

CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT

Finance and Planning Committee Meeting

Public Meeting

Wednesday, May 28, 2025, 4:00 pm

School Board Office

1040 Hollywood Road S

Kelowna, BC

Board of Education: Trustee L. Tiede, Committee Chair
Trustee C. Desrosiers, Committee Member
Trustee V. Johnson (*acting Committee Member*)
Trustee J. Fraser
Trustee L. Guderyan (*via Teams*)

Absent: *Trustee W. Broughton, Committee Member*

Staff: Delta Carmichael, Secretary-Treasurer/CFO
Kate Cumming, Assistant Secretary-Treasurer
Rob Drew, Director of Operations
Kevin Kaardal, Superintendent of Schools/CEO
Jon Rever, Acting Deputy Superintendent
Josh Currie, Assistant Director of Operations
David Widdis, Planning Manager
Gail Prokopchuk, Transportation Manager
Gabe Cacchioni, Finance Manager
Lise Bradshaw, Executive Assistant (Recorder)

Partner Groups CUPE: Teri Wishlow, President and Jana Laing, Secretary-Treasurer
COTA: Susan Bauhart, President
COPVPA: Scott Sieben President
COPAC: Leslie Atwell, Treasurer
There were no representatives from District Student Council.

**The Central Okanagan Board of Education acknowledged that this meeting was being held
the unceded, Traditional Territory of the Okanagan People.**

*Trustee Johnson was appointed as Acting Voting Committee member for the May 28, 2025 Finance
and Planning Committee Meeting, due to Trustee Broughton's absence.*

AGENDA

May 28, 2025 Committee Agenda - approved as presented.

REPORTS/MATTERS ARISING

Finance and Planning Committee Public Meeting Report - April 30, 2025

April 30, 2025 Committee Report - received as distributed.

PRESENTATION

Report to the Finance and Planning Committee - Initial Communication on Audit Planning for the Year Ended June 30, 2025

Tyler Neels of Doane Grant Thornton LLP presented a review of the terms of the audit engagement and proposed strategy regarding the annual audit of the District's financial statements as of June 30, 2025.

Considerations for this year's audit include the challenges and uncertainties related to the current economic environment, since the economy is currently going through a period of high uncertainty. Inflation, tariffs, supply constraints and other factors are creating a highly volatile landscape for many businesses and organizations. Other considerations for this year's audit include the District's ongoing significant capital additions, the reversal of the new system implementation for payroll, compliance with laws and regulations, and assessment of fraud risks.

The five key phases of the audit approach are Planning, Assessing Risk, Evaluating Internal Controls, Testing Accounts and Transactions and Concluding and Reporting.

The results of the audit will be presented at the September 18, 2025 Finance and Planning Committee Meeting. Final financial statements for the year ended June 30, 2025 are due to the Ministry of Education and Child Care by September 30, 2025.

Mr. Neels responded to Committee questions regarding audit fees and the timeline for the audit.

PUBLIC QUESTION/COMMENT PERIOD

No members of the public in attendance.

COMMITTEE MEMBERS' QUERIES/COMMENTS

The COTA President queried using Classroom Enhancement Funding as part of the budget and why other Districts within the Province do not do the same. The Superintendent of Schools/CEO advised that there are 60 different Collective Agreements in the province that have provisions on classroom size and composition, and that the COTA Collective Agreement is unique and allows

for this. The Superintendent of Schools/CEO offered to take this matter to a labour management meeting to provide further detail to the COTA President.

DISCUSSION/ACTION ITEMS

2026/2027 Five-Year Capital Plan Submission

The Director of Operations summarized the District's 2025/2026 Five-Year Capital Plan Submission, which was created in consultation with Senior Leadership, the Ministry of Infrastructure (the "Ministry") and the Long Term Facilities Plan. The 2025/2026 Five-Year Capital Plan highlights both the District's immediate and forecasted capital priorities. The Ministry continues to advise that the focus of the Provincial Government is to reduce portable classrooms through the creation of new student seats, while also focusing on student safety and accelerating the seismic mitigation program.

The Director of Operations answered queries from the Committee regarding the status and priority of various projects that have recently been submitted.

