

## SCHOOL DISTRICT No. 23 – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Legal Committee Meeting DATE: November 23, 2016

CHAIRPERSON: Trustee L. Mossman STAFF CONTACT: E. Sadlowski, Assistant Secretary-Treasurer

*The Committee Chairperson acknowledged that the meeting was being held on the Traditional Territory of the Okanagan People.*

### Attendees:

Board of Education:

Trustee L. Mossman (Chairperson)

Trustee R. Cacchioni (Committee Member)

Trustee C. Gorman (Committee Member) (*arrived at 1:09 pm*)

Trustee M. Baxter (*arrived at 1:17 pm*)

Staff:

E. Sadlowski, Assistant Secretary-Treasurer

L. Paul, Secretary-Treasurer

K. Kaardal, Superintendent of Schools/CEO

T. Beaudry, Deputy Superintendent (*absent*)

D. Carmichael, Finance Manager

H. Wendt, Executive Assistant (*Recorder*)

### Partner Group Representation:

COTA	Susan Bauhart, President
COPAC	Vivian Evans, Member-at-Large
COPVPA	No representative
CUPE	Wendy Johnson, President
DSC	No representative

### Agenda/Additions/Amendments/Deletions

November 23, 2016 Agenda – approved as presented.

### Reports/Matters Arising

September 21, 2016 Committee Report – received as presented.

### Committee Members Queries/Comments

The COTA President queried what the financial impact will be of the recent Supreme Court Ruling regarding negotiation of class sizes and how the budget will be managed.

*The Assistant Secretary-Treasurer advised that the funding may be received in time to be incorporated into the budget amendments that take place in February; however, it is unlikely. Should the funding be received prior or afterwards, spending and revenue will need to be reported in a separate report. The Superintendent of Schools/CEO noted the funding will be targeted. As well, the timing of the re-shuffling of class sizes and teacher resources will depend on conversations that take place surrounding implementation of the language. BCTF and BCPSEA are in negotiations regarding this matter. The District is currently at approximately 104% capacity with a limited number of portables; therefore, space will be an issue as well as staffing.*

The COPAC Member-at-Large queried the status of the transportation funding received from the Ministry of Education.

*The Assistant Secretary-Treasurer advised the funds had been received and that refunds have been or are in the process of being issued to those parents of eligible riders who had already paid the transportation fee.*

### Discussion/Action Items

#### 1. Central Okanagan Public Schools Budget Development Principles

##### Outcome

**The Committee affirmed the Budget Development Principles as presented.**

#### 2. Central Okanagan Public Schools Budget Development Timeline

The Committee reviewed the timelines. Discussion surrounded the start times of the Committee meetings as well as the date that the Board meeting takes place in March. With Spring Break happening later that month, the current schedule only allows one Board meeting in a five-week time frame.

The Superintendent of Schools/CEO noted that there seems to be no increase in attendance by the public if a Committee meeting takes place later in the day or early evening. However, Committee meetings have traditionally been held in the evening when matters such as the budget are discussed. As well, should additional Committee meetings be required, they can be called to deal with emergent issues.

The Committee asked that the start times of the Committee meetings, particularly those meetings dealing with budget discussions, be reviewed with COPAC and the school PACs.

**Outcome**

**The Committee recommended that the Board of Education approve the 2017/2018 Budget Development Timeline and that modification to meeting dates and start times will be made as appropriate.**

**3. Revenue and Expense Summary at October 31, 2016**

The Assistant Secretary-Treasurer provided an overview of the Summary and noted it is presented three times a year, with the year-end statement being the last. It provides the opportunity to review financial spending and highlight any matters that have seen a significant change or may become an issue in the future. In response to queries from the Committee, the Assistant Secretary-Treasurer confirmed the substitute salaries amount does include TTOCs but not custodial staff. The costs for the latter are already factored into the budget and relief custodial positions are part of the permanent staff.

In response to a question from the COTA President regarding increases in substitute costs which indicates more time away from work by teachers, the Superintendent of Schools/CEO advised the District will be undertaking a review pertaining to the Wellness Program and having subsequent conversations with partner groups to determine how the District can assist in supporting its' teachers.

**Outcome**

**The Committee received the Revenue and Expense Summary at October 31, 2016 and recommended that the Summary be forwarded to the Board of Education as an Information Item.**

**4. Central Okanagan Budget – Compare Report**

The Assistant Secretary-Treasurer provided an overview of the report and noted that increased enrolment grants together with operating carry-forwards (which were predicted to be \$3.2 million) are actually \$4.2 million. The Superintendent of Schools/CEO advised that nothing had been received which notes that funding protection grants will be discontinued.

