD MEETING, OCTOBER 24, 2023, BE APPROVED.**

MINUTES

Regular Board Meeting

Tuesday, October 24, 2023, 7:00 p.m.

Boardroom, Catholic Education Centre

Trustees:	Luz del Rosario	Chair
	Thomas Thomas	Vice-Chair
	Brea Corbet	Trustee
	Paula Dametto-Giovannozzi	Trustee
	Darryl D'Souza	Trustee
	Mario Pascucci	Trustee
	Stefano Pascucci	Trustee
	Anisha Thomas	Trustee
	Herman Vilorio	Trustee
	Shawn Xaviour	Trustee
	Bailey Clyne	Indigenous Student Trustee
	Nathan Nguyen	Student Trustee
Regrets:	Bruno Iannicca	Trustee
Staff:	Marianne Mazzorato, Ed.D.	Director of Education, Secretary to the Board
	David Amaral	Associate Director, Instructional Services
	Daniel Del Bianco	Associate Director, Corporate Services
	Julie Cherepacha	Executive Superintendent, Finance, Chief Financial Officer and Treasurer
	Dulcie Belchior	Superintendent, Family of Schools
	Wayne Brunton	Superintendent, Equity and Indigenous Education
	Brian Diogo	Superintendent, Family of Schools
	Silvana Gos	Superintendent, Family of Schools
	Brian Hester	Superintendent, Financial Services
	Carmel Murphy	Superintendent, Program and Learning Services
	Laura Odo	Superintendent, Family of Schools
	Lucy Papaloni	Superintendent, Special Education and Learning Services
	Tammy-Lynne Peel	Superintendent, Family of Schools
	Adrian Scigliano	Superintendent, Family of Schools
	Sue Steer	Acting Superintendent, Family of Schools
	Stephanie Strong	Superintendent, Human Resources and Employee Relations
	Mathew Thomas	Superintendent, Planning and Operations
	Max Vecchiarino	Superintendent, Policy, Strategy, Research and Global Learning
	Kevin Wendling	Assistant Superintendent: Math Lead
	Margaret Beck	Counsel
	Mike Damad	Chief Information Officer
	Bruce Campbell	General Manager, Communications and Community Relations
	Theresa Davis	General Manager, Human Resources
	Christiane Kyte	General Manager, Clinical Services and Special Education
	Richard Moriah	General Manager, Physical Plant Facilities
	Carrie Salemi	General Manager, Finance
Recorder:	Cindy Child	Board and Committee Information Officer

A. Routine Matters

1. Call to Order and Attendance
Chair Luz del Rosario called the meeting to order at 7:00 p.m.
2. National Anthem

The National Anthem was performed by students from St. Thomas More Catholic Elementary School (CES) under the direction of Teacher Joe Di Franco. Thank you to the students and their teacher for sharing their talents.
3. Opening Prayer led by Trustee Paula Dametto-Giovannozzi
4. Land Acknowledgment - Trustee Herman Vilorio
5. Approval of Agenda

Taupe Sheet: title correction for C2, C3 postponed, distribution of H1 and Policy 9.01 in support of H3 motion #7

Motion 1095 (23-10-24)

Moved by Stefano Pascucci

Seconded by Brea Corbet

THAT THE BOARD OF TRUSTEES APPROVE THE ADDITION OF IN CAMERA ITEM L4a.

CARRIED

Motion 1096 (23-10-24)

Moved by Herman Vilorio

Seconded by Paula Dametto-Giovannozzi

THAT THE AGENDA BE APPROVED, AS AMENDED.

CARRIED

6. Declaration of Interest

The following trustees declared an interest in agenda item L1a. item L8:
 1. Trustee Mario Pascucci—family member belongs to OECTA
 2. Trustee Stefano Pascucci—family member belongs to OECTA

Motion 1097 (23-10-24)

Moved by Shawn Xaviour

Seconded by Anisha Thomas

THAT THE DECLARED INTEREST ITEM BE MOVED TO AGENDA ITEM K.

CARRIED

7. Approval of the Minutes of the Regular Board Meeting, September 26, 2023

Motion 1098 (23-10-24)

Moved by Darryl D'Souza

Seconded by Shawn Xaviour

THAT THE MINUTES OF THE REGULAR BOARD MEETING, SEPTEMBER 26, 2023, EXCLUDING L1a. ITEM L8, BE APPROVED.

CARRIED

a. Business Arising from the Minutes - Attached.

B. Pastor's Remarks: Monsignor Shiels Video Presentation - the Fourth Beatitude

The Chair asked the Director to convey our sincere gratitude to Monsignor Shiels.

C. Awards and Presentations

1. Father Tony Ricard - Faith Formation

Superintendent Brunton introduced Father Tony Ricard and Devin Boucree from St. Augustine High School, New Orleans. Their engaging message highlighted *We Are Called to Love*. They praised Catholic education where we are encouraged to share our faith and speak about God. All children come to us with their gifts, and we need to accept them for who they are.

2. Prime Minister's Awards for Teaching Excellence 2023 Ontario Certificate of Achievement
Recipient: Melanie Williams, Teacher, St. Paul Catholic Secondary School (CSS)

Director Mazzorato recognized Melanie Williams. Melanie was recently selected as one of the 2023 recipients of the Prime Minister's Award for Teaching Excellence. Her award profile notes that she does everything in her power to not only improve a student's academic skills but makes them feel like they have a concrete and impactful role in their community. We are so pleased and proud of Melanie.

Melanie rose to a round of applause from the assembly, a certificate was presented, and photos were taken with the Board of Trustees.

D. Delegations

1. National March for Life 2024 - Maeve Roche, Campaign Life Coalition

Questions asked by Trustees:

1. Student Trustee Nathan Nguyen: Thank you for your presentation and your view point. Is there any consideration for students that may not have your view point and may have experienced violence?

Delegate Maeve Roche: Due to personal suffering or experience, some people have been led to a pro-abortion viewpoint and reject pro-life. Abortion kills an innocent human being, and killing is wrong from a human rights stand, and from a religious view where all life is respected. As a community of faith, we need to be consistent with our Catholic catechism and the sanctity of all human life.

Questions asked of Staff:

1. Trustee Paula Dametto-Giovannozzi: Will DPCDSB participate in the 2024 National March for Life?

Director Mazzorato: We will promote the event and support staff and students who wish to participate.

E. Reports from Trustees for Receipt

1. Regular Reports

- a. Ontario Catholic School Trustees' Association (OCSTA) Report

Trustee Shawn Xaviour: OCSTA is hosting the virtual Catholic Education Leadership series beginning November 8. Details are available for OCSTA's Annual Short Video Contest.

Trustee Mario Pascucci: Last Thursday the Large/Urban Board Advisory Council met, and information will be distributed to all trustees.

- b. Student Voice Report: Indigenous Student Trustee Bailey Clyne, and Student Trustee Nathan Nguyen (North)

The Student Trustees introduced themselves, Bailey spoke in Anishinaabemowin.

On September 28, we held a Student Senate meeting at Silver Creek Outdoor Education Centre. As this was our first in person meeting, the main emphasis was placed on team building done through group challenges, nature walks, personal and group goal setting, and initial discussions of our hopes for this upcoming academic year. On behalf of the Student Senate, we would like to extend our gratitude to Mr. Resendes and the Silver Creek staff for the amazing hospitality and countless memories made.

On October 17, we had the opportunity to meet with the Student Senate again at Blessed Trinity Catholic Education Centre. During this meeting, we emphasized how the Student Senate can influence change in our school climate. This was done through our four working groups which are: Equity, Diversity & Inclusion, Wellness, Truth & Reconciliation and Communications. Each group was given time to identify issues that students may face within their school communities and discuss ideas which can either be used as local solutions, or potentially as a board-wide initiative. We learned a little bit more about our *Calls to Action* from the *Truth and Reconciliation Commission of Canada*, and how we can work as a system to ensure we are making strides, being open, and willing to continue the awareness of Indigenous education. We discussed how schools commemorated Truth and Reconciliation week. This was highlighted with activities such as sharing informational videos, empathizing with the children who attended residential schools, and creating banners and displays to spread awareness about the tragedies of our country's past.

Unfortunately, a few secondary schools did not do much for Truth and Reconciliation week and Orange Shirt Day. In some schools there was a lack of awareness that students were allowed to wear orange shirts, or the wearing of orange shirts was canceled. Although most schools participated in Orange Shirt Day, it is abundantly clear that there is work to be done to make sure that truth and reconciliation is constantly worked towards and recognized at all schools. Overall, through this discussion and in our working groups, we recognized that we need to move away from performative actions and move towards intentional work that is part of our school day. We thank the Student Senate for another productive meeting, and we look forward to reconvening on November 16.

Additionally, this past weekend we had the privilege to attend the Ontario Student Trustees' Association (OSTA-AECO) Fall Regional Meeting. Throughout the conference, we were able to connect with fellow student trustees, learn from each other and receive professional development on topics such as public speaking, organizing effective meetings and integrating Indigenous education. We would like to thank OSTA-AECO for the invitation and we are excited to apply what we have learned to our roles as student trustees during the rest of our term.

Indigenous Student Trustee Bailey:

During Truth and Reconciliation Week at the end of October, I had the privilege of going to Ottawa for Orange Shirt Day to attend an event called *We Are All Related*. We heard from residential school survivors, waterkeeper Autumn Peltier, and some amazing singers. During my time in Ottawa, I continued my learning on the impact of colonization and the horrific history of residential schools. The time spent in Ottawa gave me the opportunity to reflect on my experiences and items I wanted to bring back and share with the rest of the Student Senate. I would like to thank the Indigenous Education Council for giving students like me the opportunity to attend this event.

c. Good News Reports

Trustee Brea Corbet

Mississauga Wards 9 and 10

St. Albert of Jerusalem Catholic Elementary School (CES) has taken on a challenge of collecting five million pop tabs this year. This goal is for a family to help a child access a wheelchair. We are grateful this program still exists and for the generosity of our DP families in our school community that can help achieve this goal. My thanks to my trustee colleagues who have also contributed to this cause.

Trustee Luz del Rosario passed the chair to Trustee Thoams Thomas

Trustee Luz del Rosario

Mississauga Wards 6 and 11

Thank you to OCSTA Director Patrick J. Daly, President Nick Milanetti, and Director of Catholic Education Anne O'Brien for facilitating a retreat last weekend. It was very informative, productive and good content was shared on the dignity of the human.

Thank you to the parent/guardian community of DP for their continued participation and involvement. Last week the Central Committee for Catholic School Councils (CCCSC) held the Engagement evening for Catholic School Council (CSC) chairs and co-chairs. It was well attended, active and engaging.

2. Chair's Year End Address - Chair of the Board Luz del Rosario

It has been a long standing tradition at the Dufferin-Peel Catholic District School Board that the Chair addresses the Board of Trustees prior to the annual Organizational meeting and if you will indulge me, I would like to say a few words tonight.

A wise person once said that many attempts to communicate are nullified by saying too much so please be assured that I will be brief.

First of all, I would like to recognize the hard work and commitment of all trustees. It has been an honour, a pleasure, and a privilege to serve and to work with you as your chair over the past year. I think that over our first year together, we have developed into a successful, cohesive team and our continued standing as one of the leading school boards in this province, despite our challenges, is tangible evidence of that success.

As trustees, we continue to fulfill our responsibilities as stewards of Catholic education. We are strong. We are vibrant. And we are relevant. That is why parents and guardians send their children to our schools and why Catholic ratepayers continue to support our system in Peel Region and Dufferin County.

Our parents and guardians want their children to learn in a faith-filled school system that is safe, caring, welcoming and inclusive for all. And our schools are indeed safe, caring, welcoming and inclusive places for all in which to learn and to work.

Last week, I attended the Central Committee for Catholic School Councils' Engagement evening, and I can say with confidence that our Catholic school councils are active and engaged. This has always been a hallmark of Dufferin-Peel.

We are one of the largest and, in many ways, one of the most progressive school boards in the province. What we do and how we do it are always under scrutiny. Let us continue to always strive to do our absolute best.

To you, my colleagues around the table, I appreciate the support, wisdom, encouragement, energy, and friendship that you have shared with me.

To our Director, senior management team, school and system administrators, faculty and staff, our unions and associations, our parish priests, thank you for all you do on behalf of this board, our students, our families, and Catholic education.

To our parents and guardians, thank you for choosing a Dufferin-Peel Catholic education for your children.

Each and every trustee around this table has worked hard on behalf of our communities, for the benefit of our students and our families. This commitment and dedication are in keeping with the trust bestowed upon us as stewards of Catholic education. It is an awesome privilege.

We remain firmly committed in our desire to promote and maintain our outstanding school system and unified in our belief that *Extraordinary lives begin with a great Catholic education* right here in Dufferin-Peel.

Thank you and may God continue to bless us!

The assembly gave the Chair of the Board Luz del Rosario a round of applause.

Chair Luz del Rosario resumed the chair.

Motion 1099 (23-10-24)

Moved by Mario Pascucci

Seconded by Shawn Xaviour

THAT THE CHAIR'S YEAR END ADDRESS TO THE BOARD, BE RECEIVED.

CARRIED

F. Updates/Information/Reports from Committees for Receipt

1. Receipt of the Minutes of the Faith and Program Committee Meeting, June 13, 2023
 - a. Business Arising from the Minutes - Attached.
2. Receipt of the Minutes of the Board By-Law/Policies Review Committee, May 16, 2023

G. Updates/Information/Reports from Administrations for Receipt – Nil

H. Updates/Information/Reports from Administration Requiring Action

1. Education Funding Feedback 2024-25
Executive Superintendent summarized the report.
 1. Trustee Mario Pascucci: I provided the director with four or five items brought forward by the OCSTA Large/Urban Board Advisory Council; can we review these items?
Director Mazzorato: We will bring forward these items at a later date.
 2. Trustee Brea Corbet: Can the trustees' names be included in the submission to OCSTA?
Director Mazzorato: We will ensure they are included.

Motion 1100 (23-10-24)

Moved by Brea Corbet

Seconded by Shawn Xaviour

THAT THE BOARD OF TRUSTEES APPROVE THE 2024-2025 EDUCATION FUNDING FEEDBACK, TO BE SUBMITTED TO THE ONTARIO CATHOLIC SCHOOL TRUSTEES' ASSOCIATION.

CARRIED

2. Revised Policy 7.12: Access to DPCDSB Properties
Superintendent Thomas summarized the report.

Motion 1101 (23-10-24)

Moved by Darryl D'Souza

Seconded by Anisha Thomas

THAT *POLICY 7.12: ACCESS TO DPCDSB PROPERTIES* BE APPROVED AND ENACTED AS AMENDED BY THE BOARD OF TRUSTEES.

CARRIED

3. Motions Recommended by the Board By-Law/Policies Review Committee, October 17, 2023.

Motion 1102 (23-10-24)

Moved by Brea Corbet

Seconded by Stefano Pascucci

THAT THE BOARD OF TRUSTEES APPROVE *POLICIES FOR REVIEW AND DEVELOPMENT 2023 – 2024*.

CARRIED

1. Trustee Brea Corbet: I would like to move a motion to amend the list of policies identified for review during the 2023-2024 year to add *Policy 105: Accidents and Illness* to the list of policies to be reviewed along with the corresponding GAP 101.2 Student Accidents.

Motion 1103 (23-10-24)

Moved by Brea Corbet

Seconded by Anisha Thomas

THAT THE BOARD OF TRUSTEES APPROVE *POLICIES FOR REVIEW AND DEVELOPMENT 2023 – 2024 WITH THE ADDITION OF *POLICY 1.05: ACCIDENT AND ILLNESS*, AND THE CORRESPONDING GAP 101.02 STUDENT ACCIDENTS*.

CARRIED

Motion 1104 (23-10-24)

Moved by Stefano Pascucci

Seconded by Shawn Xaviour

THAT THE BOARD OF TRUSTEES APPROVE *POLICY 4.20: FUNDRAISING AND DONATIONS* AND ENACT AS AMENDED.

CARRIED

2. Trustee Brea Corbet: I would like to move a motion to amend the implementation of *Policy 4.20 Fundraising and Donations* to keep article 10.1.3 of GAP 538 status quo at a \$25 minimum donation that must be generated for donations received centrally by cash/cheque as a base for tax receipts.

Motion 1105 (23-10-24)

Moved by Brea Corbet

Seconded by Mario Pascucci

THAT THE BOARD OF TRUSTEES APPROVE *POLICY 4.20: FUNDRAISING AND DONATIONS* AND ENACT AS AMENDED, AND TO KEEP THE STATUS QUO OF ARTICLE 10.1.3 OF GAP 538 - MINIMUM DONATION OF \$25 AS A BASE FOR TAX RECEIPTS.

CARRIED

Motion 1106 (23-10-24)

Moved by Thomas Thomas

Seconded by Darryl D'Souza

THAT THE BOARD OF TRUSTEES APPROVE THE RESCISSION OF *POLICY 1.04: IMPLEMENTATION OF POLICY* AND SYSTEM DIRECTION AS ARTICULATED IN GENERAL ADMINISTRATIVE PROCEDURES (GAP).

CARRIED

Motion 1107 (23-10-24)

Moved by Anisha Thomas

Seconded by Paula Dametto-Giovannozzi

THAT THE BOARD TRUSTEES APPROVE *POLICY 7.15: TRUSTEE HONORARIA AND EXPENSES* AND ENACT AS AMENDED.

CARRIED

Motion 1108 (23-10-24)

Moved by Stefano Pascucci

Seconded by Shawn Xaviour

THAT THE BOARD OF TRUSTEES APPROVE THE RESCISSION OF *POLICY 6.50: USE OF BUILDINGS, GROUNDS AND FACILITIES*.

CARRIED

As requested, the *GF 413 Warning Letter* is revised to include a copy to DPCDSB Counsel and the Family of Schools Superintendent.

Motion 1109 (23-10-24)

Moved by Darryl D'Souza

Seconded by Thomas Thomas

THAT THE BOARD OF TRUSTEES APPROVE *POLICY 9.01: CATHOLIC CODE OF CONDUCT* AND ENACT AS AMENDED.

CARRIED

I. Additional Business - Nil

1. Notices of Motion

J. Questions Asked by Trustees

1. Trustee Mario Pascucci: Can staff provide information to our parents/guardians on air quality in our schools?

Superintendent Thomas: The Ministry has provided guidance on information that must be shared with the school community. DPCDSB has exceeded these requirements. We propose that

we update the board website with information on *Air Quality and Ventilation Optimization*. In all DPCDSB schools and buildings we have mechanical ventilation. Many schools in the province rely on natural ventilation, requiring windows to be open. Over the last couple of years, we have received and distributed over 3,000 HEPA filters across our schools.

2. Trustee Brea Corbet: Regarding *Take Our Kids to Work Day*. In order to ensure equity, what options are available for Grade 9 students who do not have the opportunity to go to work with an adult on November 1?

Director Mazzorato: We do provide follow up activities for the day, which students could access, in addition our Guidance Departments do make placements available if needed, i.e., at the Rose Theatre.

Trustee Brea Corbet: Communication that was distributed to parents/guardians recommended that if a student did not have a placement they were to stay home.

Director Mazzorato: I would like to determine if that was a board communication or a school communication. We will follow up with you.

3. Trustee Brea Corbet: The City of Mississauga provided bike racks for schools to support active transportation. Can staff follow up and advise if this is still available?

Director Mazzorato: We will follow up.

4. Trustee Brea Corbet: Commented that *Wilde Wood Award for School Zone Safety* is awarded to recognize schools that show leadership in promoting active transportation. Applications are being accepted until November 1. Only six applications have been received – there is still an opportunity for schools to win \$500.

5. Trustee Stefano Pascucci: What is the process for schools to apply for grants?

Executive Superintendent Cherepacha: We have a Grants Review Committee. It is common for schools to find external funding opportunities. The process is that administrators contact their Family of Schools Superintendent, they would then bring information to the Grants Review Committee, who would review for risk and compliance, and if approved the administrator would then apply.

6. Trustee Stefano Pascucci: Are there any standing grants, grants that are preapproved?

Executive Superintendent Cherepacha: If we do find one that is readily available, we will let the Family of Schools Superintendents know and they can share the news.

7. Trustee Stefano Pascucci: What is the status of green bins being used in our schools?

Superintendent Thomas: In the spring of 2022, the municipality wanted to pilot a program for 100 schools across DPCDSB and Peel District School Board (PDSB). Unfortunately, since the talks of the municipality dividing the program is not being offered. We can reach out to see if any schools have organized their organic waste collection.

8. Trustee Darryl D'Souza: When will staff be changing boundaries for schools? I am concerned that St. Daniel Comboni CES is well over capacity while St. Rita CES, which was the holding school is significantly underutilized. Staff should look at using the underutilized schools before building another school.

Superintendent Thomas: We do conduct a regular review of enrolment. We are well aware of enrolment pressures at St. Daniel Comboni CES. We would like to make adjustments with the approved new elementary school to rebalance numbers. We will provide information as soon as possible.

9. Trustee Mario Pascucci: When schools get damaged through vandalism, what is the policy for reimbursement?

Associate Director Del Bianco: Depending on the extent of the damage, it is normally via insurance. For instance, if graffiti occurs, normally the custodian takes care of the cleanup. We can follow up in Issues and Events about insurance deductibles.

10. Trustee Darryl D'Souza: Is it possible to get Issues and Events emailed to us, rather than having to access the report via VPN?

Director Mazzorato: If that is more convenient, we will do so.

K. Declared Interest Items – Nil

L. In Camera Meeting of the Committee of the Whole

Motion 1110 (23-10-24)

Moved by Thomas Thomas

Seconded by Anisha Thomas

THAT THE COMMITTEE OF THE WHOLE MOVE INTO A CLOSED MEETING AS DISCUSSIONS WILL INVOLVE THE DISCLOSURE OF FINANCIAL INFORMATION IN RESPECT OF A MEMBER OF THE BOARD OR COMMITTEE, OR AN EMPLOYEE.

CARRIED

M. Report from the In Camera Meeting of the Committee of the Whole

Report: Approval of In Camera Board Minutes, Questions Asked by Trustees of an In Camera Nature, and approved a recommendation to the Board of Trustees from the In Camera Committee of the Whole.

Motion 1111 (23-10-24)

Moved by Paula Dametto-Giovannozzi

Seconded by Shawn Xaviour

THAT THE BOARD OF TRUSTEES APPROVE THE RESPONSE LETTER TO THE DEPUTY MINISTER MANSON-SMITH, REGARDING THE FINANCIAL INVESTIGATION.

CARRIED

N. Future Meetings

November 21, 2023 Organizational Meeting

November 28, 2023

December 12, 2023

January 30, 2024

February 27, 2024

March 19, 2024

April 23, 2024

May 28, 2024
June 18, 2024

O. Adjournment

Motion 1112 (23-10-24)

Moved by Anisha Thomas

Seconded by Paula Dametto-Giovannozzi

THAT THE MEETING BE ADJOURNED AT 9:06 P.M.

CARRIED

H 1	Education Funding Feedback 2024-25	
Q 1	Trustee Mario Pascucci: I provided the director with four or five items brought forward by the OCSTA Large/Urban Board Advisory Council; can we review these items?	Awaiting the next steps from OCSTA.
Q 2	Trustee Brea Corbet: Can the trustees' names be included in the submission to OCSTA?	Complete. Submission was sent October 24, 2023.
H 3	Motions Recommended by the Board By-Law/Policies Review Committee, October 17, 2023	
Q 1	Trustee Brea Corbet: I would like to move a motion to amend the list of policies identified for review during the 2023-2024 year to add <i>Policy 105: Accidents and Illness</i> to the list of policies to be reviewed along with the corresponding GAP 101.2 Student Accidents.	This will be brought forward for the February 2024 By-Law/Policies Review Committee
Q 2	Trustee Brea Corbet: I would like to move a motion to amend the implementation of <i>Policy 4.20 Fundraising and Donations</i> to keep article 10.1.3 of GAP 538 status quo at a \$25 minimum donation that must be generated for donations received centrally by cash/cheque as a base for tax receipts.	Remains as the status quo.
J	Questions Asked by Trustees	
Q 1	Trustee Mario Pascucci: Can staff provide information to our parents/guardians on air quality in our schools?	Superintendent Thomas: The Ministry has provided guidance on information that must be shared with the school community. DPCDSB has exceeded these requirements. We propose that we update the board website with information on <i>Air Quality and Ventilation Optimization</i> . In all DPCDSB schools and buildings we have mechanical ventilation. Many schools in the province rely on natural ventilation, requiring windows to be open. Over the last couple of years, we have received and distributed over 3,000 HEPA filters across our schools.

Q 3	Trustee Brea Corbet: The City of Mississauga provided bike racks for schools to support active transportation. Can staff follow up and advise if this is still available?	City of Mississauga staff confirmed that it does not provide bike racks to schools. There was a program previously offered through the Region of Peel where it absorbed all costs, however, that program may be discontinued. DPCDSB staff will continue to investigate.
Q 4	Trustee Brea Corbet: Commented that <i>Wild Wood Award for School Zone Safety</i> is awarded to recognize schools that show leadership in promoting active transportation. Applications are being accepted until November 1. Only six applications have been received – there is still an opportunity for schools to win \$500.	Information regarding this opportunity was directly emailed to the principals/vice-principals.
Q 7	Trustee Stefano Pascucci: What is the status of green bins being used in our schools?	The Region of Peel began its School Organics Collection Pilot Program in March 2022. At the time, DPCDSB informed the Region and Trustees that only schools in the northeastern part of the Region (Brampton and Caledon) would participate in the pilot. The Region has confirmed that it has no plans to expand the pilot. The Facilities Department is not aware of any other centrally organized efforts to coordinate the collection of green bin items.
Q 9	Trustee Mario Pascucci: When schools get damaged through vandalism, what is the policy for reimbursement?	Pending
Q 10	Trustee Darryl D’Souza: Is it possible to get Issues and Events emailed to us, rather than having to access the report via VPN?	Issues and Events updates are now being emailed directly to Trustees, beginning with the October 27 edition.



RECOMMENDATION TO THE BOARD

REPORT NUMBER A 8

**MINUTES OF
THE ORGANIZATIONAL BOARD MEETING
NOVEMBER 21, 2023**

- 1. THAT THE MINUTES OF THE ORGANIZATIONAL BOARD MEETING, NOVEMBER 21, 2023, BE APPROVED.**

MINUTES

Organizational Meeting of the Board

**Tuesday, November 21, 2023, 7:00 p.m.
Boardroom, Catholic Education Centre**

A. Call to Order by the Secretary of the Board

At 7:10 p.m. the Director of Education and Secretary of the Board, Marianne Mazzorato, called the meeting to order. Director Mazzorato welcomed all in attendance to the Organizational Meeting of the Board.

B. Opening Prayer led by Deacon Ray Frendo

C. National Anthem

The national anthem was performed by the St. Joseph Catholic Secondary School (CSS) Grade 10 band under the direction of teacher Jadelyn Morrison. Thank you to the students and their teacher for sharing their talents.

Trustee Shawn Xaviour arrived at 7:16 p.m.

D. Land Acknowledgment - Director Mazzorato

E. Approval of the Agenda

Motion 1113 (23-11-21)

Moved By Mario Pascucci

Seconded By Stefano Pascucci

THAT THE AGENDA BE APPROVED.

CARRIED

F. Director's Address to the Board

Members of the Board of Trustees, staff, and guests. Similar to the chair's address at the last board meeting, it is a Dufferin-Peel tradition that the Director addresses the board at the annual Organizational meeting, and it is my pleasure to say a few words to you this evening. I promise to be brief.

As hard as it is to believe, here we are, standing on the cusp of Advent where we, as a community of believers, anticipate the coming of our Lord and Saviour, Jesus Christ. Advent encourages us to reflect on the contrast between our daily routines and the unexpected coming of the Lord.

Pope Francis invites us to reflect on the Gospel that encourages us "to open our horizons" to further dimensions, giving meaning even to everyday occurrences. During this time of waiting,

Pope Francis invites us to reflect and be mindful that, “we are called to enlarge the horizons of our hearts, to be surprised by the life that is presented each day with its newness.”

At the Regular Board meeting on December 12, I will be presenting the Director’s Annual Report which outlines how we, as a Catholic school system, have met the goals of our Board of Trustees’ Multi-Year Strategic Plan.

Accordingly, my comments tonight will focus more on my profound gratitude to the Board of Trustees and our multitude of system partners that work together to create opportunities for the success and well-being of our students and the families we serve.

I have said it before, and I will repeat it here. We are good. In fact, we are really good. In EQAO assessments, our students routinely match or outperform the provincial average year in and year out in most subject areas. We know we have work to do in some areas and we are working hard to address these areas of concern.

Our graduation rates continue to be among the highest in the entire province.

Year in and year out, we produce outstanding, well rounded graduates who go on to be impactful citizens, both locally and in a global context. I encourage you to check out our Distinguished Alumni who we celebrate annually. Amazing people who epitomize the very notion of the Ontario Catholic Graduate Expectations.

We have superb faculty and staff in all areas, whether they work directly with students or in other supporting capacities. The Board of Trustees recently recognized two such staff, Teacher Melanie Williams and DECE Reagan Johnson, both of whom received Prime Minister’s Awards for Teaching Excellence.

On the corporate side, the Board of Trustees recognized General Manager Richard Moriah on two occasions this past year for his work.

Krystyna Koops from our Planning Department and Principal Julie Lavalley received the City of Mississauga’s Community Partnership Award in support of the School Streets Pilot Program to promote active school travel.

Environmental Support Services Manager Edward Cai received the Save on Energy’s Energy Manager of the Year Award in recognition of DPCDSB’s efforts in energy conservation.

This is a small sample of the ongoing level of excellence that takes place across our system regularly. So many more go unrecognized in the sense that they are not tied directly to an award or a recognition program. This does not diminish their significance in terms of their impact on students, staff, or the community.

The common strand among so many of these examples is service and servant leadership.

Our Catholic response to the historical event of Jesus Christ is to serve one another.

In serving one another and God we come to know ourselves and God better.

St. Teresa of Calcutta said, “Let no one ever come to you without leaving better and happier. Be the living expression of God’s kindness: kindness in your face, kindness in your eyes, kindness in your smile.”

As we continue our journey towards Advent and Christmas, I want to take a moment to express my sincere gratitude to the Board of Trustees for your support and leadership.

Despite challenges we face, I truly believe we are one of the leading school boards in this province and this is in no small part due to the dedication, commitment, passion, and sense of duty that you bring to the table, both individually and collectively.