Outcome: The Finance and Planning Committee recommended to the Board of Education:

THAT: The Board of Education approve the Capital Plan Resolutions for the 2026/2027 Capital Plan as outlined on the attached summary as attached to the Agenda, and as presented at the May 28, 2025, Finance and Planning Committee Meeting.

2025/2026 Review of Meal Allowance Per Diem Rates

The Assistant Secretary-Treasurer advised that travel expense rates are regularly reviewed by District staff for reasonableness and consistency and to ensure the rates are aligned with other organizations and levels of government. After a review of the current meal allowance per diem rates, District staff are recommending a slight increase to the per diem rates to better reflect cost escalations. The proposed rates are considered reasonable when compared to other public entities.

Trustee Desrosiers suggested that the dollar amount increase be noted within the motion.

Outcome: The Finance and Planning Committee recommended to the Board of Education:

THAT: The Board of Education approve the recommended meal allowance per diem rates, being \$17 for breakfast (*unchanged*), \$22 for lunch (*unchanged*) and \$41 for dinner (*increased from \$38*), effective July 1, 2025, as attached to the Agenda, and as presented at the June 11, 2025 Public Board Meeting.

DISCUSSION/INFORMATION ITEMS

2025/2026 CommunityLINK Allocations

The Assistant Secretary-Treasurer advised that the District's CommunityLINK program will receive approximately \$1.3 million next year to support vulnerable students in academic achievement and social functioning. Consistent with the prior year, the District has focused the CommunityLINK program funding for the 2025/2026 year to support mental health initiatives including group counselling for drug and alcohol and anger management, and mental health initiatives and support for elementary, middle and secondary schools.

Assistant Superintendent Alan Lalonde answered questions from the Committee regarding the program. The Superintendent of Schools/CEO queried why other similarly-sized districts within the province received more funding than School District No. 23. The Secretary-Treasurer/CFO confirmed staff would look into this matter.

2024/2025 International Education Program Update

The Assistant Secretary-Treasurer provided information to the Committee on the International Education Program and its financial contribution to the District, along with the additional support and opportunities it provides to all students. Assistant Superintendent Raquel Steen answered queries from the Committee members regarding returning students and study permits being approved by the Canadian government.

2024/2025 Transportation Services Department Update

Gail Prokopchuk, Transportation Manager, provided information to the Committee regarding the 2024/2025 Transportation Services Update. Committee members queried the application list, courtesy list, complimented the Department's consistent communication and noted the ease of the new TylerDrive software. The Committee Chair and Superintendent of Schools/CEO offered gratitude to the Transportation Department and bus drivers, as they are the first friendly face that over 5,000 of our students see each day.

ITEMS REQUIRING SPECIAL MENTION

The Committee Chair noted that she, along with the Board Chair, Trustee Guderyan and Trustee Desrosiers attended the final beam signing ceremony at George Pringle Secondary School on May 9, 2025.

RECOMMENDATIONS/REFERRALS TO THE BOARD

- June 11, 2025 Public Board Meeting
 - 2026/2027 Five-Year Capital Plan Submission (*Action*)
 - 2025/2026 Review of Meal Allowance Per Diem Rates (*Action*)
 - 2025/2026 CommunityLINK Allocations (*Information*)
 - 2024/2025 International Education Program Update (*Information*)
 - 2024/2025 Transportation Services Department Update (*Information*)

ITEMS FOR FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS

June

Finance:

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year 2025/2026
- 2024/2025 Accumulated Operating Surplus Review
- Multi-Year Financial Plan (2025/2026 to 2027/2028)
- Annual Review of Financial Planning and Reporting Policy

Planning:

- Energy and Sustainability Presentation

FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS

June 18, 2025

4:00 pm

Main Board Room

ADJOURNMENT

The meeting adjourned at 4:56 pm.

Questions - Please Contact:

Trustee Lee-Ann Tiede, Committee Chair at 250-258-3556 or Lee-Ann.Tiede@sd23.bc.ca

Kate Cumming, Assistant Secretary-Treasurer at 250-860-8888 or Kate.Cumming@sd23.bc.ca

Lee-Ann Tiede, Chair