**5. Mandate, Purpose and Function of the Finance and Legal Committee – Policy 160**

The Committee noted that some wording changes need to be made to align with current titles of Administrative staff (Assistant Secretary-Treasurer rather than Director of Finance).

**Outcome**

**In light of the discussion that will take place during the next agenda item, the Committee agreed to table their recommendation that Policy 160 be affirmed by the Board of Education in order to determine if any changes should be made to the Policy based on the Auditor General's recommendations.**

**Information Items**

**1. GAP Analysis of Auditor General's Report**

The Assistant Secretary-Treasurer reviewed the information provided, specifically highlighting the information contained in Appendix A relating to budget development and fiscal monitoring. In response to queries from the Committee, the Assistant Secretary-Treasurer advised the District does not have a specific outsourcing policy; however, the Purchasing Policy deals with various thresholds of spending. The items that contain a check mark are part of current processes while others are not applicable or are contained in other policies or procedures. Checks and balances are part of the day-to-day function of the finance team and together with the external auditor, ensure the proper fiscal management of the District. The Board and the Finance and Legal Committee also oversee fiscal management.

The Committee noted that while there are many clear policies surrounding fiscal management, they are not found in one central repository and asked that District Staff review placement of those pertinent policies into one location.

**Outcome**

**In light of the discussions, the Committee agreed that no further changes need to be made to Policy 160 (Mandate, Purpose and Function of the Finance and Legal Committee) and therefore, it was lifted from the table. The Committee recommended that the Board of Education affirm Policy 160 – Finance and Legal Committee once the amendments to titles noted previously are made.**

**2. Update on Refugees within the Central Okanagan Public Schools**

The Assistant Secretary-Treasurer outlined the report and advised that the funding for an individual with refugee status ceases once that individual becomes a landed immigrant.

**3. Statement of Financial Information for the Year Ending June 30, 2016**

The Assistant Secretary-Treasurer confirmed the Statement of Financial Information (SOFI) must be filed with the Ministry by the end of December each year. The information is posted to the District’s website as well.

**Recommendations/Referrals to the Board/Coordinating Committee/Other Committees**

***Future Public Board Meeting Action Items:***

- *Central Okanagan Public Schools 2017/2018 Budget Development Timeline*
- *Mandate, Purpose and Function of the Finance and Legal Committee – Policy 160*

**Meeting Schedule**

*2017 Committee Meeting dates are to be determined.*

**Items for Future Finance and Legal Committee Meetings**

- Update – 2012 and 2014 Deloitte Reports - Ministry of Education
- Detailed report regarding utilization of Aboriginal Education targeted funding, specifically relating to programs that are being taught to both Aboriginal students and the general student population.

<b>September</b>	<b>October</b>	<b>November</b>
<ul style="list-style-type: none"> <li>- Presentation: Audited Financial Statements for the Fiscal Year</li> <li>- Audited Financial Statements for the Fiscal Year (<i>Action Item</i>)</li> <li>- Finance and Legal Committee – Review of Mandate, Purpose and Function</li> </ul>		<ul style="list-style-type: none"> <li>- School District No. 23 (Central Okanagan) Budget Development Principles</li> <li>- School District No. 23 (Central Okanagan) Budget Development Timeline</li> <li>- Revenue and Expense Summary at October 31</li> </ul>
<b>January</b>	<b>February</b>	<b>April (1<sup>st</sup> meeting)</b>
<ul style="list-style-type: none"> <li>- Amended Annual Budget for the Fiscal Year</li> <li>- Ministry Recalculation Allocation – School District No. 23 and Provincial</li> <li>- Administrative Savings Report (June 2015)</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue and Expense Summary at January 31</li> </ul>	<ul style="list-style-type: none"> <li>- Overview of Budget Allocation</li> <li>- Budget Consultation Input Received</li> </ul>

April (2 <sup>nd</sup> meeting)	May	June
<ul style="list-style-type: none"> <li>- Central Okanagan School District Preliminary Budget Proposal – Superintendent’s Budget Recommendations</li> <li>- Trustee Indemnity for the Fiscal Year</li> </ul>	<ul style="list-style-type: none"> <li>- Auditor’s Report to the Finance Committee – Initial Communication on Audit Planning for the Year</li> <li>- Annual CommunityLINK Allocations</li> <li>- Trustee Travel Expenses</li> <li>- Financial Update – International Education Program</li> <li>- Review of Policy 425 and Regulations 425R - Student Fees</li> </ul>	<ul style="list-style-type: none"> <li>- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year</li> </ul>

**Questions – Please Contact:**

Trustee Lee Mossman, Chairperson  
 Eileen Sadlowski, Assistant Secretary-Treasurer

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Lee Mossman, Chairperson