You each may have your individual interests and that is because you each represent different strands of our community. Yet, you also represent the community in its entirety, and you have demonstrated, time and time again, often in difficult circumstances, that it is the board as a collective that makes decisions, and that you, as individual trustees have the courage and strength to stand behind those decisions.

This collective approach is fundamental to our notion as a Catholic community.

I would also take the opportunity to thank my colleagues on the Executive Council, David Amaral, Daniel Del Bianco and Julie Cherepacha, for your support and leadership.

As well, I thank our senior management team, school and board administrators, faculty, and support staff....each and every member of the Dufferin-Peel team who work so hard each day to make sure our students receive the best Catholic education we can provide.

I acknowledge and thank our Unions and Associations for the work they do, our parish priests, our Bishop, Archbishop and Cardinal for their spiritual and moral guidance.

And last but not least, I thank our parents and guardians for entrusting your children to us each day.

It is my honour and privilege to work with you. I feel blessed and comforted knowing that whatever challenges lie ahead, we will respond in the best interests of the common good, anchored in our faith, to meet those challenges head on.

Thank you and may God bless you.

Motion 1114 (23-11-21)

Moved By Mario Pascucci

Seconded By Thomas Thomas

**THAT THE DIRECTOR'S ADDRESS TO THE BOARD OF TRUSTEES BE READ INTO THE MINUTES.
CARRIED**

G. Election of the Chair of the Board in Accordance with the By-Law

Elections were conducted in accordance with the Board's Procedural By-Law. Associate Director of Corporate Services, Daniel Del Bianco and Executive Superintendent of Finance, Chief Financial Officer and Treasurer, Julie Cherepacha and Superintendent Max Vecchiarino were appointed scrutineers.

Secretary of the Board, Director Mazzorato called for nominations for the Chair of the Dufferin-Peel Catholic District School Board of Trustees.

Trustee Luz del Rosario was nominated by Trustee Bruno Iannicca. Trustee Luz del Rosario accepted the nomination.

Trustee Paula Dametto-Giovannozzi self-nominated.

In accordance with Board practice, Secretary of the Board, Director Mazzorato, requested further nominations three times. There being none, nominations were declared closed.

Motion 1115 (23-11-21)

Moved By Mario Pascucci

Seconded By Stefano Pascucci

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The nominees briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Director Mazzorato announced that Trustee Luz del Rosario has been re-elected Chair of the Board.

Trustee Luz del Rosario assumed the Chair to conduct the remainder of the proceedings.

Motion 1116 (23-11-21)

Moved By Shawn Xaviour

Seconded By Anisha Thomas

MOTION TO DESTROY THE POLLING.

CARRIED

H. Election of the Vice-Chair of the Board

Elections were conducted in accordance with the Board's Procedural By-Law. Chair Luz del Rosario called for nominations for Vice-Chair of the Dufferin-Peel Catholic District School Board of Trustees.

Trustee Thomas Thomas was nominated by Trustee Mario Pascucci. Trustee Thomas Thomas accepted the nomination.

Trustee Paula Dametto-Giovannozzi was nominated by Trustee Herman Vilorio. Trustee Paula Dametto-Giovannozzi accepted the nomination.

Trustee Brea Corbet was nominated by Trustee Bruno Iannicca. Trustee Brea Corbet accepted the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1117 (23-11-21)

Moved By Stefano Pascucci

Seconded By Darryl D'Souza

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The nominees briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Thomas Thomas was re-elected Vice-Chair of the Board.

Motion 1118 (23-11-21)

Moved By Herman Vilorio

Seconded By Shawn Xaviour

MOTION TO DESTROY THE POLLING.

CARRIED

I. Remarks from the Vice-Chair of the Board

Vice-Chair Thomas Thomas thanked the Board of Trustees for their trust. He stated that he was proud of the work accomplished in the past year and looked forward to working together this year. He congratulated Chair of the Board, Luz del Rosario and thanked Trustee Mario Pascucci for his nomination.

J. Remarks from the Chair of the Board

Thank you to his Grace, Archbishop Francis Leo for celebrating the Mass with us this evening.

Thank you to my fellow trustees for your vote of confidence in me as Chair of DPCDSB for 2023-2024. It is my honour to represent you and this Board. This is a hardworking and caring Board of Trustees who have faced a lot of challenges and opportunities, especially in the last few years. We have a long history of defending Catholic education and we stand on the shoulders of those who have gone before us. We will continue to face those challenges together because we care about Catholic education and our students' success and well-being. I welcome Trustee Thomas Thomas as my Vice-Chair and look forward to working together again.

I would like to take this opportunity to thank our Director, Marianne Mazzorato, Associate Directors David Amaral and Daniel Del Bianco, Executive Superintendent Julie Cherepacha, our superintendents, and union and association leaders for all your hard work on behalf of our students and communities. To our students, parents and guardians, thank you for choosing Catholic education.

Thank you and God bless.

K. Election of the Chair of the Administration and Finance Committee

Chair Luz del Rosario called for nominations for Chair of the Administration and Finance Committee.

Trustee Brea Corbet was nominated by Trustee Mario Pascucci. Trustee Brea Corbet declined the nomination.

Trustee Shawn Xaviour was nominated by Trustee Brea Corbet. Trustee Shawn Xaviour declined the nomination.

Trustee Herman Vilorio was nominated by Trustee Paula Dametto-Giovannozzi. Trustee Herman Vilorio accepted the nomination.

Trustee Bruno Iannicca self-nominated.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1119 (23-11-21)

Moved By Mario Pascucci

Seconded By Thomas Thomas

THAT THE NOMINATIONS BE CLOSED.

CARRIED

Trustee Herman Vioria briefly addressed the assembly. Trustee Bruno Iannicca declined the opportunity to address the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Bruno Iannicca has been elected Chair of the Administration and Finance Committee.

Motion 1120 (23-11-21)

Moved By Mario Pascucci

Seconded By Thomas Thomas

MOTION TO DESTROY THE POLLING.

CARRIED

L. Election of the Vice-Chair of the Administration and Finance Committee

Chair Luz del Rosario called for nominations for Vice-Chair of the Administration and Finance Committee.

Trustee Herman Vioria was nominated by Trustee Thomas Thomas. Trustee Herman Vioria accepted the nomination.

Trustee Shawn Xaviour was nominated by Trustee Mario Pascucci. Trustee Shawn Xaviour declined the nomination.

Trustee Mario Pascucci was nominated by Trustee Shawn Xaviour. Trustee Mario Pascucci accepted the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1121 (23-11-21)

Moved By Stefano Pascucci

Seconded By Thomas Thomas

THAT THE NOMINATIONS BE CLOSED.

CARRIED

Trustee Herman Vilorio declined the opportunity to address the assembly. Trustee Mario Pascucci briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Mario Pascucci has been elected Vice-Chair of the Administration and Finance Committee.

Motion 1122 (23-11-21)

Moved By Mario Pascucci

Seconded By Darryl D'Souza

MOTION TO DESTROY THE BALLOTS.

M. Election of the Chair of the Faith and Program Committee

Chair Luz del Rosario called for nominations for Chair of the Faith and Program Committee.

Trustee Shawn Xaviour was nominated by Trustee Brea Corbet. Trustee Shawn Xaviour accepted the nomination.

Trustee Herman Vilorio was nominated by Trustee Paula Dametto-Giovannozzi. Trustee Herman Vilorio accepted the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1123 (23-11-21)

Moved By Thomas Thomas

Seconded By Stefano Pascucci

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The Trustees briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Shawn Xaviour has been elected Chair of the Faith and Program Committee.

Motion 1124 (23-11-21)

Moved By Mario Pascucci

Seconded By Darryl D'Souza

MOTION TO DESTROY THE BALLOTS.

CARRIED

N. Election of the Vice-Chair of the Faith and Program Committee

Chair Luz del Rosario called for nominations for Vice-Chair of the Faith and Program Committee.

Trustee Brea Corbet was nominated by Trustee Shawn Xaviour. Trustee Brea Corbet accepted the nomination.

Trustee Herman Vioria was nominated by Trustee Paula Dametto-Giovannozzi. Trustee Herman Vioria declined the nomination.

Trustee Paula Dametto-Giovannozzi self-nominated.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1125 (23-11-21)

Moved By Darryl D'Souza

Seconded By Mario Pascucci

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The Trustees briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Brea Corbet has been elected Vice-Chair of the Faith and Program Committee.

Motion 1126 (23-11-21)

Moved By Bruno Iannicca

Seconded By Stefano Pascucci

MOTION TO DESTROY THE POLLING.

CARRIED

O. Election of the Chair of the Board By-Law/Policies Review Committee

Chair Luz del Rosario called for nominations for Chair of the Board By-Law/Policies Review Committee.

Trustee Stefano Pascucci was nominated by Trustee Shawn Xaviour. Trustee Stefano Pascucci accepted the nomination.

Trustee Herman Vioria was nominated by Trustee Paula Dametto-Giovannozzi. Trustee Herman Vioria declined the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1127 (23-11-21)

Moved By Mario Pascucci

Seconded By Thomas Thomas

THAT THE NOMINATIONS BE CLOSED.

CARRIED

Trustee Stefano Pascucci was acclaimed Chair of the Board By-Law/Policies Review Committee.

P. Election of the Vice-Chair of the Board By-Law/Policies Review Committee

Chair Luz del Rosario called for nominations for Vice-Chair of the Board By-Law/Policies Review Committee.

Trustee Darryl D'Souza was nominated by Trustee Brea Corbet. Trustee Darryl D'Souza declined the nomination.

Trustee Paula Dametto-Giovannozzi self-nominated.

Trustee Anisha Thomas was nominated by Trustee Darryl D'Souza. Trustee Anisha Thomas accepted the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1128 (23-11-21)

Moved By Thomas Thomas

Seconded By Darryl D'Souza

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The trustees briefly addressed the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Anisha Thomas has been elected Vice-Chair of the Board By-Law/Policies Review Committee.

Motion 1129 (23-11-21)

Moved By Darryl D'Souza

Seconded By Bruno Iannicca

MOTION TO DESTROY THE POLLING.

CARRIED

Q. Election of the Chair of the Multi-Year Strategic Planning Committee

Chair Luz del Rosario called for nominations for Chair of the Multi-Year Strategic Planning Committee.

Trustee Mario Pascucci was nominated by Trustee Darryl D'Souza. Trustee Mario Pascucci accepted the nomination.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1130 (23-11-21)
Moved By Stefano Pascucci
Seconded By Shawn Xaviour

THAT THE NOMINATIONS BE CLOSED.

CARRIED

Trustee Mario Pascucci was acclaimed the Chair of the Multi-Year Strategic Planning Committee.

R. Election of the Vice-Chair of the Multi-Year Strategic Planning Committee

Chair Luz del Rosario called for nominations for Vice-Chair of the Multi-Year Strategic Planning Committee.

Trustee Darryl D'Souza was nominated by Trustee Thomas Thomas. Trustee Darryl D'Souza accepted the nomination.

Trustee Paula Dametto-Giovannozzi self-nominated.

In accordance with Board practice, Chair Luz del Rosario requested further nominations three times. There being none, nominations were declared closed.

Motion 1131 (23-11-21)
Moved By Stefano Pascucci
Seconded By Mario Pascucci

THAT THE NOMINATIONS BE CLOSED.

CARRIED

The trustees declined to address the assembly.

The Board of Trustees voted online by secret ballot.

The three scrutineers left the meeting to analyze the voting and then returned to the meeting.

Chair Luz del Rosario announced that Trustee Darryl D'Souza has been elected Vice-Chair of the Multi-Year Strategic Planning Committee.

Motion 1132 (23-11-21)
Moved By Stefano Pascucci
Seconded By Mario Pascucci

MOTION TO DESTROY THE POLLING.

CARRIED

S. Adjournment

Motion 1133 (23-11-21)
Moved By Bruno Iannicca
Seconded By Anisha Thomas

THAT THE MEETING BE ADJOURNED AT 8:17 P.M.

CARRIED



RECOMMENDATION TO THE BOARD

PRESENTATION C 1

RORY KEILTY, NON-BOARD MEMBER AUDIT COMMITTEE



RECOMMENDATION TO THE BOARD

REPORT NUMBER E c

GOOD NEWS REPORTS

**TORONTO AND REGION CONSERVATION AUTHORITY CHRISTMAS AND WINTER ACTIVITIES
TRUSTEE THOMAS THOMAS**



Happy Holidays!

Every year, Toronto and Region Conservation Authorities (TRCA) create and curates unique experiences for families and communities to celebrate the holidays together. Across our nine watersheds, whether at Black Creek Pioneer Village, the Kortright Centre for Conservation, Albion Hills Conservation Area or Claremont Nature Centre, the diverse range of experiences and opportunities to get outside and take part in fun family activities is a hallmark of December programming at TRCA. With this in mind, we wanted to share the opportunities below for you and your families.

Please note that all events require pre-registration.

Kortright Centre for Conservation

Magical Christmas Forest

Escape into the Magical Christmas Forest at the Kortright Centre! This self-guided experience includes a winter wonderland filled with lights, displays, a horse drawn wagon ride through the forest, Santa in his cabin, festive music, bonfires, children's activities and hot chocolate for the whole family!

Dates: Various from November 24 - December 23

Times: Wednesday - Saturday 5:00 - 9:00 pm, Sundays 3:00 - 8:00 pm

There are outdoor components to this event so dress for the weather. The suggested age of children attending is toddler to pre-teen. Event dates, ticket availability and registration can be found here:

<https://kortright.org/whats-on/magical-christmas-forest/>

Tommy Thompson Park

Winter Solstice Series

Light up the dark! Celebrate the Winter Solstice with a series of events at Tommy Thompson Park. Create your own dreamcatcher, craft lanterns, explore the night sky, and get up close with winter animals! Join us to explore scientific and cultural perspectives surrounding the Winter Solstice as we usher in the longest night of the year!

Event Dates & Times:

Dec 2, 1- 3:30 pm: Wildlife Wonderland

Dec 9, 6- 9 pm: Solar and Lunar Wonders

Dec 10, 10am- 12 pm and 1- 3pm: Weaving Dreamcatchers

Dec 16, 10am- 12 pm and 2- 4 pm: Lantern Making Workshop

Event dates, ticket availability and registration can be found here:

<https://tommythompsonpark.ca/events/>

Black Creek Pioneer Village

Santa at the Village

Santa Claus is coming to town! Jingle all the way to the Village and take part in festive fun. Try your hand at toy making and test your skills at Reindeer Games. Sip hot cocoa while listening to traditional festive tales, and then take in an old-time puppet show. Be sure to snap an "elfie" or two while visiting the jolly old man himself. He's ho-ho-hoping to welcome you this December to the Village!

December 2, 3, 9, 10, 16, 17, 23

Tickets must be purchased online. <https://blackcreek.ca/things-to-do/holiday-season/#santa>

Festive Nights

Experience all the joys of the season on a moonlit adventure at the Village. Wander the candlelit Village, enjoying live entertainment and sampling traditional holiday treats, from roasted chestnuts to gingerbread cookies.

Event Date: December 2, 9, 16

Tickets must be purchased online: <https://blackcreek.ca/things-to-do/holiday-season/#festive-nights>

Albion Hills Conservation Park

The Forgetful Elf!

Forgetful Elf is a Christmas event at Albion Hills Conservation Park: this year we are thrilled to offer TRCA Board/Committee Members and their families the opportunity to attend a community-partner-only event on **Saturday, December 2nd, 11am – 4pm**. Please see below a list of this year's planned activities.

- **Winter Wonders Walk**
Discover the wonders of winter wildlife and appreciate the season's beauty with us! Learn how wildlife survive chilly weather and how to recognize their tracks and signs.
- **Elf School**
Embrace your inner elf by engaging in wooden toy testing! Elf teachers will be on hand to provide guidance, encouragement, and spread the holiday cheer.
- **Visit Santa!**
A magical encounter where participants can chat with Santa and share their holiday wishes.
- **Gingerbread Village**
Children can explore our festive playhouses, sparking their imagination and creativity in a sweet and festive setting.
- **Reindeer Games**
A playful, self-led activity station featuring a variety of group games such as Jenga, corn-holes, letter blocks, and a puppet station!
- **Green Christmas Crafts**
Create take-home crafts using sustainable and natural materials, perfect for decorating and celebrating the holiday season in an environmentally conscious way.
- **Winter Wonderland Stories**
At Winter Wonderland Stories, students will be engaged in a festive and captivating storytelling experience. These stories will leave students with a meaningful message for the holiday season, making it both impactful and entertaining.
- **Letters to Santa**
Equipped with holiday decorations, festive stationery, and colourful markers, this station will foster excitement and creativity as children craft their letters to Santa.
- **Winter Wildlife Wonders**
Get up close and personal with the natural world in this engaging and educational station. Touch and examine various animal furs and skulls and gain an understanding of our native wildlife, habitats, and adaptations!

*This is a **FREE** event and is an outdoor event, so please dress for the weather. There are a limited number of tickets available.*

Tickets must be purchased online: https://trca.checkfront.com/reserve/?item_id=2772



REPORT NUMBER F 1

**MINUTES OF THE ADMINISTRATION AND FINANCE COMMITTEE MEETING,
SEPTEMBER 12, 2023**

MINUTES

Administration and Finance Committee Meeting

**Tuesday, September 12, 2023, 7:00 p.m.
Boardroom, Catholic Education Centre**

Trustees:	Shawn Xaviour	Chair
	Brea Corbet	Vice-Chair
	Luz del Rosario	Trustee
	Darryl D'Souza	Trustee
	Bruno Iannicca	Trustee
	Mario Pascucci	Trustee
	Stefano Pascucci	Trustee
	Anisha Thomas	Trustee
	Thomas Thomas	Trustee
	Herman Vilorio	Trustee
	Kristen Balisi	Student Trustee
	Bailey Clyne	Indigenous Student Trustee
	Nathan Nguyen	Student Trustee
Regrets:	Paula Dametto-Giovannozzi	Trustee
Staff:	Marianne Mazzorato, Ed.D.	Director of Education, Secretary to the Board
	Daniel Del Bianco	Associate Director, Corporate Services
	Julie Cherepacha	Executive Superintendent, Finance, Chief Financial Officer and Treasurer
	Dulcie Belchior	Superintendent, Family of Schools
	Brian Diogo	Superintendent, Learning Services: Math Lead
	Brian Hester	Superintendent, Financial Services
	Laura Odo	Superintendent, Family of Schools
	Stephanie Strong	Superintendent, Human Resources and Employee Relations
	Mathew Thomas	Superintendent, Planning and Operations
	Margaret Beck	Counsel
	Mike Damad	Chief Information Officer
	Theresa Davis	General Manager, Human Resources
	Anna Gentile	General Manager, Student Transportation of Peel Region (STOPR)
	Richard Moriah	General Manager, Physical Plant Facilities
	Carrie Salemi	General Manager, Finance
Recorder:	Cindy Child	Board and Committee Information Officer

A. Routine Matters

1. Call to Order and Attendance
Chair Shawn Xaviour called the meeting to order at 7:00 p.m.
2. Opening Prayer led by Trustee Brea Corbet

- a. Declaration of Office and the Student Trustee Oath for: Bailey Clyne, Indigenous Student Trustee

Director Mazzorato, Secretary to the Board, administered the *Declaration of Office* and *Oath for Catholic School Trustees* to Bailey Clyne. Photos were taken and Indigenous Student Trustee Bailey Clyne received a round of applause by the assembly.

3. Acknowledgment of First Nations' Sacred Territory - Chair Stefano Pascucci
4. Approval of Agenda

Moved by Bruno Iannicca

THAT THE AGENDA BE APPROVED.

CARRIED

- a. Approval of Calendar Items
 - a. Construction Progress Report – Attached.

5. Declaration of Interest – Nil
6. Approval of the Administration and Finance Committee Minutes of June 6, 2023

Trustee Stefano Pascucci left the meeting at 7:04 p.m. on board business.

Moved by Thomas Thomas

THAT THE MINUTES OF THE ADMINISTRATION AND FINANCE COMMITTEE MEETING, JUNE 6, 2023, BE APPROVED.

CARRIED

- a. Business Arising from the Minutes - Attached.

B. Awards and Presentations - Nil

C. Delegations - Nil

D. Reports from Trustees for Receipt

1. Regular Reports
 - a. Ontario Catholic School Trustees' Association Report

Trustee Luz del Rosario reminded trustees that if they have not already done so, please register for the Ontario Catholic School Trustees' Association (OCSTA) Fall Meeting to be held September 18 in Hamilton.

Trustee Mario Pascucci advised that he will have a report from the OCSTA Large Board Committee following the Fall Meeting.
 - b. Good News Reports - Nil

E. Updates/Information/Reports from Committees for Receipt - Nil

F. Updates/Information/Reports from Administration for Receipt

1. Student Transportation Update and Service Delivery

Superintendent Thomas paid tribute to our former General Manager, Roy Wierenga and welcomed our new General Manager, Anna Gentile.

General Manager Gentile summarized the report.

1. Trustee Bruno Iannicca: We encouraged parents/guardians to have all students attend the *First Rider Program*, as they will have an opportunity to ride a bus on a field trip even if they do not ride daily to and from school, however, the participation was low.

Superintendent Thomas: We can review the attendance at all eight sites and provide details in Issues and Events.

2. Trustee Brea Corbet: How is the feedback regarding the usage of the new Chipmuck App? Have we increased the number of schools piloting the app?

General Manager Gentile: We started off with 39 schools using the app. In the spring we had 40 parent/guardian users and now we have 85 users.

Trustee Brea Corbet: We need more parent/guardian buy-in.

Superintendent Thomas: To clarify, STOPR rolled out the app late last spring to 20 schools at the Peel District School Board (PDSB) and 19 schools at DPCDSB. Because of timing we started with the same 39 schools to focus on increasing their usage and ensure that the administration/staff are very familiar with the app and can support usage. We intend to add to the 39 piloted schools.

3. Trustee Bruno Iannicca: Can staff provide the number of buses that each pilot school has daily?

Superintendent Thomas: We can provide the details in Issues and Events.

2. 2023 Facility Renewal Projects Update

Superintendent Thomas summarized the report.

1. Trustee Bruno Iannicca: Thank you to General Manager Moriah and the Plant Department team who efficiently ensure the health and safety of our facilities. Recently a concern was raised on a Thursday and by Friday it was resolved.

Can staff explain Building Automation System (BAS)?

Superintendent Thomas: The BAS controls the temperature and ventilation of our buildings and monitors conditions centrally in real time.

2. Trustee Bruno Iannicca: Can staff explain synchronized clocks?

General Manager Moriah: Similar to BAS, this allows the clocks to be set centrally and ensures accurate bell times across the board.

3. Trustee Brea Corbet: With the heat wave at the beginning of September we heard from parents/guardians on the status of air conditioning in our schools. We have older

portables at some of our secondary schools that are not air conditioned and make learning uncomfortable. Staff reported that there will be more information coming in February. Can we get a summary of the air conditioning upgrades that have been done in our schools, and the plan for school renewal funds?

Superintendent Thomas: We can provide information in Issues and Events.

4. Trustee Herman Vilorio: There is a considerable gap in what our capital needs are and the funds we expect to receive. Can staff comment?

Superintendent Thomas: We do have many buildings that are 30 and 40 years old and many of the components have reached the end of their lifecycle. We cannot jeopardize health and safety and must prioritize and make decisions accordingly. DPCDSB is in relatively good shape in respect to province-wide school renewal needs. We continue to do the best that we can with what have.

5. Trustee Luz del Rosario: Thank you to General Moriah and his Plant Department team, the parents/guardians, staff and students are grateful for the removal of the portapak at Our Lady of Good Voyage Catholic Elementary School (CES). Also, the team reacted efficiently during the heat wave when the air conditioning at St. Gerard CES broke down and provided many fans for the comfort of staff and students.
6. Student Trustee Nathan Ngyen: May I ask about the air conditioning guidelines at secondary schools?

General Manager Moriah: We implement system conservation management, whereby we turn off air conditioning while the schools are not occupied. The air conditioning and ventilation is turned on two hours before school begins and operates for two hours after school. This helps to flush the buildings and gives the system a rest from running full tilt.

7. Trustee Bruno Iannicca: In the school renewal projects list, what kind of work would be conducted for a special needs accommodation?

Superintendent Thomas: Special needs projects are varied and based on needs, such as having to build a ramp, creating a barrier free access door, retrofitting the inside of a classroom, having to install equipment or building a structure; all projects that would assist with mobility or access.

3. Trustee Honoraria

Executive Superintendent Cherepacha summarized the report.

4. Treasury Report

Superintendent Hester summarized the report.

G. Trustee/Committee/Administration Reports requiring Action

1. Capital Priorities Program 2023-2024

Manager Cox summarized the report.

1. Trustee Mario Pascucci: St. Alfred CES was on our priority list, and the Ministry declined that business case in the past. Can staff comment?

Superintendent Thomas: Every year the Ministry asks all school boards for their Capital Priorities list. The Ministry evaluation may not align with what the board prioritizes and submits. New growth plans that include accommodating enrolment increases by using schools that are not at full capacity are favoured. Hence the moratorium on closing existing schools.

Trustee Bruno Iannicca: The Ministry is prioritizing new growth that increases enrolment over the removal of portables. Is that correct?

Superintendent Thomas: At this time that is correct.

2. Trustee Darryl D'Souza: Which secondary schools were reviewed when considering the site for Mount Pleasant Secondary School?

Manager Cox: We reviewed enrolment trends at St. Roch Catholic Secondary School (CSS) and St. Edmund Campion CSS. Utilization has to be equal or greater than 100% in the fifth year for all area schools surrounding the proposed project.

3. Trustee Darryl D'Souza: Is this the same criteria when considering an elementary school? We have not achieved this at all new elementary projects.

Superintendent Thomas: Note that when submissions are made, we look at 10 year enrolment trends. During the pandemic, we have had some unexpected shifts in enrolment, that we have not encountered prior to the pandemic which makes it difficult to accurately estimate. Prior to the pandemic, the enrolment projections were solid.

4. Trustee Darryl D'Souza: Can staff provide the locations for the proposed elementary and secondary schools?

Superintendent Thomas: The secondary school location is at Mississauga Road and Wanless Road in North West Brampton, and the elementary school is near McLaughlin Road and Chinguacousy Road. I can provide you with the details.

Trustee Stefano Pascucci returned to the meeting at 8:07 p.m.

5. Trustee Bruno Iannicca: Is an artificial turf sports field included in the proposed Mount Pleasant CSS? Sports fields are important to draw in students.

Superintendent Thomas: At this point the plans are conceptual. We have submitted to the Ministry that there is interest in a joint use arrangement with the City of Brampton.

Associate Director Del Bianco: The Ministry does not fund artificial turf; we could request permission to use accumulated surplus or proceeds of disposition to offset costs. However, as we do not have these funds available, we will be looking to Municipal partnership to fund the sports field.

Moved by Anisha Thomas

THAT THE ADMINISTRATION AND FINANCE COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THAT DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD'S CAPITAL PRIORITIES SUBMISSION 2023-2024, CONSISTING OF THE NEW MOUNT PLEASANT CATHOLIC SECONDARY SCHOOL, BE APPROVED.

CARRIED

2. Procedural By-Law

Counsel Beck summarized the changes to the Procedural By-Law.

Moved by Bruno Iannicca

THAT THE ADMINISTRATION AND FINANCE COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THAT THE PROCEDURAL BY-LAW BE APPROVED AND ENACTED, AS AMENDED.

CARRIED

H. Additional Business - Nil

1. Notices of Motion

I. Questions Asked by Trustees

1. Trustee Mario Pascucci: I have had two letters from parents/guardians from St. Sophia CES concerning the heat wave and their lack of air conditioning in the portables. Can staff provide an update?

Superintendent Thomas: We are aware that many schools had difficulties during the heat wave. We have an aging fleet of 200 portables that need to be replaced by modern portables. We have purchased five new portables and prioritized our needs. St. Sophia CES, like other schools with limited or no air conditioning, have had to rotate into cooling areas during the day.

Trustee Mario Pascucci: Is it possible to communicate this information to the St. Sophia CES families, and to copy all trustees as this is a regional school. Can we also share the information to the Central Committee for Catholic School Councils (CCCSC)?

Director Mazzorato: Staff will communicate as requested.

2. Trustee Bruno Iannicca: Is it possible to provide information on the status of students from Ukraine? I understand many went to St. Sophia CES, but others registered at their home schools.

Director Mazzorato: Preliminary enrolment numbers show that St. Sophia CES is approximately 40 students below projections. The Kindergarten enrolment was robust. We can survey to see where the students from Ukraine are registered.

3. Trustee Brea Corbet: Although an increase to activity fees was approved when *GAP 531.00: Fees for Learning Materials and Activities* was revised in April 2021, not all schools have initiated the increase, but many have. Last year, we discussed some options and considered a review of the board's activity fees for families, the messaging to schools. Is there an update on this item?

Executive Superintendent Cherepacha: In June 2023 we established a working group to review and analyze activity fees. The group is comprised of secondary principals and board staff. We will review the work that was started in 2021-2022 and finalize plans for the spring of 2024.

4. Trustee Stefano Pascucci: Are student monitors aware of student allergies.

Director Mazzorato: The expectation is that they would be informed, we will follow up and provide information in Issues and Events

5. Trustee Mario Pascucci: Can staff provide an update on the redevelopment of Gulleden Park?

Superintendent Thomas: The City of Mississauga has plans to redevelop Gulleden Park. They have gone to tender, and plans are underway to begin construction in October 2023.

6. Trustee Mario Pascucci: We have discussed communicating to our community why flags are at half-mast when it occurs. Has this been implemented?

Director Mazzorato: We will provide an update in Issues and Events.

J. Declared Interest Items - Nil

K. In Camera Session

Trustee Mario Pascucci left the meeting at 8:36 p.m.

Moved by Bruno Iannicca

THAT THE ADMINISTRATION AND FINANCE COMMITTEE MEETING BE ADJOURNED AND THE TRUSTEES IMMEDIATELY CONVENE AN IN CAMERA MEETING OF THE COMMITTEE OF THE WHOLE AS DISCUSSIONS WILL INCLUDE THE DISCLOSURE OF INTIMATE, PERSONAL OR FINANCIAL INFORMATION IN RESPECT OF A MEMBER OF THE BOARD OR COMMITTEE OR EMPLOYEE.

CARRIED

L. Report from In Camera Meeting

Report: Approval of In Camera Minutes, receipt of legal expenses report, dealt with a human resources matter, and responded to In Camera Questions asked by Trustees.

Moved by Thomas Thomas

THAT THE ADMINISTRATION AND FINANCE COMMITTEE RECEIVE THE CONFIDENTIAL IN CAMERA REPORT.

