



**Central Okanagan  
Public Schools**  
Together We Learn

## **CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT**

### **Finance and Audit Committee Meeting**

#### **Public Meeting**

**Wednesday, May 15, 2024, 4:00 pm**

**School Board Office**

**1040 Hollywood Road S**

**Kelowna, BC**

Board of Education: Trustee W. Broughton, Chair  
Trustee V. Johnson, Committee Member  
Trustee L. Guderyan, Committee Member  
Trustee C. Desrosiers (*arrived 4:08 pm*)  
Trustee A. Geistlinger  
Trustee L. Tiede

Staff: Delta Carmichael, Secretary-Treasurer/CFO  
Jamie Robinson, Assistant Superintendent  
Lise Bradshaw, Executive Assistant (Recorder)

Absent: Kevin Kaardal, Superintendent of Schools/CEO  
Terry Beaudry, Deputy Superintendent of Schools  
Kirsten Nugent, Finance Manager

Partner Groups: Susan Bauhart, COTA President  
George York, CUPE Vice-President  
Roslyn Hazen, COPAC Treasurer(*arrived 4:13 pm*)  
Scott Sieben, COPVPA President  
Grace Sweet, DSC Representative

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

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#### **AGENDA**

May 15, 2024 Committee Agenda - approved as presented.

## **REPORTS/MATTERS ARISING**

### **Finance and Audit Committee Public Meeting Report - April 17, 2024**

April 17, 2024 Committee Report - received as distributed.

## **PRESENTATION**

### **Report to the Finance and Audit Committee - Initial Communication on Audit Planning for the Year Ended June 30, 2024**

Tyler Neels of Grant Thornton LLP presented a review of the terms of their audit engagement and proposed strategy regarding the annual audit of the District's financial statements as of June 30, 2024.

Considerations for this year's audit include the challenges and uncertainties related to the current economic environment, the impact of the District's ongoing significant capital additions, the new system implementation for payroll, laws and regulations, and fraud.

The audit will be conducted on site and the results will be presented at the September 18, 2024 Finance and Audit Committee Meeting. Final financial statements for the year ended June 30, 2024 are due to the Ministry of Education and Child Care by September 30, 2024.

Mr. Neels responded to Committee questions regarding audit fees, the recommendations from last year's audit report, and the role of the Board in oversight of the integrity of financial processes. The Committee Chair thanked Mr. Neels for his presentation.

## **PUBLIC QUESTION/COMMENT PERIOD**

None.

## **COMMITTEE MEMBERS QUERIES/COMMENTS**

None.

## **DISCUSSION/ACTION ITEMS**

### **Community Rental Program Review - 2024/2025**

The Secretary-Treasurer/CFO provided information to the Committee on increased cost pressures in the community rental program. District staff are recommending a new community rental classification to better address the increased costs of wear and tear on facilities, in particular for those who use the gymnasiums, as well as an increase to some of the rates. The aim of the rate increases would be to generate sufficient funds from the community use of the gymnasiums in our

District to fund the increased cost of refinishing the gymnasium floors on a more regular basis, which is required due to the water-based finish that is now used.

Further analysis of the community rentals has shown that essentially all of the youth and adult athletic use of the District's gyms are Non-Profit users. The creation of a new classification of community rental rate users would separate the current Non-Profit users of the District's gymnasiums into Community and Educational Partners, and Youth and Adult Athletics.

Staff answered Committee questions about the history and projection of facility usage rates (with anomalies noted due to the pandemic and the temporary use of District space by a church), the use of the gym at Hollywood Road Educational Services, and how renters would be designated to each of the new categories. The Secretary-Treasurer/CFO noted that most renters in the Community and Educational Partners category would be community groups that provide low-cost services to families, while most in the Youth and Adult Athletics category would be private athletic clubs.

The Committee discussed the District's low rental rate for playing fields and referred the item to the Secretary-Treasurer/CFO for further consideration of an increase. Additional information will be provided at the May 22, 2024 Public Board Meeting.

## **OUTCOME:**

**The Finance and Audit Committee recommended to the Board:**

**THAT: The Board of Education set the community rental rates as attached to the Agenda, (with the exception of the Playing Field rates), at the May 15, 2024 Finance and Audit Committee Meeting, effective July 1, 2024.**

## **DISCUSSION/INFORMATION ITEMS**

### **CommunityLINK Allocations - 2024/2025**

The Secretary-Treasurer/CFO advised that the District's CommunityLINK program will receive approximately \$1.2 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 2024/2025 year to support mental health initiatives including group counselling for drug and alcohol and anger management, and mental health support for all schools. The District has also been able to impact students through elementary, middle, and secondary focused mental health initiatives and the Young Parent program located at École Kelowna Secondary School.

Assistant Superintendent Alan Lalonde answered questions from the Committee regarding the program, particularly about child care and other supports provided by the Young Parent

program, while noting that there has been reduced need for this program due to the success of the Sexual Health Education program.

**Outcome:**

**The Finance and Audit Committee recommended to the Board:**

**THAT: The Finance and Audit Committee receive the CommunityLINK Allocations 2024/2025 and forward to the Board of Education as an information item.**

**Financial Update - International Education Program**

The Secretary-Treasurer/CFO 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. The Secretary-Treasurer/CFO answered queries from the Committee members regarding the financial update and 2024/2025 projections. The Committee Chair expressed his general concern about too much reliance on revenue from International Education, noting that the federal government has recently restricted study permits for post-secondary international students.

**Outcome:**

**The Finance and Audit Committee recommended to the Board:**

**THAT: The Finance and Audit Committee receive the Financial Update – International Education Program and forward to the Board of Education as an information item.**

**RECOMMENDATIONS TO THE BOARD**

**Public Board Meeting – May 22, 2024**

- Community Rental Program Review (2024/2025) (*Action Item*)

**Public Board Meeting – June 8, 2024**

- CommunityLINK Allocations – 2024/2025 (*Information Item*)
- Financial Update – International Education Program (*Information Item*)

## **ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

### **June**

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year
- 2023/2024 Accumulated Operating Surplus Review
- Proposed Multi-Year Financial Plan (2024/2025 to 2026/2027)
- Annual Review of Financial Planning and Reporting Policy

## **FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS**

Wednesday, June 19, 2024

Wednesday, September 18, 2024

4:00 pm, Main Board Room,  
1040 Hollywood Rd. S., Kelowna

## **MEDIA QUESTIONS**

No media present.

## **ADJOURNMENT**

The meeting adjourned at 5:02 pm.

## **Questions - Please Contact:**

Trustee Broughton, Chair at 250-718-9219 or [Wayne.Broughton@sd23.bc.ca](mailto:Wayne.Broughton@sd23.bc.ca)

Delta Carmichael, Secretary-Treasurer/CFO at 250-860-8888 or [Delta.Carmichael@sd23.bc.ca](mailto:Delta.Carmichael@sd23.bc.ca)

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Wayne Broughton, Chair