CARRIED

M. Future Meetings

November 7, 2023
February 13, 2024
April 9, 2024
June 11, 2024

N. Adjournment

Moved by Stefano Pascucci

THAT THE MEETING BE ADJOURNED AT 9:43 P.M.

CARRIED



F 1 Student Transportation Update and Service Delivery

Q 1 Trustee Bruno Iannicca:
We encouraged parents/guardians to have all students attend as they will have an opportunity to ride the bus on a field trip even if they do not ride daily to and from school, however, the participation at the First Time Rider program was low.

As provided in the September 22 Issues and Events. Attendance figures at the August 26, 2023 STOPR First Time Rider Program sessions offered at schools of both DPCDSB and the Peel District School Board. Each session was open to families with students attending schools of either board. Anyone who may have missed an in-person session may be able to access the online version of the program at:
<https://www.stopr.ca/first-time-rider-safety-program>.

The following provides the number of participants at each site for the in-person sessions:

School	Participants
Philip Pocock CSS	62
Fr. Michael Goetz CSS	164
St. Evan CES	42
Meadowvale SS	110
North Park SS	169
Turner Fenton SS	65
Private (Pte.) Buckham Singh PS	25
Humberview SS	46

Q 2 Trustee Bruno Iannicca:
Can staff provide the number of buses that each pilot school has daily?

As provided in the September 15 Issues and Events. The following provides the number of buses for each school:

Number of Buses	
All Saints CES	3
St. John Henry Newman CES	6
Father Clair Tipping CES	3
Holy Cross CES	3
Queen of Heaven CES	3
St. Catherine of Siena CES	1
St. Faustina CES	4
St. Francis Xavier CES	3
St. Jean-Marie Vianney CES	2
St. Julia CES	5
St. Michael CSS	21
St. Nicholas CES	5
St. Philip CES	2
St. Pio of Pietrelcina CES	4
St. Rita CES	7
St. Sebastian CES	3
St. Thomas Aquinas CSS	18
St. Thomas More CES	6
St. Valentine CES	5

F 2	2023 Facility Renewal Projects Update	
Q 3	Trustee Brea Corbet: With the heat wave at the beginning of September we heard from parents/guardians on the status of air conditioning in our schools. We have older portables at some of our secondary schools that are not air conditioned and make learning uncomfortable. Staff reported that there will be more information coming in February. Can we get a summary of the air conditioning upgrades that have been done in our schools, and the plan for school renewal funds?	See Appendix C
I	Questions Asked of by Trustees	
Q 1	Trustee Mario Pascucci: I have had two letters from parents/guardians from St. Sofia CES concerning the heat wave and their lack of air conditioning in the portables. Can staff provide an update?	Pending.
Q 2	Trustee Bruno Iannicca: Is it possible to provide information on the status of students from Ukraine. I understand many went to St. Sofia CES, but others registered at their home school.	As provided in the September 29 Issues and Events: The total current number of Ukrainian students in DPCDSB schools is approximately 728 (550 elementary and 178 secondary). The breakdown is appended. See Appendix A .
Q 4	Trustee Stefano Pascucci: Are student monitors aware of student allergies.	Principals have shared that their practice is multi-layered, with all students with allergies and epi-pens being identified at the beginning of each school year along with information located in the main office and in each classroom. The students with medical needs are identified by photo as well as name, grade and homeroom for added safety.
Q 6	Trustee Mario Pascucci: We have discussed communicating to our community why flags are at half-mast when it occurs. Has this been implemented?	Please note the Communication & Community Relations Department sends out Community Information Bulletins when necessary. Please see Appendix B for a recent example.

Ukrainian Students In DPCDSB Schools

Catholic Elementary Schools	Number of Students	Location		Catholic Elementary Schools	Number of Students	Location
All Saints	2	Mississauga		St. Jean Marie Vianney	1	Brampton
Bishop Francis Allen	5	Brampton		St. John XXIII	1	Mississauga
Canadian Martyrs	10	Mississauga		St. Joseph (Brampton)	10	Brampton
Christ the King	1	Mississauga		St. Joseph (Mississauga)	6	Mississauga
Corpus Christi	4	Mississauga		St. John of the Cross	4	Mississauga
Divine Mercy	1	Mississauga		St. Jude	3	Mississauga
Father Daniel Zanon	4	Mississauga		St. Louis	2	Mississauga
Father Francis McSpiritt	3	Mississauga		St. Luke	6	Mississauga
Mary Fix	6	Mississauga		St. Margaret of Scotland	2	Mississauga
Metropolitan Andrei	23	Mississauga		St. Matthew	12	Mississauga
Our Lady of Fatima	1	Brampton		St. Monica	1	Brampton
Our Lady of Mercy	1	Mississauga		St. Philip	1	Mississauga
Queen of Heaven	13	Mississauga		St. Pio of Pietrelcina	10	Mississauga
St. Agnes	2	Brampton		St. Raymond	4	Mississauga
St. Albert of Jerusalem	2	Mississauga		St. Sebastian	4	Mississauga
St. Alfred	52	Mississauga		St. Simon Stock	1	Mississauga
St. Andrew	1	Orangeville		St. Sofia	131	Mississauga
St. Anne	1	Brampton		St. Teresa of Avila	3	Mississauga
St. Basil	10	Mississauga		St. Teresa of Calcutta	43	Mississauga
St. Bernadette	1	Mississauga		St. Thomas More	14	Mississauga
St. Bernard of Clairvaux	1	Mississauga		St. Timothy	5	Mississauga
St. Catherine of Siena	8	Mississauga		St. Veronica	1	Mississauga
St. Charles Garnier	11	Mississauga		St. Valentine	1	Mississauga
St. Christopher	2	Mississauga		St. Vincent de Paul	13	Mississauga
St. David of Wales	3	Mississauga		Sts. Martha & Mary	25	Mississauga
St. Dominic	22	Mississauga		Sts. Peter & Paul	8	Mississauga
St. Edith Stein	3	Mississauga		TOTAL	550	
St. Edmund	2	Mississauga				
St. Elizabeth Seton	4	Mississauga				
St. Faustina	3	Mississauga				
St. Francis of Assisi	1	Mississauga				
St. Gerard	4	Mississauga				
St. Giovanni Scalabrini	6	Mississauga				
St. Gregory	1	Mississauga				
St. Helen	2	Brampton				
St. Hilary	3	Mississauga				

Catholic Secondary Schools	Number of Students	Location
Ascension of Our Lord	3	Mississauga
Cardinal Ambrozic	0	Brampton
Cardinal Leger	8	Brampton
Father Michael Goetz	12	Mississauga
Iona	14	Mississauga
John Cabot	37	Mississauga
Loyola	3	Mississauga
Our Lady of Mount Carmel	7	Mississauga
Philip Pocock	47	Mississauga
Robert F. Hall	1	Orangeville
St. Aloysius Gonzaga	3	Mississauga
St. Augustine	2	Mississauga
St. Francis Xavier Secondary	9	Mississauga
St. Edmund Campion	1	Brampton
St. Joan of Arc	1	Mississauga
St. Joseph Secondary	6	Mississauga
St. Martin	3	Mississauga
St. Paul	19	Mississauga
St. Oscar Romero	1	Mississauga
St. Roch	1	Brampton
St. Thomas Aquinas	1	Brampton
TOTAL	178	

Police and Peace Officers' National Memorial Day - September 24, 2023



Marshall, Nancy

To: All Trustees; All Employees

Community Information Bulletin: Flags at Half-Staff: Police and Peace Officers' National Memorial Day

Please note that flags on DPCDSB schools and facilities will be flown at half-staff from Friday, September 22 to Monday, September 25 to commemorate Police and Peace Officers' National Memorial Day, which is observed this year on Sunday, September 24.

Please join the DPCDSB community in prayer for all those all law-enforcement officers whose deaths resulted from events associated with their duties:

Loving and merciful God,

We come before You today to remember and pray for all who sacrificed their lives in serving and protecting their communities.

We honour and remember the bravery and selflessness they displayed in the face of danger. May their sacrifice never be forgotten.

We pray also for their families who are left to grieve their loss.

May they find comfort knowing that their loved ones' sacrifice of serving and protecting sets an example to all of us in working together to create a world where violence and injustice are replaced with compassion and peace. Amen.

Nancy Marshall

Communications Officer

Dufferin-Peel Catholic District School Board

40 Matheson Boulevard West, Mississauga ON L5R 1C5

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Website: www.dpcdsb.org | Twitter/Facebook: @DPCDSBSchools | YouTube: DPCDSBVideos

Extraordinary lives start with a great Catholic education.

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Recent Upgrades to Air Conditioning in DPCDSB Schools

The table below provides information about recent projects that resulted in upgrades to provide/enhance air conditioning in DPCDSB schools. The special COVID Resilience Infrastructure Stream Funding from the federal and provincial governments during the pandemic allowed DPCDSB to undertake approximately \$12 million in HVAC-related upgrades to schools across the system. As a result, DPCDSB no longer has any schools that are completely without air conditioning and has several schools that are fully air conditioned that were not previously.

While the resulting amount of air conditioning within schools after these upgrades varies by school, DPCDSB Facilities Department staff continue to allocate school renewal funding annually towards HVAC-related upgrades. However, addressing air conditioning in schools is only one of many significant school renewal needs contained within an estimated school renewal backlog board-wide in excess of \$350 million and growing as it outpaces available Ministry funding. Facilities staff anticipate finalizing the 2024 Facility Renewal Projects list by the end of February 2024.

School	Project Scope	Year of Work
Canadian Martyrs CES	Replaced air handling units	2021
Divine Mercy CES	Installed variant refrigerant flow system	2023
Father Clair Tipping CES	Installed direction expansion coils; replaced air handling units	2021
Our Lady of Good Voyage CES	Replaced air handling units	2021
Our Lady of Mount Carmel CSS	Cooling upgrade to gym	2023
Robert F. Hall CSS	Replaced heat pumps	2023
St. Augustine CSS	Replaced heat pumps	2023
St. Basil CES	Replaced air handling units	2021
St. Benedict CES	Replaced air handling units	2021
St. Brigid CES	Replaced air handling units	2021
St. Charles Garnier CES	Replaced air handling units	2021
St. Cornelius CES	Replaced air handling units	2021
St. Dominic CES	Cooling upgrade to gym and change rooms	2023
St. Edith Stein CES	Replaced air handling units	2021
St. Edmund CES	Cooling upgrade to gym	2023
St. Francis of Assisi CES	Cooling tower replacement	2023
St. Francis Xavier CSS	Replaced heat pumps	2023
St. Joachim CES	Replaced air handling units	2021
St. Joseph CSS	Replaced air handling units	2023
St. Mark CES	Installed variant refrigerant flow system to provide cooling in office area	2023
St. Mary CES	Cooling upgrade to classrooms	2021
St. Monica CES	Replaced air handling units	2021
St. Peter CES	Replaced make-up air and condensing units	2023
St. Richard CES	Replaced air handling unit	2023
St. Thomas Aquinas CSS	Replaced heat pumps	2023
Sts. Peter and Paul CES	Replaced air handling unit	2021



REPORT NUMBER F 2

MINUTES OF THE AUDIT COMMITTEE MEETING, SEPTEMBER 12, 2023

MINUTES

Audit Committee Meeting

**Tuesday, September 12, 2023, 4:30 p.m.
Boardroom, Catholic Education Centre**

Trustees:	Bruno Iannicca	Chair
	Anisha Thomas	Vice-Chair
	Thomas Thomas	Trustee
External Members:	Rory Keilty	External Audit Committee Member
	Laura Prestia	External Audit Committee Member
Staff:	Marianne Mazzorato, Ed.D.	Director of Education, Secretary to the Board
	David Amaral	Associate Director, Instructional Services
	Daniel Del Bianco	Associate Director, Corporate Services
	Julie Cherepacha	Executive Superintendent, Finance, Chief Financial Officer and Treasurer
	Brian Hester	Superintendent, Financial Services
	Carrie Salemi	General Manager, Finance
	Kevin Sun	Internal Auditor
	Reynard Balatbat	Senior Auditor
Recorder:	Cindy Child	Board and Committee Information Officer

A. Routine Matters

1. Call to Order and Attendance
Chair Bruno Iannicca called the meeting to order at 4:30 p.m.
2. Opening Prayer led by Chair Bruno Iannicca
3. Land Acknowledgment - Chair Bruno Iannicca
4. Approval of Agenda

Trustee Anisha Thomas arrived at 4:32 p.m.

Moved by Thomas Thomas

THAT THE AGENDA BE APPROVED.

CARRIED

5. Declaration of Interest - Letters of Declaration are on file for five committee members.
 - a. Letter of Declaration - Trustee Bruno Iannicca
 - b. Letter of Declaration - Trustee Anisha Thomas
 - c. Letter of Declaration - Trustee Thomas Thomas
 - d. Letter of Declaration - External Member Rory Keilty
 - e. Letter of Declaration - External Member Laura Prestia

6. Approval of Committee Minutes

Moved by Laura Prestia

THAT THE MINUTES OF THE AUDIT COMMITTEE MEETING, MAY 9, 2023, BE APPROVED.

CARRIED

a. Business Arising from the Committee Minutes - Nil

B. Awards and Presentations – Nil

External Member Keilty arrived at 4:34 p.m.

Executive Superintendent Cherepacha welcomed External Member Keilty and acknowledged and thanked him for his service to the Audit Committee. This is his last meeting, having completed two consecutive terms on the Audit Committee.

C. Delegations - Nil

D. Reports from Committee/Administration for Receipt

1. School Board Compliance Report

Superintendent Hester summarized the report.

E. Reports from Committee/Administration requiring Action

1. Audit Service Plan for the Year Ended August 31, 2023

Superintendent Hester introduced Mohammad Soleman, Engagement Manager, BDO Canada LLP.

Engagement Manager Soleman summarized the report and responded to questions of clarification.

1. External Member Keilty: In the audit approach notes, the commentary leads us to believe that the audit service is not complete, do we begin now or wait until it is complete?

Superintendent Hester: In March there was a provincial audit. We have not received our Ministry guidance of how this applies with a specific lens to education, which we would have to respond to for August 2023.

2. External Member Keilty: Will we need to note that the information is based on March 2023?

Superintendent Hester: We await the information from the Ministry and will include it in our August 31, 2023 yearend financial report.

3. External Member Keilty: Is the electronic approach at BDO in sync with what is used at Dufferin-Peel Catholic District School Board (DPCDSB)?

Engagement Manager Soleman: Our ICT specialists work collaboratively and there has been no concern.

4. External Member Prestia: Is the materiality based on August 2023 or 2022?

Engagement Manager Soleman: It would be based on 2022 and if there were deviations of the balances, we would update the audit.

Moved by Anisha Thomas

THAT THE AUDIT COMMITTEE RECOMMEND TO THE BOARD OF TRUSTEES THAT THE AUDIT SERVICE PLAN FOR THE YEAR ENDED AUGUST 31, 2023, BE APPROVED.

CARRIED

F. Additional Business – Nil

1. Notices of Motion

G. Questions Asked by Committee Members

1. External Member Keilty: The standards seem to be coming in gradual dates. What is the impact in terms of context of major projects, reporting requirements, staffing and timing of changes that have to occur internally, how can we manage the different timelines?

Superintendent Hester: The current area of significance is the Capital Asset Retirement Obligations (ARO), as we must apply accuracy and consistency from information provided from the Ministry on classifications and standards shared across all school boards. It is important to build our knowledge through training sessions and assess appropriately. The Ministry guidance speaks to this information, and we bring it to the team to direct expectations. We will work with staff to ensure we are in line with auditor expectations regarding standards and timelines.

H. Declared Interest Items - Nil

I. In Camera Session

Moved by Thomas Thomas

THAT THE AUDIT COMMITTEE MEETING RESOLVE INTO THE IN CAMERA SESSION.

CARRIED

J. Report from In Camera

Report: Approval of the In Camera Audit Committee Minutes of May 9, 2023, receipt of six (6) school audits, the Audit Findings 2022-2023 Summary Report, the 2022-2023 Legal Risk Report, and the Detailed Annual Report, and approval of the Summarized Annual Report and the Proposed Internal Audit Plan.

THAT THE AUDIT COMMITTEE RECEIVE THE CONFIDENTIAL IN CAMERA REPORT.

CARRIED

K. Future Meetings

November 7, 2023
February 13, 2024
May 14, 2024

L. Adjournment

Chair Bruno Iannicca thanked External Member Rory Keilty for his dedication and service through two consecutive terms on the Audit Committee.

Moved by Anisha Thomas

THAT THE MEETING BE ADJOURNED AT 6:08 P.M.

CARRIED



REPORT NUMBER F 3

MINUTES OF THE CONTRACT AND NEGOTIATIONS COMMITTEE MEETING, SEPTEMBER 12, 2023

MINUTES

Contract and Negotiations Committee Meeting

Tuesday, May 2, 2023, 5:00 p.m.

Board Room, Catholic Education Centre

Trustees:	Thomas Thomas	Chair
	Luz del Rosario	Vice-Chair
	Brea Corbet	Trustee
	Paula Dametto-Giovannozzi	Trustee
	Darryl D'Souza	Trustee
	Anisha Thomas	Trustee
Regrets:	Shawn Xaviour	Trustee
Staff:	Marianne Mazzorato, Ed.D.	Director of Education, Secretary to the Board
	David Amaral	Associate Director, Instructional Services
	Daniel Del Bianco	Associate Director, Corporate Services
	Stephanie Strong	Superintendent, Human Resources and Employee Relations
	Mike Damad	Chief Information Officer
	Theresa Davis	General Manager, Human Resources
	Breann Pyke	Manager, Employee Relations
Recorder:	Cindy Child	Board and Committee Information Officer

A. Routine Matters

1. Call to Order and Attendance
Chair Thomas Thomas called the meeting to order at 5:00 p.m.
2. Opening Prayer was led by Trustee Brea Corbet
3. Land Acknowledgment - Trustee Anisha Thomas
4. Approval of Agenda

Moved by Anisha Thomas

THAT THE AGENDA BE APPROVED.

CARRIED

- a. Approval of Calendar Items - Nil

Chair Thomas Thomas opened the nominations for the Vice-Chair of the Contract and Negotiations Committee due to a current vacancy.

Trustee Luz del Rosario was nominated by Trustee Brea Corbet. Trustee Luz del Rosario accepted the nomination.

In accordance with Board practice, Chair Thomas Thomas, requested further nominations three times. There being none, nominations were declared closed.

Trustee Luz del Rosario was acclaimed Vice-Chair of the Contract and Negotiations Committee.

5. Declaration of Interest - Nil
6. Approval of Minutes of the Contract and Negotiations Committee Meeting of March 28, 2023

Moved by Darryl D'Souza

**THAT THE MINUTES OF THE CONTRACT AND NEGOTIATIONS COMMITTEE,
MARCH 28, 2023, BE APPROVED.**

CARRIED

- a. Business Arising from the Minutes - Nil

B. Pastor's Remarks - Nil

C. Awards and Presentations - Nil

D. Delegations - Nil

E. Updates/Information/Reports from Trustees for Receipt - Nil

1. Regular Reports
 - a. Ontario Catholic School Trustees' Association Report
 - b. Good News Items

F. Updates/Information/Reports from Committees for Receipt - Nil

G. Updates/Information/Reports from Administration for Receipt

1. Status Update on Central and Local Negotiations with Union Groups and Associations Represented Within Dufferin-Peel Catholic District School Board

Superintendent Strong summarized the report.

1. Trustee Luz del Rosario: Has CUPE 2026 ratified the local agreement?

Superintendent Strong: They have a fully ratified agreement.

H. Trustee/Committee/Administration Reports Requiring Action - Nil

I. Notices of Motion - Nil

J. Additional Business - Nil

K. Questions Asked of, and by, Trustees - Nil

L. Declared Interest Items – Nil

M. In Camera Session

Moved by Paula Dametto-Giovannozzi

THAT THE BOARD OF TRUSTEES MEETING BE ADJOURNED AND THE TRUSTEES IMMEDIATELY CONVENE AN IN CAMERA MEETING IN RESPECT TO LOCAL RATIFICATION, WITH REFERENCE TO THE CRITERIA SET OUT ABOVE.

CARRIED

N. Report from In Camera

Report: Approval of In Camera Minutes and Contract Ratification.

Moved by Luz del Rosario

THAT THE BOARD OF TRUSTEES APPROVE RATIFICATION OF THE LOCAL AGREEMENT BETWEEN THE CANADIAN UNION OF PUBLIC EMPLOYEES (LOCAL 1483) AND DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD.

CARRIED

O. Future Meetings

P. Adjournment

Moved by Darryl D'Souza

THAT THE MEETING BE ADJOURNED AT 5:20 P.M.

CARRIED



REPORT NUMBER F 4

MINUTES OF THE SPECIAL EDUCATION ADVISORY COUNCIL MEETING, SEPTEMBER 13, 2023

MINUTES

Special Education Advisory Committee Meeting

**Wednesday, September 13, 2023, 7:00 p.m.
Boardroom, Catholic Education Centre**

Attendees:	Bruno Iannicca Heather Bialowas Airene Cunanan Myra Del Rosario Lisette Gaylie Janice Hatton Caroline Huxtable	Trustee - Chair Down Syndrome Assoc. of Peel: Caring Network - Representative Autism Ontario, Peel Chapter - Alternative ABC Association for Bright Children - Representative Easter Seals Ontario - Representative Autism Ontario, Peel Chapter - Representative Epilepsy South Central Ontario - Representative
Regrets:	Gian Luca Ferrari Debbie Hammond Luz del Rosario Thomas Thomas Herman Vilorio Dely Farrace Shanna Walsh Kevin Hickey Andrea Isaac Liza Dowson Christine Koczmara Lisa Papaloni	Member At Large, Central Committee for Catholic School Councils Dufferin-Peel Educational Resource Workers' Association - Representative Alternate Chair Alternate Trustee Alternate Trustee Brampton Caledon Community Living - Vice Chair - Representative Down Syndrome Assoc. of Peel: Caring Network - Alternative VOICE for Hearing Impaired Children - Representative OECTA Elementary - Alternative Ontario Association for Families of Children with Communication Disorders - Representative Community Living Mississauga - Representative Learning Disabilities Association of Peel Region - Representative
Staff:	Lucy Papaloni Sabrina Baiana Pam Boniferno Tammie Cameron Teresa Abbruscato Joanne Dean Clementine D'Souza Pina Grosso Christiane Kyte Cristine Pergotski Laura Pincente Jacqueline Toste Sharon Chambers Christa Wigglesworth	Superintendent, Special Education and Learning Services Coordinator, Diverse Learning Needs Dufferin-Peel Educational Resource Workers' Association - Alternative Consultant, Diverse Learning Needs Consultant, Diverse Learning Needs Chief, Speech/Language/Hearing/Vision Consultant, Secondary Transitions and Diverse Learners Chief of Social Work General Manager, Clinical Services and Spec Education Association of Professional Student Services Personnel Coordinator, Diverse Learning Needs Consultant, Diverse Learning Needs Elementary Principal Vice Principal Representative Child and Youth Care Practitioner
Recorder:	Katherine Magee	Executive Assistant to Superintendent of Special Education

A. Routine Matters

1. Call to Order and Attendance
Chair of SEAC, Bruno Iannicca, called the meeting to order at 7:00 p.m.
2. Opening Prayer - M. Del Rosario
3. Acknowledgment of the First Nations' Sacred Territory - S. Baiana
4. Approval of Agenda

THAT THE AGENDA BE APPROVED.

CARRIED

5. Approval of Committee Minutes

THAT THE MINUTES OF THE SPECIAL EDUCATION ADVISORY COMMITTEE MEETING, JUNE 14, 2023, BE APPROVED.

CARRIED

6. Previous Business

Trustee Bruno Iannicca will address the previous business at the October SEAC meeting, after he has met with the Board of Trustees.

B. Presentations and Staff Reports

1. Introductions: Superintendent Papaloni
Superintendent Papaloni introduced L. Pincente, S. Baiana, C. Kyte, P. Callender to provide summer updates.
2. Summer Updates: L. Pincente, S. Baiana, C. Kyte, P. Callender
P. Callender, Coordinator, Well-Being, discussed the Mental Health and Well-Being Champions' summer training on Jamboards. She presented a video message from the Champions. C. Kyte, General Manager of Clinical Services and Special Education, discussed the supports provided during the summer months including the Mental Health Support Line. She also detailed the summer assessments and summer camps. S. Baiana, Coordinator, Diverse Learning Needs, explained the summer learning programs offered, including summer school programs and literacy and numeracy programs. L. Pincente, Coordinator, Diverse Learning Needs, discussed the Get Ready Program for Secondary Schools.

L. Gaylie asked what age group received the Speech/Language assessments. C. Kyte answered that there were no parameters, it is based on the needs in the Family of Schools. L. Gaylie asked if assessments continue in September. C. Kyte replied that they continue throughout the year. The summer assessments are additional supplementary assessments provided through a Ministry grant. L. Gaylie asked if the support staff was all ERWs. C. Kyte replied that both resource teachers and ERWs were involved. A. Cunanan asked if support

for Mental Health was ongoing, and how students and parents are made aware of this support. P. Callender answered that every Secondary School has access to social workers and CYWs and some schools also have a Mental Health support worker. They are there to provide continued support to the students. The Mental Health Champions are there to guide the students. L. Gaylie asked if the camp was a grant. C. Kyte answered yes. L. Gaylie asked if other students with disabilities also have an opportunity to go to camps. C. Kyte answered that currently, this grant is only for Autistic students. The committee can write to the Ministry to request this. Trustee Bruno Iannicca agreed that the committee should write a letter and we can review it. Superintendent Papaloni suggested that she can ask at the next Ministry meeting. This was agreed upon. A. Cunanan asked why the Transitions program was not offered. L. Pincente answered that in the spirit of integration, the Transitions program was combined with the Get Ready program in the schools. This also allowed for better attendance.

3. Uplifting Special Events: S. Baiana

S. Baiana, Coordinator, Diverse Learning Needs, asked the committee members to provide dates of significance in their organizations through a form that will be sent to them. She invited members who were interested in speaking at future SEAC meetings to advise K. Magee.

Trustee Bruno Iannicca mentioned that this is a great opportunity to highlight their organizations.

4. PRO Grants and Other Updates: E. Moniz-Baptista, T. Cameron

Superintendent Papaloni introduced E. Moniz-Baptista, Consultant, Special Education and T. Cameron, Consultant, Special Education. E. Moniz-Baptista and T. Cameron updated the committee on the upcoming PROGrant: Preparing your Child with Differing Abilities for the Sacraments. Adaptive kits will be provided. These kits help the students participate. K. Magee will send out the information flyer to the committee. Any members interested in participating were asked to contact K. Magee.

L. Gaylie said that if the information doesn't get to the parents, students might miss the opportunity. T. Cameron stated that the information goes through our entire system. The teachers pass on the information as well.

C. Budget - Nil

D. Reports from Trustees for Receipt

Trustee Bruno Iannicca reviewed the new school year start up. All bus runs have drivers this year. The Kiss and Ride program is challenging in some schools, causing parental concern. There is funding for another Secondary school in North Brampton. Reorganization will be happening soon, due to declining enrolment. There may be loss of staffing. Allocation will be based on greatest needs. Trustee Bruno Iannicca requested a report on how staff is allocated to schools for children that learn differently.

L. Gaylie mentioned that it's important to know that all students are fully supported. Do we have the capacity to meet their needs? Trustee Bruno Iannicca answered that our administrators do everything they can to ensure that children that learn differently get everything they can to support them. M. Del Rosario mentioned that not all services are provided by the board, such as ErinOak. Therefore, when there is a shortage of nurses or therapists and people complain, it may not be the

board that is responsible for this problem. C. Kyte replied that school staff need to advocate for the families to assist with outside providers. Trustee Bruno Iannicca stated that this is outside of our scope to manage it. M. Del Rosario asked how these organizations decide where to allocate their services. Trustee Bruno Iannicca asked the committee if someone from ErinOak can come in and help answer these questions. Superintendent Papaloni will look into this. C. Huxtable mentioned that allocation may be based on the number of needs per child, not just the number of children. She asked how many hours are allotted per child? Superintendent Papaloni answered that it would be difficult to break it down to hourly allotment. There are many factors involved in determining the amount of support provided. These factors may change throughout the year and decisions have to be revisited. Each case is looked at individually.

E. Information/Reports from Community Associations

H. Bialowas, Down Syndrome Association of Peel, discussed the speech and language opportunities for their kids. She mentioned the Gala Event on October 21st to raise funds for Down Syndrome children. Details can be found on the DSAP website.

F. Information and Correspondence - Nil

G. Communication

Superintendent Papaloni discussed the upcoming review of our meeting guidelines with council Margaret Beck. Going forward, meetings will end at 8:30 p.m. with any outstanding items being carried forward.

H. Questions Asked by Committee Members - Nil

I. Questions asked by the Public - Nil

J. Future Meetings

October 18, 2023

November 15, 2023

December 13, 2023

January 17, 2024

February 21, 2024

March 20, 2024

April 17, 2024

May 15, 2024

June 12, 2024

CARRIED

K. Adjournment

Moved by C. Huxtable.

THAT THE MEETING BE ADJOURNED AT 8:25 P.M.

CARRIED



REPORT NUMBER F 5

**MINUTES OF THE SPECIAL EDUCATION ADVISORY COUNCIL MEETING,
OCTOBER 18, 2023**

MINUTES

Special Education Advisory Committee Meeting

Wednesday, October 18, 2023, 7:00 p.m.

CEC - Boardroom

Attendees:	Bruno Iannicca	Trustee - Chair
	Dely Farrace	Brampton Caledon Community Living - Vice Chair - Representative
	Luz del Rosario	Alternate Chair
	Heather Bialowas	Down Syndrome Assoc. of Peel: Caring Network - Representative
	Myra Del Rosario	ABC Association for Bright Children - Representative
	Liza Dowson	Ontario Association for Families of Children with Communication Disorders - Representative
	Caroline Huxtable	Epilepsy South Central Ontario - Representative
	Christine Koczmar	Community Living Mississauga - Representative
	Lisa Papaloni	Learning Disabilities Association of Peel Region - Representative
Regrets:	Thomas Thomas	Alternate Trustee
	Airene Cunanan	Autism Ontario, Peel Chapter - Alternative
	Lisette Gaylie	Easter Seals Ontario - Representative
	Janice Hatton	Autism Ontario, Peel Chapter - Representative
	Herman Vioria	Alternate Trustee
	Gian Luca Ferrari	Member At Large, Central Committee for Catholic School Councils
	Shanna Walsh	Down Syndrome Assoc. of Peel: Caring Network - Alternative
	Pam Boniferro	Dufferin-Peel Educational Resource Workers' Association - Alternative
	Sue Steer	Superintendent, Family of Schools
	Debbie Hammond	Dufferin-Peel Educational Resource Workers' Association - Representative
	Andrea Isaac	OECTA Elementary - Alternative
Staff:	Lucy Papaloni	Superintendent, Special Education and Learning Services
	Teresa Abbruscato	Consultant, Secondary Transitions and Diverse Learners
	Sabrina Baiana	Coordinator, Diverse Learning Needs
	Kristie Boily	Consultant, Diverse Learning Needs
	Tammie Cameron	Consultant, Diverse Learning Needs
	Sharon Chambers	Principal, Vice Principal Association, Elementary
	Clementine D'Souza	Consultant, Secondary Transitions and Diverse Learners
	Pina Grosso	Chief of Social Work
	Christiane Kyte	General Manager, Clinical Services and Spec Education
	Alexandra Lawrence	Coordinator, Diverse Learning Needs
	Eliane Moniz-Baptista	Consultant, Diverse Learning Needs
	Laura Odo	Superintendent Representative
	Cristine Pergotski	Association of Professional Student Services Personnel
	Laura Pincente	Consultant, Secondary Transitions and Diverse Learners
	Gina Renda	Principal, Vice Principal Association, Secondary
	Michael Schaus	OECTA Elementary - Representative
Recorder:	Katherine Magee	Executive Assistant, Special Education and Learning Services - Recorder

A. Routine Matters

1. Call to Order and Attendance

Chair of SEAC, Bruno Iannicca, called the meeting to order at 7:00 p.m.

2. Opening Prayer

Opening Prayer - Superintendent Papaloni

3. Acknowledgment of the First Nations' Sacred Territory

Land Acknowledgment - Lisa Papaloni

4. Approval of Agenda

THAT THE AGENDA BE APPROVED.

CARRIED

5. Approval of Committee Minutes

THAT THE MINUTES OF THE SPECIAL EDUCATION ADVISORY COMMITTEE MEETING, SEPTEMBER 13, 2023, BE APPROVED.

CARRIED

6. Previous Business

Superintendent Papaloni introduced C. Kyte, General Manager of Clinical Services to speak on previous business. C. Kyte had consulted with Erin Oak Kids Centre regarding attending a SEAC meeting to discuss and answer questions regarding their services. Erin Oak Kids declined this invitation, citing their preference to speak individually with parents concerning their children's needs.

D. Farrace asked C. Kyte to take back to Erin Oak Kids another request to attend, citing that this meeting would represent many parents. C. Koczmaro also added that their attendance would also allow the committees to take back program information to the parents. C. Kyte stated that she will take this back to Erin Oak Kids again.

B. Presentations and Staff Reports

1. Review of Bylaws and Terms of Reference: M. Beck

Superintendent Papaloni introduced M. Beck, Legal Counsel. M. Beck discussed the Education Act, Roberts Rules and Procedural Bylaws that affect Committee meetings. M. Beck reviewed the role of the Special Education Advisory Committee. Local issues must be discussed within the schools, whereas board wide issues are presented at SEAC. M. Beck explained which rules take precedence, how members may take the floor, how concerns may be brought forward and the role of the Chair.

Lisa Papaloni asked what would differentiate a local issue compared to a committee issue. M. Beck stated that the chair would offer guidance during the meeting on deciding the relevance of the issue to the committee. Trustee Bruno Iannicca added that the issues

should not be about committee members' children, they should be about the community. Personal issues must be taken up with the parents' school administrators instead of during the meeting. This committee is not designed for individual committee member complaints regarding their own children.

C. Koczmar asked if the committee members could have a summary of the rules put together to help understand the procedure better. M. Beck agreed to provide the committee with a summary of her presentation. C. Koczmar asked who monitors issues to evaluate which ones are systemic concerns. M. Beck stated that the Instructional Service Team meets weekly to receive updates on issues. Systemic issues are brought forward to the Superintendent. C. Koczmar asked how SEAC would be made aware of these issues. Superintendent Papaloni stated that pertinent issues are regularly brought to the committee. C. Koczmar requested an update on current issues. Superintendent Papaloni will bring this back in the next meeting.

D. Farrace asked if the Chair should be voted in by the committee members instead of by the Trustees. Trustee Bruno Iannicca answered that historically, the Trustees voted in the Chair for SEAC. Trustee Luz del Rosario said that under the Education Act, the Chair has to be a Trustee. M. Beck said she will confirm this and have an answer for the committee.

L. Dowson asked if members are allowed to ask during a meeting to receive clarity on whether an issue is local or systematic. Trustee Bruno Iannicca stated that yes, this committee may ask questions during the portion of the meeting that is titled Questions Asked by Committee Members.

2. Review of Current Special Education Plan: S. Baiana

Superintendent Papaloni introduced S. Baiana, Coordinator, Students with Diverse Learning Needs. S. Baiana reviewed the Special Education Plan Input and Timelines.

C. Koczmar thanked S. Baiana for accepting their input.

3. PROGrant Sacramental Preparation Update: E. Moniz-Baptista, T. Cameron

Superintendent Papaloni introduced T. Cameron, Consultant, Special Education and E. Moniz-Baptista, Consultant, Special Education. T. Cameron gave an overview of the Parent Reaching Out Grant Sacramental Preparation and it's successful turnout. She thanked L. Gaylie for attending as SEAC liaison. E. Moniz-Baptista reviewed the feedback received from the parents.

Lisa Papaloni asked how the event was communicated to parents. T. Cameron explained the multiple avenues of communication, including Family of Schools Special Education Consultants connecting with their Special Needs families, the school administrators passing the information to the Special Education Teachers and the teachers informing their students. There are also many other sources of this information including System Weekly, posters, websites and newsletters sent to students and parents.

D. Farrace asked who made the Sacramental Kits. T. Cameron answered that the kits are produced by the religious community and the Special Education Department purchases it from these religious affiliates.

L. Dowson mentioned that she received the information on this event through email and was very happy with the event.

C. Koczmar asked if the grant funding for this event is mentioned in the flyer. S. Baiana said that it can be added in the future.

Trustee Bruno Iannicca asked how the date for this event is selected. Superintendent Papaloni answered that it is submitted to the corporate calendar to confirm that it does not clash with other major events.

4. Gifted Information Evening: J. Toste

Superintendent Papaloni introduced S. Baiana, Coordinator, Students with Differing Abilities. S. Baiana, in J. Toste's absence, discussed the upcoming Gifted Information Evening, which is not a PRO Grant, to be held virtually on November 27th.

C. Budget - Nil

D. Reports from Trustees for Receipt

Trustee Bruno Iannicca reviewed a question asked previously regarding parents or guardians assisting in schools when there is a shortage in staff. Trustee Bruno Iannicca stated that parents must apply as Emergency Instructors. Once they have successfully gone through this process, they can be called to fill in during a shortage in regular staff.

Trustee Bruno Iannicca discussed the issue of courtesy bussing on the Special Needs buses. These requests must be evaluated on an individual case basis. There cannot be a blanket approval for this. At next month's SEAC meeting, the Transportation Department will attend to answer questions regarding special education bussing.

Trustee Bruno Iannicca reviewed the issue of a waitlist for PLASP Special Needs students. There should not be a waitlist for this. If an individual finds this to be the case, this should be brought to Superintendent Papaloni to investigate.

He also discussed Child trafficking concerns, with the need to further educate parents to help prevent this.

As well, he discussed the request from Lisa Papaloni to include special needs students in a baking school run by Purados. Superintendent Papaloni will review to ensure that this is viable and safe for our students. Trustee Bruno Iannicca will provide an update to the committee.

Trustee Luz del Rosario updated the committee on the Faith and Program Committee meeting. The Catholic Education Week initiative has grown to become a year-long venture. This year's theme is Catholic Education: We are Called to Love. The Mathematics Achievement Action Plan was also reviewed at the Faith and Program Committee meeting. The full report can be found in the Faith and Program minutes of October 10th, 2023.

The Ontario Ministry of Education is working through a renewal of curriculum documents. Several areas of the curriculum are being revised in the Elementary panel including Math, Science, Technology, Language Arts, Indigenous Education and Holocaust Education. In the Secondary panel, de-streamed Mathematics, Science, Civics, Computer Science, Geography and English are being revisited.

Policy 9.01 Catholic Code of Conduct was reviewed and a second printout was added. M. Beck provided details of the procedure that can be followed by any staff or student to ensure that they feel safe. Trustee Bruno Iannicca added that the principal can now issue a letter of warning to anyone not following the code of conduct.

E. Information/Reports from Community Associations - Nil

F. Information and Correspondence

1. Email to Trustee Bruno Iannicca from the Ministry

Due to time constraints, this will be carried forward to next month's meeting.

G. Communication - Nil

H. Questions Asked by Committee Members - Nil

I. Questions asked by the Public

P. Anderson, parent, asked how she can become a committee member. Superintendent Papaloni answered that she would have to contact the organization and have them put her name forward to the committee. P. Anderson also asked if Ableism is in the curriculum. Superintendent Papaloni answered that Equity contains discussions of Ableism, but there is no specific curriculum for that alone. P. Anderson asked how this can be requested to become a separate curriculum. Lisa Papaloni mentioned writing to the Ministry to request this. This will be brought forward at the next meeting.

J. Future Meetings

November 15, 2023

December 13, 2023

January 17, 2024

February 21, 2024

March 20, 2024

April 17, 2024

May 15, 2024

June 12, 2024

CARRIED

K. Adjournment

Moved by H. Bialowas

THAT THE MEETING BE ADJOURNED AT 9:06 P.M.

CARRIED



REPORT NUMBER F 6

**MINUTES OF THE MISSISSAUGA TRAFFIC SAFETY COUNCIL MEETING,
MAY 31, 2023**

Traffic Safety Council

Date: May 31, 2023
Time: 5:04 PM
Location: Hearing Room, Civic Centre, 2nd Floor
 300 City Centre Drive, Mississauga, Ontario, L5B 3C1

Members Present	Councillor Chris Fonseca	Ward 3
	Councillor John Kovac	Ward 4
	Councillor Brad Butt	Ward 11
	Trustee Brea Corbet	Dufferin-Peel Catholic District School Board
	Aamira Alvi	Citizen Member
	Faiz Ahmed	Citizen Member
	Irene Chu	Citizen Member
	Kathy Leff	Citizen Member
	Louise Goegan	Citizen Member
	Peter Westbrook	Citizen Member
	Tammy Coulson	Citizen Member (Vice-Chair)
	TJ Cieciura	Citizen Member
	Vibha Sequeira	Citizen Member
	Members Absent	Councillor Dipika Damerla
Councillor Sue McFadden		Ward 10
Trustee Jill Promoli		Peel District School Board
Junaid Shah		Citizen Member
Miles Roque		Citizen Member (Chair)
Sandra Thomson		Citizen Member
Seshagiri Pingali		Citizen Member

Staff Present

Alex Beard, Active Transportation Coordinator
 Denna Tallia, Traffic Operations Technologist
 Jonathan De Iuliis, Business Analyst, Transportation and Works
 Jo-Anne Sutherland, Manager, Parking Enforcement
 Catherine Nguyen-Pham, Communications Advisor
 Matthew Sweet, Manager, Active Transportation
 Angie Melo, Legislative Coordinator

1. CALL TO ORDER - 5:04 PM

2. INDIGENOUS LAND STATEMENT

Angie Melo, Legislative Coordinator recited the Indigenous Land Statement.

3. APPROVAL OF AGENDA

Approved (L. Goegan)

4. DECLARATION OF CONFLICT OF INTEREST - Nil

5. MINUTES OF PREVIOUS MEETING

5.1 Mississauga School Traffic Safety Action Committee Draft Minutes - April 27, 2023

Approved (TJ Cieciora)

6. DEPUTATIONS

6.1 Stephen Popovich, Principal, ISNA Elementary School regarding Internal Site Circulation for Student Drop Off and Pick Up

Stephen Popovich, President, Stephen Popovich and Associates, provided an overview of the issues identified at ISNA Elementary School's Student Drop Off and Pick Up and sought the Committees feedback with respect to alternate solutions. Committee members engaged in discussion and enquired about fencing; under utilized space at the back of the school, the loss of parking spaces, space allocation for placing snow, whether proposed design supports anticipated increase of school bus traffic and suggested alternate exit points. Mr. Popovich responded to Committee Member's enquiries and thanked them for their feedback.

RECOMMENDATION MSTSAC-0039-2023

Moved By Councillor J. Kovac

That the deputation from Stephen Popovich, President, Stephen Popovich and Associates, with respect to the Internal Site Circulation for Student Drop Off and Pick Up at ISNA Elementary School, be received.

Received

6.2 Sabat Ismail and Charlotte Estey, Green Communities Canada regarding equity and enforcement

Matthew Sweet, Manager, Active transportation spoke briefly with respect to the School Streets Pilot Project and noted that the Project was recognized for a Community Partnership Corporate Award.

Charlotte Estey and Sabat Ismail, School Travel Planners, Green Communities Canada provided an overview of improving equity and engagement in school travel planning and a review of "Five E's" framework.

Committee Members engaged in discussion and commented on the importance of how to practice engagement, the changes to the framework, the implementation of the recommendations and engaging and building relationships.

RECOMMENDATION MSTSAC-0040-2023

Moved By Councillor C. Fonseca

That the deputation from Sabat Ismail and Charlotte Estey, Green Communities Canada regarding equity and enforcement, be received.

Received

6.3 Athina Tagidou, with respect to the Site Inspection Report - Applewood Heights Secondary School and Tomken Road Middle School

Item 9.4.

Athina Tagidou, spoke to traffic safety concerns along Bloor Street and Tomken Road for the students attending Applewood Heights Secondary School and Tomken Road Middle School and requested staff consider the installation of apple decal street pavement markings, extend timing of walking phase to include the school's lunch hour, and review the feasibility of lowering the speed limit not only on Bloor Street in front of Applewood Heights Secondary School, but also on Tomken Road between Runningbrook Drive to Homeric Drive.

Councillor Fonseca commented on the requests made by Ms. Tagidou and noted that the Bloor Street Integrated Project will review all intersections when the project is complete, and requested that staff review the feasibility of the timing of walking phase and to include Tomken Road between Runningbrook Drive to Homeric Drive in the review of lowering speed limits.

RECOMMENDATION MSTSAC-0041-2023

Moved By Councillor C. Fonseca

That the deputation from Athina Tagidou, with respect to the Site Inspection Report - Applewood Heights Secondary School and Tomken Road Middle School be received.

Received

7. PUBLIC QUESTION PERIOD - 15 Minute Limit - Nil
8. CONSENT AGENDA - Nil
9. MATTERS TO BE CONSIDERED

9.1 Site Inspection Report - Castlebridge Public School (Ward 9)

Site inspection report for the site inspection conducted on May 2, 2023 at 2801 Castlebridge Drive and on Glen Erin Drive, in front of Castlebridge Public School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0042-2023

Moved By P. Westbrook

1. That Transportation and Works be requested to install bollards in the "No Stopping" zones currently marked with white ladder markings to better delineate "No Stopping Zones protecting the Castlebridge Public School exit driveway.
2. That Transportation and Works be requested to review the signal timing at the intersection of Glen Erin Drive and Castlebridge Drive East West at school entry 8:30-9:00 AM and dismissal 3:20-3:50 PM.
3. That the Peel District School Board be requested to extend the existing fence on school property on the west side of Glen Erin Drive to be level with the stop bar at the northwest corner of Glen Erin Drive and Castlebridge Drive.
4. That Active Transportation be requested to contact the Principal of Castlebridge Public School to ramp up the existing school walking routes program and report back to Mississauga School Traffic Safety Action Committee regarding measures implemented.
5. That Mississauga School Traffic Safety Action Committee be requested to re-inspect once recommendations 1, 2, 3 and 4 have taken place.
6. That Peel Regional Police be requested to attend Castlebridge Public School at Glen Erin Drive and Castlebridge Drive between the hours of 3:20-3:40 PM to enforce stopping compliance.

Approved

9.2 Site Inspection Report - Chris Hadfield Public School (Ward 7)

Site inspection report for the site inspection conducted on May 4, 2023 at the intersection of Redmond Road and Fairview Road for the students attending Chris Hadfield Public School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0043-2023

Moved By L. Goegan

1. That the warrants have not been met for the placement of a school crossing guard at Fairview Road West and Redmond Road on either the north or east legs of the intersection for the students attending Chris Hadfield Public School.

2. That Transportation and Works be requested to paint ladder markings on the north leg of the intersection of Fairview Road West and Redmond Road.

Approved

9.3 Site Inspection Report - McBride Public School (Ward 6)

Site inspection report for the site inspection conducted on May 9, 2023 at the intersection of McBride Avenue and Grechen Road for the students attending McBride Public School.

No discussion took place regarding this Item.

RECOMMENDATION MTSAC-0044-2023

Moved By P. Westbrook

That the warrants have not been met for the placement of a school crossing guard at McBride Avenue and Grechen Road for the students attending McBride Public School.

Approved

9.4 Site Inspection Report - Applewood Heights Secondary School and Tomken Road Middle School (Ward 3)

Site inspection report for the site inspection conducted on May 16, 2023 at the intersection of Bloor Street East and Tomken Road for the students attending Applewood Heights Secondary School and Tomken Road Middle School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0045-2023

Moved By Councillor C. Fonseca

1. That Transportation and works be request to complete the following:
 - a. Re-paint the ladder markings on all four legs of the intersection of Bloor Street and Tomken Road.
 - b. Review the timing of the walking phase at school entry 7:50-8:30 AM, at lunch hour 10:46-11:46 AM, and school dismissal 2:20-2:50 PM to determine if it can be extended to better accommodate the volume of students crossing at Bloor Street and Tomken Road.
 - c. Review the feasibility of lowering the speed limit on Bloor Street in front of Applewood Heights Secondary School and on Tomken Road between Runningbrook Drive to Homeric Drive creating a school zone.
2. That the Peel District School Board be requested to review the operation of the Kiss and Ride at Applewood Heights Secondary School to better use the second parking lot off Tomken Road.

3. That the Mississauga School Traffic Safety Action Committee be requested to reinspect the intersection of Bloor Street East and Tomken Road if the Bloor Street integrated project is implemented; anticipated start date of 2024-2025.

Approved

9.5 Site Inspection Report - St. Pio of Pietrelcina Catholic Elementary School (Ward 4)

Site inspection report for the site inspection conducted on May 11, 2023 at the intersection of Huron Heights Drive and Elia Avenue for the students attending St. Pio of Pietrelcina Elementary School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0046-2023

Moved By Councillor J. Kovac

1. That the warrants have not been met for the placement of a school crossing guard at Huron Heights Drive and Elia Avenue for the students attending St. Pio of Pietrelcina Catholic Elementary School.
2. That Transportation and Works be requested to review the signage on Huron Heights Drive and Elia Avenue at St. Pio of Pietrelcina Catholic Elementary School.
3. That Transportation and Works be request to install "No Stopping" corner prohibitions on Huron Heights Drive and Elia Avenue.
4. That once the signage is in place that the Principal of St. Pio of Pietrelcina Catholic Elementary School be requested to advise the parents and students of the new "No Stopping" restrictions at the intersection of Huron Heights Drive and Elia Avenue and encourage parents parking on the street to use the Kiss and Ride to drop off students instead.
5. That Parks, Forestry and Environment be requested to trim trees around the signage by St. Pio of Pietrelcina Catholic Elementary School at 4765 Huron Heights Drive.
6. That Parking Enforcement be requested to enforce the "No Stopping" zones in front of St. Pio of Pietrelcina Catholic Elementary School at 4765 Huron Heights Drive between the hours of 8:25 - 8:50 AM and 2:50 - 3:15 PM.
7. That Peel Regional Police be requested to attend St. Pio of Pietrelcina Catholic Elementary School at 4765 Huron Heights Drive between the hours of 8:25 - 8:50 AM and 2:50 - 3:15 PM to enforce the 30 KM/HR speed limit on Huron Heights Drive. That Transportation and Works be requested to review the feasibility of implementing a sign on Elia Avenue approaching Huron Heights Drive to advise motorists that they are entering a 30 KM/HR speed zone when turning right or left onto Huron Heights Drive.

Approved9.6 Site Inspection Report - Meadowvale Village Public School and St. Julia Catholic Elementary School (Ward 11)

Site inspection report for the site inspection conducted on May 25, 2023 on Elliott Parliament Street for the students attending Meadowvale Village Public School and St. Julia Catholic Elementary School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0047-2023

That Transportation and Works be requested to install "No Parking" signage on the east side of Elliott Parliament Street to allow for traffic flow and pedestrian safety as there are no sidewalks and pedestrians are required to walk on the road.

Approved9.7 Mississauga School Traffic Safety Action Committee Member Representative on the Road Safety Committee

Louise Goegan, Citizen Member, was nominated and accepted the nomination to be appointed to the Road Safety Committee as the representative for the Mississauga School Traffic Safety Action Committee.

RECOMMENDATION MSTSAC-0048-2023

Moved By Councillor C. Fonseca

That Louise Goegan, Citizen Member, be appointed to the Road Safety Committee as the representative for the Mississauga School Traffic Safety Action Committee.

Approved9.8 Site Inspection Statistic Report - May 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0049-2023

That the Site Inspection Statistic Report - May 2023, be received for information.

Received10. SUBCOMMITTEE REPORTS - Nil11. PARKING ENFORCEMENT REPORT11.1 Parking Enforcement in School Zone Report - April 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0050-2023

Moved By T. Cieciora

That the Parking Enforcement in School Zone Report - April 2023 be received for information

Received

12. TRANSPORTATION AND WORKS ACTION ITEMS

12.1 Transportation and Works Action Items List - April 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0051-2023

Moved By Councillor J. Kovac

That the Transportation and Works Action Items List - April 2023 be received for information.

Received

13. OTHER BUSINESS

Irene Chu and Aamira Alvi, to provide an overview of the 2023 OTC Annual Conference & Supplier Showcase they attended from May 29-31, 2023 at the next Mississauga School Traffic Safety Action Committee.

14. DATE OF NEXT MEETING - June 28, 2023

15. ADJOURNMENT 6:13 PM (I. Chu)



REPORT NUMBER F 7

**MINUTES OF THE MISSISSAUGA TRAFFIC SAFETY COUNCIL MEETING,
JUNE 28, 2023**

Traffic Safety Council

Date: June 28, 2023
Time: 5:00 PM
Location: Online Video Conference

Members Present	Councillor Chris Fonseca	Ward 3
	Councillor Brad Butt	Ward 11
	Trustee Jill Promoli	Peel District School Board
	Faiz Ahmed	Citizen Member
	Irene Chu	Citizen Member
	Junaid Shah	Citizen Member
	Kathy Leff	Citizen Member
	Louise Goegan	Citizen Member
	Miles Roque	Citizen Member (Chair)
	Peter Westbrook	Citizen Member
	Sandra Thomson	Citizen Member
	Seshagiri Pingali	Citizen Member
	Tammy Coulson	Citizen Member (Vice-Chair)
	TJ Cieciura	Citizen Member
Members Absent	Councillor John Kovac	Ward 4
	Councillor Dipika Damerla	Ward 7
	Councillor Sue McFadden	Ward 10
	Trustee Brea Corbet	Dufferin-Peel Catholic District School Board
	Aamira Alvi	Citizen Member
	Vibha Sequeira	Citizen Member

Staff/Advisory Board Present

Denna Tallia, Traffic Operations Technologist
Zvonimir Miller, Manager, Traffic Signals & Systems
Sheelagh Duffin, Supervisor, Crossing Guards
Max Gill, Supervisor, Road Safety
Jim Kartsomanis, Supervisor, Traffic Systems & ITS
Colin Patterson, Manager, Traffic Services & Road Safety
Laura Zeglen, Project Leader, Vision Zero
Alex Beard, Active Transportation Coordinator
Megan Piercey, Legislative Coordinator

1. CALL TO ORDER - 5:00 PM2. INDIGENOUS LAND STATEMENT

Megan Piercey, Legislative Coordinator recited the Indigenous Land Statement.

3. APPROVAL OF AGENDA

Miles Roque, Chair advised of the following additional agenda Items:

- Item 9.7 – Road Safety Committee Update from Louise Goegan, Citizen Member (Verbal)
- Item 10.1 – Task Force Subcommittee Report 1 – dated June 27, 2023

Approved, as amended (J. Shah)

4. DECLARATION OF CONFLICT OF INTEREST - Nil5. MINUTES OF PREVIOUS MEETING5.1 Mississauga School Traffic Safety Action Committee Draft Minutes - May 31, 2023

Approved (Councillor B. Butt)

6. DEPUTATIONS6.1 Laura Zeglen, Project Leader, Vision Zero regarding Vision Zero Update: Pedestrian Head Start Signals

L. Zeglen provided an update on Pedestrian Head Start Signals and spoke to how it increases safety, accessibility and the plan for the implementation and communication plan.

Committee members engaged in discussion and enquired about the unique crosswalk design noted in the presentation. L. Zeglen and Max Gill, Supervisor, Road Safety responded to questions.

RECOMMENDATION MSTSAC-0052-2023

Moved By Councillor C. Fonseca

That the deputation from Laura Zeglen, Project Leader, Vision Zero regarding Vision Zero Update: Pedestrian Head Start Signals be received.

Received

6.2 Item 9.1 - Max Gill, Supervisor, Road Safety regarding School Zone Speed Limits

M. Gill provided an overview of the school zone speed limits options and spoke to local and major roadways, regarding existing and proposed options. Committee members engaged in discussion and enquired about the Automated Speed Enforcement (ASE) program and camera vandalism, and the effectiveness of reducing the speeds to 30km,

as well as the collision statistics. M. Gill responded to questions and advised that the responsibility of repairing the cameras is on the contractor and that the ASE program has been effective at reducing overall speeds.

M. Gill advised the committee that this presentation was a result of discussion at General Committee and that staff would be going back to General Committee with the incorporated feedback from the effected advisory committees.

RECOMMENDATION MSTSAC-0053-2023

Moved By T. Coulson

That the deputation from Max Gill, Supervisor, Road Safety regarding School Zone Speed Limits be received.

Received

7. PUBLIC QUESTION PERIOD - 15 Minute Limit - Nil

8. CONSENT AGENDA - Nil

9. MATTERS CONSIDERED

9.1 School Zone Speed Limits report to General Committee dated April 12, 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0054-2023

Moved By P. Westbrook

That the report from the Commissioner of Transportation and Works, dated March 31, 2023 and entitled "School Zone Speed Limits be received for information.

Received

9.2 Site Inspection Report - Our Lady of Mount Carmel Catholic Secondary School and Meadowvale Secondary School (Ward 10)

Site inspection report for the site inspection conducted on June 6, 2023 at the intersection of Derry Road West and Danton Promenade for the students attending Our Lady of Mount Carmel Catholic Secondary School and Meadowvale Secondary School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0055-2023

Moved By L. Goegan

That the Principals of Our Lady of Mount Carmel Catholic Secondary School and Meadowvale Secondary School be requested to remind students of the following:

1. Dismount their bikes in the crosswalk;
2. Always wear bike helmets; and
3. Only enter the crosswalk to cross the road when the white walking man is displayed.

Approved

9.3 Site Inspection Report - Elm Drive Public School (Ward 7)

Site inspection report for the site inspection conducted on June 8, 2023 at the intersection of Achill Crescent (east leg) and Central Parkway West for the students attending Elm Drive Public School.

Sheelagh Duffin, Supervisor, Crossing Guards spoke to correspondence from the Ward 7 office and she advised the Councillor that MSTSAC determined that the warrants were not met for the implementation of a school crossing guard. S. Duffin further advised the that the situation could change once Kariya Drive is open to Central Parkway when it is anticipated there would be a greater volume of turning traffic. S. Duffin noted that MSTSAC would re-inspect once Kariya Drive was open to Central Parkway. S. Duffin further noted that the committee observed that the traffic control signal functions very well and that there were no conflicts or potential conflicts at this time.

RECOMMENDATION MSTSAC-0056-2023

Moved By T. Coulson

1. That the warrants have not been met for the placement of a school crossing guard at Achill Crescent (east leg) and Central Parkway West for the students attending Elm Drive Public School.
2. That Transportation and Works be requested to review the feasibility of reducing the interval between pedestrians pushing the pedestrian button and the walk signal activating.
3. That the Principal of Elm Drive Public School be requested to remind parents and students to only cross the road when the white walking symbol is displayed and not enter the crosswalk after the white walking symbol is no longer showing.

Approved

9.4 Site Inspection Report - St. Dominic Catholic Elementary School and Janet I. McDougald Public School (Ward 1)

Site inspection report for the site inspection conducted on June 13, 2023 at the intersection of Atwater Avenue and Claredale Road for the students attending St. Dominic Catholic Elementary School and Janet I. McDougald Public School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0057-2023

Moved By S. Pingali

1. That the warrants have not been met for the placement of a school crossing guard at Claredale Road and Atwater Avenue for the students of St. Dominic Catholic Elementary School and Janet I. McDougald Public School.
2. That Transportation and Works be requested to review the feasibility of implementing bike lanes on Atwater Avenue and Mineola Road between Hurontario Street and Cawthra Road or continue the edge lines between Cawthra Road and Northaven Drive to Mineola Road and across to Hurontario Street once the results of the speed study previously requested by Road Safety is received and reviewed.

Approved

9.5 Mississauga School Traffic Safety Action Committee - 2023 Work Plan

Committee members engaged in discussion and noted the following additions to the work plan:

- The addition of the Task Force Subcommittee
- The review of the Site Inspection Form

RECOMMENDATION MSTSAC-0058-2023

Moved By T. Coulson

That the Mississauga School Traffic Safety Action Committee - 2023 Work Plan be approved, as amended.

Approved

9.6 Site Inspection Statistics Report - June 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0059-2023

Moved By J. Shah

That the Site Inspection Statistic Report - June 2023, be received for information.

Received

9.7 *Road Safety Committee Update from Louise Goegan, Citizen Member (Verbal)

L. Goegan provided a verbal update of the recent Road Safety Committee meeting and spoke to the presentation on Access 2 Accessibility regarding Adaptive & Inclusive Micro-mobility and the Vision Zero Update: Pedestrian Head Start Signals. L. Goegan also noted that the "please slow down" signs were going to be updated and refreshed to be more relevant.

RECOMMENDATION MSTSAC-0060-2023

Moved By T. Cieciora

That the Road Safety Committee verbal update from Louise Goegan, Citizen Member be receive for information.

Received

10. SUBCOMMITTEE REPORTS

10.1 *Task Force Subcommittee Report 1 - June 27, 2023

Councillor B. Butt departed at 6:00 PM.

Tammy Coulson, Vice-Chair spoke to the recommendations made by the Task Force Subcommittee. Trustee Jill Promoli noted that any communications going to the school board would need to be discussed with their communications staff. Trustee J. Promoli advised that Tiffany Gooch from the Peel District School Board would be the communications contact.

RECOMMENDATION MSTSAC-0061-2023

Moved By L. Goegan

That Peter Westbrook be appointed as the Chair of the Task Force Subcommittee for the term ending November 14, 2026 or until a successor is appointed.

Approved

RECOMMENDATION MSTSAC-0062-2023

Moved By L. Goegan

1. That Tammy Coulson, Citizen Member, draft a school zone safety information sheet to provide the Legislative Coordinator to request input from stakeholders.
2. That the draft school zone safety information sheet be brought to a future Task Force Subcommittee meeting for review.

Approved

11. PARKING ENFORCEMENT REPORT

11.1 Parking Enforcement in School Zone Report - May 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0063-2023

Moved By T. Coulson

That the Parking Enforcement in School Zone Report - May 2023 be received for information.

Received

12. TRANSPORTATION AND WORKS ACTION ITEMS12.1 Transportation and Works Action Items List - May 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0064-2023

Moved By I. Chu

That the Transportation and Works Action Items List - May 2023 be received for information.

Received

13. OTHER BUSINESS

Louise Goegan, Citizen Member encouraged committee members to review the reports and presentations provided by Irene Chu and Aamira Alvi, Citizen Members who attended the OTC conference.

14. DATE OF NEXT MEETING

September 27, 2023

Trustee Jill Promoli advised that she could only attend MSTSAC meetings virtually as the Peel District School Board meetings are during the same time. Councillor Chris Fonseca enquired if this was new as the MSTSAC meetings have always been held on the last Wednesday of the month.

Megan Piercey, Legislative Coordinator advised that the previous recommendation made by the committee was to have in person meetings only if hybrid meetings were not feasible. Committee members engaged in discussion and provided direction to further review the feasibility of the possibility of hybrid meetings.

15. ADJOURNMENT - 6:19 PM (S. Thomson)



REPORT NUMBER F 8

**MINUTES OF THE MISSISSAUGA TRAFFIC SAFETY COUNCIL MEETING,
SEPTEMBER 27, 2023**

Mississauga School Traffic Safety Action Committee

Date: September 27, 2023
Time: 5:00 PM
Location: Online Video Conference

Members Present	Councillor Chris Fonseca	Ward 3
	Councillor Dipika Damerla	Ward 7
	Councillor Sue McFadden	Ward 10
	Councillor Brad Butt	Ward 11
	Trustee Brea Corbet	Dufferin-Peel Catholic District School Board
	Trustee Jill Promoli	Peel District School Board
	Irene Chu	Citizen Member
	Junaid Shah	Citizen Member
	Kathy Leff	Citizen Member
	Louise Goegan	Citizen Member
	Miles Roque	Citizen Member (Chair)
	Peter Westbrook	Citizen Member
	Seshagiri Pingali	Citizen Member
	Tammy Coulson	Citizen Member (Vice-Chair)
	TJ Cieciura	Citizen Member
	Vibha Sequeira	Citizen Member
Members Absent	Councillor John Kovac	Ward 4
	Aamira Alvi	Citizen Member
	Faiz Ahmed	Citizen Member
	Sandra Thomson	Citizen Member

Staff/Advisory Board Present

Sheelagh Duffin, Supervisor, Crossing Guards
Paolo Di Salvo, Supervisor, Parking Enforcement
Denna Tallia, Traffic Operations Technologist
Alex Beard, Active Transportation Coordinator
Catherine Nguyen-Pham, Communications Advisor
Dave Marcotte, Peel District School Board
Darcy Forde, Dufferin Peel Catholic District School Board
Megan Piercey, Legislative Coordinator

1. CALL TO ORDER

5:00 PM

2. INDIGENOUS LAND STATEMENT

Miles Roque, Chair recited the Indigenous Land Statement.

3. APPROVAL OF AGENDA

Miles Roque, Chair noted the following addition to the agenda:

- Item 12.1 Transportation and Works Action Items list – June 2023

Approved, as amended (T. Cieciura)

4. DECLARATION OF CONFLICT OF INTEREST - Nil

5. MINUTES OF PREVIOUS MEETING

5.1 Mississauga School Traffic Safety Action Committee Minutes - June 28, 2023

Approved (L. Goegan)

6. DEPUTATIONS - Nil

7. PUBLIC QUESTION PERIOD - 15 Minute Limit - Nil

8. CONSENT AGENDA - Nil

9. MATTERS CONSIDERED

9.1 Site Inspection Report - Lorne Park Secondary School (Ward 2)

Site inspection report for the site inspection conducted on September 14, 2023 at the intersection of Clarkson Road and Lakeshore Road West for the students attending Lorne Park Secondary School.

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0065-2023

Moved By P. Westbrook

1. That the Principals of area schools, Clarkson Secondary School, Green Glade Senior Public School and Lorne Park Secondary School be requested to remind students that they must wear an approved bicycle helmet under the age of 18.
2. That the area Councillor be requested to put in their newsletter a reminder that students must wear an approved bicycle helmet under the age of 18.

Approved

9.2 Site Inspection Report - Glenhaven Senior Public School (Ward 3)

Site inspection report for the site inspection conducted on September 19, 2023 at the intersection of Burnhamthorpe Road East & Dixie Road (North Leg) for the students attending Glenhaven Senior Public School.

Councillor C. Fonseca enquired about Leading Pedestrian Interval (LPI) at this location and the auditory signals for people with visual impairments. Sheelagh Duffin, Supervisor, Crossing Guards responded to questions and advised that there is a loud auditory signal. T.J. Cieciora advised that there were also tactile markers.

RECOMMENDATION MSTSAC-0066-2023

Moved By T. Coulson

That the Region of Peel be requested to repaint the crosswalk markings on all four turning lanes at the intersection of Dixie Road and Burnhamthorpe Road East.

Approved

9.3 Walk to School Program Verbal Update from Alex Beard, Active Transportation Coordinator

A. Beard advised that Castlebridge Public School and Champlain Trail Public School would be joining the Walk to School Program again and that Springfield Public School and St. Gerard Elementary School would be new schools in the program, as they are adjacent to the new tactical urbanism project. A. Beard further spoke to new walk to school signs and spoke to Oscar Peterson Public School's Walking Wednesdays.

Sheelagh Duffin, Supervisor, Crossing Guards enquired about the dates for the walk to school launches. A. Beard responded that they would be provided as soon as they were available.

RECOMMENDATION MSTSAC-0067-2023

Moved By Trustee J. Promoli

That the Walk to School Program Verbal Update from Alex Beard, Active Transportation Coordinator be received for information.

Received

9.4 Site Inspection Statistics Report - September 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0068-2023

Moved By V. Sequeira

That the Site Inspection Statistics Report for September 2023 be received for information.

Received9.5 Mississauga School Traffic Safety Action Committee Awards

Megan Piercey, Legislative Coordinator spoke to the memorandum and explained the Dr. Arthur Wood Award and the Wilde Wood Awards. M. Piercey advised that direction would be required to determine how the recipients would be nominated. Committee members engaged in discussion, spoke to the importance of the awards and volunteered to form an awards working group.

RECOMMENDATION MSTSAC-0069-2023

Moved By S. Pingali

1. That a Working Group be created to work on award nominations for the Dr. Arthur Wood Award and the Wilde Wood Awards.
2. That Peter Westbrook, Junaid Shah, Councillor B. Butt, Councillor C. Fonseca, Councillor D. Damerla and Kathy Leff, Mississauga School Traffic Safety Action Committee members be appointed to the Award Nominations Working Group.
3. That Miles Roque, Chair serve as an ex-officio member of the Working Group.

Approved10. SUBCOMMITTEE REPORTS10.1 Task Force Subcommittee Update from Peter Westbrook, Citizen Member

Peter Westbrook, Citizen Member spoke to the handout created by the Task Force Subcommittee and noted the idea of working on a handout aimed at cycling and scooters next. T. Coulson inquired if Active Transportation staff already had material on this subject matter. Alex Beard, Active Transportation Coordinator advised that he would look into this request. Councillor C. Fonseca spoke to the work of the Mississauga Cycling Advisory Committee.

Committee members noted concerns with enforcing teenagers wearing helmets at the risk of teenagers not cycling to school at all. Sheelagh Duffin, Supervisor, Crossing Guards spoke to the law that students must wear an approved bicycle helmet under the age of 18.

RECOMMENDATION MSTSAC-0070-2023

Moved By I. Chu

That the Task Force Subcommittee Update from Peter Westbrook, Citizen Member be received for information.

Received

11. PARKING ENFORCEMENT REPORT

11.1 Parking Enforcement in School Zone Report - June 2023

No discussion took place regarding this Item.

RECOMMENDATION MSTSAC-0071-2023

Moved By L. Goegan

That the Parking Enforcement in School Zone Report for June 2023 be received for information

Received

12. TRANSPORTATION AND WORKS ACTION ITEMS

12.1 *Transportation and Works Action Items List - June 2023

This Item was added during the approval of the agenda. No discussion was had during this Item.

RECOMMENDATION MSTSAC-0072-2023

Moved By P. Westbrook

That the Transportation and Works Action Items List for June 2023 be received for information.

Received

13. OTHER BUSINESS

Councillor C. Fonseca requested an additional site inspection at Tomken Road Middle School and requested input on their kiss and ride based on area residents' concerns. Sheelagh Duffin, Supervisor, Crossing Guards advised that she would schedule a safety review for this school.

Councillor B. Butt highlighted St. Julia Catholic Elementary School and noted that the school was functioning efficiently and safely during the site inspection he attended.

Councillor B. Butt expressed concerns with the lack of participation from the Peel Regional Police at Mississauga School Traffic Safety Action Committee meetings. Committee members further engaged in discussion and requested that the Legislative Coordinator contact the Peel Regional Police to confirm the committee always has a representative present at committee meetings.

Louise Goegan, Citizen Member provided an update on the Road Safety Committee.

Miles Roque, Chair reminded members of the requirement to attend at least two (2) full site inspections per month, as noted in the committee's terms of reference.

Committee members engaged in discussion regarding creating a WhatsApp group for site inspections and if it was allowed. Megan Piercey, Legislative Coordinator advised she would follow-up with the committee to confirm.

14. DATE OF NEXT MEETING

October 25, 2023

15. ADJOURNMENT

6:04 PM (P. Westbrook)



RECOMMENDATION TO THE BOARD

REPORT NUMBER G 1

**LETTER OF RETIREMENT
CELIZA RIBEIRO, PRINCIPAL**



St. Leonard Elementary School

30 Summer Valley Drive ♦ Brampton, Ontario ♦ L6Z 4V6

Phone: (905) 846-2086 Fax: (905) 846-9464

website: <http://www.dpcdsb.org/LENRD> email: St.LeonardInfo@dpcdsb.org

Let's do something beautiful for God

November 20, 2023

Dear Marianne,

After 32 wonderful years as a proud Dufferin-Peel CDSB educator, I have made the decision to retire effective December 31st, 2023.

It is hard to believe that this day has come after being both a student (JK in 1971) and educator (1991) in this system for so many years. Dufferin-Peel CDSB has been my second home for most of my life. I was fortunate to be raised within a system of dedicated and caring educators who through their own vocation helped me to hear my own call to a career in Catholic education. Over the past three decades, it has been an honour and a privilege to serve so many students and their families as a teacher at St. Timothy and St. Therese of the Child Jesus, an Academic Literacy Consultant and as Vice-Principal at St. Luke and currently, Principal of St. Leonard school. I have been blessed to work with so many exceptional people including priests, administrators, staff, students, and those in the many departments that play a support role to our daily work at the school level. Their wisdom and work on behalf of students has helped me to cultivate my passion for learning and my ability to lead others in building Catholic learning communities.

The past few years have presented us with many hurdles. I have the deepest respect and appreciation for the staff and community of St. Leonard School. Together, we journeyed through the tragedy of a school fire, being relocated during a pandemic and the many challenges that come with new beginnings. We forged on, leaning on one another with hope, faith, trust and love and lived out our motto to "Do Something Beautiful for God." We learned that it's the people who make a school community and worked towards a triumphant return. Thank you to the St. Leonard staff for their boundless energy, positivity and commitment to lifting our children up. My time with these beautiful people will forever be part of the fabric of my life.

I wish to extend my gratitude to Fr. J. Nosan, Trustee Darryl D'Souza, Executive Council, the many supportive and caring Superintendents, and fellow administrators, who have supported my journey with their wisdom, kindness, and prayers. Thank you for your unwavering commitment to Catholic education. Extraordinary lives **do** start with a Catholic Education in Dufferin-Peel and I feel honoured to count my life as one of them.

May God continue to bestow blessings on all.

Sincerely,

C. Ribeiro
Principal

copy:

David Amaral, Associate Director, Instructional Services

Brian Diogo, Superintendent Brampton North East Family of Schools

Stephanie Strong, Superintendent of Human Resources and Employee Relations



RECOMMENDATION TO THE BOARD

REPORT NUMBER G 2

POLICY 1.10: ADMISSIONS

Regular Board Meeting
November 28, 2023
<i>POLICY 1.10: ADMISSIONS</i>
Multi-Year Strategic Plan Values: Believe, Excel, Respect, Thrive, Trust

“...making every effort to maintain the unity of the Spirit in the bond of peace.”
Ephesians 4:3

BACKGROUND

The Dufferin-Peel Catholic District School Board (DPCDSB) is committed to providing access to publicly funded, Catholic education in Peel Region and Dufferin County. *Policy 1.10: Admissions* (Admissions Policy) and its associated General Administrative Procedures (GAP) enumerate policy and procedures related to admitting students to DPCDSB schools.

DISCUSSION

Generally, for access to DPCDSB schools, students and their parent(s)/guardian(s) must reside in Peel Region or Dufferin County. Furthermore, for access to DPCDSB elementary schools, students and/or their parent(s)/guardian(s) must present their Baptismal Certificate(s) from a Roman Catholic Church or an Eastern Church in full communion with the Holy See of Rome. Recently, the topic of the admission of Orthodox Christian students to publicly funded Catholic elementary schools has been explored by other Ontario Catholic boards. DPCDSB staff have provided proposed revisions to the Admissions Policy for consideration. These revisions permit the application for consideration of admittance of Orthodox Christian students, at the discretion of a review committee established by the Director of Education to assess such requests on a case-by-case basis.

CONCLUSION

DPCDSB staff have provided, for Trustee review, suggested revisions to the Admissions Policy to permit Orthodox Christian students to apply for consideration to attend DPCDSB elementary schools.

Prepared by: Kathy Russell-Kwan, Researcher – Policy, Strategy, Research and Global Learning
Silvana Gos, Superintendent – Mississauga South Family of Schools

Submitted by: Marianne Mazzorato, Ed. D.

<u>DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD</u> <u>BOARD POLICY</u>	
Board Policy Number:	1.10
Subject:	ADMISSIONS
Reference:	GAPs: 105.02 : Registration: General Procedures 105.06 : Admissions: Flexible Boundary, Elementary Schools 105.07 : Admissions: Flexible Boundary, Secondary Schools 105.08 : Newcomer Reception and Assessment Centre (NRAC)
Effective/Amended Date:	Revised: (399) September 28, 1999; (159) May 26, 2009; (143) April 26, 2011; January 2012; (212) June 20, 2017; March 31, 2020; February 2023; <u>November 28, 2023</u>

“Let the little children come to me, and do not hinder them, for the kingdom of God belongs to such as these.”

Mark 10: 12-17

~~The Dufferin-Peel Catholic District School Board (Board) accepts that, under special circumstances, students may attend schools other than their neighbourhood school.~~

1. GENERAL ADMISSIONS FOR ALL STUDENTS

- a. Subject to the specific requirements for elementary schools as set out in this Policy, a pupil shall be admitted if:
 - i) the pupil and the parent(s)/guardian(s) with ~~decision-making custodial~~ authority ~~(formerly custodial rights) (Parent(s)/Guardian(s)) rights~~ or the adult pupil or pupil who is at least 16 years of age and has withdrawn from parental control, reside within the district or zone of the DPCDSB; and
 - ii) the pupil and the ~~P~~parent(s)/~~G~~guardian(s) ~~with custodial rights (Parent(s)/Guardian(s))~~ or the adult pupil or pupil who is at least 16 years of age and has withdrawn from parental control is a Canadian citizen or a permanent resident.
- b. All non-Canadians shall contact the Admissions Department for admission requirements.

2. ELEMENTARY SCHOOLS

- a. Students shall be admitted to Kindergarten in September of any school year provided that they reach the age of four or five on, or before, December 31, in that same calendar year.
- b. Students shall be admitted to Grade 1 in September of any school year, provided that they reach the age of six on, or before, December 31, in that same calendar year.

b.c. The DPCDSB will admit a student to an elementary school:

The DPCDSB will admit a student to an elementary school:

- i) who is a Resident Pupil with the right to attend school as per Sections 32 and 33(3) of the Education Act;
 - ii) who is baptized Roman Catholic or an Eastern Church in full communion with the Holy See of Rome, the ~~child-student~~ is accepted into the school regardless of the Parent(s)/Guardian(s)' baptism. The ~~child's-student's~~ original baptismal certificate is required. When a ~~child-student~~ is not baptized Roman Catholic or an Eastern Church in full communion with the Holy See of Rome, an original baptismal certificate from one of the ~~child's-student's~~ Parents/Guardians is required to enroll the ~~child-student~~.
 - iii) whose Parent(s)/Guardian(s), being a resident in Peel Region or Dufferin County, is able to direct support to Catholic Schools as per Section 33(3) of the Education Act;
 - iv) whose Parent(s)/Guardian(s) is attending the Rite of Christian Initiation of Adults (R-C-I-A-), or the student is over the age of 7 and attends the Rite of Christian Initiation of Children (R-C-I-C-) Program. Catechumens who do not successfully complete the R-C-I-A-/R-C-I-C- program, as established by the parish, and are not brought into the Catholic faith, shall not be readmitted to any DPCDSB elementary school the following September;
- d. A Parent/Guardian of a student meeting the following criteria may apply to the DPCDSB Admissions' Office for consideration of admittance on a case-by-case basis. – The Director of Education (Director) will appoint staff to review such applications. Where appointed staff are of the view that an individual student with the following criteria should be considered for admission, they will advise the Director and the Director will decide whether admission granted be permitted in special circumstances and for compassionate reasons. – The Director's decision is final. – The Director will provide non-identifying statistics related to such admissions to the Board of Trustees on an annual basis. – he DPCDSB may, at the discretion of the Director of Education and on a case-by-case basis, admit a student to an elementary school:
- i) The student is not Catholic, but is baptized in a recognized Christian Orthodox Church under the See of Constantinople or Alexandria; or
 - ii) The student is not Catholic, but their Parent(s)/Guardian(s) is baptized in a recognized Christian Orthodox Church under the See of Constantinople or Alexandria.

- ~~c. Students shall be admitted to Kindergarten in September of any school year provided that they reach the age of four or five on, or before, December 31, in that same calendar year.~~
- ~~d. Students shall be admitted to Grade 1 in September of any school year, provided that they reach the age of six on, or before, December 31, in that same calendar year.~~
- ~~e. If the child is baptized Roman Catholic or an Eastern Church in full communion with the Holy See of Rome, the child is accepted into the school regardless of the Parent's/Guardian's baptism. The child's original baptismal certificate is required. When a child is not baptized Roman Catholic or an Eastern Church in full communion with the Holy See of Rome, an original baptismal certificate from one of the child's Parents/Guardians is required to enroll the child.~~

~~3. ORTHODOX~~

- ~~a. Members of an Orthodox Congregation will not be considered separate school supporters, subject to the following: An Orthodox person who is formally received into the Eastern Church in full communion with the Holy See of Rome, as evidenced by a Profession of Faith (with a seal) may enroll in a Catholic school and direct their taxes to the Catholic school system. Parent(s)/Guardian(s) Parent(s)/Guardian(s)~~

4.3. SECONDARY SCHOOLS

- a. The policy of "open access" means that pupils do not have to be Catholic to attend Catholic secondary schools.

5.4. INTERNATIONAL STUDENTS

- a. ~~The Board~~ The DPCDSB welcomes international students at both the elementary and secondary levels to its schools to help students and educators build the global competencies, knowledge and experiences needed to succeed in the worldwide economy. An international student may be admitted to a school, subject to the availability of program and space and the payment of fees.
- b. Where an elementary student is baptized Roman Catholic or Catholic in communion with the Holy See of Rome, - or meets the criteria listed in Section 2 c or, at the discretion of the Director of Education, Section 2 d, the student may attend a school of the DPCDSB. At the secondary level, all students may be admitted regardless of baptismal status.
- c. An international student who holds a study permit from Immigration Canada to undertake a particular program within the DPCDSB's jurisdiction will be admitted to a school, subject to the availability of program and space and the payment of fees.
- d. Continued enrolment in the school will require a valid study permit.

~~6.~~

~~7.~~

~~8.~~

~~9.~~

~~10.~~

~~11.~~

12.5. WORK/STUDY PERMITS

- a. The DPCDSB welcomes students who have a parent with a valid work/study permit. Where an elementary student or their parent(s) are baptized Roman Catholic or Eastern Catholic in communion with the Holy See of Rome, - or meets the criteria listed in Section 2 c or, at the discretion of the Director of Education, Section 2 d, the student may attend a school of the DPCDSB. At the secondary level, all students may be admitted regardless of baptismal status.
- b. The student's parent(s) must hold a valid work/study permit from Immigration Canada. If the family holds both, the Admissions Department requires both permits.
- c. Continued enrolment in the school will require a valid and current work/study permit.
- d. Parent(s) on a work/study permit are not required to pay fees.

<u>DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD</u> <u>BOARD POLICY</u>	
Board Policy Number:	1.10
Subject:	ADMISSIONS
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 - ii) the pupil and the Parent(s)/Guardian(s) or the adult pupil or pupil who is at least 16 years of age and has withdrawn from parental control is a Canadian citizen or a permanent resident.
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 - iii) whose Parent(s)/Guardian(s), being a resident in Peel Region or Dufferin County, is able to direct support to Catholic Schools as per Section 33(3) of the *Education Act*;
 - iv) whose Parent(s)/Guardian(s) is attending the Rite of Christian Initiation of Adults (RCIA), or the student is over the age of 7 and attends the Rite of Christian Initiation of Children (RCIC) Program. Catechumens who do not successfully complete the RCIA/RCIC program, as established by the parish, and are not brought into the Catholic faith, shall not be readmitted to any DPCDSB elementary school the following September;
- d. A Parent/Guardian of a student meeting the following criteria may apply to the DPCDSB Admissions' Office for consideration of admittance on a case-by-case basis. The Director of Education (Director) will appoint staff to review such applications. Where appointed staff are of the view that an individual student with the following criteria should be considered for admission, they will advise the Director and the Director will decide whether admission granted be permitted in special circumstances and for compassionate reasons. The Director's decision is final. The Director will provide non-identifying statistics related to such admissions to the Board of Trustees on an annual basis:
 - i) The student is not Catholic, but is baptized in a recognized Christian Orthodox Church under the See of Constantinople or Alexandria; or
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- a. The policy of "open access" means that pupils do not have to be Catholic to attend Catholic secondary schools.

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- b. The student's parent(s) must hold a valid work/study permit from Immigration Canada. If the family holds both, the Admissions Department requires both permits.
- c. Continued enrolment in the school will require a valid and current work/study permit.
- d. Parent(s) on a work/study permit are not required to pay fees.



RECOMMENDATION TO THE BOARD

REPORT NUMBER H 1

2024 BOARD COMMITTEE COMPOSITION

- 1. THAT THE REPORT *2023 BOARD COMMITTEE COMPOSITION*, BE APPROVED.**

Board Committee Composition 2024 NOMINEES FOR MEMBERSHIP

STANDING COMMITTEES			
ADMINISTRATION & FINANCE (11 Trustees)		AUDIT (3)	
(Meetings start at 7:00 p.m. – monthly)		(Meetings start at 4:30 p.m. – four times yearly)	
		As per Procedural By-Law, Trustees serve a two (2) year term. November 2022 to November 2024.	
	All Trustees + Student Trustees	1.	Chair - Bruno Iannicca
	Chair: Bruno Iannicca	2.	Vice-Chair - Anisha Thomas
	Vice Chair: Mario Pascucci	3.	Representative - Thomas Thomas
FAITH & PROGRAM (11 Trustees)		CONTRACT AND NEGOTIATIONS (7)	
		<i>All Trustees without conflict</i>	
		The Chair and the Vice Chair of the CNC Committee will be elected at the Inaugural CNC Committee Meeting	
(Meetings start at 7:00 p.m. – monthly)		Meetings start at 6:00 p.m. at the call of the Chair or as predetermined	
	All Trustees + Student Trustees		Chair:
	Chair: Shawn Xaviour		Vice Chair:
	Vice Chair: Brea Corbet		Brea Corbet
			Paula Dametto-Giovannozzi
BOARD BY-LAW/POLICIES REVIEW (11 Trustees)			Luz del Rosario
(Meetings start at 7:00 p.m. – five times yearly)			Darryl D'Souza
	All Trustees + Student Trustees		Anisha Thomas
	Chair: Stefano Pascucci		Thomas Thomas
	Vice Chair: Anisha Thomas		Shawn Xaviour
MULTI-YEAR STRATEGIC PLANNING COMMITTEE (11 Trustees)			
	All Trustees + Student Trustees		
	Chair: Mario Pascucci		
	Vice Chair: Darryl D'Souza		

Board Committee Composition 2024 NOMINEES FOR MEMBERSHIP

STATUTORY COMMITTEES			
DISCIPLINE Expulsions & Suspension Appeals (11 Trustees) <i>Section 3-9 (12) & Section 311.3 (9)</i>		SAL - Supervised Alternative Learning (1 + 1 Alternate)	
1.	Brea Corbet		Stefano Pascucci
2.	Paula Dametto-Giovannozzi		Herman Vioria
3.	Luz del Rosario		Thomas Thomas
4.	Darryl D'Souza		
5.	Bruno Iannicca		
6.	Mario Pascucci		
7.	Stefano Pascucci		
8.	Anisha Thomas		
9.	Thomas Thomas		
10.	Herman Vioria		
11.	Shawn Xaviour		
SEAC - SPECIAL EDUCATION ADVISORY COMMITTEE (2 + 2 Alternate)		CCCSC - CENTRAL COMMITTEE FOR CATHOLIC SCHOOL ADVISORY COUNCILS (1 + 1 alternate)	
	(Meetings start at 7:00 p.m. – monthly)		(Meetings start at 7:00 p.m. – monthly)
	Luz del Rosario		Paula Dametto-Giovannozzi
	Bruno Iannicca		Herman Vioria
	Thomas Thomas		Thomas Thomas
OTHER COMMITTEES			
PERFORMANCE PLANNING & REVIEW FOR DIRECTOR OF EDUCATION			
The Committee will include the Chair and Vice Chair and at least 3 additional trustees. (Policy 30.00/GAP 334.00)			
	Chair of the Board , Luz del Rosario	1.	Paula Dametto-Giovannozzi
	Vice Chair of the Board , Thomas Thomas	2.	Darryl D'Souza
		3.	Mario Pascucci
		4.	Anisha Thomas

Board Committee Composition 2024 NOMINEES FOR MEMBERSHIP

AD HOC COMMITTEES			
DP FRIENDS & ADVOCATES FOR CATHOLIC EDUCATION		SECONDARY SCHOOL SCHOLARSHIPS & AWARDS (1+1 Alternate)	
(Meetings alternate 8:00 a.m. and 6:00 p.m. – 4 times a year)		(Meetings start at 3:00 p.m. at the call of the Chair – two times a year)	
	Paula Dametto-Giovannozzi		Luz del Rosario
	Thomas Thomas		Darryl D’Souza
	Shawn Xaviour		Herman Vioria
			Shawn Xaviour
CHALLENGED MATERIAL (2)		STOPR GOVERNANCE (1)	
(Meetings start at 1:00 p.m. – at the call of the Chair)		(Meetings start at 10:00 a.m. – 5 x per year)	
	Paula Dametto-Giovannozzi		Thomas Thomas
	Stefano Pascucci		
	Herman Vioria		
	Thomas Thomas		
	Shawn Xaviour		
	Anisha Thomas		
SCHOOL YEAR CALENDAR (1+1 Alternate) Meetings start at 4:00 p.m.		JOINT AD HOC TRANSPORTATION (2) (Co-Chair of STOPR Governance Committee + 2 Trustees) Meeting starts at 4:30 p.m. at the call of the co-chairs)	
	Brea Corbet		Thomas Thomas
	Darryl D’Souza		
	Herman Vioria		
	Shawn Xaviour		

Board Committee Composition 2024 NOMINEES FOR MEMBERSHIP

NOMINEES FOR COMMITTEE INVOLVEMENT OUTSIDE AGENCIES			
Brampton Board of Trade (3)		Mississauga Board of Trade (7)	
1.	Anisha Thomas	1.	Brea Corbet
2.	Darryl D'Souza	2.	Luz del Rosario
3.	Shawn Xaviour	3.	Bruno Iannicca
		4.	Stefano Pascucci
Dufferin Board of Trade (1)		5.	Mario Pascucci
1.	Paula Dametto- Giovannozzi	6.	Thomas Thomas
		7.	Herman Vilorio
Brampton School Traffic Safety Council (1 + 1 Alternate) December 2022 to 2024		Mississauga Traffic Safety Council (1 + 1 Alternate)	
	Shawn Xaviour (year 2 of 2-year term)		Brea Corbet
OCSTA Directors (2) Spring 2024 to 2024 Current term ends Spring 2024 for Trustees Luz del Rosario and Shawn Xaviour		OCSTA Large/Urban Advisory Council Term ends when the seat is vacated.	
	Paula Dametto-Giovannozzi		Mario Pascucci – currently in position
	Luz del Rosario		
	Mario Pascucci		
	Herman Vilorio		
	Shawn Xaviour		
Peel Safe and Active Routes to School (2)		Natural Science and Education Committee, The Toronto Regional Conservation Authority – this term November 2022 to 2026	
	Brea Corbet		Thomas Thomas – currently in position
	Luz del Rosario		

RECOMMENDATION TO THE BOARD

REPORT NUMBER H 2

MOTIONS RECOMMENDED BY THE AUDIT COMMITTEE, NOVEMBER 15, 2023

- 1. THAT THE BOARD OF TRUSTEES APPROVE THE APPOINTMENT OF K. JOHN BOOTS, CPA, CA, AS AN EXTERNAL NON-BOARD MEMBER OF THE AUDIT COMMITTEE FOR A THREE (3) YEAR TERM EFFECTIVE NOVEMBER 2023 TO NOVEMBER 2026.**
- 2. THAT THE BOARD OF TRUSTEES APPROVE THE CONSOLIDATED FINANCIAL STATEMENTS AND RELATED INFORMATION OF THE DPCDSB FOR THE YEAR ENDED AUGUST 31, 2023.**

Audit Committee Meeting
November 15, 2023
<i>APPOINTMENT OF EXTERNAL MEMBER TO THE AUDIT COMMITTEE</i>
Multi Year Strategic Plan Values: Believe, Excel, Respect, Thrive and Trust

“For we are what he has made us, created in Christ Jesus for good works, which God prepared beforehand to be our way of life.”

Ephesians 2:10

BACKGROUND

Ontario Regulation 361/10 – Audit Committees, outlines the required composition of audit committees for school boards. The audit committee of Dufferin-Peel Catholic District School Board (DPCDSB) consists of five (5) members, including three (3) trustees and two (2) external non-board members.

One of the external members of the audit committee completed their second term in the role at the end of September 2023. Staff began a recruitment process early in the summer for a replacement. As per the regulation, *Policy 38.00: Audit Committee* and *General Administrative Procedure (GAP) 731.00: Audit Committee Recruitment*, a selection committee was formed for the purpose of identifying potential non-board candidates and conducting interviews. The selection committee was comprised of the Chair of the Board of Trustees, the Chair of the Audit Committee, the Director of Education and the Executive Superintendent, Finance, Chief Financial Officer and Treasurer.

An individual is eligible to be appointed to the audit committee if they:

- have accounting, financial management or other relevant business experience that would enable them to understand the accounting and auditing standards applicable to the DPCDSB;
- are not an employee or officer of the DPCDSB or any other school board at the time of the appointment; and
- do not have a conflict of interest at the time of the appointment.

The purpose of this report is to recommend the appointment of a non-board member to the audit committee.

DISCUSSION

In choosing the external non-board member, the selection committee considered the eligibility requirements as well as the candidate’s understanding of the role as an external volunteer member of the audit committee, catholicity and their ability to work with others.

This report recommends the appointment of K. John Boots as an external non-board member to the audit committee. John is a Chartered Professional Accountant, CPA, and has extensive experience in financial reporting and corporate management, working with Sun Media Corporation, MTI Global Inc

and Clear Channel Outdoor Company Canada (CCOCC). John also has many years of experience reporting to, and being a member of, audit committees. John resides in south Mississauga and is a member of St. Domenic Parish.

THE FOLLOWING RECOMMENDATION IS PROVIDED FOR CONSIDERATION:

- | |
|---|
| <p>1. THAT THE AUDIT COMMITTEE RECOMMEND THE BOARD OF TRUSTEES APPROVE THE APPOINTMENT OF K. JOHN BOOTS, CPA, CA, AS AN EXTERNAL NON-BOARD MEMBER OF THE AUDIT COMMITTEE FOR A THREE (3) YEAR TERM EFFECTIVE NOVEMBER 2023 TO NOVEMBER 2026.</p> |
|---|

Prepared by: Julie Cherepacha, Executive Superintendent, Finance, CFO & Treasurer

Submitted by: Marianne Mazzorato, Ed.D., Director of Education

Consolidated financial statements of Dufferin-Peel Catholic District School Board

August 31, 2023

Extraordinary lives start with a great Catholic education

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Management Report

August 31, 2023

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

M. Mazzorato, Ed. D.
Director of Education

B. Hester, CPA, CA
Superintendent, Financial Services

J. Cherepacha, CPA, CGA
Executive Superintendent, Finance,
Chief Financial Officer and Treasurer

November 28, 2023

Independent Auditor's Report

To the Board of Trustees of the Dufferin-Peel Catholic District School Board

Opinion

We have audited the consolidated financial statements of Dufferin-Peel Catholic District School Board ("the Board"), which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the financial statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 1(a) to the consolidated financial statements, which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

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

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

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

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
REPORT DATE

Dufferin-Peel Catholic District School Board
Consolidated statement of financial position

As at August 31, 2023

(In thousands of dollars)

	Notes	2023 \$	2022 (Restated) Note 2 \$
Financial assets			
Cash		8,793	8,790
Accounts receivable – other		35,527	35,230
Accounts receivable – Province of Ontario	3	48,737	44,311
Accounts receivable – Province of Ontario – approved capital	3	215,622	232,740
		308,679	321,071
Financial liabilities			
Temporary borrowing	11	80,885	56,482
Accounts payable and accrued liabilities		52,241	48,883
Accounts payable – Province of Ontario		21,652	2,186
Deferred revenue	5	57,069	73,841
Obligation under capital leases	18	3,030	1,871
Net long-term debt	10	183,099	210,745
Retirement and other employee future benefits payable	9	10,256	10,030
Deferred capital contributions	6	901,425	897,796
Asset retirement obligation	2	13,500	13,692
		1,323,157	1,315,526
Net debt		(1,014,478)	(994,455)
Non-financial assets			
Prepaid expenses		6,341	5,486
Inventories of supplies		7,100	10,098
Tangible capital assets	15	1,218,578	1,216,210
Total non-financial assets		1,232,019	1,231,794
Accumulated surplus	16	217,541	237,339

The accompanying notes are an integral part of the consolidated financial statements.

_____, Director of Education

_____, Chair of the Board

Dufferin-Peel Catholic District School Board
Consolidated statement of operations

Year ended August 31, 2023

(In thousands of dollars)

	Notes	Budget	2023 Actual	2022 (Restated) Note 2
		\$	\$	\$
Revenue				
Grant For Student Needs				
Provincial Legislative Grants	13	624,089	659,990	640,659
Education Property Tax	13	255,492	227,931	234,219
Deferred capital contributions recognized	6	41,558	47,328	46,931
Other	13	9,385	15,584	61,070
School generated funds		7,200	18,903	9,510
Federal grants and fees		328	247	1,708
Investment income		150	241	152
Other fees and revenues		7,918	32,135	17,538
		946,120	1,002,359	1,011,787
Expenses				
Instruction	14	769,865	772,006	807,437
Administration		28,157	28,419	26,265
Transportation		24,555	24,536	24,486
School operations/pupil accommodation		153,219	161,937	156,503
School generated funds		7,200	18,831	8,497
Other		5,792	16,428	19,012
		988,788	1,022,157	1,042,200
Annual deficit		(42,668)	(19,798)	(30,413)
Accumulated surplus, beginning of year		263,295	237,339	281,444
Accumulated deficit PSAS Adjustments		-	-	(13,692)
Adjusted accumulated surplus at beginning of year		263,295	237,339	267,752
Accumulated surplus, end of year		220,627	217,541	237,339

The accompanying notes are an integral part of the consolidated financial statements.

Dufferin-Peel Catholic District School Board
Consolidated statement of change in net debt

Year ended August 31, 2023

(In thousands of dollars)

	Notes	Budget	2023	2022 (Restated) Note 2
		\$	\$	\$
Annual deficit		(42,668)	(19,798)	(30,413)
Tangible capital asset activities				
Acquisition of tangible capital assets	15	(51,970)	(50,737)	(45,326)
Amortization and write downs of tangible capital assets	15	48,000	48,369	47,987
Proceeds on sale of tangible capital assets		-	-	20,000
Gain on sale of tangible capital asset		-	-	(17,976)
Total tangible capital asset activities		(3,970)	(2,368)	4,685
Other non-financial asset activities				
Acquisition of prepaid expenses		-	(6,341)	(5,486)
Acquisition of inventories of supplies		-	(7,100)	(10,098)
Consumption of supplies inventories		-	10,098	3,166
Use of prepaid expenses		-	5,486	3,708
Total other non-financial asset activities		-	2,143	(8,710)
Increase in net debt		(46,638)	(20,023)	(34,438)
Net debt, beginning of year		(946,325)	(994,455)	(946,325)
PSAS adjustments to net debt		-	-	(13,692)
Restated net debt at beginning of year		(946,325)	-	(960,017)
Net debt, end of year		(992,963)	(1,014,478)	(994,455)

The accompanying notes are an integral part of the consolidated financial statements.

Dufferin-Peel Catholic District School Board
Consolidated statement of cash flows

Year ended August 31, 2023

(In thousands of dollars)

	Notes	2023	2022 (Restated) Note 2
		\$	\$
Operating transactions			
Annual deficit		(19,798)	(30,413)
Items not involving cash			
Deferred capital contributions recognized as revenue	6	(47,328)	(46,931)
Amortization and write downs of tangible capital assets	15	48,369	47,987
Deferred gain on disposal of tangible capital asset		-	(17,976)
Change in non-cash assets and liabilities			
Accounts receivable – other		(297)	(2,744)
Accounts receivable – Province of Ontario		(4,426)	(32,541)
Accounts payable and accrued liabilities		3,358	(39,226)
Accounts payable – Province of Ontario		19,466	(8,603)
Deferred revenue		(6,878)	7,538
Retirement and other employee future benefits payable		226	(1,057)
Prepaid expenses		(855)	(1,778)
Inventories of supplies		2,998	(6,932)
Settlement of asset retirement liability through abatement		(192)	-
Net change in cash from operating activities		(5,357)	(132,676)
Capital transactions			
Proceeds on sale of tangible capital assets	15	-	20,000
Acquisition of tangible capital assets		(50,737)	(45,326)
Net change in cash from capital activities		(50,737)	(25,326)
Financing transactions			
Increase in temporary borrowing	11	24,403	56,482
Debt principal repaid	12	(27,646)	(27,392)
Increase in obligations under capital lease		1,159	843
(Decrease) increase in deferred revenue – capital		(9,894)	29,554
Deferred capital contributions received and change in accounts receivable – Province of Ontario		68,075	59,453
Net change in cash from financing activities		56,097	118,940
Change in cash		3	(39,062)
Cash, beginning of year		8,790	47,852
Cash, end of year		8,793	8,790

The accompanying notes are an integral part of the consolidated financial statements.

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies

The consolidated financial statements are prepared by management in accordance with the basis of accounting described below.

(a) Basis of accounting

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

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

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

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

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

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

(b) Reporting entity

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

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

1. Significant accounting policies (continued)

(b) Reporting entity (continued)

The reporting entity is comprised of:

- The Dufferin-Peel Catholic District School Board
- School Generated Funds

All material interdepartmental and inter-organizational transactions and balances between these organizations are eliminated on consolidation.

(c) Trust funds

Trust funds and their related operations administered by the board amounting to \$1,680 (\$2,227 in 2022) are not included in the consolidated financial statements. Specifically, the Trust Funds include both student scholarships and awards and deferred salary leaves.

(d) Financial Instruments

Financial instruments are classified into three categories: fair value, amortized cost or cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Derivatives	Fair Value
Portfolio Instruments in equity	Fair Value
Bonds	Amortized Cost*
Treasury Bills	Amortized Cost*
Guaranteed Investment Certificates	Amortized Cost*
Term Deposits	Cost

*Upon standard implementation, amortized cost will be measured using the effective interest rate method, as opposed to the straight-line method.

Fair value category: The board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost: Amounts are measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Cost category: Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies (continued)

(e) Cash

Cash and cash equivalents comprise of cash on hand, demand deposits and investments which are highly liquid, subject to insignificant risk of changes in value and have a short-term maturity of less than 90 days.

(f) Investments

Portfolio investments are investments in organizations that do not form part of the government reporting entity. These are normally in equity instruments or debt instruments issued by the investee. Portfolio investments in equity instruments that are quoted in an active market must be recorded at fair value. Unrealized gains and losses are recorded in the Statement of Remeasurement Gains and Losses.

Since school boards are generally not allowed to hold stocks, mutual funds or other equity instruments per Ontario Regulation 41/10: Board Borrowing, Investing and Other Financial Matters, the board does not have equity instruments that are quoted in an active market that must be recorded at fair value.

Portfolio investments in bonds and treasury bills are recorded at amortized cost using the effective interest rate method.

Other investments in guaranteed investment certificates are recorded at amortized cost using the effective interest rate method.

(g) Derivatives

Derivatives are securities with a price that is dependent upon or derived from one or more underlying assets. The derivative itself is a contract between two or more parties based upon the asset or assets. The contract is settled at a future date, requires no initial net investment and the value of the contract changes over the life of the contract based on a term in the contract.

(h) Deferred revenue

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

(i) Deferred capital contributions

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

- Government transfers received or receivable for capital purposes
- Other restricted contributions received or receivable for capital purposes
- Amounts previously recognized as property taxation revenues which were historically used to fund tangible capital assets

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies (continued)

(j) Retirement and other employee future benefits

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

Employee Life and Health Trusts

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the Principals and Vice-Principals Associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: Ontario English Catholic Teachers' Association (OECTA). The following ELHTs were established in 2017-18: Canadian Union of Public Employees (CUPE), Education Workers' Benefits Trust (EWBT), Educational Workers' Alliance of Ontario (EWAEO), Ontario Council of Educational Workers (OCEW) and Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff) and other school board staff. Currently, ONE-T ELHT also provide benefits to individuals who retired prior to the Board's participation date in the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees' associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee groups, the board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the following associations: Principals and Vice-Principals and Non-Union employees.

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

- (i)* The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities that vested or accumulated over the periods of service provided by the employee is actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement and discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.
- (ii)* For self-insured retirement and other employee future benefits that vest and accumulate over the periods of service provided by employees, such life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group.
- (iii)* For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation and long-term

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies (continued)

(j) Retirement and other employee future benefits (continued)

disability, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

(iv) The Board's contribution to multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are recorded in the period in which they become payable.

(v) The costs of insured benefits for active employees reflected in these consolidated financial statements are the Board's portion of insurance premiums owed for coverage of employees during the period.

(k) Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, design, construction, development or betterment of the asset, as well as interest related to financing during construction and legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

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

Tangible capital assets, except land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset class	Estimated useful life in years
Land improvements	15
Building and building improvements	40
Portable structures	20
First-time equipping of schools	10
Furniture	10
Equipment	5-15
Leased equipment	Over the lease term
Computer hardware	3
Computer software	5
Vehicles	5-10
Leasehold improvements	Over the lease term

Assets under construction and assets that relate to pre-acquisition and pre-construction costs are not amortized until the asset is available for productive use. One-half of the annual amortization is charged in the year of acquisition and the year of disposal.

Land permanently removed from service and held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

Buildings permanently removed from service cease to be amortized and are recorded at the lower of carrying value and estimated net realizable value. Tangible capital assets which meet the criteria for financial assets are reclassified as "assets held for sale" on the consolidated statement of financial position.

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies (continued)

(l) Government transfers

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

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

(m) Investment income

Investment income is reported as revenue in the period earned.

When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development charges and special education forms part of the respective deferred revenue balances.

(n) Long-term Debt

Long-term debt is recorded net of related sinking fund asset balances.

(o) Budget figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The budget figures have been adjusted reflect the same accounting policies that were used to prepare the consolidated financial statements. The budget figures are unaudited.

(p) Use of estimates

The preparation of financial statements in conformity with the basis of accounting described in Note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the year. Actual results could differ from these estimates. Estimates are reviewed periodically by management, and as adjustments become necessary, they are reported in the period in which they become known. Accounts subject to significant estimates include allowance for doubtful accounts receivable, retirement and other employee future benefits payable, long-term disability benefits payable, liability for contaminated sites and the useful life of tangible capital assets.

There is measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$13.5 million. These estimates are subject to uncertainty because of several factors including but not limited to incomplete information on the extent of controlled materials used (e.g., asbestos included in inaccessible construction material), indeterminate settlement dates, the allocation of costs between required and discretionary activities and/or change in the discount rate.

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

1. Significant accounting policies (continued)

(q) Education Property tax revenue

Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the board, is the Province of Ontario. As a result, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs, under Education Property Tax.

(r) Contaminated sites

The Board is required to record a liability in the consolidated financial statements if the Board has a contaminated site that meets the requirements as set out in the Canadian public sector accounting standard PS 3260 Liability for Contaminated Sites (the "standard"). Based on the Board's review of its sites, no liability has been identified in respect of this standard.

2. Change in Accounting Policy – adoption of new accounting standards

The board adopted the following standards concurrently beginning September 1, 2022 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments* and PS 3450 *Financial Instruments*.

PS1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with

Dufferin-Peel Catholic District School Board
Notes to the consolidated financial statements

August 31, 2023

(In thousands of dollars)

**2. Change in Accounting Policy – adoption of new accounting standards
(continued)**

the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on September 1, 2022, on a modified retroactive basis with prior period restatement.

In the past, the board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. It has reported obligations for closure and post closure activities related to landfill sites as the landfill site's capacity was used (if applicable). The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include post-retirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from board buildings and closure and post closure

**2. Change in Accounting Policy – adoption of new accounting standards
(continued)**

activities related to landfill sites (if applicable). The board reports liabilities related to the legal obligations where the board is obligated to incur costs to retire a tangible capital asset.

The board's ongoing efforts to assess the extent to which designated substances exist in board assets, and new information obtained through regular maintenance and renewal of board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes to in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in to the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense (if applicable).

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the board uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific. In other situations, where the building might not be part of a large portfolio, other techniques are used such as using industry data, experts or basing the estimate on a specific asset that is similar (if applicable).

As a result of applying this accounting standard, an asset retirement obligation of \$13,500 (2022 – \$13,692) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the board owned buildings and equipment, including tanks, and restoration costs related to leasehold improvements. The board has restated the prior period based on a simplified approach, using the ARO liabilities, for the period September 1, 2022 to August 31, 2023 as a proxy for September 1, 2021 to August 31, 2022 information. The associated DCC, DCC revenue, TCA gross book value, TCA accumulated amortization and TCA amortization expense were not restated. The adoption of PS 3280 ARO was applied to the comparative period as follows:

**2. Change in Accounting Policy – adoption of new accounting standards
(continued)**

2022

	As previously reported	Adjustments \$	As restated \$
Statement of Financial Position			
Tangible Capital Assets including ARO	1,216,210	-	1,216,210
Asset retirement obligation liability	-	13,692	13,692
Accumulated Surplus (deficit)	251,031	(13,692)	237,339
Statement of Change in Net Debt			
Annual Surplus (deficit)	251,031	(13,692)	237,339
Amortization of TCA (incl TCA-ARO)	47,987	-	47,987
Change in Net Debt	(980,763)	(13,692)	(994,455)
Statement of Operations			
Surplus (deficit) for the year	251,031	(13,692)	237,339

Dufferin-Peel Catholic District School Board
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3. Accounts receivable - Province of Ontario

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry delays part of the grant payment to the Board where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments from the Government of Ontario included in the Accounts receivable – Province of Ontario balance at August 31, 2023 is \$23,066 (2022 - \$6,269).

The Province of Ontario replaced variable capital funding with a one-time debt support grant in 2009-10. The board received a one-time grant that recognized capital debt as of August 31, 2010 that is supported by the capital programs existing at the time. The board will receive this grant in cash over the remaining term of the existing capital debt instruments. The board may also receive yearly capital grants to support capital programs which would be reflected in this account receivable.

The board has reported receivable from the Province of Ontario, as Accounts receivable – Province of Ontario – Approved Capital, of \$215,622 as at August 31, 2023 (2022 - \$232,740) with respect to capital grants.

4. Assets held for sale

During the year, no land was sold (2022 – one piece). Net proceeds of \$Nil (2022 - \$20,000) were received on the sale of this property, which had a carrying value of \$Nil (2022 - \$2,024), resulting in a gain of \$Nil (2022 - \$17,976).

5. Deferred revenue

(i) Deferred revenue externally restricted for specific purposes by legislation, regulation or agreement as at August 31 is comprised of the following:

	2023	2022
	\$	\$
Proceeds from disposition	2,647	24,171
Deferred revenue – other		
Restricted Provincial capital grants received	14,429	8,329
Restricted Provincial operating grants received	7,737	14,547
Other – tuition fees, permits	32,256	26,794
	57,069	73,841

(ii) The continuity of deferred revenue of the Board is summarized below:

	2023	2022
	\$	\$
Balance, beginning of year	73,841	36,749
Increase in deferred revenue	172,733	236,480
Interest earned	1	17
Transferred to deferred capital contributions	(9,201)	(5,621)
Deferred revenue recognized in the year	(180,305)	(193,784)
Balance, end of year	57,069	73,841

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6. Deferred capital contributions

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

	2023	2022
	\$	\$
Balance, beginning of year	897,796	909,269
Deferred capital contributions received	50,957	35,458
Revenue recognized in the year	(47,328)	(46,931)
Balance, end of year	901,425	897,796

7. Asset retirement obligations

The board has recorded ARO as of the September 1, 2022, implementation date on a modified retroactive basis, with a simplified restatement of prior year amounts.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2023	2022
	\$	\$
Liabilities for Asset Retirement Obligations at Beginning of Year	13,692	-
Opening Adjustments for PSAB Adjustment	-	13,692
Liabilities Settled During the Year	(192)	-
Liabilities for Asset Retirement Obligations at End of Year	13,500	13,692

8. Revaluation of asset retirement obligations liability

As a result of recent high levels of inflation, liability balances based on previous cost estimates have been adjusted to increase the estimated ARO liability. These inflationary impacts were based on the Consumer Price Index (CPI) as per Statistics Canada and future forecasted CPI values determined by management.

Further evaluation was done on the board's liability balances as at August 31, 2023. An adjustment was recorded to account for the carrying value of the liability for remediation costs based on consultant's estimates and the demographic composition of Board-owned buildings as at August 31, 2023.

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9. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

	2023			2022
	Retirement gratuity	Other employee future benefits	Total	Total
	\$	\$	\$	\$
Accrued employee future benefit obligations at August 31	75	10,178	10,253	10,028
Unamortized actuarial gains at August 31	3	-	3	2
Employee future benefits liability at August 31	78	10,178	10,256	10,030

Retirement and other employee future benefit expense

	2023			2022
	Retirement gratuity	Other employee future benefits	Total	Total
	\$	\$	\$	\$
Current year benefit	-	3,215	3,215	2,036
Amortization of actuarial (gains)	-	-	-	(18)
Change due to plan amendment	(2)	(511)	(513)	-
Interest on accrued benefit obligation	3	306	309	160
Employee future benefits expense *	1	3,010	3,011	2,178

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

Actuarial assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2023 are based on the most recent actuarial valuations completed for accounting purposes as at August 31, 2023. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the board's best estimates of expected rates of:

	2023	2022
	%	%
Wage and salary escalation	2.0	2.0
Insurance and health care cost escalation	5.0	5.0
Dental care cost escalation	5.0	5.0
Discount on accrued benefit obligation	4.4	3.9

Dufferin-Peel Catholic District School Board
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9. Retirement and other employee future benefits (continued)

Retirement benefits

(i) Retirement Gratuities

The Board provides retirement gratuities to certain groups of employees. The academic staff is the largest group. Employee eligibility is determined based on the date the individual commenced employment with the board. Employees commencing employment after December 31, 1979, are not eligible for the retirement gratuity. The benefit costs and liabilities related to this plan are included in the board's consolidated financial statements.

The benefit costs in these consolidated financial statements are \$1 (\$1 recovered in 2022). Based on the actuarial estimate, the liability for retirement gratuities of \$78 (\$78 in 2022) is included in retirement and other employee future benefits in the consolidated statement of financial position.

(ii) Retirement Life Insurance and Health Care Benefits

The board continues to provide life insurance, dental and health care benefits to certain employee groups after retirement until age 65. The premiums are based on the board experience and retirees' premiums are subsidized by the board. The benefit costs and liabilities related to the plan are provided through an unfunded defined benefit plan and are included in the board's consolidated financial statements. Effective September 1, 2013, employees retiring on or after this date, do not qualify for board subsidized premiums or contributions, unless specified by contractual obligations.

The coverage is provided for various terms up to a maximum age of 65. The benefit costs recovered in the consolidated financial statements are \$4 (\$7 expensed in 2022).

Based on the actuarial valuation for accounting purposes as at August 31, 2023, the total liability of all post-retirement benefits accrued to-date is \$156 (\$219 in 2022) and is included in retirement and other employee future benefits in the consolidated statement of financial position.

Other Employee Future Benefits

(i) Workplace Safety and Insurance Board Obligations ("WSIB")

The board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The board does not fund these obligations in advance of payments made under the Act. The liability for payments under WSIB are recognized at the time the event obligating the board to pay occurs. The benefit costs and liabilities related to this plan are included in the board's consolidated financial statements. School boards are required to provide salary top-up to a maximum of 4½ years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such a provision. At August 31, 2023 the board has a liability of \$9,223 (\$8,804 in 2022) in respect of WSIB obligations. The benefit costs expensed during the year in the consolidated financial statements are \$2,716 (\$1,260 in 2022).

As at August 31, 2023, the board has a Workers' Safety Insurance Board reserve of \$Nil (\$790 in 2022).

9. Retirement and other employee future benefits (continued)

Other employee future benefits (continued)

(ii) Sick Leave Top-Up Benefits

A maximum of 11 unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illness paid through the short-term leave and disability plan in that year. The benefit costs expensed in the statement of operations are \$290 (\$927 in 2022) and included as a liability in retirement and other employee future benefits in the consolidated statement of financial position are \$798 (\$929 in 2022).

The accrued benefit obligation for the sick leave top-up is based on an actuarial valuation for accounting purposes as of August 31, 2023. This actuarial valuation is based on assumptions about future events determined as at August 31, 2023 and is based on the average daily salary and banked sick days of employees as at August 31, 2023.

Additional Retirement Benefits

(i) Ontario Teacher's Pension Plan

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

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The board contributions equal the employee contributions to the plan. During the year ended August 31, 2023, the board contributed \$13,085 (\$13,808 in 2022) to the plan. As this is a multi-employer pension plan, these contributions are the board's pension benefit expenses. No pension liability for this type of plan is included in the board's consolidated financial statements.

Each year, an independent actuary determines the funding status of OMERS Primary Pension by comparing the actuarial value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted as at December 31, 2022. The results of this valuation disclosed total actuarial liability as at that date of \$130,306 in respect of benefits accrued for service with actuarial assets as at that date of \$123,628 indicating an actuarial deficit of \$6,678. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employers. As a result, the board does not recognize any share of the OMERS pension deficit.

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10. Net long-term debt

- (a) Net long-term debt reported on the consolidated statement of financial position is comprised of the following:

Debenture	Interest rate %	Maturity	2023 \$	2022 \$
OSBFC By-Law #99	7.20	June 9, 2025	9,647	13,982
OSBFC By-Law #103	6.55	October 19, 2026	21,710	27,066
OSBFC By-Law #111	5.48	November 26, 2029	51,915	58,403
OSBFC By-Law #113	4.79	August 8, 2030	10,677	11,933
OFA By-Law #124	3.94	September 19, 2025	9,195	12,862
OFA By-Law #116	4.56	November 15, 2031	6,239	6,828
OSBFC By-Law #118	5.38	June 25, 2032	61,043	66,197
OFA By-Law #120	4.90	March 3, 2033	2,698	2,908
OFA By-Law #123	5.23	April 13, 2035	9,975	10,566
Balance as at August 31			183,099	210,745

- (b) Payments relating to net long-term debt of \$183,099 outstanding as at August 31, 2023 are due as follows:

	Principal \$	Interest \$	Total \$
2023/2024	29,237	9,639	38,876
2024/2025	30,623	7,955	38,578
2025/2026	24,294	6,051	30,345
Thereafter	98,945	15,603	114,548
Net long-term debt	183,099	39,248	222,347

11. Temporary borrowing

In accordance with Section 243(1) of the Education Act, the Board has two resolutions to authorize the borrowing, by way of promissory note, bankers' acceptance or operating overdraft, up to a maximum of \$150,000 (2022 - \$150,000) for operating purposes and \$65,000 (2022 - \$65,000) for capital purposes. The outstanding amount at any given time would substantially represent the unreceived or uncollected balance of the estimated revenues.

The Board has two available credit facilities which include a \$60,000 (2022 - \$60,000) general operating facility and a \$60,000 (2022 - \$60,000) capital facility to provide interim funding for capital projects pending receipt of the Ministry of Education capital grants. Due to cash flow requirements, the general operating facility was temporarily increased to \$80,000 until September 7, 2023. At year-end, the general operating facility had \$60,292 outstanding (2022 - \$56,482) and the capital facility had \$20,593 outstanding (2022 - \$Nil). The interest on temporary borrowings, when drawn, would be at the bank's prime lending rate minus 0.75%, or bankers' acceptance facility at the bankers' acceptance rate plus 0.75%. Any temporary borrowings would be unsecured and due on demand.

The Board also has \$121 (2022 - \$121) in renewable, irrevocable standby letters of credit with a Canadian chartered bank. The letters of credit provide security for capital construction being done on behalf of the Board. There is an annual service fee of 1.0% until they are either utilized or cancelled upon completion of the project.

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12. Debt charges

Debt charges for the year include principal and interest payments as follows:

	2023 \$	2022 \$
Principal payments on long-term debt	27,646	27,392
Interest payments on long-term debt	11,239	12,757
Total	38,885	40,149

13. Grants for Student Needs

School boards in Ontario receive the majority of their funding from the provincial government. This funding comes in two forms: provincial legislative grants and local taxation in the form of education property tax. The provincial government sets the education property tax rate. Municipalities in which the board operates collect and remit education property taxes on behalf of the Province of Ontario. The Province of Ontario provides additional funding up to the level set by the education funding formulas. 90.1 percent (2022 – 92.5 percent) of the consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2023 \$	2022 \$
Provincial Legislative Grants	659,990	640,659
Education Property Tax	227,931	234,219
Other	15,584	61,070
Grants for Student Needs	903,505	935,948

14. Expenses by object

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

	Budget \$	2023 Actual \$	2022 \$
Operating expenses			
Salary and wages	671,799	674,649	689,607
Employee benefits	145,750	143,875	158,405
Staff development	2,541	1,436	1,296
Supplies and services	50,624	54,448	58,806
Interest charges on capital	10,831	10,850	12,410
Rental expenses	3,207	1,405	1,407
Fees and contractual services	44,224	52,318	46,447
School generated funds	7,200	18,831	8,497
Other	4,612	15,976	17,338
Amortization and write downs and net Loss on disposal - TCA and TCA-ARO	48,000	48,369	47,987
Total operating expenses	988,788	1,022,157	1,042,200

15. Tangible Capital Assets

	Cost				
	Opening September 1, 2022	TCA with ARO - Adjustments to Opening Balance	TCA with ARO Additions	TCA with ARO - Disposals	Closing August 31, 2023
	\$	\$	\$	\$	\$
Land	303,830	—	15	—	303,845
Land improvements	46,806	—	5,512	—	52,318
Building and building improvements	1,550,101	530	38,649	—	1,589,280
Portable structures	4,762	—	—	—	4,762
First time equipping	3,677	—	69	(1,167)	2,579
Furniture	675	—	11	(45)	641
Equipment 5 years	1,019	—	177	(51)	1,145
Equipment 10 years	9,549	—	149	(131)	9,567
Equipment 15 years	546	—	—	—	546
Computer hardware	16,839	—	2,229	(96)	18,972
Computer software	196	—	—	(98)	98
Vehicles <10,000	76	—	11	—	87
Vehicles >10,000	141	—	—	—	141
Pre-acquisition cost - land	30	—	—	—	30
Pre-acquisition cost - Building	635	(530)	1,290	—	1,395
Leased tangible capital assets	2,896	—	2,625	(464)	5,057
Total	1,941,778	—	50,737	(2,052)	1,990,463

15. Tangible Capital Assets (Continued)

	Accumulated amortization			
	Opening September 1, 2022	TCA with ARO Acc Amortization - Amortization Exp	Disposals/ Deemed Disposals	Closing August 31, 2023
	\$	\$	\$	\$
Land	—	—	—	—
Land improvements	24,815	2,794	—	27,609
Building and building improvements	683,757	36,235	—	719,992
Portable structures	1,046	238	—	1,284
First time equipping	2,662	313	(1,167)	1,808
Furniture	293	66	(45)	314
Equipment 5 years	285	216	(51)	450
Equipment 10 years	3,337	956	(131)	4,162
Equipment 15 years	60	36	—	96
Computer hardware	7,959	5,970	(96)	13,833
Computer software	156	29	(98)	87
Vehicles <10,000	51	17	—	68
Vehicles >10,000	91	14	—	105
Pre-acquisition cost - land	—	—	—	—
Pre-acquisition cost - Building	—	—	—	—
Leased tangible capital assets	1,056	1,485	(464)	2,077
Total	725,568	48,369	(2,052)	771,885

15. Tangible Capital Assets (Continued)

	Net book value Closing August 31, 2023	Opening Balance September 1, 2022
	\$	\$
Land	303,845	303,830
Land improvements	24,709	21,991
Building and building improvements	869,288	866,344
Portable structures	3,478	3,716
First time equipping	771	1,015
Furniture	327	382
Equipment 5 years	695	734
Equipment 10 years	5,405	6,212
Equipment 15 years	450	486
Computer hardware	5,139	8,880
Computer software	11	40
Vehicles <10,000	19	25
Vehicles >10,000	36	50
Pre-acquisition cost - land	30	30
Pre-acquisition cost - Building	1,395	635
Leased tangible capital assets	2,980	1,840
Total	1,218,578	1,216,210

a) Assets under construction

Assets under construction having a value of \$1,395 (2022 - \$695) have not been amortized. Amortization of these assets will commence when the asset is put into service.

b) Write-down of tangible capital assets

The write-down of tangible capital assets during the year was \$Nil (2022 - \$Nil).

c) Asset inventories for resale (assets permanently removed from service)

The board has identified no land or building properties that qualify as "assets permanently removed from service". \$Nil related to land and \$Nil related to building have been included in the net book value ending balance as of August 31, 2023.

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16. Accumulated surplus

Accumulated surplus consists of the following:

	2023	2022 (Restated) Note 2
	\$	\$
Invested in non-depreciable tangible capital assets	303,877	303,861
School generated funds	8,246	8,175
Employee future benefits	(18,279)	(18,279)
Interest accrual	(3,013)	(3,492)
Asset retirement obligation	(13,500)	(13,692)
Accumulated deficit – unappropriated	(75,536)	(60,159)
Accumulated surplus – internally appropriated	8,770	13,254
Sinking fund interest	6,976	7,671
Accumulated surplus	217,541	237,339

17. Repayment of “55 School Board Trust” funding

On June 1, 2003, the Board received \$45,226 from the “55 School Board Trust” for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The “55 School Board Trust” was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms to the agreement, the “55 School Board Trust” repaid the board’s debt in consideration for the assignment by the board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

As a result of the above agreement, the liability in respect of the NPF debt is no longer reflected in the board’s financial position. The flow-through of \$3,369 (2021 \$3,369) in grants in respect of the above agreement for the year ended August 31, 2023, is recorded in these consolidated financial statements.

Dufferin-Peel Catholic District School Board
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18. Obligation under capital leases

The Board has obligations under various capital leases with expiries ranging from 2023 to 2026 and interest rates ranging from 1.55% to 2.66%. Principal and interest payments relating to capital lease obligations of \$3,030 (\$1,871 in 2022) outstanding as at August 31 are due as follows:

	Principal payment \$	Interest \$	Total \$
2023/2024	1,344	61	1,405
2024/2025	1,359	34	1,393
2025/2026	327	7	334
	<u>3,030</u>	<u>102</u>	<u>3,132</u>

19. Ontario School Board Insurance Exchange (OSBIE)

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. The school board entered into this agreement on January 01, 2023. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000 per occurrence.

The premiums over a five-year period are based on the reciprocal's and the board's actual claims experience. Periodically, the board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five-year term expires December 31, 2026.

Premiums paid to OSBIE for the policy year ending December 31, 2023 amounted to \$4,089 (2022 - \$3,479), of which \$2,726 (2022 - \$3,365) was expensed.

OSBIE exercises stewardship over the assets of the reciprocal, including the guarantee fund. While no individual school board enjoys any entitlement to access the assets of the reciprocal, the agreement provides for two circumstances when a school board, that is a member of a particular underwriting group, may receive a portion of the accumulated funds of the reciprocal.

In the event that the board of directors determines, in its absolute discretion, that the exchange has accumulated funds in excess of those required to meet the obligations of the Exchange, in respect of claims arising in prior years in respect of the underwriting group, the Board of Directors may reduce the actuarially determined rate for policies of insurance or may grant premium credits or policyholder dividends for that underwriting group in any subsequent underwriting year.

Upon termination of the exchange of reciprocal contracts of insurance within an Underwriting Group, the assets related to the Underwriting Group, after payment of all obligations, and after setting aside an adequate reserve for further liabilities, shall be returned to each Subscriber in the Underwriting Group according to its subscriber participation ratio and after termination the reserve for future liabilities will be reassessed from time to time and when all liabilities have been discharged, any remaining assets returned as the same basis upon termination.

In the event that a Board or other Board organization ceases to participate in the exchange of contracts of insurance within an Underwriting Group or within the Exchange, it shall continue to be liable for any Assessment(s) arising during or after such ceased participation in respect of claims arising prior to the effective date of its termination of membership in the Underwriting Group or in the exchange, unless satisfactory arrangements are made with in the board of directors to buy out such liability.

20. Contractual obligations and contingent liabilities

- (a) The Board enters into contracts for the capital construction and renovation of various new and existing schools. The following summarizes the Board's commitment under these contracts as at August 31, 2023:

	Contract value	Incurred to date	Amount remaining
	\$	\$	\$
Construction of schools	22,468	17,200	5,268

- (b) The Board is committed to various operating leases for premises and equipment expiring in fiscal 2030/2031. The aggregate minimum lease payments are as follows:

	Minimum lease payments
	\$
2023/2024	927
2024/2025	899
2025/2026	899
Thereafter	2,554
Total	5,279

- (c) The Board has committed a contract to purchase natural gas into the future. The contract end on October 31, 2023, and have a minimum daily purchase volume of 906 gigajoules (GJ) of gas at the Twin Eagle Resource Management of Canada LLC. Arithmetic Average price per GJ, plus \$3.040 per GJ respectively for transportation.

21. Contractual rights and contingent assets

The board leases space to childcare operators to operate childcare centres and before-and-after school programming.

Dufferin-Peel Catholic District School Board
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22. Partnership in Student Transportation of Peel Region (STOPR) Transportation Consortium

On December 14, 2007, the Board entered into an agreement with the Peel District School Board in order to provide common administration of student transportation in the region. This agreement was executed in an effort to increase delivery, efficiency and cost effectiveness of student transportation for each of the Boards. Under the agreement, decisions related to the financial and operating activities of the STOPR Transportation Consortium are shared. Neither Board is in a position to exercise unilateral control.

The board's consolidated financial statement reflects its share of the Ministry transportation grants and related expenses.

The following provides condensed financial information:

	Total	2023 Board portion	Total	2022 Board portion
	\$	\$	\$	\$
Revenue	77,398	23,611	74,735	22,740
Expenses	84,788	24,529	80,700	24,480
Annual deficit	(7,390)	(918)	(5,965)	(1,740)

The Board is also a member of Wellington-Dufferin Student Transportation Services Consortia. The Board is not actively involved in the management of this consortia. For the 2023 fiscal year, transportation costs of \$2,077 (2022 - \$2,219) have been expensed in the consolidated financial statements.

23. Related Party Disclosures

The Board has a financing relationship with the Ontario Financing Authority (OFA) and the Ontario School Boards Financing Corporation (OSBFC) for long-term debt. These debt instruments are disclosed in Note 10.

24. In-kind transfers from the Ministry of Public and Business Service Delivery

The board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Public and Business Service Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$3,308 (2022 - \$12,984) with expenses based on use of \$3,308 (2022 - \$12,984) for a net impact of \$Nil (2022 - \$Nil).

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25. Future Accounting Standard adoption

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

Standards applicable for fiscal years beginning on or after April 1, 2023 (in effect for the board as of September 1, 2023 for the year ending August 31, 2024):

PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

PS 3160 *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

26. Risks arising from financial instruments and risk management

The Board is exposed to a variety of financial risks including credit risk, liquidity risk and market risk. The board's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the board's financial performance.

Credit risk

The board's principal financial assets are cash and accounts receivable which are subject to credit risk. The carrying amounts of financial assets on the Statement of Financial Position represent the board's maximum credit exposure as at the Statement of Financial Position date.

Liquidity risk

Liquidity risk is the risk that the school board will encounter difficulty in meeting obligations associated with financial liabilities. The board is exposed to liquidity risk through its accounts payable and accrued liabilities and long-term debt. The board manages its liquidity by monitoring expected outflows through budgeting.

Market risk

The board is exposed to interest rate risk with regard to short-term borrowing through credit facilities which is regularly monitored. The risk is due to the variable rate on the credit facility agreement.

The board's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is the board's opinion that the board is not exposed to significant interest rate or currency risks arising from these financial instruments except as otherwise disclosed.

27. Comparative Figures

Certain comparative figures have been reclassified to conform with the method of presentation adopted for the current year.

Dufferin-Peel Catholic District School Board

Audit final report to the Audit
Committee for the year ended August 31,
2023

START



To the Audit Committee of Dufferin-Peel Catholic District School Board

We are pleased to provide you with the results of our audit of Dufferin-Peel Catholic District School Board's (the "Board") financial statements for the year ended August 31, 2023.

The enclosed final report includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.

During the course of our audit, management made certain representations to us—in discussions and in writing. We documented these representations in the audit working papers.

The business environment has changed for us all during the time of COVID-19. Cash flow, strategy, operations: each has received a rethink. As your auditors, we have relied on our digital audit suite to stay connected—among ourselves, with management, and with you.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP
November 15, 2023

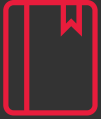


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For the year ended August 31, 2023



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Audit at a glance

Preliminary materiality was \$20,800,000. Final materiality decreased to \$20,200,000 from our preliminary assessment.

We are not aware of any fraud affecting the Board. If you have become aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud since our discussions held at planning, please let us know.

We have complied with relevant ethical requirements and are not aware of any relationships between Dufferin-Peel Catholic District School Board and our Firm that may reasonably be thought to bear on our independence.



Marcus Sconci

Email: msconci@bdo.ca

Direct: 905-272-7830



Monday October 16, 2023



Friday October 27, 2023





Status of the audit

We have substantially completed our audit of the year ended August 31, 2023 financial statements, pending completion of the following items:

- ▶ Receipt of outstanding legal confirmations
- ▶ Approval of financial statements by the Board of Trustees
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to the financial statements' approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Audit Committee dated September 12, 2023.



Significant risks and planned responses

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Board's accounting practices, including accounting policies, accounting estimates and financial statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit approach
Complex Information Technology (IT) Environment	Risk is due to the complexity of the information systems, iRen and K212, as well as the prevalence of automated processes and controls, some of which are relied upon in our audit process.	<p>Our audit process included in-depth documentation of the processes and controls in each financial reporting cycle, including a walk-through of the key automated and computer dependent controls to ensure they are operating as designed. BDO's audit team includes a Certified Information Systems Specialist (CISA) who works with the audit team to efficiently incorporate the testing of computer-dependent controls into our audit plan. Our IS audit approach also included an overall assessment of the general IT environment of the Board, which includes reviewing application controls, system security controls, access controls and change controls.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>
Grant Revenue and Grants Receivable	There is a risk that grant revenue may be incorrectly deferred into future periods or recognized in the current year either in error or to manage the current year results.	<p>All grant revenue and grants receivable were confirmed with the Ministry, which ensures that the amounts recorded exist, are complete and recorded accurately. Additionally, all grant activity was tracked in a continuity schedule and significant amounts are vouched to contracts or agreements to ensure appropriate revenue recognition and deferrals.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>
Management Override of Controls	<p>Management, due to its authority, is in a unique position to override internal controls, which could potentially result in misleading information.</p> <p>This is a risk in all audits.</p>	<p>We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</p> <p>We also obtained an understanding of the operating rationale for significant transactions that we became aware of that are outside the normal course of operations for the Board, or that otherwise appeared to be unusual given our understanding of the Board and its environment. We reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represented a risk of material misstatement due to fraud.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>

For the year ended August 31, 2023



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Significant risks and planned responses

For the year ended August 31, 2023

Financial statement areas	Risks noted	Audit findings
Bill 124 - “Protecting a Sustainable Public Sector for Future Generations Act, 2019”	Bill 124 was a piece of 2019 provincial legislation that limited compensation increases to 1% per year for a three-year moderation period for both unionized and non-unionized employees in the Ontario public sector. On November 29, 2022, the Ontario Superior Court of Justice struck down Bill 124 as being unconstitutional, deeming it “void and of no effect”. An appeal was filed on December 29, 2022, by the Ontario government and no decision has been made. When Bill 124 was struck down it presented the potential for a related contingent liability for public sector organizations, including school boards.	We discussed the implications of Bill 124 with management and reviewed any public literature and information available on the Board’s collective agreements. The conclusion reached was that as of November 15, 2023 the Board has no legal financial obligation for back wages in respect to Bill 124. We will update this assessment to our report date.
Adoption of PS 3280, Asset Retirement Obligations (“ARO”)	<p>The risk is around the initial identification and the measurement of the Board’s ARO as required by PS 3280, which is effective for the August 31, 2023 year-end.</p> <p>In its ARO assessment, management has identified several asset retirement obligations relating to the removal of asbestos and other related materials in older buildings.</p>	<p>We assessed management’s scoping of the Board’s ARO to ensure that all ARO were identified.</p> <p>For identified ARO, we reviewed management’s calculations to ensure that estimates were reasonable, and the underlying assumptions were appropriate and in accordance with the standard.</p> <p>This included reviewing the cost assessments, the application of discount and inflation rates and the projected time to abatement. We also reviewed the related financial statement disclosure.</p> <p>We noted no unadjusted differences with respect to management’s calculations, and the impact of the adoption is disclosed primarily in Notes 1, 2, 7 and 8 of the financial statements</p>



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Other areas of audit focus

Financial statement areas	Risks noted	Audit approach
Payroll	Risk is due to the magnitude of payroll expenditures at the Board.	<p>We tested payroll using a combination of tests of control, and analytical procedures, including analysis of the related year-end accruals.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>
Capital Asset Acquisitions	Risk is due to magnitude of the Board's capital asset additions, both purchased and under construction, which pose risks relating to the accuracy and classification of capitalized costs, as well as the respective amortization policies on these acquired assets.	<p>We performed audit procedures which included substantive and analytical testing of both construction in progress and capital asset additions. For amortization, we reviewed amortization rates for reasonability, as well as testing for indications of impairment of capital assets and review of classification of assets potentially held for sale.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>
Long-Term Disability (LTD) benefits plan for employees	The Board self-funds its LTD benefit plan for employees. As a result of COVID-19, the number of LTD claims have significantly increased in recent years which has impacted the cash reserves. There is risk of depletion of cash reserves to cover the deficit in the LTD plan.	<p>Audit procedures included substantive and analytical testing of the year end surplus and the annual expenditures for the plan. During the year, the Board obtained advanced Ministry funding of \$19,379,000 to help fund the LTD benefit plan through a cash advance agreement which is expected to be repaid through future POD.</p> <p>All audit testing in this area was executed as planned and no errors were noted.</p>

For the year ended August 31, 2023



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Internal control matters

- ▶ During the audit, we performed the following procedures regarding the Board's internal control environment:
- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.
- ▶ We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that merits the attention of those charged with governance.

The audit expresses an opinion on the Board's financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

Observation	Implication	Recommendation
BDO noted an exception in the implementation of the new user access control within K212 in which BDO noted that a ticket was not created to document the new user access process for one of the selected samples.	There is an increased risk of unauthorized access being granted and/or maintained. The access can then be potentially utilized to submit and process inappropriate transactions, and/or make changes to data and information directly, for personal benefit.	BDO recommends that all new user access granting, respectively, be documented. This can be in the form of an email, ticket, request form, etc.
BDO inspected the Network password settings and observed that the password restrictions do not meet minimum standards of complexity.	Weak password controls increase the risk of unauthorized access to applications , which can contribute to the possibility of unauthorized entries and a material error in financial information.	BDO recommends that the password setting should require complexity, such as requiring 1 minimum uppercase letter and/or 1 special character and a minimum of 6 characters.



Adjusted and unadjusted differences

Summary of unadjusted differences

There were no unadjusted differences noted during the course of our audit engagement.

Summary of adjusted differences

There were no differences that were corrected by management during the course of our audit engagement.



Other required communications

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

Issue	BDO response
Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.	No pending litigations that require disclosure in the financial statements.
Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.	No material uncertainties that could cast significant doubt on the Board's ability to continue as a going concern.
Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.	There were no disagreements with management.
Matters involving non-compliance with laws and regulations.	No legal or regulatory non-compliance matters were noted as part of our audit.
Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.	No significant related party transactions noted.
Management consultation with other accountants about significant auditing and accounting matters.	No management consultation with other accountants.
Other Matters	None noted



How we audit financial statements: Our audit process

IDENTIFY AND ASSESS RISK

Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

REPORT

Communicate our opinion and details of matters on which we are required to report



New Standard for Audit Quality



ISQM 1

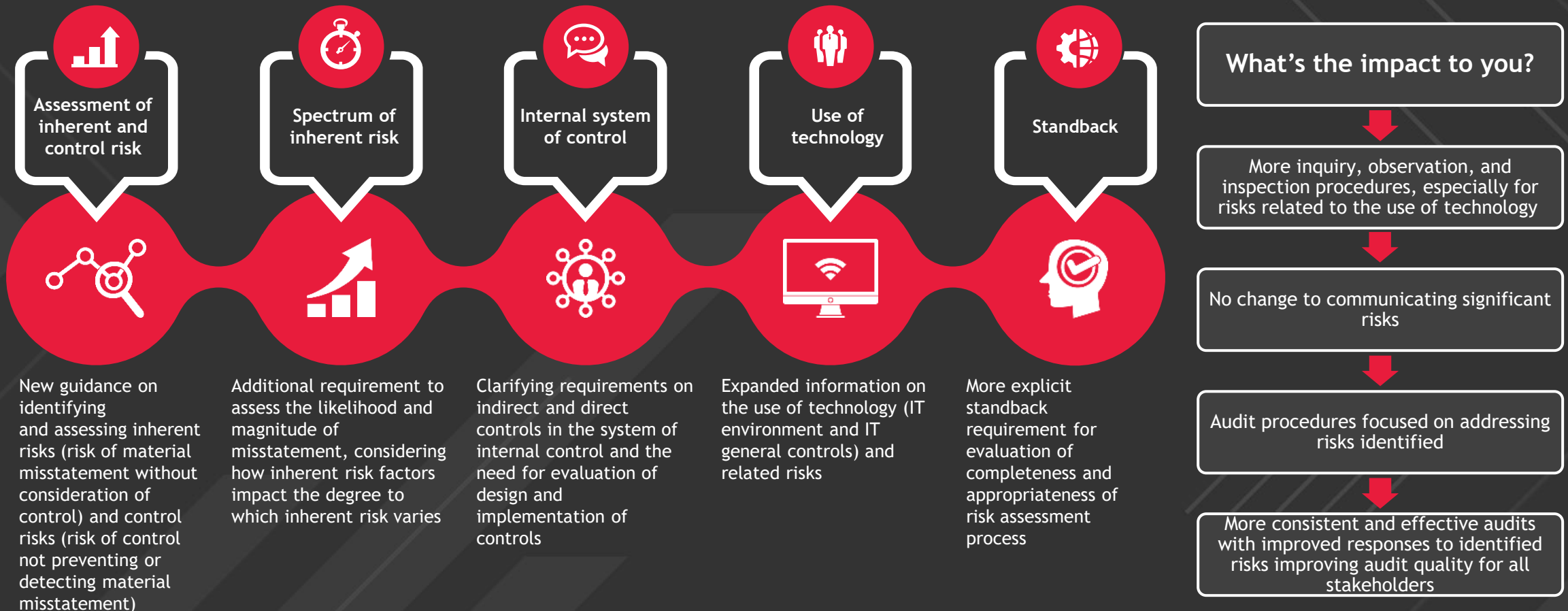
The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.

[SEE THE STANDARD](#)



Updates to our audit process

Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement*, was significantly revised with a greater focus on more robust risk identification, assessment and response procedures. The standard is effective for periods beginning on or after December 15, 2021. Key enhancements include:





Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization. Our audit process differs from the typical audit in our use of in-field reviews, subject to COVID-19 safety protocols. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly. We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



Discover how we're accelerating audit quality



Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[Follow our progress](#)

BDO’s digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients’ operations and people.



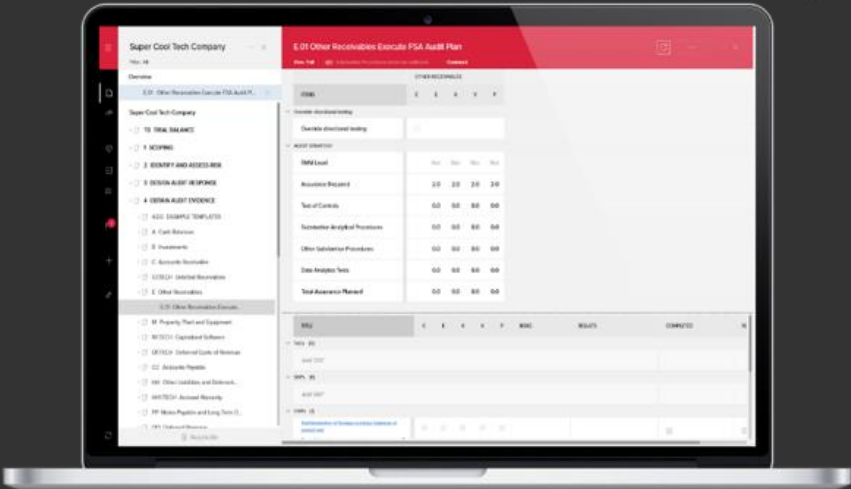
APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASs), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





BDO Portal

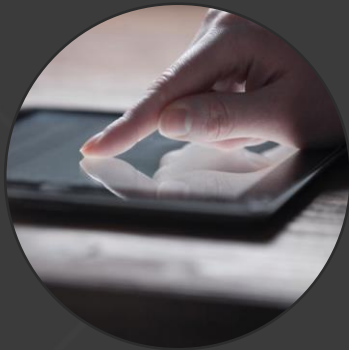
BDO Portal transforms and enhances your digital experience with your BDO advisors. Available at any time, Portal enables you to access all services, tools, apps, and information and to collaborate with your advisors in a seamless way through a flexible, appealing, and secure environment.





Recommended resources

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

**ACCESS OUR
KNOWLEDGE CENTRE**

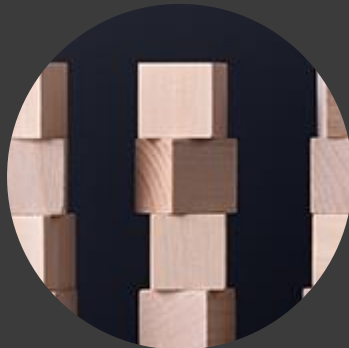
2023 Federal Budget



Understand the key elements of the 2023 Federal Budget and how it will impact you and your business

STAY ON TOP OF TAXES

7 powerful steps to financial audit readiness



Getting and staying prepared for an audit simplifies the process, cuts turnaround time, and improves your chances of overall success. Learn how you can be audit ready.

7 STEPS

Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280



This publication will walk through a practical approach to applying Section PS 3280 including: identification, recognition and measurement of an obligation, and the different options available to entities on transition.

READ ARTICLE

Spotlight on sustainability

Fast-moving world events are pushing sustainability up the agenda of Canadian organizations. Now organizational leaders, investors, and customers are responding on three fronts: environmental, social, and governance (ESG).

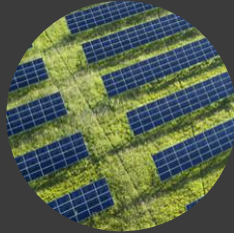
Regulators and issuers of standards are doing their part by supporting sustainability in the reporting ecosystem. Increasingly, organizations will need to go beyond the financials—and demonstrate sustainability with non-financial metrics.

5 reasons why businesses should care about ESG



SEE 5 REASONS

How climate change became a business issue worth reporting



READ ARTICLE

10 Questions about sustainability reporting



EXPLORE QUESTIONS

Accounting for going green



LEARN MORE

Why CFOs should make sustainability a part of their financial reporting today



BUILD BACK SUSTAINABLY

Rethinking sustainability: the ESG roadmap



SEE ROADMAP



Spotlight on public sector - PS 3280

PS 3280 is effective for March 31, 2023 year ends, therefore entities must consider identification and recognition now to ensure a smooth transition. Check out the four-step approach below as an aid through the transition process:

IDENTIFICATION

Potential AROs:

- Solid waste landfill closure and post closure liabilities
- Removal of asbestos
- Retirement of sewage treatment plants
- Removal of fuel tanks
- Removal of customizations/leasehold improvements from a leased premises

SUBSEQUENT MEASUREMENT

Year-to-year changes in the liability from:

- Revisions to timing, the original estimate of undiscounted cash flows or the discount rate
- The passage of time as an accretion expense

Four-step approach to AROs

RECOGNITION

- There is a legal obligation to incur retirement costs
- The past transaction or event giving rise to the liability has occurred
- It is expected that future economic benefits will be given up
- A reasonable estimate can be made

INITIAL MEASUREMENT

Best estimate of future costs:

- Any costs directly attributable to the asset retirement activities
- Any costs required in existing agreements, contracts, legislation, etc.

A present value technique is often the best method to estimate the liability. Engineers or other experts will likely be needed for estimates.

PS 3280, Asset Retirement Obligations



It is important to understand the scope of the new standard and how it interacts with previous sections under PSAS, such as Section PS 3270 and Section PS 3260.

STANDARD AT A GLANCE

Spotlight on public sector - PS 3280

Key identification considerations include:



ASSET MANAGEMENT PLANS

Review any asset management plans in place for the retirement or remediation of assets and engage functions outside of finance (e.g. public works and engineering).



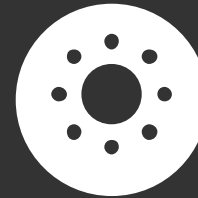
ASSESSMENT OF ASBESTOS

Complete an assessment of all buildings and other infrastructure to determine if there is any asbestos.



REVIEW OF INFRASTRUCTURE FOOTPRINT

Complete a review of infrastructure footprint (e.g. survey maps, physical inspection, historical data, etc.) to determine if there are any unknown, off-book assets (e.g. equipment, subsurface infrastructure, etc.) that will require clean up or retirement.



CONTAMINATED SITES

Determine if there are any known contaminations associated with assets that remain in productive use, which are scoped out of PS 3260, but scoped into PS 3280.



LEGISLATION, AGREEMENTS, CONTRACTS

Consider relevant legislation, lease agreements, contracts and obligation studies previously completed to identify any assets that require retirement or remediation.



MINISTRY CORRESPONDENCE

Consider any past correspondence from Ministries and legal counsel for legal obligations to retire an asset or regarding funding to remediate potential environmental obligations.



Appendices

- ▶ Appendix A: Independent auditor's report
- ▶ Appendix B: Representation letter
- ▶ Appendix C: PSAS Update 2023

[Back to contents](#)

For the year ended August 31, 2023



Appendix A: Independent auditor's report

Independent Auditor's Report

To the Board of Trustees of the Dufferin-Peel Catholic District School Board

Opinion

We have audited the consolidated financial statements of Dufferin-Peel Catholic District School Board ("the Board"), which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the financial statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 1(a) to the consolidated financial statements, which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

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

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

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

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

Chartered Professional Accountants, Licensed Public Accountants
Oakville, Ontario
REPORT DATE



Appendix B: Representation letter

Dufferin-Peel Catholic District School Board
40 Matheson Boulevard West
Mississauga, On
L5R 1C5

REPORT DATE

BDO Canada LLP
Chartered Professional Accountants
360 Oakville Place Drive
Suite 500
Oakville Ontario
L6H 6K8

This representation letter is provided in connection with your audit of the financial statements of Dufferin-Peel Catholic District School Board for the year ended August 31, 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated August 28, 2023, for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
- All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

Existence, Completeness and Valuation of Specific Financial Statement Balances

Fair Value Measurement

- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Board with respect to the fair value measurement and disclosure of long-term and short-term investments. We feel that the measurement methods and related assumptions have been determined within as disclosed in Note 1 (a) to the financial statements and are consistently applied. We feel that the disclosure is complete and appropriate. There are no subsequent events that would require adjustment to the fair value measurement and disclosure included in the financial statements.

Grants Receivable

- Contributions receivable were recognized on the basis that they can be reasonably estimated and ultimate collection is reasonably assured.

Capital assets

- For contributed property, plant and equipment, the nature and amount of contributed property, plant and equipment received and recognized have been disclosed.
- Property, plant and equipment has been appropriately recognized and measured as disclosed in Note 1 (a) to the financial statements.

Employee future benefits

- The employee future benefit costs, assets and obligation have been determined, accounted for and disclosed in Note 1 (a) to the financial statements. The source data and plan provisions provided are complete and accurate. The plans included in the valuation are complete. The determination of the discount rate and the use of specific actuarial assumptions are our best estimate assumptions. We feel that the extrapolations are accurate and have properly reflected the effects of changes and events occurring subsequent to the most recent valuation that had a material effect on the extrapolation.

Long-term debt

- There are no pledges or assignments of assets as security for liabilities except as disclosed in the financial statements.
- The Board has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.

Contingencies and commitments

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the Board, except as disclosed in the financial statements.

General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments,

whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

Signature

Position

Signature

Position



Appendix C: PSAS Update 2023

Assurance and Accounting

Public Sector

Accounting Standards

(PSAS) Update 2023

Introduction

It was another active year for the Public Sector Accounting Board (PSAB or the “Board”). The Board was hard at work advancing the progress of a number of projects such as its government not-for-profit strategy, as well as, issuing a revised conceptual framework and approving a new reporting model. This publication will provide a look at these projects, as well as, the impacts of new standards effective over the next few years including Section PS 3280, *Asset Retirement Obligations*, the Financial Instruments suite of standards, Section PS 3160, *Public Private Partnerships*, Section PS 3400, *Revenue*, and PSG-8, *Purchased Intangibles*. Use the table below to navigate to the sections of the publication most relevant for you.

NEW STANDARDS / AMENDMENTS EFFECTIVE FOR FISCAL YEARS BEGINNING ON OR AFTER:	
April 1, 2022	<ul style="list-style-type: none"> • Asset Retirement Obligations • Financial Instruments Suite of Standards
April 1, 2023	<ul style="list-style-type: none"> • Revenue • Purchased Intangibles • Public Private Partnerships
April 1, 2026	<ul style="list-style-type: none"> • Revised Conceptual Framework • New Reporting Model

THE FUTURE OF PSAS	
	<ul style="list-style-type: none"> • Employment Benefits • 2022-2023 Annual Improvements • Government Not-for-Profit Strategy
PUBLIC SECTOR ACCOUNTING DISCUSSION GROUP	
	<ul style="list-style-type: none"> • Summary of issues discussed at November 2022 and June 2023 meetings

Standards Effective April 1, 2022

Public sector entities must consider the impacts the following new and amended standards will have on their December 31, 2023 year ends. Refer to the publications provided in the table at the end of this section for more detailed information on these changes.

Asset Retirement Obligations

In March 2018, the Board issued new Section PS 3280, *Asset Retirement Obligations*. Prior to this, the PSA Handbook did not include specific guidance on accounting for asset retirement obligations. In applying this standard in practice, it is very important that public sector entities take the time to perform a thorough analysis when deciding which asset retirement costs are in the scope of this standard. Once the proper scoping has been completed the remaining guidance in the standard should be used to ensure proper recognition, measurement, presentation and disclosure.

Scope

The standard only applies to legal obligations, including obligations created by promissory estoppel. This standard impacts tangible capital assets controlled by public sector entities, regardless of whether or not they are in productive use or not. Some examples of costs that would potentially fall within the scope of this standard include:

- Costs to remove asbestos and fuel tanks;
- Costs incurred to retire an x-ray or similar machine;
- Solid waste landfill closure and post closure liabilities; and
- Costs to remove customizations/ leasehold improvements from leased premises.

To perform proper scoping for asset retirement obligations, management should ensure employees with the appropriate knowledge are involved to ensure all potential asset retirement obligations are identified.

Recognition and Measurement

Under the new standard, an asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset controlled by a public sector entity. Asset retirement obligations associated with tangible capital assets include post-retirement operation, maintenance, and monitoring costs. A liability for an asset retirement obligation would be recognized when **all** of the following criteria are met:

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

Recognition of asset retirement costs is accomplished by increasing the carrying amount of the related tangible capital asset, or a component thereof, and then expensing this amount in a rational and systematic manner. A present value technique may be the best method of estimating the liability. Depending on the nature of a re-measurement and whether the asset remains in productive use, subsequent re-measurement of the liability could result in either a change in the carrying amount of the related tangible capital asset or a component thereof, or an expense. Asset retirement costs associated with an asset that is not recognized on the public sector entity's financial statements and those associated with assets no longer in productive use would be expensed immediately.

Landfills

The new standard includes landfill related asset retirement obligations within its scope so that all asset retirement obligations are accounted for consistently within the public sector. Existing Section PS 3270, *Solid Waste Landfill Closure and Post-closure Liability*, has been withdrawn. This change will result in asset retirement obligations associated with landfills recognized earlier than they are under the current guidance.

Amendments to Section PS 3260

Changes have been made to Section PS 3260, *Liability for Contaminated Sites*, to clarify what will fall within the scope of this standard vs. the scope of the new asset retirement obligation standard. Additionally, under the new standard any expected recoveries associated with the asset retirement obligation would not be netted against the liability. In the past, Section PS 3260 has allowed recoveries to be netted against the liability. To improve consistency between the two standards, Section PS 3260 has been amended to no longer allow netting.

For more details on this new standard and its application please refer to our publication [Asset Retirement Obligations \(ARO\): A Practical Approach to Section PS 3280](#).

Financial Instruments, Foreign Currency, Financial Statement Presentation and Portfolio Investments

Sections PS 3450, *Financial Instruments*, and PS 2601, *Foreign Currency Translation*, are applicable for fiscal years beginning on or after April 1, 2022, for public sector entities that did not previously apply the CPA Canada Handbook - Accounting prior to adopting the PSA Handbook (for example governments). At the same time public sector entities adopt these two Sections, they must also adopt Section PS 1201, *Financial Statement Presentation*, Section PS 3041, *Portfolio Investments*, and the effective interest method outlined in paragraph .25 of Section PS 3050, *Loans Receivable*. For more details on these standards, please refer to our publication [A Guide to Accounting for Financial Instruments in the Public Sector](#).

Over the past few years, the effective date of these Sections was delayed several times due to concerns raised by senior governments in some provinces on the implementation of Sections PS 2601 and PS 3450 related to recognition and measurement of derivatives, the lack of hedge accounting, and the accounting treatment for bond repurchases. The Board investigated various options to address these concerns and issued three further amendments to the above standards. The details of the amendments are described below, and these amendments would be effective in the same periods the above standards are first applied.

Federal Government Narrow-Scope Amendments

The Board issued amendments to Section PS 2601 to address the presentation of the exchange gain or loss component of a financial instruments change in fair value when that financial instrument is associated with the federal government's foreign reserves. Section PS 1201 was amended to clarify, that foreign exchange gains or losses from such instruments are not required to be presented in the statement of remeasurement gains and losses.

Foreign Exchange Narrow-Scope Amendments

The Board issued amendments to Section PS 2601 to allow all public sector entities to make an accounting policy election for financial assets and financial liabilities arising from a foreign currency transaction to, on initial recognition, recognize their exchange gains and losses, including the foreign exchange gain or loss component of changes in fair value, directly in the statement of operations.

Section PS 1201 has been amended as a result of the above, to clarify that the exchange gains and losses subject to the election would not be recognized in the statement of remeasurement gains and losses. Section PS 3450 has been amended to require disclosure of the carrying value of financial assets and liabilities to which the above election is applied in the notes to the financial statements.

Presentation Narrow-Scope Amendments

The Board issued amendments to Section PS 1201 clarify the presentation of derivatives. The amendments include:

- The remeasurement impact of derivatives and other categories of financial instruments may be presented as separate line items on the statement of changes in net debt;
- A new subtotal for the change in net debt excluding the impact of remeasurement gains and losses may be presented on the statement of change in net debt; and
- A footnote on the net debt indicator may be included in the statement of financial position to refer readers to the additional detail provided on the statement of changes in net debt.

The resources listed below provide additional information on the changes discussed in this section of the publication.

AMENDMENT / NEW STANDARD	RESOURCES
New Section PS 3280, <i>Asset Retirement Obligations</i>	<ul style="list-style-type: none"> • Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280 • PSAB at a Glance: Section PS 3280, <i>Asset Retirement Obligations</i>
New Sections PS 3450, <i>Financial Instruments</i> ; PS 2601, <i>Foreign Currency Translation</i> ; PS 3041, <i>Portfolio Investments</i> ; PS 1201, <i>Financial Statement Presentation</i> ; and amendments to Section PS 3050, <i>Loans Receivable</i> , on accounting for financial instruments	<ul style="list-style-type: none"> • A Guide to Accounting for Financial Instruments in the Public Sector • PSAB at a Glance: Section PS 1201, <i>Financial Statement Presentation</i> • PSAB at a Glance: Section PS 2601, <i>Foreign Currency Translation</i> • PSAB at a Glance: Section PS 3041, <i>Portfolio Investments</i> • PSAB at a Glance: Section PS 3050, <i>Loans Receivable</i> • PSAB at a Glance: Section PS 3450, <i>Financial Instruments</i>

Standards Effective April 1, 2023

Public sector entities must consider the impacts the following new and amended standards will have on their March 31, 2024 and December 31, 2024 year ends. Refer to the publications provided in the table at the end of this section for more detailed information on these changes.

Revenue

In November 2018, the Board issued new Section PS 3400, *Revenue*. Prior to this, the PSA Handbook only contained guidance on specific revenue transactions such as, taxation, government transfers, etc. As a result, many public sector entities consulted other sources of GAAP when accounting for types of revenue for which the PSA Handbook did not provide specific guidance, which resulted in diversity in practice.

The new standard establishes overall guidance on how to account for and report revenue. The standard makes a distinction between transactions that include performance obligations (exchange transactions) and those that do not include a performance obligation (non-exchange transactions). A performance obligation is an enforceable promise to provide specific goods or services to a specific payor. Based on the definition, in order to identify a performance obligation a public sector entity must be able to identify a distinct good or service and a specific payor. Revenue from transactions with performance obligations is recognized when (or as) the public sector entity satisfies a performance obligation by providing the goods or services to a payor. Therefore, once a performance obligation is identified, an assessment is needed to determine whether revenue recognition occurs over a period of time or at a point in time.

Transactions with Performance Obligations Satisfied at a Point in Time

A performance obligation is satisfied, and revenue is recognized when control of the benefits for a good or service have been transferred to the payor. Some indicators that control has been transferred include, but are not limited to:

- When the payor is able to use or direct the use, sell, or exchange and obtain substantially all the remaining benefits from the good or service; or
- When the payor has hold of the good or service and can use it at their discretion.

If a performance obligation is not satisfied over a period of time (as described in the next section below), then it must be recognized at a point in time considering the above criteria. An example of a transaction where a performance obligation would be recognized at a point in time would be when a public sector entity sells a recycling bin, since after the initial sale transaction the payor controls the asset and there are no further performance obligations for the public sector entity to complete.

Transactions with Performance Obligations Satisfied Over Time

When control of the benefits associated with a good or service passes to the payor over time, then the entity recognizes revenue over a period of time if any of the following indicators are met:

- The payor simultaneously receives and consumes the benefit as the public sector entity fulfils the performance obligation;
- The public sector entity's performance creates or enhances an asset that the payor controls or uses as the asset is created or enhanced;
- The public sector entity's performance does not create an asset with an alternative use to the public sector entity, and the public sector entity has an enforceable right to payment for performance completed to date;
- The public sector entity is expected to continually maintain or support the transferred good or service under the terms of an arrangement; or
- The payor is granted access to a specific good or service under the terms of an arrangement.

A portion of the transaction price allocated to each performance obligation is recognized as revenue as the performance obligation is satisfied. An example of a transaction with performance obligations settled over time would be a college providing a certificate course consisting of weekly lectures over an eight-month period to a student who pays \$4,000 up front, since the college must perform multiple performance obligations over a period of time.

Transactions with no Performance Obligations

Some transactions entered into by a public sector entity do not have any performance obligations attached to them. When this is the case, revenue would be recognized when the public sector entity has authority to claim or retain an inflow of economic resources and a past event or transaction that gives rise to an asset has occurred. An example of a transaction without a performance obligation would be a municipality issuing a parking ticket or fine.

Transition

Adoption of the standard will be accounted for as a change in accounting policy and may be applied retroactively with restatement of prior periods or prospectively.

Purchased Intangibles

In November 2020, the Board issued new a new public sector guideline (PSG) on purchased intangibles. Prior to this, the PSA Handbook prohibited the recognition of purchased intangibles in the financial statements of public sector entities following PSAS without the PS 4200 series of standards. The main highlights of this new PSG-8 include:

- Defining purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act.
- Purchased intangibles are recognized as assets when they meet the definition of an asset and the general recognition criteria in Section PS 1000, *Financial Statement Concepts*. Section PS 3210, *Assets*, provides guidance on applying the asset definition.
- PSG-8 does not provide specific in-depth guidance on how to account for purchased intangibles, but directs the reader to consider the following guidance in determining how to account for purchased intangibles:
 - The definition of an asset in Section PS 1000 and the additional guidance on the asset definition in Section PS 3210;
 - The recognition, measurement, and disclosure concepts in Section PS 1000; and
 - The GAAP Hierarchy in Section PS 1150, *Generally Accepted Accounting Principles*.
- Purchased intangibles are classified as non-financial assets.
- PSG-8 is applied retroactively or prospectively in accordance with Section PS 2120, *Accounting Changes*.

The Board also amended Sections PS 1000 and Section PS 1201 to allow for the recognition of purchased intangibles and removed the disclosure requirements for unrecognized purchased intangibles as a result of the issuance of PSG-8.

Public Private Partnerships

An issue that was identified as a priority in PSAB's 2014 Project Priority Survey was accounting for public private partnerships. These types of arrangements are becoming more common across Canada as government entities look for new ways to finance capital projects, and authoritative guidance on how to account for them was needed. After obtaining feedback from stakeholders, in April 2021, the Board issued new Section PS 3160, *Public Private Partnerships*. The main features of the new standard include:

Scope

- This section applies to public private partnerships between a public sector entity and a private sector partner for infrastructure-project delivery with risk allocation that provides for public sector control of the asset at any point during the arrangement and in which the private sector partner satisfies all the obligations required.
- The private sector partner is obligated to:
 - design, build, acquire or better new or existing infrastructure;
 - finance the transaction past the point where the infrastructure is ready for use; and
 - operate and/or maintain the infrastructure.

Examples of P3 arrangements in the scope of this section:

- The public sector contracts with a private corporation to design, finance and construct a facility. Once completed, the ownership is transferred to the public sector. The public sector then leases the facility back to the private sector, which operates the facility.
- The public sector contracts with the private sector for the design, financing, construction and operation of a new project for a specified time (known as the concession period). During the concession period, the private sector owns and operates the facility, earning a return on its investment through a lease arrangement with the public sector or through user charges. At the end of the period, the public sector takes possession of the facility and has the option of running the facility itself, or giving another contract to the private sector partner.

Recognition

- Where infrastructure is acquired or bettered through a public private partnership, it is recognized as an asset of the public sector entity when the public sector entity controls:
 - The purpose and use of the infrastructure;
 - Access to the future economic benefits and exposure to risks of the infrastructure asset; and
 - Significant residual interest in the infrastructure, if any, at the end of the public private partnership's term.
- At the same time that the infrastructure asset is recognized, an offsetting liability is also recognized. The type of consideration provided to the private sector partner determines the type of liability that is recognized. This distinction will impact subsequent measurement of the liability.
 - Where the consideration is cash or another financial asset, the public sector entity recognizes a financial liability (financial liability model).
 - Where the consideration is the granting of rights (such as the right to charge end users), the public sector entity recognizes a performance obligation (user-pay model).

Initial Measurement

- An infrastructure asset is initially recognized at cost. Where the cost of acquiring or constructing the infrastructure is both determinable and verifiable such as from a procurement process or contractual agreement, these amounts would be used to initially measure cost.
- Where the cost information is not readily determinable or verifiable, the cost is then equal to the estimated fair value of the asset at the transaction date.
- The offsetting liability is initially measured at the same value as the infrastructure asset less any amounts already paid to the private sector partner.

Subsequent Measurement

- The infrastructure would be accounted for similar to other assets and would be amortized over its useful life in a rational and systematic manner.
- The subsequent measurement of the liability will depend on the model used for initial measurement.
 - Under the financial liability model, the financial liability would be subsequently measured at amortized cost using the effective interest method.
 - Under the user pay model the liability is subsequently reduced as revenue is recognized by the private sector partner based on the terms of the public private partnership arrangement.

Transition

- This Section may be applied retroactively or prospectively as follows:
 - Prospective application is used for an infrastructure asset and related liability where control of the infrastructure asset arose on or after April 1, 2023.
 - Retroactive application is used with or without prior period restatement, for an infrastructure asset and related liability where control of the asset arose prior to April 1, 2023 and the asset and related liability have not been previously recognized.
 - Retroactive application is also used with or without prior period restatement, for an infrastructure asset and related liability where control of the asset arose prior to April 1, 2023 and where the asset and related liability were previously recognized and now require adjustment upon applying this new Section.

The resources listed below provide additional information on the changes discussed in this section of the publication.

AMENDMENT / NEW STANDARD	RESOURCES
New Section PS 3400, <i>Revenue</i>	<ul style="list-style-type: none"> • PSAB at a Glance: Section PS 3400, Revenue
New Section PSG 8, <i>Purchased Intangibles</i>	<ul style="list-style-type: none"> • PSAB at a Glance: PSG-8, Purchased Intangibles
New Section PS 3160, <i>Public Private Partnerships</i>	<ul style="list-style-type: none"> • P3 Accounting: 1 New Standard, 2 Sectors, and the Public-Private Repercussions • PSAB at a Glance: Section PS 3160, Public Private Partnerships

Standards Effective April 1, 2026

Revised Conceptual Framework

In 2010, the Board decided to undertake a project to review and update the conceptual framework for the PSA Handbook to ensure it is still relevant and that it properly reflects and is grounded in the public sector environment. The conceptual framework guides the Board as it develops new standards or amends existing ones. In developing the revised conceptual framework, the Board sought feedback from stakeholders through three Consultation Papers, a Statement of Concepts and an Exposure Draft. The revised conceptual framework was approved by the Board in June 2022. It will replace the existing conceptual framework, which consists of Section PS 1000, *Financial Statement Concepts*, and Section PS 1100, *Financial Statement Objectives*. The revised conceptual framework includes the following 10 chapters:

- Introduction to the Conceptual Framework - this chapter defines the conceptual framework and outlines the needs and objectives.
- Characteristics of Public Sector Entities - This chapter builds upon and replaces Appendix A - *Unique Characteristics of Government* in existing Section PS 1100. Identifying the characteristics of public sector entities will result in concepts and standards appropriate to the public sector.
- Financial Reporting Objective - This chapter identifies the primary users as the public and its elected or appointed representatives. It also identifies the financial reporting objectives as the need to provide information for accountability purposes and the broad financial reporting accountabilities.
- Role of Financial Statements - This chapter creates a link between financial reporting and financial reporting in financial statements.
- Financial Statement Foundations - This chapter clearly identifies the foundations that currently underlie the existing conceptual framework.
- Financial Statement Objectives - This chapter builds upon and revise the objectives of existing Section PS 1100.

- Financial Statement Information - This chapter establishes the qualitative characteristics of financial information and considerations for including this information in the financial statements.
- Elements of Financial Statements - This chapter defines the four elements in the financial statements: assets, liabilities, revenues, and expenses.
- Recognition and Measurement in Financial Statements - This chapter covers the general recognition and measurement criteria. The concepts here remain unchanged from the existing conceptual framework.
- Presentation Concepts for Financial Statements - This chapter includes some presentation concepts from Section PS 1201, *Financial Statement Presentation*, as well as new presentation concepts to promote the preparation of understandable financial statements.

The revised conceptual framework will be effective for fiscal years beginning on or after April 1, 2026, with earlier adoption permitted. The conceptual framework is to be applied prospectively.

New Reporting Model

Related to PSAB's recent approval of the revised Conceptual Framework discussed above, the Board has also been working on the development of a new reporting model. The Board considered the relative merits of many reporting models, as well as, feedback from stakeholders and has approved the issuance of new Section PS 1202, *Financial Statement Presentation*, which will build upon existing Section PS 1201 of the same name, to better respond to the need for understandable financial statements. The new reporting model will consist of:

- A Statement of Financial Position - The net debt indicator will be relocated to its own statement (see below), and liabilities will be separated into financial and non-financial categories. The statement will also be restructured to present total assets, then total liabilities to arrive at the net assets or net liabilities indicator. A new third component "accumulated other" would also be added to net assets/liabilities.
- A Statement of Net Financial Assets (Net Financial Liabilities) - This new statement will display a revised calculation of net debt. A net financial asset position means there are financial assets available to provide services in the future and to settle future financial liabilities. A net financial liability position means there is a need for additional financial assets to aid in settling past financial liabilities, it reflects the entity's ability to finance activities, provide services or settler financial liabilities in the future. There will also be an option to present the net financial assets/liabilities indicator at the bottom of the statement of financial position.
- A Statement of Operations - There are no changes to this statement from what is currently required under existing Section PS 1201.
- A Statement of Changes in Net Assets (Net Liabilities) - This is a new statement that will show a reconciliation between the opening and closing balances of each component of net assets or net liabilities. This statement will allow the entity to be transparent about which revenues and expenses are recognized in surplus or deficit and those that are recognized directly in a component of net assets or net liabilities.

- A Statement of Cash Flow - Financing activities will be separated from other items on the cash flow statement. This will allow the statement to highlight net cash before financing activities to show whether all of an entity's other activity combined resulted in the need to raise cash through financing activities.
- Accompanying Notes and Schedules.

There will also be new budget requirements including presentation of budget figures using the same basis of accounting, accounting principles, scope of activities and classifications as the actual amounts. As well as, an acknowledgement on the face of the statements where an actual-to-budget comparison could not be completed.

The Board approved new Section PS 1202 in March 2023 and it is expected to be issued in the PSA Handbook in October 2023. The new standard, along with related consequential amendments, will be effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted if the entity adopts the revised Conceptual Framework at the same time. PSAB plans to issue plain-language and other non-authoritative guidance in the future to help stakeholders better understand the requirements of this new standard.

The Future of PSAS

The PSAB also has a number of projects on the go which seek to improve public sector standards to better meet stakeholder needs both now and in the future. The following provides a brief overview of these projects.

Exposure Draft – Employment Benefits

A project on employee benefits was identified as a top priority in PSAB's 2014 Project Priority Survey. The project is needed as new types of pension plans have been introduced and there have been changes in the related accounting concepts since existing Sections PS 3250, *Retirement Benefits*, and Section PS 3255, *Post-employment Benefits, Compensated Absences and Termination Benefits*, were issued many years ago.

The Board issued an Exposure Draft in July 2021 proposing to replace these two existing standards with new Section PS 3251, *Employee Benefits*. The principles in IPSAS 39, *Employee Benefits*, were used as the starting point in developing this guidance. This Exposure Draft is the first phase of PSAB's multi-phase approach to this project. The focus in this phase is on deferral provisions and discount rate guidance. In future phases, the Board will focus on developing guidance for accounting for non-traditional pension plans and other issues.

The main highlights of the Exposure Draft are as follows:

- Deferral Provisions
 - For actuarial gains and losses, the deferral and amortization approach would no longer be used.
 - Revaluations of the net defined benefit liability (asset) which, include actuarial gains and losses, are recognized immediately on the statement of

financial position within the net defined benefit liability (asset) and accumulated other component of net assets.

- These revaluations would not be reclassified to surplus or deficit in a subsequent period.
- Plan assets would be measured at market value.
- **Discount Rate**
 - The discount rate used would depend on the funding status of the plan.
 - For a fully funded plan where the projected balance of plan assets exceeds projected benefit payment obligations for all project periods, the discount rate used would be the expected market-based return on plan assets.
 - For an unfunded plan where the projected balance of plan assets does not exceed projected benefit payment obligations for any projected period, the discount rate used would be the provincial governments bond rate.
 - Lastly, for partially funded plans where the projected balance of plan assets exceeds projected benefit periods for fewer than all projected periods, the discount rate would be a single discount rate that reflects the fully funded rate for periods where the balance of plan assets is projected to be greater than or equal to projected benefit payments and the unfunded rate for all other periods.
- **Other Proposed Changes**
 - The net interest on the net defined benefit liability (asset) would be determined by multiplying the net defined benefit liability (asset) by the rate used to discount the post employment benefit obligation.
 - Minor modifications to the guidance for joint defined benefit plans including changing legal terminology to accounting terminology by replacing references to “sponsors” with “participating entities” and directing entities to use multi-employer plan guidance.
 - More detailed disclosure requirements.

The proposed standard would have an effective date of April 1, 2026, and would require retroactive transition. The Board is currently working through significant feedback it received on the above proposals and determining next steps.

Exposure Draft – 2022-2023 Annual Improvements

The PSAB has adopted an annual improvement process to correct errors in the wording or provide clarifications to the PSA Handbook. In August 2022, the Board issued its 2022-2023 Annual Improvements Exposure Draft proposing the following changes:

- Replace the term “summary financial statements” with “financial statements” or “financial reports”.
- Clarify the Introduction to Public Sector Guidelines and remove outdated guidance related to local governments.

- Update the transitional provisions in Section PS 3160, *Public Private Partnerships*, to explicitly state that early adoption is permitted.
- Change some references to the term “power” to “ability” or “authority” as appropriate, given the use of the term “power” to reference sovereign or equivalent powers in Chapter 5 of the revised conceptual framework.
- Update Section PS 3050, *Loans Receivable*, to address grammatical errors in the decision tree.
- Update PSG 8, *Purchased Intangibles*, to clarify its application to inter-entity transactions.
- Update the designation and numbering of existing appendices in the PSA Handbook to align with categories established by IPSAS; and
- Update the terminology in many standards from “government” to “public sector entity” or “entity” as appropriate.

In December 2022, the PSAB approved the majority of the changes (all except for the last two changes listed above as based on feedback received from constituents it was determined these changes were beyond the scope of an annual improvement). The final Handbook amendments will be published in two phases:

- On April 1, 2023, the amendments to allow early adoption of Section PS 3160, *Public Private Partnerships*, and clarify the application of PSG-8, *Purchased Intangibles*, to inter-entity transactions were issued and became effective.
- The remainder of the amendments will be published in late 2023, with an effective date of the first day of the month published.

Government Not-for-Profit Strategy

While developing its 2017-2021 Strategic Plan, the Board signaled its intent to assess the specific needs of government not-for-profit organization (GNFPO) stakeholders and to assess if there is a need for some public sector accounting standards to apply differently to this particular group. The Board issued Consultation Papers in 2019 and 2021 seeking stakeholder feedback on the trends and needs in the GNFPO sector and the potential options as it relates to the future of the PS 4200 series of standards. As a result of the feedback received on these Consultation Papers the Board decided that the best option going forward is to incorporate the PS 4200 series of standards into the PSA Handbook with potential customizations. This will involve the Board undertaking a series of standard-level projects to review the PS 4200 series to determine which standards will be included.

At its December 2022 meeting, the Board approved the first project which encompasses a review of Section PS 4230, *Capital Assets held by Not-for-Profit Organizations*, and Section PS 4240, *Collections held by Not-for-Profit Organizations*, to determine what amendments should be proposed to Section PS 3150, *Tangible Capital Assets*. The Board is currently developing an Exposure Draft on the proposed changes which is expected to be issued for comment in 2024.

We would encourage GNFPs to stay up to date on this project and watch for the capital assets Exposure Draft, which will be available on the [government not-for-profit - capital assets project page](#) of the FRAS Canada website, and provide their feedback on the Board's proposals.

Public Sector Accounting Discussion Group

The Public Sector Accounting Discussion Group (PSADG) is a regular public forum at which issues arising on the application of the PSA Handbook can be discussed. The group meets two times a year and consists of members that include preparers, auditors, and users of government and government organization financial reports. The group's purpose is to assist the Board regarding issues arising on the application of the PSA Handbook and other areas of concern regarding public sector financial reporting, including emerging issues and issues on which the Board seeks advice. While the group does not issue any authoritative guidance or interpretations, as only the Board has the ability to do so, the group's meeting summaries provide meaningful insights on the application of the standards that can be used as a resource. These meeting summaries are available on the FRAS Canada website or by clicking [here](#). During the group's November 2022 and June 2023 meetings, the following topics were discussed:

- **Accounting for Carbon Credits** - Discussion on whether carbon credits meet the definition of an asset in PSAS, what type of asset and what recognition standards apply.
- **Presentation of Certain Items on the Statement of Cash Flows** - Discussion on how public sector entities should present cash flows related to public private partnership arrangements and asset retirement obligations, as well as, whether restricted cash should be included in cash and cash equivalents on the statement of cash flows.
- **Cloud Computing: Accounting for Implementation Costs** - Discussion on whether implementation costs incurred by a public sector entity related to a cloud computing arrangement that is a service arrangement should be capitalized or expensed under PSAS.
- **Cloud Computing: Accounting for Implementation Costs in the Context of a Government Partnership:** - Discussion on how individual partners should account under PSAS for the implementation costs they incur as a result of a cloud computing arrangement that is a service arrangement in the context of a government partnership.
- **Canadian Economic Overview and Potential Impacts to the Public Sector** - Discussion of recent economic trends and consideration of the potential impacts to the Canadian public sector. As well as, discussion of the impacts of rising inflation and the economic environment on financial reporting.

- **Auditors Reporting on Going Concern** - Discussion of the Canadian Auditing and Assurance Standards Board's Exposure Draft on Going Concern¹ and potential public sector implications and the interaction of the proposals with the new guidance on going concern that has recently been added to PSAS's revised Conceptual Framework.

We would encourage public sector entities to keep up to date on topics discussed at these meetings.

Conclusion

As we head closer to the end of the year, now is the time to discuss with your BDO advisor how the changes made, and the proposed changes to the PSA Handbook will affect your organization. Reach out to us today.

¹ The Canadian AASB Exposure Draft on Going Concern is based on the International Auditing and Assurance Standards Board's Exposure Draft "Proposed International Standards on Auditing 570 (Revised 202X) Going Concern and Proposed Conforming and Consequential Amendments to other ISAs". ISAs are adopted in Canada as Canadian Auditing Standards.